

# CUSTOMS TARIFF AMENDMENT BILL 2019

## SAMOA

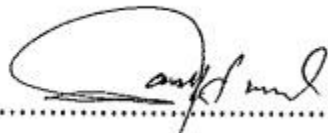
### Explanatory Memorandum

#### Introduction:

The Bill seeks to amend the Customs Tariff Act 1975 (“principal Act”) to substitute the new Harmonized System 2017 as the new Customs Tariff of Samoa and to create new Parts under Schedule 2 to provide Concessions applicable to Trade Agreements that Samoa is a Party to, in order for Samoa to be in compliance with its international obligations.

#### Clauses:

- Clause 1: - provides for the short title and commencement.
- Clause 2: - amends section 2 of the principal Act by inserting a new definition for Harmonized System 2017.
- Clause 3: - amends the First Schedule by substituting the current Customs Tariff to the new Harmonized System 2017 (HS2017) Customs Tariff of Samoa.
- Clause 4: - amends the Second Schedule of the principal Act by creating a new Part A and Part B as specified in the Schedule.



(Hon TIALAVEA Fea Leniu Tionisio Hunt)

MINISTER FOR REVENUE

## **CUSTOMS TARIFF AMENDMENT BILL 2019**

### **SAMOA**

#### **Arrangement of Provisions**

1. Short title and commencement
2. Section 2 amended
3. Substitution of the First Schedule
4. Second Schedule amended

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**2019, No.**

#### **A BILL INTITULED**

**AN ACT to amend the Customs Tariff Act 1975 (“Principal Act”), and for related purposes.**

**BE IT ENACTED** by the Legislative Assembly of Samoa in Parliament assembled as follows:

**1. Short title and commencement:**

- (1) This Act may be cited as the Customs Tariff Amendment Act 2019.
- (2) This Act commences on the day of assent by the Head of State.

**2. Section 2 amended:**

Section 2 of the Principal Act is amended by inserting the following:

““Harmonized System 2017” means the Harmonized Commodity Description and Coding System;”.

**3. Substitution of the First Schedule:**

The First Schedule to the Principal Act is substituted with the Harmonized System 2017 which is the new Customs Tariff of Samoa.

**4. Second Schedule amended:**

The Second Schedule to the Principal Act is amended as follows:

- (i) omit the heading “**CONCESSIONS APPLICABLE TO PARTICULAR GOODS OR BODIES.**”; and
- (ii) insert new headings as follows:

**“PART A - CONCESSIONS APPLICABLE TO PARTICULAR GOODS OR BODIES;**

**PART B - CONCESSIONS APPLICABLE TO TRADE AGREEMENTS.”.**

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**MINISTRY FOR REVENUE**  
**WORKING TOGETHER FOR A**  
**SECURE AND PROSPEROUS SAMOA**

# **SAMOA CUSTOMS TARIFF**

## **(HS2017)**



**Government of Samoa**



Part I

**BASIC TEXT**

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**INTERNATIONAL CONVENTION ON  
THE HARMONIZED COMMODITY DESCRIPTION  
AND CODING SYSTEM**

*(done at Brussels on 14 June 1983)*

**PREAMBLE**

The Contracting Parties to this Convention, established under the auspices of the Customs Co-operation Council,  
Desiring to facilitate international trade,

Desiring to facilitate the collection, comparison and analysis of statistics, in particular those on international trade,  
Desiring to reduce the expense incurred by re-describing, reclassifying and recoding goods as they move from one classification system to another in the course of international trade and to facilitate the standardization of trade documentation and the transmission of data,

Considering that changes in technology and the patterns of international trade require extensive modifications to the Convention on Nomenclature for the Classification of Goods in Customs Tariffs, done at Brussels on 15 December 1950,

Considering also that the degree of detail required for Customs and statistical purposes by Governments and trade interests has increased far beyond that provided by the Nomenclature annexed to the above-mentioned Convention,  
Considering the importance of accurate and comparable data for the purposes of international trade negotiations,  
Considering that the Harmonized System is intended to be used for the purposes of freight tariffs and transport statistics of the various modes of transport,

Considering that the Harmonized System is intended to be incorporated into commercial commodity description and coding systems to the greatest extent possible,

Considering that the Harmonized System is intended to promote as close a correlation as possible between import and export trade statistics and production statistics,

Considering that a close correlation should be maintained between the Harmonized System and the Standard International Trade Classification (SITC) of the United Nations,

Considering the desirability of meeting the aforementioned needs through a combined tariff/statistical nomenclature, suitable for use by the various interests concerned with international trade,

Considering the importance of ensuring that the Harmonized System is kept up-to-date in the light of changes in technology or in patterns of international trade,

Having taken into consideration the work accomplished in this sphere by the Harmonized System Committee set up by the Customs Co-operation Council,

Considering that while the above-mentioned Nomenclature Convention has proved an effective instrument in the attainment of some of these objectives, the best way to achieve the desired results in this respect is to conclude a new international Convention, Have agreed as follows :

## ARTICLE 1

### *Definitions*

For the purpose of this Convention:

- (a) the "Harmonized Commodity Description and Coding System", hereinafter referred to as the "Harmonized System", means the Nomenclature comprising the headings and subheadings and their related numerical codes, the Section, Chapter and Subheading Notes and the General Rules for the interpretation of the Harmonized System, set out in the Annex to this Convention;
- (b) "Customs tariff nomenclature" means the nomenclature established under the legislation of a Contracting Party for the purposes of levying duties of Customs on imported goods;
- (c) "statistical nomenclatures" means goods nomenclatures established by a Contracting Party for the collection of data for import and export trade statistics;
- (d) "combined tariff/statistical nomenclature" means a nomenclature, integrating Customs tariff and statistical nomenclatures, legally required by a Contracting Party for the declaration of goods at importation;
- (e) "the Convention establishing the Council" means the Convention establishing a Customs Co-operation Council, done at Brussels on 15 December 1950;
- (f) "the Council" means the Customs Co-operation Council referred to in paragraph (e) above; (g) "the Secretary General" means the Secretary General of the Council;
- (h) the term "ratification" means ratification, acceptance or approval.

## ARTICLE 2

### *The Annex*

The Annex to this Convention shall form an integral part thereof, and any reference to the Convention shall include a reference to the Annex.

## ARTICLE 3

### *Obligations of Contracting Parties*

1. Subject to the exceptions enumerated in Article 4 :
  - (a) Each Contracting Party undertakes, except as provided in subparagraph (c) of this paragraph that from the date on which this Convention enters into force in respect of it, its Customs tariff and statistical nomenclatures shall be in conformity with the Harmonized System. It thus undertakes that, in respect of its Customs tariff and statistical nomenclatures :
    - (i) it shall use all the headings and subheadings of the Harmonized System without addition or modification, together with their related numerical codes;
    - (ii) it shall apply the General Rules for the interpretation of the Harmonized System and all the Section, Chapter and Subheading Notes, and shall not modify the scope of the Sections, Chapters, headings or subheadings of the Harmonized System; and
    - (iii) it shall follow the numerical sequence of the Harmonized System;
  - (b) Each Contracting Party shall also make publicly available its import and export trade statistics in conformity with the six-digit codes of the Harmonized System, or, on the initiative of the Contracting Party, beyond that level, to the extent that publication is not precluded for exceptional reasons such as commercial confidentiality or national security;
  - (c) Nothing in this Article shall require a Contracting Party to use the subheadings of the Harmonized System in its Customs tariff nomenclature provided that it meets the obligations at (a) (i), (a) (ii) and (a) (iii) above in a combined tariff/statistical nomenclature.



2. In complying with the undertakings at paragraph 1 (a) of this Article, each Contracting Party may make such textual adaptations as may be necessary to give effect to the Harmonized System in its domestic law.
3. Nothing in this Article shall prevent a Contracting Party from establishing, in its Customs tariff or statistical nomenclatures, subdivisions classifying goods beyond the level of the Harmonized System, provided that any such subdivision is added and coded at a level beyond that of the six-digit numerical code set out in the Annex to this Convention.

#### **ARTICLE 4**

##### *Partial application by developing countries*

1. Any developing country Contracting Party may delay its application of some or all of the subheadings of the Harmonized System for such period as may be necessary, having regard to its pattern of international trade or its administrative resources.
2. A developing country Contracting Party which elects to apply the Harmonized System partially under the provisions of this Article agrees to make its best efforts towards the application of the full six-digit Harmonized System within five years of the date on which this Convention enters into force in respect of it or within such further period as it may consider necessary having regard to the provisions of paragraph 1 of this Article.
3. A developing country Contracting Party which elects to apply the Harmonized System partially under the provisions of this Article shall apply all or none of the two-dash subheadings of any one one-dash subheading or all or none of the one-dash subheadings of any one heading. In such cases of partial application, the sixth digit or the fifth and sixth digits of that part of the Harmonized System code not applied shall be replaced by "0" or "00" respectively.
4. A developing country which elects to apply the Harmonized System partially under the provisions of this Article shall on becoming a Contracting Party notify the Secretary General of those subheadings which it will not apply on the date when this Convention enters into force in respect of it and shall also notify the Secretary General of those subheadings which it applies thereafter.
5. Any developing country which elects to apply the Harmonized System partially under the provisions of this Article may on becoming a Contracting Party notify the Secretary General that it formally undertakes to apply the full six-digit Harmonized System within three years of the date when this Convention enters into force in respect of it.
6. Any developing country Contracting Party which partially applies the Harmonized System under the provisions of this Article shall be relieved from its obligations under Article 3 in relation to the subheadings not applied.

#### **ARTICLE 5**

##### *Technical assistance for developing countries*

Developed country Contracting Parties shall furnish to developing countries that so request, technical assistance on mutually agreed terms in respect of, inter alia, training of personnel, transposing their existing nomenclatures to the Harmonized System and advice on keeping their systems so transposed up-to-date with amendments to the Harmonized System or on applying the provisions of this Convention.

#### **ARTICLE 6**

##### *Harmonized System Committee*

1. There shall be established under this Convention a Committee to be known as the Harmonized System Committee, composed of representatives from each of the Contracting Parties.
2. It shall normally meet at least twice each year.
3. Its meetings shall be convened by the Secretary General and, unless the Contracting Parties otherwise decide, shall be held at the Headquarters of the Council.

4. In the Harmonized System Committee each Contracting Party shall have the right to one vote; nevertheless, for the purposes of this Convention and without prejudice to any future Convention, where a Customs or Economic Union as well as one or more of its Member States are Contracting Parties such Contracting Parties shall together exercise only one vote. Similarly, where all the Member States of a Customs or Economic Union which is eligible to become a Contracting Party under the provisions of Article 11 (b) become Contracting Parties, they shall together exercise only one vote.
5. The Harmonized System Committee shall elect its own Chairman and one or more Vice-Chairmen.
6. It shall draw up its own Rules of Procedure by decision taken by not less than two-thirds of the votes attributed to its members. The Rules of Procedure so drawn up shall be approved by the Council.
7. It shall invite such intergovernmental or other international organizations as it may consider appropriate to participate as observers in its work.
8. It shall set up Sub-Committees or Working Parties as needed, having regard, in particular, to the provisions of paragraph 1 (a) of Article 7, and it shall determine the membership, voting rights and Rules of Procedure for such Sub-Committees or Working Parties.

## ARTICLE 7

### *Functions of the Committee*

1. The Harmonized System Committee, having regard to the provisions of Article 8, shall have the following functions:
  - (a) to propose such amendments to this Convention as may be considered desirable, having regard, in particular, to the needs of users and to changes in technology or in patterns of international trade;
  - (b) to prepare Explanatory Notes, Classification Opinions or other advice as guides to the interpretation of the Harmonized System;
  - (c) to prepare recommendations to secure uniformity in the interpretation and application of the Harmonized System;
  - (d) to collate and circulate information concerning the application of the Harmonized System;
  - (e) on its own initiative or on request, to furnish information or guidance on any matters concerning the classification of goods in the Harmonized System to Contracting Parties, to Members of the Council and to such intergovernmental or other international organizations as the Committee may consider appropriate;
  - (f) to present Reports to each Session of the Council concerning its activities, including proposed amendments, Explanatory Notes, Classification Opinions and other advice;
  - (g) to exercise such other powers and functions in relation to the Harmonized System as the Council or the Contracting Parties may deem necessary.
2. Administrative decisions of the Harmonized System Committee having budgetary implications shall be subject to approval by the Council.

## ARTICLE 8

### *Role of the Council*

1. The Council shall examine proposals for amendment of this Convention, prepared by the Harmonized System Committee, and recommend them to the Contracting Parties under the procedure of Article 16 unless any Council Member which is a Contracting Party to this Convention requests that the proposals or any part thereof be referred to the Committee for re-examination.
2. The Explanatory Notes, Classification Opinions, other advice on the interpretation of the Harmonized System and recommendations to secure uniformity in the interpretation and application of the Harmonized System, prepared during a session of the Harmonized System Committee under the provisions of paragraph 1 of Article 7, shall be deemed to be approved by the Council if, not later than the end of the second month following the

month during which that session was closed, no Contracting Party to this Convention has notified the Secretary General that it requests that such matter be referred to the Council.

3. Where a matter is referred to the Council under the provisions of paragraph 2 of this Article, the Council shall approve such Explanatory Notes, Classification Opinions, other advice or recommendations, unless any Council Member which is a Contracting Party to this Convention requests that they be referred in whole or part to the Committee for re-examination.

## ARTICLE 9

### *Rates of Customs duty*

The Contracting Parties do not assume by this Convention any obligation in relation to rates of Customs duty.

## ARTICLE 10

### *Settlement of disputes*

1. Any dispute between Contracting Parties concerning the interpretation or application of this Convention shall, so far as possible, be settled by negotiation between them.
2. Any dispute which is not so settled shall be referred by the Parties to the dispute to the Harmonized System Committee which shall thereupon consider the dispute and make recommendations for its settlement.
3. If the Harmonized System Committee is unable to settle the dispute, it shall refer the matter to the Council which shall make recommendations in conformity with Article III (e) of the Convention establishing the Council.
4. The Parties to the dispute may agree in advance to accept the recommendations of the Committee or the Council as binding.

## ARTICLE 11

### *Eligibility to become a Contracting Party*

The following are eligible to become Contracting Parties to this Convention:

- (a) Member States of the Council;
- (b) Customs or Economic Unions to which competence has been transferred to enter into treaties in respect of some or all of the matters governed by this Convention; and
- (c) Any other State to which an invitation to that effect has been addressed by the Secretary General at the direction of the Council.

## ARTICLE 12

### *Procedure for becoming a Contracting Party*

1. Any eligible State or Customs or Economic Union may become a Contracting Party to this Convention :
  - (a) by signing it without reservation of ratification;
  - (b) by depositing an instrument of ratification after having signed the Convention subject to ratification; or
  - (c) by acceding to it after the Convention has ceased to be open for signature.
2. This Convention shall be open for signature until 31 December 1986 at the Headquarters of the Council in Brussels by the States and Customs or Economic Unions referred to in Article 11. Thereafter, it shall be open for their accession.
3. The instruments of ratification or accession shall be deposited with the Secretary General.

## ARTICLE 13

### *Entry into force*

1. This Convention shall enter into force on the earliest first of January which falls at least three months after a minimum of seventeen States or Customs or Economic Unions referred to in Article 11 above have signed it without reservation of ratification or have deposited their instruments of ratification or accession, but not before 1 January 1988.
2. For any State or Customs or Economic Union signing without reservation of ratification, ratifying or acceding to this Convention after the minimum number specified in paragraph 1 of this Article is reached, this Convention shall enter into force on the first of January which falls at least twelve months but not more than twenty-four months after it has signed the Convention without reservation of ratification or has deposited its instrument of ratification or accession, unless it specifies an earlier date. However, the date of entry into force under the provisions of this paragraph shall not be earlier than the date of entry into force provided for in paragraph 1 of this Article.

## ARTICLE 14

### *Application by dependent territories*

1. Any State may, at the time of becoming a Contracting Party to this Convention, or at any time thereafter, declare by notification given to the Secretary General that the Convention shall extend to all or any of the territories for whose international relations it is responsible, named in its notification. Such notification shall take effect on the first of January which falls at least twelve months but not more than twenty-four months after the date of the receipt thereof by the Secretary General, unless an earlier date is specified in the notification. However, this Convention shall not apply to such territories before it has entered into force for the State concerned.
2. This Convention shall cease to have effect for a named territory on the date when the Contracting Party ceases to be responsible for the international relations of that territory or on such earlier date as may be notified to the Secretary General under the procedure of Article 15.

## ARTICLE 15

### *Denunciation*

This Convention is of unlimited duration. Nevertheless any Contracting Party may denounce it and such denunciation shall take effect one year after the receipt of the instrument of denunciation by the Secretary General, unless a later date is specified therein.

## ARTICLE 16

### *Amendment procedure*

1. The Council may recommend amendments to this Convention to the Contracting Parties.
2. Any Contracting Party may notify the Secretary General of an objection to a recommended amendment and may subsequently withdraw such objection within the period specified in paragraph 3 of this Article.
3. Any recommended amendment shall be deemed to be accepted six months after the date of its notification by the Secretary General provided that there is no objection outstanding at the end of this period.
4. Accepted amendments shall enter into force for all Contracting Parties on one of the following dates :
  - (a) where the recommended amendment is notified before 1 April, the date shall be the first of January of the second year following the date of such notification, or
  - (b) where the recommended amendment is notified on or after 1 April, the date shall be the first of January of the third year following the date of such notification.

5. The statistical nomenclatures of each Contracting Party and its Customs tariff nomenclature or, in the case provided for under paragraph 1 (c) of Article 3, its combined tariff/statistical nomenclature, shall be brought into conformity with the amended Harmonized System on the date specified in paragraph 4 of this Article.
6. Any State or Customs or Economic Union signing without reservation of ratification, ratifying or acceding to this Convention shall be deemed to have accepted any amendments thereto which, at the date when it becomes a Contracting Party, have entered into force or have been accepted under the provisions of paragraph 3 of this Article.

## ARTICLE 17

### *Rights of Contracting Parties in respect of the Harmonized System*

On any matter affecting the Harmonized System, paragraph 4 of Article 6, Article 8 and paragraph 2 of Article 16 shall confer rights on a Contracting Party:

- (a) in respect of all parts of the Harmonized System which it applies under the provisions of this Convention; or
- (b) until the date when this Convention enters into force in respect of it in accordance with the provisions of Article 13, in respect of all parts of the Harmonized System which it is obligated to apply at that date under the provisions of this Convention; or
- (c) in respect of all parts of the Harmonized System, provided that it has formally undertaken to apply the full sixdigit Harmonized System within the period of three years referred to in paragraph 5 of Article 4 and until the expiration of that period.

## ARTICLE 18

### *Reservations*

No reservations to this Convention shall be permitted.

## ARTICLE 19

### *Notifications by the Secretary General*

The Secretary General shall notify Contracting Parties, other signatory States, Member States of the Council which are not Contracting Parties to this Convention, and the Secretary General of the United Nations, of the following :

- (a) Notifications under Article 4;
- (b) Signatures, ratifications and accessions as referred to in Article 12;
- (c) The date on which the Convention shall enter into force in accordance with Article 13;
- (d) Notifications under Article 14;
- (e) Denunciations under Article 15;
- (f) Amendments to the Convention recommended under Article 16;
- (g) Objections in respect of recommended amendments under Article 16, and, where appropriate, their withdrawal; and
- (h) Amendments accepted under Article 16, and the date of their entry into force.

## ARTICLE 20

### *Registration with the United Nations*

This Convention shall be registered with the Secretariat of the United Nations in accordance with the provisions of Article 102 of the Charter of the United Nations at the request of the Secretary General of the Council.

In witness thereof the undersigned, being duly authorized thereto, have signed this Convention.

Done at Brussels on the 14th day of June 1983 in the English and French languages, both texts being equally authentic, in a single original which shall be deposited with the Secretary General of the Council who shall transmit certified copies thereof to all the States and Customs or Economic Unions referred to in Article 11.

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**PROTOCOL OF AMENDMENT TO  
THE INTERNATIONAL CONVENTION ON THE HARMONIZED  
COMMODITY DESCRIPTION AND CODING SYSTEM**

(done at Business on 24 June 1986 )

The Contracting Parties to the Convention establish a Customs Co-operation signed in Brussels on 15 December 1950 and the European Economic Community,

Considering that it is desirable to bring the International Convention on the Harmonized Commodity Description and Coding System (done at Brussels on 14 June 1983) into force on 1 January 1988,

Considering that, unless Article 13 of the said Convention is amended, the entry into force of the Convention on that date will remain uncertain, Have agreed as follows:

**ARTICLE 1**

Paragraph 1 of Article 13 of the International Convention on the Harmonized Commodity Description and Coding System done at Brussels on 14 June 1983 (hereinafter referred to as "the Convention") shall be replaced the following text:

"1. This Convention shall enter into force on the earliest first of January which falls at least three months after a minimum of seventeen State or Customs or Economic Unions referred to in Article 11 above have signed it without reservation of ratification or have deposited their instruments of ratification or accession, but not before 1 January 1988."

**ARTICLE 2**

A. The present Protocol shall enter into force simultaneously with the Convention provided that a minimum of seventeen States or Customs or Economic Unions referred to in Article 11 of the Convention have deposited their instruments of acceptance of the Protocol with the Secretary General of the Customs Cooperation Council. However, no State or Customs or Economic Union may deposit its instrument of acceptance of the present Protocol unless it has previously signed or signs at the same time the Convention without reservation of ratification or has previously deposited or deposits at the same time its instrument or ratification of, or of accession to, the Convention.

B. Any State or Customs or Economic Union becoming a Contracting Party to the Convention after the entry into force of the present Protocol under paragraph A above shall be a Contracting Party to the Convention as amended by the Protocol.

**Recom.**

**RECOMMENDATIONS  
CONCERNING THE AMENDMENT OF THE HARMONIZED SYSTEM**

The Annex to the International Convention on the Harmonized Commodity Description and Coding System, concluded in Brussels on 14 June 1983, has been amended, under the terms of Article 16 of that Convention, by the following Recommendations:

**Recommendation dated 5 July 1989.**

This Recommendation entered into force on 1 January 1992.

**Recommendation dated 6 July 1993.**

This Recommendation entered into force on 1 January 1996 **Recommendation dated 25 June 1999.**

This Recommendation entered into force on 1 January 2002

**Recommendation dated 26 June 2004**

This Recommendation entered into force on 1 January 2007

**Recommendation dated 26 June 2009**

This Recommendation entered into force on 1 January 2012

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Part II

**COMBINED CUSTOMS TARIFF /  
STATISTICAL NOMENCLATURE**

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**FIRST SCHEDULE  
CUSTOMS TARIFF OF SAMOA (HS2017)**

*Preliminary*

1. In this Schedule:
  - (a) the following expressions have the following meanings –
    - (i) “Standard Tariff” means the Tariff set out in this Schedule;
    - (ii) “Heading” means any of the headings set out in the first column of the Standard Tariff (printed in bold type) identified by four digits in that column;
    - (iii) “Tariff Item” means any item in the Standard Tariff identified by eight digits in the first column of that tariff and may include any heading or subheading or any sub-division of a heading or sub-heading;
    - (iv) “Three or more dash sub-division” means any sub-division identified by three or more dashes in the description column;
  - (b) the symbol % appearing against any rate of duty means per cent ad valorem, and in all other cases means per cent;
  - (c) the column headed “Statistical” included in this Schedule for information purposes only and does not have any legal effect for Customs Tariff purposes;
  - (d) when the unit for statistical purposes is shown as value, this shall mean the total cost, insurance and freight (CIF) value;
  - (e) the total cost, insurance and freight (CIF) value is to be entered in the space provided on Customs entry forms for revenue and statistical purposes;
  - (f) the item number, description, unit of quantity, value and other details where specified are to shown on all entries;
  
2. The Tariff set out in the SCHEDULE is based on the International Convention on the Harmonized Commodity Description and Coding System established by the Convention for the classification of goods in the Customs Tariffs signed in Brussels on 14 June, 1983(as amended) and shall be interpreted and applied in accordance with the Interpretative Rules and Additional Rules and the Explanatory Notes to the Harmonized Commodity Description and Coding System.
  
3. The following other abbreviations and symbols have the following meanings –

<b>Abbreviations and Symbols</b>	<b>Meanings</b>
AC .....	alternating current
ASTM.....	American Society for Testing Materials
Bq .....	Becquerel (s)
<sup>o</sup> C .....	degrees (s) Celsius
C .....	Centigrade

c .....	cents
cc .....	cubic centimetre (s)
cg .....	centigram (s)
cm .....	centimeter (s)
cm <sup>2</sup> .....	square centimetre
cm <sup>3</sup> .....	(s) cubic centimetre
cN .....	(s) centinewton (s)
cP .....	centipoise
DC .....	direct current
doz .....	dozen (s)
eV .....	electron volts (s)
GHz .....	gigahertz
g .....	gram(s)
Gen .....	General
GB .....	Gross Box (es)
g.v.w .....	gross vehicle weight (specified as the combined weight of the vehicle, the maximum specified load, the driver and tank full of fuel)
g.v.u.w .....	gross vehicle unladen weight
h.p .....	horse power (rating of an engine)
Hz .....	hertz
INN.....	International Nonproprietary Name
INNMM .....	International Nonproprietary Name Modified
IR .....	infra-red
IUPAC .....	International Union of Pure and Applied Chemistry
kcal .....	kilocalorie (s)
kg .....	kilogram (s)
kgf .....	kilogram force
kHz .....	kilohertz
km.....	kilometre (s)
kN .....	kilonewton (s)
kPa .....	kilopascal (s)
kV .....	kilovolt (s)

kVA .....	kilovolt-ampere (s)
kvar .....	kilovolt-ampere (s) – reactive
kW .....	kilowatt (s)
L .....	litre (s)
L/a .....	litre (s) of alcohol
MHz .....	megahertz
m .....	meter (s)
<i>m-</i> .....	meta –
m <sup>2</sup> .....	square metre
.....m <sup>3</sup>	(s) cubic metre
.....mm <sup>2</sup>	(s) square
..... $\mu$ Ci	millimetre (s)
.....	microcurie
max .....	maximum
mg .....	milligram (s)
min .....	minimum
mm .....	millimetre (s)
mN .....	millinewton (s)
MPa .....	megapascal (s)
mt (or t) .....	metric tonne (s)
N .....	Newton (s)
No. ....	Number
<i>o-</i> .....	ortho- <i>p</i>
- .....	para
pkt .....	packet
Pa.s .....	pascal second (s)
pr .....	pair
dp .....	dozen
.....	pairs
s .....	second (s)
sec .....	seconds
t (or mt) .....	tonne (s)
UV .....	ultra- violet

V	volt (s)
.....	
vol	volume
.....	
W	watt (s)
.....	
wt	weight
.....	
%	percent
x <sup>0</sup>	x degree
	(s)
‘000	Per thousands

**Examples**

1500g/m<sup>2</sup> .....means one thousand five hundred grams per square metre  
15<sup>0</sup>C.....means fifteen degrees Celcius

4. Rate of Duty shall include the term “Free”
5. Rate Column in the First Schedule means:-

	<b>Column</b>	<b>Description</b>
(a)	3	Import duty as imposed under the Customs Tariff Act, 1975 as amended
(b)	4	Import Excise duty as imposed under the Excise Tax (Import Administration) Act 1984 and the Excise Tax Rate Act 1984, as amended
(c)	5	VAGST Tax imposed under Section 13 of Values Added Goods & Services Act <a href="#">1992/19932015</a> ; (as amended) and
(d)	6	Export Duty

6. Key to amendments:-

- ± Editorial Amendments to Chapter Notes, Sub-Heading notes and Descriptive Notes
- Ж Creation of new HS 2017~~2~~ code
- Ŝ Statistics requirements
- Č Central Bank requirements

**RULES FOR THE INTERPRETATION OF THE TARIFF**

**Interpretative Rules:**

Classification of goods in the tariff should be governed by the following Rules:-

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 components 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 to 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 which they are intended, shall be classified with such articles when of a kind normally sold therewith. This Rule does not, however, applied 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 of 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.

**Additional Interpretative Rules:**

7. Rules 1,2,3,4,5, and 6 above are to be taken to apply, *mutatis mutandis*, as between three or more dash subdivisions of the same heading or as between three or more dash sub-division of the same subheading.
8. Wherever the expressions “retail packing” or “packing for sale by retail” ( including their grammatical variations and cognate expressions) occur, and such expressions’ are without qualifications as to size, weight and other quantitative criteria, then interpretation of these expressions in relations to any goods shall rest with the Comptroller.
9. Materials and containers which qualify under Rule 5 above are to be treated as being unconditionally free of duty when the goods of the item are subject to a specific duty. Materials and containers which do not qualify under Rule 5 above, are to be treated as being separately imported and fall to be classified under their appropriate items.
10. Split consignments – where goods consisting of one unit such as a vehicle or a piece of machinery, or plant, would in the opinion of the Comptroller have a particular tariff classifications or tariff classification if the goods were imported in one ship or aircraft and the various components of the unit are imported in more than one ship or aircraft, the goods will be classified as a single entity and will take the same classification as the classification of the whole.
11. Fabric, classified in any of the heading of Chapters 50 to 60 which in the opinion of the Comptroller are so processed (e.g. printed, embroidered, etc) that they are clearly suitable for conversion by a minor operation (e.g. cutting, hemming, etc) into finished articles falling in any of the headings of Chapters 61, 62 and 63 shall be taken to be complete articles for purposes of classification and shall be subject to full duties applicable to the finished or complete article falling within the headings of such Chapters.
12. For the purposes of sub-heading No. 1901.1000, the expression “preparation for infant use” shall be taken to mean specially formulated homogenized composite food preparations of a kind used for baby or infant food and put up in airtight jars or cans in a quantity generally corresponding to one whole meal and suitable for consumption either directly or after reheating.
13. For purposes of sub-heading No. 2104.2010, the expression “baby food” shall be taken to means specially formulated homogenized composite goods preparations of a kind used for baby food and put up in airtight jars or cans in a quantity generally corresponding to one whole meal and suitable for consumption either directly or after reheating.

## **SECTION I**

### **LIVE ANIMALS; ANIMAL PRODUCTS**

1. Live animals
2. Meat and edible meat offal
3. Fish and crustaceans, molluscs and other aquatic invertebrates
4. Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included
5. Products of animals origin, not elsewhere specified or included

## **SECTION II**

### **VEGETABLES PRODUCTS**

6. Live trees and other plants; bulbs, roots and the like; cut flowers and ornamentals foliage
7. Edible vegetables and certain roots and tubers
8. Edible fruit and nuts; peel of citrus fruits or melons
9. Coffee, tea, mate and spices
10. Cereals
11. Products of the milling industry; malt, starches; inulin; wheat gluten
12. Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruits; industrial or medicinal plants; straw and fodder
13. Lac; gums, resins and other vegetables saps and extracts
14. Vegetable plaiting materials; vegetables products not elsewhere specified or included

## **SECTION III**

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

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

## **SECTION IV**

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

16. Preparations of meat, of fish or of crustaceans. Molluscs or other aquatic invertebrates
17. Sugars and sugar confectionery
18. Cocoa and cocoa preparations
19. Preparations of cereals, flour, starch or milk; pastry cooks' products
20. Preparations of vegetable, fruit, nuts or other parts of plants
21. Miscellaneous edible preparations
22. Beverages, spirits and vinegar
23. Residues and waste from the food industries; prepared animal fodder
24. Tobacco and manufactured tobacco substitutes

## **SECTION V**

### **MINERAL PRODUCTS**



25. Salt, sulphur; earths and stone; plastering materials, lime and cement
26. Ores, slag and ash
27. Mineral fuels, mineral oils and products of their distillation; bituminous substances mineral waxes

## **SECTION VI**

### **PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES**

28. Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes
29. Organic chemicals
30. Pharmaceuticals products
31. Fertilizers
32. Tanning r dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; links
33. Essential oils and resinoids; perfumery, cosmetic or toilet preparations
34. Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster.
35. Albuminoidal substances; modified starches; glues; enzymes
36. Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations
37. Photographic or cinematographic goods
38. Miscellaneous chemical products

## **SECTION VII**

### **PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF**

39. Plastics and articles thereof
40. Rubber and articles thereof

## **SECTION VIII**

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

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

## **SECTION IX**

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

44. Wood and articles of wood; wood charcoal
45. Cork and articles of cork
46. Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork

## SECTION X

### **PULP OR WOOD OR OF OTHER FIBROUS CELLULOSTIC MATERIAL; RECOVERED (WASTE AND SCRAP\_ PAPER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF**

- 47. Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard
- 48. Paper and paperboard; articles of paper pulp, of paper or of paperboard
- 49. Printed books, newspaper, pictures and other products of the printing industry; manuscripts, typescript and plans

## SECTION XI

### **TEXTILE AND TEXTILE ARTICLES**

- 50. Silk
- 51. Wool, fine or coarse animal hair; horsehair yarn and woven fabric
- 52. Cotton
- 53. Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn
- 54. Man-made filaments; strip and the like of man-made textile materials.
- 55. Man-made staple fibres
- 56. Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof
- 57. Carpets and other textile floor coverings
- 58. Special woven fabrics; tufted textile fabrics; lace; tapestries' trimmings; embroidery
- 59. Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use
- 60. Knitted or crocheted fabrics
- 61. Articles of apparel and clothing accessories, knitted or crocheted
- 62. Articles of apparel and clothing accessories, not knitted or crocheted
- 63. Other made up textile articles; sets; worn clothing and worn textile articles; rags

## SECTION XII

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

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

## SECTION XIII

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

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

## SECTION XIV

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

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

**SECTION XV**

**BASE METALS AND ARTICLES OF BASE METAL**

72. Iron and steel
73. Articles of iron and steel
74. Copper and articles thereof
75. Nickel and articles thereof
76. Aluminium and articles thereof
77. *(Reserved for possible future use in the Harmonized System)*
78. Lead and articles thereof
79. Zinc and articles thereof
80. Tin and article thereof
81. Other base metals; cermets; article thereof
82. Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal
83. Miscellaneous articles of base metal

**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**

84. Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof
85. Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles

**SECTION XVII**

**VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED  
TRANSPORT EQUIPMENT**

86. Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds
87. Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof
88. Aircraft, spacecraft, and parts thereof
89. Ships, boats and floating structures

**SECTION XVIII**

**OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING**

**CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS  
AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS;  
PARTS AND ACCESSORIES THEREOF**

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

**SECTION XIX**

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

- 93. Arms and ammunition; parts and accessories thereof

**SECTION XX**

**MISCELLANEOUS MANUFACTURED ARTICLES**

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

**SECTION XXI**

**WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES**

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

**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 03.01, 03.06, 03.07 or 03.08;
  - (b) Cultures of micro-organisms and other products of heading 30.02; and
  - (c) Animals of heading 95.08.

<b>Tariff Item</b>	<b>Description</b>	<b>Imports</b>			<b>Export</b>	<b>Statistical</b>	
		<b>Duty</b>	<b>Excise</b>	<b>VAGST</b>	<b>Duty</b>	<b>Unit/Qty</b>	<b>SITC Code</b>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

01.01 Live horses, asses, mules and hinnies.

- Horses:

0101.2100	-- Pure-bred breeding animals	8%	Free	15%	Free	No.	00151
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0101.2900	-- Other	20%	Free	15%	Free	No.	00151
0101.3000	- Asses	8%	Free	15%	Free	No.	00151
<b>0101.9000</b>	<b>- Other</b>	8%	Free	15%	Free	No.	00151
01.02	Live bovine animals						
	- Cattle :						
<b>0102. 2100</b>	<b>-- Pure-bred breeding animals</b>	Free	Free	15%	Free	No.	00111
0102. 2900	-- Other	8%	Free	15%	Free	No.	00111
	-Buffalo:						
0102.3100	-- Pure-bred breeding animals	Free	Free	15%	Free	No.	00111
0102.3900	-- Other	8%	Free	15%	Free	No.	00111
<b>0102.9000</b>	<b>-Other</b>	8%	Free	15%	Free	No.	00119
01.03	Live swine.						
<b>0103.1000</b>	<b>- Pure-bred breeding animals</b>	8%	Free	15%	Free	No.	00131
	- Other:						

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
0103.9100	-- Weighing less than 50 kg	8%	Free	15%	Free	No.	00139
0103.9200	-- Weighing 50 kg or more	8%	Free	15%	Free	No.	00139
01.04	Live sheep and goats.						
0104.1000	- Sheep	8%	Free	15%	Free	No.	00121
0104.2000	- Goats	8%	Free	15%	Free	No.	00122
01.05	Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i> , ducks, geese, turkeys and guinea fowls.						
	- Weighing not more than 185g:						
0105.1100	-- Fowls of the species <i>Gallus domesticus</i>	Free	Free	15%	Free	No.	00141
0105.1200	-- Turkeys	Free	Free	15%	Free	No.	00141
0105.1300	-- Ducks	Free	Free	15%	Free	No.	00141
0105.1400	-- Geese	Free	Free	15%	Free	No.	00141
0105.1500	-- Guinea fowls	Free	Free	15%	Free	No.	00141
	- Other:						
0105.9400	-- Fowls of species <i>Gallus domesticus</i>	Free	Free	15%	Free	No.	00149
0105.9900	-- Other	Free	Free	15%	Free	No.	00149
01.06	Other live animals.						

- Mammals:

<b>0106.1100</b>	<b>- - Primates</b>	8%	Free	15%	Free	No.	00190
	<b>- - Whales, dolphins and porpoises</b> <i>(mammals of the order Cetacea)</i> <b>manatees and dugongs</b> <i>(mammals of the order Sirenia):</i> seals, sea lions and walruses <i>(mammals of the suborder Pinnipedia)</i>						
0106.1210	---Dolphins and porpoises	8%	Free	15%	Free	No.	00190
0106.1290	---Other	8%	Free	15%	Free	No.	00190
0106.1300	- - Camels and other camelids <i>(Camelidae)</i>	8%	Free	15%	Free	No.	00190
0106.1400	- - Rabbits and hares	8%	Free	15%	Free	No.	00190
<b>0106.1900</b>	<b>- - Other</b>	8%	Free	15%	Free	No.	00190
<b>0106.2000</b>	<b>- Reptiles (including snakes and turtles)</b>	8%	Free	15%	Free	No.	00190

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Chapter 1

0106

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

- Birds:

<b>0106.3100</b>	<b>- - Birds of prey</b>	8%	Free	15%	Free	No.	00190
<b>0106.3200</b>	<b>- - Psittaciformes (including parrots, Parakeets, macaws and cockatoos)</b>	8%	Free	15%	Free	No.	00190



0106.3300	--Ostriches; emus <i>Dromaius novaehollandiae</i> )	8%	Free	15%	Free	No.	00190
	- Other:						
0106.3910	---Of a kind used for human food	8%	Free	15%	Free	No.	00190
0106.3990	---Other (including zoo animals, dogs and cats)	20%	Free	15%	Free	No.	00190
	-Insects :						
0106.4100	-- Bees	8%	Free	15%	Free	No.	00190
0106.4900	-- Other	8%	Free	15%	Free	No.	00190
0106.9000	- Other	8%	Free	15%	Free	No.	00190

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## CHAPTER 2

## Meat and edible meat offal

## Note.

1.- This Chapter does not cover:

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

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
02.01	Meat of bovine animals, fresh or chilled.						
<b>0201.1000</b>	- Carcasses and half-carcasses	8%	Free	15%	Free	kg	01111
<b>0201.2000</b>	- Other cuts with bone in	8%	Free	15%	Free	kg	01112
<b>0201.3000</b>	- Boneless	8%	Free	15%	Free	kg	01112
02.02	Meat of bovine animals, frozen.						
<b>0202.1000</b>	- Carcasses and half-carcasses	8%	Free	15%	Free	kg	01121
<b>0202.2000</b>	- Other cuts with bone in	8%	Free	15%	Free	kg	01121
<b>0202.3000</b>	- Boneless	8%	Free	15%	Free	kg	01122
02.03	Meat of swine, fresh, chilled or frozen.						

- Fresh or chilled:

0203.1100 -- Carcasses and half-carcasses 8% Free 15% Free kg 01221

0203.1200 -- Hams, shoulders and cuts 8% Free 15% Free kg 01221  
thereof, with bone in

-- Other

0203.1910 ---Pig trotters 8% Free 15% Free kg 01221

0203.1990 ---Other 8% Free 15% Free kg 01221

- Frozen:

**0203.2100** -- Carcasses and half-carcasses 8% Free 15% Free kg 01222

**0203.2200** -- Hams, shoulders and cuts 8% Free 15% Free kg 01222  
thereof, with bone in

-- Other:

**0203.2910** --- Pigs trotters 5% Free 15% Free kg 01222

**0203.2990** --- Other 8% Free 15% Free kg 01222

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
02.04	Meat of sheep or goats, fresh, chilled or frozen.						
0204.1000	- Carcasses and half-carcasses of lamb, fresh or chilled	20%	Free	15%	Free	kg	01211
	- Other meat of sheep, fresh or chilled:						
<b>0204.2100</b>	-- Carcasses and half-carcasses	20%	Free	15%	Free	kg	01211
<b>0204.2200</b>	-- Other cuts with bone in	20%	Free	15%	Free	kg	01211
<b>0204.2300</b>	-- Boneless	20%	Free	15%	Free	kg	01211
<b>0204.3000</b>	- Carcasses and half-carcasses of lamb, frozen	20%	Free	15%	Free	kg	01212
	- Other meat of sheep, frozen:						
<b>0204.4100</b>	-- Carcasses and half-carcasses	20%	Free	15%	Free	kg	01212
<b>0204.4200</b>	-- Other cuts with bone in	20%	Free	15%	Free	kg	01212
	-- Boneless						
0204.4310	--- Mutton flaps (inexpensive cut of meat from sheep), frozen	20%	Free	15%	Free	kg	01212
0204.4390	--- Other	Free	Free	15%	Free	kg	01212

<b>0204.5000</b>	- Meat of goats	Free	Free	15%	Free	kg	01213
<b>0205.0000</b>	<b>Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.</b>	8%	Free	15%	Free	kg	01240
02.06	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.						
0206.1000	- Of bovine animals, fresh or chilled	20%	Free	15%	Free	kg	01251
	- Of bovine animals, frozen:						
0206.2100	-- Tongues	20%	Free	15%	Free	kg	01252
0206.2200	-- Livers	20%	Free	15%	Free	kg	01252
0206.2900	-- Other	20%	Free	15%	Free	kg	01252
<b>0206.3000</b>	- Of swine, fresh or chilled	20%	Free	15%	Free	kg	01253
	- Of swine, frozen:						
<b>0206.4100</b>	-- Livers	20%	Free	15%	Free	kg	01254
<b>0206.4900</b>	-- Other	20%	Free	15%	Free	kg	01254
<b>0206.8000</b>	- Other, fresh or chilled	20%	Free	15%	Free	kg	01255

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
0206.9000	- Other Frozen	20%	Free	15%	Free	kg	01256
02.07	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.						
	- Of fowls of the species <i>Gallus domesticus</i> :						
	-- Not cut in pieces, fresh or chilled						
0207.1110	---Livers	Free	Free	15%	Free	kg	01231
0207.1120	---Wings	Free	Free	15%	Free	kg	01231
0207.1190	---Other	Free	Free	15%	Free	kg	01231
	--Not cut in pieces, frozen						
0207.1210	---Livers	Free	Free	15%	Free	kg	01231
0207.1220	---Wings	Free	Free	15%	Free	kg	01231
0207.1290	---Other	Free	Free	15%	Free	kg	01231

--Cuts and offal, fresh or chilled:

0207.1310	---Cuts	Free	Free	15%	Free	kg	01231
0207.1320	---Offal	20%	Free	15%	Free	kg	01231
0207.1390	---Other	20%	Free	15%	Free	kg	01231
-- Cuts and offal, frozen:							
0207.1410	---Cuts	10%	Free	15%	Free	kg	01231
0207.1420	---Offal	20%	Free	15%	Free	kg	01231
0207.1490	---Other	20%	Free	15%	Free	kg	01231
- Of turkeys:							
0207.2400	-- Not cut in pieces, fresh or chilled	Free	Free	15%	Free	kg	01232
0207.2500	-- Not cut in pieces, frozen	Free	Free	15%	Free	kg	01232
-- Cuts and offal, fresh or chilled:							
0207.2610	--- Tails	20%	10%	15%	Free	kg	01232
0207.2620	--- Wings	5%	Free	15%	Free	kg	01232
0207.2630	--- Other cuts	5%	Free	15%	Free	kg	01232
0207.2640	--- Offal	20%	Free	15%	Free	kg	01232

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**0207-0208**

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

-- Cuts and offal, frozen:

0207.2710	--- Tails	20%	10%	15%	Free	kg	01232
0207.2720	--- Wings	5%	Free	15%	Free	kg	01232
0207.2730	--- Other cuts	5%	Free	15%	Free	kg	01232
0207.2740	--- Offal	20%	Free	15%	Free	kg	01232

- Of ducks:

0207.4100	-- Not cut in pieces, fresh or chilled	Free	Free	15%	Free	kg	01233
0207.4200	-- Not cut in pieces, frozen	Free	Free	15%	Free	kg	01233
0207.4300	-- Fatty livers, fresh or chilled	20%	Free	15%	Free	kg	01233
0207.4400	-- Other, fresh or chilled	20%	Free	15%	Free	kg	01233

-- Other, frozen

0207.4510	--- Livers	20%	Free	15%	Free	kg	01233
0207.4590	--- Other	20%	Free	15%	Free	kg	01233

- Of Geese :

0207.5100	-- Not cut in pieces, fresh or chilled	Free	Free	15%	Free	kg	01233
0207.5200	-- Not cut in pieces, frozen	Free	Free	15%	Free	kg	01233
0207.5300	-- Fatty livers, fresh or chilled	20%	Free	15%	Free	kg	01233
0207.5400	-- Other, fresh or chilled	20%	Free	15%	Free	kg	01233

--Other, frozen

0207.5510	---Livers	20%	Free	15%	Free	kg	01233
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0207.5590	---Other	20%	Free	15%	Free	kg	01233
	- Of guinea fowls						
0207.6010	---Livers	20%	Free	15%	Free	kg	01233
0207.6090	---Other	20%	Free	15%	Free	kg	01233
02.08	<i>Other meat and edible meat offal, fresh, chilled or frozen.</i>						
0208.1000	- Of rabbits or hares	20%	Free	15%	Free	kg	01291
0208.3000	- Of primates	20%	Free	15%	Free	kg	01292

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0208-0210

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); (of seals, sea lions and walruses (mammals of the suborder Pinnipedia)

0208.4010	--- Dolphins and porpoises	20%	Free	15%	Free	kg	01292
0208.4090	--- Other	20%	Free	15%	Free	kg	01292
	- Of reptiles ( including snakes and turtles)						
0208.5010	---Of crocodiles	20%	Free	15%	Free	kg	01292
0208.5090	---Other	20%	Free	15%	Free	kg	01292
0208.6000	-- Of camels and other camelids (Camelidae)	20%	Free	15%	Free	kg	01292
<b>0208.9000</b>	- Other	20%	Free	15%	Free	kg	01299
02.09	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.						
0209.1000	--Of pigs	20%	Free	15%	Free	kg	41131
0209.9000	--Others	20%	Free	15%	Free	kg	41131
02.10	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.						
	- Meat of swine:						
0210.1100	-- Hams, shoulders and cuts thereof, with bone in	20%	Free	15%	Free	kg	01611
0210.1200	-- Bellies (streaky) and cuts thereof	20%	Free	15%	Free	kg	01612
	-- Other						

0210.1910	---Bacon	20%	Free	15%	Free	kg	01619
0210.1990	---Other	20%	Free	15%	Free	kg	01619
	- Meat of bovine animals						
0210.2010	---Beef, corned	20%	Free	15%	Free	kg	01681
0210.2020	---Tongues	20%	Free	15%	Free	kg	01681

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Chapter

2

0210

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
0210.2090	---Other	20%	Free	15%	Free	kg	01681
	- Other, including edible flours and meals of meat or meat offal:						
0210.9100	- - Of primates	20%	Free	15%	Free	kg	01689
0210.9200	- Of whales, dolphins and propoises ( <i>mammals of the order Cetacea</i> ); of manatees and dugongs ( <i>mammals of the order Sirenia</i> ); of seals, sea lions and walruses ( <i>mammals of the suborder Pinnipedia</i> )	20%	Free	15%	Free	kg	01689
	- - Of reptiles (including snakes and turtles)						
0210.931	---Of crocodiles	20%	Free	15%	Free	kg	01689

0

0210.939 0	---Other	20%	Free	15%	Free	kg	01689
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-- Other

0210.991 0	---Shearwaters (Mutton birds)	20%	Free	15%	Free	kg	01689
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0210.992 0	---Poultry liver	20%	Free	15%	Free	kg	01689
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0210.999 0	---Other	20%	Free	15%	Free	kg	01689
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## CHAPTER 3

## Fish and crustaceans, molluscs and other aquatic invertebrates

## Notes.

1.- This Chapter does not cover:

- (a) Mammals of heading 01.06;
- (b) Meat of mammals of heading 01.06 ( heading 02.08 or 02.10);
- (c) Fish (including livers, roes and milt 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 (23.01); or
- (d) Caviar or caviar substitutes prepared from fish eggs (16.04).

2. - In this Chapter the terms "pellets" means products which have been agglomerated either directly by compression or by the addition of a small quantity of binder.

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

03.01 Live fish.

- Ornamental fish :

0301.1100 -- Freshwater 20% Free 15% Free kg 03411

0301.1900 -- Other 20% Free 15% Free kg 03411

- Other live fish:

<b>0301.9100</b>	-- 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> )	20%	Free	15%	Free	kg	03411
<b>0301.9200</b>	-- Eels ( <i>Anguilla spp.</i> )	20%	Free	15%	Free	kg	03411
<b>0301.9300</b>	-- Carp ( <i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctennopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> ), <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i> )	20%	Free	15%	Free	kg	03411
<b>0301.9400</b>	-- Atlantic and Pacific bluefin tunas ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )	20%	Free	15%	Free	kg	03411
<b>0301.9500</b>	-- Southern bluefin tunas ( <i>Thunnu maccoyii</i> )	20%	Free	15%	Free	kg	03411
	-- Other						

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

0301.9910	--- Live Tilapia fingerlinks ( <i>Oreochromis</i> spp).	20%	Free	15%	Free	kg	03411
<b>0301.9920</b>	---Live Vietnamese catfish fingerlinks ( <i>Pangassius</i> spp.)	20%	Free	15%	Free	kg	03411
0301.9930	--- Other live juvenile fingerlinks	20%	Free	15%	Free	kg	03411
0301.9990	--- Other	20%	Free	15%	Free	kg	03411
03.02	Fish, fresh or chilled, excluding fish fillets and other fish meat of 03.04.  - Salmonidae, excluding edible fish offal of subheadings 0302.91 To 0302.99 ÷						
<b>0302.1100</b>	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus</i> <i>apache</i> and <i>Oncorhynchus</i> <i>chrysogaster</i> )	20%	Free	15%	Free	kg	03412
<b>0302.1300</b>	-- Pacific salmon ( <i>Oncorhynchus</i> <i>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> ),	20%	Free	15%	Free	kg	03412
0302.1400	-- Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	20%	Free	15%	Free	kg	03412
<b>0302.1900</b>	-- Other  - Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding edible fish offal of	20%	Free	15%	Free	kg	03412

subheadings 0302.91 to 0302.99:

<b>0302.2100</b>	-- Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )	20%	Free	15%	Free	kg	03413
<b>0302.2200</b>	-- Plaice ( <i>Pleuronectes platessa</i> )	20%	Free	15%	Free	kg	03413
<b>0302.2300</b>	-- Sole ( <i>Solea spp.</i> )	20%	Free	15%	Free	kg	03413
0302.2400	-- Turbot ( <i>Psetta maxima</i> )	20%	Free	15%	Free	kg	03413
<b>0302.2900</b>	- Other	20%	Free	15%	Free	kg	03413

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Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

- Tunas (of the genus *Thunnus*), skipjack or stripe-bellied bonito (*Euthynnus(Katsuwonus) pelamis*), excluding edible fish offal of subheadings 0302.91 to 0302.99 :

<b>0302.3100</b>	-- Albacore or longfinned tunas ( <i>Thunnus alalunga</i> ) (US/Japan)	20%	Free	15%	Free	kg	03414
<b>0302.3200</b>	-- Yellowfin tunas ( <i>Thunnus albacares</i> ) (US/Japan)	20%	Free	15%	Free	kg	03414
<b>0302.3300</b>	-- Skipjack or stripe-bellied bonito (US/Japan)	20%	Free	15%	Free	kg	03414
<b>0302.3400</b>	-- Bigeye tunas ( <i>Thunnus obseus</i> )	20%	Free	15%	Free	kg	03414



<b>0302.3500</b>	-- Atlantic and Pacific bluefin tunas ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )	20%	Free	15%	Free	kg	03414
<b>0302.3600</b>	-- Southern Bluefin tunas ( <i>Thunnus maccoyii</i> )	20%	Free	15%	Free	kg	03414
<b>0302.3900</b>	-- Other (US/Japan)  - Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), anchovies ( <i>Engraulis</i> spp.), sardines ( <i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella ( <i>Sardinella</i> pp.), brisling or sprats ( <i>Sprattus sprattus</i> ), mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> ), Indian mackerels ( <i>Rastrelliger</i> spp.), seerfishes ( <i>Scomberomorus</i> spp.), jack and horse mackerel ( <i>Trachurus</i> spp.), jacks, crevalles ( <i>Caranx</i> spp.), cobia ( <i>Rachycentron canadum</i> ), silver pomfrets ( <i>Pampus</i> spp.), Pacific saury ( <i>Cololabis saira</i> ), scads ( <i>Decapterus</i> spp.), capelin ( <i>Mallotus villosus</i> ), swordfish ( <i>Xiphias gladius</i> ), Kawakawa ( <i>Euthynnus affinis</i> ), bonitos ( <i>Sarda</i> spp.), marlins, sailfishes, spearfish ( <i>Istiophoridae</i> ), excluding edible fish offal of subheadings 0302.91 to 0302.99:	20%	Free	15%	Free	kg	03414
0302.4100	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	20%	Free	15%	Free	kg	03415
0302.4200	--Anchovies ( <i>Engraulis</i> spp.)	20%	Free	15%	Free	kg	03415
0302.4300	--Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella ( <i>Sardinella</i> spp.), brisling or sprats ( <i>Sprattus sprattus</i> )	20%	Free	15%	Free	kg	03415

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
0302.4400	--Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )	20%	Free	15%	Free	kg	03415
0302.4500	--Jack and horse mackerel ( <i>Trachurus spp.</i> )	20%	Free	15%	Free	kg	03415
0302.4600	--Cobia ( <i>Rachycentron canadum</i> )	20%	Free	15%	Free	kg	03415
0302.4700	--Swordfish ( <i>Xiphias gladius</i> )	20%	Free	15%	Free	kg	03415
	--Other						
0302.4910	--- Marlin	20%	Free	15%	Free	kg	03415
0302.4920	--- Sailfish	20%	Free	15%	Free	kg	03415
0302.4990	--- Other	20%	Free	15%	Free	kg	03415
0302.4990	---Other	20%	Free	15%	Free	kg	03415
	- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , excluding edible fish offal of subheadings 0302.91 to 0302.99 ÷						
0302.5100	--Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	20%	Free	15%	Free	kg	03416
0302.5200	--Haddock ( <i>Melanogrammus aeglefinus</i> )	20%	Free	15%	Free	kg	03416

0302.5300	--Coalfish ( <i>Pollachius virens</i> )	20%	Free	15%	Free	kg	03416
0302.5400	--Hake ( <i>Merluccius spp.</i> , <i>Urophycis spp.</i> )	20%	Free	15%	Free	kg	03416
0302.5500	--Alaska Pollack ( <i>Theragra chalcogramma</i> )	20%	Free	15%	Free	kg	03416
0302.5600	--Blue whittings ( <i>Micromesistius poutassou</i> , <i>Micromesistius australis</i> )	20%	Free	15%	Free	kg	03416
	--Other						
0302.5910	--- Reef fish	20%	Free	15%	Free	kg	03416
0302.5990	--- Other	20%	Free	15%	Free	kg	03416

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Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

-Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp.*, *Silurus spp.*, *Clarias spp.*, *Ictalurus spp.*), carp (*Cyprinus spp.*, *Carassius spp.*), *Ctenopharyngodon idellus*, *Hypophthalmichthys spp.*,

*Cirrhinus spp.*, *Mylopharyngodon*

*piceus*), Catla catla, Labeo spp., *Osteochilus hasselti*, *Leptobarbus hoeveni*. *Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*), excluding edible fish offal of subheadings 0302.91 to 0302.99 :

0302.7100	-- Tilapias ( <i>Oreochromis spp.</i> )	20%	Free	15%	Free	kg	03419
0302.7200	-- Catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> )	20%	Free	15%	Free	kg	03419
0302.7300	-- Carp ( <i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> ) Catla catla, Labeo spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i> )	20%	Free	15%	Free	kg	03419
0302.7400	-- Eels ( <i>Anguilla spp.</i> )	20%	Free	15%	Free	kg	<b>03419</b>
0302.7900	-- Other  - Other fish, excluding edible fish offal of subheadings 0302.91 to 0302.99	20%	Free	15%	Free	kg	03419
0302.8100	-- Dogfish and other sharks	20%	Free	15%	Free	kg	03419
0302.8200	-- Rays and skates ( <i>Rajidae</i> )	20%	Free	15%	Free	kg	03419
0302.8300	-- Toothfish ( <i>Dissostichus spp.</i> )	20%	Free	15%	Free	kg	03419
0302.8400	-- Seabass ( <i>Dicentrarchus spp.</i> )	20%	Free	15%	Free	kg	03419
0302.8500	-- Seabream ( <i>Sparidae</i> )	20%	Free	15%	Free	kg	03419
	-- Other						
0302.891	---Barramundi	20%	Free	15%	Free	kg	03419

0

0302.892 ---Barracuda 20% Free 15% Free kg 03419  
0

0302.893 ---Barracouta 20% Free 15% Free kg 03419  
0

0302.899 ---Other 20% Free 15% Free kg 03419  
0

-Livers, roes, milt, fish fins,  
heads, tails, maws and other  
edible fish offal :

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0302-0303

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
0302.9100	--Livers, roes and milt	20%	Free	15%	Free	kg	03419
0302.9200	--Shark fins	20%	Free	15%	Free	kg	03419
0302.9900	--Other	20%	Free	15%	Free	kg	03419
03.03	<b>Fish, frozen, excluding fish fillets and other fish meat of 03.04.</b>						
	- Salmonidae, excluding edible fish offal of subheadings 0303.91 to 0303.99 ÷						
<b>0303.1100</b>	- Sockeye salmon(red salmon) ( <i>Oncorhynchus nerka</i> )	20%	Free	15%	Free	kg	03421

0303.1200	-- Other Pacific salmon ( <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> )	20%	Free	15%	Free	kg	03421
0303.1300	-- Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	20%	Free	15%	Free	kg	03421
0303.1400	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus</i> <i>mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	20%	Free	15%	Free	kg	03421
<b>0303.1900</b>	- - Other  -Tilapias ( <i>Oreochromis</i> spp.),catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp ( <i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon</i> <i>idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon</i> <i>piceus</i> ), <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus</i> <i>hoeveni</i> . <i>Megalobrama</i> spp.), eels ( <i>Anguilla</i> spp.), Nile perch ( <i>Lates</i> <i>niloticus</i> ) and snakeheads ( <i>Channa</i> spp.), excluding edible fish offal of subheadings 0303.91 to 0303.99 :	20%	Free	15%	Free	kg	03421
0303.2300	-- Tilapias ( <i>Oreochromis</i> spp.)	20%	Free	15%	Free	kg	03421
0303.2400	-- Catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	20%	Free	15%	Free	kg	03421

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
0303.2500	-- Carp ( <i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodo idellus</i> , <i>Hypophthalmichthys spp.</i> ,  <i>Cirrhinus spp.</i> , <i>Mylopharyngodo piceus</i> ), <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i> )	20%	Free	15%	Free	kg	03421
0303.2600	-- Eels ( <i>Anguilla spp.</i> )	20%	Free	15%	Free	kg	03421
<b>0303.2900</b>	-- Other  - Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> ), excluding edible fish offal of subheadings 0303.91 to 0303.99 :	20%	Free	15%	Free	kg	03421
<b>0303.3100</b>	-- Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> ). Albacore (Pago Pago)	20%	Free	15%	Free	kg	03422
<b>0303.3200</b>	-- Plaice ( <i>Pleuronectes platessa</i> ) Yellowfin (Pago Pago)	20%	Free	15%	Free	kg	03422
<b>0303.3300</b>	-- Sole ( <i>Solea spp.</i> ) Skip jack (Pago Pago)	20%	Free	15%	Free	kg	03422
<b>0303.3400</b>	-- Turbots ( <i>Psetta maxima</i> )	20%	Free	15%	Free	kg	03422
<b>0303.3900</b>	- Other (Pago Pago)	20%	Free	15%	Free	kg	03422

	- Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus</i> ( <i>Katsuwonus</i> ) <i>pelamis</i> ), excluding edible fish offal of subheadings 0303.91 to 0303.99:						
<b>0303.4100</b>	-- Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )	20%	Free	15%	Free	kg	03423
<b>0303.4200</b>	-- Yellowfin tunas ( <i>Thunnus albacares</i> )	20%	Free	15%	Free	kg	03423
<b>0303.4300</b>	-- Skipjack or stripe-bellied bonito.	20%	Free	15%	Free	kg	03423
<b>0303.4400</b>	-- Bigeye tunas ( <i>Thunnus obesus</i> )	20%	Free	15%	Free	kg	03423
<b>0303.4500</b>	-- Atlantic and Pacific bluefin tunas ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )	20%	Free	15%	Free	kg	03423
0303.4600	-- Southern Bluefin tunas ( <i>Thunnus maccoyii</i> )	20%	Free	15%	Free	kg	03423
0303.4900	-- Other	20%	Free	15%	Free	kg	03423

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0303

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

- Herrings (*Clupea harengus*,



*Clupea pallasii*), anchovies  
 (Engraulis spp.), sardines  
 (*Sardina pilchardus*, *Sardinops* spp.)  
*sardinella* (*Sardinella* spp.), brisling  
 or sprats (*Sprattus sprattus*),  
 mackerel (*Scomber scombrus*,  
*Scomber australasicus*, *Scomber*  
*japonicus*), Indian mackerels  
 (*Rastrelliger* spp.), seerfishes  
 (*Scomberomorus* spp.), jack and  
 horse mackerel (*Trachurus* spp.),  
 jack, crevalles (*Caranx* spp cobia  
 (*Rachycentron canadum*), silver  
 pomfrets (*Pampus* spp.), Pacific  
 saury (*Cololabis saira*), scads  
 (*Decapterus* spp.), capelin  
 (*Mallotus villosus*), swordfish  
 (*Xiphias gladius*), Kawakawa  
 (*Euthynnus affinis*), bonitos  
 (*Sarda* spp.), marlins, sailfishes,  
 spearfish (*Istiophoridae*), excluding  
 edible fish offal of subheadings  
 0303.91 to 0303.99:

0303.5100	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	20%	Free	15%	Free	kg	03424
0303.5300	-- Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinell ( <i>Sardinella</i> spp.), brisling or sprats ( <i>Sprattus sprattus</i> )	20%	Free	15%	Free	kg	03424
0303.5400	--Mackerel ( <i>Scomber scombrus</i> , <i>Scomber ausralasicus</i> , <i>Scomber</i> <i>japonicas</i> )	20%	Free	15%	Free	kg	03424
0303.5500	-- Jack and horse mackerel ( <i>Trachurus</i> spp.)	20%	Free	15%	Free	kg	03424
0303.5600	-- Cobia ( <i>Rachycentron canadum</i> )	20%	Free	15%	Free	kg	03424
0303.5700	-- Swordfish ( <i>Xiphias gladius</i> )	20%	Free	15%	Free	kg	03424
0303.5900	--Other -Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> ,	20%	Free	15%	Free	kg	03424

*Gadidae, Macrouridae,*  
*Melanonidae, Merlucciidae*  
*Moridae and Muraenolepididae*  
 excluding edible fish offal of  
 subheadings 0303.91 to 0303.99 :

0303.6300	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	20%	Free	15%	Free	kg	03425
0303.6400	-- Haddock ( <i>Melanogrammus aeglefinus</i> )	20%	Free	15%	Free	kg	03425
0303.6500	-- Coalfish ( <i>Pollachius virens</i> )	20%	Free	15%	Free	kg	03425

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0303-0304

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
0303.6600	-- Hake ( <i>Merluccius spp.</i> , <i>Urophycis Spp.</i> )	20%	Free	15%	Free	kg	03425
0303.6700	-- Alaska Pollack ( <i>Theragra chalcogramma</i> )	20%	Free	15%	Free	kg	03425
0303.6800	-- Blue whittings ( <i>Micromesistius poutassou</i> , <i>Micromesistius australis</i> )	20%	Free	15%	Free	kg	03425
0303.6900	-- Other	20%	Free	15%	Free	kg	03425

- Other fish, excluding edible  
fish offal of subheadings  
0303.91 to 0303.99 :

<b>0303.8100</b>	-- Dogfish and other sharks	20%	Free	15%	Free	kg	03429
<b>0303.8200</b>	-- Rays and skates (Rajidae)	20%	Free	15%	Free	kg	03429
<b>0303.8300</b>	-- Toothfish (Dissostichus spp.)	20%	Free	15%	Free	kg	03429
<b>0303.8400</b>	-- Seabass (Dicentrarchus spp.)	20%	Free	15%	Free	kg	03429
	-- Other						
0303.8910	---Barramundi	20%	Free	15%	Free	kg	03428
0303.8920	---Barracuda	20%	Free	15%	Free	kg	03428
0303.8930	---Barracouta	20%	Free	15%	Free	kg	03428
0303.8990	---Other	20%	Free	15%	Free	kg	03428
	-Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal:						
<b>0303.9100</b>	--Livers, roes and milt	20%	Free	15%	Free	kg	03429
<b>0303.9200</b>	--Shark fins	20%	Free	15%	Free	kg	03429
<b>0303.9900</b>	--Other	20%	Free	15%	Free	kg	03428

03.04 **Fish fillets and other fish meat  
(whether or not minced), fresh,  
chilled or frozen.**

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Fresh or chilled fillets of tilapias ( <i>Oreochromis</i> spp.), catfish  ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp  ( <i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon</i> <i>idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon</i> <i>piceus</i> ), <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus</i> <i>hoeveni</i> , <i>Megalobrama</i> spp.), eels ( <i>Anguilla</i> spp.), Nile perch ( <i>Lates</i> <i>niloticus</i> ) and snakeheads ( <i>Channa</i> spp.) :						
0304.3100	-- Tilapias ( <i>Oreochromis</i> spp.)	20%	Free	15%	Free	kg	03451
0304.3200	-- Catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	20%	Free	15%	Free	kg	03451
0304.3300	-- Nile Perch ( <i>Lates niloticus</i> )	20%	Free	15%	Free	kg	03451
0304.3900	-- Other	20%	Free	15%	Free	kg	03451
	- Fresh or chilled fillets of other fish:						
0304.4100	-- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	20%	Free	15%	Free	kg	03451

0304.4200	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus</i> <i>aguabonita</i> ,  <i>Oncorhynchus gilae</i> ,  <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> ).	20%	Free	15%	Free	kg	03451
0304.4300	---Flat fish (Pleuronectidae Bothidae, Cynaglassidae Soleidae, sconthalmidae and Citharidae	20%	Free	15%	Free	kg	03451
0304.4400	-- Fish of the families  <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> ,  <i>Gadidae</i> , <i>Macrouridae</i> ,  <i>Melanonidae</i> , <i>Merlucciidae</i> <i>Moridae</i> and <i>Muraenolepididae</i> .	20%	Free	15%	Free	kg	03451
0304.4500	-- Swordfish ( <i>Xiphias gladius</i> )	20%	Free	15%	Free	kg	03451
0304.4600	--Toothfish ( <i>Dissostichus</i> spp.)	20%	Free	15%	Free	kg	03451
0304.4700	--Dogfish and other sharks	20%	Free	15%	Free	kg	03451
0304.4800	--Rays and skates ( <i>Rajidae</i> )	20%	Free	15%	Free	kg	03451

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Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
0304.4900	-- Other	20%	Free	15%	Free	kg	03451
	- Other, fresh or chilled:						
0304.5100	-- Tilapias ( <i>Oreochromis</i> spp.), catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.) carp ( <i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i>	20%	Free	15%	Free	kg	03451

spp., *Mylopharyngodon piceus*,  
*Catla catla*, *Labeo* spp., *Osteochilus*  
*hasselti*, *Leptobarbus hoeveni*,  
*Megalobrama* spp.), eels (*Anguilla*  
spp.), Nile perch (*Lates niloticus*)  
and snakeheads (*Channa* spp.)

0304.5200	--Salmonidae	20%	Free	15%	Free	kg	03451
0304.5300	--Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	20%	Free	15%	Free	kg	03451
0304.5400	--Swordfish ( <i>Xiphias gladius</i> )	20%	Free	15%	Free	kg	03451
0304.5500	--Toothfish ( <i>Dissostichus</i> spp.)	20%	Free	15%	Free	kg	03451
0304.5600	--Dogfish and other sharks	20%	Free	15%	Free	kg	03451
0304.5700	--Rays and skates (Rajidae)	20%	Free	15%	Free	kg	03451
0304.5900	--Other	20%	Free	15%	Free	kg	03451
	- Frozen fillets of tilapias ( <i>Oreochromis</i> spp.), catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp ( <i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon</i> <i>piceus</i> ), <i>Catla catla</i> , <i>labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus</i> <i>hoeveni</i> , <i>Megalobrama</i> spp.), eels ( <i>Anguilla</i> spp.), Nile perch ( <i>Lates</i> <i>niloticus</i> ) and snakeheads ( <i>Channa</i> spp.):						
<b>0304.6100</b>	-- Tilapias ( <i>Oreochromis</i> spp.)	20%	Free	15%	Free	kg	03451
0304.6200	-- Catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	20%	Free	15%	Free	kg	03451

0304.6300 --Nile Perch (*Lates niloticus*) 20% Free 15% Free kg 03451

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0304

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code

(1) (2) (3) (4) (5) (6) (7) (8)

0304.6900 --Other 20% Free 15% Free kg 03451

- Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae :

0304.7100 --Cod (*Gadus morhua*, *Gadus ogac*, *Gadus macrocephalus*) 20% Free 15% Free kg 03451

0304.7200 --Haddock (*Melanogrammus aeglefinus*) 20% Free 15% Free kg 03451

0304.7300 --Coalfish (*Pollachius virens*) 20% Free 15% Free kg 03451

0304.7400 --Hake (Merluccius spp., Urophycis spp.) 20% Free 15% Free kg 03451

0304.7500 --Alaska Pollack (Theragra chalcogramma) 20% Free 15% Free kg 03451

0304.7900 --Other 20% Free 15% Free kg 03451

- Frozen fillets of other fish :

0304.8100	--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>Salmon salar</i> ) and Danub salmon ( <i>Hucho hucho</i> )	20%	Free	15%	Free	kg	03451
0304.8200	--Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	20%	Free	15%	Free	kg	03441
0304.8300	--Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> )	20%	Free	15%	Free	kg	03441
0304.8400	--Swordfish ( <i>Xiphias gladius</i> )	20%	Free	15%	Free	kg	03441
0304.8500	--Toothfish ( <i>Dissostichus spp.</i> )	20%	Free	15%	Free	kg	03441
0304.8600	--Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	20%	Free	15%	Free	kg	03441
0304.8700	--Tunas ( <i>of the genus Thunnus</i> ), Skipjack or stripe-bellied bonito ( <i>Euthynnus (katsuwonus) pelamis</i> )	20%	Free	15%	Free	kg	03441

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0304-0305



Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
0304.8800	--Dogfish, other sharks, rays and skates (Rajidae)	20%	Free	15%	Free	kg	03441
0304.8900	-- Other	20%	Free	15%	Free	kg	03441
	- Other, frozen:						
<b>0304.9100</b>	- - Swordfish ( <i>Xiphias gladius</i> )	20%	Free	15%	Free	kg	03455
<b>0304.9200</b>	- - Toothfish ( <i>Dissosptichus spp.</i> )	20%	Free	15%	Free	kg	03455
<b>0304.9300</b>	--Tilapias ( <i>Oeochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> ), <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> )	20%	Free	15%	Free	kg	03455
<b>0304.9400</b>	--Alaska Pollack ( <i>Theragra chalcogramma</i> )	20%	Free	15%	Free	kg	03455
<b>0304.9500</b>	--Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , other than Alaska Pollac ( <i>Theragra chalcogramma</i> )	20%	Free	15%	Free	kg	03455
<b>0304.9600</b>	--Dogfish and other sharks	20%	Free	15%	Free	kg	03455

0304.9700	--Rays and skates (Rajidae)	20%	Free	15%	Free	kg	03455
	-- Other						
0304.9910	---Barramundi	20%	Free	15%	Free	kg	03455
0304.9920	---Barracuda	20%	Free	15%	Free	kg	03455
0304.9930	---Barracouta	20%	Free	15%	Free	kg	03455
0304.9990	---Other	20%	Free	15%	Free	kg	03455
03.05	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.						
0305.1000	- Flours, meals and pellets of fish, fit for human consumption	20%	Free	15%	Free	kg	03550

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0305

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

0305.2000	- Livers, roes and milt of fish, dried, smoked, salted or in brine	20%	Free	15%	Free	kg	03540
	-Fish fillets, dried, salted or						

in

brine, but not smoked :

<b>0305.3100</b>	--Tilapias ( <i>Oreochromis</i> spp.), catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp ( <i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon</i> <i>piceus</i> ), <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus</i> <i>hoeveni</i> , <i>Megalobrama</i> spp.), eels ( <i>Anguilla</i> spp.), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa</i> spp.)	20%	Free	15%	Free	kg	03512
<b>0305.3200</b>	--Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	20%	Free	15%	Free	kg	03512
<b>0305.3900</b>	-- Other  - Smoked fish, including fillets, other than edible fish offal:	20%	Free	15%	Free	kg	03512
<b>0305.4100</b>	- - Pacific salmon ( <i>Oncorhynchus</i> <i>nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus</i> <i>tschawytscha</i> , <i>Oncorhynchus</i> <i>kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	20%	Free	15%	Free	kg	03530
<b>0305.4200</b>	- - Herrings ( <i>Clupea harengus</i>	20%	Free	15%	Free	kg	03530

*Clupea pallasii*)

0305.4300 --Trout (*Salmo trutta*, *Oncorhynchus mykiss*, *Oncorhynchus slarki*, *Oncorhynchus aguabonita*, *Oncorhynchus gilae*, *Oncorhynchus apache* and *Oncorhynchus chrysogaster*) 20% Free 15% Free kg 03530

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0305

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
0305.4400	--Tilapias ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Carassius</i> , <i>Ctenopharyngodon</i> <i>Idellus</i> <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon</i> <i>piceus</i> ), <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>leptobarbus</i> <i>hoeveni</i> , <i>Megalobrama spp.</i> ), eels	20%	Free	15%	Free	kg	03530

(*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*)

- - Other

0305.4910	---Sardines	20%	Free	15%	Free	kg	03530
0305.4920	---Tunas	20%	Free	15%	Free	kg	03530
0305.4930	---Mackerals	20%	Free	15%	Free	kg	03530
0305.4990	---Other	20%	Free	15%	Free	kg	03530

- Dried fish, other than edible fish offal, whether or not salted but not smoked:

<b>0305.5100</b>	- - Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	20%	Free	15%	Free	kg	03511
<b>0305.5200</b>	--Tilapias ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> )	20%	Free	15%	Free	kg	03513
<b>0305.5300</b>	-- Fish of the families	20%	Free	15%	Free	kg	03513

Bregmacerotidae, Euclichthyidae,  
Gadidae, Macrouridae,  
Melanonidae, Merluclidae,  
Moridae and Muraenolepididae,  
other than cod (*Gadus morhua*,  
*Gadus ogac*, *Gadus macrocephalus*)

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
0305.5400	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), anchovies ( <i>Engraulis</i> spp.), sardines ( <i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella ( <i>Sardinella</i> spp.), brisling or sprats ( <i>Sprattus sprattus</i> ), mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> ), Indian mackerels ( <i>Rastrelliger</i> spp.) seerfishes ( <i>Scomberomorus</i> spp.), jack and horse mackerel ( <i>Trachurus</i> spp.), jacks, creavalles ( <i>Cranx</i> spp.), cobia ( <i>Rachycentron canadum</i> ), silver pomfrets ( <i>Pampus</i> spp.), Pacific saury ( <i>Cololabis saira</i> ), scads ( <i>Decapterus</i> spp.), capelin ( <i>Mallotus villosus</i> ), swordfish ( <i>Xiphias gladius</i> ), Kawakawa ( <i>Euthynnus affinis</i> ), bonitos ( <i>Sarda</i> spp.), marlins, sailfishes, spearfish ( <i>Istiophoridae</i> )	20%	Free	15%	Free	kg	03513
	-- Other						
0305.5910	---Sardines	20%	Free	15%	Free	kg	03513
0305.5920	---Tunas	20%	Free	15%	Free	kg	03513
0305.5930	---Mackerel	20%	Free	15%	Free	kg	03513
0305.5940	---Salmon	20%	Free	15%	Free	kg	03513
0305.5990	---Other	20%	Free	15%	Free	kg	03513
	- Fish, salted but not dried or						

smoked and fish in brine:

<b>0305.6100</b>	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	20%	Free	15%	Free	kg	03529
<b>0305.6200</b>	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	20%	Free	15%	Free	kg	03521
<b>0305.6300</b>	-- Anchovies ( <i>Engraulis spp.</i> )	20%	Free	15%	Free	kg	03522
<b>0305.6400</b>	--Tilapias ( <i>oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Claras spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> )	20%	Free	15%	Free	kg	03522

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0305-0306

(1) Tariff Item	(2) Description	Imports			Export	Statistical	
		(3) Duty	(4) Excise	(5) VAGST	(6) Duty	(7) Unit/Qty	(8) SITC Code
<b>0305.6900</b>	--Other  -Fish fins, heads, tails, maws and other edible fish offal:	20%	Free	15%	Free	kg	030619
<b>0305.7100</b>	--Shark fins	20%	Free	15%	Free	kg	030619
<b>0305.7200</b>	--Fish heads, tails and maws	20%	Free	15%	Free	kg	030619



<b>0305.7900</b>	<b>--Other</b>	20%	Free	15%	Free	kg	030619
03.06	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.  -Frozen:						
<b>0306.1100</b>	<b>--Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)</b>	20%	Free	15%	Free	kg	030619
<b>0306.1200</b>	<b>--Lobsters (<i>Homarus</i> spp.)  --Crabs</b>	20%	Free	15%	Free	kg	030619
<b>0306.1410</b>	<b>- - - Crabs salted or in brine</b>	20%	Free	15%	Free	kg	030619
<b>0306.1490</b>	<b>- - - other crabs not salted or in brine</b>	20%	Free	15%	Free	kg	030619
0306.1500	-- Norway lobsters ( <i>Nephrops norvegicus</i> )  -- Cold-water shrimps and prawns ( <i>Pandalus</i> spp., <i>Crangon crangon</i> )	20%	Free	15%	Free	kg	03619
<b>0306.1610</b>	<b>--- Salted, frozen or in brine shrimps and prawns</b>	20%	Free	15%	Free	kg	03611
<b>0306.1690</b>	<b>--- Not salted, frozen or in brine shrimps and prawns  -- Other shrimps and prawns</b>	20%	Free	15%	Free	kg	03611
<b>0306.1710</b>	<b>--- Salted, frozen or in brine</b>	20%	Free	15%	Free	kg	03611

shrimps and prawns

**0306.1790** --- Not salted, frozen or in brine shrimps and prawns 20% Free 15% Free kg 03611

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0306-0307

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption						
<b>0306.1910</b>	--- Other, including flours, meals and pellets of crustaceans, salted or in brine	20%	Free	15%	Free	kg	03610
<b>0306.1990</b>	--- Other, including flours, meals and pellets of crustaceans, not salted or in brine	20%	Free	15%	Free	kg	03610
	<b>-Live, fresh or chilled:</b>						
<b>0306.3100</b>	--Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	20%	Free	15%	Free	kg	03610
<b>0306.3200</b>	--Lobsters (Homarus spp.)	20%	Free	15%	Free	kg	03610
<b>0306.3300</b>	--Crabs	20%	Free	15%	Free	kg	03610
<b>0306.3400</b>	--Norway lobsters (Nephrops)	20%	Free	15%	Free	kg	03610
<b>0306.3500</b>	--Cold-water shrimps and prawns (Pandalus spp., Crangon crangon)	20%	Free	15%	Free	kg	03610

0306.3600	--Other shrimps and prawns	20%	Free	15%	Free	kg	03610
0306.3900	--Other, including flours, meals and pellets of crustaceans, fit for human consumption	20%	Free	15%	Free	kg	03610
<hr/>							
-Other:							
0306.9100	--Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	20%	Free	15%	Free	kg	03610
0306.9200	--Lobsters (Homarus spp.)	20%	Free	15%	Free	kg	03620
0306.9300	--Crabs	20%	Free	15%	Free	kg	03620
0306.9400	--Norway lobsters (Nephrops norvegicus)	20%	Free	15%	Free	kg	03620
0306.9500	--Shrimps and prawns	20%	Free	15%	Free	kg	03620
0306.9900	--Other, including flours, meals and pellets of crustaceans, fit for human consumption	20%	Free	15%	Free	kg	03620

03.07 Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoke molluscs, whether in shell or not whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption.

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0307

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

-Oysters :

0307.1100	-- Live, fresh or chilled	20%	Free	15%	Free	kg	03631
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0307.1200	--Frozen	20%	Free	15%	Free	kg	03631
0307.1900	-- Other	20%	Free	15%	Free	kg	03631
	- Scallops, including queen scallops, of the genera Pecten, Chlamys or Placopecten:						
<b>0307.2100</b>	-- Live, fresh or chilled	20%	Free	15%	Free	kg	03635
<b>0307.2200</b>	--Frozen	20%	Free	15%	Free	kg	03635
<b>0307.2900</b>	-- Other	20%	Free	15%	Free	kg	03639
	- Mussels ( <i>Mytilus spp.</i> , <i>Perna spp.</i> ):						
<b>0307.3100</b>	-- Live, fresh or chilled	20%	Free	15%	Free	kg	03635
<b>0307.3200</b>	--Frozen	20%	Free	15%	Free	kg	03639
	-- Other						
0307.3910	---Clams	20%	Free	15%	Free	kg	03639
	---Other	20%	Free	15%	Free	kg	03639
0307.3990	- Cuttle fish and squid :						
<b>0307.4200</b>	--Live, fresh or chilled	20%	Free	15%	Free	kg	03633
<b>0307.4300</b>	--Frozen	20%	Free	15%	Free	kg	03633
<b>0307.4900</b>	-- Other	20%	Free	15%	Free	kg	03637
	- Octopus ( <i>Octopus spp.</i> ):						
0307.5100	-- Live, fresh or chilled	20%	Free	15%	Free	kg	03633

<b>0307.5200</b>	--Frozen	20%	Free	15%	Free	kg	03637 and 03722
<b>0307.5900</b>	-- Other	20%	Free	15%	Free	kg	03637 and 03722
<b>0307.6000</b>	- Snails, other than sea snails	20%	Free	15%	Free	kg	01293and 03722

- Clams, cockles and ark shells  
(families Arcidae, Arctidae  
Cardiidae, Donacidae, hiatellidae,  
Mactridae, Mesodesmatidae,  
Myidae, Semelidae, Solecurtidae,  
Solenidae, Tridacnidae and  
Veneridae):

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0307-0308

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>0307.7100</b>	-- Live, fresh or chilled	20%	Free	15%	Free	kg	03635
<b>0307.7200</b>	--Frozen	20%	Free	15%	Free	kg	03639 and 03722
<b>0307.7900</b>	-- Other	20%	Free	15%	Free	kg	03639 and 03722
	- Abalone ( <i>Haliotis</i> spp.) and stromboid conchs ( <i>Strombus</i> spp.):						

<b>0307.8100</b>	-- Live, fresh or chilled abalone (Haliotis spp.)	20%	Free	15%	Free	kg	03635
<b>0307.8200</b>	--Live, fresh or chilled strombood conchs (Strombus spp.)	20%	Free	15%	Free	kg	03635
<b>0307.8300</b>	--Frozen abalone (Haliotis spp.)	20%	Free	15%	Free	kg	03639 and 03722
<b>0307.8400</b>	--Frozen stromboid conchs (Strombus spp.)	20%	Free	15%	Free	kg	03639 and 03722
<b>0307.8700</b>	--Other abalone (Haliotis spp.)	20%	Free	15%	Free	kg	03639 and 03722
<b>0307.8800</b>	--Other stromboid conchs (Strombus spp.)	20%	Free	15%	Free	kg	03639 and 03722
	- Other, including flours, meals and pellets, fit for human consumption :						
<b>0307.9100</b>	-- Live, fresh or chilled	20%	Free	15%	Free	kg	03635
<b>0307.9200</b>	--Frozen	20%	Free	15%	Free	kg	03639 and 03722
<b>0307.9900</b>	-- Other	20%	Free	15%	Free	kg	03639 and 03722

**03.08** Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption.

- Sea cucumbers (*Stichopus japonicas*, *Holothuroidea*) :

0308.110 0	-- Live, fresh or chilled	20%	Free	15%	Free	kg	03635
0308.120 0	--Frozen	20%	Free	15%	Free	kg	03639 and 03722

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Chapter 3

0308

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

0308.190 0	Other	20%	Free	15%	Free	kg	03639 and 03722
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- Sea urchins (*Strongylocentrotus* spp., *Paracentrotus lividus*, *Loxechinus albus*, *Echinus esculentus*) :

0308.2100	-- Live, fresh or chilled	20%	Free	15%	Free	kg	03635
0308.2200	--Frozen	20%	Free	15%	Free	kg	03639 and 03722
0308.2900	-- Other	20%	Free	15%	Free	kg	03639 and 03722
0308.3000	- Jellyfish ( <i>Rhopilema</i> spp.)	20%	Free	15%	Free	kg	03639 and 03722
0308.9010	---Seahorse	20%	Free	15%	Free	kg	03635

0308.9090 ---Other 20% Free 15% Free kg 03635

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## CHAPTER 4

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

#### **Notes.**

- 1.- The expression "milk" means full cream milk or partially or completely skimmed milk.
- 2.- For the purposes of heading 04.05:
  - (a) The term "butter" means natural butter, whey butter or recombined butter (fresh, salted or rancid, including canned butter) derived exclusively from milk, with a milk fat content of 80% or more but not more than 95% by weight, a maximum milk solids-not-fat content of 2% by weight and a maximum water content of 16% by weight. Butter does not contain added emulsifiers, but may contain sodium chloride, food colours, 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 milk fat are to be classified as cheese in heading 04.06 provided that they have the three following characteristics:
  - (a) a milkfat content, by weight of the dry matter, of 5% or more;
  - (b) a dry matter content, by weight, of at least 70% but not exceeding 85%; and
  - (c) they are moulded or capable of being moulded.
- 4.- This Chapter does not cover:
  - (a) Products obtained from whey, containing by weight more than 95% lactose, expressed as anhydrous lactose calculated on the dry matter (heading 17.02);
  - (b) Products obtained from milk by replacing one or more of its natural constituents (for example, butyric fats by another substance (for example, oleic fats (heading 19.01 or 21.06; or

- (c) Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter) (heading 35.02) or globulins (heading 35.04).

**Subheading Notes.**

- 1.- For the purposes of subheading 0404.10, the expression "modified whey" means products consisting of whey constituents, that is, whey from which all or part of the lactose, proteins or minerals have been removed, whey to which natural whey constituents have been added, and products obtained by mixing natural whey constituents.
  - 2.- For the purposes of subheading 0405.10, the term "butter" does not include dehydrated butter or ghee (subheading 0405.90).
- 

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Chapter 4

0401-0402

(1) Tariff Item	(2) Description	(3) Imports			(7) Export	(8) Statistical	
		(3) Duty	(4) Excise	(5) VAGST	(6) Duty	Unit/Qty	SITC Code

04.01 Milk and cream, not concentrated or containing added sugar or

other sweetening matter.

- Of a fat content, by weight,  
not exceeding 1%:

<b>0401.1010</b>	--- Milk	5%	Free	15%	Free	kg	02212
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<b>0401.1090</b>	--- Cream	5%	Free	15%	Free	kg	02212
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- Of a fat content, by weight,  
exceeding 1% but not exceeding  
6%:

<b>0401.2010</b>	---Milk	Free	Free	15%	Free	kg	02212
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<b>0401.2090</b>	---Cream	5%	Free	15%	Free	kg	02212
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- Of a fat content, by weight,  
exceeding 6% but not  
exceeding 10%

0401.4010	---Milk	Free	Free	15%	Free	kg	02213
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0401.4090	---Other	5%	Free	15%	Free	kg	02213
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- Of a fat content, by weight,  
exceeding 10%

0401.5010	---Milk	Free	Free	15%	Free	kg	02213
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0401.5090	---Other	5%	Free	15%	Free	kg	02213
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04.02 Milk and cream, concentrated or  
containing added sugar or other  
sweetening matter.

- In powder, granules or other solid  
forms, of a fat content, by weight,  
not exceeding 1.5%:

<b>0402.1010</b>	--- Milk	Free	Free	15%	Free	kg	02221
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<b>0402.1020</b>	--- Cream	5%	Free	15%	Free	kg	02221
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- In powder, granules or

other solid forms, of a fat  
content, by weight,  
exceeding 1.5 % :

<b>0402.2100</b>	-- Not containing added sugar or other sweetening matter	5%	Free	15%	Free	kg	02221
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-- Other:

<b>0402.2910</b>	--- Cream	5%	Free	15%	Free	kg	02222
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<b>0402.2990</b>	--- Other	Free	Free	15%	Free	kg	02222
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-Other

(1) Tariff Item	(2) Description	Imports			Export	Statistical	
		(3) Duty	(4) Excise	(5) VAGST	(6) Duty	(7) Unit/Qty	(8) SITC Code
	--Not containing added sugar or other sweetening matter						
0402.9110	---Evaporated milk	Free	Free	15%	Free	kg	02223
0402.9120	---Condensed milk	Free	Free	15%	Free	kg	02223
0402.9190	---Other	Free	Free	15%	Free	kg	02223
0402.9900	-- Other:						
<b>04.03</b>	<b>Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.</b>						
	- Yogurt						
0403.1010	---Natural yogurt	5%	Free	15%	Free	kg	02231
0403.1090	---Other	5%	Free	15%	Free	kg	02231
0403.9000	- Other	5%	Free	15%	Free	kg	02232
<b>04.04</b>	<b>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.</b>						
	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter:						

0404.1010	- - - Containing added sugar other sweetening matter	5%	Free	15%	Free	kg	02241
<b>0404.1090</b>	<b>- - - Other</b>	5%	Free	15%	Free	kg	02241
	- Other:						
<b>0404.9010</b>	<b>- - - Containing added sugar or other sweetening matter</b>	5%	Free	15%	Free	kg	02249
<b>0404.9090</b>	<b>- - - Other</b>	5%	Free	15%	Free	kg	02249
04.05	Butter and other fats and oils derived from milk; dairy spreads.						
<b>0405.1000</b>	- Butter	8%	Free	15%	Free	kg	02300

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5) (6)	(7)	(8)	
<b>0405.2000</b>	- Dairy spreads	8%	Free	15%	Free	kg	09899
	- Other						
0405.9010	---Ghee (refer 1516.2010 for vanaspati ghee)	8%	Free	15%	Free	kg	02300
0405.9090	--- Other	8%	Free	15%	Free	kg	02300
04.06	Cheese and curd.						
<b>0406.1000</b>	- <b>Fresh (unripened or uncured) cheese, including whey cheese, and curd</b>	8%	Free	15%	Free	kg	02491
<b>0406.2000</b>	- <b>Grated or powdered cheese, of all kinds</b>	8%	Free	15%	Free	kg	02410
<b>0406.3000</b>	- <b>Processed cheese, not grated or powdered</b>	8%	Free	15%	Free	kg	02420
<b>0406.4000</b>	- Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	8%	Free	15%	Free	kg	02430
<b>0406.9000</b>	- Other cheese	8%	Free	15%	Free	kg	02499
04.07	Birds' eggs, in shell, fresh, preserved or cooked.						
	-Fertilised eggs for incubation :						
0407.1100	--Of fowls of the species <i>Gallus domesticus</i>	20%	Free	15%	Free	doz	02510
0407.1900	--Other	20%	Free	15%	Free	doz	02510
	-Other fresh eggs :						

0407.2100	--Of fowls of the species Gallus domesticus --Other	20%	Free	15%	Free	doz	02510
0407.2910	--- <b>Other not fertilized</b>	20%	Free	15%	Free	doz	02510
0407.2990	---Fertilized	20%	Free	15%	Free	doz	02510
<b>0407.9000</b>	<b>- Others</b>	20%	Free	15%	Free	doz	02510

04.08 Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.

- Egg yolks:



Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
0408.1100	-- Dried	8%	Free	15%	Free	kg	02521
0408.1900	--Other						
	- Other:						
0408.9100	-- Dried	8%	Free	15%	Free	kg	02521
0408.9900	-- Other	8%	Free	15%	Free	kg	02522
0409.0000	Natural honey.	20%	Free	15%	Free	kg	06160
0410.0000	Edible products of animal origin, not elsewhere specified or included.	20%	Free	15%	Free	kg	09892

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**Section I, page 1**

**Chapter 5**

**Notes**

**0501-0505**

**CHAPTER 5**

**Products of animal origin, not elsewhere specified or included**

**Notes.**

- 1.- This Chapter does not cover:
  - (a) Edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);
  - (b) Hides or skins (including furskins) other than goods of heading 05.05 and parings and similar waste of raw hides or skins of heading 05.11 (Chapter 41 or 43);
  - (c) Animal textile materials, other than horsehair and horsehair waste (Section XI); or
  - (d) Prepared knots or tufts for broom or brush making (heading 96.03).
- 2.- For the purposes of heading 05.01, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.
- 3.- Throughout the Nomenclature, elephant, hippopotamus, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as "ivory".
- 4.- Throughout the Nomenclature, the expression "horsehair" means hair of the manes or tails of equine or bovine animals. Heading 05.11 covers, inter alia, horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>0501.0000</b>	<b>Human hair, unworked, whether or not washed or scoured; waste of human hair.</b>	8%	Free	15%	Free	kg	29191
05.02	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.						
<b>0502.1000</b>	- Pigs', hogs' or boars' bristles and hair and waste thereof	8%	Free	15%	Free	kg	29192
<b>0502.9000</b>	- Other	8%	Free	15%	Free	kg	29192
<b>[05.03]</b>							
<b>0504.0000</b>	<b>Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.</b>	8%	Free	15%	Free	kg	29193

05.05 Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers.

<b>0505.1000</b>	- Feathers of a kind used for stuffing; down	8%	Free	15%	Free	kg	29195
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Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>0505.9000</b>	- Other	8%	Free	15%	Free	kg	29195
05.06	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.						
<b>0506.1000</b>	- Ossein and bones treated with acid	8%	Free	15%	Free	kg	29111
<b>0506.9000</b>	- Other	8%	Free	15%	Free	kg	29111
05.07	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.						
<b>0507.1000</b>	- Ivory; ivory powder and waste	8%	Free	15%	Free	kg	29116
	- Other						
0507.9010	---Tortoiseshell	8%	Free	15%	Free	kg	29116
0507.9090	---Other	8%	Free	15%	Free	kg	29116
05.08	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.						
<b>0508.0010</b>	--- Coral and similar materials unworked or simply prepared but not otherwise worked	8%	Free	15%	Free	kg	29115
<b>0508.0020</b>	--- Sea fan	8%	Free	15%	Free	kg	29115

0508.0030	--- Shells:	8%	Free	15%	Free	kg	29115
0508.0031	----Trochus shell	8%	Free	15%	Free	kg	29115
0508.0032	----Mother of pearl shell	8%	Free	15%	Free	kg	29115
0508.0033	---- Green snail money	8%	Free	15%	Free	kg	29115
0508.0034	----Shell money, unworked or unprocessed	8%	Free	15%	Free	kg	29115
0508.0039	----Other shell	8%	Free	15%	Free	kg	29115
0508.0090	---Other	8%	Free	15%	Free	kg	29115

[05.09]

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Chapter 5

0510-0511

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
0510.0000	<b>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.</b>	8%	Free	15%	Free	kg	29198
05.11	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.						
0511.1000	- Bovine semen	8%	Free	15%	Free	kg	29194

- Other:

<b>0511.9100</b>	-- Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3	8%	Free	15%	Free	kg	29196
	-- Other						
0511.9910	---Fish, including cuttle fish and squid for use as fish bait	8%	Free	15%	Free	kg	29199
0511.9920	---Fertile fish eggs for hatching	8%	Free	15%	Free	kg	29199
0511.9930	---Silkworm eggs	8%	Free	15%	Free	kg	29199
0511.9990	---Other	8%	Free	15%	Free	kg	29199

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## SECTION II

## VEGETABLE PRODUCTS

**Note.**

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

## CHAPTER 6

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

**Notes.**

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

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
06.01	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 12.12.						
<b>0601.1000</b>	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	20%	Free	15%	Free	kg	29261



<b>0601.2000</b>	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	20%	Free	15%	Free	kg	29261
06.02	Other live plants (including their roots), cuttings and slips; mushroom spawn.						
<b>0602.1000</b>	- Unrooted cuttings and slips	20%	Free	15%	Free	kg	29269
<b>0602.2000</b>	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	20%	Free	15%	Free	kg	29269
<b>0602.3000</b>	- Rhododendrons and azaleas, grafted or not	20%	Free	15%	Free	kg	29269
<b>0602.4000</b>	- Roses, grafted or not	20%	Free	15%	Free	kg	29269

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
0602.9000	- Other	20%	Free	15%	Free	kg	29269
06.03	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.						
	- Fresh:						
0603.1100	-- Roses	20%	Free	15%	Free	kg	29271
0603.1200	-- Carnations	20%	Free	15%	Free	kg	29271
0603.1300	-- Orchids	20%	Free	15%	Free	kg	29271
0603.1400	-- Chrysanthemums	20%	Free	15%	Free	kg	29271
0603.1500	-- Lilies ( <i>Lilium spp.</i> )	20%	Free	15%	Free	kg	29271
0603.1900	-- Other	20%	Free	15%	Free	kg	29271
0603.9000	- Other	20%	Free	15%	Free	kg	29271
06.04	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.						
0604.2000	- Fresh	20%	Free	15%	Free	kg	29272
0604.9000	-Other	20%	Free	15%	Free	kg	29272

## CHAPTER 7

### Edible vegetables and certain roots and tubers

#### Notes.

- 1.- This Chapter does not cover forage products of heading 12.14.
- 2.- In headings 07.09, 07.10, 07.11 and 07.12 the word "vegetables" includes edible mushrooms, truffles, olives, capers, marrows, pumpkins, aubergines, sweet corn (*Zea mays var. saccharata*), fruits of the genus *Capsicum* or of the genus *Pimenta*, fennel, parsley, chervil, tarragon, cress and sweet marjoram (*Majorana hortensis* or *Origanum majorana*).

3.- Heading 07.12 covers all dried vegetables of the kinds falling in headings 07.01 to 07.11, other than:

- (a) dried leguminous vegetables, shelled (heading 07.13);
- (b) sweet corn in the forms specified in headings 11.02 to 11.04;
- (c) flour, meal, powder, flakes, granules and pellets of potatoes (heading 11.05);
- (d) flour, meal and powder of the dried leguminous vegetables of heading 07.13 (heading 11.06).

4.- However, dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta* are excluded from this Chapter (heading 09.04).

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
07.01	<b>Potatoes, fresh or chilled.</b>						
0701.1000	- Seed	5%	Free	15%	Free	kg	05410
0701.9000	- Other	20%	Free	15%	Free	kg	05410
<b>0702.0000</b>	<b>Tomatoes, fresh or chilled.</b>	20%	Free	15%	Free	kg	05440
07.03	<b>Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.</b>						
0703.1000	- Onions and shallots	Free	Free	15%	Free	kg	05451
0703.2000	- Garlic	20%	Free	15%	Free	kg	05452
0703.9000	- Leeks and other alliaceous vegetables	20%	Free	15%	Free	kg	05452
07.04	<b>Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.</b>						

0704.1000	- Cauliflowers and headed broccoli	20%	Free	15%	Free	kg	05453
0704.2000	- Brussels sprouts	20%	Free	15%	Free	kg	05453
	-Other						
0704.9010	---Cabbages	20%	Free	15%	Free	kg	05453

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Chapter 7

0704-0709

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
0704.9091	----Leafy vegetables	20%	Free	15%	Free	kg	05453
0704.9092	----Taro leaves	20%	Free	15%	Free	kg	05453
0704.9093	----Pele (bele, slippery cabbage,	20%	Free	15%	Free	kg	05453
0704.9094	--- Other leafy vegetables	20%	Free	15%	Free	kg	05453
0704.9099	---Other	20%	Free	15%	Free	kg	05453
<b>07.05</b>	<b>Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.</b>						
	- Lettuce:						

0705.1100	-- Cabbage lettuce (head lettuce)	20%	Free	15%	Free	kg	05454
0705.1900	-- Other	20%	Free	15%	Free	kg	05454
	- Chicory:						
0705.2100	-- Witloof chicory ( <i>Cichorium intybus var. foliosum</i> )	20%	Free	15%	Free	kg	05454
0705.2900	-- Other	20%	Free	15%	Free	kg	05454
07.06	<b>Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.</b>						
0706.1000	- Carrots and turnips	20%	Free	15%	Free	kg	05455
0706.9000	- Other	20%	Free	15%	Free	kg	05455
<b>0707.0000</b>	<b>Cucumbers and gherkins, fresh or chilled.</b>	20%	Free	15%	Free	kg	05456
07.08	Leguminous vegetables, shelled or unshelled, fresh or chilled.						
0708.1000	- Peas ( <i>Pisum sativum</i> )	20%	Free	15%	Free	kg	05457
0708.2000	- Beans ( <i>Vigna spp., Phaseolus spp.</i> )	20%	Free	15%	Free	kg	05457
0708.9000	- Other leguminous vegetables	20%	Free	15%	Free	kg	05457
07.09	Other vegetables, fresh or chilled.						
0709.2000	- Asparagus	20%	Free	15%	Free	kg	05459
0709.3000	- Aubergines (egg-plants)	20%	Free	15%	Free	kg	05459
0709.4000	- Celery other than celeriac	20%	Free	15%	Free	kg	05459
	- Mushrooms and truffles:						

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
0709.5100	-- Mushrooms of the genus agaricus	20%	Free	15%	Free	kg	05458
0709.5900	-- Other	20%	Free	15%	Free	kg	05458
0709.6000	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	20%	Free	15%	Free	kg	05459
0709.7000	- Spinach, New Zealand spinach and orache spinach (garden spinach)	20%	Free	15%	Free	kg	05459
	- Other:						
0709.9100	--Globe artichokes	20%	Free	15%	Free	kg	05459
0709.9200	-- Olives	20%	Free	15%	Free	kg	05459
0709.9300	-- Pumpkins, squash and gourds ( <i>Cucurbita spp.</i> )	20%	Free	15%	Free	kg	05459
	-- Other						
0709.9910	---Betel leaves (Korokua)	20%	Free	15%	Free	kg	05459
0709.9920	---Bamboo shoots	20%	Free	15%	Free	kg	05459
0708.9930	---Soya bean sprouts	20%	Free	15%	Free	kg	05459

0709.9990	---Other	20%	Free	15%	Free	kg	05459
07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.						
0710.1000	- Potatoes	20%	Free	15%	Free	kg	05469
	- Leguminous vegetables, shelled or unshelled:						
0710.2100	- - Peas ( <i>Pisum sativum</i> )	20%	Free	15%	Free	kg	05469
0710.2200	- - Beans ( <i>Vigna spp., Phaseolus spp.</i> )	20%	Free	15%	Free	kg	05469
0710.2900	- - Other	20%	Free	15%	Free	kg	05469
0710.3000	- Spinach, New Zealand spinach and orache spinach (garden spinach)	20%	Free	15%	Free	kg	05469
0710.4000	- Sweet corn	20%	Free	15%	Free	kg	05461
0710.8000	- Other vegetables	20%	Free	15%	Free	kg	05469
0710.9000	- Mixtures of vegetables	20%	Free	15%	Free	kg	05469



Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
07.11	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.						
<b>0711.2000</b>	- Olives	20%	Free	15%	Free	kg	05470
<b>0711.4000</b>	- Cucumbers and gherkins	20%	Free	15%	Free	kg	05470
	- Mushrooms and Truffles:						
<b>0711.5100</b>	-- Mushrooms of the genus <i>Agaricus</i>	20%	Free	15%	Free	kg	05470
<b>0711.5900</b>	-- Other	20%	Free	15%	Free	kg	05470
<b>0711.9000</b>	- Other vegetables; mixtures of vegetables	20%	Free	15%	Free	kg	05470
07.12	<b>Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.</b>						
<b>0712.2000</b>	- Onions	20%	Free	15%	Free	kg	05612
	- Mushrooms, wood ears ( <i>Auricularia spp.</i> ), jelly fungi ( <i>Tremella spp.</i> ) and truffles:						
<b>0712.3100</b>	-- Mushrooms of the genus <i>Agaricus</i>	20%	Free	15%	Free	kg	05613

0712.3200	-- Wood ears ( <i>Auricularia spp.</i> )	20%	Free	15%	Free	kg	05613
0712.3300	-- Jelly fungi ( <i>Tremella spp.</i> )	20%	Free	15%	Free	kg	05613
0712.3900	-- Other	20%	Free	15%	Free	kg	05613
0712.9000	- Other vegetables; mixtures of vegetables	20%	Free	15%	Free	kg	05619
07.13	Dried leguminous vegetables, shelled, whether or not skinned or split.						
	- Peas ( <i>Pisum sativum</i> )						
0713.1010	---Dried leguminous vegetables, split e.g. blue peas	20%	Free	15%	Free	kg	05421
0713.1090	---Other	20%	Free	15%	Free	kg	05421
0713.2000	- Chickpeas (garbanzos)	20%	Free	15%	Free	kg	05422
	- Beans ( <i>Vigna spp., Phaseolus spp.</i> ):						

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
0713.3100	-- Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek	20%	Free	15%	Free	kg	05423
0713.3200	-- Small red (Adzuki) beans ( <i>Phaseolus</i> or <i>Vigna angularis</i> )	20%	Free	15%	Free	kg	05423
0713.3300	-- Kidney beans, including white pea beans ( <i>Phaseolus vulgaris</i> )	20%	Free	15%	Free	kg	05423
0713.3400	-- Bambara beans ( <i>Vigna Subterranean</i> or <i>Voandzeia subterranea</i> )	20%	Free	15%	Free	kg	05423
0713.3500	-- Cow peas ( <i>Vigna unguiculata</i> )	20%	Free	15%	Free	kg	05424
0713.3900	-- Other	20%	Free	15%	Free	kg	05423
0713.4000	- Lentils	20%	Free	15%	Free	kg	05424
0713.5000	- Broad beans ( <i>Vicia faba</i> var. <i>major</i> ) and horse beans ( <i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i> )	20%	Free	15%	Free	kg	05425
0713.6000	-Pigeon peas ( <i>Cajanus cajan</i> )	20%	Free	15%	Free	kg	05426
0713.9000	- Other	20%	Free	15%	Free	kg	05429
07.14	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.						
0714.1000	- Manioc (cassava)	20%	Free	15%	Free	kg	05481
0714.2000	- Sweet potatoes	20%	Free	15%	Free	kg	05483

0714.3000	- Yams ( <i>Dioscorea spp.</i> )	20%	Free	15%	Free	kg	05483
0714.4000	- Taro ( <i>Colocasia spp.</i> )	20%	Free	15%	Free	kg	05483
0714.5000	- Yautia ( <i>Xanthosoma spp.</i> )	20%	Free	15%	Free	kg	05483
	Taro palagi						
	-Other						
0714.9010	--- Taamu (pana): Alocasia macrorrhiza	20%	Free	15%	Free	kg	05483
0714.9090	---Others	20%	Free	15%	Free	kg	05483

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## CHAPTER 8

## Edible fruit and nuts; peel of citrus fruit or melons

## Notes.

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

provided that they retain the character of dried fruit or dried nuts.

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
08.01	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.						
	- Coconuts:						
0801.1100	-- Desiccated	20%	Free	15%	Free	kg	05771
0801.1200	-- In the inner shell ( <i>endocarp</i> ) (coconuts-brown nuts husked)	20%	Free	15%	Free	kg	05771
	-- Other:						

0801.1910	--- Fresh (Drinking coconut)	20%	Free	15%	Free	kg	05771
0801.1920	---Coconuts	20%	Free	15%	Free	kg	
0801.1990	---Other	20%	Free	15%	Free	kg	05771
	- Brazil nuts:						
0801.2100	-- In shell	15%	Free	15%	Free	kg	05772
0801.2200	-- Shelled	15%	Free	15%	Free	kg	05772
	- Cashew nuts:						
0801.3100	-- In shell	15%	Free	15%	Free	kg	05773
0801.3200	-- Shelled	15%	Free	15%	Free	kg	05773
08.02	Other nuts, fresh or dried, whether or not shelled or peeled.						
	- Almonds:						
<b>0802.1100</b>	-- In shell	15%	Free	15%	Free	kg	05774
<b>0802.1200</b>	-- Shelled	15%	Free	15%	Free	kg	05774

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Hazelnuts or filberts ( <i>Corylus</i> spp.):						
0802.2100	-- In shell	15%	Free	15%	Free	kg	05775
0802.2200	-- Shelled	15%	Free	15%	Free	kg	05775
	- Walnuts:						
0802.3100	-- In shell	15%	Free	15%	Free	kg	05776
0802.3200	-- Shelled	15%	Free	15%	Free	kg	05776
	-Chestnuts ( <i>Castanea spp.</i> );						
0802.4100	--In shell	20%	Free	15%	Free	kg	05778
0802.4200	--Shelled	20%	Free	15%	Free	kg	05779
	-Pistachios :						
0802.5100	--In shell	20%	Free	15%	Free	kg	05780
0802.5200	--Shelled	20%	Free	15%	Free	kg	05780
	-Macadamia nuts :						
0802.6100	--In shell	15%	Free	15%	Free	kg	05784
0802.6200	--Shelled	15%	Free	15%	Free	kg	05784

0802.7000	-Kola nuts ( <i>Cols spp.</i> )	20%	Free	15%	Free	kg	05784
	-Areca nuts						
0802.8010	---Betel nuts	20%	Free	15%	Free	kg	05779
0802.8090	---Other	20%	Free	15%	Free	kg	05779
	- Other						
0802.9010	---Tuitui	20%	Free	15%	Free	kg	05779
0802.9090	---Other	20%	Free	15%	Free	kg	05779
08.03	Bananas, including plantains, fresh or dried.						
	-Plantain						
<b>0803.1010</b>	<b>- - - Plantains fresh (unripe)</b>	20%	Free	15%	Free	kg	05730
<b>0803.1090</b>	<b>- - - Other</b>	20%	Free	15%	Free	kg	05730
	-Other						
<b>0803.9010</b>	<b>- - - Bananas fresh</b>	20%	Free	15%	Free	kg	05730

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0803-0807

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

0803.9090	---Other	20%	Free	15%	Free	kg	05730
-----------	----------	-----	------	-----	------	----	-------



08.04	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.						
0804.1000	- Dates	20%	Free	15%	Free	kg	05796
0804.2000	- Figs	20%	Free	15%	Free	kg	05760
0804.3000	- Pineapples	20%	Free	15%	Free	kg	05795
0804.4000	- Avocados	20%	Free	15%	Free	kg	05797
0804.5000	- Guavas, mangoes and mangosteens	20%	Free	15%	Free	kg	05797
08.05	Citrus fruit, fresh or dried.						
	- Oranges:						
0805.1010	- - - Fresh	8%	Free	15%	Free	kg	05711
0805.1090	- - - Other	20 %	Free	15%	Free	kg	05711
	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids :						
0805.2100	--Mandarins (including tangerines and satsumas)	8%	Free	15%	Free	kg	05712
0805.2200	--Clementines	8%	Free	15%	Free	kg	05712
0805.2900	--Other	8%	Free	15%	Free	kg	05712
0805.4000	- Grapefruit, including pomelos	20%	Free	15%	Free	kg	05722
0805.5000	- Lemons ( <i>Citrus limon</i> , <i>Citrus limonum</i> ) and limes ( <i>Citrus aurantifolia</i> , <i>Citrus latifolia</i> )	20%	Free	15%	Free	kg	05722
0805.9000	- Other	20%	Free	15%	Free	kg	05729
08.06	Grapes, fresh or dried.						
<b>0806.1000</b>	- Fresh	Free	Free	15%	Free	kg	05751
<b>0806.2000</b>	- Dried	20%	Free	15%	Free	kg	05752

08.07 Melons (including watermelons)  
and pawpaws (papayas), fresh.

- Melons (including watermelons):

0807.1100 -- Watermelons 10% Free 15% Free kg 05791

0807.1900 -- Other 10% Free 15% Free kg 05791

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Chapter 8

0807-0810

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
0807.2000	- Pawpaws (papayas)	20%	Free	15%	Free	kg	05791
08.08	Apples, pears and quinces, fresh.						
0808.1000	- Apples	Free	Free	15%	Free	kg	05740
0808.3000	-Pears	Free	Free	15%	Free	kg	05793
0808.4000	-Quinces	Free	Free	15%	Free	kg	05793
08.09	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.						
<b>0809.1000</b>	- Apricots	10%	Free	15%	Free	kg	05793
	- Cherries :						
0809.2100	--Sour cherries ( <i>Prunus cerasus</i> )	20%	Free	15%	Free	kg	05793
0809.2900	--Other	20%	Free	15%	Free	kg	05793

<b>0809.3000</b>	- Peaches, including nectarines	10%	Free	15%	Free	kg	05793
<b>0809.4000</b>	- Plums and sloes	10%	Free	15%	Free	kg	05793
08.10	Other fruit, fresh.						
<b>0810.1000</b>	- Strawberries	10%	Free	15%	Free	kg	05794
<b>0810.2000</b>	- Raspberries, blackberries, mulberries and loganberries	10%	Free	15%	Free	kg	05794
0810.3000	-Black, white or red currants and gooseberries	20%	Free	15%	Free	kg	05794
<b>0810.4000</b>	- Cranberries, bilberries and other fruits of the genus vaccinium	20%	Free	15%	Free	kg	05794
<b>0810.5000</b>	- Kiwifruit	10%	Free	15%	Free	kg	05798
<b>0810.6000</b>	- Durians	20%	Free	15%	Free	kg	05798
	-Persimmons						
0810.7010	---Nonu Fruit	20%	Free	15%	Free	kg	05798
<b>0810.7090</b>	---Other	20%	Free	15%	Free	kg	05798
	- Other						
0810.9010	---Breadfruit	20%	Free	15%	Free	kg	05798
0810.9020	---Jackfruit	20%	Free	15%	Free	kg	05798
0810.9040	---Tamarind	20%	Free	15%	Free	kg	05798

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5) (6)	(7)	(8)	
0810.9090	---Other	20%	Free	15%	Free	kg	05798
08.11	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.						
	- Strawberries:						
<b>0811.1010</b>	--- Containing added sugar or sweetening matter	20%	Free	15%	Free	kg	05831
<b>0811.1090</b>	--- Other	20%	Free	15%	Free	kg	05831
	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries:						
0811.2010	--- Containing added sugar or sweetening matter	20%	Free	15%	Free	kg	05832
0811.2090	--- Other	20%	Free	15%	Free	kg	05832
	- Other:						
0811.9010	--- Containing added sugar or sweetening matter	20%	Free	15%	Free	kg	05839
0811.9090	--- Other	20%	Free	15%	Free	kg	05839
08.12	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.						

<b>0812.1000</b>	- Cherries	20%	Free	15%	Free	kg	05821
	- Other						
0812.9010	---Passionfruit	20%	Free	15%	Free	kg	05821
0812.9090	---Other\	20%	Free	15%	Free	kg	05821
08.13	Fruit, dried, other than that of headings 0801 to 0806; mixtures of nuts or dried fruits of this Chapter.						
0813.1000	- Apricots	20%	Free	15%	Free	kg	05799
0813.2000	- Prunes	20%	Free	15%	Free	kg	05799
0813.3000	- Apples	20%	Free	15%	Free	kg	05799
0813.4000	- Other fruit	20%	Free	15%	Free	kg	05799

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

- Mixtures of nuts or dried fruits of  
this Chapter:

0813.5010	--- With added salt	20%	Free	15%	Free	kg	05799
0813.5090	--- Other	20%	Free	15%	Free	kg	05799
0814.0000	- Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.	20%	Free	15%	Free	kg	05822

## CHAPTER 9

## Coffee, tea, mate and spices

## Notes.

1.- Mixtures of the products of heading 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.

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
09.01	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.						
	- Coffee, not roasted:						
	-- Not decaffeinated						
0901.1110	---Coffee cherry	8%	Free	15%	Free	kg	07111
0901.1120	---Green beans	8%	Free	15%	Free	kg	07111

0901.1190	---Other	8%	Free	15%	Free	kg	07111
0901.1200	-- Decaffeinated	8%	Free	15%	Free	kg	07112
	- Coffee roasted:						
0901.2100	-- Not decaffeinated	8%	Free	15%	Free	kg	07120
0901.2200	-- Decaffeinated	8%	Free	15%	Free	kg	07120
0901.9000	- Other	20%	Free	15%	Free	kg	07132
09.02	Tea, whether or not flavoured.						
	- Green tea (not fermented ) in immediate packings of a content not exceeding 3 kg.						
0902.1010	--- Instant Tea	20%	Free	15%	Free	kg	07432
0902.1090	--- Other	20%	Free	15%	Free	kg	07432
	- <b>Other green tea (not fermented)</b>						
0902.2010	--- Instant Tea	20%	Free	15%	Free	kg	07432
0902.2090	--- Other	20%	Free	15%	Free	kg	07432



Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5) (6)		(7)	(8)
	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg						
0902.3010	--- Instant Tea	20%	Free	15%	Free	kg	07432
0902.3090	--- Other	20%	Free	15%	Free	kg	07432
	- Other black tea (fermented ) and other partly fermented tea						
0902.4010	--- Instant Tea	20%	Free	15%	Free	kg	07432
0902.4090	--- Other	20%	Free	15%	Free	kg	07432
<b>0903.0000</b>	-Mate.	8%	Free	15%	Free	kg	07431
09.04	Pepper of the genus <i>Piper</i> ; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> .						
	- Pepper:						
0904.1100	-- Neither crushed nor ground	20%	Free	15%	Free	kg	07511
0904.1200	-- Crushed or ground	20%	Free	15%	Free	kg	07512
	-Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> :						
0904.2100	--Dried, neither crushed nor ground	20%	Free	15%	Free	kg	07514

0904.2200	--Crushed or ground	20%	Free	15%	Free	kg	07514
09.05	Vanilla.						
0905.1000	-Neither crushed nor ground	20%	Free	15%	Free	kg	07521
0905.2000	-Crushed or ground	20%	Free	15%	Free	kg	07521
09.06	Cinnamon and cinnamon-tree Flowers.						
	- Neither crushed nor ground:						
<b>0906.1100</b>	-- Cinnamon (cinnamomum zeylanicum Blume)	20%	Free	15%	Free	kg	07522
<b>0906.1900</b>	-- Other	20%	Free	15%	Free	kg	07522

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0906-0909

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>0906.2000</b>	- Crushed or ground	20%	Free	15%	Free	kg	07523
09.07	Cloves (whole fruit, cloves and stems).						
0907.1000	-Neither crushed nor ground	20%	Free	15%	Free	kg	07524
0907.2000	-Crushed or ground	20%	Free	15%	Free	kg	07525
09.08	Nutmeg, mace and cardamoms.						
	-Nutmeg :						
0908.1100	--Neither crushed nor ground	20%	Free	15%	Free	kg	07525

0908.1200	--Crushed or ground	20%	Free	15%	Free	kg	07525
	-Mace :						
0908.2100	--Neither crushed nor ground	20%	Free	15%	Free	kg	07525
0908.2200	--Crushed or ground	20%	Free	15%	Free	kg	07525
	-Cardamoms :						
0908.3100	--Neither crushed nor ground	20%	Free	15%	Free	kg	07525
0908.3200	--Crushed or ground	20%	Free	15%	Free	kg	07525
09.09	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.						
	-Seeds of coriander:						
0909.2100	--Neither crushed nor ground	20%	Free	15%	Free	kg	07526
0909.2200	--Crushed or ground	20%	Free	15%	Free	kg	07526
	- Seeds of cumin:						
0909.3100	--Neither crushed nor ground	20%	Free	15%	Free	kg	07526
0909.3200	--Crushed or ground	20%	Free	15%	Free	kg	07526G
	-Seeds of anise, badian, caraway or fennel; juniper berries :						

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
0909.6100	--Neither crushed nor ground	20%	Free	15%	Free	kg	07526
0909.6200	--Crushed or ground	20%	Free	15%	Free	kg	07526
<b>09.10</b>	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.						
	<b>-Ginger:</b>						
0910.1100	--Neither crushed nor ground	20%	Free	15%	Free	kg	07527
	-- Crushed or ground						
0910.1210	---Ginger, preserved in brine	20%	Free	15%	Free	kg	07527
0910.1290	---Other	20%	Free	15%	Free	kg	07527
0910.2000	- Saffron	20%	Free	15%	Free	kg	07528
0910.3000	- Turmeric (curcuma)	20%	Free	15%	Free	kg	07529
	- Other spices:						
0910.9100	-- Mixtures referred to in Note 1(b) to this Chapter	20%	Free	15%	Free	kg	07529
0910.9900	-- Other	20%	Free	15%	Free	kg	07529

## CHAPTER 10

### Cereals

#### Notes.

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

#### Subheading Note.

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

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

10.01 Wheat and meslin.

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-Durum wheat:

1001.1100 --Seed 8% Free 15% Free kg 04110

1001.1900 --Other 8% Free 15% Free kg 04110

-Other:

1001.9100 --Seed 8% Free 15% Free kg 04120

1001.9900 --Other 8% Free 15% Free kg 04120

10.02 Rye.

1002.1000 -Seed 8% Free 15% Free kg 04511

1002.9000 -Other 8% Free 15% Free kg 04511

10.03 Barley.

1003.1000 -Seed 8% Free 15% Free kg 04511

1003.9000 -Other 8% Free 15% Free kg 04511

10.04 Oats.

1004.1000 -Seed 8% Free 15% Free kg 04521

1004.9000 -Other 8% Free 15% Free kg 04521

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
10.05	Maize (corn).						
1005.1000	- Seed	8%	Free	15%	Free	kg	04410
1005.9000	- Other	8%	Free	15%	Free	kg	04490
10.06	Rice.						
1006.1000	- Rice in the husk (paddy or rough)	Free	Free	15%	Free	mt	04210
1006.2000	- Husked (brown) rice	Free	Free	15%	Free	mt	04220
1006.3000	- Semi-milled or wholly milled rice, whether or not polished or glazed	Free	Free	15%	Free	mt	04231
1006.4000	- Broken rice	Free	Free	15%	Free	mt	04232
10.07	Grain sorghum.						
1007.1000	-Seed	8%	Free	15%	Free	mt	04530
1007.9000	-Other	8%	Free	15%	Free	mt	04530
10.08	Buckwheat, millet and canary seeds; other cereals.						
<b>1008.1000</b>	- Buckwheat	8%	Free	15%	Free	kg	04592
	-Millet:						
1008.2100	--Seed	8%	Free	15%	Free	kg	04591
1008.2900	--Other	8%	Free	15%	Free	kg	04591

<b>1008.3000</b>	- Canary seeds	8%	Free	15%	Free	kg	04593
1008.4000	-Fonio ( <i>Digitaria spp.</i> )	8%	Free	15%	Free	kg	04593
1008.5000	-Quinoa ( <i>Chenopodium quinoa</i> )	8%	Free	15%	Free	kg	04593
1008.6000	-Triticale	8%	Free	15%	Free	kg	04593
<b>1008.9000</b>	<b>- Other cereals</b>	<b>8%</b>	<b>Free</b>	<b>15%</b>	<b>Free</b>	<b>kg</b>	<b>04599</b>

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Chapter 11  
Notes

## CHAPTER 11

### Products of the milling industry; malt; starches; inulin; wheat gluten

#### Notes.

1.- This Chapter does not cover:

- (a) Roasted malt put up as coffee substitutes (heading 0901 or 2101);
- (b) Prepared flours, groats, meals or starches of heading 1901;
- (c) Corn flakes or other products of heading 1904;
- (d) Vegetables, prepared or preserved, of heading 2001, 2004 or 2005;
- (e) Pharmaceutical products (Chapter 30); or
- (f) Starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33).

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



- (a) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2); and
- (b) an ash content (after deduction of any added minerals) not exceeding that indicated in Column (3).

Otherwise, they fall in heading 23.02. However, germ of cereals, whole, rolled, flaked or ground, is always classified in heading 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 in heading 1103 or 1104.

Cereal  (1)	Starch Content  (2)	Ash Content  (3)	Rate of passage through a sieve with an aperture of	
			315 micrometers (microns)  (4)	500 micrometers (microns)  (5)
Wheat and rye .....	45%	2.5%	80%	-
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:

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

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Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
11.01	Wheat or meslin flour.						
<b>1101.0010</b>	<b>--- Wholemeal flour</b>	Free	Free	15%	Free	mt	04610
1101.0020	---Sharps	Free	Free	15%	Free	mt	04610
<b>1101.0090</b>	<b>--- Other</b>	Free	Free	15%	Free	mt	04610
11.02	Cereal flours other than of wheat or meslin.						
1102.2000	- Maize (corn) flour	8%	Free	15%	Free	mt	04711
	- Other						
1102.9010	---Rice flour	8%	Free	15%	Free	mt	04719
1102.9090	---Other	8%	Free	15%	Free	mt	04719
11.03	Cereal groats, meal and pellets.						
	- Groats and meal:						
<b>1103.1100</b>	- - Of wheat	8%	Free	15%	Free	kg	04620
<b>1103.1300</b>	- - Of maize (corn)	8%	Free	15%	Free	kg	04721
<b>1103.1900</b>	- - Of other cereals	8%	Free	15%	Free	kg	04722
	- Pellets:						
<b>1103.2010</b>	- - - of wheat	8%	Free	15%	Free	kg	04620

<b>1103.2090</b>	- - - of other cereals	8%	Free	15%	Free	kg	04729
11.04	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.						
	- Rolled or flaked grains:						
<b>1104.1200</b>	-- Of oats	8%	Free	15%	Free	kg	04813
<b>1104.1900</b>	-- Of other cereals	8%	Free	15%	Free	kg	04813
	- Other worked grains (for example, hulled, pearled, sliced or kibbled):						
<b>1104.2200</b>	-- Of oats	8%	Free	15%	Free	kg	04814
<b>1104.2300</b>	-- Of maize (corn)	8%	Free	15%	Free	kg	04814
<b>1104.2900</b>	-- Of other cereals	8%	Free	15%	Free	kg	04814
<b>1104.3000</b>	- Germ of cereals, whole, rolled flaked or ground	8%	Free	15%	Free	kg	04815

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
2.	(2)	(3)	(4)	(5)	(6)	(7)	(8)
11.05	Flour, meal, powder, flakes, granules and pellets of potatoes.						
<b>1105.1000</b>	- Flour, meal and powder	8%	Free	15%	Free	kg	05641
<b>1105.2000</b>	- Flakes, granules and pellets	8%	Free	15%	Free	kg	05642
11.06	Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.						
<b>1106.1000</b>	- Of the dried leguminous vegetables of heading 07.13	8%	Free	15%	Free	kg	05646
<b>1106.2000</b>	- Of sago or of roots or tubers of heading 07.14	8%	Free	15%	Free	kg	05647
<b>1106.3000</b>	- Of the products of Chapter 8	8%	Free	15%	Free	kg	05648
11.07	<b>Malt, whether or not roasted.</b>						
<b>1107.1000</b>	- Not roasted	8%	Free	15%	Free	kg	04820
<b>1107.2000</b>	- Roasted	8%	Free	15%	Free	kg	04820
11.08	Starches; inulin.						
	- Starches:						
<b>1108.1100</b>	- - Wheat starch	8%	Free	15%	Free	kg	59211
<b>1108.1200</b>	- - Maize (corn) starch	8%	Free	15%	Free	kg	59212

<b>1108.1300</b>	-- Potato starch	8%	Free	15%	Free	kg	59213
<b>1108.1400</b>	-- Manioc (cassava) starch	8%	Free	15%	Free	kg	59214
<b>1108.1900</b>	-- Other starches	8%	Free	15%	Free	kg	59215
<b>1108.2000</b>	- Inulin	8%	Free	15%	Free	kg	59216
<b>1109.0000</b>	Wheat gluten, whether or not dried.	8%	Free	15%	Free	kg	59217

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## CHAPTER 12

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

#### Notes.

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

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

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

Heading 12.11 does not, however, apply to:

- (a) Medicaments of Chapter 30;
  - (b) Perfumery, cosmetic or toilet preparations of Chapter 33; or
  - (c) Insecticides, fungicides, herbicides, disinfectants or similar products of heading 38.08.
- 5.- For the purposes of heading 12.12, the term "seaweeds and other algae" does not include:

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

**Subheading Note.**

1.- For the purposes of subheading 1205.10, the expression “low erucic acid rape or colza seeds” means rape

or colza seeds yielding a fixed oil which has an erucic acid content of less than 2 % by weight and yielding a solid component which contains less than 30 micromoles of glucosinolates per gram.

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>12.01</b>	Soya beans, whether or not broken						
1201.1000	<b>-Seed</b>	20%	Free	15%	Free	kg	22220
1201.9000	<b>-Other</b>	20%	Free	15%	Free	kg	22220



Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
12.02	<b>Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.</b>						
1202.3000	-Seed	20%	Free	15%	Free	kg	22211
	-Other :						
1202.4100	--In Shell	20%	Free	15%	Free	kg	22211
1202.4200	--Shelled, whether or not broken	20%	Free	15%	Free	kg	22211
<b>1203.0000</b>	<b>Copra.</b>	8%	Free	15%	Free	kg	22310
<b>1204.0000</b>	<b>Linseed, whether or not broken.</b>	8%	Free	15%	Free	kg	22340
12.05	<b>Rape or colza seeds, whether or not broken.</b>						
<b>1205.1000</b>	<b>- Low erucic acid rape or colza seeds</b>	20%	Free	15%	Free	kg	22261
<b>1205.9000</b>	<b>- Other</b>	20%	Free	15%	Free	kg	22261
<b>1206.0000</b>	<b>Sunflower seeds, whether or not broken.</b>	20%	Free	15%	Free	kg	22240
12.07	<b>Other oil seeds and oleaginous fruits, whether or not broken.</b>						
1207.1000	-Palm nuts and kernels	20%	Free	15%	Free	kg	22370
	-Cotton seeds:						
1207.2100	--Seed	20%	Free	15%	Free	kg	22230

1207.2900	--Other	20%	Free	15%	Free	kg	22230
1207.3000	-Castor oil seeds	20%	Free	15%	Free	kg	22230
1207.4000	- Sesamum seeds	20%	Free	15%	Free	kg	22270
1207.5000	- Mustard seeds	8%	Free	15%	Free	kg	22262
1207.6000	-Safflower ( <i>Carthamus tinctorius</i> ) seeds	8%	Free	15%	Free	kg	22370
1207.7000	-Melon seeds	8%	Free	15%	Free	kg	22370
	- Other:						
1207.9100	-- Poppy seeds	8%	Free	15%	Free	kg	22370
	-- Other						
1207.9910	---Tea seeds for planting	8%	Free	15%	Free	kg	22370
1207.9990	---Other	8%	Free	15%	Free	kg	22370

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Chapter 12

1208-1210

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(d)	(2)	(3)	(4)	(5)	(6) (7)	(8)	

12.08 **Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.**

1208.1000	- Of soya beans	8%	Free	15%	Free	kg	22390
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1208.9000	- Other	8%	Free	15%	Free	kg	22390
12.09	<b>Seeds, fruit and spores, of a kind used for sowing.</b>						
1209.1000	- Sugar beet seed	5%	Free	15%	Free	kg	29251
	- Seeds of forage plants:						
1209.2100	-- Lucerne ( <i>alfalfa</i> ) seeds	5%	Free	15%	Free	kg	29252
1209.2200	-- Clover ( <i>Trifolium</i> spp.) seeds	5%	Free	15%	Free	kg	29252
1209.2300	-- Fescue seeds	5%	Free	15%	Free	kg	29252
1209.2400	-- Kentucky blue grass ( <i>Poa pratensis</i> L.) seeds	5%	Free	15%	Free	kg	29252
1209.2500	-- Rye grass ( <i>Lolium multiflorum</i> Lam., <i>Lolium perenne</i> L.) seeds	5%	Free	15%	Free	kg	29252
1209.2900	-- Other	5%	Free	15%	Free	kg	29252
1209.3000	- Seeds of herbaceous plants cultivated principally for their flowers	5%	Free	15%	Free	kg	29253
	- Other:						
	--Vegetable seeds						
1209.9110	---Squash seeds	5%	Free	15%	Free	kg	29254
1209.9190	---Other	5%	Free	15%	Free	kg	29254
	--Other						
1209.9910	---Seeds for pastures	5%	Free	15%	Free	kg	29259

1209.9990	---Other	5%	Free	15%	Free	kg	29259
12.10	Hop cones, fresh or dried, whether or not ground powdered or in the form of pellets; lupulin.						
1210.1000	- Hop cones, neither ground nor powdered nor in the form of pellets	8%	Free	15%	Free	kg	05484
1210.2000	- Hop cones, ground, powdered Or in the form of pellets; lupulin	8%	Free	15%	Free	kg	05484

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Chapter 12

1211-1212

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

12.11	<b>Plants and parts of plants</b> <b>(including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered.</b>						
1211.2000	- Ginseng roots	8%	Free	15%	Free	kg	05896 and 29242
1211.3000	- Cocoa Leaf	8%	Free	15%	Free	kg	05896 and 29242
1211.4000	- Poppy Straw	8%	Free	15%	Free	kg	05896 and 29242
1211.5000	-Ephedra	8%	Free	15%	Free	kg	05896 and 29242

	- Other						
	---Kava						
1211.9011	----Kava (yaqona or sakau) in dried chips form	8%	Free	15%	Free	kg	05896
1211.9012	----Kava (yaqona or sakau) in powder form	8%	Free	15%	Free	kg	05896
1211.9019	----Other	8%	Free	15%	Free	kg	05896
1211.9020	---Noni (nonu) leaf	8%	Free	15%	Free	kg	05896
1211.9030	---Sandalwood chips and shavings	8%	Free	15%	Free	kg	05896
1211.9040	---Barks of trees (excluding cinnamon of 0906.11.00)	8%	Free	15%	Free	kg	05896
1211.9090	---Other	8%	Free	15%	Free	kg	05896
12.12	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i> ) of a kind used primarily for human consumption, not elsewhere specified or included.						
	-Seaweeds and other algae:						
1212.2100	--Fit for human consumption	8%	Free	15%	Free	kg	29297

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1212.2900	--Other	8%	Free	15%	Free	kg	29297
	- Other:						
<b>1212.9100</b>	-- Sugar beet	8%	Free	15%	Free	kg	05487
1212.9200	--Locus beans ( <i>carob</i> )	8%	Free	15%	Free	kg	05489
1212.9300	--Sugar cane	8%	Free	15%	Free	kg	05489
1212.9400	--Chicory roots	8%	Free	15%	Free	kg	05489
1212.9900	--Other	8%	Free	15%	Free	kg	05489
<b>1213.0000</b>	<b>Cereal straw and husks, unprepared, whether or no chopped, ground, pressed or in the form of pellets.</b>	8%	Free	15%	Free	kg	08111
12.14	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.						
<b>1214.1000</b>	- Lucerne (alfalfa) meal and pellets	8%	Free	15%	Free	kg	08112
<b>1214.9000</b>	- Other	8%	Free	15%	Free	kg	08113

## 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 n 17.04);
- (b) Malt extract (heading 19.01);
- (c) Extracts of coffee, tea or mate (heading 21.01);
- (d) Vegetable saps or extracts constituting alcoholic beverages (Chapter 22);
- (e) Camphor, glycyrrhizin or other products of heading 29.14 or 29.38;
- (f) Concentrates of poppy straw containing not less than 50 % by weight of alkaloids (heading 29.39);
- (g) Medicaments of heading 3003 or 3004 or blood-grouping reagents (heading 30.06);
- (h) Tanning or dyeing extracts (heading 32.01 or 32.03);
- (ij) Essential oils, concretes, absolutes, resinoids, extracted oleoresins, aqueous distillates or aqueous solutions of essential oils or preparations based on odoriferous substances of a kind used for the manufacture of beverages (Chapter 33); or
- (k) Natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading 40.01).

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
13.01	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).						
1301.2000	- Gum Arabic	8%	Free	15%	Free	kg	29222
1301.9000	- Other	8%	Free	15%	Free	kg	29229

13.02 Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.

- Vegetable saps and extracts:

<b>1302.1100</b>	-- Opium	8%	Free	15%	Free	kg	29294
<b>1302.1200</b>	-- Of liquorice	8%	Free	15%	Free	kg	29294
<b>1302.1300</b>	-- Of hops	8%	Free	15%	Free	kg	29294
<b>1302.1400</b>	--Of ephedra	8%	Free	15%	Free	kg	29294



Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(e)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	-- Other						
1302.1910	---Sea weed extract	8%	Free	15%	Free	kg	29294
1302.1990	---Other	8%	Free	15%	Free	kg	29294
<b>1302.2000</b>	- Pectic substances, pectinates and pectates	8%	Free	15%	Free	kg	29295
	- Mucilages and thickeners, whether or not modified, derived from vegetable products:						
<b>1302.3100</b>	-- Agar-Agar	8%	Free	15%	Free	kg	29296
<b>1302.3200</b>	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seed	8%	Free	15%	Free	kg	2929
<b>1302.3900</b>	-- Other	8%	Free	15%	Free	kg	29296

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## CHAPTER 14

## Vegetable plaiting materials; vegetable products not elsewhere specified or included

## Notes.

- 1.- This Chapter does not cover the following products which are to be classified in Section XI: vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.
- 2.- Heading 14.01 applies, *inter alia*, to bamboos (whether or not split, sawn lengthwise, cut to length, rounded at the ends, bleached, rendered non-inflammable, polished or dyed), split osier, reeds and the like, to rattan cores and to drawn or split rattans. The heading does not apply to chipwood (heading 44.04).
- 3.- Heading 14.04 does not apply to wood wool (heading 44.05) and prepared knots or tufts for broom or brush making (heading 96.03).
- 4.- Heading 1403 does not apply to prepared knots or tufts for broom or brush making (heading 9603).

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
14.01	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).						
1401.1000	- Bamboos	8%	Free	15%	Free	kg	29231
1401.2000	- Rattans	8%	Free	15%	Free	kg	29232

- Other

1401.9010	---Pandanus	8%	Free	15%	Free	kg	29239
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1401.9020	---Other	8%	Free	15%	Free	kg	29239
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[14.02]

[14.03]

14.04      **Vegetable products not elsewhere  
specified or included.**

<b>1404.2000</b>	- Cotton linters	8%	Free	15%	Free	kg	26320
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<b>1404.9000</b>	- Other	8%	Free	15%	Free	kg	29299
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**SECTION III**

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

**CHAPTER 15**

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

**Notes.**

- 1.- This Chapter does not cover:
  - (a) Pig fat or poultry fat of heading 02.09;
  - (b) Cocoa butter, fat or oil (heading 18.04);
  - (c) Edible preparations containing by weight more than 15% of the products of heading 04.05 (generally Chapter 21);
  - (d) Greaves (heading 23.01) or residues of headings 23.04 to 23.06;
  - (e) Fatty acids, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetic or toilet preparations, sulphonated oils or other goods of Section VI; or
  - (f) Factice derived from oils (heading 40.02).
2. - Heading 15.09 does not apply to oils obtained from olives by solvent extraction (heading 15.10).
3. - Heading 15.18 does not cover fats or oils or their fractions, merely denatured, which are to be classified in the heading appropriate to the corresponding undenatured fats and oils and their fractions.
4. - Soap-stocks, oil foots and dregs, stearin pitch, glycerol pitch and wool grease residues fall in heading 15.22.

**Subheading Note.**

- 1 .- For the purposes of subheadings 1514.11 and 1514.19, the expression “low erucic acid rape or colza oil” means the fixed oil which has an erucic acid content of less than 2 % by weight.

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
15.01	Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.						
1501.1000	-Lard	8%	Free	15%	Free	kg	4112
1501.2000	-Other pig fat	8%	Free	15%	Free	kg	4112
1501.9000	-Other	8%	Free	15%	Free	kg	4112
15.02	<b>Fats of bovine animals, sheep or goats, other than those of heading 15.03.</b>						
	- Tallow						
1502.1010	---Edible tallow	5%	Free	15%	Free	kg	41132

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1502.1090	---Other	5%	Free	15%	Free	kg	41132
<b>1502.9000</b>	- Other	8%	Free	15%	Free	kg	41132
15.03	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.						
1503.0010	---Edible products	8%	Free	15%	Free	kg	41133
1503.0020	---Oleo-oil	8%	Free	15%	Free	kg	41133
1503.0090	---Other	8%	Free	15%	Free	kg	41133
15.04	<b>Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.</b>						
<b>1504.1000</b>	- Fish-liver oils and their fractions	8%	Free	15%	Free	kg	41111
<b>1504.2000</b>	- Fats and oils and their fractions, of fish, other than liver oils	8%	Free	15%	Free	kg	41112
<b>1504.3000</b>	- Fats and oils and their fractions, of marine mammals	8%	Free	15%	Free	kg	41113
15.05	Wool grease and fatty substances derived therefrom						



(including lanolin):

<b>1505.0010</b>	<b>- - -Wool grease crude</b>	8%	Free	15%	Free	kg	41134
<b>1505.0090</b>	<b>- - - Other</b>	8%	Free	15%	Free	kg	41135
15.06	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.						
1506.0010	---Edible products	8%	Free	15%	Free	kg	41139
1506.0090	---Other	8%	Free	15%	Free	kg	41139
15.07	Soya-bean oil and its fractions, whether or not refined, but not chemically modified.						
<b>1507.1000</b>	<b>- Crude oil, whether or not degummed</b>	20%	Free	15%	Free	L	42111
<b>1507.9000</b>	<b>- Other</b>	8%	Free	15%	Free	L	42119
15.08	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.						

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6) (7)	(8)	
1508.1000	- Crude oil	20%	Free	15%	Free	L	42131
1508.9000	- Other	8%	Free	15%	Free	L	42139
15.09	Olive oil and its fractions, whether or not refined, but not chemically modified.						
1509.1000	- Virgin	20%	Free	15%	Free	L	42141
1509.9000	- Other	8%	Free	15%	Free	L	42142
15.10	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.						
1510.0010	- - - Crude oil	20%	Free	15%	Free	L	42149
1510.0090	- - - Other	20%	Free	15%	Free	L	42149
15.11	Palm oil and its fractions, whether or not refined, but not chemically modified.						
1511.1000	- Crude oil	20%	Free	15%	Free	L	42221
1511.9000	- Other	8%	Free	15%	Free	L	42229
15.12	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.						
	- Sunflower-seed or safflower oil and fractions thereof:						
1512.1100	-- Crude oil	20%	Free	15%	Free	L	42151

1512.1900	-- Other	8%	Free	15%	Free	L	42159
	- Cotton-seed oil and its fractions:						
1512.2100	-- Crude oil, whether or not gossypol has been removed	20%	Free	15%	Free	L	42121
1512.2900	-- Other	8%	Free	15%	Free	L	42129
15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.						
	- Coconut (copra) oil and its fractions						
	--Crude Oil						
1513.1110	---Virgin coconut oil	20%	Free	15%	Free	L	42231

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Chapter 15

1513-1515

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

1513.1190	---Other	8%	Free	15%	Free	L	42239
	--Other						
1513.1910	---Virgin	8%	Free	15%	Free	L	42239
1513.1990	---Other	8%	Free	15%	Free	L	42239

- Palm kernel or babassu oil and fractions thereof:

1513.2100	-- Crude oil	20%	Free	15%	Free	L	42241
1513.2900	-- Other	8%	Free	15%	Free	L	42249

**15.14 Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.**

- Low erucic acid rape or colza oil and its fractions:

1514.1100	-- Crude oil	20%	Free	15%	Free	L	42171
1514.1900	-- Other	8%	Free	15%	Free	L	42179

- Other:

1514.9100	-- Crude oil	20%	Free	15%	Free	L	42171
1514.9900	-- Other	8%	Free	15%	Free	L	42179

**15.15 Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined but not chemically modified.**

- Linseed oil and its fractions:

1515.1100	-- Crude oil	20%	Free	15%	Free	L	42211
1515.1900	-- Other	8%	Free	15%	Free	L	42219

- Maize (corn) oil and its fractions:

1515.2100	-- Crude oil	20%	Free	15%	Free	L	42161
1515.2900	-- Other	8%	Free	15%	Free	L	42169

- Castor oil and its fractions:

1515.3010	- - - Crude oil	20%	Free	15%	Free	L	42250
1515.3090	- - - Other	8%	Free	15%	Free	L	42250

- Sesame oil and its fractions:

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1515.5010	--- Crude oil	20%	Free	15%	Free	L	42180
1515.5090	--- Other	8%	Free	15%	Free	L	42180
	<b>- Other:</b>						
<b>1515.9010</b>	<b>---Crude oil</b>	20%	Free	15%	Free	L	42299
<b>1515.9020</b>	<b>---Avocado oil</b>	20%	Free	15%	Free	L	42299
<b>1515.9090</b>	<b>--- Other</b>	8%	Free	15%	Free	L	42299
15.16	<b>Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.</b>						
	<b>- Animal fats and oils and their fractions:</b>						
<b>1516.1010</b>	<b>--- Crude oils and fats</b>	20%	Free	15%	Free	L	43121
<b>1516.1090</b>	<b>--- Other</b>	8%	Free	15%	Free	L	43121
	<b>- Vegetable fats and oils and their fractions:</b>						
<b>1516.2010</b>	<b>--- Crude oils and fats</b>	20%	Free	15%	Free	L	43122
<b>1516.2090</b>	<b>--- Other</b>	20%	Free	15%	Free	L	43122
1516.2091	----Vanaspati ghee (refer 0405.90.10 for ghee)	20%	Free	15%	Free	L	43122

1516.2099	----Other	20%	Free	15%	Free	L	43122
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15.17      **Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16.**

**- Margarine, excluding liquid margarine:**

<b>1517.1011</b>	<b>- - - Without added salt</b>	8%	Free	15%	Free	kg	09101
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<b>1517.1012</b>	<b>- - - With added salt</b>	8%	Free	15%	Free	kg	09101
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**- Other:**

1517.9010	- - - Dripping	8%	Free	15%	Free	kg	09109
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<b>1517.9090</b>	<b>- - - Other</b>	8%	Free	15%	Free	kg	09109
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Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6) (7)	(8)	
1518.0000	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.	20%	Free	15%	Free	L	43110
[15.19]							
15.20	Glycerol, crude; glycerol waters and glycerol lyes.						
1520.0010	---Glycerol (glycerine), crude	8%	Free	15%	Free	kg	51222
1520.0020	---Glycerol waters and glycerol lyes	8%	Free	15%	Free	kg	51222
15.21	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.						
1521.1000	- Vegetable waxes	8%	Free	15%	Free	kg	43141
	- Other						

1521.9010	---Beeswax	8%	Free	15%	Free	kg	43142
1521.9090	---Other	8%	Free	15%	Free	kg	43142
1522.0000	<b>Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.</b>	8%	Free	15%	Free	kg	43133

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Chapter 16  
1601-1602

#### SECTION IV

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

**Note.**

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

## CHAPTER 16

### Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates

**Notes.**

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

**Subheading Notes**

- 1.- For the purposes of subheading 1602.10, the expression "homogenised preparations" means preparations of meat, meat offal or blood, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat or meat offal. This subheading takes precedence over all other subheadings of heading 16.02.
- 2.- The fish, crustaceans, mollusks and other aquatic vertebrates specified in the subheadings of heading 16.04 or 16.05 under their common names only, are of the same species as those mentioned in Chapter 3 under the same name.

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
16.01	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.						
1601.0010	---Beef	20%	Free	15%	Free	kg	01720
1601.0020	---Pork	20%	Free	15%	Free	kg	01720

1601.0030	---Other	20%	Free	15%	Free	kg	01720
16.02	Other prepared or preserved meat, meat offal or blood.						
1602.1000	- Homogenised preparations	20%	Free	15%	Free	kg	09811

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1602.2000	- Of liver of any animal	20%	Free	15%	Free	kg	01730
	- Of poultry of heading 01.05:						
1602.3100	-- Of turkeys	20%	Free	15%	Free	kg	01740
1602.3200	-- Of fowls of the species <i>Gallus domesticus</i>	20%	Free	15%	Free	kg	01740
1602.3900	-- Other	20%	Free	15%	Free	kg	01740
	- Of swine:						
1602.4100	-- Hams and cuts thereof	20%	Free	15%	Free	kg	01750
1602.4200	-- Shoulders and cuts thereof	20%	Free	15%	Free	kg	01750
1602.4900	-- Other, including mixtures	20%	Free	15%	Free	kg	01750
	- Of bovine animals:						
1602.5010	--- Corned beef	20%	Free	15%	Free	kg	01760
1602.5090	--- Other	20%	Free	15%	Free	kg	01760
	- Other, including preparations of blood of any animal:						
1602.9010	--- Corned meat of sheep or lamb	20%	Free	15%	Free	kg	01790

1602.9020	- - - Corned meat of other animal	20%	Free	15%	Free	kg	01790
1602.9090	- - Other	20%	Free	15%	Free	kg	01790
<b>1603.0000</b>	<b>Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.</b>	20%	Free	15%	Free	kg	01710
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.  - Fish, whole or in pieces, but not minced:						
1604.1100	- - Salmon	Free	Free	15%	Free	kg	03711
1604.1200	- - Herrings	Free	Free	15%	Free	kg	03712
1604.1300	- - Sardines, sardinella and brisling or sprats	Free	Free	15%	Free	kg	03712
1604.1400	- - Tunas, skipjack and bonito ( <i>sarda Spp.</i> )	Free	Free	15%	Free	kg	03713

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1604.1500	-- Mackerel	Free	Free	15%	Free	kg	03714
1604.1600	-- Anchovies	Free	Free	15%	Free	kg	03715
1604.1700	--Eels	Free	Free	15%	Free	kg	03715
1604.1800	--Shark fins	Free	Free	15%	Free	kg	03715
1604.1900	-- Other	Free	Free	15%	Free	kg	03715
1604.2000	- Other prepared or preserved fish	Free	Free	15%	Free	kg	03716
	- Caviar and caviar substitutes :						
1604.3100	--Caviar	Free	Free	15%	Free	kg	03717
1604.3200	--Caviar substitutes	Free	Free	15%	Free	kg	03717
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.						
1605.1000	- Crab	20%	Free	15%	Free	kg	03721
	- Shrimps and prawns :						
1605.2100	--Not in airtight container	20%	Free	15%	Free	kg	03712
1605.2900	--Other	20%	Free	15%	Free	kg	03712
1605.3000	- Lobster	20%	Free	15%	Free	kg	03721
1605.4000	- Other crustaceans	20%	Free	15%	Free	kg	03721
	- Molluscs :						
1605.5100	--Oysters	20%	Free	15%	Free	kg	03722
1605.5200	--Scallops, including queen scallops	20%	Free	15%	Free	kg	03722

1605.5300	--Mussels	20%	Free	15%	Free	kg	03722
1605.5400	--Cuttle fish and squid	20%	Free	15%	Free	kg	03722
1605.5500	--Octopus	20%	Free	15%	Free	kg	03722
1605.5600	--Clams, cockles and arkshells	20%	Free	15%	Free	kg	03722
1605.5700	--Abalone	20%	Free	15%	Free	kg	03722
1605.5800	--Snails, other than sea snails	20%	Free	15%	Free	kg	03722
1605.5900	--Other	20%	Free	15%	Free	kg	03722

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**Chapter 16**

**1605**

<b>Tariff Item</b>	<b>Description</b>	<b>Imports</b>			<b>Export</b>	<b>Statistical</b>	
		<b>Duty</b>	<b>Excise</b>	<b>VAGST</b>	<b>Duty</b>	<b>Unit/Qty</b>	<b>SITC Code</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>	<b>(7)</b>	<b>(8)</b>

-Other aquatic invertebrates :

1605.6100	--Sea cucumbers	20%	Free	15%	Free	kg	03722
1605.6200	--Sea urchins	20%	Free	15%	Free	kg	03722
1605.6300	--Jellyfish	20%	Free	15%	Free	kg	03722
1605.6900	--Other	20%	Free	15%	Free	kg	03722



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## CHAPTER 17

## Sugars and sugar confectionery

**Note.**

1.- This Chapter does not cover:

- (a) Sugar confectionery containing cocoa (heading 18.06);
- (b) Chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading 29.40; or
- (c) Medicaments or other products of Chapter 30.

**Subheading Notes.**

- 1.- For the purposes of subheading, 1701.12 and 1701.13, and 1701.14, "raw sugar" means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5°.
- 2.- Subheading 1701.13 covers only cane sugar obtained without centrifugation, whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of 69° or more but less than 93°. The product contains only natural anhydrous microcrystals, of irregular shape, not visible to the naked eye, which are surrounded by residues of molasses and other constituents of sugar cane.

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

17.01	Cane or beet sugar and chemically pure sucrose, in solid form.						
	- Raw sugar not containing added flavouring or colouring matter:						
<b>1701.1200</b>	-- Beet sugar	Free	5%	15%	Free	mt	06112
1701.1300	--Cane sugar specified in Subheading Note 2 to this Chapter	Free	5%	15%	Free	mt	03722
1701.1400	--Other cane sugar	Free	5%	15%	Free	mt	03722
	- Other:						
<b>1701.9100</b>	-- Containing added flavouring or colouring matter	8%	5%	15%	Free	kg	06121
<b>1701.9900</b>	-- Other	8%	5%	15%	Free	kg	06129
17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.						
	- Lactose and lactose syrup:						

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Chapter 17

1702-1704

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1702.1100	-- Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	8%	5%	15%	Free	kg	06191
1702.1900	-- Other	8%	5%	15%	Free	kg	06191
1702.2000	- Maple sugar and maple syrup	8%	5%	15%	Free	kg	06192
1702.3000	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose	8%	5%	15%	Free	kg	06193
1702.4000	- Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose, excluding invert sugar	8%	5%	15%	Free	kg	06194
1702.5000	- Chemically pure fructose	8%	5%	15%	Free	kg	06195
1702.6000	- Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose, excluding invert sugar	8%	5%	15%	Free	kg	06196
1702.9000	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose	8%	5%	15%	Free	kg	06199
17.03	Molasses resulting from the extraction or refining of sugar.						
1703.1000	- Cane molasses	8%	5%	15%	Free	kg	06151
1703.9000	- Other	8%	5%	15%	Free	kg	06159
17.04	Sugar confectionery (including white chocolate), not containing cocoa.						

1704.1000	- Chewing gum, whether or not sugar-coated	20%	5%	15%	Free	kg	06221
1704.9000	- Other	20%	5%	15%	Free	kg	06229

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Chapter 18  
1801-1806

## CHAPTER 18

### Cocoa and cocoa preparations

#### Notes.

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

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1801.0000	Cocoa beans, whole or broken, raw or roasted.	8%	Free	15%	Free	kg	07210
1802.0000	Cocoa shells, husks, skins and other cocoa waste.	8%	Free	15%	Free	kg	07250
18.03	<b>Cocoa paste, whether or not Defatted.</b>						
1803.1000	- Not defatted	8%	Free	15%	Free	kg	07231
1803.2000	- Wholly or partly defatted	8%	Free	15%	Free	kg	07232
1804.0000	Cocoa butter, fat and oil.	8%	8%	15%	Free	kg	07240
1805.0000	Cocoa powder, not containing added sugar or other sweetening matter.	8%	Free	15%	Free	kg	07220
18.06	<b>Chocolate and other food preparations containing cocoa.</b>						
1806.1000	- Cocoa powder, containing added sugar or other sweetening matter  - Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg	20%	8%	15%	Free	kg	07310
1806.2010	---Chocolate confectionery in blocks, slabs or bars	20%	8%	15%	Free	kg	07320
1806.2020	---Beverages and preparations for making beverages	20%	8%	15%	Free	kg	07320

1806.2090 ---Other 20% 8% 15% Free kg 07320

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Chapter 18

1806

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

- Other, in blocks, slabs or bars:

1806.3100 -- Filled (Samoan Cocoa pounded) 20% 8% 15% Free kg 07330

1806.3200 -- Not filled 20% 8% 15% Free kg 07330

1806.9000 - Other 20% 8% 15% Free kg 07390

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**CHAPTER 19**

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

**Notes.**

1.- This Chapter does not cover:

- (a) Except in the case of stuffed products of heading 19.02, food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
- (b) Biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading 23.09); or
- (c) Medicaments or other products of Chapter 30.

2.-For the purposes of heading 19.01:

- (a) The term "groats" means cereal groats of Chapter 11;
- (b) The terms "flour" and "meal" mean:
  - (1) Cereal flour and meal of Chapter 11, and
  - (2) Flour, meal and powder of vegetable origin of any Chapter, other than flour, meal or powder of dried vegetables (heading 07.12), of potatoes (heading 11.05) or of dried leguminous vegetables (heading 11.06).

3.- Heading 19.04 does not cover preparations containing more than 6% by weight of cocoa calculated on a totally defatted basis or completely coated with chocolate or other food preparations containing cocoa of heading 18.06 (heading 18.06).

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

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

19.01 Malt extract; food preparations of



flour, groat, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.

1901.1000	- Preparations suitable for infants or young children, put up for retail sale	Free	Free	15%	Free	kg	09893
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Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1901.2000	- Mixes and doughs for the preparation of bakers' wares of 19.05  - Other:	20%	Free	15%	Free	kg	04850
1901.9010	---Preparations for making beverages and malt extracts	20%	Free	15%	Free	kg	9894
1901.9020	--- Malt extracts	20%	Free	15%	Free	kg	9894
1901.9030	--- Preparations for making beverages	20%	Free	15%	Free	kg	9894
1901.9040	--- Concentrates and premixes for making of bread	20%	Free	15%	Free	kg	9894
1901.9090	--- Other	20%	Free	15%	Free	kg	9894
<b>19.02</b>	<b>Pasta whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagna, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.</b>  - Uncooked pasta, not stuffed or						

otherwise prepared:

- - Containing eggs:

1902.1110	--- Macaroni, spaghetti or vermicelli	8%	Free	15%	Free	kg	04830
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1902.1120	--- Instant noodles	8%	8%	15%	Free	kg	04830
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1902.1190	--- Other	20%	Free	15%	Free	kg	04830
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- - Other:

1902.1910	--- Macaroni, spaghetti or vermicelli	8%	Free	15%	Free	kg	04830
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1902.1920	--- Instant noodles	8%	8%	15%	Free	kg	04830
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1902.1990	--- Other	20%	Free	15%	Free	kg	04830
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1902.2000	- Stuffed pasta, whether or not cooked or otherwise prepared	8%	Free	15%	Free	kg	09891
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1902.3000	- Other pasta	8%	Free	15%	Free	kg	09891
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1902.4000	- Couscous	8%	Free	15%	Free	kg	09891
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Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1903.0000	<b>Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.</b>	20%	Free	15%	Free	kg	05645
19.04	<b>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, groat and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included.</b>						
	- Prepared foods obtained by the swelling or roasting of cereals or cereal products:						
1904.1010	--- Containing added sugar or other sweetening matter or cocoa	20%	Free	15%	Free	kg	04811
1904.1090	--- Other	20%	Free	15%	Free	kg	04811
1904.2000	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	20%	Free	15%	Free	kg	04811
1904.3000	- Bulgur wheat	20%	Free	15%	Free	kg	04811

1904.9000	- Other	20%	Free	15%	Free	kg	04812
19.05	<b>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.</b>						
1905.1000	- Crispbread	20%	8%	15%	Free	kg	04841
1905.2000	- Gingerbread and the like	20%	8%	15%	Free	kg	04842
	- Sweet biscuits; waffles and wafers:						
	- - Sweet biscuits:						
1905.3110	- - - Containing cream or chocolate	20%	8%	15%	Free	kg	04842
1905.3190	- - - Other	20%	8%	15%	Free	kg	04842

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	-- Waffles and wafers:						
1905.3210	--- Communion wafers	20%	Free	15%	Free	kg	04842
1905.3220	--- Containing cream or chocolate	20%	8%	15%	Free	kg	04842
1905.3290	--- Other	20%	8%	15%	Free	kg	04842
1905.4000	- Rusks, toasted bread and similar toasted products	20%	8%	15%	Free	kg	04841
	- Other:						
1905.9010	--- Pastries, cakes and pancakes	20%	8%	15%	Free	kg	04849
1905.9020	--- Pizza	20%	Free	15%	Free	kg	04849
1905.9030	--- Crisp savoury food products (Snacks Chrissy twisties banana chips)	20%	8%	15%	Free	kg	04849
1905.9040	--- Ordinary bread	20%	Free	15%	Free	kg	04849
1905.9090	--- Other	20%	8%	15%	Free	kg	04849

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Chapter 20

Notes

## CHAPTER 20

**Preparations of vegetables, fruit, nuts or other parts of plants**

### **Notes.**

- 1.- This Chapter does not cover:

- (a) Vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapter 7, 8 or 11;
  - (b) Food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
  - (c) Bakers' wares and other products of heading 19.05: or
  - (d) Homogenised composite food preparations of heading 2104.
- 2.- Headings 20.07 and 20.08 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading 17.04) or chocolate confectionery (heading 18.06).
  - 3.- Heading, 20.01, 20.04 and 20.05 cover, as the case may be, only those products of Chapter 7 or of heading 11.05 or 11.06 (other than flour, meal and powder of the products of Chapter 8) which have been prepared or preserved by processes other than those referred to in Note 1(a).
  - 4.- Tomato juice the dry weight content of which is 7% or more is to be classified in heading 20.02.
  - 5.- For the purposes of heading 20.07, the expression "obtained by cooking" means obtained by heat treatment at atmospheric pressure or under reduced pressure to increase the viscosity of a product through reduction of water content or other means.
  - 6.- For the purposes of heading 20.09, the expression "juice, 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 and 2**

- 1.- For the purposes of subheading 2005.10, the expression "homogenised vegetables" means preparations of vegetables, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Subheading 2005.10 takes precedence over all other subheadings of heading 20.05.
- 2.- For the purposes of subheading 2007.10, the expression "homogenised preparations" means preparations of fruit, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Subheading 2007.10 takes precedence over all other subheadings of heading 20.07.
- 3.- For the purposes of subheadings 2009.12, 2009.21, 2009.31, 2009.41, 2009.61 and 2009.71, the expression "Brix value" means the direct reading of degrees Brix obtained from a Brix hydrometer or of refractive index expressed in terms of percentage sucrose content obtained from a refractometer, at a temperature of 20°C or corrected for 20°C if the reading is made at a different temperature.



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Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.						
<b>2001.1000</b>	- Cucumbers and gherkins	20%	Free	15%	Free	kg	05671
<b>2001.9000</b>	- Other	20%	Free	15%	Free	kg	05671
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.						
<b>2002.1000</b>	- Tomatoes, whole or in pieces	20%	Free	15%	Free	kg	05672
<b>2002.9000</b>	- Other	20%	Free	15%	Free	kg	05673
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.						
<b>2003.1000</b>	- Mushrooms of the genus Agaricus	20%	Free	15%	Free	kg	05674
<b>2003.9000</b>	- Other	20%	Free	15%	Free	kg	05674
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.						
<b>2004.1000</b>	- Potatoes	20%	Free	15%	Free	kg	05661
<b>2004.9000</b>	- Other vegetables and mixtures of vegetables	20%	Free	15%	Free	kg	05669
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.						

<b>2005.1000</b>	- Homogenised vegetables	20%	Free	15%	Free	kg	09812
<b>2005.2000</b>	- Potatoes	20%	Free	15%	Free	kg	05676
<b>2005.4000</b>	- Peas ( <i>Pisum sativum</i> )	20%	Free	15%	Free	kg	05679
	- Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> ):						
<b>2005.5100</b>	-- Beans, shelled	20%	Free	15%	Free	kg	05679
<b>2005.5900</b>	-- Other	20%	Free	15%	Free	kg	05679
<b>2005.6000</b>	- Asparagus	20%	Free	15%	Free	kg	05679
<b>2005.7000</b>	- Olives	20%	Free	15%	Free	kg	05679
<b>2005.8000</b>	- Sweet corn ( <i>Zea mays</i> var. saccharata)	20%	Free	15%	Free	kg	05677

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Other vegetables and mixtures of vegetables:						
<b>2005.9100</b>	-- Bamboo shoots	20%	Free	15%	Free	kg	05679
<b>2005.9900</b>	-- Other	20%	Free	15%	Free	Kg	05679
20.06	<b>Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glaze' or crystallised).</b>						
2006.0010	---Ginger preserved by sugar	20%	Free	15%	Free	kg	06210
2006.0090	---Other	20%	Free	15%	Free	kg	06210
20.07	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.						
2007.1000	- Homogenised preparations	20%	Free	15%	Free	kg	09813
	- Other:						
2007.9100	-- Citrus fruit	20%	Free	15%	Free	kg	05810
	-- Other:						
<b>2007.9910</b>	--- Peanut puree or pastes	20%	Free	15%	Free	kg	05810
<b>2007.9990</b>	--- Other	20%	Free	15%	Free	kg	05810

20.08 Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.

- Nuts, ground-nuts and other seeds, whether or not mixed together:

-- Ground-nuts:

2008.1110	- - - Peanut butter	20%	Free	15%	Free	kg	05892
2008.1190	- - - Other	20%	Free	15%	Free	kg	05892
2008.1900	- - Other, including mixtures	20%	Free	15%	Free	kg	05892
2008.2000	- Pineapples	20%	Free	15%	Free	kg	05893
2008.3000	- Citrus fruit	20%	Free	15%	Free	kg	05894
2008.4000	- Pears	20%	Free	15%	Free	kg	05896
2008.5000	- Apricots	20%	Free	15%	Free	kg	05895
2008.6000	- Cherries	20%	Free	15%	Free	kg	05895

(1) Tariff Item	(2) Description	Imports			Export	Statistical	
		(3) Duty	(4) Excise	(5) VAGST	(6) Duty	(7) Unit/Qty	SITC Code
	(8)						
2008.7000	- Peaches including nectarine	20%	Free	15%	Free	kg	05895
2008.8000	- Strawberries	20%	Free	15%	Free	kg	05896
	- Other, including mixtures other than those of subheading 2008.19:						
2008.9100	-- Palm hearts	20%	Free	15%	Free	kg	05896
2008.9300	--Cranberries ( <i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i> )	20%	Free	15%	Free	kg	05896
2008.9700	--Mixtures	20%	Free	15%	Free	kg	05896
2008.9900	- - Other	20%	Free	15%	Free	kg	05896
20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.						
	- Orange juice:						
2009.1100	-- Frozen	20%	Free	15%	Free	L	05910
2009.1200	-- Not frozen, of a Brix value not exceeding 20	20%	Free	15%	Free	L	05911
2009.1900	-- Other	20%	Free	15%	Free	L	05910
	- Grapefruit (including pomelo juice):						

2009.2100	-- Of a Brix value not exceeding 20	20%	Free	15%	Free	L	05920
2009.2900	-- Other	20%	Free	15%	Free	L	05920
	- Juice of any other single citrus fruit:						
2009.3100	-- Of a Brix value not exceeding 20	20%	Free	15%	Free	L	05930
2009.3900	-- Other	20%	Free	15%	Free	L	05930
	- Pineapple juice:						
2009.4100	-- Of a Brix value not exceeding 20	20%	Free	15%	Free	L	05991
2009.4900	-- Other	20%	Free	15%	Free	L	05991
2009.5000	- Tomato juice	20%	Free	15%	Free	L	05992
	- Grape juice (including grape must):						
2009.6100	-- Of a Brix value not exceeding 30	20%	Free	15%	Free	L	05993
2009.6900	-- Other	20%	Free	15%	Free	L	05993
	- Apple juice:						

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Chapter 20

2008-2009

(1) Tariff Item	(2) Description	Imports			Export	Statistical	
		(3) Duty	(4) Excise	(5) VAGST	(6) Duty	(7) Unit/Qty	SITC Code
	(8)						

2009.7100	-- Of a Brix value not exceeding 20	20%	Free	15%	Free	L	05994
2009.7900	-- Other	20%	Free	15%	Free	L	05994



-Juice of any other single fruit or  
vegetables:

--Cranberry (*Vaccinium  
macrocarpon, Vaccinium  
oxycoccos, Vaccinium vitis-idaea*)  
juice

2009.8110	---Nonu Juice	20%	Free	15%	Free	L	05595
2009.8190	---Other	20%	Free	15%	Free	L	05595
	--Other						
2009.8910	---Noni juice	20%	Free	15%	Free	L	05595
2009.8990	---Other	20%	Free	15%	Free	L	05595
2009.9000	- -Mixtures of juices	20%	Free	15%	Free	L	05996



## CHAPTER 21

### Miscellaneous edible preparations

#### Notes.

1.- This Chapter does not cover:

- (a) Mixed vegetables of heading 07.12;
- (b) Roasted coffee substitutes containing coffee in any proportion (heading 09.01);
- (c) Flavoured tea of (heading 09.02);
- (d) Spices or other products of headings 09.04 to 09.10;
- (e) Food preparations, other than the products described in heading 21.03 or 21.04, containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
- (f) Yeast put up as a medicament or other products of heading 30.03 or 30.04; or
- (g) Prepared enzymes of heading 35.07.

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

3.- For the purposes of heading 21.04, the expression "homogenised composite food preparations" means preparations consisting of a finely homogenised mixture of two or more basic ingredients such as meat, fish, vegetables, fruit or nuts, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 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.

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

- (e) 21.01 (f) Extracts, essences and concentrates,  
(g) of coffee, tea or mate and  
(h) preparations with a basis of these  
(i) products or with a basis of coffee,

- (j) tea or mate; roasted chicory and
- (k) other roasted coffee substitutes, and
- (l) extracts, essences and concentrates
- (m) thereof.

- Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:

-- Extracts, essences and concentrates

2101.1110 - - - Instant Coffee 20% Free 15% Free kg 07131

2101.1190 - - - Other 20% Free 15% Free kg 07131

-- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee:

2101.1210 - - - Instant Coffee 20% Free 15% Free kg 07131

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Chapter 21

2101-2104

(1) Tariff Item	(2) Description	Imports			Export	Statistical	
		(3) Duty	(4) VAGST	(5) Excise	(6) Duty	(7) Unit/Qty	(8) SITC Code

2101.1290 - - - Other 20% Free 15% Free kg 07131

- 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:

2101.2010	---Herbal, flavoured or infused tea	20%	Free	15%	Free	kg	07432	
2101.2090	---Others	20%	Free	15%	Free	kg	07432	
2101.3000	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	20%	Free	15%	Free	kg	07133	
(n)	21.02	(o) Yeasts (active or inactive); other (p) single-cell micro-organisms, dead (q) (but not including vaccines of (r) heading 30.02); prepared baking (s) powders.						
(t)		- Active yeasts:						
(u)	<b>2102.1010</b>	--- Brewery yeast	8%	Free	15%	Free	kg	09860
(v)	<b>2102.1020</b>	--- Bakers' yeast	8%	Free	15%	Free	kg	09860
(w)	<b>2102.1090</b>	--- Other	8%	Free	15%	Free	kg	09860
(x)	<b>2102.2000</b>	- Inactive yeasts; other single-cell micro-organisms, dead	8%	Free	15%	Free	kg	09860
(y)	<b>2102.3000</b>	- Prepared baking powders	8%	Free	15%	Free	kg	09860
(z)	21.03	(aa) Sauces and preparations (bb) therefor; mixed condiments and (cc) mixed seasonings; mustard flour (dd) and meal and prepared mustard.						
2103.1000	- Soya sauce	8%	Free	15%	Free	kg	09841	
2103.2000	- Tomato ketchup and other tomato sauces	20%	Free	15%	Free	kg	09842	
2103.3000	- Mustard flour and meal and prepared mustard	20%	Free	15%	Free	kg	09843	
		- Other:						

2103.9010	---Indian pickles	20%	Free	15%	Free	kg	09843
2103.9090	---Other	20%	Free	15%	Free	kg	09849

**21.04**      **Soups and broths and preparations  
therefor; homogenised composite  
food preparations.**

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2104.1000	- Soups and broths and preparations therefor  - Homogenised composite food preparations:	20%	Free	15%	Free	kg	09850
2104.2010	- - - Baby foods	Free	Free	15%	Free	kg	09814
2104.2090	- - - Other  Ice cream and other edible ice, whether or not containing cocoa:	20%	Free	15%	Free	kg	09814
2105.0010	- - - Ice Cream	20%	Free	15%	Free	L	02233
2105.0090	- - - Other	20%	Free	15%	Free	L	0223
(ee) 21.06	(ff) Food preparations not elsewhere specified or included. (gg)						
(hh) 2106.1000	- Protein concentrates and textured protein substances	20%	Free	15%	Free	kg	09899
(ii)	- Other:						
(jj) 2106.9010	Food preparations of flour or meal	20%	Free	15%	Free	kg	09899
(kk) 2106.9020	--- Powder and preparations for making beverages other than those with a basis of milk; flavoured or coloured sugar syrups; mixes or bases for ice-cream other than those falling under Heading	20%	Free	15%	Free	kg	09899

Nos.1808 and 1901

(ll)	<b>2106.9030</b>	--- Alcoholic preparations of a kind used in the manufacture of various alcoholic beverages	20%	Free	15%	Free	kg	09899
(mm)	<b>2106.9040</b>	---- Ice cream mix	20%	Free	15%	Free	kg	09899
(nn)	<b>2106.9050</b>	--- Preparations, often put up as food supplements	20%	Free	15%	Free	kg	09899
(oo)	<b>2106.9060</b>	--- Coconut milk and cream	20%	Free	15%	Free	kg	09899
	2106.9090	--- Other	5%	Free	15%	Free	kg	02222

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## CHAPTER 22

### Beverages, spirits and vinegar

#### Notes.

- 1.- This Chapter does not cover:
  - (a) Products of this Chapter (other than those of heading 22.09) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading 21.03);
  - (b) Sea water (heading 25.01);
  - (c) Distilled or conductivity water or water of similar purity (heading 28.53);
  - (d) Acetic acid of a concentration exceeding 10% by weight of acetic acid (heading 29.15);
  - (e) Medicaments of heading 30.03 or 30.04; or
  - (f) Perfumery 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<sup>o</sup>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 22.03 to 22.06 or heading 22.08 as appropriate.

#### Subheading Note.

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

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

- (pp) 22.01 (qq) Waters, including natural or  
 (rr) artificial mineral waters and  
 (ss) aerated waters, not containing  
 (tt) added sugar or other sweetening  
 (uu) matter nor flavoured; ice and snow.



(vv) - Mineral waters and aerated waters:

(ww)	<b>2201.1010</b>	--- Natural Mineral or Spa water	\$1.00 per litre	33c per litre	15%	Free	L	11101
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(xx)	<b>2201.1090</b>	--- Other	\$1.00 per litre	33c per litre	15%	Free	L	11101
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(yy)	<b>2201.9000</b>	- Other	\$1.00 per litre	33c per litre	15%	Free	L	11101
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(zz) 22.02 (aaa) Waters, including mineral waters  
(bbb) and aerated waters, containing  
(ccc) added sugar or other sweetening  
(ddd) matter or flavoured, and other  
(eee) non-alcoholic beverages, not  
(fff) including fruit or vegetable juices  
(ggg) of 20.09.

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:						
2202.1010	(hhh)---Mineral waters and aerated waters (iii)	\$1.00 per litre	36c per litre	15%	Free	L	11102
(jjj) 2202.1020	(kkk)---Containing added sugar (lll)	\$1.00 per litre	.52.50c per litre	15%	Free	L	11102
(mmm) 202.1030	(nnn)---Containing other sweetening matter (ooo) matter (ppp)	\$1.00 per litre	.52.50c per litre	15%	Free	L	11102
(qqq)2202.1090	(rrr) ---Other (sss)	\$1.00 per litre	.52.50c per litre	15%	Free	L	11102
(ttt)	(uuu)-Other						
(vvv) 2202.9010	(www) ---Post Mix/Concentrates	\$1.00 per litre	36c per litre	15%	Free	L	11102
(xxx) 2202.9090	(yyy) ---Other (zzz)	\$1.00 per litre	36c per litre	15%	Free	L	11102
(aaaa) 2202.9100	(bbbb) --Non-alcoholic beer	\$1.00 per litre	36c per litre	15%	Free	L	11102
2202.9900	--Other	\$1.00 per litre	36c per litre	15%	Free	L	11102
(cccc) 22.03	(dddd) Beer made from malt.						
(eeee) 2203.0010	(ffff) - - - Not exceeding 3% by volume of alcohol (gggg)	Greater of 30% or \$2.00 per litre	\$3.08 per litre	15%	Free	L	11230

(hhh) 220 3.009 0	(iii) - - - Other	Greater of 30%  or \$2.00  per litre	\$3.08 per litre	15%	Free	L	11230
(jjj) 22.04	(kkk) Wine of fresh grapes, including (lll) fortified wines; grape must other (mmm) than that of heading 20.09.  - Sparkling wine						
2204.1010	- - - Of an alcohol strength by volume of 15% or less	30% or \$2 per litre whichever is the higher	\$5.44 per litre	15%	Free	L	11215
2204.1090	- - - Other	30% or \$2 per litre whichever is the higher	\$7.48 per litre	15%	Free	L	11215

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol :						
	-- In containers holding 2 l or less						
2204.2110	--- Of an alcohol strength by volume of 15% or less	30% or \$2 per litre whichever is the higher	\$5.44 per litre	15%	Free	L	11217
2204.2190	--- Other	30% or \$2 per litre whichever is the higher	\$7.26 per litre	15%	Free	L	11217
2204.2200	--In containers holding more than 2 l but not more than 10 l	30% or \$2 per litre whichever is higher	\$4.40 per litre	15%	Free	L	11217
	-- Other						
2204.2910	- - - Of an Alcohol strength by volume of 15% or less	30% or \$2 per litre whichever is higher	\$5.44 per litre	15%	Free	L	11217
2204.2990	- - - Other	30% or \$2 per litre whichever is higher	\$9.06 per litre	15%	Free	L	11217
2204.3000	- Other Grape must	30% or \$2 per litre whichever	\$5.44 per litre	15%	Free	L	112100

is higher

(nnnn) 22.0 **Vermouth and other wine of**  
5 **fresh grapes flavoured with**  
**plants or aromatic substances.**

(oooo) - In containers holding 2 Litre or less:

(pppp) 220 --- Sacramental wines 30% or \$2 Free 15% Free L 11213  
5.101 per litre  
0 whichever  
is higher

(qqqq) 220 --- Of an alcohol strength by 30% or \$2 \$5.44 15% Free L 11213  
5.102 per litre  
0 volume of 15% or less whichever  
is higher

(rrrr) 220 --- Other 30% or \$2 \$9.06 15% Free L 11213  
5.109 per litre  
0 whichever  
is higher

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(ssss)	- Other:						
(tttt) 2205.9010	--- Sacramental wines	30% or \$2 per litre whichever is higher	Free	15%	Free	L	11213
(uuuu) 2205.9020	--- Of an alcohol strength by volume of 15% or less	30% or \$2 per litre whichever is higher	\$5.44 per litre	15%	Free	L	11213
2205.9090	--- Other	30% or \$2 per litre whichever is higher	\$9.06 per litre	15%	Free	L	11213
(vvvv) 22.06	<b>Other fermented beverages (for example, cider, perry, mead, sake); mixtures of fermented beverages and mixtures of fermented beverages and non alcoholic beverages, not elsewhere specified or included.</b>						
(wwww) 2206.0010	--- Of an alcohol strength by volume of 15% or less (including ginger beer)	30% or \$2 per litre whichever is higher	\$45.32 per L/a	15%	Free	L	11220
2206.0020	--- Other fermented beverages, Sparkling	30% or \$2 per litre whichever is higher	\$36.30 per L/a	15%	Free	L	11220

2206.0030	--- Other fermented beverages, still	30% or \$2 per litre whichever is higher	\$36.30 per L/a	15%	Free	L	11220
2206.0090	--- Other	30% or \$3 per litre whichever is higher	\$45.32 per L/a	15%	Free	L	11220
(xxxx) 22.0 7	<b>Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher; ethyl alcohol and other spirits, denatured, of any strength.</b>						
(yyyy) 220 7.100 0	-Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher	8%	Free	15%	Free	L	51215
(zzzz) 220 7.200 0	- Ethyl alcohol and other spirits, denatured, of any strength	8%	Free	15%	Free	L	51216

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>22.08</b>	<b>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.</b>						
	- Spirits obtained by distilling grape wine or grape marc:						
<b>2208.2010</b>	- - - Of an alcohol strength by volume of 40% or less	30% or \$3 per litre whichever is the higher	\$38.60 per litre	15%	Free	L	11242
<b>2208.2090</b>	- - - Of an alcohol strength by volume of 40% or less	30% or \$3 per litre whichever is the higher	\$38.60 per litre	15%	Free	L	11242
	- Whiskies:						
<b>2208.3010</b>	- - - Of an alcohol strength by volume of 40% or less	30% or \$3 per litre whichever is the higher	\$38.60 per litre	15%	Free	L	11241
	- Rum and other spirits obtained by distilling fermented sugar-cane products						
<b>2208.4010</b>	- - - Of an alcohol strength by volume of 40% or less	30% or \$3 per litre whichever is the higher	\$38.60 per litre	15%	Free	L	11244



- Gin and Geneva:

2208.5010	- - - Of an alcohol strength by volume of 40% or less	30% or \$3 per litre whichever is the higher	\$38.60 per litre	15%	Free	L	11245
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- Vodka:

2208.6010	- - - Of an alcohol strength volume of 40% or less	30% or \$3 per litre whichever is the higher	\$38.60 per litre	15%	Free	L	11299
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Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Liqueurs and cordials:						
	--- Liqueurs:						
2208.7011	---- Of an alcohol strength by volume of 40% or less	30% or \$3 per litre whichever is the higher	\$38.60 per litre	15%	Free	L	11299
	-- Cordials:						
(aaaaa) 208.8 011	---- Of an alcohol strength by volume of 40% or less	30% or \$3 per litre whichever is the higher	\$38.60 per litre	15%	Free	L	11299
(bbbbbb)	(ccccc) - Other:						
(dddddd) 208.9 010	(eeeeee) - - - Of an alcohol strength by volume of 30% or less	30% or \$3 per litre whichever is the higher	\$9.08 per litre	15%	Free	L	11249
(fffff) 2208. 9011	(ggggg) - - - Of an alcohol strength by volume of 40% or less (hhhhh)	30% or \$3 per litre whichever is the higher	\$38.60 per litre	15%	Free	L	11249
(iiii) 2209. 0000	(jjjjj) Vinegar and substitutes for (kkkkk) vinegar obtained from acetic (lllll) acid. (mmmmm)	20%	Free	15%	Free	L	09844

## 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.

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(nnnnn) 3.01	(ooooo) Flours, meals and pellets, of meat (ppppp) or meat offal, of fish or of (qqqqq) crustaceans, molluscs or other (rrrrr) aquatic invertebrates, unfit for (sssss) human consumption; greaves.						
(ttttt) <b>2301.1000</b>	- Flours, meals and pellets, of meat or meat offal; greaves	5%	Free	15%	Free	kg	08141
(uuuuu) <b>301.2000</b>	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	5%	Free	15%	Free	kg	08142
(vvvvv) 3.02	(wwwww) Brans, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or (zzzzz) other working of cereals or of (aaaaa) eguminous plants.						

(bbbbbb) 302.1 000	- Of maize (corn)	5%	Free	15%	Free	kg	08124
(cccccc) 302.3 000	- Of wheat	5%	Free	15%	Free	kg	08126
(dddddd) 302.4 000	- Of other cereals	5%	Free	15%	Free	kg	08129
(eeeeee) 302.5 000	- Of leguminous plants	5%	Free	15%	Free	kg	08123
(ffffff) 23.0 3	<b>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.</b>						
(gggggg) 303.1 000	- Residues of starch manufacture and similar residues	8%	Free	15%	Free	kg	08151
(hhhhh) 303.2 000	- Beet-pulp, bagasse and other waste of sugar manufacture	8%	Free	15%	Free	kg	08152

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(iiiiii) 2303.3000	- Brewing or distilling dregs and waste	8%	Free	15%	Free	kg	08153
(jjjjj) 2304.0000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya bean oil.	8%	Free	15%	Free	kg	08131
(kkkkk) 305.000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.	8%	Free	15%	Free	kg	08132
(lllll) 23.06	<b>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 23.04 or 23.05.</b>						
(mmmmm) 306.100	- Of cotton seeds	8%	Free	15%	Free	kg	08133
(nnnnn) 306.200	- Of linseed	8%	Free	15%	Free	kg	08134
(ooooo) 306.300	- Of sunflower seeds	8%	Free	15%	Free	kg	08135
(ppppp)	- Of rape or colza seeds:						
(qqqqq) 306.410	- - Of low erucic acid rape or colza seeds	8%	Free	15%	Free	kg	08136
(rrrrr) 306.490	- - Other	8%	Free	15%	Free	kg	08136
	- Of coconut or copra						
3. 2306.5010	---Copra meal	5%	Free	15%	Free	kg	02222

4.	2306. 5090	---Other	5%	Free	15%	Free	kg	02222
(sssss)	230 6.600 0	- Of palm nuts or kernels	8%	Free	15%	Free	kg	08138
(ttttt)	230 6.900 0	- Other	8%	Free	15%	Free	kg	08139
(uuuuu)	307.0 000	(vvvvv) <b>Wine lees; argol.</b>	8%	Free	15%	Free	kg	08194
		<b>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.</b>						
(wwwww)	308.0 010	(xxxxx) <b>- - -Acorns and horse-chestnuts</b>	5%	Free	15%	Free	kg	08119
(yyyyy)	308.0 090	(zzzzz) <b>- - - Other</b>	5%	Free	15%	Free	kg	08119
(aaaaa)	3.09	(bbbbbb) (ccccc) Preparations of a kind used in animal feeding.						
2309.1000		- Dog or cat food, put up for retail sale	20%	Free	15%	Free	kg	08195

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Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Other:						
2309.9010	- - - "Premix" feed for swine	8%	Free	15%	Free	kg	08199
2309.9020	- - - "Premix" feed for	8%	Free	15%	Free	kg	08199

poultry

2309.9030	---Of a kind suitable for fish	8%	Free	15%	Free	kg	08199
2309.9090	--- Other	8%	Free	15%	Free	kg	08199

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**CHAPTER 24**

**Tobacco and manufactured tobacco substitutes**

**Note.**

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

**Subheading Note.**

1.- For the purposes of subheading 2403.11, the expression “water pipe tobacco” means tobacco intended for

Smoking in a water pipe and which consists of a mixture of tobacco and glycerol, whether or not containing aromatic oils and extracts, molasses or sugar, and whether or not flavoured with fruit.

However, tobacco-free products intended for smoking in a water pipe are excluded from this subheading.

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(ddddddd) 4.01	<b>Unmanufactured tobacco; tobacco refuse.</b>						
(eeeeeee) 401.1 000	- Tobacco, not stemmed/stripped	35%	Free	15%	Free	kg	12110
(ffffff) 240 1.200 0	- Tobacco, partly or wholly stemmed/stripped	35%	Free	15%	Free	kg	12120
(ggggggg) 401.3 000	- Tobacco refuse	35%	Free	15%	Free	kg	12130
(hhhhhhh) 4.02	(iiiiiii) Cigars, cheroots, cigarillos and (jjjjjjj) cigarettes, of tobacco or of tobacco (kkkkkkk) substitutes.						
2402.1000	- Cigars, cheroots and cigarillos, containing tobacco sticks	90% CIF plus \$7 per kg or \$80 per 1,000 sticks whichever is higher	\$244.31 per 1,000 sticks	15%	Free	kg	12210
2402.2000	- Cigarettes containing tobacco	90% CIF plus \$7 per kg or \$80 per 1,000	\$244.31 per 1,000 sticks	15%	Free	kg	12220



sticks  
whichever  
is higher

- Other

2402.901  
0

---Cigars, cheroots, cigarillos  
and cigarettes containing  
tobacco substitutes

90% CIF  
plus \$7 per  
kg or \$80  
per 1,000  
sticks  
whichever  
is higher

\$244.31  
per  
1,000  
sticks

15%

Free

kg

12231

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2402.909 0	---Other	90% CIF plus \$7 per kg or \$80 per 1,000 sticks whichever is higher	\$244.31 per 1,000 sticks	15%	Free	kg	12231
(IIIIII) 24.0 3	(mmmmmmm) Other manufactured tobacco (nnnnnnn) and manufactured tobacco (ooooooo) substitutes; "homogenised" (ppppppp) or "reconstituted" tobacco; (qqqqqqq) tobacco extracts and essences.						
	<b>-Smoking tobacco, whether or not containing tobacco substitutes in any proportion;</b>						
2403.1100	--Water pipe tobacco specified in Subheading Note 1 to this Chapter -Other	70%CIF	\$260.12 per kg	15%	Free	kg	12232
2403.1910	---Chewing tobacco	70% CIF plus \$7 per kg or \$60 per 1,000 sticks whichever is higher	\$260.12 per kg	15%	Free	kg	12232

2403.1920	---Twist tobacco	70% CIF plus \$7 per kg or \$60 per 1,000 sticks whichever is higher	\$260.12 per kg	15%	Free	kg	12232
2403.1930	---Coarse shredded tobacco for roll your own cigarettes	70% CIF plus \$7 per kg or \$60 per 1,000 sticks whichever is higher	\$260.12 per kg	15%	Free	kg	12232
2403.1940	---Stick tobacco	70% CIF plus \$7 per kg or \$60 per 1,000 sticks whichever is higher	\$260.12 per kg	15%	Free	kg	12232

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2403.1990	--- Other		70% CIF plus \$7 per kg or \$60 per 1,000 sticks whichever is higher	\$260.12 per kg	15%	Free	kg 12232
	- Other:						
2403.9100	-- "Homogenised" or "reconstituted" tobacco		35%	Free	15%	Free	kg 12239
	-- Other						
2403.9910	---Tobacco extracts and essences		35%	Free	15%	Free	kg 12239
2403.9920	---Snuff		35%	Free	15%	Free	kg 12239
2403.9990	---Other		35%	Free	15%	Free	kg 12239
2403.9991	---- Manufactured tobacco, not for retail sale, imported for use in the production of excisable cigarettes, or for processing by packaging into excisable "roll your-own" tobacco or Refer Excise Act)		20%	Free	15%	Free	kg 12232
2403.9999	----Other		20%	Free	15%	Free	kg 12232



**Section V****MINERAL PRODUCTS****Chapter 25****Salt; sulphur; earths and stone; plastering materials, lime and cement****Notes.**

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

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

- 2.- This Chapter does not cover:

- (a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (heading 28.02);
- (b) Earth colours containing 70% or more by weight of combined iron evaluated as  $\text{Fe}_2\text{O}_3$  (heading 28.21);
- (c) Medicaments or other products of Chapter 30;
- (d) Perfumery, cosmetic or toilet preparations (Chapter 33);
- (e) Setts, curbstones or flagstones (heading 68.01); mosaic cubes or the like (heading 68.02); roofing, facing or damp course slates (heading 68.03);
- (f) Precious or semi-precious stones (heading 71.02 or 71.03);
- (g) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of sodium chloride or of magnesium oxide, of heading 38.24; optical elements of sodium chloride or of magnesium oxide (heading 90.01);
- (h) Billiard chalks (heading 95.04); or

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

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

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

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Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(rrrrrr) 25.0 1	(ssssss) Salt (including table salt and (tttttt) denatured salt) and pure sodium (uuuuuu) chloride, whether or not in aqueous (vvvvvv) solution or containing added anti- (wwwwww) caking or free-flowing agents; (xxxxxx) sea water.						
(yyyyyy) 501.0 010	--- Iodised	Free	Free	15%	Free	kg	27830
(zzzzzz) 501.0 090	--- Other	Free	Free	15%	Free	kg	27830
(aaaaaaa) 502.0 000	(bbbbbbbb) Unroasted iron pyrites.	8%	Free	15%	Free	kg	27420
(ccccccc) 503.0 000	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	8%	Free	15%	Free	kg	27412
(ddddddd) 5.04	(eeeeeee) Natural graphite.						
(ffffff) 504.1 000	- In powders or in flakes	8%	Free	15%	Free	kg	27822
(ggggggg) 504.9 000	- Other	8%	Free	15%	Free	kg	27822
25.05	(hhhhhhh) Natural sands of all kinds, whether (iiiiiii) or not coloured, other than metal (jjjjjj) bearing sands of Chapter 26.						
2505.1000	- Silica sands and quartz sands	8%	Free	15%	Free	kg	27331
2505.9000	- Other	8%	Free	15%	Free	kg	27339
(kkkkkkk) 5.06	(lllllll) Quartz (other than natural sands); (mmmmmmm) quartzite, whether or not roughly (nnnnnnn) trimmed or merely cut, by sawing (oooooooo) or otherwise, into blocks or slabs of (ppppppp) a rectangular (including square) (qqqqqqq) shape.						
(rrrrrrr)	- Quartz						



(sssssss) 506.1 010	--- Crude or roughly trimmed	8%	Free	15%	Free	kg	27851
(ttttttt) 506.1 090	--- Other	8%	Free	15%	Free	kg	27851
(uuuuuuuu)	- Quartzite						
(vvvvvvvv) 506.2 010	--- Crude or roughly trimmed	8%	Free	15%	Free	kg	27851
(wwwwwwwv) 506.2 090	--- Other	8%	Free	15%	Free	kg	27851
(xxxxxxx) 507.0 000	(yyyyyyy) <b>Kaolin and other</b> <b>kaolinic</b> (zzzzzzz) <b>clays, whether or</b> <b>not</b> (aaaaaaaa) <b>calcined.</b>	8%	Free	15%	Free	kg	27826
(bbbbbbbb) 5.08	(ccccccc) Other clays (not including (ddddddd) expanded clays of 68.06), andalusite, (eeeeeee) kyanite and sillimanite, whether or (fffffff) not calcined; mullite; chamotte or (ggggggg) dinas earths.						

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(hhhhhhhh) 508.1 000	- Bentonite	8%	Free	15%	Free	kg	27827
(iiiiiiii) 508.3 000	- Fire-clay	8%	Free	15%	Free	kg	27829
(jjjjjjjj) 508.4 000	- Other clays	8%	Free	15%	Free	kg	27829
(kkkkkkkk) 508.5 000	- Andalusite, kyanite and sillimanite	8%	Free	15%	Free	kg	27829
(llllllll) 508.6 000	- Mullite	8%	Free	15%	Free	kg	27829
(mmmmmmmm) 508.7 000	- Chamotte or dinas earths	8%	Free	15%	Free	kg	27829
2509.0000	(nnnnnnnn) <b>Chalk</b>	8%	Free	15%	Free	kg	27891
(oooooooo) 5.10	(pppppppp) Natural calcium phosphates, (qqqqqqqq) natural aluminium calcium (rrrrrrrr) phosphates and phosphatic chalk.						
(ssssssss) 510.1 000	- Unground	8%	Free	15%	Free	kg	27231
(tttttttt) 510.2 000	- Ground	8%	Free	15%	Free	kg	27232
(uuuuuuuu) 5.11	(vvvvvvvv) Natural barium sulphate (barytes); (wwwwwwww) natural barium carbonate (xxxxxxxx) (witherite), whether or not calcined, (yyyyyyyy) other than barium oxide of 28.16.						
(zzzzzzzz) 511.1 000	- Natural barium sulphate (barytes)	8%	Free	15%	Free	kg	27892
(aaaaaaaa) 511.2 000	- Natural barium carbonate (witherite)	8%	Free	15%	Free	kg	27892
(bbbbbbbbb) 512.0 000	(cccccccc) Siliceous fossil meals (for (dddddddd)example,	8%	Free	15%	Free	kg	27895

**kieselguhr, tripolite  
 (eeeeeeeee) and diatomite) and  
 similar  
 (fffffffff) siliceous earths,  
 whether or  
 (ggggggggg) not calcined, of an  
 apparent  
 (hhhhhhhhh) specific gravity of  
 1 or less.**

(iiiiiiiiii) (jjjjjjjjj) Pumice stone; emery; natural  
 5.13 (kkkkkkkkkk) corundum, natural garnet and  
 (lllllllll) other natural abrasives, whether or  
 (mmmmmmmmmm) not heat-treated.

(nnnnnnnnnn) - Pumice stone

(ooooooooo) 513.1 010	--- Crude or in irregular pieces including crushed pumice ("bimskies")	8%	Free	15%	Free	kg	27722
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(ppppppppp) 513.1 090	--- Other	8%	Free	15%	Free	kg	27722
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(qqqqqqqqq) 513.2 000	- Emery, natural corundum, natural garnet and other natural abrasives	8%	Free	15%	Free	kg	27722
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Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(rrrrrrrrrr)	<b>Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.</b>						
2514.0010	--- Merely cut by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	8%	Free	15%	Free	kg	27311
2514.0090	--- Other	8%	Free	15%	Free		27311
(ssssssssss) 5.15	(ttttttttt) Marble, travertine, ecaussine (uuuuuuuuuu) and other calcareous (vvvvvvvvvv) monumental or building stone (wwwwwwwww) of an apparent specific gravity (xxxxxxxxxx) of 2.5 or more, and alabaster, (yyyyyyyyyy) whether or not roughly (zzzzzzzzzz) trimmed or merely cut, by (aaaaaaaaaaa) sawing or otherwise, into blocks (bbbbbbbbbbb) or slabs of a rectangular (ccccccccc) (including square) shape. (ddddddddd)						
(eeeeeeeeee)	(fffffffff) - <b>Marble and travertine:</b>						
(gggggggggg) 515.1 100	-- Crude or roughly trimmed	8%	Free	15%	Free	kg	27312

(hhhhhhhhh) -- Merely cut, by sawing or 8% Free 15% Free kg 27312  
**515.1**  
**200** otherwise, into blocks or slabs of  
a rectangular (including square)  
shape

(iiiiiiiiii) - Ecaussine and other calcareous 8% Free 15% Free kg 27312  
**515.2**  
**000** monumental or building stone;  
alabaster

(jjjjjjjjj) (kkkkkkkkkk) Granite, porphyry, basalt,  
5.16 (lllllllll) sandstone and other monumental or  
(mmmmmmmmm) building stone, whether or not  
(nnnnnnnnn) roughly trimmed or merely cut, by  
(ooooooooo) sawing or otherwise, into blocks or  
(ppppppppp) slabs of a rectangular  
(qqqqqqqqq) (including square) shape.

(rrrrrrrrr) - Granite:

(sssssssss) -- Crude or roughly 8% Free 15% Free kg 27313  
**516.1**  
**100** trimmed

(ttttttttt) -- Merely cut, by sawing or 8% Free 15% Free kg 27313  
**516.1**  
**200** otherwise, into blocks or  
slabs of a rectangular  
(including square) shape

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(uuuuuuuuuu 516.2 000	- Sandstone:	8%	Free	15%	Free	kg	27313
(vvvvvvvvvv 516.9 000	- Other monumental or building stone	8%	Free	15%	Free	kg	27313
(wwwwwwwv 5.17	(xxxxxxxxxx)Pebbles, gravel, broken or (yyyyyyyyyy)crushed stone, of a kind (zzzzzzzzzz) commonly used for concrete (aaaaaaaaaaa) aggregates, for road (bbbbbbbbbbb) metalling or for railway or other (ccccccccccc) ballast, shingle and flint, whether (ddddddddddd) or not heat- treated; macadam (eeeeeeeeeee) of slag, dross or similar industrial (fffffffffff) waste, whether or not (ggggggggggg) incorporatin g the materials cited (hhhhhhhhhhh) in the first part of the heading; (iiiiiiiiiii) tarred macadam; granules, (jjjjjjjjjjj) chippings and powder, of (kkkkkkkkkkk) stones of 25.15 or 25.16, whether (lllllllllll) or not heat-treated.	8%	Free	15%	Free	kg	27340
(mmmmmmmm 517.1 000	- Pebbles, gravel, broken or crushed stone, of kind commonly used for ,concrete aggregates, for road metalling or of railway or other ballast, shingle and flint, whether or not heat-treated	8%	Free	15%	Free	kg	27340
(nnnnnnnnnn 517.2 000	- Macadam of slag, dross or similar industrial waste, whether	8%	Free	15%	Free	kg	27340

or not incorporating the materials  
cited in 2517.10

(**0000000000**) - Tarred macadam 8% Free 15% Free kg 27340  
**517.3**  
**000**

(**pppppppppp**) - Granules, chippings and powder, of  
stones of heading 25.15 or 25.16,  
whether or not heat-treated:

(**qqqqqqqqqq**) -- Of marble 8% Free 15% Free kg 27340  
**517.4**  
**100**

(**rrrrrrrrrrrr**) -- Other 8% Free 15% Free kg 27340  
**517.4**  
**900**

(**ssssssssss**) (**tttttttttt**) Dolomite, whether or not calcined  
5.18 (**uuuuuuuuuuu**) or sintered including dolomite  
(**vvvvvvvvvvvv**) roughly trimmed or merely cut,  
(**wwwwwwwwwww**) by sawing or otherwise, into blocks  
(**xxxxxxxxxxxxx**) or slabs of a rectangular (including  
(**yyyyyyyyyyyyy**) square) shape; dolomite ramming  
(**zzzzzzzzzzz**) mix.

(**aaaaaaaaaaa**) - Dolomite not calcined or  
sintered

(**bbbbbbbbbb**) (**ccccccccccc**) --- Merely 8% Free 15% Free kg 27823  
**518.1** cut by sawing  
**010** (**ddddddddddd**) rectangular  
(including  
square) shape;

(**eeeeeeeeeee**) --- Other 8% Free 15% Free kg 27823  
**518.1**  
**090**

(**ffffffttttt**) - Calcined or sintered dolomite

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Chapter 25  
2519-2526

Tariff Item	Description	Imports		Export	Statistical		
		Duty	Excise	Duty	Unit/Qty	SITC Code	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

2518.2010	--- Merely cut by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	8%	Free	15%	Free	kg	27823
2518.2090	--- Other	8%	Free	15%	Free	kg	27823
( <b>ggggggggggg</b> <b>518.3</b> <b>000</b> )	- Dolomite ramming mix	8%	Free	15%	Free	kg	27823
( <b>hhhhhhhhhhh</b> <b>5.19</b> )	( <b>iiiiiiiiiii</b> ) Natural magnesium carbonate ( <b>jjjjjjjjjjj</b> ) (magnesite); fused magnesia; ( <b>kkkkkkkkkkkk</b> ) dead-burned (sintered) magnesia, ( <b>lllllllllll</b> ) whether or not containing small ( <b>mmmmmmmmmmmm</b> ) quantities of other oxides added ( <b>nnnnnnnnnnnn</b> ) before sintering; other ( <b>oooooooooooo</b> ) magnesium oxide, whether or not ( <b>pppppppppppp</b> ) pure.						
( <b>qqqqqqqqqq</b> <b>519.1</b> <b>000</b> )	- Natural magnesium carbonate (magnesite)	8%	Free	.15%	Free	kg	27824
( <b>rrrrrrrrrrr</b> <b>519.9</b> <b>000</b> )	- Other	8%	Free	15%	Free	kg	27825
( <b>sssssssssss</b> <b>5.20</b> )	( <b>ttttttttttt</b> ) Gypsum; anhydrite; plasters ( <b>uuuuuuuuuuu</b> ) (consisting of calcined gypsum or ( <b>vvvvvvvvvvvvv</b> ) calcium sulphate) whether or not ( <b>wwwwwwwwwwwww</b> ) coloured, with or without small ( <b>xxxxxxxxxxxxx</b> ) quantities of accelerators or ( <b>yyyyyyyyyyyyyy</b> ) retarders.						
( <b>zzzzzzzzzzz</b> <b>520.1</b> <b>000</b> )	- Gypsum; anhydrite  - Plasters	8%	Free	15%	Free	kg	27323
2520.2010	---Of a kind suitable in dentistry	8%	Free	15%	Free	kg	27324
2520.2090	---Other	8%	Free	15%	Free	kg	27324



(aaaaaaaaa 521.0 000	(bbbbbbbbbb flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.	8%	Free	15%	Free	kg	27322
(fffffffff 5.22	(ggggggggg) Quicklime, slaked lime and (hhhhhhhhh) hydraulic lime, other than calcium (iiiiiiiiiii) oxide and hydroxide of 28.25.						
(jjjjjjjjj 522.1 000	- Quicklime	8%	Free	15%	Free	kg	66111
(kkkkkkkkk 522.2 000	- Slaked lime	8%	Free	15%	Free	kg	66112
(lllllllll 522.3 000	- Hydraulic lime	8%	Free	15%	Free	kg	66113
(mmmmmmm 5.23	(nnnnnnnnn) Portland cement, aluminous cement, (ooooooooo) slag cement, supersulphate cement (ppppppppp) and similar hydraulic cements, (qqqqqqqqq) whether or not coloured or in the (rrrrrrrrr) form of clinkers.						

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2523.1000	- Cement clinkers	8%	Free	15%	Free	kg	66121
(ssssssssssss)	- Portland cement:						
2523.2100	- - White cement, whether or not artificially coloured	8%	Free	15%	Free	kg	66122
2523.2900	- - Other	8%	Free	15%	Free	kg	66122
2523.3000	- Aluminous cement	8%	Free	15%	Free	kg	66123
2523.9000	- Other hydraulic cements	8%	Free	15%	Free	kg	66129
(ttttttttttt) 5.24	(uuuuuuuuuuuuu) Asbestos.						
(vvvvvvvvvvv) 524.1 000	(wwwwwwwwwwwww) Crocidolite	8%	Free	15%	Free	kg	27840
(xxxxxxxxxxx) 524.9 000	(yyyyyyyyyyyyyy) - Others	8%	Free	15%	Free	kg	27840
(zzzzzzzzzzz) 5.25	(aaaaaaaaaaaaaa) Mica, including splittings; mica (bbbbbbbbbbbbbb) waste.						
(ccccccccccc) 525.1 000	(ddddddddddddddd) - Crude mica and mica rifted into sheets or splittings	8%	Free	15%	Free	kg	27852
(ggggggggggg) 525.2 000	(hhhhhhhhhhhhhhh) - Mica powder	8%	Free	15%	Free	kg	27852
(jjjjjjjjjjj) 525.3 000	(kkkkkkkkkkkkkkk) - Mica waste	8%	Free	15%	Free	kg	27852
(mmmmmmmm) 5.26	(nnnnnnnnnnnnnnn) 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.						

(ssssssssssss - Not crushed, not powdered

2526.1010 --- Merely cut by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape 8% Free 15% Free kg 27893

2526.1090 --- Other 8% Free 15% Free kg 27893

(tttttttttttt) - Crushed or powdered 8% Free 15% Free kg 27893  
**526.2000**

[25.27]

(uuuuuuuuuu (vvvvvvvvvvvvvv) **Natural borates and concentrates** 8% Free 15% Free kg 27893  
**528.0000** (wwwwwwwwwwwwwwww) **hereof (whether or not calcined),**  
 (xxxxxxxxxxxxxxxx) **but not including borates**  
 (yyyyyyyyyyyyyyyy) **separated from natural brine;**  
 (zzzzzzzzzzzzzzzz) **natural boric acid containing not**  
 (aaaaaaaaaaaaaaaa) **more than 85% of H<sub>3</sub>BO<sub>3</sub>**  
 (bbbbbbbbbbbbbbbb) **alculated on the dry weight.**

(ccccccccccc (ddddddddddddddd) Feldspar; leucite, nepheline and 5.29 (eeeeeeeeeeeeeee) nepheline syenite; fluorspar.

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Chapter 25

2526-2530

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

(fffffftttttttt) - Feldspar 8% Free 15% Free kg 27853  
**529.1000**

(ggggggggggg - Fluorspar:

(hhhhhhhhh - - Containing by weight 97% or 8% Free 15% Free kg 27854  
529.2  
100 less of calcium fluoride

(iiiiiiiiiii) - - Containing by weight more than 8% Free 15% Free kg 27854  
529.2  
200 97% of calcium fluoride

(jjjjjjjjjjj) - Leucite; nepheline and nepheline 8% Free 15% Free kg 27853  
529.3  
000 syenite

(kkkkkkkkkkk (lllllllllllll) Mineral substances not elsewhere  
5.30 (mmmmmmmmmmmmmmmmmmmm)  
pecified or included

(nnnnnnnnnnn - Vermiculite, perlite and chlorites, 8% Free 15% Free kg 27898  
530.1  
000 unexpanded

(ooooooooooo - Kieserite, epsomite (natural 8% Free 15% Free kg 27899  
530.2  
000 magnesium sulphates)

(ppppppppppp - Other 8% Free 15% Free kg 27899  
530.9  
000



## CHAPTER 26

### Ores, slag and ash

#### Notes.

1.- This Chapter does not cover:

- (a) Slag or similar industrial waste prepared as macadam (heading 25.17);
- (b) Natural magnesium carbonate (magnesite), whether or not calcined (heading 25.19);
- (2) Sludges from the storage tanks of petroleum oils, consisting mainly of such oils (heading 27.10);
- (d) Basic slag of Chapter 31;

- (e) Slag wool, rock wool or similar mineral wools (heading 68.06);
- (f) Waste or scrap of precious metal or of metal clad with precious metal; other waste or scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal (heading 71.12); or
- (g) Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).

2.- For the purposes of headings 26.01 to 26.17, the term "ores" means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of heading 2844 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. Headings 26.01 to 26.17 do not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.

(2) - Heading 26.20 applies only to:

- (2) Slag, ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals, excluding ash and residues from the incineration of municipal waste (heading 26.21); and
- (3) Slag, ash and residues containing arsenic, whether or not containing metals, of a kind used either for the extraction of arsenic or metals or for the manufacture of their chemical compounds.

#### **Subheading Notes.**

- 1.- For the purposes of subheading 2620.21 "leaded gasoline sludges and leaded anti-knock compound sludges" mean sludges obtained from storage tanks of leaded gasoline and leaded anti-knock compounds (for example, tetraethyl lead), and consisting essentially of lead, lead compounds and iron oxide.
  - 2.- Slag, ash and residues containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds, are to be classified in subheading 2620.60.
-

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(qqqqqqqqqq 6.01	(rrrrrrrrrrrrrr) Iron ores and concentrates, (ssssssssssssss) including roasted iron pyrites.						
(tttttttttttttt	- Iron ores and concentrates, other than roasted iron pyrites:						
(uuuuuuuuuuu 601.1 100	-- Non-agglomerated	8%	Free	15%	Free	kg	28150
(vvvvvvvvvvv 601.1 200	-- Agglomerated	8%	Free	15%	Free	kg	28160
(wwwwwwwww 601.2 000	- Roasted iron pyrites	8%	Free	15%	Free	kg	28140
(xxxxxxxxxxx 602.0 000	(yyyyyyyyyyyyyyy) <b>Manganese ores and concentrates, including (aaaaaaaaaaaaaaaa) ferruginous manganese ores and (bbbbbbbbbbbbbbbb) concentrates with a manganese (ccccccccccccccc) content of 20% or more, (ddddddddddddddd) alculated on the dry weight.</b>	8%	Free	15%	Free	kg	28770
(eeeeeeeeeee 603.0 000	(fffffffffffffff) <b>Copper ores and concentrates.</b>	8%	Free	15%	Free	kg	28310
(ggggggggggg 604.0 000	(hhhhhhhhhhhhhhh) <b>ickel ores and concentrates.</b>	8%	Free	15%	Free	kg	28410
(iiiiiiiiiii 605.0 000	(jjjjjjjjjjjjjjj) <b>Cobalt ores and concentrates.</b>	8%	Free	15%	Free	kg	28793
(kkkkkkkkkkk 606.0 000	(lllllllllllllll) <b>Aluminium ores and (mmmmmmmmmmmmmm) concentrates.</b>	8%	Free	15%	Free	kg	28510
(nnnnnnnnnnn 607.0 000	(oooooooooooooooo) <b>Lead ores and concentrates.</b>	8%	Free	15%	Free	kg	28740

(ppppppppppf 608.0 000	(qqqqqqqqqqqqqqqq) inc ores and concentrates.	8%	Free	15%	Free	kg	28750
(rrrrrrrrrrrr 609.0 000	(ssssssssssssssss) Tin ores and concentrates.	8%	Free	15%	Free	kg	28760
(tttttttttttttt 610.0 000	(uuuuuuuuuuuuuuuuu) hromium ores and concentrates.	8%	Free	15%	Free	kg	28791
(vvvvvvvvvvvv 611.0 000	(wwwwwwwwwwwwwwww) ungsten ores and concentrates.	8%	Free	15%	Free	kg	28792
(xxxxxxxxxxxx 6.12	(yyyyyyyyyyyyyyyyy) Uranium or thorium ores and (zzzzzzzzzzzzzzzz) Concentrates.						
(aaaaaaaaaaaa 612.1 000	- Uranium ores and concentrates	8%	Free	15%	Free	kg	28610
(bbbbbbbbbb 612.2 000	- Thorium ores and concentrates	8%	Free	15%	Free	kg	28620
(cccccccccc 6.13	(dddddddddddddddddd) olybdenum ores and (eeeeeeeeeeeeeeeeee) Concentrates.						
(ffffffffffff 613.1 000	- Roasted	8%	Free	15%	Free	kg	28781
(gggggggggg 613.9 000	- Other	8%	Free	15%	Free	kg	28782
(hhhhhhhhhh 614.0 000	(iiiiiiiiiiiiiiii) Titanium ores and concentrates.	8%	Free	15%	Free	kg	28783
(jjjjjjjjjjjj 6.15	(kkkkkkkkkkkkkkkkkk) iobium, tantalum, vanadium or  zirconium ores and concentrates.						
(llllllllllll 615.1 000	- Zirconium ores and concentrates	8%	Free	15%	Free	kg	28784
(mmmmmmmm 615.9 000	- Other	8%	Free	15%	Free	kg	28785



(1) Tariff Item	(2) Description	Imports			Export	Statistical	
		(3) Duty	(4) Excise	(5) VAGST	(6) Duty	(7) Unit/Qty	(8) SITC Code
(nnnnnnnnnnn 6.16	(ooooooooooooooooooooo) Precious metal ores and concentrates.						
(qqqqqqqqqqq 616.1 000	- Silver ores and concentrates  - Other	8%	Free	15%	Free	kg	28911
2616.9010	---Gold ores and concentrates	8%	Free	15%	Free	kg	28919
2616.9090	---Other	8%	Free	15%	Free	kg	28919
(TTTTTTTTTTTTT 6.17	<b>Other ores and concentrates.</b>						
(sssssssssssss 617.1 000	- Antimony ores and concentrates	8%	Free	15%	Free	kg	28799
(TTTTTTTTTTTTT 617.9 000	- Other	8%	Free	15%	Free	kg	28799
(uuuuuuuuuuu 618.0 000	(vvvvvvvvvvvvvvvvvvv) Ferrous slag (slag sand) (wwwwwwwwwwwwwwwwww) from the manufacture of iron or (xxxxxxxxxxxxxxxxxxxxx) steel.	8%	Free	15%	Free	kg	27861
(yyyyyyyyyyy 619.0 000	(zzzzzzzzzzzzzzzzzzz) Slag, dross (other than (aaaaaaaaaaaaaaaaaaaaa) ferrous slag), scalings and (bbbbbbbbbbbbbbbbbbbb) other waste from the (cccccccccccccccccc) manufactur e of iron or steel.	8%	Free	15%	Free	kg	27862
(ddddddddddd 6.20	(eeeeeeeeeeeeeeeeeee) Slag, ash and residues (other than (ffffffffffffffffffff) from the manufacture of iron (ggggggggggggggggggg) (or steel), containing metals, (hhhhhhhhhhhhhhhhhhh) arsenic or their compounds.						

(iiiiiiiiiiiiiii) - Containing mainly zinc:

(jjjjjjjjjjjj) -- Hard zinc spelter 8% Free 15% Free kg 28810  
 620.1  
 100

(kkkkkkkkkk) -- Other 8% Free 15% Free kg 28810  
 620.1  
 900

(lllllllllllll) - Containing mainly lead:

(mmmmmmmm) -- Leaded gasoline sludges 8% Free 15% Free kg 28810  
 620.2  
 100 and leaded anti-knock compound  
 sludges

(nnnnnnnnnn) -- Other 8% Free 15% Free kg 28810  
 620.2  
 900

(oooooooooooo) - Containing mainly copper 8% Free 15% Free kg 28810  
 620.3  
 000

(pppppppppp) - Containing mainly aluminium 8% Free 15% Free kg 28810  
 620.4  
 000

(qqqqqqqqqq) - Containing arsenic, mercury, 8% Free 15% Free kg 28810  
 620.6  
 000 thallium or their mixtures, of a  
 kind used for the extraction of  
 arsenic or those metals or for the  
 manufacture of their chemical  
 compounds

(rrrrrrrrrrr) - Other:

(ssssssssss) (tttttttttttttt) -- 8% Free 15% Free kg 28810  
 620.9 Containing antimony,  
 100 (uuuuuuuuuuuuuuuuuuuu)  
 eryllium, cadmium,  
 chromium  
 (vvvvvvvvvvvvvvvvvvvv)  
 r their mixtures

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(wwwwwwwv 620.9 900	(xxxxxxxxxxxxxxxxxxxxxx) - Other	8%	Free	15%	Free	kg	28810
(yyyyyyyyyy 6.21	(zzzzzzzzzzzzzzzzzzzz) Other slag and ash, including (aaaaaaaaaaaaaaaaaaaaa) eaweed ash (kelp); ash and residues <b>from the incineration of municipal waste.</b>						
(bbbbbbbbb 621.1 000	(cccccccccccccccccc) Ash and residues from the (ddddddddddddddddddd) ncineration of municipal waste	8%	Free	15%	Free	kg	27869
(eeeeeeeeeee 621.9 000	(fffffffffffffff) - Other	8%	Free	15%	Free	kg	27869

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**Chapter 27**

**Notes**

**CHAPTER 27**

~129~

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

### Notes.

1.- This Chapter does not cover:

- (a) Separate chemically defined organic compounds, other than pure methane and propane which are to be classified in heading 27.11;
- (b) Medicaments of heading 30.03 or 30.04; or
- (c) Mixed unsaturated hydrocarbons of heading 33.01, 33.02 or 38.05.

2.- References in heading 27.10 to "petroleum oils and oils obtained from bituminous minerals" include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.

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

3.- For the purposes of heading 27.10, "waste oils" means waste containing mainly petroleum oils and oils

obtained from bituminous minerals (as described in Note 2 to this Chapter), whether or not mixed with water. These include:

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

### Subheading Notes.

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

- 2.- For the purposes of subheading 2701.12, "bituminous coal" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14% and a calorific value limit (on a moist, mineral-matter-free basis) equal to or greater than 5,833 kcal/kg.
- 3.- For the purposes of subheadings 2707.10, 2707.20, 2707.30 and 2707.40, the terms "benzol (benzene)", "toluol (toluene)", "xylol (xylenes)" and "naphthalene" apply to products which contain more than 50% by weight of benzene, toluene, xylene, naphthalene respectively.
- 4.- For the purposes of subheading 2710.12, "light oils and preparations" are those of which 90% or more  
by volume (including losses) distil at 210°C according to the ISO 3405 method (equivalent to the ASTM D 86 method).
- 5.- For the purposes of the subheadings of heading 27.10, the term "biodiesel" means mono-alkyl esters of fatty  
Acids of a kind used as a fuel, derived from animal or vegetable fats and oils whether or not used.
-

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

(ggggggggggg (hhhhhhhhhhhhhhhhhhhhhh)  
7.01 oal; briquettes, ovoids and similar  
(iiiiiiiiiiiiiiii)solid fuels manufactured from coal.

(jjjjjjjjjjjjj) - Coal, whether or not pulverised,  
but not agglomerated:

(kkkkkkkkkkk 701.1 100	-- Anthracite	8%	Free	15%	Free	mt	32110
(lllllllllllll 701.1 200	-- Bituminous coal	8%	Free	15%	Free	mt	32121
(mmmmmmmm 701.1 900	-- Other coal	8%	Free	15%	Free	mt	32122
(nnnnnnnnnn 701.2 000	- Briquettes, ovoids and similar solid fuels manufactured from coal	8%	Free	15%	Free	mt	32210

(oooooooooooo (pppppppppppppppppppp)  
7.02 ignite, whether or not agglomerated,  
(qqqqqqqqqqqqqqqqqqqq)  
xcluding jet.

(rrrrrrrrrrrr 702.1 000	- Lignite, whether or not pulverised, but not agglomerated	8%	Free	15%	Free	mt	32221
(ssssssssssss 702.2 000	- Agglomerated lignite	8%	Free	15%	Free	mt	32222
(ttttttttttttt 703.0 000	(uuuuuuuuuuuuuuuuuuuu) eat (including peat litter), (vvvvvvvvvvvvvvvvvvvv) hether or not agglomerated.	8%	Free	15%	Free	kg	32230
(wwwwwwwwv 704.0 000	(xxxxxxxxxxxxxxxxxxxxxx) oke and semi-coke of coal, of (yyyyyyyyyyyyyyyyyyyy) ignite or of peat, whether or (zzzzzzzzzzzzzzzzzzzz) ot agglomerated; retort (aaaaaaaaaaaaaaaaaaaaa)	8%	Free	15%	Free	kg	32500

arbon

(bbbbbbbbb 705.0 000	(cccccccccccccccc) oal gas, water gas, producer (dddddddddddddddd) as and similar gases, other (eeeeeeeeeeeeeeee) han petroleum gases and other (ffffffffffffffff) gaseous hydrocarbons.	8%	Free	15%	Free	kg	34500
(gggggggggg 706.0 000	(hhhhhhhhhhhhhhhhhh) ar distilled from coal, from (iiiiiiiiiiiiiiii) lignite or from peat, and other (jjjjjjjjjjjjjjjjjj) mineral tars, whether or not (kkkkkkkkkkkkkkkkkk) ehydrated or partially (llllllllllllllllll) distilled, including reconstituted (mmmmmmmmmmmmmmmmmm) ars.	8%	Free	15%	Free	mt	33521
(nnnnnnnnnn 7.07	(oooooooooooooooooooo) ils and other products of the (pppppppppppppppppp) istillation of high temperature (qqqqqqqqqqqqqqqqqq) oal tar; similar products in which (rrrrrrrrrrrrrrrrrr) the weight of the aromatic (ssssssssssssssssss) constituents exceeds that of the non (tttttttttttttttttt) -aromatic constituents.						
(uuuuuuuuuu 707.1 000	- Benzole (benzene)	8%	Free	15%	Free	kg	33522
(vvvvvvvvvv 707.2 000	- Toluole (toluene)	8%	Free	15%	Free	kg	33523
(wwwwwwww 707.3 000	- Xylole (xylenes)	8%	Free	15%	Free	kg	33524
(xxxxxxxxxx 707.4 000	- Naphthalene	8%	Free	15%	Free	kg	33525



Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(yyyyyyyyyyy 707.5 000	- Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250 °C by the ISO 3405 method (equivalent to the ASTM D 86 method)	8%	Free	15%	Free	kg	33525
(zzzzzzzzzzz	- Other:						
(aaaaaaaaaaa 707.9 100	-- Creosote oils	8%	Free	15%	Free	kg	33525
(bbbbbbbbb 707.9 900	-- Other	8%	Free	15%	Free	kg	33525
(ccccccccccc 7.08	<b>Pitch and pitch coke, obtained from coal tar or from other mineral tars.</b>						
(ddddddddd 708.1 000	- Pitch	8%	Free	15%	Free	kg	33531
(eeeeeeeeeee 708.2 000	- Pitch coke	8%	Free	15%	Free	kg	33532
(fffffffffffff 709.0 000	(gggggggggggggggggggggg) petroleum oils and oils obtained (hhhhhhhhhhhhhhhhhhhh) from bituminous minerals, crude.	8%	Free	15%	Free	L	33300
(iiiiiiiiiiiiiii 7.10	<b>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</b>						

**basic constituents of the  
preparations, other than those  
containing biodiesel and other than  
waste oils.**

**(jjjjjjjjjjjj)** - 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

2710.1210	---Motor spirit (unleaded)	Free	.55 sene per Litre	15%	Free	L	33460
2710.1212	----Motor spirit leaded	Free	41 sene per Litre	15%	Free	L	33460

**Section V, page 4**

**Chapter 27**

**2710-2711**

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(b)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2710.1220	---Aviation gasoline (Avgas)	50%	Free	15%	Free	L	33460

(kkkkkkkkkkk (llllllllllllllllllll)) 710.1 230	--- White sprit	Free	23 sene per litre	15%	Free	L	33400
2710.1250	--- Distillate fuel	Free	.54 sene per litre	15%	Free	L	33400
2710.1290	--- Other --Other	8%	Free	15%	Free	L	33400
2710.1910	--- Home kerosene	8%	Free	15%	Free	L	33460
2710.1920	---White kerosene (jet fuel)	8%	Free	15%	Free	L	33460
2710.1930	---Lubricating oils	8%	Free	15%	Free	L	33460
2710.1940	---Lubricating greases	8%	Free	15%	Free	L	33460
2710.1950	---Marine fuel oil	8%	Free	15%	Free	L	33460
2710.1960	--- Residual fuel oils	35%	Free	15%	Free	L	33460
2710.1990	---Other	8%	Free	15%	Free	L	33460
(mmmmmmmm (nnnnnnnnnnnnnnnnnnnn)) 710.2 000	<b>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, the oils being the basic constituents of The preparations, containing biodiesel, other than waste oils</b>	8%	Free	15%	Free	L	33460
(oooooooooooo (pppppppppppppppppppp))	<b>Waste oils:</b>						
(qqqqqqqqqq (rrrrrrrrrrrrrrrrrrrr)) 710.9 100	<b>- Containing polychlorinated (ssssssssssssssssssss) biphenyls (PCBs),\ (tttttttttttttttttttt) polychlorinated terphenyls (uuuuuuuuuuuuuuuuuuuu) PCTs) or polyprominated (vvvvvvvvvvvvvvvvvvvv)</b>	8%	Free	15%	Free	kg	33470

iphenyl (PBBs)

(wwwwwwwwv (xxxxxxxxxxxxxxxxxxxxxxxxx)  
- Other

2710.9910	---Biodiesel	8%	Free	15%	Free	kg	33470
-----------	--------------	----	------	-----	------	----	-------

2710.9990	---Other	8%	Free	15%	Free	kg	33470
-----------	----------	----	------	-----	------	----	-------

(yyyyyyyyyyy (zzzzzzzzzzzzzzzzzzzzzz)  
7.11 etroleum gases and other  
(aaaaaaaaaaaaaaaaaaaaa)  
aseous hydrocarbons.

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Liquefied:						
2711.1100	-- Natural gas	8%	Free	15%	Free	kg	34310
2711.1200	-- Propane	8%	Free	15%	Free	kg	34210
2711.1300	-- Butanes	8%	Free	15%	Free	kg	34250
2711.1400	-- Ethylene, propylene, butylene and butadiene	8%	Free	15%	Free	kg	34410
2711.1900	-- Other	8%	Free	15%	Free	kg	34420
	- In gaseous state:						
2711.2100	-- Natural gas	8%	Free	15%	Free	kg	34320
(bbbbbbbbb 711.2 900	(cccccccccccccccccccc) - Other	8%	Free	15%	Free	kg	34490
<b>27.12</b>	<b>Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.</b>						
2712.1000	- Petroleum jelly	8%	Free	15%	Free	kg	33511
2712.2000	- Paraffin wax containing by weight less than 0.75% of oil	8%	Free	15%	Free	kg	33512
2712.9000	- Other	8%	Free	15%	Free	kg	33512
<b>27.13</b>	<b>Petroleum coke, petroleum</b>						

**bitumen and other residues of  
petroleum oils or of oils  
obtained from bituminous  
minerals.**

- Petroleum coke:

2713.1100	-- Not calcined	8%	Free	15%	Free	kg	33542
2713.1200	-- Calcined	8%	Free	15%	Free	kg	33542
2713.2000	- Petroleum bitumen	8%	Free	15%	Free	kg	33541
2713.9000	- Other residues of petroleum oils or of oils obtained from bituminous minerals	8%	Free	15%	Free	kg	33541

**27.14 Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.**

( <b>ddddddddd</b> <b>714.1</b> <b>000</b> )	- Bituminous or oil shale and tar sands	8%	Free	15%	Free	kg	27896
--	---	----	------	-----	------	----	-------

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
( <del>eeeeeeeeee</del> 714.9 000	- Other	8%	Free	15%	Free	kg	27897
( <del>ffffffffffff</del> 715.0 000	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).	8%	Free	15%	Free	kg	33543
( <del>gggggggggg</del> 716.0 000	Electrical energy. (optional heading).	8%	Free	15%	Free	kg	35100

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## SECTION VI

### PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

#### Notes.

- 1.- (A) Goods (other than radioactive ores) answering to a description in heading 28.44 or 28.45 are to be classified in those headings and in no other heading of the Nomenclature.  
  
(B) Subject to paragraph (A) above, goods answering to a description in heading 28.43, 28.46 or 28.52 are to be classified in those headings and in no other heading of this Section.
- 2.- Subject to Note 1 above, goods classifiable in headings 30.04, 30.05, 30.06, 32.12, 33.03, 33.04, 33.05, 33.06, 33.07, 35.06, 37.07 or 38.08 by reason of being put up in measured doses or for retail sale are to be classified in those headings and in no other heading of the Nomenclature.
- 3.- Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:
  - (a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
  - (b) presented together; and
  - (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

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## CHAPTER 28

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



**Notes.**

- 1.- Except where the context otherwise requires, the headings of this Chapter apply only to :
  - (a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities;
  - (b) The products mentioned in (a) above dissolved in water;
  - (c) The products mentioned in (a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
  - (d) The products mentioned in (a), (b) or (c) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
  - (e) The products mentioned in (a), (b), (c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use.
- 2.- In addition to dithionites and sulphonylates, stabilised with organic substances (heading 28.31), carbonates and peroxocarbonates of inorganic bases (heading 28.36), cyanides, cyanide oxides and complex cyanides of inorganic bases (heading 28.37), fulminates, cyanates and thiocyanates, of inorganic bases (heading 28.42), organic products included in headings 28.43 to 28.46 and 28.52 and carbides (heading 28.49), only the following compounds of carbon are to be classified in this Chapter:



- (a) Oxides of carbon, hydrogen cyanide and fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading 28.11);
- (b) Halide oxides of carbon (heading 28.12);
- (c) Carbon disulphide (heading 28.13);
- (d) Thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading 28.42);
- (e) Hydrogen peroxide, solidified with urea (heading 28.47), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metal derivatives (heading 28.53) other than calcium cyanamide, whether or not pure (Chapter 31).

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

- (a) Sodium chloride or magnesium oxide, whether or not pure, or other products of Section V;
- (b) Organo-inorganic compounds other than those mentioned in Note 2 above;
- (c) Products mentioned in Note 2, 3, 4 or 5 to Chapter 31;
- (d) Inorganic products of a kind used as luminophores, of heading 32.06; glass frit and other glass in the form of powder, granules or flakes, of heading 32.07;
- (e) Artificial graphite (heading 38.01); products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 38.13; ink removers put up in packings for retail sale, of heading 38.24; cultured crystals (other than optical elements) weighing not less than 2.5 g each, of the halides of the alkali or alkaline-earth metals, of heading 38.24;
- (f) Precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings 71.02 to 71.05), or precious metals or precious metal alloys of Chapter 71;
- (g) The metals, whether or not pure, metal alloys or cermets, including sintered metal carbides (metal carbides sintered with a metal), of Section XV; or
- (h) Optical elements, for example, of the halides of the alkali or alkaline-earth metals (heading 90.01).

- 4.- Chemically defined complex acids consisting of a non-metal acid of sub-Chapter II and a metal acid of sub-Chapter IV are to be classified in heading 28.11.
- 5.- Headings 28.26 to 28.42 apply only to metal or ammonium salts or peroxysalts. Except where the context otherwise requires, double or complex salts are to be classified in heading 28.42.
- 6.- Heading 28.44 applies only to:
  - (a) Technetium (atomic No. 43), promethium (atomic No. 61), polonium (atomic No. 84) and all elements with an atomic number greater than 84;
  - (b) Natural or artificial radioactive isotopes (including those of the precious metals or of the base metals of Sections XIV and XV), whether or not mixed together;
  - (c) Compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together;
  - (d) Alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or isotopes or inorganic or organic compounds thereof and having a specific radioactivity exceeding 74 Bq/g (0.002\_Ci/g);
  - (e) Spent (irradiated) fuel elements (cartridges) of nuclear reactors;
  - (f) Radioactive residues whether or not usable.

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

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



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

7.- Heading 28.53 includes copper phosphide (phosphor copper) containing more than 15% by weight of phosphorus.

8.- Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in this Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in heading 38.18.

### Subheading Note.

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

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(d)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(hhhhhhhhhhh)	(iiiiiiiiiiiiiiiiii) (jjjjjjjjjjjjjjjjjjj) CHEMICAL ELEMENTS						
(llllllllllllllllll)	(kkkkkkkkkkkkkkkkkkk) (mmmmmmmmmmmmmmmmmmmmmmmmmmmm)						
8.01	luorine, chlorine, bromine and (nnnnnnnnnnnnnnnnnnnnnnnnnnnnnn) odine.						
(oooooo000000000 801.1 000	- Chlorine	8%	Free	15%	Free	kg	52224
(ppppppppppp 801.2 000	- Iodine	8%	Free	15%	Free	kg	52225
(qqqqqqqqqqq 801.3 000	- Fluorine; bromine	8%	Free	15%	Free	kg	52225
(rrrrrrrrrrr 802.0 000	Sulphur, sublimed or precipitated; colloidal sulphur.	8%	Free	15%	Free	kg	52226
(sssssssssssss 803.0 000	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).	8%	Free	15%	Free	kg	52210

(tttttttttttttttttttt) **Hydrogen, rare gases and other**  
8.04

**non-metals.**

(uuuuuuuuuuu - Hydrogen 8% Free 15% Free kg 52221  
804.1  
000

(vvvvvvvvvvv - Rare gases:

(wwwwwwwv - - Argon 8% Free 15% Free kg 52221  
804.2  
100

(xxxxxxxxxxx - - Other 8% Free 15% Free kg 52221  
804.2  
900

(yyyyyyyyyyy - Nitrogen 8% Free 15% Free kg 52221  
804.3  
000

(zzzzzzzzzzz - Oxygen 8% Free 15% Free kg 52221  
804.4  
000

(aaaaaaaaaaa - Boron; tellurium 8% Free 15% Free kg 52222  
804.5  
000

(bbbbbbbbb - Silicon:

(ccccccccccc - - Containing by weight not less 8% Free 15% Free kg 52223  
804.6  
100 than 99.99% of silicon

(ddddddddddd - - Other 8% Free 15% Free kg 52223  
804.6  
900

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(eeeeeeeeeee) 804.7 000	- Phosphorus	8%	Free	15%	Free	kg	52222
(fffffffffffff) 804.8 000	- Arsenic	8%	Free	15%	Free	kg	52222
(ggggggggggg) 804.9 000	- Selenium	8%	Free	15%	Free	kg	52222
(hhhhhhhhhhh) 8.05	(iiiiiiiiiiiiiiiiii) Alkali or alkaline-earth metals; (jjjjjjjjjjjjjjjjjj) rare-earth metals, scandium and (kkkkkkkkkkkkkkkkkk) tritium whether or not intermixed (llllllllllllllllll) or interalloyed; mercury.						
(mmmmmmmm)	- Alkali or alkaline-earth metals:						
(nnnnnnnnnn) 805.1 100	(oooooooooooooooooooo) - Sodium	8%	Free	15%	Free	kg	52228
(pppppppppp) 805.1 200	(qqqqqqqqqqqqqqqqqq) - Calcium	8%	Free	15%	Free	kg	52228
(rrrrrrrrrrrr) 805.1 900	(ssssssssssssssssssss) - Other	8%	Free	15%	Free	kg	52228
(tttttttttttt) 805.3 000	(uuuuuuuuuuuuuuuuuuuu) Rare-earth metals, scandium and (vvvvvvvvvvvvvvvvvvvv) tritium, whether or not (wwwwwwwwwwwwwwwwww) intermixed or interalloyed (xxxxxxxxxxxxxxxxxxxxxx)	8%	Free	15%	Free	kg	52229
(yyyyyyyyyyy) 805.4 000	(zzzzzzzzzzzzzzzzzzzz) Mercury	8%	Free	15%	Free	kg	52227
(aaaaaaaaaaa) (cccccccccccccccccccc) (ddddddddddd)	(bbbbbbbbbbbbbbbbbbbb) I- INORGANIC ACIDS AND INORGANIC OXYGEN (ffffffffffffffffffff) COMPOUNDS OF NON-METALS (gggggggggggggggggggg)						
(hhhhhhhhhhh) 8.06	(iiiiiiiiiiiiiiiiii) Hydrogen chloride (hydrochloric (jjjjjjjjjjjjjjjjjj) acid); chlorosulphuric acid.						
(kkkkkkkkkk) 806.1 000	(llllllllllllllllll) - Hydrogen chloride (mmmmmmmmmmmmmmmmmm) hydrochloric acid) (nnnnnnnnnnnnnnnnnnnn)	8%	Free	15%	Free	kg	52231
(oooooooooooo) 806.2 000	(pppppppppppppppppppp) Chlorosulphuric acid	8%	Free	15%	Free	kg	52231



(qqqqqqqqq 807.0 000	(rrrrrrrrrrrrrrrrrrrrrrrrr) ulphuric acid; oleum. (sssssssssssssssssssssss)	8%	Free	15%	Free	kg	52232
(ttttttttttttt 808.0 000	(uuuuuuuuuuuuuuuuuuuuuuu) itric acid; sulphonitric acids. (vvvvvvvvvvvvvvvvvvvvvvv)	8%	Free	15%	Free	kg	52233
(wwwwwwwwv 8.09	(xxxxxxxxxxxxxxxxxxxxxxxxxx) iphosphorus pentaoxide; (yyyyyyyyyyyyyyyyyyyyyyy) hosphoric acid and (zzzzzzzzzzzzzzzzzzzzzzz) olyphosphoric acids whether or (aaaaaaaaaaaaaaaaaaaaaaa) ot chemically defined.						
(bbbbbbbbb 809.1 000	(ccccccccccccccccccccccc) Diphosphorus pentaoxide	8%	Free	15%	Free	kg	52234
(ddddddd 809.2 000	(fffffffrrrrrrrrrrrrrrrrr)- Phosphoric acid and (ggggggggggggggggggggggg)	8%	Free	15%	Free	kg	52234
(eeeeeeeeee 8.11	(hhhhhhhhhhhhhhhhhhhhhhh) Oxides of boron; boric acids. (jjjjjjjjjjjjjjjjjjjjjjj) (kkkkkkkkkkkkkkkkkkkkkkk) Other inorganic acids and other (mmmmmmmmmmmmmmmmmmmmmm) norganic oxygen compounds of (nnnnnnnnnnnnnnnnnnnnnnn) on-metals.	8%	Free	15%	Free	kg	52235

(ooooooooooc - Other inorganic acids:

Tariff Item	Description	Imports			Export	Statistical	
		Duty	VAGST	Excise	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(pppppppppp) 811.1 100	-- Hydrogen fluoride (hydrofluoric acid)	8%	Free	15%	Free	Kg	52235
2811.1200	--Hydrogen cyanide (hydrocyanic acid)	8%	Free	15%	Free	kg	52236
(qqqqqqqqqq) 811.1 900	-- Other	8%	Free	15%	Free	kg	52236
(rrrrrrrrrrrr)	- Other inorganic oxygen compounds of non-metals:						
(ssssssssssss) 811.2 100	-- Carbon dioxide	8%	Free	15%	Free	kg	52239
(tttttttttttt) 811.2 200	-- Silicon dioxide	8%	Free	15%	Free	kg	52237
(uuuuuuuuuu) 811.2 900	-- Other	8%	Free	15%	Free	kg	52239
(vvvvvvvvvvv)							
	<b>III.- HALOGEN OR SULPHUR COMPOUNDS OF NON- METALS</b>						
(wwwwwwwwv) 8.12	<b>Halides and halide oxides of non Metals.</b>						
	- Chlorides and chloride oxides						
(xxxxxxxxxxx) 812.1 100	--Carbonyl dichloride (phosgene)	8%	Free	15%	Free	kg	52241
(yyyyyyyyyyy) 812.1 200	--Phosphorus oxychloride	8%	Free	15%	Free	kg	52241

2812.1300	--Phosphorus trichloride	8%	Free	15%	Free	Kg	52241
2812.1400	--Phosphorus pentachloride	8%	Free	15%	Free	Kg	52241
2812.1500	--Sulphur monochloride.	8%	Free	15%	Free	Kg	52241
2812.1600	--Sulphur dichloride	8%	Free	15%	Free	Kg	52241
2812.1700	--Thionyl chloride	8%	Free	15%	Free	kg	52241
2812.1900	--Other	8%	Free	15%	Free	kg	52241

(zzzzzzzzzzzz - Other 8% Free 15% Free kg 52241  
**812.9**  
**000**

(aaaaaaaaaaa  
 (bbbbbbbbbbb **Sulphides of non-metals;**  
 8.13 **commercial phosphorus**  
**trisulphide.**

(ccccccccccc - Carbon disulphide 8% Free 15% Free kg 52242  
**813.1**  
**000**

(ddddddddddd  
 (eeeeeeeeeee - Other 8% Free 15% Free kg 52242  
**813.9**  
**000**

(fffffffffff **IV.- INORGANIC BASES AND**  
**OXIDES, HYDROXIDES**  
**AND PEROXIDES OF**  
**METAL**







(rrrrrrrrrrrrr 825.3 000	- Vanadium oxides and hydroxides	8%	Free	15%	Free	kg	52269
(sssssssssssss 825.4 000	- Nickel oxides and hydroxides	8%	Free	15%	Free	kg	52269
(tttttttttttttt 825.5 000	- Copper oxides and hydroxides	8%	Free	15%	Free	kg	52269
(uuuuuuuuuuuu 825.6 000	- Germanium oxides and zirconium dioxide	8%	Free	15%	Free	kg	52269
(vvvvvvvvvvvvv 825.7 000	- Molybdenum oxides and hydroxides	8%	Free	15%	Free	kg	52269
(wwwwwwwwv 825.8 000	- Antimony oxides	8%	Free	15%	Free	kg	52269
(xxxxxxxxxxx 825.9 000	- Other	8%	Free	15%	Free	kg	52269

(yyyyyyyyyyyyy

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

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Chapter 28

2826-2828

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

(zzzzzzzzzzzzz  
8.26  
fluoroaluminates and other complex fluorine salts.

(aaaaaaaaa (bbbbbbbbbbbbbbbbbbbbbbbbbb  
Fluorides:

(cccccccccc 826.1 200	(dddddddddddddddddddddddddd - Of aluminium	8%	Free	15%	Free	kg	52310
-----------------------------	---	----	------	-----	------	----	-------





(w)	2827. 6000	(x) - Iodides and iodide oxides (y)	8%	Free	15%	Free	kg	52329
(z)	28.28	<b>Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.</b>						
(aa)	2828. 1000	(bb) - Commercial calcium (cc) hypochlorite and other (dd) calcium hypochlorites	8%	Free	15%	Free	kg	52331
(ee)	2828. 9000	(ff) - Other	8%	Free	15%	Free	kg	52331

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Chapter 28

2828-2833

Tariff Item	Description	Imports			Export	Statistical		
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
2828.9010	--- Chlorites and sodium and potassium hypochlorites	8%	Free	15%	Free	kg	52331	
2828.9090	--- Other	8%	Free	15%	Free	kg	52331	
(gg)	28.29	<b>Chlorates and perchlorates; bromates and perbromates; iodates and periodates.</b>						
(hh)	(ii)	<b>- Chlorates:</b>						
(jj)	2829. 1100	(kk) - - Of sodium	8%	Free	15%	Free	kg	52332
(ll)	2829. 1900	(mm) - - Other	8%	Free	15%	Free	kg	52339
(nn)	2829. 9000	(oo) - Other	8%	Free	15%	Free	kg	52339
(pp)	28.30	(qq) Sulphides; polysulphides whether (rr) or not chemically defined.						

(ss) 2830.1000	(tt) - Sodium sulphides	8%	Free	15%	Free	kg	52341
(uu) 2830.9000	(ww) - Other	8%	Free	15%	Free	kg	52342
(vv)							
(xx) 28.31	(yy) Dithionites and (zz) sulphoxylates. (aaa)						
(bbb)2831.1000	(ddd)- Of sodium	8%	Free	15%	Free	kg	52343
(ccc)							
(eee) 2831.9000	(ggg) - Other	8%	Free	15%	Free	kg	52343
(fff)							
(hhh)28.32	(iii) Sulphites; thiosulphates. (jjj)						
(kkk)2832.1000	(mmm) - Sodium sulphites	8%	Free	15%	Free	kg	52344
(lll)							
(nnn)2832.2000	(ppp)- Other sulphites	8%	Free	15%	Free	kg	52344
(ooo)							
(qqq)2832.3000	(sss) - Thiosulphates	8%	Free	15%	Free	kg	52344
(rrr)							
(ttt) 28.33	(uuu) Sulphates; alums; (vvv) peroxosulphates (persulphates).						
(www)	(xxx) - Sodium sulphates:						
(yyy) 2833.1100	(aaaa) - - Disodium sulphate	8%	Free	15%	Free	kg	52345
(zzz)							
(bbbb) 283.3.1900	(dddd) - - Other	8%	Free	15%	Free	kg	52345
(cccc)							
(eeee)	(fff) - Other sulphates: (gggg)						
(hhh) 283.3.2100	(jjj) - - Of magnesium	8%	Free	15%	Free	kg	52349
(iii)							
(kkkk) 283.3.2200	(mmmm) - - Of aluminium	8%	Free	15%	Free	kg	52349
(lll)							
(nnnn) 283.3.2400	(pppp) - - Of nickel	8%	Free	15%	Free	kg	52349
(oooo)							
(qqqq) 283.3.2500	(ssss) - - Of copper	8%	Free	15%	Free	kg	52349
(rrrr)							

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(tttt) 2833. 2700	(uuuu) - - Of barium (vvvv)	8%	Free	15%	Free	kg	52349
(wwww) 833.2 900	(xxxx) - - Other	8%	Free	15%	Free	kg	52349
(yyyy) 283 3.300 0	(zzzz) - Alums	8%	Free	15%	Free	kg	52349
(aaaaa) 833.4 000	(bbbb) - Peroxosulphates (persulphates)	8%	Free	15%	Free	kg	52349
(ccccc) 28.3 4	(dddd) Nitrites; nitrates.						
(eeee) 283 4.100 0	(ffff)- Nitrites	8%	Free	15%	Free	kg	52351
(ggggg)	(hhhhh) - Nitrates:						
(iiii) 2834. 2100	(jjjj)- - Of potassium	8%	Free	15%	Free	kg	52352
(kkkkk) 834.2 900	(llll) - - Other	8%	Free	15%	Free	kg	52353
(mmmmm) 8.35	(nnnn) (oooo) (pppp) (qqqq) Phosphinates (hypophosphites), phosphonates (phosphites), and phosphates; polyphosphates whether or not chemically defined.						
(rrrrr) 283 5.100 0	(tttt)- Phosphinates (uuuu) (hypophosphites) (vvvv) and phosphonates (wwww) (phosphites) (xxxx)	8%	Free	15%	Free	kg	52361
(sssss) (yyyy) (bbbbbb) 835.2 200	(zzzz) - Phosphates: (aaaaa) (dddddd) - - Of mono- or disodium	8%	Free	15%	Free	kg	52363
(ccccc) (eeee) 835.2 400	(ggggg) - Of potassium	8%	Free	15%	Free	kg	52363
(fffff) (hhhhh) 835.2 500 (iiii)	(jjjjj) - - Calcium (kkkkkk) hydrogenorthophosphate (lllll)("dicalcium phosphate")	8%	Free	15%	Free	kg	52363

(nnnnnn) 835.2 600 (oooooo)	(mmmmmm) (pppppp) -- Other phosphates of (qqqqqq) calcium	8%	Free	15%	Free	kg	52363
(rrrrrr) 835.2 900 (ssssss) (uuuuuu) (vvvvvv) (wwwww)	(ttttt) -- Other  - Polyphosphates: (yyyyy) -- Sodium triphosphate (zzzzz) (sodium tripolyphosphate) (aaaaaa)	8%	Free	15%	Free	kg	52364
(xxxxxx) (bbbbbb) 835.3 900 (eeeeee) 8.36	(ccccc) -- Other (ddddd)  (ffffff) Carbonates; (gggggg) (peroxocarbonates (hhhhhh) percarbonates); (iiiiii) commercial ammonium (jjjjjj) carbonate containing (kkkkkk) ammonium carbamate.	8%	Free	15%	Free	kg	52365
(lllll) 283 6.200 0 (mmmmmm)	(nnnnnn) - Disodium carbonate	8%	Free	15%	Free	kg	52372

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(ooooooo) 836.3 000	(qqqqqqq) - Sodium hydrogencarbonate (rrrrrrr) (sodium bicarbonate) (sssssss)	8%	Free	15%	Free	kg	52373
(ppppppp) (ttttttt) 283 6.400 0	(vvvvvvv) - Potassium carbonates	8%	Free	15%	Free	kg	52374
(uuuuuuu) (wwwwwww) 836.5 000	(yyyyyyy) - Calcium carbonate	8%	Free	15%	Free	kg	52379
(xxxxxxx) (zzzzzzz) 836.6 000	(bbbbbbb) - Barium carbonate	8%	Free	15%	Free	kg	52379
(aaaaaaaa) (ccccccc)	(ddddddd) - Other:						
(eeeeeee) 836.9 100	(fffffft) - - Lithium carbonates	8%	Free	15%	Free	kg	52379
(ggggggg) 836.9 200	(hhhhhhh) - - Strontium carbonate	8%	Free	15%	Free	kg	52379
(iiiiiii) 283 6.990 0	(jjjjjjj) - - Other	8%	Free	15%	Free	kg	52379
(kkkkkkk) 8.37	(lllllll) Cyanides, cyanide oxides and (mmmmmmm) complex cyanides.						
(nnnnnnn)	- Cyanides and cyanide oxides:						
(oooooooo) 837.1 100	- - Of sodium	8%	Free	15%	Free	kg	52381
(ppppppp) 837.1 900	- - Other	8%	Free	15%	Free	kg	52381
(qqqqqqq) 837.2 000	- Complex cyanides	8%	Free	15%	Free	kg	52381
(rrrrrrr) 28.38]							
(sssssss) 8.39	(ttttttt) Silicates; commercial alkali (uuuuuuu) metal silicates.						

(vvvvvvvv) - Of sodium:

(wwwwwwwv 839.1 100)	(xxxxxxx) -- Sodium metasilicates (yyyyyyyy)	8%	Free	15%	Free	kg	52383
(zzzzzzzz) 839.1 900	(bbbbbbbb) -- Other	8%	Free	15%	Free	kg	52383
(aaaaaaaa) (cccccccc) 839.9 000	(eeeeeeee) - Other	8%	Free	15%	Free	kg	52383
(dddddddd) (ffffffff) 8.40	(gggggggg) Borates; peroxoborates (hhhhhhhh) (perborates).						
(iiiiiiii)	(jjjjjjjj) - Disodium tetraborate (refined (kkkkkkkk) borax): (llllllll)						
(mmmmmmmm) 840.1 100	(nnnnnnnn) -- Anhydrous	8%	Free	15%	Free	kg	52384
(oooooooo) 840.1 900	(pppppppp) -- Other	8%	Free	15%	Free	kg	52384
(qqqqqqqq) 840.2 000	(rrrrrrrr) - Other borates	8%	Free	15%	Free	kg	52384
(ssssssss) 840.3 000	(tttttttt) - Peroxoborates (perborates)	8%	Free	15%	Free	kg	52384
(uuuuuuuu) 8.41	(vvvvvvvv) Salts of oxometallic or (wwwwwwwv) peroxometal lic acids.						

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Chapter 28

2841-2843

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

(xxxxxxx) 841.3 000	(yyyyyyyyy) - Sodium dichromate	8%	Free	15%	Free	kg	52431
(zzzzzzzz) 841.5 000	(aaaaaaaaa) - Other chromates and (bbbbbbbbb)dichromates; (cccccccc) peroxychromates	8%	Free	15%	Free	kg	52431
(ddddddddd) (eeeeeeeee)	(fffffffff) - Manganites, manganates and permanganates:						
(hhhhhhhhh) 841.6 100	(jjjjjjjjj) - - Potassium permanganate	8%	Free	15%	Free	kg	52431
(iiiiiii) (kkkkkkkkk) 841.6 900	(mmmmmmmmm) - - Other	8%	Free	15%	Free	kg	52431
(lllllllll) (nnnnnnnnn) 841.7 000	(ooooooooo) - Molybdates (ppppppppp)	8%	Free	15%	Free	kg	52431
(qqqqqqqqq) 841.8 000	(rrrrrrrrr) - Tungstates (wolframates) (sssssssss)	8%	Free	15%	Free	kg	52431
(ttttttttt) 841.9 000	(vvvvvvvvv) - Other	8%	Free	15%	Free	kg	52431
(uuuuuuuuu) (wwwwwww) 8.42	Other salts of inorganic acids or peroxyacids, (including aluminosilicates whether or not chemically defined), other than azides.						
2842.1000	(xxxxxxxxx) - Double or complex (yyyyyyyyy) silicates, including (zzzzzzzz) aluminosilicates whether or (aaaaaaaaa) not chemically defined	8%	Free	15%	Free	kg	52389
2842.9000	(bbbbbbbbb) - Other	8%	Free	15%	Free	kg	52389
	(cccccccc) VI.- MISCELLANEOUS						
(ddddddddd) 8.43	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.						
(eeeeeeeee) 843.1 000	(fffffffff) - Colloidal precious metals	8%	Free	15%	Free	kg	52432
	(ggggggggg) - Silver compounds						

(hhhhhhhhh) 843.2 100	(iiiiiii) -- Silver nitrate	8%	Free	15%	Free	kg	52432
(jjjjjjjjj) 843.2 900	(kkkkkkkkkk) -- Other	8%	Free	15%	Free	kg	52432
(lllllllll) 843.3 000	(mmmmmmmmmm) Gold compounds	8%	Free	15%	Free	kg	52432
(nnnnnnnnn) 843.9 000	(ooooooooo) - Other compounds; (pppppppppp) amalgams	8%	Free	15%	Free	kg	52432

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Chapter 28

2844-2846

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

(qqqqqqqqq) (rrrrrrrrr) Radioactive chemical elements and  
8.44 (sssssssss) radioactive isotopes (including the  
(ttttttttt) fissile or fertile chemical elements  
(uuuuuuuuuu) and isotopes) and their compounds;  
(vvvvvvvvvv) mixtures and residues containing  
(wwwwwwwww) these products.

(xxxxxxxxx) 844.1 000	- Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	8%	Free	15%	Free	kg	52511
-----------------------------	---	----	------	-----	------	----	-------

(yyyyyyyyy) 844.2 000	- Uranium enriched in U235 and its compounds; plutonium and its compounds; alloys, dispersions	8%	Free	15%	Free	kg	52513
-----------------------------	--	----	------	-----	------	----	-------



(including cermet), ceramic products and mixtures containing uranium enriched in U235, plutonium or compounds of these products

(zzzzzzzzzz) - Uranium depleted in U235 and its compounds; thorium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing uranium depleted in U235, thorium or compounds of these products

844.3000

8% Free 15% Free kg 52515

2844.4000 -Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 284.20 or 2844.30; alloys, dispersions (including cermet), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues

8% Free 15% Free kg 52519

(aaaaaaaaaa) - Spent (irradiated) fuel elements (cartridges) of nuclear reactors

844.5000

8% Free 15% Free kg 52517

(bbbbbbbbbb) (ccccccccc) Isotopes other than those of 2844; (ddddddddddd) compounds, inorganic or organic, (eeeeeeeeeee) of such isotopes, whether or not (ffffffttttt) chemically defined.

8.45

(gggggggggg) (hhhhhhhhhhh) - Heavy water (deuterium oxide)

845.1000

8% Free 15% Free kg 52591

(iiiiiiiiii) (jjjjjjjjjj) - Other

845.9000

8% Free 15% Free kg 52591

(kkkkkkkkkk) (llllllllll) Compounds, inorganic or (mmmmmmmmmm) organic, of rare-earth metals, of (nnnnnnnnnn) yttrium or of (ooooooo) scandium or of (ooooooooo) mixtures of

8.46

these metals.

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Chapter 28

2846-2853

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(pppppppppp) 846.1 000	(qqqqqqqqqq) - Cerium compounds	8%	Free	15%	Free	kg	52595
(rrrrrrrrrrr) 846.9 000	(sssssssssss) - Other	8%	Free	15%	Free	kg	52595
(tttttttttt) 847.0 000	(uuuuuuuuuuu) Hydrogen peroxide, whether or not (vvvvvvvvvvvv) solidified with urea.	8%	Free	15%	Free	kg	52491
(wwwwwwwww 28.48]							
(xxxxxxxxxxx 8.49	(yyyyyyyyyyyy) Carbides, whether or not (zzzzzzzzzzzz) chemically defined.						
(aaaaaaaaaaa 849.1 000	(bbbbbbbbbbbb) - Of calcium	8%	Free	15%	Free	kg	52493
(ccccccccccc 849.2 000	(dddddddddddd) - Of silicon	8%	Free	15%	Free	kg	52494
(eeeeeeeeeee 849.9 000	(ffffffffffff) - Other	8%	Free	15%	Free	kg	52494
(ggggggggggg 850.0 000	(hhhhhhhhhhhhh) Hydrides, nitrides, azides, (iiiiiiiiiii) silicides and borides, whether or (jjjjjjjjjjjj) not chemically defined, other (kkkkkkkkkkkkk) than compounds which are also (lllllllllll) carbides of 28.49.	8%	Free	15%	Free	kg	52495

[28.51] (mmmmmmmmmmmmmmmm)

(nnnnnnnnnnn (oooooo000000) Inorganic or  
8.52 organic compounds  
(pppppppppppp) of mercury,  
whether or not  
(qqqqqqqqqqqq) chemically  
defined, excluding  
(rrrrrrrrrrrr) amalgams.

2852.100 -Chemically defined 8% Free 15% Free kg 52499  
0

2852.900 -Other 8% Free 15% Free kg 52410  
0

(ssssssssssss) (ttttttttttt) Phosphides,  
853.0 whether or not  
000 (uuuuuuuuuuuu) chemically  
defined, excluding  
(vvvvvvvvvvvv) ferrophosp  
horus; other inorganic  
(wwwwwwwwwwww) ompounds (including  
distilled or  
(xxxxxxxxxxxxx) conductivit  
y water and water of  
(yyyyyyyyyyyyyy) similar  
purity); liquid air  
(zzzzzzzzzzzz) (whether or  
not rare gases have  
(aaaaaaaaaaaaa) been  
removed); compressed air;  
(bbbbbbbbbbbbbb) amalgams,  
other than amalgams  
(cccccccccccc) of precious  
metals.

2853.1000 -Cyanogen chloride (chlorcyan) 8% Free 15% Free kg 52499

2853.9000 - Other 8% Free 15% Free kg 52499

## Notes.

1.- Except where the context otherwise requires, the headings of this Chapter apply only to:

- (a) Separate chemically defined organic compounds, whether or not containing impurities;
- (b) Mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);
- (c) The products of headings 29.36 to 29.39 or the sugar ethers, sugar acetals and sugar esters, and their salts, of heading 29.40, or the products of heading 29.41, whether or not chemically defined;
- (d) The products mentioned in (a), (b) or (c) above dissolved in water;
- (e) The products mentioned in (a), (b) or (c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
- (f) The products mentioned in (a), (b), (c), (d) or (e) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
- (g) The products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti-dusting agent or a colouring or odoriferous substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use;
- (h) The following products, diluted to standard strengths, for the production of azo dyes: diazonium salts, couplers used for these salts and diazotisable amines and their salts.

2. - This Chapter does not cover:

- (a) Goods of heading 15.04 or crude glycerol of heading 15.20;
- (b) Ethyl alcohol (heading 22.07 or 22.08);
- (c) Methane or propane (heading 27.11);
- (d) The compounds of carbon mentioned in Note 2 to Chapter 28;
- (e) Immunological products of heading 30.02;
- (f) Urea (heading 31.02 or 31.05);

- (g) Colouring matter of vegetable or animal origin (heading 32.03), synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (heading 32.04) or dyes or other colouring matter put up in forms or packings for retail sale (heading 32.12);
- (h) Enzymes (heading 25.07);
- (ij) Metaldehyde, hexamethylenetetramine or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels, or liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm<sup>3</sup> (heading 26.06);
- (k) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 38.13; ink removers put up in packings for retail sale, of heading 38.24; or
- (l) Optical elements, for example, of ethylenediamine tartrate (heading 90.01).

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**Chapter 29**

**Notes**

- 3.- Goods which could be included in two or more of the headings of this Chapter are to be classified in that one of those headings which occurs last in numerical order.
- 4.- In headings 29.04 to 29.06, 29.08 to 29.11 and 29.13 to 29.20, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives includes a reference to compound derivatives, such as sulphohalogenated, nitrohalogenated, nitrosulphonated or nitrosulphohalogenated derivatives.

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

For the purposes of headings 29.11, 29.12, 29.14, 29.18 and 29.22, "oxygen-function" is to be restricted to the functions (the characteristic organic oxygen-containing groups) referred to in headings 29.05 to 29.20.

5. - (A) The esters of acid-function organic compounds of sub-Chapters I to VII with organic compounds of these sub-Chapters are to be classified with that compound which is classified in the heading which occurs last in numerical order in these sub-Chapters.
- (B) Esters of ethyl alcohol with acid-function organic compounds of sub-Chapters I to VII are to be classified in the same heading as the corresponding acid-function compounds.

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

- (1) Inorganic salts of organic compounds such as acid-, phenol- or enol-function compounds or organic bases, of sub-Chapters I to X or heading 29.42, are to be classified in the heading appropriate to the organic compound;
- (2) Salts formed between organic compounds of sub-Chapters I to X or heading 29.42 are to be classified in the heading appropriate to the base or to the acid (including phenol- or enol-function compounds) from which they are formed, whichever occurs last in numerical order in the Chapter; and
- (3) Co-ordination compounds, other than products classifiable in sub-chapter XI or heading 29.41, are to be classified in the heading which occurs last in numerical order in Chapter 29, among those appropriate to the fragments formed by "cleaving" of all metal bonds, other than metal-carbon bonds.

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

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

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

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

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

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

8.- For the purpose of heading 29.37:

- (a) the term "hormones" includes hormone-releasing or hormone-stimulating factors, hormone inhibitors and hormone antagonists (anti-hormones);
- (b) the expression "used primarily as hormones" applies not only to hormone derivatives and structural analogues used primarily for their hormonal effect, but also to those derivatives and structural analogues used primarily as intermediates in synthesis of products of this heading.

**Subheading Notes.**

1.- Within any one heading of this Chapter, derivatives of a chemical compound (or group of chemical

compounds) are to be classified in the same subheading as that compound (or group of compounds)

provided that they are not more specifically covered by any other subheading and that there is no

residual subheading named "Other" in the series of subheadings concerned.

2.- Note 3 to Chapter 29 does not apply to the subheadings of this chapter.

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

(hhhhhhhhh)

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

(iiiiiiiiii)(ee (jjjjjjjjj)(kkkkkkkkk))  
 9.01 cyclic hydrocarbons.

(lklklklklklk) (mmmmmmmm)(hhhhhhhhhhhhhh)	8%	Free	15%	Free	kg	51114
<b>901.1 000</b>						
<b>Saturated</b>						

(nnnnnnnnn) (oooooooooooo)(iiiiiiiiiiiiii)  
**Unsaturated:**

(oooooooooooo) (pppppppppppppp)(lllllllllll)	8%	Free	15%	Free	kg	51111
<b>901.2 100</b>						
<b>- Ethylene</b>						

(qqqqqqqqqq) (rrrrrrrrrrrr)(nnnnnnnnnnnnnn)	8%	Free	15%	Free	kg	51112
<b>901.2 200</b>						
<b>- Propene (propylene)</b>						

(ssssssssssss) (ttttttttttt)(pppppppppppppp)	8%	Free	15%	Free	kg	51113
<b>901.2 300</b>						
<b>- Butene (butylene) and isomers</b>						
(uuuuuuuuuuuuu)(ggggggggggg)						
<b>hereof</b>						

( <u>901.2</u> )	( <u>400</u> )	( <u>- Buta-1, 3-diene and isoprene</u> )	8%	Free	15%	Free	kg	51113
( <u>901.2</u> )	( <u>900</u> )	( <u>- Other</u> )	8%	Free	15%	Free	kg	51119
( <u>9.02</u> )	( <u>000</u> )	( <u>cyclic hydrocarbons.</u> )						
<b>Cyclanes, cyclenes and cycloterpenes:</b>								
( <u>902.1</u> )	( <u>100</u> )	( <u>- Cyclohexane</u> )	8%	Free	15%	Free	kg	51121
( <u>902.1</u> )	( <u>900</u> )	( <u>- Other</u> )	8%	Free	15%	Free	kg	51129
( <u>902.2</u> )	( <u>000</u> )	( <u>Benzene</u> )	8%	Free	15%	Free	kg	51122
( <u>902.3</u> )	( <u>000</u> )	( <u>Toluene</u> )	8%	Free	15%	Free	kg	51123
<b>Xylenes:</b>								
( <u>902.4</u> )	( <u>100</u> )	( <u>- o-Xylene</u> )	8%	Free	15%	Free	kg	51124
( <u>902.4</u> )	( <u>200</u> )	( <u>- m-Xylene</u> )	8%	Free	15%	Free	kg	51124
( <u>902.4</u> )	( <u>300</u> )	( <u>- p-Xylene</u> )	8%	Free	15%	Free	kg	51124
( <u>902.4</u> )	( <u>400</u> )	( <u>- Mixed xylene isomers</u> )	8%	Free	15%	Free	kg	51124
( <u>902.5</u> )	( <u>000</u> )	( <u>Styrene</u> )	8%	Free	15%	Free	kg	51125
( <u>902.6</u> )	( <u>000</u> )	( <u>Ethylbenzene</u> )	8%	Free	15%	Free	kg	51126

(902.6)

(000)

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Chapter 29  
2902-2903



Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>(bbbbbbbbb)</del> 902.7 000	<del>(ddddddddddddddd)</del> Cumene	8%	Free	15%	Free	kg	51127
<del>(eeeeeeeeeee)</del> <del>(eeeeeeeeeee)</del>	<del>(ffffffffffffff)</del> Other						
2902.9010	---Naphthalene	8%	Free	15%	Free	kg	51129
2902.9090	---Other	8%	Free	15%	Free	kg	51129
<del>(eeeeeeeeeee)</del> 9.03	<del>(hhhhhhhhhhhhhhh)</del> alogenated derivatives of <del>(iiiiiiiiiii)</del> hydrocarbons.						
<del>(jjjjjjjjjjjjj)</del>	- Saturated chlorinated derivatives of acyclic hydrocarbons:						
<del>(kkkkkkkkkkk)</del> 903.1 100	-- Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	8%	Free	15%	Free	L	51136
<del>(lllllllllllll)</del> 903.1 200	-- Dichloromethane (methylene chloride)	8%	Free	15%	Free	L	51136
<del>(mmmmmmmmmm)</del> 903.1 300	-- Chloroform (trichloromethane)	8%	Free	15%	Free	L	51136
<del>(nnnnnnnnnnn)</del> 903.1 400	-- Carbon tetrachloride	8%	Free	15%	Free	L	51136
<del>(oooooooooooo)</del> 903.1 500	-- Ethylene dichloride (ISO) (1,2-dichloroethane)	8%	Free	15%	Free	L	51135
	-- Other						
2903.1910	---Trichloroethane (methyl chloroform)	8%	Free	15%	Free	L	51136
2903.1990	---Other	8%	Free	15%	Free	L	51136

~~(PPPPPPPPPP)~~ - Unsaturated chlorinated derivatives  
of acyclic hydrocarbons:

~~(qqqqqqqqqq)~~ -- Vinyl chloride (chloroethylene)      8%      Free      15%      Free      L      51131  
903.2  
100

~~(rrrrrrrrrrrr)~~ -- Trichloroethylene      8%      Free      15%      Free      L      51132  
903.2  
200

~~(ssssssssssss)~~ -- Tetrachloroethylene      8%      Free      15%      Free      L      51133  
903.2  
300 (perchloroethylene)

~~(tttttttttttt)~~ -- Other      8%      Free      15%      Free      L      51134  
903.2  
900

- Fluorinated, brominated or iodinated  
derivatives of acyclic hydrocarbons:

2903.3100 -- Ethylene dibromide (ISO) (1,2-      8%      Free      15%      Free      L      51135  
dibromoethane)

2903.3900 -- Others      8%      Free      15%      Free      L      51136

~~(uuuuuuuuuuuu)~~ - Halogenated derivatives of acyclic  
hydrocarbons containing two or more  
different halogens :

2903.7100 --Chlorodifluoromethane      8%      Free      15%      Free      L      51138

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2903.7200	--Dichlorotrifluoroethanes	8%	Free	15%	Free	L	51138
2903.7300	--Dichlorofluoroethanes	8%	Free	15%	Free	L	51138
2903.7400	--Chlorodifluoroethanes	8%	Free	15%	Free	L	51138
2903.7500	--Dichloropentafluoropropanes	8%	Free	15%	Free	L	51138
2903.7600	--Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	8%	Free	15%	Free	L	51138
	-- Other, perhalogenated only with fluorine and chlorine						
2903.7710	---Chlorotrifluoromethane	8%	Free	15%	Free	L	51138
2903.7720	---Pentachlorodifluoroethanes	8%	Free	15%	Free	L	51138
2903.7730	---Tetrachlorodifluoroethanes	8%	Free	15%	Free	L	51138
2903.7740	---Heptachlorofluoropropanes	8%	Free	15%	Free	L	51138
2903.7750	--- Hexachlorodifluoropropanes	8%	Free	15%	Free	L	51138

2903.7760	--- Pentachlorotrifluoropropanes	8%	Free	15%	Free	L	51138
2903.7770	--- Tetrachlorotetrafluoropropanes	8%	Free	15%	Free	L	51138
2903.7780	--- Trichloropentafluoropropanes	8%	Free	15%	Free	L	51138
2903.7791	--Other --- Dichlorohexafluoropropanes	8%	Free	15%	Free	L	51138
2903.7792	---Chloroheptafluoropropanes	8%	Free	15%	Free	L	51138
2903.7799	---Other	8%	Free	15%	Free	L	51138
2903.7800	--Other perhalogenated derivatives	8%	Free	15%	Free	L	51138

~~(xxxxxxxxxxxxxxxx)(pppppppppppppppppp)~~ Section VI, page 6  
~~(yyyyyyyyyyyyyyyy)(pppppppppppppppppp)~~ Chapter 29  
 2903-2904

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

-- Other

2903.7910	--- Chlorotetrafluoroethanes	8%	Free	15%	Free	L	51138
2903.7920	--- Other derivatives of methane, ethane or propane halogenated only with fluorine and chlorine	8%	Free	15%	Free	L	
2903.7930	--- Derivatives of methane, ethane or propane halogenated only with fluorine and bromine	8%	Free	15%	Free	L	51138
2903.7990	--- Other  - Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons :	8%	Free	15%	Free	L	51138
2903.8100	--1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	8%	Free	15%	Free	L	51139
2903.8200	--Aldrin (ISO), chlordane (ISO) and Heptachlor (ISO)	8%	Free	15%	Free	L	51139
2903.8300	-- Mirex (ISO)	8%	Free	15%	Free	L	51139
2903.8900	--Other  -Halogenated derivatives of aromatic hydrocarbons :	8%	Free	15%	Free	L	51139
2903.9100	--Chlorobenzene, <i>o</i> -dichlorobenzene and <i>p</i> -dichlorobenzene	8%	Free	15%	Free	L	51139
2903.9200	-- Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-TRICHLORO-2,2-Bis( <i>p</i> -chlorophenyl)ethane)	8%	Free	15%	Free	L	51139
2903.9300	--Pentachlorobenzene (ISO)	8%	Free	15%	Free	L	51139

2903.9400	--Hexabromobiphenyls	8%	Free	15%	Free	L	51139
2903.9900	--Other	8%	Free	15%	Free	L	51139

~~9.04~~ **Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.**

2904.1000	- Derivatives containing only sulpho groups, their salts and ethyl esters	8%	Free	15%	Free	L	51140
-----------	---	----	------	-----	------	---	-------

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Chapter 29  
2904-2905

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2904.2000	- Derivatives containing only nitro or only nitroso groups	8%	Free	15%	Free	L	51140
	-Perfluorooctane sulphonic acid, its salts and perfluorooctane sulphonyl fluoride :	8%	Free	15%	Free	L	51140
2904.3100	--Perfluorooctane sulphonic acid	8%	Free	15%	Free	L	51140
2904.3200	--Ammonium perfluorooctane sulphonate	8%	Free	15%	Free	L	51140
2904.3300	--Lithium perfluorooctane sulphonate	8%	Free	15%	Free	L	51140
2904.3400	--Potassium perfluorooctane sulphonate	8%	Free	15%	Free	L	51140
2904.3500	--Other salts of perfluorooctane sulphonic acid	8%	Free	15%	Free	L	51140
2904.3600	--Perfluorooctane sulphonyl fluoride	8%	Free	15%	Free	L	51140

	-Other	8%	Free	15%	Free	L	51140
2904.9100	- -Trichloronitromethane (chloropicrin)	8%	Free	15%	Free	L	51140
2904.9900	-- Other	8%	Free	15%	Free	L	51140

**II.- ALCOHOLS AND THEIR  
HALOGENATED SULPHONATED,  
NITRATED OR NITROSATED  
DERIVATIVES**

~~(eeeeeeeeeee)~~ **Acyclic alcohols and their**  
9.05  
**halogenated, sulphonated,**  
**nitrate or nitrosated derivatives.**

~~(dddddddddd)~~ - Saturated monohydric alcohols:

~~(eeeeeeeeeee)~~ ~~(ffffffffffffff)~~~~(ttttttttttttttt)~~ 8% Free 15% Free L 51211  
905.1 - Methanol (methyl alcohol)  
100

~~(ggggggggggg)~~ ~~(iiiiiiiiiiiiii)~~~~(wwwwwwwwwwwww)~~ 8% Free 15% Free L 51212  
905.1 - Propan-1-ol (propyl  
200 alcohol) and

~~(hhhhhhhhhhh)~~ ~~(jjjjjjjjjjjjj)~~~~(xxxxxxxxxxxxxxxxxxx)~~  
ropan-2-ol (isopropyl  
alcohol)

~~(lllllllllllll)~~ ~~(kkkkkkkkkkkkkkkkkkkk)~~~~(vvvvvvvvvvv)~~ 8% Free 15% Free L 51213  
905.1 - Butan-1-ol (n-butyl  
300 alcohol)

~~(mmmmmmmmmm)~~ ~~(nnnnnnnnnnnnnnnnnnnn)~~~~(ooooooooooooo)~~ 8% Free 15% Free L 51213  
905.1 - Other butanols  
400

~~(ppppppppppp)~~ ~~(rrrrrrrrrrrrr)~~ ~~(ttttttttttttt)~~~~(hhhhhhhhhhhhhhhhh)~~ 8% Free 15% Free L 51214  
905.1 - Octanol (octyl alcohol)  
600 and

~~(sssssssssssss)~~ ~~(uuuuuuuuuuuuuuuuuuuu)~~~~(iiiiiiiiiiiiiii)~~  
somers thereof

~~(wwwwwwwwwv)~~ ~~(yyyyyyyyyyyyyyyyyy)~~~~(mmmmmmmmmm)~~ 8% Free 15% Free L 51219  
905.1 - Dodecan-1-ol (lauryl  
700 alcohol),

~~(xxxxxxxxxxx)~~ ~~(zzzzzzzzzzzzz)~~~~(nnnnnnnnnnnnn)~~  
exadecan-1-ol (cetyl alcohol)  
and  
~~(aaaaaaaaaaaaaaaaaaaaa)~~~~(ooooooooooooo)~~  
ctadecan-1-ol (stearyl  
alcohol)

~~(eeeeeeeeeee)~~ ~~(eeeeeeeeeee)~~~~(sssssssssssss)~~ 8% Free 15% Free L 51219  
905.1 - Other  
900

~~(dddddddddd)~~  
~~(ffffffffffffff)~~ - Unsaturated monohydric alcohols:







Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

**III.- PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES**

~~(.....)(.....)(.....)~~  
9.07          phenols; phenol-alcohols.

---

~~(.....)~~ - Monophenols:

~~(.....)(.....)(.....)~~      8%          Free          15%          Free          L          51241  
**907.1**                    **- Phenol (hydroxybenzene)**  
**100**                      **and its salts**

~~(.....)(.....)(.....)~~      8%          Free          15%          Free          L          51242  
**907.1**                    **- Cresols and their salts**  
**200**

~~(.....)(.....)(.....)~~      8%          Free          15%          Free          L          51243  
**907.1**                    **- Octylphenol, nonylphenol**  
**300**                      **and**  
   ~~(.....)(.....)~~  
   **their isomers; salts thereof**

~~(.....)(.....)(.....)~~      8%          Free          15%          Free          L          51243  
**907.1**                    **- Naphthols and their salts**  
**500**

~~(.....)(.....)(.....)~~      8%          Free          15%          Free          L          51243  
**907.1**                    **- Other**  
**900**

~~(.....)(.....)(.....)~~  
**Polyphenols; phenol-alcohols:**

~~(.....)(.....)(.....)~~      8%          Free          15%          Free          L          51243  
**907.2**                    **- Resorcinol and its salts**  
**100**

~~(.....)(.....)(.....)~~      8%          Free          15%          Free          L          51243  
**907.2**                    **- Hydroquinone (quinol)**  
**200**                      **and its**  
   ~~(.....)(.....)~~  
   **alts**

~~(.....)(.....)(.....)~~      8%          Free          15%          Free          L          51243  
**907.2**                    **- 4,4'-**  
**300**                      **Isopropylidenediphenol**  
   ~~(.....)(.....)~~  
   **bisphenol A,**  
   **diphenylolpropane)**

(~~rrrrrrrrrrrrrrrrrrrrrr~~)(aaaaaaaaaa  
 nd its salts

(~~ssssssssssss~~ (~~tttttttttttttttttt~~)(cccccccccccccccc 8% Free 15% Free L 51243  
 907.2 - Other  
 900

(~~uuuuuuuuuuuu~~ (~~vvvvvvvvvvvvvvvvvvvv~~)(~~eeeeeeeeeeeeeeee~~)  
 9.08 alogenated, sulphonated,  
 (~~wwwwwwwwwwwwwwwwwwwwww~~)(~~fffffftttttttttttttt~~)  
 itrated or nitrosated derivatives  
 (~~xxxxxxxxxxxxxxxxxx~~)(~~gggggggggggggggggggg~~)  
 f phenols or phenol-alcohols.

(~~yyyyyyyyyyyyyyyy~~)(~~hhhhhhhhhhhhhhhhhhhh~~)  
 Derivatives containing only halogen  
 (~~zzzzzzzzzzzzzzzzzz~~)(~~iiiiiiiiiiiiiiiiii~~)  
 substituents and their salts:

2908.1100 (~~aaaaaaaaaaaaaaaaaaaa~~)(iiiiiiiiii 8% Free 15% Free L 51244  
 - Pentachlorophenol (ISO)

2908.1900 (~~bbbbbbbbbbbbbbbbbbbb~~)(kkkkk 8% Free 15% Free L 51244  
 - Other

(~~eeeeeeeeeeee~~ (~~dddddddddddddddd~~)(mmmmmmmmmmmmmmmmmmmm)  
 Other:

(~~eeeeeeeeeeee~~ (~~fffffftttttttttt~~)(oooooooooooooooo 8% Free 15% Free L 51244  
 908.9 - Dinoseb (ISO) and its  
 100 salts

2908.9200 -- 4,6-Dinitro-o-cresol (DNOC (ISO)) 8% Free 15% Free L 51244  
 and its salts

(~~gggggggggggg~~ (~~hhhhhhhhhhhhhhhhhhhh~~)(qqqqq 8% Free 15% Free L 51244  
 908.9 - Other  
 900

(#####)(#####)

(#####)(#####)

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

(#####)

**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**

(#####)(#####)  
 (#####)(#####)(#####)  
 9.09 thers, ether-alcohols, ether-phenols,  
 (#####)(#####)(#####)  
 ther-alcohol-phenols, alcohol  
 (#####)(#####)(#####)  
 eroxides, ether peroxides, ketone  
 (#####)(#####)(#####)  
 eroxides (whether or not chemically  
 (#####)(#####)(#####)  
 efined), and their halogenated,  
 (#####)(#####)(#####)  
 ulphonated, nitrated or nitrosated  
 (#####)(#####)(#####)  
 erivatives.

(#####)(#####)(#####)  
 Acyclic ethers and their halogenated,  
 (#####)(#####)(#####)  
 ulphonated, nitrated or nitrosated  
 (#####)(#####)(#####)  
 erivatives:

(#####)(#####)(#####) 8% Free 15% Free L 51616  
 909.1 - Diethyl ether  
 100

(#####)(#####)(#####) 8% Free 15% Free L 51616  
 909.1 - Other  
 900

(#####)(#####)(#####) 8% Free 15% Free L 51616  
 909.2 Cyclanic, cyclenic or  
 000 (#####)(#####)(#####)  
 ycloterpenic ethers and  
 their  
 (#####)(#####)(#####)  
 alogenated, sulphonated,  
 nitrated  
 (#####)(#####)(#####)  
 r nitrosated derivatives

(hhhhhhhh)(hhhhhhhh)(pppppppppppppp) 8% Free 15% Free L 51616  
 909.3 Aromatic ethers and their  
 000 (jjjjjjjjjjjjjjjjjjjj)(qqqqqqqqqqqq)  
 alogenated, sulphonated,  
 nitrated  
 or nitrosated derivatives

(kkkkkkkkkk) - Ether-alcohols and their halogenated,  
 sulphonated, nitrated or nitrosated  
 derivatives:

(lllllllllllll)(mmmmmmmmmmmmmmmmmmmm) 8% Free 15% Free L 51617  
 909.4 - 2,2'-Oxydiethanol  
 100 (diethylene  
 (nnnnnnnnnnnnnnnnnnnn)(uuuu)  
 lycol, digol)

(oooooo00000000)(qqqqqqqqqqqqqqqqqqqq)(xxxx) 8% Free 15% Free L 51617  
 909.4 - Monobutyl ethers of  
 300 ethylene  
 (pppppppppppp)(rrrrrrrrrrrrrrrrrrrrrr)(vvvvvvvvv)  
 lycol or of diethylene glycol  
 (ssssssssssssssssssss)(zzzzzzzzzzzzzzzzzzzz)

(ttttttttttttt)(uuuuuuuuuuuuuuuuuuuuuu)(bbbl) 8% Free 15% Free L 51617  
 909.4 - Other monoalkylethers of  
 400 (vvvvvvvvvvvvvvvvvvvvvv)(ccccc)  
 thylene glycol or of  
 diethylene  
 (wwwwwwwwwwwwwwwwwwwwwwwwwwwwww)  
 lycol  
 (xxxxxxxxxxxxxxxxxxxxxxxx)(ccccc)  
 (yyyyyyyyyyyyy)(aaaaaaaaaaaaaaaaaaaaaaaa)(hhhh)

909.4 - Other  
 900

(zzzzzzzzzzzz)(bbbbbbbbbb)(ddddd)(kkk) 8% Free 15% Free L 51617  
 909.5 Ether-phenols, ether-  
 000 alcohol-

(eeeeeeeeee)(eeeeeeeeeeeeeeeeeeee)(lllllllllll)  
 henols and their  
 halogenated,  
 (fffffftttttttttttttttttttt)(mmmmmmmmmm)  
 ulphonated, nitrated or  
 nitrosated  
 (gggggggggggggggggggggg)(nnnnn)  
 erivatives  
 (hhhhhhhhhhhhhhhhhhhhhhhhhhhhhh)(ooo  
 (iiiiiiiiiiiiiiii)(pppppppppppppppppppppppppppppp)

Section  
 VI, page 11

Chapter 29

2909-2912

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

(lllllllllllll)(mmmmmmmmmmmmmmmmmmmm) 8% Free 15% Free L 51617  
 909.6 Alcohol peroxides, ether  
 000 (nnnnnnnnnnnnnnnnnnnn)(rrr)  
 eroxides, ketone peroxides  
 and

	(oooooooooooooooooooo)(ssssss heir halogenated, sulphonated, (pppppppppppppppppppppp)(tttt itratated or nitrosated derivatives						
(qqqqqqqqqq) 9.10	(rrrrrrrrrrrrrrrrrrrr)(vvvvvvvvvvvv poxides, epoxyalcohols, (ssssssssssssssssssss)(wwwwwww' poxyphenols and epoxyethers, (tttttttttttttttttt)(xxxxxxxxxxxxxxxxx' ith a three-membered ring, and (uuuuuuuuuuuuuuuuuuuu)(yyyyy' heir halogenated, sulphonated, (vvvvvvvvvvvvvvvvvvvv)(zzzzz' itratated or nitrosated derivatives.						
(wwwwwwww) 910.1 000	(xxxxxxxxxxxxxxxxxxxxxxxx)(bbbbh Oxirane (ethylene oxide)	8%	Free	15%	Free	L	51613
(yyyyyyyyyy) 910.2 000	(zzzzzzzzzzzzzzzzzzzz)(ddddd Methyloxirane (propylene oxide)	8%	Free	15%	Free	L	51614
(aaaaaaaaaa) 910.3 000	(bbbbbbbbbbbbbbbbbbbb)(ff 1-Chloro-2,3-epoxypropane epichlorohydrin)	8%	Free	15%	Free	L	51615
(dddddddddd) 910.4 000	(ffffffffffffffffffff)(jjjjjjjjjjjjjj Dieldrin (ISO, INN)	8%	Free	15%	Free	L	51615
(eeeeeeeeeee) 2910.5000	(gggggggggggggggggggg)(kkkk - Endrin (ISO)	8%	Free	15%	Free	L	51615
(hhhhhhhhh) 910.9 000	(iiiiiiiiiiiiiiii)(mmmmmmmmmm Other	8%	Free	15%	Free	L	51615
(jjjjjjjjjj) 911.0 000	(kkkkkkkkkkkkkkkkkkkk)(oc cetals and hemiacetals, whether (llllllllllllllllllll)(pppppppppppppp r not with other oxygen function, and their halogenated, (nnnnnnnnnnnnnnnnnnnn) ulphonated, nitrated or (rrrrrrrrrrrrrrrrrrrr)(rr itrosated derivatives.	8%	Free	15%	Free	kg	51612
(oooooooooooo) 9.12	(pppppppppppppppppppp)(ttttttt .- ALDEHYDE-FUNCTION COMPOUNDS (qqqqqqqqqqqqqqqqqqqq)(uu (ssssssssssssssssssss)(wwwwwww' ldehydes, whether or not with (tttttttttttttttttt)(xxxxxxxxxxxxxxxxx' ther oxygen function; cyclic (uuuuuuuuuuuuuuuuuuuu)(yyyyy' olymers of aldehydes; (vvvvvvvvvvvvvvvvvvvv)(zzzzz' araformaldehyde.						

<p>{wwwwwwww} {xxxxxxxxxxxxxxxxxxxxxxxx} {bbb}</p> <p style="text-align: center;">Acyclic aldehydes without other</p> <p style="text-align: center;">{yyyyyyyyyyyyyyyyyyyy} {cccc}</p> <p style="text-align: center;">xygen function :</p> <p style="text-align: center;">{zzzzzzzzzzzzzzzzzz} {ddddd}</p> <p>{aaaaaaaaaa} {bbbbbbbbbbbbbbbbbbbbbbbbbb} {f</p> <p>912.1 100</p>	<p>8%</p>	<p>Free</p>	<p>15%</p>	<p>Free</p>	<p>kg</p>	<p>51621</p>
<p>{cccccccccc} {dddddddddddddddddddd} {l</p> <p>912.1 200</p>	<p>8%</p>	<p>Free</p>	<p>15%</p>	<p>Free</p>	<p>kg</p>	<p>51621</p>
<p>{cccccccccc} {gggggggggggggggggggg} {kkk}</p> <p>912.1 900</p>	<p>8%</p>	<p>Free</p>	<p>15%</p>	<p>Free</p>	<p>kg</p>	<p>51621</p>
<p>{hhhhhhhhhh} {iiiiiiiiiiiiiiii} {mmmmmmmmmm}</p> <p style="text-align: center;">Cyclic aldehydes without other</p> <p style="text-align: center;">{jjjjjjjjjjjjjjjjjj} {nnnnnnnnnn}</p> <p style="text-align: center;">xygen function:</p> <p style="text-align: center;">{kkkkkkkkkkkkkkkkkkkkkkkk} {c</p> <p>{llllllllllll} {oooooooooooooooooooooooo} {j</p> <p>912.2 100</p>	<p>8%</p>	<p>Free</p>	<p>15%</p>	<p>Free</p>	<p>kg</p>	<p>51622</p>
<p>{mmmmmmmm} {oooooooooooo} {pppppppppp} {qqqqqqqqqq} {rrrrrrrrrr} {ssssssssss} {tttttttttt} {uuuuuuuuuu} {vvvvvvvvvv} {wwwwwwww}</p> <p>912.2 900</p>	<p>8%</p>	<p>Free</p>	<p>15%</p>	<p>Free</p>	<p>kg</p>	<p>51622</p>
<p>{pppppppppp} {rrrrrrrrrr} {ssssssssss} {tttttttttt} {uuuuuuuuuu} {vvvvvvvvvv} {wwwwwwww}</p> <p style="text-align: center;">Aldehyde-alcohols, aldehyde-</p> <p style="text-align: center;">{xxxxxxxxxxxx} {yyyyyyyyyyyy}</p> <p style="text-align: center;">thers, aldehyde-phenols and aldehydes with other oxygen</p> <p style="text-align: center;">{zzzzzzzzzzzzzzzzzzzzzzzz} {</p> <p style="text-align: center;">unction :</p>						

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
912.4 100	- Vanillin (4-hydroxy-3-ethoxybenzaldehyde)	8%	Free	15%	Free	kg	51622
912.4 200	- Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	8%	Free	15%	Free	kg	51622

(eeeeeeeeeee) 912.4 900	-- Other	8%	Free	15%	Free	kg	51622
(ddddddddd) 912.5 000	- Cyclic polymers of aldehydes	8%	Free	15%	Free	kg	51622
(eeeeeeeeeee) (ffffffeffff) 912.6 000	- Paraformaldehyde	8%	Free	15%	Free	kg	51622
(eeeeeeeeeee) (hhhhhhhhh) 913.0 000	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of 29.12	8%	Free	15%	Free	kg	51626

(hhhhhhhhh) **VI.- KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS**

(hhhhhhhhh) **Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.**

9.14

(kkkkkkkkkk) - Acyclic ketones without other oxygen function:

(lllllllllll) 914.1 100	-- Acetone	8%	Free	15%	Free	kg	51623
(mmmmmmmm) 914.1 200	-- Butanone (methyl ethyl ketone)	8%	Free	15%	Free	kg	51624
(nnnnnnnnn) 914.1 300	-- 4-Methylpentan-2-one (methyl isobutyl ketone)	8%	Free	15%	Free	kg	51625
(ooooooooo) 914.1 900	-- Other	8%	Free	15%	Free	kg	51625

(pppppppppp) - Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function:

(qqqqqqqqq) 914.2 200	-- Cyclohexanone and methylcyclohexanones	8%	Free	15%	Free	kg	51628
(rrrrrrrrrr) 914.2 300	-- Ionones and methylionones	8%	Free	15%	Free	kg	51628



(ssssssssss) -- Other 8% Free 15% Free kg 51628  
**914.2**  
**900**

(tttttttttt) - Aromatic ketones without other oxygen function:

(uuuuuuuu) -- Phenylacetone (phenylpropan-2-one) 8% Free 15% Free kg 51629  
**914.3**  
**100**

2914.3900 (vvvvvvvvvv)(xx) 8% Free 15% Free kg 51629  
**- Other**

2914.4000 (wwwwwwwwww)(zz) 8% Free 15% Free kg 51629  
**Ketone-alcohols and ketone-**  
**aldehydes**  
 (yyyyyyyyyyyy)(aa)

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(3)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2914.5000	(bbbbbbbbbbbbbbbbbbbb) <b>Ketone-phenols and ketones</b> (cccccccccccccccccccc)(cccc) <b>with other oxygen function</b> (dddddddddddddddddddd) <b>- Quinones:</b>	8%	Free	15%	Free	kg	51629
2914.6100	(eeeeeeeeeeeeeeeeeeee)(ffffff) <b>- Anthraquinone</b>	8%	Free	15%	Free	kg	51629
2914.6200	-- Coenzyme Q10 (ubidecarenone (INN))	8%	Free	15%	Free	kg	51629
2914.6900	(gggggggggggggggggggggg)(gg) <b>- Other</b>  (hhhhhhhhhhhhhhhhhhhhhh) <b>Halogenated, sulphonated, nitratated or nitrosated derivatives</b>	8%	Free	15%	Free	kg	51629

2914.7100	-Chlordecone (ISO)	8%	Free	15%	Free	kg	51629
2914.7900	-Other	8%	Free	15%	Free	kg	51629

II.- CARBOXYLIC ACIDS  
AND THEIR  
ANHYDRIDES, HALIDES,  
PEROXIDES AND  
PEROXYACIDS AND  
THEIR HALOGENATED,  
SULPHONATED,  
NITRATED OR  
NITROSATED  
DERIVATIVES

29.15 saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.

Formic acid, its salts and esters:

915.1 100	- Formic acid	8%	Free	15%	Free	L	51374
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915.1 200	- Salts of formic acid	8%	Free	15%	Free	L	51374
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915.1 300	- Esters of formic acid	8%	Free	15%	Free	L	51374
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Acetic acid and its salts; acetic anhydride:

915.2 100	- Acetic acid	8%	Free	15%	Free	L	51371
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915.2 400	- Acetic anhydride	8%	Free	15%	Free	L	51377
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(#####) (#####) (#####) 8% Free 15% Free L 51371  
 915.2 - Other  
 900

(#####) (#####) (#####)  
 Esters of acetic acid:

(#####) (#####)

(#####) (#####) Section VI, page 14

(#####) (#####)

Chapter 29  
 2915-2916

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(#####) 915.3 100	(#####) - Ethyl acetate	8%	Free	15%	Free	L	51372
(#####) 915.3 200	(#####) - Vinyl acetate	8%	Free	15%	Free	L	51372
(#####) 915.3 300	(#####) - n-Butyl acetate	8%	Free	15%	Free	L	51372
(#####) 915.3 600	(#####) - Dinoseb (ISO) acetate	8%	Free	15%	Free	L	51372
(#####) 915.3 900	(#####) - Other	8%	Free	15%	Free	L	51372
(#####) 915.4 000	(#####) Mono-, di-or trichloroacetic cids, their salts and esters	8%	Free	15%	Free	L	51377
(#####) 915.5 000	(#####) Propionic acid, its salts and sters	8%	Free	15%	Free	L	51377
(#####) 915.6 000	(#####) Butanoic acid, pentanoic acid, heir salts and esters	8%	Free	15%	Free	L	51375
(#####) 915.7 000	(#####) Palmitic acid, stearic acids, their alts and esters	8%	Free	15%	Free	L	51376
(#####) 915.9 000	(#####) Other	8%	Free	15%	Free	L	51377
(#####)	(#####)						

9.16	<p>nsaturated acyclic monocarboxylic  cids, cyclic monocarboxylic acids,  their anhydrides, halides, peroxides  and peroxyacids; their halogenated,  sulphonated, nitrated or nitrosated  derivatives.</p>							
	<p>Unsaturated acyclic monocarboxylic  cids, their anhydrides, halides,  peroxides, peroxyacids and their  derivatives:</p>							
916.1 100	- Acrylic acid and its salts	8%	Free	15%	Free	L	51379	
916.1 200	- Esters of acrylic acid	8%	Free	15%	Free	L	51379	
916.1 300	- Methacrylic acid and its salts	8%	Free	15%	Free	L	51373	
916.1 400	- Esters of methacrylic acid	8%	Free	15%	Free	L	51373	
916.1 500	- Oleic, linoleic or inolenic acids, their salts and esters	8%	Free	15%	Free	L	51378	
2916.1600	--Binapacryl (ISO)	8%	Free	15%	Free	L	51379	
916.1 900	- Other	8%	Free	15%	Free	L	51379	
916.2 000	Cyclanic, cyclenic or ycloterpenic onocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	8%	Free	15%	Free	L	51379	

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>(f)</del> (aaaaaaa) <del>(g)</del> (bbbbbbbbbbbbbbbbbbbbbbbbb)	Aromatic monocarboxylic acids, <del>(h)</del> (ccccccccccccccccccccccccccc) their anhydrides, halides, peroxides, <del>(i)</del> (ddddddddddddddddddddddddd) peroxyacids and their derivatives: <del>(j)</del> (eeeeeeeeeeeeeeeeeeeeeeeeeee) <del>(k)</del> (ffffffTTTTTTTTTTTTTTTTTTTTT)	8%	Free	15%	Free	L	51379
916.3 100	- Benzoic acid, its salts <del>(m)</del> (hhhhhhhhhhhhhhhhhhhhhhhhhhhh) and esters						
<del>(n)</del> (iiiiiiiiiiii) <del>(o)</del> (jjjjjjjjjjjjjjjjjjjjjjjjjjjj)	- Benzoyl peroxide and <del>(p)</del> (kkkkkkkkkkkkkkkkkkkkkkkkkkkk) benzoyl chloride	8%	Free	15%	Free	L	51379
916.3 200							
<del>(q)</del> (llllllllllll) <del>(r)</del> (nnnnnnnnnnnnnnnnnnnnnnnnnnnn)	- Phenylacetic acid and its <del>(s)</del> (ooooooooooooooooooooooooooooo) salts	8%	Free	15%	Free	L	51379
916.3 400							
<del>(t)</del> (mmmmmm) <del>(u)</del> (pppppppppp) <del>(v)</del> (qqqqqqqqqqqqqqqqqqqqqqqqqqqq)	- Other	8%	Free	15%	Free	L	51379
916.3 900							
<del>(w)</del> (rrrrrrrrrr) <del>(x)</del> (ssssssssssssssssssssssssssss)	polycarboxylic acids, their <del>(y)</del> (tttttttttttttttttttttttttttt) anhydrides, halides, <del>(z)</del> (uuuuuuuuuuuuuuuuuuuuuuuuuuuu) peroxides and <del>(aa)</del> (vvvvvvvvvvvvvvvvvvvvvvvvvvvv) peroxyacids; their <del>(bb)</del> (wwwwwwwwwwwwwwwwwwwwwwwwwwww) halogenated, sulphonated, <del>(cc)</del> (xxxxxxxxxxxxxxxxxxxxxxxxxxxxxx) nitrated or nitrosated <del>(dd)</del> (yyyyyyyyyyyyyyyyyyyyyyyyyyyyyy) derivatives.						
9.17							
<del>(ee)</del> (zzzzzzzz) <del>(ff)</del> (a) - Acyclic polycarboxylic <del>(gg)</del> (b) acids, their anhydrides, <del>(hh)</del> (c) halides, peroxides, <del>(ii)</del> (d) peroxyacids and their <del>(jj)</del> (e) derivatives: <del>(kk)</del> (f) <del>(mm)</del> (h) - - Oxalic acid, its <del>(nn)</del> (i) salts and esters	8%	Free	15%	Free	L	51389	
(H)(g)2917. 1100							

<del>(oo)</del> (j) 291 7.120 0	<del>(pp)</del> (k) - - Adipic acid, its salts and <del>(qq)</del> (l) esters	8%	Free	15%	Free	L	51389
<del>(rr)</del> (m) 291 7.130 0	<del>(ss)</del> (n) - - Azelaic acid, sebacic <del>(tt)</del> (o) acid, their salts and esters	8%	Free	15%	Free	L	51389
<del>(uu)</del> (p) 291 7.140 0	<del>(vv)</del> (q) - - Maleic anhydride	8%	Free	15%	Free	L	51381
<del>(ww)</del> (r) 917.1 900	- - Other	8%	Free	15%	Free	L	51389
<del>(xx)</del> (s) 291 7.200 0	<del>(yy)</del> (t) - Cyclanic, cyclenic or <del>(zz)</del> (u) cycloterpenic polycarboxylic acids, <del>(aaa)</del> (v) their anhydrides, halides, <del>(bbb)</del> (w) peroxides, peroxyacids and their <del>(eee)</del> (x) derivatives	8%	Free	15%	Free	L	51385
<del>(ddd)</del> (y)	<del>(eee)</del> (z) - Aromatic polycarboxylic acids, their <del>(fff)</del> (aa) anhydrides, halides, peroxides, <del>(ggg)</del> (bb) peroxyacids and their derivatives:						
<del>(hhh)</del> (cc) 917.3 200	<del>(iii)</del> (dd) - - Dioctyl orthophthalates	8%	Free	15%	Free	L	51383
<del>(jjj)</del> (ee) 917.3 300	<del>(kkk)</del> (ff) - - Dinonyl or didecyl <del>(lll)</del> (gg) orthophthalates	8%	Free	15%	Free	L	51389
<del>(mmm)</del> (hh) 917.3 400	<del>(nnn)</del> (ii) - - Other esters of <del>(ooo)</del> (jj) orthophthalic acid	8%	Free	15%	Free	L	51389
<del>(ppp)</del> (kk) 917.3 500	<del>(qqq)</del> (ll) - - Phthalic anhydride	8%	Free	15%	Free	L	51382

~~(rrr)~~(mm)

~~(sss)~~(mm)

Section  
VI, page 15

Chapter 29  
2917-2918

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

<del>(ttt)</del> (mm) 917.3 600	<del>(uuu)</del> (nn) - - Terephthalic acid and its <del>(vvv)</del> (oo) salts	8%	Free	15%	Free	L	51389
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<del>(www)(pp)</del> 917.3 700	<del>(xxx)(qq)</del> - - Dimethyl terephthalate	8%	Free	15%	Free	L	51384
<del>(yyy)(rr)</del> 917.3 900	<del>(zzz)(ss)</del> - - Other	8%	Free	15%	Free	L	51389
<del>(aaaa)(tt)</del> 9.18	<del>(bbbb)(uu)</del> Carboxylic acids with additional oxygen function and their <del>(ddd)(ww)</del> anhydrides, halides, peroxides <del>(eee)(xx)</del> and peroxyacids; their <del>(fff)(yv)</del> halogenated, sulphonated, <del>(ggg)(zz)</del> nitrated or nitrosated <del>(hhh)(aaa)</del> derivatives.						
	- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:						
2918.1100	<del>(iii)(bbb)</del> <del>(jjj)(ccc)</del> - - Lactic acid, its salts and esters	8%	Free	15%	Free	L	51391
2918.1200	<del>(kkk)(ddd)</del> - - Tartaric acid	8%	Free	15%	Free	L	51391
2918.1300	<del>(lll)(eee)</del> - - Salts and esters of tartaric acid	8%	Free	15%	Free	L	51391C
2918.1400	<del>(mmm)(fff)</del> - - Citric acid	8%	Free	15%	Free	L	51391
2918.1500	<del>(nnn)(ggg)</del> - - Salts and esters of citric acid	8%	Free	15%	Free	L	51391
2918.1600	<del>(ooo)(hhh)</del> - - Gluconic acid, its salts and esters <del>(ppp)(iii)</del>	8%	Free	15%	Free	L	51392
2918.1700	--2,2-Diphenyl-2-hydroxyacetic acid (benzilic acid)	8%	Free	15%	Free	L	51392
2918.1800	<del>(qqq)(iii)</del> (ISO) - - Chlorobenzilate	8%	Free	15%	Free	L	51392
2918.1900	<del>(rrr)(kkk)</del> - - Other	8%	Free	15%	Free	L	51392
<del>(sss)(lll)</del> <del>(ttt)(mmm)</del>	<del>(uuuu)(nnn)</del> - Carboxylic acids with phenol function but without other oxygen <del>(www)(ppp)</del> function, their anhydrides, halides, <del>(xxx)(qqq)</del> peroxides, peroxyacids and their <del>(yyy)(rrr)</del> derivatives. <del>(zzz)(sss)</del>						
2918.2100	<del>(aaaa)(ttt)</del> - - Salicylic acid and its salts	8%	Free	15%	Free	L	51393

2918.2200	<del>(bbbb)</del> (uuu) - - O- Acetylsalicylic acid, its salts <del>(eeee)</del> (vvv) and esters	8%	Free	15%	Free	L	51393
2918.2300	<del>(dddd)</del> (www) - - Other esters of salicylic acid and <del>(eeee)</del> (xxx) their salts <del>(ffff)</del> (vvv)	8%	Free	15%	Free	L	51393
2918.2900	<del>(gggg)</del> (zzz) - - Other	8%	Free	15%	Free	L	51394
2918.3000	<del>(hhhh)</del> (aaaa) - Carboxylic acids with aldehyde or <del>(iiii)</del> (bbb) ketone function but without other <del>(jjjj)</del> (ccc) oxygen function, their anhydrides, <del>(kkkk)</del> (ddd) halides, peroxidex, peroxyacids <del>(llll)</del> (eee) and their derivatives <del>(mmmm)</del> (fff)	8%	Free	15%	Free	L	51395



(nnnnn)(gggg)

(ooooo)(gggg)

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	<b>(ppppp)(gggg) - Other:</b>						
2918.9100	(qqqqq)(hhhh) - - 2,4,5-T (ISO) (2,4,5-(rrrrr)(iiii) trichlorophenoxyacetic acid), (sssss)(jjjj) its salt and esters	8%	Free	15%	Free	L	51397
2918.9900	(ttttt)(kkkk) - - Other	8%	Free	15%	Free	L	51398
	(uuuuu)(llll) VIII.- ESTERS OF INORGANIC ACIDS OF NON METAL AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES						
(wwwww)(nnn) 9.19	(xxxxx)(oooo) Phosphoric esters and their salts, (yyyyy)(pppp) including lactophosphates; their (zzzzz)(qqqq) halogenated, sulphonated, (aaaaa)(rrrr) nitrated or nitrosated derivatives.						
(eeeeee)(tttt) 919.1 000	(bbbbbb)(ssss) (ddddd)(uuuu) - Tris(2,3-dibromopropyl) phosphate	8%	Free	15%	Free	kg	51631
(eeeeee)(vvvv) 919.9 000	(ffffff)(wwww) - Other	8%	Free	15%	Free	kg	51631
(gggggg)(xxx) 9.20	(hhhhh)(yyyy) Esters of other inorganic acids of (iiiiii)(zzzz) non-metal (excluding esters of (jjjjj)(aaaa) hydrogen halides) and their salts; (kkkkk)(bbbb) their halogenated, sulphonated, (lllll)(cccc) nitrated or nitrosated derivatives.						
	(mmmmmm)(ddddd) - Thiophosphoric esters (nnnnnn)(eeee) (phosphorothioates) and their salts; (ooooo)(ffff) their halogenated, sulphonated, (pppppp)(ggggg) nitrated or nitrosated derivatives: (qqqqqq)(hhhhh)						

2920.1100	<del>(rrrrr)</del> (iiii) - - Parathion (ISO) and parathion- <del>(sssss)</del> (iiii) methyl (ISO) (methyl-parathion)	8%	Free	15%	Free	L	51639
2920.1900	<del>(ttttt)</del> (kkkkk) - - Other	8%	Free	15%	Free	L	51639
-Phosphite esters and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:							
2920.2100	--Dimethyl phosphite	8%	Free	15%	Free	L	51639
2920.2200	--Diethyl phosphate	8%	Free	15%	Free	L	51639
2920.2300	--Trimethyl phosphite	8%	Free	15%	Free	L	51639
2920.2400	--Triethyl phosphite	8%	Free	15%	Free	L	51639
2920.2900	--Other	8%	Free	15%	Free	L	51639
2920.3000	-Endosulfan (ISO)	8%	Free	15%	Free	L	51639
2920.9000	<del>(uuuuu)</del> (lllll) - - Other	8%	Free	15%	Free	L	51639

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(xxxxxx)(mm)	(yyyyyy)(nnnnn) (zzzzz)(00000) IX.- NITROGEN-FUNCTION COMPOUNDS (aaaaaaa)(ppppp) (bbbbbbb)(qqq) (eeeeee)(rrrrr) Amine-function compounds. 9.21 (ddddd)(ss) - Acyclic monoamines and their derivatives; salts thereof:						
(eeeeee)(ttttt) 921.1 100	(ffffff)(uuuuu) - - Methylamine, di- or (gggggg)(vvvvv) trimethyla mine and their salt	8%	Free	15%	Free	kg	51451
2921.1200	--2-(N,N-Dimethylamino) ethylchloride hydrochloride	8%	Free	15%	Free	kg	51451
2921.1300	--2-N,N-Diethylamino) ethylchloride hydrochloride	8%	Free	15%	Free	kg	51451
2921.1400	--2-(N,N-Diisopropylamino) ethylchloride hydrochloride	8%	Free	15%	Free	kg	51451
(hhhhhh)(w) 921.1 900	(iiiiii)(xxxxx) - - Other	8%	Free	15%	Free	kg	51451
(jjjjjj)(vvvvv) 921.2 100	(kkkkkk)(zzzzz) - Acyclic polyamines and their (llllll)(aaaaa) derivatives; salts thereof:						
(mmmmmm)(n) 921.2 100	(oooooo)(ccccc) - - Ethylenediamine and its salts	8%	Free	15%	Free	kg	51452
(oooooooo)(dd) 921.2 200	(pppppp)(eeeeee) - - Hexamethylenediamine and its (qqqqqq)(ffffff) salts	8%	Free	15%	Free	kg	51452
(rrrrrr)(ggg) 921.2 900	(ssssss)(hhhhh) - Other	8%	Free	15%	Free	kg	51452
(tttttt)(iiii) 921.3 000	(uuuuuu)(jjjjj) - Cyclanic, cyclenic or (vvvvvv)(kkkkk) Cyclterpeni c mono- or polyamines, (wwwwww)(lllll) and their	8%	Free	15%	Free	kg	51453

derivatives; salts thereof

~~(xxxxxxx)(m)~~ ~~(yyyyyy)(nnnnnn)~~ - Aromatic monoamines and their derivatives; salts thereof:  
~~(zzzzzz)(ooooo)~~

~~(aaaaaaaa)(p)~~ ~~(bbbbbbb)(qqqqqq)~~ - - Aniline 8% Free 15% Free kg 51454  
 921.4 and its salts  
 100

~~(eeeeeee)(r)~~ ~~(ddddddd)(sssss)~~ - - Aniline 8% Free 15% Free kg 51454  
 921.4 derivatives and their  
 200 ~~(eeeeeee)(ttttt)~~ salts

~~(ffffff)(uuu)~~ ~~(gggggg)(vvvvv)~~ - - 8% Free 15% Free kg 51454  
 921.4 Toluidines and their  
 300 derivatives;  
~~(hhhhhhh)(wwwww)~~  
 alts thereof

~~(iiiiii)(xxxx)~~ ~~(jjjjjj)(vvvvv)~~ - - 8% Free 15% Free kg 51454  
 921.4 Diphenylamine and its  
 400 ~~(kkkkkkk)(zzzzz)~~ derivatives;  
 salts thereof

~~(llllll)(aaaa)~~ ~~(mmmmmmmm)(bbbbbb)~~ 8% Free 15% Free kg 51454  
 921.4 - 1-Naphthylamine (alpha-  
 500 ~~(nnnnnnn)(ccccc)~~ naphthyla  
 mine), 2-naphthylamine  
~~(ooooooo)(ddddd)~~ (beta-  
 naphthylamine) and their  
~~(ppppppp)(eeeee)~~  
 derivatives; salts thereof  
~~(qqqqqqq)(fffff)~~

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(ttttttt)(ggggg) 921.4 600	(uuuuuuuu)(hhhhhhh) - Amfetamine (INN), (vvvvvvvv)(iiiiiii) benzfetamine (INN), (wwwwwwwww)(jjjjjjj) dexanfamine (INN), (xxxxxxx)(kkkkkkk) etilanfamine (INN), (yyyyyyyy)(lllllll) fencanfamin (INN), lefetamine (zzzzzzz)(mmmmmmm) INN, levanfamine (INN), (aaaaaaaa)(nnnnnnn) efenorex (INN) and phentermine (bbbbbbbbb)(ooooooo) INN); salts thereof (eeeeeeeee)(ppppppp)	8%	Free	15%	Free	kg	51454
(ddddd) 921.4 900	(eeeeeee)(rrrrrrr) - - Other (ffffff)(ssssss)	8%	Free	15%	Free	kg	51454
(ggggggg)(l) 921.5 100	(hhhhhhhh)(uuuuuuu) Aromatic polyamines and their (iiiiiii)(vvvvvvv) derivatives; salts thereof: (jjjjjjj)(wwwwwww) - - o-, m-, p- Phenylenediamine, (mmmmmmmm)(zzzzzzz) iaminotoluenes, and their (nnnnnnnn)(aaaaaaa) erivatives; salts thereof (oooooo)(bbbbbbb) - Other	8%	Free	15%	Free	kg	51455
(pppppppp) 921.5 900	(qqqqqqqq)(ddddd) - Other	8%	Free	15%	Free	kg	51455
(rrrrrrr)(cccc) 9.22	(ssssssss)(ffffff) Oxygen-function amino-compounds.						
(ttttttt)(ggg) 922.1 100	(uuuuuuuu)(hhhhhhh) Amino-alcohols, other than those (vvvvvvvv)(iiiiiii) containing more than one kind of (wwwwwwwww)(jjjjjjj) xygen function, their ethers and (xxxxxxx)(kkkkkkk) sters; salts thereof:						
(yyyyyyyy)(l) 922.1 100	(zzzzzzz)(mmmmmmm) - Monoethanolamine and its (aaaaaaaa)(nnnnnnn) alts	8%	Free	15%	Free	kg	51461
(bbbbbbbbb) 922.1 200	(eeeeeeeee)(pppppppp) - Diethanolamine and its salts	8%	Free	15%	Free	kg	51461

( <u>ddddddddd</u> ) 922.1 400	( <u>eeeeeeeee</u> )( <u>TTTTTTT</u> ) - Dextropropoxyphene (INN) and ( <u>fffffffff</u> )( <u>sssssss</u> ) its salts	8%	Free	15%	Free	kg	51451
2922.1500	--Triethanolamine	8%	Free	15%	Free	kg	51461
2922.1600	--Diethanolammonium perfluorooctane sulphonate	8%	Free	15%	Free	kg	51461
2922.1700	--Methyldiethanolamine and ethyldiethanolamine	8%	Free	15%	Free	kg	51461
2922.1800	( <u>ggggggggg</u> )( <u>ttttttt</u> ) --2-(N,N ( <u>hhhhhhhhh</u> )( <u>uuuuuuuu</u> ) isopropylamino)ethanol	8%	Free	15%	Free	kg	51461
( <u>hhhhhhh</u> )( <u>vvvvv</u> ) 922.1 900	( <u>kkkkkkkkkk</u> )( <u>xxxxxxxxx</u> ) - Other	8%	Free	15%	Free	kg	51461
( <u>jjjjjjjjj</u> )( <u>ww</u> ) ( <u>lllllllll</u> )( <u>vvvvv</u> )	( <u>mmmmmmmmmm</u> )( <u>zzzzzzz</u> ) Amino-naphthols and other ( <u>nnnnnnnnnn</u> )( <u>aaaaaaaaa</u> ) mino-phenols, other than those ( <u>ooooooooo</u> )( <u>bbbbbbbbb</u> ) ontaining more than one kind of ( <u>pppppppppp</u> )( <u>cccccccc</u> ) xygen function, their ethers and ( <u>qqqqqqqqqq</u> )( <u>ddddddddd</u> ) sters; salts thereof :						
( <u>rrrrrrrrrr</u> )( <u>€</u> ) 922.2 100	-- Aminohydroxynaphthalenesulphonic acids and their salts	8%	Free	15%	Free	kg	51462
( <u>sssssssss</u> )( <u>ffl</u> ) 922.2 900	( <u>ttttttttt</u> )( <u>ggggggggg</u> ) -- Other	8%	Free	15%	Free	kg	51462

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(wwwvvvvvvv) (xxxxxx)(iiiiiii) - Amino-aldehydes, amino-ketones (yyyyyyyyyy)(iiiiiii) and amino-quinones, other than (zzzzzzzzz)(kkkkkkkkk) hose containing more than one (aaaaaaaaa)(lllllll) kind of oxygen function; salts (bbbbbbbbbbb)(mmmmmmmmm) hereof:							
(eeeeeeeeee)( dddddd)(ooooo) 922.3 - Amfepramone (INN), 100 (eeeeeeeeee)(ppppppppp) ethadone (INN) and (fffffffff)(qqqqqqqqq) ormethadone (INN); (ggggggggg)(rrrrrrrrr) alts thereof		8%	Free	15%	Free	kg	51463
(hhhhhhhhh) (iiiiiii)(ttttttt) - - Other 922.3 900		8%	Free	15%	Free	kg	51463
(jjjjjjjjj)(uu) - Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof:							
(kkkkkkkkkk) (lllllllll)(vvvvvvvvvv) 922.4 - Lysine and its esters; salts 100 (mmmmmmmmmm)(xxxxxxx) hereof		8%	Free	15%	Free	kg	51464
(nnnnnnnnn) (pppppppppp)(aaaaaaaaa) 922.4 - Glutamic acid and its salts 200		8%	Free	15%	Free	kg	51464
(ooooooooo) (qqqqqqqqqq)(sssssssss)(ddddddddd) 922.4 - Anthranilic acid and its 300 salts		8%	Free	15%	Free	kg	51464
(rrrrrrrrr)( tttttttt)(cc) (vvvvvvvvvv)(ggggggggg) 922.4 - Tilidine (INN) and its 400 salts		8%	Free	15%	Free	kg	51464
(uuuuuuuuuu) (wwwvvvvvvv) (yyyyyyyyyy)(iiiiiii) 922.4 - Other 900 (xxxxxxxxx)		8%	Free	15%	Free	kg	51465

(zzzzzzzzzz)(bbbbbbbbbb)(mmmmmmmmmm)	8%	Free	15%	Free	kg	51467	
922.5 000	Amino-alcohol-phenols, amino						
(aaaaaaaaaa)(eeeeeeeeee)(nnnnnnnnnn)							
	cid-phenols and other amino						
(ddddddddddd)(oooooooooo)							
	omponents with oxygen function						
(eeeeeeeeee)(pppppppppp)							
(ffffffffffff)(qq							
9.23	uaternary ammonium salts and ydroxides; lecithins and other phosphoaminolipids, whether or not hemically defined.						
(HHHHHHHH)(ww							
923.1 000	Choline and its salts	8%	Free	15%	Free	kg	51481
(nnnnnnnnnn)(oooooooooooo)(zzzzzzzzzz)							
923.2 000	Lecithins and other hosphoaminolipids	8%	Free	15%	Free	kg	51481
2923.3000	--Tetraethylammonium perfluorooctane sulphonate	8%	Free	15%	Free	kg	51481
2923.4000	Didecyldimethylammonium perfulorooctane sulphonate	8%	Free	15%	Free	kg	51481
(qqqqqqqqqq)(sssssssssss)(ddddddddddd)							
923.9 000	Other	8%	Free	15%	Free	kg	51481
(TTTTTTTTTTTT)							
(TTTTTTTT)(eee							
9.24	arboxamide-function compounds; mide-function compounds of arbonic acid.						
(xxxxxxxxxxx)(yyyyyyyyyyyy)(jjjjjjjjjj)							
	Acyclic amides (including acyclic arbamates) and their derivatives; alts thereof:						
(bbbbbbbbbb)(eeeeeeeeee)(nnnnnnnnnn)							
924.1 100	- Meprobamate (INN)	8%	Free	15%	Free	kg	51471



Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(0000000000)(0000000000) 924.1 200	(0000000000)(0000000000) - Fluoroacetamide (ISO), (0000000000)(0000000000) onocrotophos (ISO) and (0000000000)(0000000000) hosphamidon (ISO)	8%	Free	15%	Free	kg	51471
(0000000000)(0000000000) 924.1 900	(0000000000)(0000000000) - Other	8%	Free	15%	Free	kg	51471
(0000000000)(0000000000) 924.2 100	(0000000000)(0000000000) Cyclic amides (including (0000000000)(0000000000) arbamates) and their derivatives; (0000000000)(0000000000) alts thereof; (0000000000)(0000000000) - Ureines and their derivatives; (0000000000)(0000000000) alts thereof	8%	Free	15%	Free	kg	51473
(0000000000)(0000000000) 924.2 300	(0000000000)(0000000000) - 2-Acetamidobenzoic acid (N (0000000000)(0000000000) tylanthranilic acid) and its salts	8%	Free	15%	Free	kg	51473
(0000000000)(0000000000) 924.2 400	(0000000000)(0000000000) - Ethinamate (INN)	8%	Free	15%	Free	kg	51473
2924.2500	--Alachlor (ISO)	8%	Free	15%	Free	kg	51473
(0000000000)(0000000000) 924.2 900	(0000000000)(0000000000) - Other	8%	Free	15%	Free	kg	51479
(0000000000)(0000000000) 9.25	(0000000000)(0000000000) arboxyimide- (0000000000)(0000000000) unction compounds (0000000000)(0000000000) including saccharin and its (0000000000)(0000000000) alts) and imine-function (0000000000)(0000000000) ompounds.						
(0000000000)(0000000000)	(0000000000)(0000000000) Imides and their derivatives;						

~~(#####)(TTTTTTTTTT)~~  
alts thereof :

<del>(#####)(</del> 925.1 100	<del>(#####)(</del> - Saccharin and its salts	8%	Free	15%	Free	kg	51482
<del>(#####)(u)</del> 925.1 200	<del>(#####)(</del> - Glutethimide (INN)	8%	Free	15%	Free	kg	51482
<del>(#####)(</del> 925.1 900	<del>(#####)(</del> - Other	8%	Free	15%	Free	kg	51482
<del>(#####)(</del> 2925.2100	<del>(#####)(</del> <b>Imines and their derivatives;salts thereof :</b> - Chlordimeform (ISO)	8%	Free	15%	Free	kg	51482
<del>(#####)(</del> 2925.2900	<del>(#####)(</del> - Other	8%	Free	15%	Free	kg	51482
<del>(#####)(</del> 9.26	<del>(#####)(</del> itrile-function compounds.						
<del>(#####)(</del> 926.1 000	<del>(#####)(</del> Acrylonitrile	8%	Free	15%	Free	kg	51483
<del>(#####)(</del> 926.2 000	<del>(#####)(</del> 1- Cyanoguanidine dicyandiamide)	8%	Free	15%	Free	kg	51484
<del>(#####)(</del> 926.3 000	<del>(#####)(</del> Fenproporex (INN) and its alts; methadone (INN) intermediate (4- cyano-2- imethylamino-4,4- iphenylbutane)	8%	Free	15%	Free	kg	51484

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Chapter 29  
2926-2931

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

2926.4000	--alpha- Phenylacetoacetonitrile	8%	Free	15%	Free	kg	51484
(jjjjjjjjjjj) 926.9 000	(hhhhhhhhh)(ttttttttttt) Other	8%	Free	15%	Free	kg	51484
(kkkkkkkkkkk) (mmmmmmmmmm) 927.0 000	(nnnnnnnnnnnnn)(vvvvvvvvvvv) iaz-, azo- or azoxy-compounds.	8%	Free	15%	Free	kg	51485
(ppppppppppp) 928.0 000	(qqqqqqqqqqqqq)(wwwwwwwww) rganic derivatives of (rrrrrrrrrrr)(zzzzzzzzzzz) ydrazine or of hydroxylamine (sssssssssssss)(aaaaaaaaaaaaa)	8%	Free	15%	Free	kg	51486
(ttttttttttt)(b) 9.29	(uuuuuuuuuuuuuuu)(ccccccccccccc) ompounds with other nitrogen (yyyyyyyyyyyyyy)(dddddddddddddd)						
2929.1000	(wwwwwwwwwwwwww)(eeeeeeeee) Isocyanates	8%	Free	15%	Free	kg	51489
2929.9000	(xxxxxxxxxxxxxx)(ffffffttttt) Other	8%	Free	15%	Free	kg	51489
(yyyyyyyyyyyyyy)(ggggggggggg) (zzzzzzzzzzzzz)(hhhhhhhhhhhhh)	X.- ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES (aaaaaaaaaaaaaaaa)(iiiiiiiiiiiiii)						
(bbbbbbbbbbbbb) 9.30	(ccccccccccccccc)(kkkkkkkkkkkkkkk) rgano-sulphur compounds.						
(ddddddddddd) 930.2 000	(eeeeeeeeeeeeeee)(mmmmmmmmmm) Thiocarbamates and (ffffffttttttt)(nnnnnnnnnnnnnnn) ithiocarbamates	8%	Free	15%	Free	kg	51542
(ggggggggggg) 930.3 000	(hhhhhhhhhhhhhhh)(ppppppppppp) Thiuram mono-, di-or (iiiiiiiiiiiiii)(qqqqqqqqqqqqq) etrasulphides	8%	Free	15%	Free	kg	51543
(jjjjjjjjjjj) 930.4 000	- Methionine	8%	Free	15%	Free	kg	51544
2930.6000	--2-(N,N-Diethylamino)ethanethiol)	8%	Free	15%	Free	kg	51544
2930.7000	--Bis(2-hydroxyethyl)sulfide (thiodiglycol (INN))	8%	Free	15%	Free	kg	51544
2930.8000	--Aldicarb (ISO), captafol (ISO) and methamidophos (ISO)	8%	Free	15%	Free	kg	51544

(kkkkkkkkk) - Other

2930.9010 ---Allyl isothiocyanates (or artificial mustard oil) 8% Free 15% Free kg 51549

2930.9090 ---Other 8% Free 15% Free kg 51549

(kkkkkkkkkkk)(t)  
9.31 Other organo-inorganic compounds.

2931.1000 -Tetramethyl lead and tetraethyl lead 8% Free 15% Free kg 5155

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(kkkkkkkkkkkkkkkkkkkk)(kkkkkkkkkkkkkkkkkkkk)

Chapter 29  
2931-2932

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2931.2000	-Tributyltin compounds	8%	Free	15%	Free	kg	5155
	-Other organo-phosphorus derivatives:						5155
2931.3100	--Diethyl methylphosphonate	8%	Free	15%	Free	kg	5155
2931.3200	--Dimethyl propylphosphonate	8%	Free	15%	Free	kg	5155
2931.3300	-Diethyl ethylphosphonate	8%	Free	15%	Free	kg	5155
2931.3400	--Sodium 3-(trihydroxysilyl)propyl methylphosphonate	8%	Free	15%	Free	kg	5155

2931.3500	--2,4,6-Tripropyl-1,3,5,2,4,6-trioxatriphosphinane 2,4,6-trioxide	8%	Free	15%	Free	kg	5155
2931.3600	--(5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan -5-yl)methyl] methyl	8%	Free	15%	Free	kg	5155
2931.3700	--Bis[(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan -5-yl)methyl] methylphosphonate	8%	Free	15%	Free	kg	5155
2931.3800	--Salt of methylphosphonic acid and (aminoiminoethyl)urea (1:1)	8%	Free	15%	Free	kg	5155
2931.3900	--Other	8%	Free	15%	Free	kg	5155
2931.9000	-Other	8%	Free	15%	Free	kg	5155
9.32	<p> <del>(xxxxxxxxxx)</del> <del>(oooooooooooooooo)</del> <del>(vvvvvvvvvvvvv)</del>            eterocyclic compounds with  <del>(pppppppppppppppp)</del> <del>(wwwwwwwwwv)</del>            xygen hetero-atom(s) only.   <del>(qqqqqqqqqqqqqq)</del> <del>(xxxxxxxxxx)</del>  <b>Compounds containing an unfused uran ring (whether or not hydrogenated) in the structure:</b>  <del>(rrrrrrrrrrrrrrr)</del> <del>(vvvvvvvvvvvvvvv)</del>  <del>(sssssssssssssss)</del> <del>(zzzzzzzzzzzzzzz)</del> </p>						
932.1 100	<p> <del>(ttttttttttttttt)</del> <del>(uuuuuuuuuuuuuuu)</del> <del>(bbbbbbbbb)</del>  <b>- Tetrahydrofuran</b>  <del>(wwwwwwwwwwwww)</del> <del>(ccccccccccccc)</del>  <del>(yyyyyyyyyyyyyyy)</del> <del>(ffffffttttt)</del>  <b>- 2-Furaldehyde (furfuraldehyde)</b>  <del>(xxxxxxxxxxx)</del> </p>	8%	Free	15%	Free	kg	51569
932.1 200	<p> <del>(zzzzzzzzzzzzzzz)</del> -- Furfuryl alcohol and            tetrahydrofurfuryl alcohol         </p>	8%	Free	15%	Free	kg	51569
2932.1400	--Sucralose	8%	Free	15%	Free	kg	51569
932.1 900	-- Other	8%	Free	15%	Free	kg	51569
932.2 000	<p> <del>(bbbbbbbbb)</del>  <del>(eeeeeeeeeee)</del> <del>(ddddddddddddddd)</del> <del>(kkkkkkkkk)</del>  <b>Lactones:</b> </p>	8%	Free	15%	Free	kg	51569

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

(~~xxxxxxxxxxxxxx~~)(~~xxxxxxxxxxxxxx~~)(~~xxxxxxxxxxxxxx~~)

Other:

(~~xxxxxxxxxxxxxx~~)(~~xxxxxxxxxxxxxx~~)(~~xxxxxxxxxxxxxx~~) 8% Free 15% Free kg 51569  
 932.9 - Isosafrole  
 100

(~~xxxxxxxxxxxxxx~~) - 1-(1,3-Benzodioxol-5-yl) 8% Free 15% Free kg 51569  
 932.9  
 200 propan-2- one

(~~xxxxxxxxxxxxxx~~)(~~xxxxxxxxxxxxxx~~)(~~xxxxxxxxxxxxxx~~) 8% Free 15% Free kg 51569  
 932.9 - Piperonal  
 300

(~~xxxxxxxxxxxxxx~~)(~~xxxxxxxxxxxxxx~~)(~~xxxxxxxxxxxxxx~~) 8% Free 15% Free kg 51569  
 932.9 - Safrole  
 400

(~~xxxxxxxxxxxxxx~~)(~~xxxxxxxxxxxxxx~~)(~~xxxxxxxxxxxxxx~~) 8% Free 15% Free kg 51569  
 932.9 - Tetrahydrocannabinols  
 500 (all  
 (~~xxxxxxxxxxxxxx~~)(~~xxxxxxxxxxxxxx~~)  
 somers)

(~~xxxxxxxxxxxxxx~~)(~~xxxxxxxxxxxxxx~~)(~~xxxxxxxxxxxxxx~~) 8% Free 15% Free kg 51569  
 932.9 - Other  
 900

(~~xxxxxxxxxxxxxx~~)(~~xxxxxxxxxxxxxx~~)(~~xxxxxxxxxxxxxx~~)  
 9.33 terocyclic compounds with  
 (~~xxxxxxxxxxxxxx~~)(~~xxxxxxxxxxxxxx~~)  
 itrogen hetero-atom(s) only.

(~~xxxxxxxxxxxxxx~~)(~~xxxxxxxxxxxxxx~~)(~~xxxxxxxxxxxxxx~~)  
 Compounds containing an unfused pyrazole ring (whether or not  
 (~~xxxxxxxxxxxxxx~~)(~~xxxxxxxxxxxxxx~~)  
 ydrogenated) in the structure:

(~~xxxxxxxxxxxxxx~~)(~~xxxxxxxxxxxxxx~~)(~~xxxxxxxxxxxxxx~~) 8% Free 15% Free kg 51571  
 933.1 - Phenazone (antipyrin)  
 100 and  
 (~~xxxxxxxxxxxxxx~~)(~~xxxxxxxxxxxxxx~~)  
 ts derivatives

( <u>ddddddddd</u> ) ( <u>cccccccccccccccc</u> ) ( <u>jjjjjjjjjjjjjj</u> ) 933.1 900 - Other	8%	Free	15%	Free	kg	51571
( <u>ffffffffffffff</u> ) ( <u>ssssssssssssssss</u> ) ( <u>llllllllllll</u> ) Compounds containing an ( <u>hhhhhhhhhhhhhhhh</u> ) ( <u>mmmmm</u> ) nfused imidazole ring ( <u>iiiiiiiiiiii</u> ) ( <u>nnnnnnnnnnnnnn</u> ) whether or not hydrogenated) ( <u>jjjjjjjjjjjjjj</u> ) ( <u>oooooooooooooooo</u> ) n the structure : ( <u>kkkkkkkkkkkkkkkk</u> ) ( <u>pppppppp</u> ) ( <u>llllllllllllll</u> ) ( <u>mmmmmmmmmmmmmmmmmmmm</u> ) 933.2 100 - Hydantoin and its ( <u>nnnnnnnnnnnnnnnn</u> ) ( <u>ssssssssss</u> ) erivatives	8%	Free	15%	Free	kg	51572
( <u>oooooooooooo</u> ) ( <u>pppppppppppppppp</u> ) ( <u>uuuuuuuu</u> ) 933.2 900 - Other	8%	Free	15%	Free	kg	51573
( <u>qqqqqqqqqq</u> ) ( <u>rrrrrrrrrrrrrr</u> ) ( <u>wwwwwwww</u> ) Compounds containing an ( <u>ssssssssssssssss</u> ) ( <u>xxxxxxxxxxxxxx</u> ) nfused pyridine ring ( <u>tttttttttttttt</u> ) ( <u>vvvvvvvvvvvvvv</u> ) whether or not hydrogenated) ( <u>uuuuuuuuuuuuuuuu</u> ) ( <u>zzzzzzzz</u> ) n the structure : ( <u>vvvvvvvvvvvvvv</u> ) ( <u>aaaaaaaaa</u> ) ( <u>wwwwwwww</u> ) ( <u>xxxxxxxxxxxxxx</u> ) ( <u>cccccccccc</u> ) 933.3 100 - Pyridine and its salts	8%	Free	15%	Free	kg	51574
( <u>yyyyyyyyyy</u> ) ( <u>zzzzzzzzzzzzzz</u> ) ( <u>cccccccccc</u> ) 933.3 200 - Piperidine and its salts	8%	Free	15%	Free	kg	51574

(aaaaaaaaaaaaaaaaaaaa) (ffffffffffffffffff)  
(bbbbbbbbbbbbbbbbbb) (ffffffffffffffffff)

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(cccccccccccccccc) (ffffffffffffffffff)

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
933.3 300	- Alfentanil (INN), nileridine (INN), bezitramide INN), bromazepam (INN), ifenoxin (INN), iphenoxylate (INN), ipipanone (INN), fentanyl INN), ketobemidone (INN), ethylphenidate (INN), entazocine (INN), pethidine INN), pethidine (INN) intermediate A, phencyclidine INN) (PCP), phenoperidine INN), pipradrol (INN), iritramide (INN), propiram INN) and trimeperidine INN); salts thereof	8%	Free	15%	Free	kg	51574
933.3 900	- Other	8%	Free	15%	Free	kg	51574
	Compounds containing in the structure a quinoline or isoquinoline ing-system (whether or not ydrogenated), not further fused:						
933.4 100	- Levorphanol (INN) and its salts	8%	Free	15%	Free	kg	51575
933.4 900	- Other	8%	Free	15%	Free	kg	51575
	Compounds containing a pyrimidine ing (wether or not hydrogenated) or iperazine ring in the structure:						
933.5	- Malonylurea (barbituric	8%	Free	15%	Free	kg	51576



200

acid)

(~~aaaaaaaaaaaaaaaaaaaaaa~~)(~~pppppp~~)  
and its salts

(~~oooooooooooo~~) (~~pppppppppppppppppppp~~)(~~rrrrrrr~~) 8% Free 15% Free kg 51576  
 933.5  
 300  
 - Allobarbital (INN),  
 amobarbital  
 (~~qqqqqqqqqqqqqqqqqqqq~~)(~~ssssssss~~)  
 INN), barbital (INN),  
 butalbital  
 (~~rrrrrrrrrrrrrrrrrrrr~~)(~~tttttttttttttt~~)  
 INN), butobarbital,  
 cyclobarbital  
 (~~ssssssssssssssssssss~~)(~~uuuuuuuuuuuu~~)  
 INN), methylphenobarbital  
 (INN),  
 (~~tttttttttttttttttt~~)(~~vvvvvvvvvvvvvv~~)  
 entobarbital (INN),  
 (~~uuuuuuuuuuuuuuuuuu~~)(~~wwwww~~)  
 henobarbital (INN),  
 (~~vvvvvvvvvvvvvvvvvvvv~~)(~~xxxxxxx~~)  
 ecbutarbital (INN),  
 (~~wwwwwwwwwwwwwwwwww~~)  
 ecobarbital (INN) and  
 vinylbital  
 (~~xxxxxxxxxxxxxxxxxxxx~~)(~~zzzzzzzz~~)  
 INN); salts thereof

(~~yyyyyyyyyyyy~~) (~~zzzzzzzzzzzzzzzzzz~~)(~~bbbbbbbbb~~) 8% Free 15% Free kg 51576  
 933.5  
 400  
 - Other derivatives of  
 malonylurea  
 (~~aaaaaaaaaaaaaaaaaaaaaa~~)(~~ccccccc~~)  
 barbituric acid); salts  
 thereof

(~~bbbbbbbbb~~) (~~eeeeeeeeeeeeeeeeee~~)(~~eeeeeeeeee~~) 8% Free 15% Free kg 51576  
 933.5  
 500  
 - Loprazolam (INN),  
 (~~dddddddddddddddddddd~~)(~~ffffff~~)  
 ecloqualone (INN),  
 methaqualone  
 (~~eeeeeeeeeeeeeeeeee~~)(~~ggggggggg~~)  
 INN) and zipeprol (INN);  
 salts  
 (~~hhhhhhhhhhhhhh~~)(~~hhhhhhhhhhhh~~)  
 hereof

(~~gggggggggg~~) (~~hhhhhhhhhhhhhhhhhhhh~~)(~~jjjjjjj~~) 8% Free 15% Free kg 51576  
 933.5  
 900  
 - Other

(~~iiiiiiiiiiii~~) (~~jjjjjjjjjjjjjj~~)(~~llllllllllll~~)  
 Compounds containing an  
 unfused  
 (~~kkkkkkkkkkkkkkkkkkkk~~)(~~mmm~~)  
 riazine ring (whether or not  
 (~~nnnnnnnnnnnnnn~~)(~~nnnnnnnnnnnnnn~~)  
 hydrogenated) in the  
 structure:  
 (~~mmmmmmmmmmmmmmmmmm~~)

(~~oooooooooooooooooooo~~)(~~pppppppppppppppppppp~~)  
 (~~oooooooooooooooooooo~~)(~~pppppppppppppppppppp~~)

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 VI, page 25  
 Chapter 29  
 2933-2934

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
933.6 100	- Melamine	8%	Free	15%	Free	kg	51576
	- Other						
2933.6910	---Trimethylenetrinitramine (hexogen)	8%	Free	15%	Free	kg	51576
2933.6990	---Other	8%	Free	15%	Free	kg	51576
<b>Lactams:</b>							
933.7 100	- 6-Hexanelactam (epsilon- aprolactam)	8%	Free	15%	Free	kg	51561
933.7 200	- Clobazam (INN) and methprylon INN)	8%	Free	15%	Free	kg	51561
933.7 900	- Other lactams	8%	Free	15%	Free	kg	51561
<b>Other:</b>							
933.9 100	- Alprazolam (INN), camazepam INN), chlordiazepoxide INN), lonazepam (INN), clorazepate, elorzepam (INN), diazepam INN), estazolam (INN), ethyl oflazepate (INN), fludiazepam INN), flunitrazepam (INN), lurazepam (INN), halazepam INN), lorazepam (INN), ormetazepam (INN),	8%	Free	15%	Free	kg	51577

	mazindol INN), medazepam (INN), idazolam (INN), nimetazepam INN), nitrazepam (INN), ordazepam (INN), oxazepam INN), pinazepam (INN), razepam (INN), pyrovalerone INN), temazepam (INN), etrazepam (INN) and triazolam INN); salts thereof						
2933.9200	--Azinphos-methyl (ISO)	8%	Free	15%	Free	kg	51577
933.9 900	- Other	8%	Free	15%	Free	kg	51577
9.34	ucleic acids and their salts, hether or not chemically defined ; ther heterocyclic compounds.						
934.1 000	Compounds containing an unfused hiazole ring (whether or not ydrogenated) in the structure	8%	Free	15%	Free	kg	51579
934.2 000	- Compounds containing in the structure a benzothiazole ring- system (whether or not hydrogenated), not further fused	8%	Free	15%	Free	kg	515779

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>(#####)</del> 934.3 000 <del>(#####)</del>	- Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	8%	Free	15%	Free	kg	51578
<del>(#####)</del> Other: <del>(#####)</del> 934.9 100 <del>(#####)</del>	-- 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	8%	Free	15%	Free	kg	51579
<del>(#####)</del> 934.9 900	-- Other	8%	Free	15%	Free	kg	51579
<del>(#####)</del> 9.35	<b>Sulphonamides.</b>						
2935.1000	-N-Methylperfluorooctane sulphonamide	8%	Free	15%	Free	kg	51580
2935.2000	-N-Ethylperfluorooctane sulphonamide	8%	Free	15%	Free	kg	51580
2935.3000	-N-Ethyl-N-(2-hydroxyethyl)perfluorooctane sulphonamide	8%	Free	15%	Free	kg	51580
2935.4000	--N-(2-Hydroxyethyl)-N-	8%	Free	15%	Free	kg	51580

methylperfluorooctane  
sulphonamide

2935.5000 --Other perfluorooctane 8% Free 15% Free kg 51580  
sulphonamides

2935.9000 --Other 8% Free 15% Free kg 51580

(vvvvvvvvvvvv)

**XI.- PROVITAMINS, VITAMINS  
AND HORMONES**

(wwwvvvvvvvv) (xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx)(vvvvvvvvvvvvvvvvvvvvvvvv) \_\_\_\_\_  
9.36 rovitamins and vitamins, natural  
(yyyyyyyyyyyyyyyyyyyy)(wwwwwwwwwwwwwwwwwwwwwwww) \_\_\_\_\_  
r reproduced by synthesis  
(zzzzzzzzzzzzzzzzzzzz)(xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx) \_\_\_\_\_  
including natural concentrates),  
(aaaaaaaaaaaaaaaaaaaaaaaa)(yyyyyyyyyyyyyyyyyyyy) \_\_\_\_\_  
erivatives thereof used primarily as  
(bbbbbbbbbbbbbbbbbbbb)(zzzzzzzzzzzzzzzzzzzz) \_\_\_\_\_  
itamins, and intermixtures of the  
(cccccccccccccccccccc)(aaaaaaaaaaaaaaaaaaaaaaaa) \_\_\_\_\_  
oregoing, whether or not in any  
(dddddddddddddddddddd)(bbbbbbbbbbbbbbbbbbbb) \_\_\_\_\_  
olvent.

(eeeeeeeeeeee) (ffffffffffffffffffffffff)(dddddddddddddddddddd) \_\_\_\_\_  
**Vitamins and their derivatives,**  
(gggggggggggggggggggg)(cccccccccccccccccccc) \_\_\_\_\_  
**nmixed :**

(hhhhhhhhhh) (iiiiiiiiiiiiiiii)(gggggggggggg) 8% Free 15% Free kg 54112  
936.2 - Vitamins A and their  
100 (jjjjjjjjjjjjjjjjjjjj)(hhhhhhhhhh) \_\_\_\_\_  
erivatives

(kkkkkkkkkk) (llllllllllll)(jjjjjjjjjjjj) 8% Free 15% Free kg 54113  
936.2 - Vitamin B<sub>1</sub> and its  
200 derivatives

Tariff Item	Description	Imports			Export	Statistical	
		Duty	VAGST	Excise	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
936.2 300	- Vitamin B <sub>2</sub> and its derivatives	8%	Free	15%	Free	kg	54113
936.2 400	- D- or DL-Pantothenic acid and Vitamin B <sub>3</sub> or Vitamin B <sub>5</sub> derivatives	8%	Free	15%	Free	kg	54113
936.2 500	- Vitamin B <sub>6</sub> and its derivatives	8%	Free	15%	Free	kg	54113
936.2 600	- Vitamin B <sub>12</sub> and its derivatives	8%	Free	15%	Free	kg	54113
936.2 700	- Vitamin C and its derivatives	8%	Free	15%	Free	kg	54114
936.2 800	- Vitamin E and its derivatives	8%	Free	15%	Free	kg	54115
936.2 900	- Other vitamins and their derivatives	8%	Free	15%	Free	kg	54116
936.9 000	Other, including natural concentrates	8%	Free	15%	Free	kg	54117
9.37	steroids, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues hereof, including chain modified polypeptides, used primarily as hormones.						

- Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues:

2937.1100 (oooooooooooooooooooooooooooo)(mm) - Somatotropin, its derivatives and (pppppppppppppppppppppppppppp) structural analogues 8% Free 15% Free kg 54152

2937.1200 (qqqqqqqqqqqqqqqqqqqqqqqqqq) - Insulin and its salts 8% Free 15% Free kg 54152

2937.1900 (rrrrrrrrrrrrrrrrrrrrrrrrrrrr) - Other (pppppp) 8% Free 15% Free kg 54152

(ssssssssssssssssssssssssss) Steroidal hormones, their derivatives (tttttttttttttttttttttttttttt) and structural analogues:

2937.2100 (uuuuuuuuuuuuuuuuuuuuuuuuuu) - Cortisone, hydrocortisone, (vvvvvvvvvvvvvvvvvvvvvvvvvv) rednison (dehydrocortisone) (wwwwwwwwwwwwwwwwwwwwww) and prednisolone (xxxxxx) dehydrohydrocortisone) (vvv) 8% Free 15% Free kg 54153

2937.2200 - - Halogenated derivatives of corticosteroidal hormones 8% Free 15% Free kg 54153

2937.2300 (yyyyyyyyyyyyyyyyyyyyyyyyyy) - Oestrogens and progestogens (ww) 8% Free 15% Free kg 54153

2937.2900 (zzzzzzzzzzzzzzzzzzzzzzzzzz) - Other (xxxxxx) 8% Free 15% Free kg 54153

2937.5000 (aaaaaaaaaaaaaaaaaaaaaaaaaaaa) Prostaglandins, thromboxanes (bbbbbbbbbbbbbbbbbbbbbbbbbb) and leukotrienes, their derivatives (cccccccccccccccccccccccc) and structural analogues (aaaaa) 8% Free 15% Free kg 54153

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2937.9000	(iiiiiiiiiiiiiiiiiiii)(bbbbbbbbbb) Other	8%	Free	15%	Free	kg	54151
	<b>II.- GLYCOSIDES AND VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES</b>						
9.38	(iiiiiiiiiiiiiiii)(jjjjjjjjjj)(llllllllll) lycosides, natural or produced by synthesis, and their salts, ethers, esters and other derivatives.						
938.100	(kkkkkkkkkk)(mmmmmmmm)(nnnn) Rutoside (rutin) and its derivatives	8%	Free	15%	Free	kg	54161
938.900	(pppppppppp)(qqqqqqqqqq) Other	8%	Free	15%	Free	kg	54161
9.39	(ssssssssss)(tttttttttt)(uuuuuuuu) lkaloids, natural or produced by synthesis, and their salts, ethers, esters and other derivatives.						
	<b>Alkaloids of opium and their derivatives; salts thereof:</b>						
2939.1100	(vvvvvvvvvv)(wwwwwwww)(xxxx) - Concentrated of poppy straw; buprenorphine (INN), codeine, Dihyd rocodeine (INN), ethylmorphine, torphine (INN), heroin, ydrocodone (INN),	8%	Free	15%	Free	kg	54141



(aaaaaaaaaaaaaaaaaaaaaaaaaaaaa)(aaaa:  
 ydromorphone (INN),  
 (oooooooooooooooooooooooooooo)(bbbbbbbbb)  
 orphine, nicomorphone  
 (cccccccccccccccccccccccccccccc)(cc  
 INN), pholcodine  
 (hhhhhhhhhhhhhhhhhhhhhhhhhhhhhhhh  
 INN), thebacon (INN) and  
 (iiiiiiiiiiiiiiiiiiii)(cccccccccccccc  
 hebaine; salts thereof

2939.1900 (iiiiiiiiiiiiiiiiiiii)(ffffffttttttt) 8% Free 15% Free kg 54141  
 - Other

2939.2000 (kkkkkkkkkkkkkkkkkkkkkkkkkkkkkkkkk 8% Free 15% Free kg 54142  
 - Alkaloids of cinchona and  
 their  
 (llllllllllllllllllllllllllllllllllll 8% Free 15% Free kg 54142  
 erivatives; salts thereof

2939.3000 (mmmmmmmmmmmmmmmmmmmmmmmmmmmm 8% Free 15% Free kg 54143  
 - Cathine and its salts  
 (nnnnnnnnnnnnnnnnnnnnnnnnnnnnnnnnn 8% Free 15% Free kg 54143  
 Ephedrines and their salts:

2939.4100 (oooooooooooooooooooooooooooo)(kk 8% Free 15% Free kg 54144  
 - Ephedrines and its salts

2939.4200 (ppppppppppppppppppppppppppppppppp 8% Free 15% Free kg 54144  
 - Pseudoephedrine (INN) and  
 its  
 (qqqqqqqqqqqqqqqqqqqqqqqqqqqqqqqq 8% Free 15% Free kg 54144  
 alts

2939.4300 (rrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrr 8% Free 15% Free kg 54144  
 - Cathine (INN) and its  
 salts

2939.4400 --Norephedrine and its salts 8% Free 15% Free kg 54144

2939.4900 (ssssssssssssssssssssssssssssssssss 8% Free 15% Free kg 54144  
 - Other

(tttttttttttttttttttttttttttttttttttt 8% Free 15% Free kg 54144  
 Theophylline and aminophylline  
 (uuuuuuuuuuuuuuuuuuuuuuuuuuuuuuuuu 8% Free 15% Free kg 54144  
 theophylline-ethylenediamine) and  
 (vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv 8% Free 15% Free kg 54144  
 heir derivatives; salts thereof:

(wwwwwwwwwwwwwwwwwwwwwwwwwwwwww 8% Free 15% Free kg 54144 Section VI, page 29  
 (xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx 8% Free 15% Free kg 54144

Chapter 29  
 2939-2942

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

2939.5100	<del>(yyyyyyyyyyyyyyyyyyyyyyyyyyyyyy)(ss)</del> - Fenetylline (INN) and its salts	8%	Free	15%	Free	kg	54145
2939.5900	<del>(zzzzzzzzzzzzzzzzzzzzzzzzzzzz)(tttttt)</del> - Other	8%	Free	15%	Free	kg	54145
<hr/>							
Alkaloids of rye ergot and their derivatives; salts thereof:							
2939.6100	<del>(eeeeeeeeeeeeeeeeeeeeeeeeeeeeee)(www)</del> - Ergometrine (INN) and its salts	8%	Free	15%	Free	kg	54146
2939.6200	<del>(dddddddddddddddddddddddddddddd)</del> - Ergotamine (INN) and its salts	8%	Free	15%	Free	kg	54146
2939.6300	<del>(eeeeeeeeeeeeeeeeeeeeeeeeeeeeee)(vvv)</del> - Lysergic acid and its salts	8%	Free	15%	Free	kg	54146
2939.6900	<del>(ffffffffffffffffffffffffffff)(zzzzzzzzzz)</del> - Other	8%	Free	15%	Free	kg	54146
- Other, of vegetal origin :							
2939.7100	<del>(ggggggggggggggggggggggggggg)(i)</del> - Cocaine, ecgonine, evometamfetamine, <del>(hhhhhhhhhhhhhhhhhhhhhhhhhhhh)</del> etamfetamine (INN), <del>(iiiiiiiiiiiiiiiiiiiiiiiiiiiiii)(ccccc)</del> etamfetamine racemate; salts, <del>(kkkkkkkkkkkkkkkkkkkkkkkkkkk)</del> sters and other derivatives <del>(lllllllllllllllllllllllllllll)(jjjjjjjjjjjjjjjjjjjjjjjjjjj)</del> hereof	8%	Free	15%	Free	Kg	54149
2939.7900	--Other	8%	Free	15%	Free	kg	54149
2939.8000	-Other	8%	Free	15%	Free	kg	54149

**XIII.- OTHER ORGANIC COMPOUNDS**

<del>(nnnnnnnnnnnnnnnnnnnnnnnnnnnn)</del> <b>940.000</b>	<del>(ooooooooooooooooooooooooooooo)(j)</del> ugars, chemically pure, other <del>(pppppppppppppppppppppppppppp)</del> han sucrose, lactose, maltose, <del>(qqqqqqqqqqqqqqqqqqqqqqqqqqq)</del> lucose and fructose; sugar <del>(rrrrrrrrrrrrrrrrrrrrrrrrrrrrr)(llllll)</del> cetals and sugar esters, and <del>(sssssssssssssssssssssssssssss)(mmmmm)</del> heir salts, other than products of <del>(ttttttttttttttttttttttttttttt)(nnnnnnnnnn)</del> eading 2937, 2938 or 2939.	8%	Free	15%	Free	kg	51692
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9.41	antibiotics.						
941.1 000	Penicillins and their derivatives with a penicillanic acid structure; alts thereof	8%	Free	15%	Free	kg	54131
941.2 000	Streptomycins and their derivatives; salts thereof	8%	Free	15%	Free	kg	54132
941.3 000	Tetracyclines and their derivatives; salts thereof	8%	Free	15%	Free	kg	54133
941.4 000	Chloramphenicol and its derivatives; salts thereof	8%	Free	15%	Free	kg	54139
941.5 000	Erythromycin and its derivatives; alts thereof	8%	Free	15%	Free	kg	54139
941.9 000	Other	8%	Free	15%	Free	kg	54139
942.0 000	Other organic compounds.	8%	Free	15%	Free	kg	51699

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) Preparations, such as tablets, chewing gum or patches (transdermal systems), intended to assist smokers to stop smoking (heading 21.06 or 38.24);
- (c) Plasters specially calcined or finely ground for use in dentistry (heading 25.20);
- (d) Aqueous distillates or aqueous solutions of essential oils, suitable for medicinal uses (heading 33.01);
- (e) Preparations of headings 33.03 to 33.07, even if they have therapeutic or prophylactic properties;
- (f) Soap or other products of heading 34.01 containing added medicaments;
- (g) Preparations with a basis of plaster for use in dentistry (heading 34.07); or
- (h) Blood albumin not prepared for therapeutic or prophylactic uses (heading 35.02).

2.- For the purposes of heading 30.02, the expression "immunological products" applies to peptides and

Proteins (other than goods of heading 29.37) which are directly involved in the regulation of immunological processes, such as monoclonal antibodies (MAB), antibody fragments, antibody conjugates and antibody fragment conjugates, interleukins, interferons (IFN), chemokines and certain tumor necrosis factors (TNF),

Growth factors (GF), hematopoietins and colony stimulating factors (CSF).

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

(a) As unmixed products:

(1) Unmixed products dissolved in water;

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

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

(b) As products which have been mixed:

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

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

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

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

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

(b) Sterile laminaria and sterile laminaria tents;

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

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

(e) Blood-grouping reagents;

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

**Subheading Notes.**

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

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

2.- Subheadings 3003.60 and 3004.60 cover medicaments containing artemisinin (INN) for oral ingestion combined with other pharmaceutical active ingredients, or containing any of the following active principles, whether or not combined with

other pharmaceutical active ingredients: amodiaquine (INN); artelinic acid or its salts; arteminol (INN); artemotil (INN); artemether (INN); artemether (INN); artesunate (INN); chloroquine (INN); dihydroartemisinin (INN); lumefantrine (INN); mefloquine (INN); piperaquine (INN); pyrimethamine (INN) or sulfadoxine (INN).

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

30.01 Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their

secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.

**3001.2000** - Extracts of glands or other organs or of their secretions Free Free 15% Free - 54162

**3001.9000** - Other Free Free 15% Free - 54162

30.02 human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products.

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3002-3003

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

- Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes :

3002.1100 --Malaria diagnostic test kits Free Free 15% Free - 51482, 51573,51579, 54159,54163, 5464,57419

3002.1200 --Antisera and other blood fractions Free Free 15% Free - 51482, 51573,51579, 54159,54163, 5464,57419

3002.1300 --Immunological products, unmixed, not put up in measured doses or in forms or packings for Free Free 15% Free - 51482, 51573,51579, 54159,54163, 5464,57419

	retail sale							
3002.1400	--Immunological products, mixed, not put up in measured doses or in forms or packings for retail sale	Free	Free	15%	Free	-	51482, 51573,51579, 54159,54163, 5464,57419	
3002.1500	--Immunological products, put up in measured doses or in forms or packings for retail sale	Free	Free	15%	Free	-	51482, 51573,51579, 54159,54163, 5464,57419	
3002.1900	--Other	Free	Free	15%	Free	-	51482, 51573,51579, 54159,54163, 5464,57419	
<b>3002.2000</b>	- Vaccines for human medicine	Free	Free	15%	Free	-	54163	
<b>3002.3000</b>	- Vaccines for veterinary medicine	Free	Free	15%	Free	-	54163	
<b>3002.9000</b>	- Other	Free	Free	15%	Free	-	54164	
30.03	Medicaments (excluding goods of 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.							
<b>3003.1000</b>	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	Free	Free	15%	Free	-	54211	
<b>3003.2000</b>	- Other containing antibiotics	Free	Free	15%	Free	-	54212	
	- Other containing hormones or other products of heading 29.37 :							
<b>3003.3100</b>	-- Containing insulin	Free	Free	15%	Free	-	54221	



3003. -- Other Free Free 15% Free - 54222  
 3900

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3003-3004

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(2)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	-Other, containing alkaloids or derivatives thereof :						
3003.4100	--Containing ephedrine or its salts	Free	Free	15%	Free	-	54231
3003.4200	--Containing pseudoephedrine (INN) or its salts	Free	Free	15%	Free	-	54231
3003.4300	--Containing norephedrine or its salts	Free	Free	15%	Free	-	54231
3003.4900	--Other	Free	Free	15%	Free	-	54231
3003.6000	--Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter	Free	Free	15%	Free	-	54231
<b>3003.9000</b>	- Other	Free	Free	15%	Free	-	54291
30.04	Medicaments (excluding goods of 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration system) or in forms or packings for retail sale.						
<b>3004.1000</b>	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or	Free	Free	15%	Free	-	54213

streptomycins or their derivatives

<b>3004.2000</b>	- Containing other antibiotics	Free	Free	15%	Free	-	54219
	-Other, containing hormones or other products of heading 29.37 :						
<b>3004.3100</b>	-- Containing insulin	Free	Free	15%	Free	-	54223
<b>3004.3200</b>	-- Other	Free	Free	15%	Free	-	54224
<b>3004.3900</b>	-- Other	Free	Free	15%	Free	-	54229
	- Other, containing alkaloids or derivatives thereof :						
3004.4100	--Containing ephedrine or its salts	Free	Free	15%	Free	-	54231
3004.4200	--Containing pseudoephedrine (INN) or its salts	Free	Free	15%	Free	-	54231
3004.4300	--Containing norephedrine or its salts	Free	Free	15%	Free	-	54231
3004.4900	--Other	Free	Free	15%	Free	-	54231
3004.5000	- Other, containing vitamins or other products of heading 29.36	Free	Free	15%	Free	-	54231

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3004-3006

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

<b>3004.6000</b>	-Other, containing antimalarial	Free	Free	15%	Free	-	54291
------------------	---------------------------------	------	------	-----	------	---	-------

active principles described in  
Subheading Note 2 to this Chapter

<b>3004.9000</b>	- Other	Free	Free	15%	Free	-	54291
30.05	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.						
<b>3005.1000</b>	- Adhesive dressings and other articles having an adhesive layer	Free	Free	15%	Free	-	54191
	- Other						
<b>3005.9010</b>	- - - <b>Wadding, including cotton wool and absorbent cotton</b>	Free	Free	15%	Free	-	54191
<b>3005.9090</b>	- - - <b>Other</b>	Free	Free	15%	Free	-	54191
30.06	Pharmaceutical goods specified in Note 4 to this Chapter.						
<b>3006.1000</b>	- Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable	Free	Free	15%	Free	-	54199
<b>3006.2000</b>	- Blood-grouping reagents	Free	Free	15%	Free	-	54192
<b>3006.3000</b>	- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	Free	Free	15%	Free	-	54193

<b>3006.4000</b>	- Dental cements and other dental fillings; bone reconstruction cements	Free	Free	15%	Free	-	54199
<b>3006.5000</b>	- First-aid boxes and kits	Free	Free	15%	Free	-	54199
<b>3006.6000</b>	- Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or spermicides	Free	Free	15%	Free	-	54199

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3006

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>3006.7000</b>	- 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  - Other:	Free	Free	15%	Free		54199
<b>3006.9100</b>	- - Appliances identifiable for ostomy use	Free	Free	15%	Free	-	54199
<b>3006.9200</b>	- - Waste pharmaceuticals	Free	Free	15%	Free	-	54199



**CHAPTER 31****Fertilisers****Notes.**

- 1.- This Chapter does not cover:
  - (a) Animal blood of heading 05.11;
  - (b) Separate chemically defined compounds (other than those answering to the descriptions in Note 2(a), 3(a), 4(a) or 5 below); or
  - (c) Cultured potassium chloride crystals (other than optical elements) weighing not less than 2.5 g each, of heading 38.24; optical elements of potassium chloride (heading 90.01).
- 2.- Heading 31.02 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05:
  - (a) Goods which answer to one or other of the descriptions given below:
    - (i) Sodium nitrate, whether or not pure;
    - (ii) Ammonium nitrate, whether or not pure;
    - (iii) Double salts, whether or not pure, of ammonium sulphate and ammonium nitrate;
    - (iv) Ammonium sulphate, whether or not pure;
    - (v) Double salts (whether or not pure) or mixtures of calcium nitrate and ammonium nitrate;
    - (vi) Double salts (whether or not pure) or mixtures of calcium nitrate and magnesium nitrate;
    - (vii) Calcium cyanamide, whether or not pure or treated with oil;
    - (viii) Urea, whether or not pure.
  - (b) Fertilisers consisting of any of the goods described in (a) above mixed together.
  - (c) Fertilisers consisting of ammonium chloride or of any of the goods described in (a) or (b) above mixed with chalk, gypsum or other inorganic non-fertilising substances.
  - (d) Liquid fertilisers consisting of the goods of subparagraph (a) (ii) or (viii) above, or of mixtures of those goods, in an aqueous or ammonia cal solution.
- 3.- Heading 31.03 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05:

- (a) Goods which answer to one or other of the descriptions given below:
- (i) Basic slag;
  - (ii) Natural phosphates of heading 25.10 calcined or further heat-treated than for the removal of impurities;
  - (iii) Superphosphates (single, double or triple);
  - (iv) Calcium hydrogenorthophosphate containing not less than 0.2% by weight of fluorine calculated on the dry anhydrous product.

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

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(2)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
5. 6.	31.01 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.	Free	Free	15%	Free	kg	56211
7.	<b>31.02 Mineral or chemical fertilisers, nitrogenous.</b>						
8.	<b>3102.1000</b> -Urea, whether or not in aqueous solution	Free	Free	15%	Free	kg	56211



9. -Ammonium sulphate; double salts  
and mixtures of ammonium  
sulphate and ammonium nitrate :

10.	<b>3102. 2100</b>	--Ammonium sulphate	Free	Free	15%	Free	kg	56213
11.	<b>3102. 2900</b>	--Other	Free	Free	15%	Free	kg	56212
12.	<b>3102. 3000</b>	- Ammonium nitrate, whether or not in aqueous solution	Free	Free	15%	Free	kg	56211

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Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
13. 3102.4000	- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	Free	Free	15%	Free	kg	56219
14. 3102.5000	- Sodium nitrate	Free	Free	15%	Free	kg	27220
15. 3102.6000	- Double salts and mixtures of calcium nitrate and ammonium nitrate	Free	Free	15%	Free	kg	56214
16. 3102.8000	- Mixtures of urea and ammonium nitrate in aqueous or ammonia cal solution	Free	Free	15%	Free	kg	56217
17. 3102.9000	- Other, including mixtures not specified in the foregoing subheadings	Free	Free	15%	Free	kg	56219
18. 31.03	19. Mineral or chemical fertilisers, phosphatic. 20.						
	- Superphosphates :						
3103.1100	--Containing by weight 35 % or more of diphosphorus pentaoxide (P <sub>2</sub> O <sub>5</sub> )	Free	Free	15%	Free	kg	56222
3103.1900	--Other	Free	Free	15%	Free	kg	56222
3103.9000	- Other	Free	Free	15%	Free	kg	56229
21. 31.04	22. Mineral or chemical fertilisers, potassic. 23.						

24.	<b>3104. 2000</b>	- Potassium chloride	Free	Free	15%	Free	kg	56231
25.	<b>3104. 3000</b>	- Potassium sulphate	Free	Free	15%	Free	kg	56232
26.	<b>3104. 9000</b>	- Other	Free	Free	15%	Free	kg	56239
27.	31.05	28. Mineral or chemical fertilisers 29. containing two or three of the 30. fertilising elements nitrogen, 31. phosphorus and potassium; 32. other 33. fertilisers; goods of this 34. Chapter 35. in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.						
36.	<b>3105. 1000</b>	- Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	Free	Free	15%	Free	kg	56296
37.	<b>3105. 2000</b>	- Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	Free	Free	15%	Free	kg	56291

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
38. 3105.3000	39. - Diammonium 40. Hydrogenorthophosphate 41. (diammonium phosphate)	Free	Free	15%	Free	kg	56293
42. 3105.4000	- Ammonium Dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	Free	Free	15%	Free	kg	56294
43.	- Other mineral or chemical fertilisers containing the two fertilizing elements nitrogen and phosphorus:						
3105.5100	-- Containing nitrates and phosphates	Free	Free	15%	Free	kg	56295
3105.5900	-- Other	Free	Free	15%	Free	kg	56295
3105.6000	- Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	Free	Free	15%	Free	kg	56292
3105.9000	- Other	Free	Free	15%	Free	kg	56299

## CHAPTER 32

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

- 1.- This Chapter does not cover:
    - (a) Separate chemically defined elements or compounds (except those of 32.03 or 32.04, inorganic products of a kind used as luminophores (32.06), glass obtained from fused quartz or other fused silica in the forms provided for in 32.07, and also dyes and other colouring matter put up in forms or packings for retail sale, of 32.12);
    - (b) Tannates or other tannin derivatives of products of 29.36 to 29.39, 29.41 or 35.01 to 35.04; or
    - (c) Mastics of asphalt or other bituminous mastics (heading 27.15).
  - 2.- Heading 32.04 includes mixtures of stabilised diazonium salts and couplers for the production of azo dyes.
  - 3.- Headings 32.03, 32.04, 32.05 and 32.06 apply also to preparations based on colouring matter (including, in the case of 32.06, colouring pigments of 25.30 or Chapter 28, metal flakes and metal powders), of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations. The headings do not apply, however, to pigments dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints, including enamels (heading 32.12), or to other preparations of heading 32.07, 32.08, 32.09, 32.10, 32.12, 32.13 or 32.15.
  - 4.- Heading 32.08 includes solutions (other than collodions) consisting of any of the products specified in heading 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution.
  - 5.- The expression "colouring matter" in this Chapter does not include products of a kind used as extenders in oil paints, whether or not they are also suitable for colouring distempers.
  - 6.- The expression "stamping foils" in heading 32.12 applies only to thin sheets of a kind used for printing, for example, book covers or hat bands, and consisting of:
    - (a) Metallic powder (including powder of precious metal) or pigment, agglomerated with glue, gelatin or other binder; or
    - (b) Metal (including precious metal) or pigment, deposited on a supporting sheet of any material.
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Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<u>64.44.</u> 32.01	<u>65.45.</u> Tanning extracts of vegetable <u>66.46.</u> origins; tannins and their salts, <u>67.47.</u> ethers, esters and other derivatives.						
<u>68.48.</u> 320 1.100 0	- Quebracho extract	8%	Free	15%	Free	kg	53221
<u>69.49.</u> 320 1.200 0	- Wattle extract	8%	Free	15%	Free	kg	53221
<u>70.50.</u> 320 1.900 0	- Other	8%	Free	15%	Free	kg	53221
<u>71.51.</u> 32.02	<b>Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.</b>						

<del>72.52.</del> 320 2.100 0	- Synthetic organic tanning substances	8%	Free	15%	Free	kg	53231
<del>73.53.</del> 320 2.900 0	- Other	8%	Free	15%	Free	kg	53232
<del>74.54.</del> 320 3.000 0	<del>75.55.</del> Colouring matter of vegetable <del>76.56.</del> or animal origin (including <del>77.57.</del> dyeing extracts but excluding <del>78.58.</del> animal black), whether or not <del>79.59.</del> chemically defined; <del>80.60.</del> preparations as specified in <del>81.61.</del> Note 3 to this Chapter based on <del>82.62.</del> colouring matter of vegetable or <del>83.63.</del> animal origin.	8%	Free	15%	Free	kg	53222
<del>84.64.</del> 32.0 4	<del>85.65.</del> Synthetic organic colouring matter, <del>86.66.</del> whether or not chemically defined; <del>87.67.</del> preparations as specified in Note 3 <del>88.68.</del> to this Chapter based on synthetic <del>89.69.</del> organic colouring matter; <del>90.70.</del> synthetic organic products of a <del>91.71.</del> kind used as fluorescent brightening <del>92.72.</del> agents or as luminophores, whether <del>93.73.</del> or not chemically defined.						
<del>94.74.</del>	- Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter:						
<del>95.75.</del> 320 4.110 0	-- Disperse dyes and preparations based thereon	8%	Free	15%	Free	kg	53111
<del>96.76.</del> 320 4.120 0	-- Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon	8%	Free	15%	Free	kg	53112
<del>97.77.</del> 320 4.130 0	-- Basic dyes and preparations based thereon	8%	Free	15%	Free	kg	53113
<del>98.78.</del> 320 4.140 0	-- Direct dyes and preparations based thereon	8%	Free	15%	Free	kg	53114

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>100.79.</del> 320 4.150 0	-- Vat dyes (including those Usable in that state as pigments and preparations based thereon	8%	Free	15%	Free	kg	53115
<del>101.80.</del> 320 4.160 0	-- Reactive dyes and preparations based thereon	8%	Free	15%	Free	kg	53116
<del>102.81.</del> 320 4.170 0	-- Pigments and preparations Based thereon	8%	Free	15%	Free	kg	53117
<del>103.82.</del> 320 4.190 0	-- Other, including mixtures of colouring matter of two or more of the 3204.11 to 3204.19	8%	Free	15%	Free	kg	53119
<del>104.83.</del> 320 4.200 0	- Synthetic organic products of kind used as fluorescent brightening agents	8%	Free	15%	Free	kg	53121
<del>105.84.</del> 320 4.900 0	- Other	8%	Free	15%	Free	kg	53121
<del>106.85.</del> 320 5.000 0	Colour lakes; preparation as specified in Note 3 to this Chapter based on colour lakes.	8%	Free	15%	Free	L	53122
<del>107.86.</del> 32.0 6	<del>108.87.</del> Other colouring matter; <del>109.88.</del> preparations as specified in <del>110.89.</del> Note 3 to this Chapter, other than <del>111.90.</del> those of 32.03, 32.04 or 32.05; <del>112.91.</del> inorganic products of a kind used <del>113.92.</del> as luminophores, whether or not <del>114.93.</del> chemically defined.						



<del>115.94.</del>	- Pigments and preparations based on titanium dioxide:						
<del>116.95.</del> <b>320</b> <b>6.110</b> <b>0</b>	-- Containing 80% or more by weight of titanium dioxide calculated on the dry matter	8%	Free	15%	Free	L	53311
<del>117.96.</del>	-- Other						
3206.1910	---Pearl essence pigment	8%	Free	15%	Free	L	53311
3206.1990	---Other	8%	Free	15%	Free	L	53311
<del>118.97.</del> <b>320</b> <b>6.200</b> <b>0</b>	- Pigments and preparations based on chromium compounds	8%	Free	15%	Free	L	53312
<del>119.98.</del>	- Other colouring matter and other preparations:						
<del>120.99.</del> <b>320</b> <b>6.410</b> <b>0</b>	-- Ultramarine and preparations based thereon	8%	Free	15%	Free	L	53314
<del>121.100.</del> <b>206.4</b> <b>200</b>	-- Lithopone and other pigments and preparations based on zinc sulphide	8%	Free	15%	Free	L	53315
<del>122.101.</del> <b>206.4</b> <b>900</b>	-- Other	8%	Free	15%	Free	L	53317

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>124.102.</del> 206.5 000	- Inorganic products of a kind used as luminophores	8%	Free	15%	Free	L	53318
<del>125.103.</del> 2.07	<del>126.104.</del> Prepared pigments, prepared <del>127.105.</del> opacifiers and prepared colours, <del>128.106.</del> vitrifiable enamels and glazes, <del>129.107.</del> engobes (slips), liquid lustres <del>130.108.</del> and similar preparations, of a <del>131.109.</del> kind used in the ceramic, <del>132.110.</del> enamelling or glass industry; <del>133.111.</del> glass frit and other glass, in the <del>134.112.</del> form of powder, granules <del>135.113.</del> or flakes.						
<del>136.114.</del> 207.1 000	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations	8%	Free	15%	Free	L	53351
<del>137.115.</del> 207.2 000	- Vitrifiable enamels and glazes, engobes (slips) and similar preparations	8%	Free	15%	Free	L	53351
<del>138.116.</del> 207.3 000	- Liquid lustres and similar preparations	8%	Free	15%	Free	L	53351
<del>139.117.</del> 207.4 000	- Glass frit and other glass, in the form of powder, granules o flakes	8%	Free	15%	Free	L	53351
<del>140.118.</del> 2.08	<del>141.119.</del> Paints and varnishes (including <del>142.120.</del> enamels and lacquers) based on <del>143.121.</del> synthetic polymers or chemically <del>144.122.</del> modified natural polymers, <del>145.123.</del> dispersed or dissolved in a <del>146.124.</del> non-aqueous medium; solutions <del>147.125.</del> as defined in Note 4 to this Chapter.						

~~148.126.~~ - Based on Polyesters

3208.1010	--- Automotive Paints	20%	Free	15%	Free	L	53342
3208.1020	--- Marine paints	20%	Free	15%	Free	L	53342
3208.1090	--- Other	20%	Free	15%	Free	L	53342

~~149.127.~~ - Based on acrylic or vinyl  
polymers

3208.2010	--- Automotive Paints	20%	Free	15%	Free	L	53342
3208.2020	--- Marine paints	20%	Free	15%	Free	L	53342
3208.2090	--- Other	20%	Free	15%	Free	L	53342

<del>150.128.</del> 208.9 000	- Other	20%	Free	15%	Free	L	53342
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~~151.129.~~ 2.09 ~~152.130.~~ ~~153.131.~~ ~~154.132.~~ ~~155.133.~~ ~~156.134.~~ ~~157.135.~~ Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>159.136.</del> 209.1 000	- Based on acrylic or polymers	20%	Free	15%	Free	L	53341
<del>160.137.</del> 209.9 000	- Other	20%	Free	15%	Free	L	53341
<del>161.138.</del> 210.0 000	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.	20%	Free	15%	Free	L	53343
<del>162.139.</del> 211.0 000	Prepared driers.	8%	Free	15%	Free	L	53353
<del>163.140.</del> 2.12	<del>164.141.</del> Pigments (including metallic <del>165.142.</del> powders and flakes) dispersed in <del>166.143.</del> non-aqueous media, in liquid or <del>167.144.</del> paste form, of a kind used in the <del>168.145.</del> manufacture of paints <del>169.146.</del> (including enamels); stamping <del>170.147.</del> foils; dyes and other colouring <del>171.148.</del> matter put up in forms or <del>172.149.</del> packings for retail sale.						
<del>173.150.</del> 212.1 000	- Stamping foils	20%	Free	15%	Free	kg	53344
<del>174.151.</del>	- Other:						
<del>175.152.</del> 212.9 010	<del>176.153.</del> - - - Pigments of a kind used in <del>177.154.</del> the manufacture of paints and <del>178.155.</del> enamels	20%	Free	15%	Free	kg	53344

<del>179.156.</del> 212.9 020	<del>180.157.</del> colouring <del>181.158.</del> matter put up in forms or <del>182.159.</del> packings for retail sale	- - - Dyes and other	20%	Free	15%	Free	kg	53344
3212.909 0	---Other		20%	Free	15%	Free	kg	53344
<del>183.160.</del> 2.13	<del>184.161.</del> Artists', students' or signboard <del>185.162.</del> painters' colours, modifying tints, <del>186.163.</del> amusement colours and the like, in <del>187.164.</del> tablets, tubes, jars, bottles, pans or <del>188.165.</del> in similar forms or packings.							
<del>189.166.</del> 213.1 000	- Colours in sets		20%	Free	15%	Free	L	53352
<del>190.167.</del> 213.9 000	- Other		20%	Free	15%	Free	L	53352
<del>191.168.</del> 2.14	<del>192.169.</del> Glaziers' putty, grafting putty, resin <del>193.170.</del> cements, caulking compounds and <del>194.171.</del> other mastics; painters' fillings; <del>195.172.</del> non-refractory surfacing <del>196.173.</del> preparations for facades, indoor <del>197.174.</del> walls, floors, ceilings or the like.							
<del>198.175.</del> 214.1 000	- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings		8%	Free	15%	Free	kg	53354
<del>199.176.</del> 214.9 000	- Other		8%	Free	15%	Free	kg	53354

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

**32.15**      **Printing ink, writing or drawing ink  
and other inks, whether or not  
concentrated or solid.**

- Printing ink:

3215.1100	-- Black	8%	Free	15%	Free	kg	53321
3215.1900	-- Other	8%	Free	15%	Free	kg	53329
3215.9000	- Other	20%	Free	15%	Free	kg	89591

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Chapter 33

Notes

3301

CHAPTER 33

## Essential oils and resinoids; perfumery, cosmetic or toilet preparations

### Notes.

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

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

**33.01**      ~~201.177.~~ Essential oils (turpeneless or not),  
~~202.178.~~ including concretes and absolutes;  
~~203.179.~~ resinoids; extracted oleoresins;  
~~204.180.~~ concentrates of essential oils in fats,  
~~205.181.~~ in fixed oils, in waxes or the like,  
~~206.182.~~ obtained by enfleurage or  
~~207.183.~~ maceration; terpenic by-products  
~~208.184.~~ of the deterpenation of essential  
~~209.185.~~ oils; aqueous distillates and  
~~210.186.~~ aqueous solutions of essential oils.



~~211.187.~~ - Essential oils of citrus fruit:

~~212.188.~~

3301.1200	-- Of orange	8%	Free	15%	Free	L	55131
3301.1300	-- Of lemon	8%	Free	15%	Free	L	55131
3301.1900	-- Other	8%	Free	15%	Free	L	55131
	- Essential oils other than those of citrus fruit :						
3301.2400	-- Of peppermint (Mentha piperita)	8%	Free	15%	Free	L	55131
3301.2500	-- Of other mints	8%	Free	15%	Free	L	55131
	-- Other						

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Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
3301.2910	---Island oils (e.g. Tamanu oil, Tongan oil, FSM oil)	8%	Free	15%	Free	L	55132
3301.2990	---Other	8%	Free	15%	Free	L	55132
3301.3000	- Resinoids	8%	Free	15%	Free	L	55133
	- Other						
3301.9010	---Aqueous distillates and aqueous solutions of essential oils	8%	Free	15%	Fr	L	55135

3301.9090	---Other	8%	Free	15%	Fr	L	55135
<del>213.189.</del> 3.02	<del>214.190.</del> Mixtures of odoriferous <del>215.191.</del> substances and mixtures <del>216.192.</del> (including alcoholic <del>217.193.</del> solutions) with a basis of one or <del>218.194.</del> more of these substances, of a <del>219.195.</del> kind used as raw materials in <del>220.196.</del> industry; other preparations <del>221.197.</del> based on odoriferous substances, <del>222.198.</del> of a kind used for the <del>223.199.</del> manufacture of beverages.						
3302.1000	- Of a kind used in the food or drink industries  - Other	8%	Free	15%	Free	L	55141
3302.9010	---Powder and preparations for making beverages other than those with a basis of milk; flavoured or coloured sugar syrups other than those falling under Heading Nos.1808 and 1901	8%	Free	15%	Free	L	55149
3302.9020	---Alcoholic preparations of a kind used in the manufacture of various alcoholic beverages	8%	Free	15%	Free	L	55149
3302.9090	---Other	8%	Free	15%	Free	L	55149
<del>224.200.</del> <b>303.000</b>	<del>225.201.</del> -Perfumes and toilet waters.	20%	Free	15%	Free	-	55310
<del>226.202.</del> 3.04	<del>227.203.</del> Beauty or make-up preparations <del>228.204.</del> and preparations for the care of <del>229.205.</del> the skin (other than medicaments), <del>230.206.</del> including sun screen or sun tan						

~~231.207.~~ preparations; manicure or pedicure  
~~232.208.~~ preparations.

~~233.209.~~ - Lip make-up preparations 20% Free 15% Free - 55320  
**304.1**  
**000**

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Chapter 33

3304-3307

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>234.210.</del> <b>304.2</b> <b>000</b>	- Eye make-up preparations	20%	Free	15%	Free	-	55320
<del>235.211.</del> <b>304.3</b> <b>000</b>	- Manicure or pedicure preparations	20%	Free	15%	Free	-	55320
	- Other:						
<del>236.212.</del> <b>304.9</b> <b>100</b>	-- Powders, whether or not compressed	20%	Free	15%	Free	-	55320
	--Other						
3304.9910	---Baby oil and lotions	20%	Free	15%	Free	-	55320
3304.9920	---Island oils and lotions ( e.g. Samoan oil, Samoan lotion)	20%	Free	15%	Free	-	55320
3304.9990	---Other	20%	Free	15%	Free	-	55320
<del>237.213.</del> 3.05	<del>238.214.</del> Preparations for use on the hair.						
<del>239.215.</del> <b>305.1</b> <b>000</b>	- Shampoos	20%	Free	15%	Free	-	55330

<del>240.216.</del> 305.2 000	- Preparations for permanent waving or straightening	20%	Free	15%	Free	-	55330
<del>241.217.</del> 305.3 000	- Hair lacquers	20%	Free	15%	Free	-	55330
	- Other						
3305.9010	---Hair dye	20%	Free	15%	Free	-	55330
3305.9090	---Other	20%	Free	15%	Free	-	55330
<del>242.218.</del> 3.06	<del>243.219.</del> Preparations for oral or dental <del>244.220.</del> hygiene, including denture <del>245.221.</del> fixative pastes and powders; yarn <del>246.222.</del> used to clean between the teeth <del>247.223.</del> (dental floss), in individual retail <del>248.224.</del> packages.						
3306.1000	- Dentifrices	8%	Free	15%	Free	-	55340
3306.2000	- Yarn used to clean between the teeth (dental floss)	8%	Free	15%	Free	-	55340
3306.9000	- Other	8%	Free	15%	Free	-	55340
<del>249.225.</del> 3.07	<del>250.226.</del> Pre-shave, shaving or after-shave <del>251.227.</del> preparations, personal deodorants, <del>252.228.</del> bath preparations, depilatories and <del>253.229.</del> other perfumery, cosmetic or toilet <del>254.230.</del> preparations, not elsewhere <del>255.231.</del> specified or included; prepared <del>256.232.</del> room deodorisers, whether or not <del>257.233.</del> perfumed or having disinfectant <del>258.234.</del> properties.						

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6) (7)	(8)	
3307.1000	- Pre-shave, shaving or after-shave preparations  -Personal deodorants and antiperspirants		20%	Free	15%	Free	- 55351
3307.2010	---Samoan Oil		20%	Free	15%	Free	- 55352
3307.2090	---Other		20%	Free	15%	Free	- 55352
3307.3000	- Perfumed bath salts and other bath preparations  - Preparations for perfuming or deodorising rooms, including odoriferous preparations used during religious rites:		20%	Free	15%	Free	- 55353
3307.4100	- - "Agarbatti" and other odoriferous preparations which operate by burning		20%	Free	15%	Free	- 55354
3307.4900	- - Other  - Other		20%	Free	15%	Free	- 55354
3307.9010	---Urinal deodorant blocks		20%	Free	15%	Free	- 55359
3307.9090	---Other		20%	Free	15%	Free	- 55359

## CHAPTER 34

**Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster**

### Notes.

1.- This Chapter does not cover:

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

(b) Separate chemically defined compounds; or

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

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

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

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

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

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

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

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

(b) Products obtained by mixing different waxes;

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

The heading does not apply to:

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

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

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Chapter 34

3401-3402

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

259,235.  
4.01 Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface active products and preparations for washing the skin in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent.

260,236. - 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:

3401.1100	-- For toilet use (including medicated products)	8%	Free	15%	Free	kg	55411
3401.1900	-- Other	8%	Free	15%	Free	kg	55415
	- Soap in other forms:						
<del>261,237.</del> 401.2 010	<del>262,238.</del> - - - Soap chips for use in the production and manufacture of <del>263,239.</del> soap <del>264,240.</del>	8%	Free	15%	Free	kg	55419
<del>265,241.</del> 401.2 090	<del>266,242.</del> - - - Other	8%	Free	15%	Free	kg	55419
<del>267,243.</del> 401.3 000 <del>268,244.</del>	<del>269,245.</del> - Organic surface-active products and preparations for washing the skin, in the form of liquid or cream <del>271,247.</del> and put up for retail sale, whether <del>272,248.</del> or not containing soap <del>273,249.</del> <del>274,250.</del>	8%	Free	15%	Free	kg	55419
<del>275,251.</del> 4.02	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of 34.01.						
<del>276,252.</del>	<del>277,253.</del> - Organic surface-active agents, <del>278,254.</del> whether or not put up for retail sale:						
<del>279,255.</del> 402.1 100	-- Anionic	8%	Free	15%	Free	kg	55421
<del>280,256.</del> 402.1 200	-- Cationic	8%	Free	15%	Free	kg	55421
<del>281,257.</del> 402.1	-- Non-ionic	8%	Free	15%	Free	kg	55421

282-258.

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<u>283-258.</u> 402.1 900	-- Other	8%	Free	15%	Free	kg	55421
<u>284-259.</u> 402.2 000	- Preparations put up for retail sale	8%	Free	15%	Free	kg	55422
<u>285-260.</u> 402.9 000	- Other	8%	Free	15%	Free	kg	55423
<u>286-261.</u> 4.03	<b>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.</b>						
<u>287-262.</u>	- Containing petroleum oils or oils obtained from bituminous minerals:						

<del>288,263.</del> <b>403.1</b> <b>100</b>	-- Preparations for the treatment of textile materials, leather, furskins or other materials	20%	Free	15%	Free	kg	59771
<del>289,264.</del> <b>403.1</b> <b>900</b>	-- Other	20%	Free	15%	Free	kg	59772
<del>290,265.</del>	- Other :						
<del>291,266.</del> <b>403.9</b> <b>100</b>	-- Preparations for the treatment of textile materials, leather, furskins or other materials	20%	Free	15%	Free	kg	59773
<del>292,267.</del> <b>403.9</b> <b>900</b>	- Other	20%	Free	15%	Free	kg	59774
<del>293,268.</del> 4.04	<b>Artificial waxes and prepared waxes.</b>						
<del>294,269.</del> <b>404.2</b> <b>000</b>	- Of poly(oxyethylene) (polyethylene glycol)	20%	Free	15%	Free	kg	59835
<del>295,270.</del> <b>404.9</b> <b>000</b>	- Other	20%	Free	15%	Free	kg	59839
<del>296,271.</del> 4.05	<b>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 34.04.</b>						

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~~297,272.~~ Chapter 34  
3405-3407

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

<del>298,272.</del> 405.1 000	- Polishes, creams and similar preparations for footwear or leather	20%	Free	15%	Free	kg	55431
<del>299,273.</del> 405.2 000	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	20%	Free	15%	Free	kg	55432
<del>300,274.</del> 405.3 000	- Polishes and similar preparations for coachwork, other than metal polishes	20%	Free	15%	Free	kg	55433
<del>301,275.</del> 405.4 000	- Scouring pastes and powders and other scouring preparations	20%	Free	15%	Free	kg	55434
<del>302,276.</del> 405.9 000	- Other	20%	Free	15%	Free	kg	55435
<del>303,277.</del> 406.0 000	Candles, tapers and the like	20%	Free	15%	Free	kg	89931
<del>304,278.</del> 4.07	<b>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).</b>						
<del>305,279.</del> 407.0 010	--- Modelling pastes	20%	Free	10%	Free	kg	59896
<del>306,280.</del> 407.0 090	--- Other	20%	Free	10%	Free	kg	59896

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Chapter 35

Notes

3501-3503

## CHAPTER 35

### Albuminoidal substances; modified starches; glues; enzymes

#### Notes.

1.- This Chapter does not cover:

(a) Yeasts (heading 21.02);

(b) Blood fractions (other than blood albumin not prepared for therapeutic or prophylactic uses), medicaments or other products of Chapter 30

;

- (c) Enzymatic preparations for pre-tanning (heading 32.02);
- (d) Enzymatic soaking or washing preparations or other products of Chapter 34;
- (e) Hardened proteins (heading 39.13); or
- (f) Gelatin products of the printing industry (Chapter 49).

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

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

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>307.281.</del> 5.01	<del>308.282.</del> <del>309.283.</del> Casein, caseinates and other casein derivatives; casein glues.						
<del>310.284.</del> <b>501.100</b>	- Casein	8%	Free	15%	Free	kg	59221
<del>311.285.</del> <b>501.900</b>	- Other	8%	Free	15%	Free	kg	59222
<del>312.286.</del> 5.02	<del>313.287.</del> <del>314.288.</del> <del>315.289.</del> <del>316.290.</del> <del>317.291.</del> <del>318.292.</del> 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.						
<del>319.293.</del> <del>322.296.</del> <b>502.110</b>	<del>320.294.</del> <del>321.295.</del> - Egg albumin: -- Dried	8%	Free	15%	Free	kg	02530
<del>323.297.</del> <b>502.190</b>	-- Other	8%	Free	15%	Free	kg	02530
<del>324.298.</del> <b>502.200</b>	- Milk albumin, including concentrates of two or more whey proteins	8%	Free	15%	Free	kg	59223
<del>325.299.</del> <b>502.900</b>	- Other	8%	Free	15%	Free	kg	59223

<del>326.300.</del> 503.0 000	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01.	8%	Free	15%	Free	kg	59224
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Chapter 35

3504-3507

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>327.301.</del> 504.0 000	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.	8%	Free	15%	Free	kg	59225
<del>328.302.</del> 5.05	<del>329.303.</del> Dextrins and other modified <del>330.304.</del> starches (for example, <del>331.305.</del> pregelatinised or esterified <del>332.306.</del> starches); glues based on <del>333.307.</del> starches, or on dextrins or other <del>334.308.</del> modified starches.						
<del>335.309.</del> 505.1 000	- Dextrins and other modified starches	8%	Free	15%	Free	kg	59226
<del>336.310.</del> 505.2 000	- Glues	8%	Free	15%	Free	kg	59227
<del>337.311.</del> 5.06	<del>338.312.</del> Prepared glues and other prepared <del>339.313.</del> adhesives, not elsewhere specified or <del>340.314.</del> included; products suitable for use <del>341.315.</del> as glues or adhesives, put up for <del>342.316.</del> retail sale as glues or adhesives, not <del>343.317.</del> exceeding a net weight of 1 kg.						

<del>344.318.</del> 506.1 000	- 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	20%	Free	15%	Free	kg	59229
<b>345.319.</b> - Other:							
<del>346.320.</del> 506.9 100	- - Adhesives based on polymers of heading 39.01 to 39.13 or on rubber	20%	Free	15%	Free	kg	59229
<del>347.321.</del> 506.9 900	- - Other	20%	Free	15%	Free	kg	59229
<del>348.322.</del> 35.07	<b>Enzymes; prepared enzymes not elsewhere specified or included.</b>						
<del>349.323.</del> 507.1 000	- Rennet and concentrates thereof	8%	Free	15%	Free	-	51691
<del>350.324.</del> 507.9 000	- Other	8%	Free	15%	Free	-	51691



## CHAPTER 36

**Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations****Notes.**

1. - This Chapter does not cover separate chemically defined compounds other than those described in Note 2(a) or (b) below.
2. - The expression "articles of combustible materials" in heading 36.06 applies only to:
- (a) Metaldehyde, hexamethylenetetramine and similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels; fuels with a basis of alcohol, and similar prepared fuels, in solid or semi-solid form;
- (b) Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm<sup>3</sup>; and
- (c) Resin torches, firelighters and the like.

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>351.325.</del> 601.0 000	-Propellant powders.	8%	Free	15%	Free	kg	59311
<del>352.326.</del> 602.0 000	-Prepared explosives, other than propellant powders.	8%	Free	15%	Free	kg	59312
<del>353.327.</del>	-Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.						
3603.0010	---Safety fuses	8%	Free	15%	Free	-	59320

3603.0020	---Detonating fuses	8%	Free	15%	Free	-	59320
3603.0030	---Percussion cap	8%	Free	15%	Free	-	59320
3603.0040	---Detonating caps	8%	Free	15%	Free	-	59320
3603.0050	---Igniters	8%	Free	15%	Free	-	59320
3603.0060	---Electric detonators	8%	Free	15%	Free	-	59320
3603.0090	---Other	8%	Free	15%	Free	-	59320
<del>354.328.</del> 6.04	<del>355.329.</del> <del>356.330.</del> <del>357.331.</del> Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.						
3604.1000	- Fireworks	8%	Free	15%	Free	-	59331
3604.9000	- Other	8%	Free	15%	Free	-	59333

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Chapter 36  
3605-3606

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Matches, other than pyrotechnic articles of heading 36.04.

3605.0010	---Wooden	20%	Free	15%	Free	-	89932
3605.0090	---Other	20%	Free	15%	Free	-	89932

~~358.332.~~ ~~359.333.~~ Ferro-cerium and other pyrophoric  
6.06 ~~360.334.~~ alloys in all forms; articles of  
~~361.335.~~ combustible materials as specified  
~~362.336.~~ in Note 2 to this Chapter.

<del>363.337.</del> <b>606.1 000</b>	- Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm <sup>3</sup>	8%	Free	15%	Free	kg	89934
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~~364.338.~~ - Other:

<del>365.339.</del> <b>606.9 010</b>	--- Lighter flints	8%	Free	15%	Free	-	89939
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<del>366.340.</del> <b>606.9 090</b>	--- Other	8%	Free	15%	Free	-	89939
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CHAPTER 37

Photographic or cinematographic goods

Notes.

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

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>367.341.</del> 7.01	<del>368.342.</del> <del>369.343.</del> <del>370.344.</del> <del>371.345.</del> <del>372.346.</del> <del>373.347.</del> Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs.						
<del>374.348.</del> 701.1 000	- For X-ray	8%	Free	15%	Free	-	88220
<del>375.349.</del> 701.2 000	- Instant print film	20%	Free	15%	Free	-	88220
<del>376.350.</del>	- Other plates and film, with any side exceeding 255 mm:						
<del>377.351.</del> 701.3 010	- - - Photo process plates for offset reproduction	8%	Free	15%	Free	-	88220
<del>378.352.</del> 701.3 020	- - - Lithographic plates	8%	Free	15%	Free	-	88220
<del>379.353.</del> 701.3 090	- - - Other	8%	Free	15%	Free	-	88220
<del>380.354.</del>	- Other:						

<del>381.355.</del> 701.9 100	-- For colour photography (polychrome)	8%	Free	15%	Free	-	88220
<del>382.356.</del> 701.9 900	-- Other	8%	Free	15%	Free	-	88220
<del>383.357.</del> 7.02	<del>384.358.</del> Photographic film in rolls, <del>385.359.</del> sensitised, unexposed, of any <del>386.360.</del> material other than paper, <del>387.361.</del> paperboard or textiles; instant print <del>388.362.</del> film in rolls, sensitised, unexposed.						
<del>389.363.</del> 702.1 000	- For X-ray	8%	Free	15%	Free	-	88230
<del>390.364.</del>	- Other film, without perforations, of a width not exceeding 105 mm:						
<del>391.365.</del> 702.3 100	-- For colour photography (polychrome)	20%	Free	15%	Free	m	88230
<del>392.366.</del> 702.3 200	-- Other, with silver halide emulsion	20%	Free	15%	Free	m	88230

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>393,367.</del> 702.3 900	-- Other	20%	Free	15%	Free	m	88230
<del>394,368.</del>	- Other film, without perforations, of a width exceeding 105 mm:						
<del>395,369.</del> 702.4 100	-- Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	20%	Free	15%	Free	m	88230
<del>396,370.</del> 702.4 200	-- Of a width exceeding 610 mm and of a length exceeding 200 m,	20%	Free	15%	Free	m	88230
<del>397,371.</del>	other than for colour photography						
<del>398,372.</del> 702.4 300	-- Of a width exceeding 610 mm and of a length not exceeding 20m	20%	Free	15%	Free	m	88230
<del>399,373.</del> 702.4 400	-- Of a width exceeding 105 mm but not exceeding 610 mm	20%	Free	15%	Free	m	88230
<del>400,374.</del>	- Other film, for colour photography (polychrome):						
<del>401,375.</del> 702.5 200	-- Of a width not exceeding 16 mm	20%	Free	15%	Free	m	88230
<del>402,376.</del> 702.5 300	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for	20%	Free	15%	Free	m	88230

slides

<del>403.377.</del> <del>702.5</del> <del>400</del>	-- Of a width exceeding 16 mm but not exceeding 35mm and of a length not exceeding 30m, other than for slides	20%	Free	15%	Free	m	88230
<del>404.378.</del> <del>702.5</del> <del>500</del>	-- Of a width exceeding 16 mm but not exceeding 3 mm and of a length exceeding 30m	20%	Free	15%	Free	m	88230
<del>405.379.</del> <del>702.5</del> <del>600</del>	-- Of a width exceeding 35mm	20%	Free	15%	Free	m	88230
<del>406.380.</del>	- Other:						
3702.9600	--Of a width not exceeding 35mm and of a length not exceeding 30m	20%	Free	15%	Free	m	88230
3702.9700	--Of a width not exceeding 35mm and of a length exceeding 30m	20%	Free	15%	Free	m	88230
3702.9800	--Of a width exceeding 35mm	20%	Free	15%	Free	m	88230
<del>407.381.</del> 7.03	<del>408.382.</del> Photographic paper, paperboard <del>409.383.</del> and textiles, sensitised, <del>410.384.</del> unexposed.						

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>411.385.</del> 703.1 000	- In rolls of a width exceeding 610 mm	8%	Free	15%	Free	m	88240
<del>412.386.</del> 703.2 000	- Other, for colour photography (polychrome)	8%	Free	15%	Free	m	88240
<del>413.387.</del> 703.9 000	-Other	8%	Free	15%	Free	m	88240
<del>414.388.</del> 7.04	<del>415.389.</del> <del>416.390.</del> <del>417.391.</del> Photographic plates, film, paper, paperboard and textiles, exposed but not developed.						
<del>418.392.</del> 704.0 010	<del>419.393.</del> - - - Photoprocess plates for offset <del>420.394.</del> productions	8%	Free	15%	Free	-	88250
<del>421.395.</del> 704.0 090	<del>422.396.</del> - - - Other	8%	Free	15%	Free	-	88250
<del>423.397.</del> 705.0 000	<del>424.398.</del> Photographic plates and film, <del>425.399.</del> exposed and developed, other than <del>426.400.</del> cinematographic film.	20%	Free	15%	Free	m	<del>427.401.</del> 8260
<del>428.402.</del> 7.06	<del>429.403.</del> <del>430.404.</del> <del>431.405.</del> <del>432.406.</del> Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.						
3706.1000	- Of a width of 35 mm or more	20%	Free	15%	Free	m	88310
3706.9000	- Other	20%	Free	15%	Free	m	88390
<del>433.407.</del> 7.07	<del>434.408.</del> <del>435.409.</del> <del>436.410.</del> <del>437.411.</del> <del>438.412.</del> <del>439.413.</del> 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						



440.414. up for retail sale in a form ready for

use.

<del>441.415.</del> 707.1 000	- Sensitising emulsions	8%	Free	15%	Free	-	88210
<del>442.416.</del> 707.9 000	- Other	8%	Free	15%	Free	-	88210

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Section VI, page 1

Chapter 38

Notes

## CHAPTER 38

### Miscellaneous chemical products

#### Notes.

1.- This Chapter does not cover:

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

2.- (A) For the purpose of heading 38.22, the expression "certified reference materials" means reference

materials which are accompanied by a certificate which indicates the values of the certified properties, the methods used to determine these values and the degree of certainty associated with

each value and which are suitable for analytical, calibrating or referencing purposes.

- (2) With the exception of the products of Chapter 28 or 29, for the classification of certified reference materials, heading 38.22 shall take precedence over any other heading in the Nomenclature.

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

- (a) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of magnesium oxide or of the halides of the alkali or alkaline-earth metals;
- (b) Fusel oil; Dippel's oil;
- (c) Ink removers put up in packings for retail sale;
- (d) Stencil correctors, other correcting fluids and correction tapes (other than those of heading 96.12), put up in packings for retail sale; and
- (e) Ceramic firing testers, fusible (for example Seger cones).

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

- (2) 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;
- (3) Industrial waste;

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

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

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

- (2) 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);
- (3) Wastes organic solvents;
- (4) Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freezing fluids; and
- (5) Other wastes from chemical or allied industries.

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

7.- For the purposes of heading 38.26, the term "biodiesel" means mono-alkyl esters of fatty acids of a kind used

as a fuel, derived from animal or vegetable fats and oils whether or not used.

#### Subheading Notes.

1- Subheadings 3808.52 and 3808.59 cover only goods of heading 38.08, containing one or more of the following substances : alachor (ISO); aldicarb (ISO); aldrin (ISO); azinphos-methyl (ISO); binapacryl (ISO); camphechlor (ISO) (toxaphene); captafol (ISO); chlordane (ISO); chlordimeform (ISO); chlorobenzilate (ISO); DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(*p*-chlorophenyl)ethane); dieldrin (ISO, INN); 4,6-dinitro-*o*-cresol (DNOC (ISO)) or its salts; dinoseb (ISO), its salts or its esters; endosulfan (ISO); ethylene dibromide (ISO) (1,2-dibromoethane), ethylene dichloride (ISO) (1,2-dichloroethane); fluoroacetamide (ISO); heptachlor (ISO); hexachlorobenzene (ISO); 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); mercury compounds; methamidophos (ISO); monocrotophos (ISO); oxirane (ethylene oxide); parathion (ISO); parathion-methyl (ISO) (methyl-parathion); penta- and octabromodiphenyl ethers; pentachlorophenol (ISO), its salts or its esters; perfluorooctane sulphonic acid and its salts; perfluorooctane sulphonamides; perfluorooctane sulphonyl fluoride; phosphamidon (ISO) 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts or its esters, tributyltin compounds.

Subheading 3808.59 also covers dustable powder formulations containing a mixture of benomyl (ISO), carbofuran (ISO) and thiram (ISO).

2.- Subheadings 3808.61 to 3808.69 cover only goods of heading 38.08, containing alpha-cypermethrin (ISO), bendiocarb (ISO), bifenthrin (ISO), chlorfenapyr (ISO), cyfluthrin (ISO) deltamethrin (INN, ISO), etofenprox (INN), fenitrothion (ISO), lambda-cyhalothrin (ISO), malathion (ISO), pirimiphos-methyl (ISO) or propoxur (ISO).

3.- Subheading 3824.81 to 3824.88 cover only mixtures and preparations containing one or more of the following substances : oxirane (ethylene oxide), polybrominated biphenyls (PBBs), polychlorinatedbiphenyls (PCBs), polychlorinated terphenyls (PCTs), tris (2,3-dibromopropyl) phosphate, aldrin (ISO), camphechlor (ISO) (toxaphene), chlordane (ISO), chlordecone (ISO), DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-phlorophenyl)ethane), dieldrin (ISO, INN), endosulfan (ISO), endrin (ISO), heptachlor (ISO), mirex (ISO), 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN), pentachlorobenzene (ISO), hexachlorobenzene (ISO), perfluorooctane sulphonic acid, its salts, perfluorooctane sulphonamides, perfluorooctane sulphonyl fluoride or tetra-, hexa-, hepta- or octabromodiphenyl ethers.

4.- 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.

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Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>445.417.</del> 8.01	Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures.						
<del>446.418.</del> 801.1 000	<del>448.420.</del> - Artificial graphite	8%	Free	15%	Free	kg	59861
<del>447.419.</del> <del>449.421.</del> 801.2 000	<del>451.423.</del> - Colloidal or semi-colloidal <del>452.424.</del> graphite	8%	Free	15%	Free	kg	59861
<del>450.422.</del>							
<del>453.425.</del> 801.3 000	<del>454.426.</del> - Carbonaceous pastes for <del>455.427.</del> electrodes and similar pastes for <del>456.428.</del> furnace linings	8%	Free	15%	Free	kg	59861
<del>457.429.</del> 801.9 000	<del>458.430.</del> - Other	8%	Free	15%	Free	kg	59861
<del>459.431.</del> 8.02	<del>460.432.</del> Activated carbon; activated natural <del>461.433.</del> mineral products; animal black, <del>462.434.</del> including spent animal black.						
<del>463.435.</del> 802.1 000	- Activated carbon	8%	Free	15%	Free	-	59864
<del>464.436.</del> 802.9 000	- Other	8%	Free	15%	Free	-	59865
<del>465.437.</del> 803.0 000	<del>466.438.</del> Tall oil, whether or not refined.	8%	Free	15%	Free	L	59811
<del>467.439.</del> 804.0 000	<del>468.440.</del> Residual lyes from the <del>469.441.</del> manufacture of wood pulp, <del>470.442.</del> whether or not concentrated, <del>471.443.</del> desugared or chemically treated, <del>472.444.</del> including lignin	8%	Free	15%	Free	L	59812



Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>485.457.</del> 8.07	<b>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.</b>						
3807.0010	---Wood tar and wood tar oils; creosote and wood naphtha	8%	Free	15%	Free	L	59818
3807.0090	---Other	8%	Free	15%	Free	L	59818
<del>486.458.</del> 8.08	<b>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).</b>						
<del>487.459.</del>	<del>488.460.</del> - Goods specified in subheading <del>489.461.</del> Note 1 to this Chapter :						
<del>490.462.</del> 38 08.52 00	- DDT (ISO) (clofenotane (INN)), in packings of a net weight content not exceeding 300 g	8%	Free	15%	Free	kg	59110
<del>491.463.</del> 38 08.59 00	- Other	8%	Free	15%	Free	kg	59110



492.464. - Goods specified in Subheading  
Note 2 to this Chapter :

<u>493.465.</u> 808.6 100	--In packings of a net weight content not exceeding 300 g	8%	Free	15%	Free	kg	59110
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<u>494.466.</u> 38 08.62 00	--In packings of a net weight content exceeding 300 g but not exceeding 7.5 kg	8%	Free	15%	Free	kg	59110
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3808.6900	--Other	8%	Free	15%	Free	kg	59110
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495.467. - Other:

496.468. 497.469. - - Insecticides

<u>498.470.</u> 808.9 110	- - - Mosquito spirals and coils	5%	Free	15%	Free	kg	59110
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<u>499.471.</u> 808.9 190	- - - Other	5%	Free	15%	Free	kg	59110
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<u>500.472.</u> 808.9 200	<u>501.473.</u> - - Fungicides	8%	Free	15%	Free	kg	59149
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<u>502.474.</u> 808.9 300	<u>503.475.</u> - - Herbicides, anti-sprouting <u>504.476.</u> products and plants-growth <u>505.477.</u> regulators	8%	Free	15%	Free	kg	59149
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506.478. 507.479. - - Disinfectants

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>508.480.</del> 808.9 410	<del>509.481.</del> put up as room <del>510.482.</del> deodorisers	8%	Free	15%	Free	kg	59141
<del>511.483.</del> 808.9 490	<del>512.484.</del> disinfectants	5%	Free	15%	Free	kg	59141
	-- Other						
3808.9910	---Organic surface-active products and preparations, with active cation (e.g quaternary ammonium salts), having antiseptic bactericidal or germicidal properties, put up for sale by retail	8%	Free	15%	Free	kg	59149
3808.9920	--- Rodenticides	8%	Free	15%	Free	kg	59149
3808.9990	---Other	8%	Free	15%	Free	kg	59149
<del>513.485.</del> 8.09	<del>514.486.</del> Finishing agents, dye carriers to <del>515.487.</del> accelerate the dyeing or fixing of <del>516.488.</del> dyestuffs and other products and <del>517.489.</del> preparations (for example, <del>518.490.</del> dressings and mordants), of a <del>519.491.</del> kind used in the textile, paper, <del>520.492.</del> leather or like industries, not <del>521.493.</del> elsewhere specified or included. <del>522.494.</del>						

<del>523.495.</del> 809.1 000	- With a basis of amylaceous substances	8%	Free	15%	Free	-	59891
<del>524.496.</del>	- Other:						
<del>525.497.</del> 809.9 100	-- Of a kind used in the textile or like industries	8%	Free	15%	Free	-	59891
<del>526.498.</del> 809.9 200	-- Of a kind used in the paper or like industries	8%	Free	15%	Free	-	59891
<del>527.499.</del> 809.9 300	-- Of a kind used in the leather or like industries	8%	Free	15%	Free	-	59891
<del>528.500.</del> 8.10	<del>529.501.</del> Pickling preparations for metal surfaces; fluxes and other auxiliary <del>530.502.</del> preparations for soldering, brazing <del>531.503.</del> or welding; soldering, brazing or <del>532.504.</del> welding powders and pastes <del>533.505.</del> consisting of metal and other <del>534.506.</del> materials; preparations of a kind <del>535.507.</del> used as cores or coatings for <del>536.508.</del> welding electrodes or rods. <del>537.509.</del>						
<del>538.510.</del> 810.1 000	- Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	8%	Free	15%	Free	-	59896
<del>539.511.</del> 810.9 000	- Other	8%	Free	15%	Free	-	59896

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>540.512.</del> 8.11	<del>541.513.</del> Anti-knock preparations, <del>542.514.</del> oxidation inhibitors, gum <del>543.515.</del> inhibitors, viscosity improvers, <del>544.516.</del> anti-corrosive preparations and <del>545.517.</del> other prepared additives, for <del>546.518.</del> mineral oils (including gasoline) <del>547.519.</del> or for other liquids used for the <del>548.520.</del> same purposes as mineral oils.						
<del>549.521.</del>	- Anti-knock preparations:						
<del>550.522.</del> 811.1 100	-- Based on lead compounds	8%	Free	15%	Free	-	59721
<del>551.523.</del> 811.1 900	-- Other	8%	Free	15%	Free	-	59721
<del>552.524.</del>	<del>553.525.</del> - <b>Additives for lubricating oils:</b>						
<del>554.526.</del> 811.2 100	-- Containing petroleum oils or oils obtained from bituminous minerals	8%	Free	15%	Free	-	59725
<del>555.527.</del> 811.2 900	-- Other	8%	Free	15%	Free	-	59725
<del>556.528.</del> 811.9 000	- Other	8%	Free	15%	Free	-	59729
<del>557.529.</del> 8.12	<del>558.530.</del> Prepared rubber accelerators; <del>559.531.</del> compound plasticisers for rubber <del>560.532.</del> or plastics, not elsewhere <del>561.533.</del> specified or included; anti <del>562.534.</del> oxidising preparations and other <del>563.535.</del> compound stabilisers for rubber						

	<del>564.536.</del>	or plastics.						
	<del>565.537.</del>	- Prepared rubber accelerators	8%	Free	15%	Free	-	59863
	<b>812.1</b>							
	<b>000</b>							
	<del>566.538.</del>	- Compound plasticisers for rubber	8%	Free	15%	Free	-	59893
	<b>812.2</b>							
	<b>000</b>	or plastics						
	<del>567.539.</del>	- Anti-oxidising preparations and other compound stabilisers for rubber or plastics :						
	<del>568.540.</del>	--Mixtures of oligomers of 2,2,4	8%	Free	15%	Free	-	59893
	<b>38</b>							
	<b>12.31</b>	trimethyl-1,2-dihydroquinoline						
	<b>00</b>	(TMQ)						
	3812.3900	--Other	8%	Free	15%	Free		59893
	<del>569.541.</del>	Preparations and charges for fire	8%	Free	15%	Free	-	59894
	<b>813.0</b>	extinguishers; charged fire-						
	<b>000</b>	extinguishing grenades.						
	<del>570.542.</del>	Organic composite solvents and	8%	Free	15%	Free	-	53355
	<b>814.0</b>	thinners, not elsewhere specified						
	<b>000</b>	or included; prepared paint or varnish removers.						

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>571.543.</del> 8.15	<del>572.544.</del> <del>573.545.</del> <del>574.546.</del> <del>575.547.</del> Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.						
<del>576.548.</del>	- Supported catalysts:						
<del>577.549.</del> 815.1 100	<del>578.550.</del> - - With nickel or nickel compounds <del>579.551.</del> as the active substance	8%	Free	15%	Free	-	59881
<del>580.552.</del> 815.1 200	<del>581.553.</del> - - With precious metal or precious metal compounds <del>582.554.</del> as the active <del>583.555.</del> substance	8%	Free	15%	Free	-	59883
<del>584.556.</del> 815.1 900	<del>585.557.</del> - - Other	8%	Free	15%	Free	-	59885
<del>586.558.</del> 815.9 000	<del>587.559.</del> - Other	8%	Free	15%	Free	-	59889
<del>588.560.</del> 816.0 000	<del>589.561.</del> Refractory cements, <del>590.562.</del> mortars,concretes and similar <del>591.563.</del> compositions, other than productsof <del>592.564.</del> 38.01. <del>593.565.</del>	8%	Free	15%	Free	-	66233
<del>594.566.</del> 817.0 000	<del>595.567.</del> Mixed alkylbenzenes and mixed <del>596.568.</del> alkylnaphthalenes, other than those <del>597.569.</del> of 27.07 or 29.02. <del>598.570.</del>	8%	Free	15%	Free	-	59840
<del>599.571.</del> 818.0 000	<del>600.572.</del> Chemical elements doped for use in <del>601.573.</del> electronics, in the form of <del>602.574.</del> discs,wafers or similar forms; <del>603.575.</del> chemical compounds doped for use <del>604.576.</del> in electronics. <del>605.577.</del>	8%	Free	15%	Free	-	59850
<del>606.578.</del> 819.0 000	<del>607.579.</del> Hydraulic brake fluids and other <del>608.580.</del> prepared liquids	8%	Free	15%	Free	-	59731

	for							
	<del>609,581.</del>	hydraulictransmiss						
		ion, n						
	<del>610,582.</del>	otcontaining or						
		containing less						
	<del>611,583.</del>	than70% by						
		weight of petroleum						
	<del>612,584.</del>	oils or oils						
		obtained from						
	<del>613,585.</del>	bituminous						
		minerals.						
	<del>614,586.</del>							
<del>615,587.</del>	<del>616,588.</del>	Anti-freezing	8%	Free	15%	Free	-	59733
		preparations and						
820.0		prepared de-icing						
000	<del>617,589.</del>	fluids.						
	<del>618,590.</del>							
<del>619,591.</del>	<del>620,592.</del>	Prepared culture	8%	Free	15%	Free	-	59867
		media for the						
821.0		development or						
000	<del>621,593.</del>	maintenance						
	<del>622,594.</del>	ofmicro-organisms						
		(including						
	<del>623,595.</del>	viruses and the						
		like) or of plant,						
	<del>624,596.</del>	human or animal						
		cell.						
	<del>625,597.</del>							
<del>626,598.</del>	<del>627,599.</del>	Diagnostic or	8%	Free	15%	Free	-	59869
		laboratory reagents						
822.0		on a backing, and						
000	<del>628,600.</del>	prepared						
	<del>629,601.</del>	diagnostic or laboratory						
		reagents whether						
	<del>630,602.</del>	or not on a						
		backing, other						
	<del>631,603.</del>	than those of 30.02						
		or 30.06; certified						
	<del>632,604.</del>	reference						
		materials.						
	<del>633,605.</del>							
	<del>634,606.</del>							

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
38.23	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.						
<del>635.607.</del>	<del>636.608.</del> - Industrial monocarboxylic fatty acids; acid oils from refining: <del>637.609.</del>						
<del>638.610.</del> 823.1 100	<del>639.611.</del> - - Stearic acid	8%	Free	15%	Free	-	59899
<del>640.612.</del> 823.1 200	<del>641.613.</del> - - Oleic acid	8%	Free	15%	Free	-	59899
<del>642.614.</del> 823.1 300	<del>643.615.</del> - - Tall oil fatty acids	8%	Free	15%	Free	-	59899
<del>644.616.</del> 823.1 900	<del>645.617.</del> - - Other	8%	Free	15%	Free	-	59899
<del>646.618.</del> 823.7 000	<del>647.619.</del> - Industrial fatty alcohols	8%	Free	15%	Free	-	59899
<del>648.620.</del> 8.24	<del>649.621.</del> Prepared binders for foundry <del>650.622.</del> moulds or cores; chemical products <del>651.623.</del> and preparations of the chemical or <del>652.624.</del> allied industries (including those <del>653.625.</del> consisting of mixtures of natural <del>654.626.</del> products), not elsewhere specified <del>655.627.</del> or included.						
<del>656.628.</del> 824.1 000	- Prepared binders for foundry moulds or cores	8%	Free	15%	Free	-	59899-01
3824.3000	- Non-agglomerated metal carbides mixed together or with metallic binders	8%	Free	15%	Free	-	59899-02



3824.4000	- Prepared additives for cements, mortars or concretes	8%	Free	15%	Free	-	59899-03
3824.5000	- Non-refractory mortars and concretes	8%	Free	15%	Free	-	59899-04
3824.6000	- Sorbitol other than that of subheading 2905.44	8%	Free	15%	Free	-	59899-05
	- Mixtures containing halogenated derivatives of methane, ethane or propane:						
3824.7100	- - Containing chorofluorocarbons (CFCs), whether or no containing hydrochlorofluorocarbon (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	8%	Free	15%	Free	-	59899-06
3824.7200	- - Containing bromochlorodifluoromethane bromotrifluoromethane or dibromotetrafluoroethanes	8%	Free	15%	Free	-	59899-07

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
3824.7300	-- Containing Hydrobromofluorocarbons (HBFCs)	8%	Free	15%	Free	-	59899
<del>657.629.</del> 824.7 400	-- Containing Hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)	8%	Free	15%	Free	-	59899
<del>658.630.</del> 824.7 500	-- Containing carbon tetrachloride	8%	Free	15%	Free	-	59899
<del>659.631.</del> 824.7 600	-- Containing 1,1,1-trichloroethane (methyl chloroform)	8%	Free	15%	Free	-	59899
<del>660.632.</del> 824.7 700	-- Containing bromomethane (methyl bromide) or bromochloromethane.	8%	Free	15%	Free	-	59899
<del>661.633.</del> 824.7 800	-- Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	8%	Free	15%	Free	-	59899
<del>662.634.</del> 824.7 900	-- Other	8%	Free	15%	Free	-	59899
:	- Goods specified in Subheading Note 3 to this Chapter :						

<del>663-635.</del> 824.8 100	-- Containing oxirane (ethylene oxide)	8%	Free	15%	Free	-	59899
<del>664-636.</del> 824.8 200	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	8%	Free	15%	Free	-	59899
<del>665-637.</del> 824.8 300	-- Containing tris(2,3-dibromopropyl) phosphate	8%	Free	15%	Free	-	59899
<del>666-638.</del> 38 24.84 00 <del>667-639.</del>	-- Containing aldrin (ISO), camphechlor (ISO) (toxaphene), chlordane (ISO), DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane), dieldrin (ISO,INN), endosulfan (ISO), endrin (ISO), heptachlor (ISO) or mirex (ISO)	8%	Free	15%	Free	-	59899
<del>668-640.</del> 38 24.85 00	-- Containing 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	8%	Free	15%	Free	-	59899
<del>669-641.</del> 38 24.86 00	-- Containing pentachlorobenzene (ISO) or hexachlorobenzene (ISO)	8%	Free	15%	Free	-	59899

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>670-642.</del> 38 24.87 00	-- Containing perfluorooctane sulphonic acid, its salts, perfluorooctane sulphonamides, or perfluorooctane sulphonyl fluoride	8%	Free	15%	Free	-	59899
<del>674-643.</del> 38 24.88 00	--Containing tetra-, penta-, hexa-hepta or octabromodiphenyl ethers	8%	Free	15%	Free	-	59899
<del>672-644.</del>							
<del>673-645.</del>	- Other :						
<del>674-646.</del> 824.9 010	--- Salt for curing or salting with a basis of sodium chloride and sodium nitrate, whether or not	8%	Free	15%	Free	-	59899
<del>675-647.</del> 824.9 020	--- Food preservatives	8%	Free	15%	Free	-	59899
<del>676-648.</del> 824.9 090	--- Other	8%	Free	15%	Free	-	59899
<del>677-649.</del> <del>678-650.</del> 38 24.91 00	--Mixtures and preparations consisting of (5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl) methyl methyl methylphosphonate and bis[(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate	8%	Free	15%	Free	-	59899
<del>679-651.</del>	--Other						
3824.9910	---Cartridges for an electronic cigarette with and without nicotine	8%	Free	15%	Free		59899

3824.9920	---Food preservatives	8%	Free	15%	Free		59899
3824.9990	---Other	8%	Free	15%	Free		59899
<del>680,652.</del> 8.25	<b>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.</b>						
<del>681,653.</del> 825.1 000	- Municipal waste	8%	Free	15%	Free	-	59999
<del>682,654.</del> 825.2 000	- Sewage sludge	8%	Free	15%	Free	-	59999
<del>683,655.</del> 825.3 000	- Clinical waste	8%	Free	15%	Free	-	59999
<del>684,656.</del>	- Waste organic solvents:	8%	Free	15%	Free	-	59999
<del>685,657.</del> 825.4 100	-- Halogenated	8%	Free	15%	Free	-	59999
<del>686,658.</del> 825.4 900	-- Other	8%	Free	15%	Free	-	59999
<del>687,659.</del> 825.5 000	- Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	8%	Free	15%	Free	-	59999

(1) Tariff Item	(2) Description	Imports			Export	Statistical	
		(3) Duty	(4) Excise	(5) VAGST	(6) Duty	(7) Unit/Qty	(8) SITC Code
<del>688.660.</del>	- Other wastes from chemical or allied industries :						
<del>689.661.</del> 825.6 100	-- Mainly containing organic constituents	8%	Free	15%	Free	-	59999
<del>690.662.</del> 825.6 900	-- Other	8%	Free	15%	Free	-	59999
<del>691.663.</del> 825.9 000	- Other	8%	Free	15%	Free	-	59999
3826.0000	-Biodiesel and mixtures thereof, not containing or containing less than 70% by weight of petroleum oils or  oils obtained from bituminous minerals.	8%	Free	15%	Free		59899



## SECTION VII

### PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

#### Notes.

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

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## CHAPTER 39

### Plastics and articles thereof

#### Notes.

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



Throughout the Nomenclature any reference to "plastics" also includes vulcanised fibre. The expression, however, does not apply to materials regarded as textile materials of Section XI.

2. - This Chapter does not cover:

- (3) Lubricating preparations of heading 27.10 or 34.03;
- (b) Waxes of heading 27.12 or 34.04;
- (c) Separate chemically defined organic compounds (Chapter 29);
- (d) Heparin or its salts (heading 30.01);
- (e) Solutions (other than collodions) consisting of any of the products specified in heading 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution (heading 32.08); stamping foils of heading 32.12;
- (f) Organic surface-active agents or preparations of heading 34.02;
- (g) Run gums or ester gums (heading 38.06);
- (2) Prepared additives for minerals oils (including gasoline) or for other liquids used for the same purpose as minerals oils (heading 38.11);
- (i) Prepared hydraulic fluids based on polyglycols, silicones or other polymers of chapter 39 (heading 38.19);

- (4) Diagnostic or laboratory reagents on a backing of plastic (heading 38.22);
  
- (l) Synthetic rubber, as defined for the purpose of Chapter 40, or articles thereof;
  
- (m) Saddlery or harness (heading 42.01) or trunks, suitcases, handbags or other containers of heading 42.02;
  
- (n) Plaits, wickerwork or other articles of Chapter 46;
  
- (o) Wall coverings of heading 48.14;
  
- (p) Goods of Section XI (textiles and textile articles);
  
- (2) Articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding-crops or parts thereof);
  
- (3) Imitation jewellery of heading 71.17;
  
- (4) Articles of Section XVI (machines and mechanical or electrical appliances);
  
- (5) Parts of aircraft or vehicles of Section XVII;
  
- (6) Articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);
  
- (7) Articles of Chapter 91 (for example, clock or watch cases);
  
- (8) Articles of Chapter 92 (for example, musical instruments or parts thereof);
  
- (9) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);
  
- (10) Articles of Chapter 95 (for example, toys, games, sports requisites); or

(11) Articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils, and monopods, bipods, tripods and similar articles).

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

- (a) Liquid synthetic polyolefins of which less than 60% by volume distils at 300°C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (headings 39.01 and 39.02);
- (b) Resins, not highly polymerised, of the coumarone-indene type (heading 39.11);
- (c) Other synthetic polymers with an average of at least 5 monomer units;
- (d) Silicones (heading 39.10);
- (e) Resols (heading 39.09) and other prepolymers.

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

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

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

5. - Chemically modified polymers, that is those in which only appendages to the main polymer chain have

been changed by chemical reaction, are to be classified in the heading appropriate to the unmodified

polymer. This provision does not apply to graft copolymers.

- 6.- In headings 39.01 to 39.14, the expression “primary forms” applies only to the following forms:

- (a) Liquids and pastes, including dispersions (emulsions and suspensions) and solutions;
- (b) Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

- 7.- Heading 39.15 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings 39.01 to 39.14).

- 8.- For the purposes of heading 39.17 the expression “tubes, pipes and hoses” means hollow products,

whether semi-manufactures or finished products, of a kind generally used for conveying, conducting or

distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also

includes sausage casings and other lay-flat tubing. However, except for the last-mentioned, those having an internal cross-section other than round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes

and hoses but as profile shapes.

- 9.- For the purposes of heading 39.18 the expression “wall or ceiling coverings of plastics” applies to products in rolls, of a width not less than 45 cm, suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the layer of plastics (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.
- 10.- In headings 39.20 and 39.21 the expression “plates, sheets, film, foil and strip” applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use).
- 11.- Heading 39.25 applies only to the following articles, not being products covered by any of the earlier

headings of sub-Chapter II:

- (i) Reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 L;
- (j) Structural elements used, for example, in floors, walls or partitions, ceilings or roofs;
- (k) Gutters and fittings therefor;
- (l) Doors, windows and their frames and thresholds for doors;
- (m) Balconies, balustrades, fencing, gates and similar barriers;

- (n) Shutters, blinds (including Venetian blinds) and similar articles and parts and fittings thereof;
- (o) Large-scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses;
- (p) 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:
  2. Where there is a subheading named "Other" in the same series:
    3. The designation in a subheading of a polymer by the prefix "poly" (for example, polyethylene and polyamide-6,6) means that the constituent monomer unit or monomer units of the named polymer taken together must contribute 95% or more by weight of the total polymer content.
    - 4.3. The copolymers named in subheadings 3901.30, 3901.40, 3903.20, 3903.30 and 3904.30 are to be classified in those subheadings, provided that the comonomer units of the named copolymers contribute 95% or more by weight of the total polymer content
    - 5.3. 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.

6.3. 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.

7.3. Where there is no subheading named "Other" in the same series:

8.4. 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.

9.4. Chemically modified polymers are to be classified in the subheading appropriate to the unmodified polymer.

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

in the same proportions.

2.- For the purposes of subheading 3920.43, the term "plasticisers" includes secondary plasticisers.

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Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	<del>693.665.</del> 1.- PRIMARY FORMS						
							<del>692.664.</del>
<del>694.666.</del> 9.01	<del>695.667.</del> Polymers of ethylene, in primary <del>696.668.</del> forms.						
<del>697.669.</del> 901.1 000	<del>698.670.</del> - Polyethylene having a specific <del>699.671.</del> gravity of less than 0.94	8%	Free	15%	Free	-	57111
<del>700.672.</del> 901.2 000	<del>701.673.</del> - Polyethylene having a specific <del>702.674.</del> gravity of 0.94 or more	8%	Free	15%	Free	-	57112
<del>703.675.</del> 901.3 000	<del>705.677.</del> - Ethylene-vinyl acetate copolymers <del>706.678.</del>	8%	Free	15%	Free	-	57120
<del>704.676.</del> 3901.4000	- Ethylene-alpha-olefin copolymers, having a specific gravity of less than 0.94	8%	Free	15%	Free	-	57120
<del>707.679.</del> 901.9 000	<del>708.680.</del> - Other	8%	Free	15%	Free	-	57190
<del>709.681.</del> 9.02	<del>710.682.</del> Polymers of propylene or of other <del>711.683.</del> olefins, in primary forms.						
<del>712.684.</del> 902.1 000	<del>713.685.</del> - Polypropylene	8%	Free	15%	Free	-	57511
<del>714.686.</del> 902.2 000	<del>715.687.</del> - Polyisobutylene	8%	Free	15%	Free	-	57512
<del>716.688.</del> 902.3 000	<del>718.690.</del> - Propylene copolymers	8%	Free	15%	Free	-	57513
<del>717.689.</del> 902.9 000	<del>721.693.</del> - Other	8%	Free	15%	Free	-	57519
<del>720.692.</del>							



<del>722.694.</del> 9.03	<del>723.695.</del> <del>724.696.</del>	Polymers of styrene, in primary Forms.						
<del>725.697.</del> <del>726.698.</del> <del>728.700.</del> 903.1 100	<del>727.699.</del>  <del>730.702.</del>	- Polystyrene:  - - Expansible	8%	Free	15%	Free	-	57211
<del>729.701.</del> <del>731.703.</del> 903.1 900	<del>733.705.</del>	- - Other	8%	Free	15%	Free	-	57219
<del>732.704.</del> <del>734.706.</del> 903.2 000	<del>736.708.</del> <del>737.709.</del>	- Styrene-acrylonitrile (SAN) copolymers	8%	Free	15%	Free	-	57291
<del>735.707.</del> <del>739.711.</del> 903.3 000	<del>738.710.</del> <del>741.713.</del> <del>742.714.</del>	- Acrylonitrile- butadiene-styrene (ABS) copolymers	8%	Free	15%	Free	-	57292
<del>740.712.</del> <del>744.716.</del> 903.9 000	<del>743.715.</del> <del>746.718.</del>	- Other	8%	Free	15%	Free	-	57299
<del>745.717.</del> <del>747.719.</del> 9.04	<del>748.720.</del> <del>749.721.</del> <del>750.722.</del>	Polymers of vinyl chloride or of other halogenated olefins, in primary forms.						
<del>751.723.</del> 904.1 000	<del>752.724.</del> <del>753.725.</del>	- Poly(vinyl chloride), not mixed with any other substances	8%	Free	15%	Free	-	57311
<del>754.726.</del>	<del>755.727.</del>	- Other poly(vinyl chloride):						
<del>756.728.</del> 904.2 100	<del>757.729.</del>	- - Non-plasticised	8%	Free	15%	Free	-	57312
<del>758.730.</del> 904.2 200 <del>759.731.</del>	<del>760.732.</del>	- - Plasticised	8%	Free	15%	Free	-	57313

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3904-3907

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>761.733.</del> 904.3 000 <del>762.734.</del>	<del>763.735.</del> - Vinyl chloride- vinyl acetate copolymers	8%	Free	15%	Free	-	57391

<del>764.736.</del> 904.4 000	<del>766.738.</del> - Other vinyl chloride copolymers	8%	Free	15%	Free	-	57392
<del>765.737.</del> <del>767.739.</del> 904.5 000	<del>768.740.</del> - Vinylidene chloride polymers	8%	Free	15%	Free	-	57393
<del>769.741.</del>	<del>770.742.</del> - Fluoro-polymers:						
<del>771.743.</del> 904.6 100	<del>772.744.</del> - - Polytetrafluoroethylene	8%	Free	15%	Free	-	57394
<del>773.745.</del> 904.6 900	<del>774.746.</del> - - Other	8%	Free	15%	Free	-	57394
<del>775.747.</del> 904.9 000	<del>776.748.</del> - Other	8%	Free	15%	Free	-	57399
<del>777.749.</del> 9.05	<del>778.750.</del> <del>779.751.</del> <del>780.752.</del> Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.						
<del>781.753.</del>	- Poly(vinyl acetate):						
<del>782.754.</del> 905.1 200	<del>783.755.</del> - - In aqueous dispersion	8%	Free	15%	Free	-	57591
<del>784.756.</del> 905.1 900	<del>785.757.</del> - - Other	8%	Free	15%	Free	-	57591
<del>786.758.</del>	<del>787.759.</del> - Vinyl acetate copolymers:						
<del>788.760.</del> 905.2 100	<del>789.761.</del> - - In aqueous dispersion	8%	Free	15%	Free	-	57592
<del>790.762.</del> 905.2 900	<del>792.764.</del> - - Other	8%	Free	15%	Free	-	57592
<del>791.763.</del> <del>793.765.</del> 905.3 000	<del>795.767.</del> <del>796.768.</del> - Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	8%	Free	15%	Free	-	57592
<del>794.766.</del>	<del>797.769.</del> <del>798.770.</del>						
<del>799.771.</del>	<del>800.772.</del> - Other:						
<del>801.773.</del> 905.9 100	<del>802.774.</del> - - Copolymers	8%	Free	15%	Free	-	57592
<del>803.775.</del> 905.9 900	<del>804.776.</del> - - Other	8%	Free	15%	Free	-	57592



Tariff Item	Description				Imports			Export	Statistical	
					Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6) (7)		(8)			
<del>830.802.</del> 907.5 000	<del>832.804.</del>	- Alkyd resins		8%	Free	15%	Free	-	57432	
<del>831.803.</del> <del>833.805.</del>	<del>834.806.</del>	- Poly(ethylene terephthalate) :								
<del>835.807.</del> 907.6 100	<del>836.808.</del>	-- Having a viscosity number o ml/g or higher		8%	Free	15%	Free	-	57433	
<del>839.811.</del> 39 07.69 00	<del>838.810.</del>	-- Other		8%	Free	15%	Free	-	57433	
<del>840.812.</del> <del>841.813.</del>	<del>842.814.</del>	- Poly(lactic acid)		8%	Free	15%	Free	-	57434	
907.7 000										
<del>843.815.</del>	<del>844.816.</del>	- Other polyesters:								
<del>845.817.</del> 907.9 100	<del>846.818.</del>	- - Unsaturated		8%	Free	15%	Free	-	57435	
<del>847.819.</del> 907.9 900	<del>848.820.</del>	- - Other		8%	Free	15%	Free	-	57439	
<del>849.821.</del> 9.08	<del>850.822.</del>	Polyamides in primary forms.								
<del>851.823.</del> 908.1 000		- Polyamide-6,-11,-12,-6,6,-6,9,- 6,10 or -6, 12		8%	Free	15%	Free	-	57531	
<del>852.824.</del> 908.9 000		- Other		8%	Free	15%	Free	-	57539	
<del>853.825.</del> 9.09		Amino-resins, phenolic resins and polyurethanes, in primary forms.								
<del>854.826.</del> 909.1 000	<del>855.827.</del>	- Urea resins; thiourea resins		8%	Free	15%	Free	-	57541	
<del>856.828.</del> 909.2 000	<del>858.830.</del>	- Melamine resins		8%	Free	15%	Free	-	57542	

<u>857.829.</u>								
<u>859.831.</u>	<u>860.832.</u>	- Other amino-resins :						
<u>861.833.</u>	39	<u>862.834.</u> – Poly(methylene phenyl	8%	Free	15%	Free	-	57543
<u>09.31</u>	00	<u>863.835.</u> isocyanate) (crude MDI, polymeric MDI)						
		<u>864.836.</u> MDI)						
		<u>865.837.</u>						
3909.3900		– Other	8%	Free	15%	Free	-	57543
<u>866.838.</u>	<u>868.840.</u>	- Phenolic resins	8%	Free	15%	Free	-	57544
<u>909.4</u>	<u>000</u>							
<u>867.839.</u>								
<u>869.841.</u>	<u>870.842.</u>	- Polyurethanes	8%	Free	15%	Free	-	57545
<u>909.5</u>	<u>871.843.</u>							
<u>000</u>								
<u>872.844.</u>	<u>873.845.</u>	Silicones in	8%	Free	15%	Free	-	57593
<u>910.0</u>	<u>874.846.</u>	primary forms.						
<u>000</u>								
<u>875.847.</u>	<u>876.848.</u>	Petroleum resins, coumarone-indene						
9.11	<u>877.849.</u>	resins, polyterpenes, polysulphides,						
	<u>878.850.</u>	polysulphones and other products						
	<u>879.851.</u>	specified in Note 3 to this Chapter,						
	<u>880.852.</u>	not elsewhere specified or included,						
	<u>881.853.</u>	in primary forms.						
<u>882.854.</u>		- Petroleum resins, coumarone,	8%	Free	15%	Free	-	57596
<u>911.1</u>		indene or coumarone-indene resins						
<u>000</u>		and polyterpenes						
<u>883.855.</u>		- Other	8%	Free	15%	Free	-	57596
<u>911.9</u>								
<u>000</u>								
<u>884.856.</u>								
<u>885.857.</u>	<u>886.858.</u>	Cellulose and its chemical						
9.12	<u>887.859.</u>	derivatives, not elsewhere						
	<u>888.860.</u>	specified or included, in primary						
	<u>889.861.</u>	forms.						
	<u>890.862.</u>							

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<u>891.863.</u>	<u>892.864.</u> - Cellulose acetates:						
<u>893.865.</u> 912.1 100	<u>894.866.</u> - - Non-plasticised	8%	Free	15%	Free	-	57551
<u>895.867.</u> 912.1 200	<u>897.869.</u> - - Plasticised	8%	Free	15%	Free	-	57552
<u>896.868.</u> <u>898.870.</u> 912.2 000	<u>900.872.</u> - Cellulose nitrates (including <u>901.873.</u> collodions)	8%	Free	15%	Free	-	57553
<u>899.871.</u> <u>903.875.</u>	<u>902.874.</u> <u>904.876.</u> - Cellulose ethers: <u>905.877.</u>						
<u>906.878.</u> 912.3 100	<u>907.879.</u> - - Carboxymethylcellulose and its <u>908.880.</u> salts	8%	Free	15%	Free	-	57554
<u>909.881.</u> 912.3 900	<u>910.882.</u> - - Other	8%	Free	15%	Free	-	57554
<u>911.883.</u> 912.9 000	<u>912.884.</u> - Other	8%	Free	15%	Free	-	57554
<u>913.885.</u> 9.13	<u>914.886.</u> Natural polymers (for example, <u>915.887.</u> alginic acid) and modified natural <u>916.888.</u> polymers (for example, hardened <u>917.889.</u> proteins, chemical derivatives of <u>918.890.</u> natural rubber), not elsewhere <u>919.891.</u> specified or included, in primary <u>920.892.</u> Forms.						
<u>921.893.</u> 913.1 000	<u>922.894.</u> - Alginic acid, its salts and esters	8%	Free	15%	Free	-	57594
<u>923.895.</u> 913.9 000	<u>925.897.</u> - Other	8%	Free	15%	Free	-	57595
<u>924.896.</u> <u>926.898.</u> 914.0 000	<u>927.899.</u> Ion-exchangers based on polymers <u>928.900.</u> of headings 39.01 to 39.13, in <u>929.901.</u> primary forms. <u>930.902.</u>	8%	Free	15%	Free	-	57597

**II.-WASTE, PARINGS AND  
SCRAP; SEMI-MANUFACTURES;  
ARTICLES**

<del>931.903.</del> 9.15	<del>932.904.</del>	Waste, parings and scrap, of plastics.						
<del>933.905.</del> 915.1 000	- Of polymers of ethylene	8%	Free	15%	Free	kg	57910	
<del>934.906.</del> 915.2 000	- Of polymers of styrene	8%	Free	15%	Free	kg	57920	
<del>935.907.</del> 915.3 000	- Of polymers of vinyl chloride	8%	Free	15%	Free	kg	57930	
<del>936.908.</del> 915.9 000	- Of other plastics	8%	Free	15%	Free	kg	57990	
<del>937.909.</del> 9.16	<del>938.910.</del> <del>939.911.</del> <del>940.912.</del> <del>941.913.</del> <del>942.914.</del> <del>943.915.</del>	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.						
<del>944.916.</del> 916.1 000	- Of polymers of ethylene	8%	Free	15%	Free	-	58310	
<del>945.917.</del> 916.2 000	- Of polymers of vinyl chloride	8%	Free	15%	Free	-	58320	
<del>946.918.</del> 916.9 000	- Of other plastics	8%	Free	15%	Free	-	58390	

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>947.919.</del> 9.17	<b>Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.</b>						
3917.1000	- Artificial guts (sausage casings) of hardened protein or of cellulosic materials	8%	Free	15%	Free	-	58110
	- Tubes, pipes and hoses, rigid:						
3917.2100	-- Of polymers of ethylene	8%	Free	15%	Free	-	58120
3917.2200	-- Of polymers of propylene	8%	Free	15%	Free	-	58120
3917.2300	-- Of polymers of vinyl chloride	8%	Free	15%	Free	-	58120
3917.2900	-- Of other plastics	8%	Free	15%	Free	-	58120
	<b>948.920. - Other tubes, pipes and hoses:</b>						
	-- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa						
3917.3110	---Of a kind used as replacement component in motor vehicles of 87.01 to 87.05	8%	Free	15%	Free	-	58150
3917.3120	---Drinking straw	8%	Free	15%	Free	-	58150
3917.3190	---Other	8%	Free	15%	Free	-	58150
	-- Other, not reinforced or otherwise combined with other						



materials, without fittings

3917.3210		8%	Free	15%	Free	-	58140
	---Of a kind used as replacement component in motor vehicles of 87.01 to 87.05						

3917.3220	---Drinking straw	8%	Free	15%	Free	-	58140
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3917.3290	---Other	8%	Free	15%	Free	-	58140
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- - Other, not reinforced or otherwise combined with other materials, with fittings

3917.3310		8%	Free	15%	Free	-	58150
	---Of a kind used as replacement component in motor vehicles of 87.01 to 87.05						

3917.3320	---Drinking straw	8%	Free	15%	Free	-	58150
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3917.3390	---Other	8%	Free	15%	Free	-	58150
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- - Other

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
3917.3910	---Of a kind used as replacement component in motor vehicles of 87.01 to 87.05		8%	Free	15%	Free	- 58160
3917.3920	---Drinking straw		8%	Free	15%	Free	- 58160
3917.3930	---Lay-flat tubing of polyethylene (Polyethylene)		8%	Free	15%	Free	- 58160
3917.3990	---Other		8%	Free	15%	Free	- 58160
3917.4000	- Fittings		8%	Free	15%	Free	- 58170
<b>39.18</b>	<b>949.921.</b> Floor coverings of plastics, <b>950.922.</b> whether or not self-adhesive, in <b>951.923.</b> rolls or in the form of tiles; wall <b>952.924.</b> or ceiling coverings of plastics, as <b>953.925.</b> defined in Note 9 to this Chapter.						
<b>954.926.</b> <b>918.1</b> <b>000</b>	<b>955.927.</b> - Of polymers of vinyl chloride		8%	Free	15%	Free	m <sup>2</sup> 89331
<b>956.928.</b> <b>918.9</b> <b>000</b>	<b>957.929.</b> - Of other plastics		8%	Free	15%	Free	m <sup>2</sup> 89331
<b>958.930.</b> 9.19	<b>959.931.</b> Self-adhesive plates, sheets, film, <b>960.932.</b> foil, tape, strip and other flat <b>961.933.</b> shapes, of plastics, whether or not <b>962.934.</b> in rolls. <b>963.935.</b>						
<b>964.936.</b> <b>919.1</b>	<b>965.937.</b> - In rolls of a width not exceeding		8%	Free	15%	Free	m <sup>2</sup> 58211

000		20cm						
<u>967,939.</u>	<u>966,938.</u>	- Other	8%	Free	15%	Free	m2	58219
<b>919,900</b>	<u>968,940.</u>							
	<u>969,941.</u>							
<u>970,942.</u>	<u>971,943.</u>	Other plates, sheets, film, foil and						
9.20		strip, of plastics, non-cellular and						
	<u>972,944.</u>	not reinforced,						
	<u>973,945.</u>	laminated,						
	<u>974,946.</u>	supported or						
		similarly combined						
	<u>975,947.</u>	with other						
		materials.						
	<u>976,948.</u>							
<u>978,950.</u>	<u>979,951.</u>	- Of polymers of ethylene						
3920.1010		---Printed and unprinted laminated films in rolls	8%	Free	15%	Free	m <sup>2</sup>	58221
3920.1020		---Low or high density polyethylene (polyethylene)	8%	Free	15%	Free	m <sup>2</sup>	58221
3920.1090		---Other	8%	Free	15%	Free	m <sup>2</sup>	58221
		- Of polymers of propylene						
3920.2010		---Printed and unprinted laminated films in rolls	8%	Free	15%	Free	m <sup>2</sup>	58222
3920.2090		---Other	8%	Free	15%	Free	m <sup>2</sup>	58222
<u>980,952.</u>	<u>981,953.</u>	- Of polymers of styrene	8%	Free	15%	Free	m <sup>2</sup>	58223
<b>920,300</b>								

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>982,954.</del>	<del>983,955.</del> - Of polymers of vinyl chloride:						
	<del>984,956.</del>						
<del>985,957.</del>	<del>986,958.</del> - - Containing by weight not less						
	<del>987,959.</del> than 6 % of plasticisers						
3920.4310	---Printed and unprinted laminated films in rolls	8%	Free	15%	Free	m <sup>2</sup>	58224
3920.4390	---Other	8%	Free	15%	Free	m <sup>2</sup>	58224
<del>988,960.</del>	<del>989,961.</del> - - Other	8%	Free	15%	Free	m <sup>2</sup>	58224
<del>920.4</del>							
<del>900</del>							
<del>990,962.</del>	<del>991,963.</del> - Of acrylic polymers:						
<del>992,964.</del>	<del>993,965.</del> - - Of poly(methyl methacrylate)	8%	Free	15%	Free	m <sup>2</sup>	58225
<del>920.5</del>							
<del>100</del>							
<del>994,966.</del>	<del>995,967.</del> - - Other	8%	Free	15%	Free	m <sup>2</sup>	58225
<del>920.5</del>							
<del>900</del>							
<del>996,968.</del>	<del>997,969.</del> - Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:						
	<del>998,970.</del>						
<del>999,971.</del>	<del>1000,972.</del> - - Of polycarbonates	8%	Free	15%	Free	m <sup>2</sup>	58226
<del>920.6</del>							
<del>100</del>							
<del>1001,973.</del>	<del>1002,974.</del> - - Of poly(ethylene terephthalate)						
3920.6210	---Printed and unprinted laminated films in rolls	8%	Free	15%	Free	m <sup>2</sup>	58226

3920.6290	---Other	8%	Free	15%	Free	m <sup>2</sup>	58226
	- - Of unsaturated polyesters						
3920.6310	---Printed and unprinted laminated films in rolls	8%	Free	15%	Free	m <sup>2</sup>	58226
3920.6390	---Other	8%	Free	15%	Free	m <sup>2</sup>	58226
<del>1003.975.</del> 920.6 900	-- Of other polyesters	8%	Free	15%	Free	m <sup>2</sup>	58226
<del>1004.976.</del> <del>1005.977.</del>	<del>1006.978.</del> - Of cellulose or its chemical derivatives: <del>1007.979.</del>						
<del>1008.980.</del> 920.7 100	<del>1009.981.</del> - - Of regenerated cellulose	8%	Free	15%	Free	m <sup>2</sup>	58228
<del>1010.982.</del> 920.7 300	<del>1012.984.</del> - - Of cellulose acetate	8%	Free	15%	Free	m <sup>2</sup>	58228
<del>1011.983.</del> <del>1013.985.</del> 920.7 900	<del>1015.987.</del> - - Of other cellulose derivatives	8%	Free	15%	Free	m <sup>2</sup>	58228
<del>1014.986.</del> <del>1016.988.</del>	<del>1017.989.</del> - Of other plastics:						
<del>1018.990.</del> 920.9 100	<del>1019.991.</del> - - Of poly(vinyl butyral)	8%	Free	15%	Free	m <sup>2</sup>	58229
<del>1020.992.</del>	<del>1021.993.</del> - - Of polyamides						
3920.9210	---Printed and unprinted laminated films in rolls	8%	Free	15%	Free	m <sup>2</sup>	58229
3920.9290	---Other	8%	Free	15%	Free	m <sup>2</sup>	58229

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>1022,994.</del> 920.9 300	<del>1024,996.</del> -- Of amino-resins	8%	Free	15%	Free	m2	58229
<del>1023,995.</del> <del>1025,997.</del> 920.9 400	<del>1027,999.</del> -- Of phenolic resins	8%	Free	15%	Free	m2	58229
<del>1026,998.</del> <del>1028,1000.</del> 920.9 900	<del>1030,1002.</del> -- Of other plastics	8%	Free	15%	Free	m2	58229
<del>1029,1001.</del> <del>1031,1003.</del> 9.21	<del>1032,1004.</del> Other plates, sheets, film, foil and <del>1033,1005.</del> strip, of plastics.						
<del>1034,1006.</del>	- Cellular:						
<del>1035,1007.</del>	-- Of polymers of styrene						
3921.1110	---Textile fabric coated or laminated on both sides	8%	Free	15%	Free	-	58291
3921.1190	---Other	8%	Free	15%	Free	-	58291
	- - Of polymers of vinyl chloride						
3921.1210	---Textile fabric coated or laminated on both sides	8%	Free	15%	Free	-	58291
3921.1290	---Other	8%	Free	15%	Free	-	58291
	- - Of polyurethanes						
3921.1310	---Textile fabric coated or	8%	Free	15%	Free	-	58291

laminated on both sides

3921.1390	---Other	8%	Free	15%	Free	-	58291
<del>1036.1008.</del> 921.1 400	-- Of regenerated cellulose	8%	Free	15%	Free	-	58291
<del>1037.1009.</del>	-- Of other plastics:						
<del>1038.1010.</del> 921.1 910	--- Textile fabric coated or covered on one or both sides with plastics	8%	Free	15%	Free	-	58291
<del>1039.1011.</del>							
<del>1040.1012.</del> 921.1 990	--- Other	8%	Free	15%	Free	-	58291
<del>1041.1013.</del> <del>1042.1014.</del>	- Other						
3921.9010	---Laminated plates and sheets, hard	8%	Free	15%	Free	-	58299
3921.9090	---Other	8%	Free	15%	Free	-	58299
<del>1043.1015.</del> 9.22	<del>1044.1016.</del> Baths, shower-baths sinks, wash- <del>1045.1017.</del> basins, bidets, lavatory pans, <del>1046.1018.</del> seats and covers, flushing cisterns <del>1047.1019.</del> and similar sanitary ware, of <del>1048.1020.</del> plastics.						
3922.1000	- Baths, shower-baths sinks and wash- basins	8%	Free	15%	Free	-	89321

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
3922.2000	- Lavatory seats and covers		8%	Free	15%	Free	- 89321
3922.9000	- Other		8%	Free	15%	Free	- 89321
<del>1049.1021.</del> 9.23	<del>1050.1022.</del> Articles for the conveyance or <del>1051.1023.</del> packing of goods, of plastics; <del>1052.1024.</del> stoppers, lids, caps and other <del>1053.1025.</del> closures, of plastics.						
	<del>1054.1026.</del> - Boxes, cases, crates and similar articles						
3923.1010	---Of Styrofoam		8%	Free	15%	Free	- 89319
3923.1090	---Other		8%	Free	15%	Free	- 89319
	<del>1055.1027.</del> - Sacks and bags (including cones):						
<del>1056.1028.</del> 923.2 100	-- Of polymers of ethylene		8%	Free	15%	Free	- 89311
<del>1057.1029.</del> 923.2 900	-- Of other plastics		8%	Free	15%	Free	- 89311
<del>1058.1030.</del> 923.3 000	- Carboys, bottles, flasks and similar articles		8%	Free	15%	Free	- 89319
<del>1059.1031.</del> 923.4 000	- Spools, cops, bobbins and similar supports		8%	Free	15%	Free	- 89319
<del>1060.1032.</del> 923.5 000	- Stoppers, lids, caps and other closures		8%	Free	15%	Free	- 89319



<del>1061.1033.</del>	- Other						
3923.9010	---Of biodegradable plastics (Green Bag)	8%	Free	15%	Free	-	89319
3923.9090	---Other	8%	Free	15%	Free	-	89319
<del>1062.1034.</del> 9.24	<del>1063.1035.</del> Tableware, kitchenware, other <del>1064.1036.</del> household articles and hygienic <del>1065.1037.</del> or toilet articles, of plastics.						
<del>1066.1038.</del> <b>924.1</b> <b>000</b>	- Tableware and kitchenware	8%	Free	15%	Free	-	89332
<del>1067.1039.</del> <b>924.9</b> <b>000</b>	- Other	8%	Free	15%	Free	-	89332
<del>1068.1040.</del> 9.25	<del>1069.1041.</del> Builders' ware of <del>1070.1042.</del> plastics, not elsewhere <del>1071.1043.</del> specified or included.						
3925.1000	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	8%	Free	15%	Free	No.	89329
3925.2000	- Doors, windows and their frames and thresholds for doors	8%	Free	15%	Free	No.	89329

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
3925.3000	- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	8%	Free	15%	Free	No.	89329
3925.9000	- Other	8%	Free	15%	Free	No.	89329
<del>1072.1044.</del> 9.26	<del>1073.1045.</del> Other articles of plastics and <del>1074.1046.</del> articles of other materials of <b>39.01 to 39.14.</b>						
3926.1000	- Office or school supplies	8%	Free	15%	Free	-	89394
3926.2000	- Articles of apparel and clothing accessories (including gloves, mittens and mitts)  - Fittings for furniture, coachwork or the like	20%	Free	15%	Free	-	84821
3926.3010	---Of a kind used as replacement components in motor vehicles of 87.01 to 87.05	8%	Free	15%	Free	-	89395
3926.3090	---Other	8%	Free	15%	Free	-	89395
3926.4000	- Statuettes and other ornamental articles  - Other	20%	Free	15%	Free	-	89399
3926.9010	---Of a kind used as replacement components in motor vehicles of 87.01 to 87.05	8%	Free	15%	Free	-	89399
3926.9020	---Mounting, fitting and similar articles specially designed for electrical and telecommunication works	8%	Free	15%	Free	-	89399

3926.9090	---Other	8%	Free	15%	Free	-	89399
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**CHAPTER 40****Rubber and articles thereof****Notes.**

(3) - 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:

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

~~(5)~~(4) Footwear or parts thereof of Chapter 64;

~~(6)~~(4) Headgear or parts thereof (including bathing caps) of Chapter 65;

~~(7)~~(4) Mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber;

~~(8)~~(4) Articles of Chapter 90, 92, 94 or 96; or

~~(9)~~(4) Articles of Chapter 95 (other than sports gloves, mittens and mitts and articles of headings 40.11 to 40.13).

3.- In headings 40.01 to 40.03 and 40.05 the expression "primary forms" applies only to the following

forms:

(2) Liquids and pastes (including latex, whether or not pre-vulcanised, and other dispersions and solutions);

(3) Blocks of irregular shape, lumps, bales, powders, granules, crumbs and similar bulk forms.

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

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

(iii) is also permitted. However, the presence of any substances not necessary for the cross-linking, such as extenders, plasticisers and fillers, is not permitted;

- (3) Thioplasts (TM); and
- (4) Natural rubber modified by grafting or mixing with plastics, depolymerised natural rubber, mixtures of unsaturated synthetic substances with saturated synthetic high polymers provided that all the above-mentioned products comply with the requirements concerning vulcanisation, elongation and recovery in (a) above.

5.- (A) Headings 40.01 and 40.02 do not apply to any rubber or mixture of rubbers which has been compounded, before or after coagulation, with:

(~~qqqqqqqqqqqqqqqqqqqqqqqqqqqqqqqqqqqqqq~~)(~~kkkkkkkkkkkkkkkkkkkkkkkkkkkkkkkk~~) \_\_\_\_\_ Vulcanising agents, accelerators, retarders or activators (other than those added for the preparation of pre-vulcanised rubber latex);

(~~rr~~)(~~ll~~) \_\_\_\_\_ pigments or other colouring matter, other than those added solely for the purpose of identification;

(~~ssssssssssssssssssssssssssssssssssssss~~)(~~ll~~) plasticisers or extenders (except mineral oil in the case of oil-extended rubber), fillers, reinforcing agents, organic solvents or any other substances, except those permitted under (B);

(~~tt~~)(~~ll~~) The presence of the following substances in any rubber or mixture of rubbers shall not affect its classification in headings 40.01 or 40.02, as the case may be, provided that such rubber or mixture of rubbers retains its essential character as a raw material:

- (2) emulsifiers or anti-tack agents;
- (3) small amounts of breakdown products of emulsifiers;
- (4) very small amounts of the following: heat-sensitive agents (generally for obtaining thermosensitive rubber latexes), cationic surface-active agents (generally for obtaining electro-positive rubber latexes), antioxidants, coagulants, crumbling agents, freeze-resisting agents, peptisers, preservatives, stabilizers, viscosity-control agents, or similar special-purpose additives.
- 6.- For the purposes of heading 40.04 the expression “waste, parings and scrap” means rubber waste, parings and scrap from the manufacture or working of rubber and rubber goods definitely not usable as such because of cutting-up, wear or other reasons.
- 7.- Thread wholly of vulcanised rubber, of which any cross-sectional dimension exceeds 5 mm, is to be classified as strip, rods or profile shapes, of heading 40.08.
- 8.- Heading 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 40.01, 40.02, 40.03, 40.05 and 40.08 the expressions “plates”, “sheets” and “strip” apply only to plates, sheets and strip and to blocks of regular geometric shape, uncut or simply cut to rectangular (including square) shape, whether or not having the character of articles and whether or not printed or otherwise surface-worked, but not otherwise cut to shape or further worked.

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

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

~~1075.1047.~~  
0.01 Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.

<del>1076.1048.</del> 001.1 000	<del>1077.1049.</del> - Natural rubber latex, whether or <del>1078.1050.</del> not pre-vulcanised	8%	Free	15%	Free	kg	23110
<del>1079.1051.</del> <del>1080.1052.</del> - Natural rubber in other forms:							
<del>1081.1053.</del> 001.2 100	<del>1082.1054.</del> - - Smoked sheets	8%	Free	15%	Free	kg	23121
<del>1083.1055.</del> 001.2 200	<del>1084.1056.</del> - - Technically specified natural <del>1085.1057.</del> rubber (TSNR)	8%	Free	15%	Free	kg	23125
<del>1086.1058.</del> 001.2 900	<del>1088.1060.</del> - - Other	8%	Free	15%	Free	kg	23129
<del>1087.1059.</del> <del>1089.1061.</del> 001.3 000	<del>1091.1063.</del> - Balata, gutta-percha, guayule, <del>1092.1064.</del> chicle and similar natural gums	8%	Free	15%	Free	kg	23130
<del>1094.1066.</del> 0.02	<del>1093.1065.</del> <del>1095.1067.</del> Synthetic rubber and factice <del>1096.1068.</del> derived from oils, in primary <del>1097.1069.</del> forms or in plates, sheets or strip; <del>1098.1070.</del> mixtures of any product of 40.01 <del>1099.1071.</del> with any product of this heading, <del>1100.1072.</del> in primary forms or in plates, <del>1101.1073.</del> sheets or strip.						

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Chapter 40

4002-4005

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)a
<del>1102.1074.</del>	<del>1103.1075.</del> - Styrene-butadiene rubber (SBR); <del>1104.1076.</del> carboxylated styrene-butadiene <del>1105.1077.</del> rubber (XSBR):						
<del>1106.1078.</del> 002.1 100	<del>1107.1079.</del> - - Latex	8%	Free	15%	Free	kg	23211
<del>1108.1080.</del> 002.1 900	<del>1109.1081.</del> - - Other	8%	Free	15%	Free	kg	23211
<del>1110.1082.</del> 002.2	<del>1111.1083.</del> - Butadiene rubber (BR)	8%	Free	15%	Free	kg	23212

000

<del>1112.1084.</del>	<del>1113.1085.</del> <del>1114.1086.</del> <del>1115.1087.</del>	- Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR):							
<del>1116.1088.</del> 002.3 100	<del>1117.1089.</del> <del>1118.1090.</del>	-- Isobutene-isoprene (butyl) rubber (IIR)	8%	Free	15%	Free	kg	23213	
<del>1119.1091.</del> 002.3 900	<del>1120.1092.</del>	-- Other	8%	Free	15%	Free	kg	23213	
<del>1121.1093.</del>	<del>1122.1094.</del> <del>1123.1095.</del>	- Chloroprene (chlorobutadiene) rubber (CR):							
<del>1124.1096.</del> 002.4 100	<del>1125.1097.</del>	-- Latex	8%	Free	15%	Free	kg	23214	
<del>1126.1098.</del> 002.4 900	<del>1127.1099.</del>	-- Other	8%	Free	15%	Free	kg	23214	
<del>1128.1100.</del>	<del>1129.1101.</del>	- Acrylonitrile-butadiene rubber (NBR):							
<del>1130.1102.</del> 002.5 100	<del>1131.1103.</del>	-- Latex	8%	Free	15%	Free	kg	23215	
<del>1132.1104.</del> 002.5 900	<del>1133.1105.</del>	-- Other	8%	Free	15%	Free	kg	23215	
<del>1134.1106.</del> 002.6 000	<del>1135.1107.</del>	- Isoprene rubber (IR)	8%	Free	15%	Free	kg	23216	
<del>1136.1108.</del> 002.7 000	<del>1138.1110.</del> <del>1139.1111.</del>	- Ethylene-propylene-non conjugated diene rubber (EPDM)	8%	Free	15%	Free	kg	23217	
<del>1137.1109.</del>	<del>1140.1112.</del>								
<del>1141.1113.</del> 002.8 000	<del>1143.1115.</del> <del>1144.1116.</del>	- Mixtures of any product of heading 40.01 with any product of	8%	Free	15%	Free	kg	23218	
<del>1142.1114.</del>	<del>1145.1117.</del> <del>1146.1118.</del>	this heading							
<del>1147.1119.</del>	<del>1148.1120.</del>	- Other:							
<del>1149.1121.</del> 002.9 100	<del>1150.1122.</del>	-- Latex	8%	Free	15%	Free	kg	23219	
<del>1151.1123.</del> 002.9 900	<del>1152.1124.</del>	-- Other	8%	Free	15%	Free	kg	23219	
<del>1153.1125.</del> 003.0 000	<del>1154.1126.</del> <del>1155.1127.</del>	Reclaimed rubber in primary forms or in plates,	8%	Free	15%	Free	kg	23221	



sheets or strip.

<del>1156.1128.</del> 004.0 000	<del>1157.1129.</del> Waste, parings and scrap of <del>1158.1130.</del> rubber (other than hard rubber) <del>1159.1131.</del> and powders and granules <del>1160.1132.</del> obtained therefrom. <del>1161.1133.</del>	8%	Free	15%	Free	-	23222
<del>1162.1134.</del> 0.05	<del>1163.1135.</del> Compounded rubber, unvulcanised, <del>1164.1136.</del> in primary forms or in plates, sheets <del>1165.1137.</del> or strip.						

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>1166.1138.</del> 005.1 000	- Compounded with carbon black or silica	8%	Free	15%	Free	kg	62111
<del>1167.1139.</del> 005.2 000	- Solutions; dispersions other than those of subheading 4005.10	8%	Free	15%	Free	kg	62112
<del>1168.1140.</del>	- Other:						
<del>1169.1141.</del> 005.9 100	-- Plates, sheets and strip	8%	Free	15%	Free	kg	62113
<del>1170.1142.</del> 005.9 900	-- Other	8%	Free	15%	Free	kg	62114
<del>1171.1143.</del> 0.06	<del>1172.1144.</del> Other forms (for example, rods, <del>1173.1145.</del> tubes and profile shapes) and <del>1174.1146.</del> articles (for example, discs and <del>1175.1147.</del> rings), of unvulcanised rubber.						
<del>1176.1148.</del> 006.1 000	- "Camel-back" strips for retreading rubber tyres	8%	Free	15%	Free	-	62121
<del>1177.1149.</del> 006.9 000	- Other	8%	Free	15%	Free	-	62129
<del>1178.1150.</del> 007.0 000	<del>1179.1151.</del> <b>Vulcanised rubber</b> <b>thread and</b> <del>1180.1152.</del> <b>cord</b>	8%	Free	15%	Free	kg	62131
<del>1181.1153.</del> 0.08	<del>1182.1154.</del> Plates, sheets, strip, rods and profile <del>1183.1155.</del> shapes, of vulcanised rubber other <del>1184.1156.</del> than hard rubber.						
<del>1185.1157.</del>	- Of cellular rubber:						
<del>1186.1158.</del>	-- Plates, sheets and strip:						
<del>1187.1159.</del> 008.1	--- Combined with textile fabric of	8%	Free	15%	Free	kg	62132

110	a kind used for footwear soling							
<del>1188,1160.</del> 008.1 190	--- Other	8%	Free	15%	Free	kg	62132	
<del>1189,1161.</del> 008.1 900	-- Other (rods and profile shapes)	8%	Free	15%	Free	kg	62132	
<del>1190,1162.</del>	- Of non-cellular rubber:							
<del>1191,1163.</del>	-- Plates, sheets and strip:							
<del>1192,1164.</del> 008.2 110	--- Flooring materials in the piece, tiles, mats and similar articles	8%	Free	15%	Free	m <sup>2</sup>	62133	
<del>1193,1165.</del> 008.2 120	--- Of a kind used for footwear soling	8%	Free	15%	Free	m <sup>2</sup>	62133	
<del>1194,1166.</del> 008.2 130	--- Of a kind for use as offset printing machine blankets	8%	Free	15%	Free	m <sup>2</sup>	62133	
<del>1195,1167.</del> 008.2 190	--- Other	8%	Free	15%	Free	-	62133	
<del>1196,1168.</del> 008.2 900	-- Other (rods and profile shapes)	8%	Free	15%	Free	-	62133	
<del>1197,1169.</del> 0.09	<del>1198,1170.</del> Tubes, pipes and hoses, of vulcanised <del>1199,1171.</del> rubber other than hard rubber, with <del>1200,1172.</del> or without their fittings (for example, <del>1201,1173.</del> joints, elbows, flanges).							

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>1202.1174.</del>	<del>1203.1175.</del> - Not reinforced or otherwise <del>1204.1176.</del> combined with other materials:						
<del>1205.1177.</del>	-- Without fittings						
4009.1110	---Of a kind used as replacement components in motor vehicles of headings 8701 to 8705	8%	Free	15%	Free	m	62141
4009.1190	---Other  -- With fittings	8%	Free	15%	Free	m	62141
4009.1210	---Of a kind used as replacement components in motor vehicles of headings 8701 to 8705	8%	Free	15%	Free	m	62141
4009.1290	---Other	8%	Free	15%	Free	m	62141
<del>1206.1178.</del>	- Reinforced or otherwise combined  only with metal:						
<del>1207.1179.</del>	-- Without fittings						
4009.2110	---Of a kind used as replacement components in motor vehicles of headings 8701 to 8705	8%	Free	15%	Free	m	62142

4009.2190	---Other	8%	Free	15%	Free	m	62142
	- - With fittings						
4009.2210	---Of a kind used as replacement components in motor vehicles of headings 8701 to 8705	8%	Free	15%	Free	m	62142
4009.2290	---Other	8%	Free	15%	Free	m	62142
	- Reinforced or otherwise combined only with textile materials:						
	- - Without fittings						
4009.3110	---Of a kind used as replacement components in motor vehicles of headings 8701 to 8705	8%	Free	15%	Free	m	62143
4009.3190	---Other	8%	Free	15%	Free	m	62143
	- - With fittings						

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
4009.3210	---Of a kind used as replacement components in motor vehicles of headings 8701 to 8705	8%	Free	15%	Free	m	62143
4009.3290	---Other  - Reinforced or otherwise combined with other materials:  - - Without fittings	8%	Free	15%	Free	m	62143
4009.4110	---Of a kind used as replacement components in motor vehicles of headings 8701 to 8705	8%	Free	15%	Free	m	62144
4009.4190	---Other  - - With fittings	8%	Free	15%	Free	m	62144
4009.4210	---Of a kind used as replacement components in motor vehicles of headings 8701 to 8705	8%	Free	15%	Free	m	62144
4009.4290	---Other	8%	Free	15%	Free	m	62144

~~1208,1180.~~ **Conveyor or transmission belts or**  
0.10 **belting, of vulcanised rubber.**

~~1209,1181.~~ - Conveyer belts or belting:

~~1210,1182.~~ ~~1211,1183.~~ --Reinforced only 8% Free 15% Free No. 62921  
010.1 with metal  
100

~~1212,1184.~~ ~~1213,1185.~~ --Reinforced only 8% Free 15% Free No. 62921  
010.1 with textile  
200 ~~1214,1186.~~ materials

~~1215,1187.~~ ~~1216,1188.~~ --Other 8% Free 15% Free No. 62921  
010.1  
900

~~1217,1189.~~ ~~1218,1190.~~ -Transmission  
belts or belting

~~1219,1191.~~ ~~1220,1192.~~ - - Endless 8% Free 15% Free No. 62921  
010.3 transmission belts of  
100 ~~1221,1193.~~ trapezoidal cross-  
~~1222,1194.~~ section (V-  
belts), V-ribbed, of  
~~1223,1195.~~ an outside  
circumference  
exceeding 60 cm  
~~1224,1196.~~ but not exceeding  
180 cm

~~1225,1197.~~ ~~1226,1198.~~ - - Endless 8% Free 15% Free No. 62921  
010.3 transmission belts of  
200 ~~1227,1199.~~ trapezoidal cross-  
section (V-  
~~1228,1200.~~ belts), other than  
V-ribbed, of an  
~~1229,1201.~~ outside  
circumference exceeding  
~~1230,1202.~~ 60 cm but not  
exceeding 180 cm

~~1232,1204.~~ ~~1234,1206.~~ - - Endless 8% Free 15% Free No. 62921  
010.3 transmission belts  
300 ~~1235,1207.~~ of trapezoidal  
cross-section (V-  
~~1236,1208.~~ belts), V-ribbed, of  
an outside  
~~1237,1209.~~ circumference  
exceeding 180 cm  
~~1238,1210.~~ but not exceeding  
240 cm  
~~1239,1211.~~

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>1240.1212.</del> 010.3 400	<del>1241.1213.</del> - - Endless transmission belts of trapezoidal cross-section (V- <del>1243.1215.</del> belts), other than V-ribbed, of an <del>1244.1216.</del> outside circumference exceeding <del>1245.1217.</del> 180 cm but not exceeding 240 cm <del>1246.1218.</del>	8%	Free	15%	Free	No.	62921
<del>1247.1219.</del> 010.3 500	<del>1248.1220.</del> - - Endless synchronous belts, of an <del>1249.1221.</del> outside circumference exceeding <del>1250.1222.</del> 60 cm but not exceeding 150 cm	8%	Free	15%	Free	No.	62921
<del>1251.1223.</del> 010.3 600	<del>1252.1224.</del> - - Endless synchronous belts, of an <del>1253.1225.</del> outside circumference exceeding <del>1254.1226.</del> 150 cm but not exceeding 198 cm <del>1255.1227.</del>	8%	Free	15%	Free	No.	62921
<del>1256.1228.</del> 010.3 900	<del>1258.1230.</del> - - Other	8%	Free	15%	Free	No.	62921
<del>1257.1229.</del> <del>1259.1231.</del> 0.11	<del>1260.1232.</del> New pneumatic tyres, of rubber.						
4011.1000	- Of a kind used on motor cars (including station wagons and racing cars)	20%	Free	15%	Free	No.	62510
4011.2000	- Of a kind used on buses or lorries	20%	Free	15%	Free	No.	62520
4011.3000	- Of a kind used on aircraft	20%	Free	15%	Free	No.	62530
4011.4000	- Of a kind used on motorcycles	20%	Free	15%	Free	No.	62541
4011.5000	- Of a kind used on bicycles	20%	Free	15%	Free	No.	62542
4011.7000	- Of a kind used on agricultural or forestry vehicles and machines	20%	Free	15%	Free	No.	62542
4011.8000	- Of a kind used on constructions, mining or industrial handling	20%	Free	15%	Free	No.	62542



vehicles and machines

4011.9000	- Other	20%	Free	15%	Free	No.	62542
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**40.12 Retreaded or used pneumatic  
tyres of rubber; solid or cushion  
tyres, tyre treads and tyre flaps, of  
rubber.**

- Retreaded tyres:

4012.1100	-- Of a kind used on motor cars (including station wagons and racing cars)	20%	Free	15%	Free	No.	62592
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4012.1200	-- Of a kind used on buses or lorries	20%	Free	15%	Free	No.	62592
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4012.1300	-- Of a kind used on aircraft	20%	Free	15%	Free	No.	62592
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4012.1900	-- Other	20%	Free	15%	Free	No.	62592
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4012.2000	- Used pneumatic tyres	20%	Free	15%	Free	No.	62593
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4012.9000	- Other	20%	Free	15%	Free	No.	62594
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~~1261.1233.~~ ~~1262.1234.~~ Inner tubes, of  
0.13 rubber.

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
4013.1000	- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	20%	Free	15%	Free	No.	62591
4013.2000	- Of a kind used on bicycles	20%	Free	15%	Free	No.	62591
	- Other:						
4013.9010	--- Of a kind used on agricultural Tractors	8%	Free	15%	Free	No.	62591
4013.9090	--- Other	20%	Free	15%	Free	No.	62591
<b>40.14</b>	<b>Hygienic or pharmaceutical articles (including teats), of vulcanized rubber other than hard rubber, with or without fittings of hard rubber.</b>						
4014.1000	- Sheath contraceptives	8%	Free	15%	Free	-	62911
	- Other						
4014.9010	---Hot water bottles	8%	Free	15%	Free	-	62919
4014.9020	---Teats	8%	Free	15%	Free	-	62919
4014.9090	---Other	8%	Free	15%	Free	-	62919

**40.15**      **Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanized rubber other than hard rubber.**

**- Gloves, mittens and mitts:**

4015.1100	-- Surgical	20%	Free	15%	Free	-	84822
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4015.1900	-- Other	20%	Free	15%	Free	-	84822
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- Other

4015.9010	---Diving dress, wetsuits, and similar garments, mittens and mitts	20%	Free	15%	Free	-	84829
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4015.9090	---Other	20%	Free	15%	Free	-	84829
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**40.16**      **Other articles of vulcanized rubber other than hard rubber.**

4016.1000	- Of cellular rubber	20%	Free	15%	Free	-	62992
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- Other:

4016.9100	-- Floor coverings and mats	8%	Free	15%	Free	m <sup>2</sup>	62999
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Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
4016.9200	-- Erasers	20%	Free	15%	Free	-	62999
4016.9300	-- Gaskets, washers and other seals	20%	Free	15%	Free	-	62999
4016.9400	-- Boat or dock fenders, whether or not inflatable	20%	Free	15%	Free	-	62999
4016.9500	-- Other inflatable articles	20%	Free	15%	Free	-	62999
4016.9900	-- Other	20%	Free	15%	Free	-	62999
4017.0000	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.	20%	Free	15%	Free	-	62999
4017.0010	---Hard rubber (for example, ebonite) in all forms, including waste and scrap	20%	Free	15%	Free	-	62991
4017.0090	---Articles of hard rubber	20%	Free	15%	Free	-	62991

~~1263-1235.~~

**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.**

(4) - This Chapter does not cover:

(5) Parings or similar waste, of raw hides or skins (heading 05.11);

~~(6)~~(5) Birdskins or parts of birdskins, with their feathers or down, of heading 05.05 or 67.01; or

~~(7)~~(5) Hides or skins, with the hair or wool on, raw, tanned or dressed (Chapter 43); the following are, however, to be classified in Chapter 41, namely, raw hides and skins with the hair or wool on, of bovine animals (including buffalo), of equine animals, of sheep or lambs (except Astrakhan, Broadtail, Caracul, Persian or similar lambs, Indian, Chinese, Mongolian or Tibetan lambs), of goats or kids (except Yemen, Mongolian or Tibetan goats and kids), of swine (including peccary), of chamois, of gazelle, of camels (including dromedaries) of reindeer, of elk, of deer, of roebucks or of dogs.

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

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

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

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

<del>1264,1235.</del> 1.01	<del>1265,1236.</del> <del>1266,1237.</del> <del>1267,1238.</del> <del>1268,1239.</del> <del>1269,1240.</del> <del>1270,1241.</del> <del>1271,1242.</del> <del>1272,1243.</del>	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.							
<del>1273,1244.</del> 101.2 000	<del>1274,1245.</del> <del>1275,1246.</del> <del>1276,1247.</del> <del>1277,1248.</del> <del>1278,1249.</del>	- Whole hides and skins, unsplit, of a weight per skin not exceeding 8kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved	20%	Free	15%	Free	kg	21111	
<del>1279,1250.</del> 101.5 000	<del>1280,1251.</del> <del>1281,1252.</del>	- Whole hides and skins, of a weight exceeding 16 kg	20%	Free	15%	Free	kg	21113	
<del>1283,1254.</del> 101.9 000	<del>1284,1255.</del> <del>1285,1256.</del> <del>1286,1257.</del>	- Other, including butts, bends and bellies	20%	Free	15%	Free	kg	21113	

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>1287.1258.</del> 1.02	<del>1288.1259.</del> Raw skins of sheep or lambs (fresh, <del>1289.1260.</del> or salted, dried, limed, pickled or <del>1290.1261.</del> otherwise preserved, but not tanned, <del>1291.1262.</del> parchment-dressed or further <del>1292.1263.</del> prepared), whether or not with <del>1293.1264.</del> wool on or split, other than those <del>1294.1265.</del> excluded by Note 1(c) to this Chapter.						
<del>1295.1266.</del> <b>102.1 000</b>	<del>1296.1267.</del> - <b>With wool on</b>	20%	Free	15%	Free	kg	21160
<del>1297.1268.</del>	<del>1298.1269.</del> - <b>Without wool on:</b>						
<del>1299.1270.</del> <b>102.2 100</b>	<del>1300.1271.</del> - - <b>Pickled</b>	20%	Free	15%	Free	kg	21170
<del>1301.1272.</del> <b>102.2 900</b>	<del>1302.1273.</del> - - <b>Other</b>	20%	Free	15%	Free	kg	21170
<del>1303.1274.</del> 1.03	<del>1304.1275.</del> Other raw hides and skins (fresh, or <del>1305.1276.</del> salted, dried, limed, pickled or <del>1306.1277.</del> otherwise preserved, but not tanned, <del>1307.1278.</del> parchment-dressed or further <del>1308.1279.</del> prepared), whether or not dehaired <del>1309.1280.</del> or split, other than those excluded by <del>1310.1281.</del> Note 1(b) or 1(c) to this Chapter.						
<del>1311.1282.</del>	<del>1312.1283.</del> - <b>Of reptiles</b>						
4103.2010	---Of crocodiles	20%	Free	15%	Free	kg	21199
4103.2090	---Other	20%	Free	15%	Free	kg	21199
<del>1313.1284.</del> <b>103.3 000</b>	<del>1314.1285.</del> - <b>Of swine</b>	20%	Free	15%	Free	kg	21199
<del>1315.1286.</del> <b>103.9 000</b>	<del>1316.1287.</del> - <b>Other</b>	20%	Free	15%	Free	kg	21199
<del>1317.1288.</del> 1.04	<b>Tanned or crust hides and skins of bovine (including buffalo) or equine</b>						

animals, without hair on, whether or  
not split, but not further prepared.

1318,1289. 1319,1290. - In the wet state (including wet- blue):

<u>1320,1291.</u> 104.1 100	<u>1321,1292.</u> - - Full grains, unsplit; grain splits	20%	Free	15%	Free	kg	61143
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<u>1322,1293.</u> 104.1 900	<u>1323,1294.</u> - - Other	20%	Free	15%	Free	kg	61143
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1324,1295. 1325,1296. - In the dry state (crust):

<u>1326,1297.</u> 104.4 100	<u>1328,1299.</u> - - Full grains, unsplit; grain splits	20%	Free	15%	Free	kg	61144
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<u>1327,1298.</u> <u>1329,1300.</u> 104.4 900	<u>1331,1302.</u> - - Other	20%	Free	15%	Free	kg	61144
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<u>1330,1301.</u> <u>1332,1303.</u> 1.05	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.						
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<u>1333,1304.</u> 105.1 000	<u>1335,1306.</u> - In the wet state (including wet <u>1336,1307.</u> blue)	20%	Free	15%	Free	kg	61151
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<u>1334,1305.</u> <u>1337,1308.</u> 105.3 000 <u>1338,1309.</u>	<u>1339,1310.</u> - In the dry state (crust)	20%	Free	15%	Free	kg	61151
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Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>1340,1311.</del>	<del>1341,1312.</del> Tanned or crust hides and skins <del>1342,1313.</del> of other animals, without wool or <del>1343,1314.</del> hair on, whether or not split, but <del>1344,1315.</del> not further prepared.						
<del>1345,1316.</del>	<del>1346,1317.</del> - Of goats or kids:						
<del>1347,1318.</del> 106.2 100	<del>1348,1319.</del> - - In the wet state (including wet- <del>1349,1320.</del> blue)	20%	Free	15%	Free	kg	61161
<del>1350,1321.</del> 106.2 200	<del>1351,1322.</del> - - In the dry state (crust)	20%	Free	15%	Free	kg	61161
<del>1352,1323.</del>	<del>1353,1324.</del> - Of swine:						
4106.3100	<del>1354,1325.</del> - - In the wet state (including wet- <del>1355,1326.</del> blue)	20%	Free	15%	Free	kg	61171
<del>1356,1327.</del> 106.3 200	<del>1357,1328.</del> - - In the dry state (crust)	20%	Free	15%	Free	kg	61171
<del>1358,1329.</del>	<del>1359,1330.</del> - Of reptiles						
<del>1360,1331.</del> 106.4 010	<del>1361,1332.</del> ---Of crocodiles	20%	Free	15%	Free	kg	61172
<del>1362,1333.</del> 106.4 020	<del>1363,1334.</del> ---Other	20%	Free	15%	Free	kg	51172
<del>1364,1335.</del>	<del>1365,1336.</del> - Other:						
4106.9100	<del>1366,1337.</del> - - In the wet state (including wet- <del>1367,1338.</del> blue)	20%	Free	15%	Free	kg	61179
<del>1368,1339.</del> 106.9 200	<del>1369,1340.</del> - - In the dry state (crust)	20%	Free	15%	Free	kg	61179

~~1370.1341.~~ 1.07 **Leather further prepared after training or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14.**

~~1371.1342.~~ - Whole hides and skins:

<del>1372.1343.</del> <u>107.1</u> <u>100</u>	<del>1373.1344.</del> <b>unsplit</b>	-- Full grains,	20%	Free	15%	Free	kg	61171
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<del>1374.1345.</del> <u>107.1</u> <u>200</u>	<del>1375.1346.</del>	-- Grain splits	20%	Free	15%	Free	kg	61171
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<del>1376.1347.</del> <u>107.1</u> <u>900</u>	<del>1377.1348.</del>	-- Other	20%	Free	15%	Free	kg	61171
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~~1378.1349.~~ ~~1379.1350.~~ - Other, including sides:

<del>1380.1351.</del> <u>107.9</u> <u>100</u>	<del>1381.1352.</del> <b>unsplit</b>	-- Full grains,	20%	Free	15%	Free	kg	61179
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<del>1382.1353.</del> <u>107.9</u> <u>200</u>	<del>1384.1355.</del>	-- Grain splits	20%	Free	15%	Free	kg	61179
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<del>1383.1354.</del> <del>1385.1356.</del> <u>107.9</u> <u>900</u>	<del>1387.1358.</del>	-- Other	20%	Free	15%	Free	kg	61179
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<del>1386.1357.</del> <del>1388.1359.</del> <u>41.08]</u>	<del>1389.1360.</del>
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<del>1390.1361.</del> <u>41.09]</u>	<del>1391.1362.</del>
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[41.10]	<del>1392.1363.</del>
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<del>1393.1364.</del> <u>41.11]</u>
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Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>1394.1365.</del> 112.0 000	<del>1395.1366.</del> Leather further prepared after <del>1396.1367.</del> tanning or crusting, including <del>1397.1368.</del> parchment-dressed leather, of <del>1398.1369.</del> sheep or lamb, without wool on, <del>1399.1370.</del> whether or not split, other than <del>1400.1371.</del> leather of heading 41.14.	20%	Free	15%	Free	kg	61152
<del>1401.1372.</del> 1.13	<del>1402.1373.</del> Leather further prepared after <del>1403.1374.</del> tanning or crusting, including <del>1404.1375.</del> parchment-dressed leather, of <del>1405.1376.</del> other animals, without wool or <del>1406.1377.</del> hair on, whether or not split, <del>1407.1378.</del> other than leather of heading <del>1408.1379.</del> 41.14.						
<del>1409.1380.</del> 113.1 000	- Of goats or kids	20%	Free	15%	Free	kg	61162
<del>1410.1381.</del> 113.2 000	- Of swine	20%	Free	15%	Free	kg	61162
<del>1411.1382.</del>	- Of reptiles						
<del>1412.1383.</del> 113.3 010	---Of Crocodiles	20%	Free	15%	Free	kg	61172
<del>1413.1384.</del> 113.3 020	---Other	20%	Free	15%	Free	kg	61172
<del>1414.1385.</del> 113.9 000	- Other	20%	Free	15%	Free	kg	61179
<del>1415.1386.</del> 1.14	Chamois (including combination chamois) leather; patent leather and patent laminated leather;						

**metallised leather.**

<del>1416</del> <b>1387.</b> <b>114.1</b> <b>000</b>	- Chamois (including combination chamois) leather	20%	Free	15%	Free	kg	61181
<del>1417</del> <b>1388.</b> <b>114.2</b> <b>000</b>	- Patent leather and patent laminated leather, metallised leather	20%	Free	15%	Free	kg	61183
<del>1418</del> <b>1389.</b> 1.15	<b>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.</b>						
<del>1419</del> <b>1390.</b> <b>115.1</b> <b>000</b>	- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	20%	Free	15%	Free	kg	61120
<del>1420</del> <b>1391.</b> <b>115.2</b> <b>000</b>	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	20%	Free	15%	Free	kg	61120

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## CHAPTER 42

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

#### Notes.

- 1.- For the purposes of this Chapter, the term "leather" includes chamois (including combination chamois) leather, patent leather, patent laminated leather and metallised leather..
- 2.- This Chapter does not cover:
  - (a) Sterile surgical catgut or similar sterile suture materials (heading 30.06);
  - (b) Articles of apparel or clothing accessories (except gloves, mittens and mitts), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading 43.03 or 43.04);
  - (c) Made up articles of netting (heading 56.08);
  - (d) Articles of chapter 64;
  - (e) Headgear or parts thereof of Chapter 65;
  - (f) Whips, riding-crops or other articles of heading 66.02;
  - (g) Cuff-links, bracelets or other imitation jewellery (heading 71.17);
  - (h) Fittings or trimmings for harness, such as strirrups, bits, horse brasses and buckles, separately presented
  - (ij) Strings, skins for drums or the like, or other parts of musical instruments (heading 92.09);
  - (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
  - (l) Articles of chapter 95 (for example, toys, games, sports requisites); or
  - (m) Buttons, press-fasteners, snap-fasteners, press-studs, button moulds or other parts of these articles, button blanks, of heading 96.06.
- 3.- (A) In addition to the provisions of Note 2 above, heading 42.02 does not cover :
  - (a) Bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (heading 39.23);
  - (b) Articles of plaiting materials (heading 46.02).
- (B) Articles of headings 42.02 and 42.03 which have parts of precious metal or metal clad with precious metal, of natural or cultured pearls, of precious or semi-precious stones (natural, synthetic reconstructed) remain classified in those headings even if such parts constitute more than minor fitting or minor ornamentation, provided that these parts do not give the articles their essential character. If, the other hand, the parts give the articles their essential character, the articles are to be classified in Chapter 71.

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

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Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>1422.1392.</del> 201.0 000	<del>1423.1393.</del> Saddlery and harness for any animal (including traces, leads, <del>1425.1395.</del> knee pads, muzzles, saddle cloths, <del>1426.1396.</del> saddle bags, dog coats and the <del>1427.1397.</del> like), of any material.	20%	Free	15%	Free	-	61220
<del>1428.1398.</del> 2.02	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper.  - Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers:						
4202.1100	- - With outer surface of leather or of composition leather	20%	Free	15%	Free	-	83121

4202.1200	- - With outer surface of plastics or of textile materials	20%	Free	15%	Free	-	83122
4202.1900	- - Other	20%	Free	15%	Free	-	83129
	- Handbags, whether or not with shoulder strap, including those without handle:						
4202.2100	- - With outer surface of leather or of composition leather	20%	Free	15%	Free	-	83111
4202.2200	- - With other surface of sheeting of plastics or of textile materials	20%	Free	15%	Free	-	83112
4202.2900	- - Other	20%	Free	15%	Free	-	83119
	- Articles of a kind normally carried in the pocket or in the handbag:						
4202.3100	- - With outer surface of leather or Of composition leather	20%	Free	15%	Free	-	83191
4202.3200	- - With other surface of sheeting of plastics or of textile materials	20%	Free	15%	Free	-	83191
4202.3900	- - Other	20%	Free	15%	Free	-	83191
	- Other:						



~~1429-1399.~~

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	-- With outer surface of leather or of composition leather						
4202.9110	---Golf bags	20%	Free	15%	Free	-	83199
4202.9120	---Cases, boxes and similar containers specially shaped or fitted to contain cameras, camera lenses, binoculars and telescopes	20%	Free	15%	Free	-	83199
4202.9190	---Other	20%	Free	15%	Free	-	83199
	-- With other surface of sheeting of plastics or of textile materials						
4202.9210	---Golf bags	20%	Free	15%	Free	-	83199
4202.9220	---Cases, boxes and similar containers specially shaped or fitted to contain cameras, camera lenses, binoculars and telescopes	20%	Free	15%	Free	-	83199
4202.9230	---Bilums	20%	Free	15%	Free	-	83199
4202.9290	---Other	20%	Free	15%	Free	-	83199
	-- Other						

4202.9910	---Golf bags	20%	Free	15%	Free	-	83199
4202.9920	---Cases, boxes and similar containers specially shaped or fitted to contain cameras, camera lenses, binoculars and telescopes	20%	Free	15%	Free	-	83199
4202.9990	---Other	20%	Free	15%	Free	-	83199
<del>430.1399.</del> 2.03	<b>Articles of apparel and clothing accessories, of leather or of composition leather.</b>						
4203.1000	- Articles of apparel	20%	Free	15%	Free	-	84811
	- Gloves, mittens and mitts:						
4203.2100	- - Specially designed for use in sports	20%	Free	15%	Free	-	89477
4203.2900	- - Other	20%	Free	15%	Free	-	84812
4203.3000	- Belts and bandoliers	20%	Free	15%	Free	-	84813
4203.4000	- Other clothing accessories	20%	Free	15%	Free	-	84819

[42.04]

~~1431.1400.~~

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>1432.1400.</del> 2.05	<del>1433.1401.</del> Other articles of leather or of <del>1434.1402.</del> composition leather.						
4205.0010	---Articles of leather or of composition leather, of a kind used in machinery or mechanical appliance or for other technical use	20%	Free	15%	Free	-	61290
4205.0090	---Other	20%	Free	15%	Free	-	61290
<del>1435.1403.</del> 206.0 000	<del>1436.1404.</del> Articles of gut (other than silk <del>1437.1405.</del> worm gut), of goldbeater's skin, <del>1438.1406.</del> of bladders or of tendons.	20%	Free	15%	Free	-	89991



## CHAPTER 43

## Furskins and artificial fur; manufactures thereof

## Notes.

- 1.- Throughout the Nomenclature references to “furskins”, other than to raw furskins of heading 43.01, apply to hides or skins of all animals which have been tanned or dressed with the hair or wool on.
- 2.- This Chapter does not cover:
- (5) Birdskins or parts of birdskins, with their feathers or down (heading 05.05 or 67.01);
  - ~~(6)~~(5) Raw hides or skins, with the hair or wool on, of Chapter 41 (see Note 1(c) to that Chapter);
  - ~~(7)~~(5) Gloves mittens and mitts consisting of leather and fur or of leather and artificial fur (heading 42.03);
  - ~~(8)~~(5) Articles of Chapter 64;
  - ~~(9)~~(5) Headgear or parts thereof of Chapter 65; or
  - ~~(10)~~(5) Articles of Chapter 95 (for example, toys, games, sports requisites).
- 3.- Heading 43.03 includes furskins and parts thereof, assembled with the addition of other materials, and \_\_\_\_\_ furskins and parts thereof, sewn together in the form of garments or parts or accessories of garments or \_\_\_\_\_ in the form of other articles.
- 4.- Articles of apparel and clothing accessories (except those excluded by Note 2) lined with fur or \_\_\_\_\_ artificial fur or to which fur or artificial fur is attached on the outside except as mere trimming are to be classified in heading 43.03 or 43.04 as the case may be.
- 5.- Throughout the Nomenclature the expression “artificial fur” means any imitation of fur consisting of \_\_\_\_\_ wool, hair or other fibres gummed or sewn on to leather, woven fabric or other materials, but does not include imitation furskins obtained by weaving or knitting (generally, heading 58.01 or 60.01).

~~1439-1407.~~~~1440-1407.~~

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>1441-1407.</del> 3.01	<del>1442-1408.</del> Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than <del>1444-1410.</del> raw hides and skins of 41.01, 41.02 or <del>1445-1411.</del> 41.03.						
<del>1447-1413.</del> 301.1 000	<del>1448-1414.</del> - Of mink, whole, with or without <del>1449-1415.</del> head, tail or paws	20%	Free	15%	Free	No	21210
<del>1450-1416.</del> 301.3 000	<del>1451-1417.</del> - Of lamb, the following : <del>1452-1418.</del> Astrakhan, Broadtail, Caracul,	20%	Free	15%	Free	No	21222

	<del>1453.1419.</del> Persian and similar lamb, Indian,							
	<del>1454.1420.</del> Chinese, Mongolian or Tibetan							
	<del>1455.1421.</del> lamb, whole, with or without head,							
	<del>1456.1422.</del> tail or paws							
<del>1457.1423.</del>	<del>1459.1425.</del> - Of fox, whole, with or without	20%	Free	15%	Free	No	21225	
301.6	head, tail or paws							
000	<del>1460.1426.</del> <del>1461.1427.</del>							
<del>1458.1424.</del>	<del>1464.1430.</del> - Other furskins,	20%	Free	15%	Free	No	21229	
<del>1462.1428.</del>	whole, with or							
301.8	<del>1465.1431.</del> without head, tail							
000	or paws							
<del>1463.1429.</del>	<del>1466.1432.</del>							
<del>1467.1433.</del>	<del>1469.1435.</del> - Heads, tails, paws	20%	Free	15%	Free	No	21230	
301.9	and other							
000	<del>1470.1436.</del> pieces or cuttings,							
<del>1468.1434.</del>	suitable for							
	<del>1471.1437.</del> furriers' use							
	<del>1472.1438.</del>							

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>1475.1439.</del> 3.02	<del>1476.1440.</del> Tanned or dressed furskins <del>1477.1441.</del> (including heads, tails, paws and <del>1478.1442.</del> other pieces or cuttings), <del>1479.1443.</del> unassembled, or assembled <del>1480.1444.</del> (without the addition of other <del>1481.1445.</del> materials) other than those of 43.03.						
<del>1482.1446.</del>	<del>1483.1447.</del> - Whole skins, with or without head, <del>1484.1448.</del> tail or paws, not assembled:						
<del>1485.1449.</del> 302.1 100	<del>1486.1450.</del> -- Of mink	20%	Free	15%	Free	-	61311
<del>1487.1451.</del> 302.1 900	<del>1488.1452.</del> -- Other	20%	Free	15%	Free	-	61319
<del>1489.1453.</del> 302.2 000	<del>1490.1454.</del> - Heads, tails, paws and other <del>1491.1455.</del> pieces or cuttings, not assembled	20%	Free	15%	Free	-	61320
<del>1492.1456.</del> 302.3 000	<del>1493.1457.</del> - Whole skins and pieces or cuttings <del>1494.1458.</del> thereof, assembled	20%	Free	15%	Free	-	61330
<del>1495.1459.</del> 3.03	<del>1496.1460.</del> Articles of apparel, clothing <del>1497.1461.</del> accessories and other articles of <del>1498.1462.</del> furskin.						
<del>1499.1463.</del> 303.1 000	- Articles of apparel and clothing accessories	20%	Free	15%	Free	-	84831
<del>1500.1464.</del> 303.9 000	- Other	20%	Free	15%	Free	-	84831
<del>1501.1465.</del> 304.0 000	<del>1502.1466.</del> Artificial fur and articles <del>1503.1467.</del> thereof.	20%	Free	15%	Free	-	84832





**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<sup>(1)</sup>**

**Wood and articles of wood; wood charcoal**

**Notes.**

1.- This Chapter does not cover:

- (e) Wood, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading 12.11);
- (f) Bamboos or other materials of a woody nature of a kind used primarily for plaiting, in the rough, whether or not split, sawn lengthwise or cut to length (heading 14.01);
- (g) Wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading 14.04);
- (h) Activated charcoal (heading 38.02);
- (i) Articles of heading 42.02;
- (j) Goods of Chapter 46;
- (k) Footwear or parts thereof of Chapter 64;
- (l) Goods of Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);
- (ij) Goods of heading 68.08;
- (m) Imitation jewellery of heading 71.17;
- (n) Goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights' wares);
- (o) Goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);
- (p) Parts of firearms (heading 93.05);
- (q) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
- (r) Articles of Chapter 95 (for example, toys, games, sports requisites);
- (s) Articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencil, and monopods, bipods, tripods and similar articles) excluding bodies and handles, of wood, for articles of heading 96.03; or

(t) Articles of Chapter 97 (for example, works of art).

2.- In this Chapter, the expression “densified wood” means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.

3.- Headings 44.14 to 44.21 apply to articles of the respective descriptions of particle board or similar board,

fibreboard, laminated wood or densified wood as they apply to such articles of wood.

4.- Products of heading 44.10, 44.11 or 44.12 may be worked to form the shapes provided for in respect of

the goods of heading 44.09, curved, corrugated, perforated, cut or formed to shapes other than square or

rectangular or submitted to any other operation provided it does not give them the character of articles

of other headings.

5.- Heading 44.17 does not apply to tools in which the blade, working edge, working surface or other working part is formed by any of the materials specified in Note 1 to Chapter 82.

6.- Subject to Note 1 above and except where the context otherwise requires, any reference to “wood” in a

heading of this Chapter applies also to bamboos and other materials of a woody nature.

### Subheading Note

1.- For the purposes of subheading 4401.31, the expression “wood pellets” means by-products such as cutter shavings, sawdust or chips, of the mechanical wood processing industry, furniture-making industry or other wood transformation activities, which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3% by weight. Such pellets are cylindrical, with a diameter not exceeding 25mm and a length not exceeding 100mm.

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>1504.1468.</del> 4.01	<del>1505.1469.</del> <del>1506.1470.</del> <del>1507.1471.</del> <del>1508.1472.</del> <del>1509.1473.</del> <del>1510.1474.</del> Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.						
	- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms						
4401.1100	--Coniferous	8%	Free	15%	Free	-	24501
4401.1200	--Non-coniferous	8%	Free	15%	Free	-	24501
	- Wood in chips or particles:						
4401.2100	-- Coniferous	8%	Free	15%	Free	-	24611
4401.2200	-- Non-coniferous	8%	Free	15%	Free	-	24615
	- Sawdust and wood waste and scrap, agglomerated in logs,						

briquettes, pellets or similar forms :

4401.3100	-- Wood pellets	8%	Free	15%	Free	-	24620
4401.3900	-- Others	8%	Free	15%	Free	-	24620
	-Sawdust and wood waste and scrap, not agglomerated						
4401.4010	---Woodchips	8%	Free	15%	Free	-	24620
4401.4090	---Other	8%	Free	15%	Free	-	24620
<del>1511.1475.</del> 4.02	<del>1514.1478.</del> Wood charcoal (including shell or nut charcoal), whether or not agglomerated.						
<del>1512.1476.</del> <del>1513.1477.</del>	<del>1515.1479.</del> - Of bamboo	8%	Free	15%	Free	-	24502
<del>1517.1481.</del> 402.1 000	<del>1518.1482.</del> - Other	8%	Free	15%	Free	-	24502
<del>1519.1483.</del> 402.9 000	<del>1522.1486.</del> Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.						
<del>1521.1485.</del> 4.03	<del>1523.1487.</del> - Of bamboo	8%	Free	15%	Free	-	24502
	<del>1524.1488.</del> - Other	8%	Free	15%	Free	-	24502

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Chapter 44

4403

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

- Treated with paint, stains, creosote or other preservatives :

4403.1100	--Coniferous	8%	Free	15%	Free	-	24730
4403.1200	--Non-coniferous	8%	Free	15%	Free	m <sup>3</sup>	24730
	- Other, coniferous						
4403.2100	--Of pine (Pinus spp.), of which any cross-sectional dimension is 15 cm or more	8%	Free	15%	Free	m <sup>3</sup>	24740
4403.2200	--Of pine (Pinus spp.) other	8%	Free	15%	Free	m <sup>3</sup>	24740
4403.2300	--Of fir (Abies spp.) and spruce (Picea spp.), of which any cross-sectional dimension is 15cm or more	8%	Free	15%	Free	m <sup>3</sup>	24740
4403.2400	--Of fir (Abies spp.) and spruce (Picea spp.), other	8%	Free	15%	Free	m <sup>3</sup>	24740
4403.2500	--Other, of which any cross-sectional dimension is 15 cm or more	8%	Free	15%	Free	m <sup>3</sup>	24740
4403.2600	--Other	8%	Free	15%	Free	m <sup>3</sup>	24740
	- Other, of tropical wood						
<del>1525,1489.</del> 403.4 100	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	8%	Free	15%	Free	m <sup>3</sup>	24750
<del>1526,1490.</del> 403.4 900	-- Other	8%	Free	15%	Free	m <sup>3</sup>	24750
<del>1527,1491.</del>	- Other:						
<del>1528,1492.</del> 403.9 100	<del>1529,1493.</del> -- Of Oak ( <i>Quercus spp.</i> )	8%	Free	15%	Free	m <sup>3</sup>	24752
4403.9300	--Of beech (Fagus spp.), of which any cross-sectional dimension is 15cm or more	8%	Free	15%	Free	m <sup>3</sup>	24752
<del>1530,1494.</del>							
<del>1531,1495.</del>							

4403.9400 <del>1532,1496.</del>	--Of beech (Fagus spp.) other <del>1533,1497.</del>	8%	Free	15%	Free	m <sup>3</sup>	24752
4403.9500 <del>1534,1498.</del>	--Of birch (Betula spp.), of which any cross-sectional dimension is 15 cm or more <del>1535,1499.</del>	8%	Free	15%	Free	m <sup>3</sup>	24790
4403.9600 <del>1536,1500.</del>	--Of birch (Betula spp.), other <del>1537,1501.</del>	8%	Free	15%	Free	m <sup>3</sup>	24790
4403.9700	--Of poplar and aspen (Populus spp.)	8%	Free	15%	Free	m <sup>3</sup>	24790
4403.9800	--Of eucalyptus (Eucalyptus spp.)	8%	Free	15%	Free	m <sup>3</sup>	24790

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4403-4407

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>1538,1502.</del> 403.9 900	<del>1539,1503.</del> - - Other	8%	Free	15%	Free	m <sup>3</sup>	24790
<del>1540,1504.</del> 4.04	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like.						
4404.1000	- Coniferous	8%	Free	15%	Free	m <sup>3</sup>	63491
4404.2000	- Non-coniferous	8%	Free	15%	Free	m <sup>3</sup>	63491
<del>1541,1505.</del> 405.0 000	<del>1542,1506.</del> Wood wool; wood flour.	8%	Free	15%	Free	-	63493
<del>1543,1507.</del> 4.06	Railway or tramway sleepers						

**(cross-ties) of wood.**

- Not impregnated;

4406.1100 --Coniferous 8% Free 15% Free m<sup>3</sup> 28411

4406.1200 --Non-coniferous 8% Free 15% Free m<sup>3</sup> 28411

- Other:

4406.9100 --Coniferous 8% Free 15% Free m<sup>3</sup> 24819

4406.9200 --Non-coniferous 8% Free 15% Free m<sup>3</sup> 24819

~~1544.1508.~~ ~~1545.1509.~~ Wood sawn or chipped lengthwise,  
4.07 ~~1546.1510.~~ sliced or peeled, whether or not  
~~1547.1511.~~ planed, sanded or end-jointed, of  
~~1548.1512.~~ a thickness exceeding 6 mm.

- Coniferous:

4407.1100 --Of pine (Pinus spp.) 8% Free 15% Free m<sup>3</sup> 24820

4407.1200 --Of fir (Abies spp.) and spruce 8% Free 15% Free m<sup>3</sup> 24820  
(Picea spp.)

--Other

4407.1910 --- Of Daku (Kauri) 8% Free 15% Free m<sup>3</sup> 24820

4407.1990 ---Other 8% Free 15% Free m<sup>3</sup> 24820

~~1549.1513.~~ - Of tropical wood :

~~1550.1514.~~ -- Mahogany (*Swietenia spp.*), 8% Free 15% Free m<sup>3</sup> 24840  
407.2  
100

~~1551.1515.~~ -- Virola, Imbuia and Balsa 8% Free 15% Free m<sup>3</sup> 24840  
407.2  
200

~~1552.1516.~~ -- Dark Red Meranti, Light Red 8% Free 15% Free m<sup>3</sup> 24840  
407.2





Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>1553.1517.</del> 407.2 600	-- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	8%	Free	15%	Free	m <sup>3</sup>	24840
<del>1554.1518.</del> 407.2 700	-- Sapelli	8%	Free	15%	Free	m <sup>3</sup>	24840
<del>1555.1519.</del> 407.2 800	-- Iroko	8%	Free	15%	Free	m <sup>3</sup>	24840
<del>1556.1520.</del> 407.2 900	-- Other	8%	Free	15%	Free	m <sup>3</sup>	24840
<del>1557.1521.</del>	- Other:						
<del>1558.1522.</del> 407.9 100	-- Of oak ( <i>Quercus spp.</i> )	8%	Free	15%	Free	m <sup>3</sup>	24840
<del>1559.1523.</del> 407.9 200	<del>1560.1524.</del> -- Of beech ( <i>Fagus spp.</i> )	8%	Free	15%	Free	m <sup>3</sup>	24840
<del>1561.1525.</del> 407.9 300	-- Of maple ( <i>Acer spp.</i> )	8%	Free	15%	Free	m <sup>3</sup>	24840
<del>1562.1526.</del> 407.9 400	-- Of cherry ( <i>Prunus spp.</i> )	8%	Free	15%	Free	m <sup>3</sup>	24840
<del>1563.1527.</del> 407.9 500	-- Of ash ( <i>Fraxinus spp.</i> )	8%	Free	15%	Free	m <sup>3</sup>	24840
<del>1564.1528.</del> 4407.9600	--Of birch ( <i>Betula spp.</i> )	8%	Free	15%	Free	m <sup>3</sup>	24840
<del>1565.1529.</del> 4407.9700	--Of poplar and aspen ( <i>Populus spp.</i> )	8%	Free	15%	Free	m <sup>3</sup>	24840
<del>1566.1530.</del> 407.9 900	<del>1567.1531.</del> -- Other	8%	Free	15%	Free	m <sup>3</sup>	24840

Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6 mm common in the Pacific

4407.9911	----Of raintree	8%	Free	15%	Free	m <sup>3</sup>	24840
4407.9912	----Of kauvula	8%	Free	15%	Free	m <sup>3</sup>	24840
4407.9913	----Of teakwood	8%	Free	15%	Free	m <sup>3</sup>	24840
4407.9914	----Of sandalwood	8%	Free	15%	Free	m <sup>3</sup>	24840
4407.9990	---Other	8%	Free	15%	Free	m <sup>3</sup>	24840

~~1568.1532.~~  
4.08 Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm.

<del>1569.1533.</del> 408.1 000	- Coniferous	8%	Free	15%	Free	m <sup>3</sup>	63411
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4408-4410

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

- Of tropical wood:

<p><del>1570.1534.</del> 408.3 100 <del>1571.1535.</del></p>	<p>-- Dark Red Meranti, Light Red Meranti and Meranti Bakau</p>	<p>8%</p>	<p>Free</p>	<p>15%</p>	<p>Free</p>	<p>m<sup>3</sup></p>	<p>63412</p>
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<p><del>1572.1536.</del> 408.3 900</p>	<p>-- Other</p>	<p>8%</p>	<p>Free</p>	<p>15%</p>	<p>Free</p>	<p>m<sup>3</sup></p>	<p>63412</p>
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<p><del>1573.1537.</del> <del>1574.1538.</del> 408.9 000</p>	<p>- Other</p>	<p>8%</p>	<p>Free</p>	<p>15%</p>	<p>Free</p>	<p>m<sup>3</sup></p>	<p>63412</p>
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<p><del>1575.1539.</del> 4.09</p>	<p><b>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.</b></p>
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- Coniferous

<p>4409.1010</p>	<p>---Of Daku (Kauri)</p>	<p>8%</p>	<p>Free</p>	<p>15%</p>	<p>Free</p>	<p>m<sup>3</sup></p>	<p>24830</p>
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<p>4409.1090</p>	<p>---Other</p>	<p>8%</p>	<p>Free</p>	<p>15%</p>	<p>Free</p>	<p>m<sup>3</sup></p>	<p>24830</p>
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- Non-coniferous:

<p>4409.2100</p>	<p>- - Of bamboo</p>	<p>8%</p>	<p>Free</p>	<p>15%</p>	<p>Free</p>	<p>m<sup>3</sup></p>	<p>24850</p>
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<p>4409.2200</p>	<p>--Of tropical wood</p>	<p>8%</p>	<p>Free</p>	<p>15%</p>	<p>Free</p>	<p>m<sup>3</sup></p>	<p>24850</p>
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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 common in the

Pacific

4409.2211	----Of raintree	8%	Free	15%	Free	m <sup>3</sup>	24850
4409.2212	----Of kavula	8%	Free	15%	Free	m <sup>3</sup>	24850
4409.2290	---Other	8%	Free	15%	Free	m <sup>3</sup>	24850
4409.2900	-- Other	8%	Free	15%	Free	m <sup>3</sup>	24850

~~1576.1540.~~  
4.10 **Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.**

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4410-4412

(1) Tariff Item	(2) Description	Imports			Export	Statistical	
		(3) Duty	(4) Excise	(5) VAGST	(6) Duty	(7) Unit/Qty	(8) SITC Code

- Of wood:

4410.1100	-- Particles board	8%	Free	15%	Free	m <sup>3</sup>	63422
4410.1200	-- Oriented strand board (OSB)	8%	Free	15%	Free	m <sup>3</sup>	63422
4410.1900	-- Other	8%	Free	15%	Free	m <sup>3</sup>	63422
4410.9000	- Other	8%	Free	15%	Free	m <sup>3</sup>	63423

<del>1577,1541.</del> 4.11	<b>Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.</b>							
<del>1578,1542.</del>	- Medium density fireboard (MDF):							
<del>1579,1543.</del> 411.1 200	-- of a thickness not exceeding 5mm	8%	Free	15%	Free	m <sup>3</sup>	63451	
<del>1580,1544.</del> 411.1 300	-- of thickness exceeding 5 mm but not exceeding 9 mm	8%	Free	15%	Free	m <sup>3</sup>	63451	
<del>1581,1545.</del> 411.1 400	-- Of a thickness exceeding 9 mm	8%	Free	15%	Free	m <sup>3</sup>	63451	
<del>1582,1546.</del>	- Other:							
<del>1583,1547.</del> 411.9 200	<del>1584,1548.</del> -- Of a density exceeding 0.8 g/cm <sup>2</sup>	8%	Free	15%	Free	m <sup>3</sup>	63459	
<del>1586,1550.</del> 411.9 300	<del>1587,1551.</del> -- Of a density exceeding 0.5 g/cm <sup>2</sup> <del>1588,1552.</del> but not exceeding 0.8 g/cm <sup>2</sup>	8%	Free	15%	Free	m <sup>3</sup>	63459	
<del>1589,1553.</del> 411.9 400	<del>1590,1554.</del> -- Of a density not exceeding 0.5 g/ cm <sup>2</sup> <del>1591,1555.</del> <del>1592,1556.</del>	8%	Free	15%	Free	m <sup>3</sup>	63459	
<del>1593,1557.</del> 4.12	<del>1594,1558.</del> Plywood, veneered panels and similar laminated wood. <del>1595,1559.</del>							
<del>1596,1560.</del> 412.1 000	- Of bamboo	8%	Free	15%	Free	m <sup>3</sup>	63431	
<del>1597,1561.</del>	- Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness:							
<del>1598,1562.</del> 412.3 100	-- With at least one outer ply of tropical wood	8%	Free	15%	Free	m <sup>3</sup>	63411	
4412.3300	--Other, with at least one outer ply of non-coniferous of the species alder (Alnus spp.), ash (Fraxinus spp.), beech (Fagus spp.), birch (Betula spp.), cherry (Prunus spp.), chestnut (Castanea spp.), elm (Ulmus spp.), eucalyptus (Eucalyptus spp.), hickory (Carya spp.), horse chestnut (Aesculus spp.), lime (Tilia spp.), maple (Acer spp.), oak (Quercus spp.), plane tree (Platanus spp.), poplar and							

aspen (*Populus* spp.), robinia  
(*Robinia* spp.), tulipwood  
(*Liriodendron* spp.), or walnut  
(*Juglans* spp.)

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>1599.1563.</del> 412.3 400	--Other, with at least one outer ply of non-coniferous wood not specified under subheading 4412.33	8%	Free	15%	Free	m <sup>3</sup>	63431
<del>1600.1564.</del> 412.3 900	-- Other, with both outer plies of coniferous wood	8%	Free	15%	Free	m <sup>3</sup>	63431
<del>1601.1565.</del>	- Other:						
<del>1602.1566.</del> 412.9 400	-- Blockboard, laminboard and battenboard	8%	Free	15%	Free	m <sup>3</sup>	63433
<del>1603.1567.</del>	<del>1604.1568.</del> -- Other						
4412.9910	---Veneered panels and plywood	8%	Free	15%	Free	m <sup>3</sup>	63439
4412.9990	---Other	8%	Free	15%	Free	m <sup>3</sup>	63439
<del>1605.1569.</del> 413.0 000	<del>1606.1570.</del> <b>Densified wood, in blocks, plates,</b> <del>1607.1571.</del> <b>strips or profile shapes.</b>	8%	Free	15%	Free	m <sup>3</sup>	63421
<del>1608.1572.</del> 414.0 000	<del>1609.1573.</del> <b>Wooden frames for paintings,</b> <del>1610.1574.</del> <b>photographs,</b> <del>1611.1575.</del> <b>mirrors or similar objects.</b>	20%	Free	15%	Free	-	63541
<del>1612.1576.</del> 4.15	<del>1613.1577.</del> Packing cases, boxes, crates, drums <del>1614.1578.</del> and similar packings, of wood; <del>1615.1579.</del> cable-drums of wood; pallets, box <del>1616.1580.</del> pallets and other load boards, of wood; <del>1617.1581.</del> pallet collars of wood.						
4415.1000	- Cases, boxes, crates, drums and similar packings; cable-drums	8%	Free	15%	Free	-	63511
4415.2000	- Pallets, box pallets and other load	8%	Free	15%	Free	-	63512

	boards; pallet collars							
4416.0000	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.	8%	Free	15%	Free	-	63520	
4417.0000	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.	8%	Free	15%	Free	-	63591	
<del>1618.1582.</del> 4.18	<del>1619.1583.</del> Builders' joinery and carpentry of <del>1620.1584.</del> wood, including cellular wood <del>1621.1585.</del> panels, assembled flooring panels, <del>1622.1586.</del> shingles and shakes.							
<del>1623.1587.</del> 418.1 000	<del>1624.1588.</del> - Windows, French-windows and <del>1625.1589.</del> their frames <del>1626.1590.</del>	8%	Free	15%	Free	-	63531	
<del>1627.1591.</del> 418.2 000	<del>1628.1592.</del> - Doors and their frames and <del>1629.1593.</del> thresholds <del>1630.1594.</del>	8%	Free	15%	Free	-	63532	
<del>1631.1595.</del> 418.4 000	<del>1632.1596.</del> - Shuttering for concrete <del>1633.1597.</del> constructional work <del>1634.1598.</del>	8%	Free	15%	Free	-	63539	



Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>1635.1599.</del> 418.5 000	<del>1636.1600.</del> - Shingles and shakes	8%	Free	15%	Free	-	63533
<del>1638.1602.</del> 418.6 000	<del>1637.1601.</del> <del>1639.1603.</del> - Post and beams	8%	Free	15%	Free	-	63539
<del>1640.1604.</del>	- Assembled flooring panels:						
<del>1642.1606.</del> 418.7 300	<del>1641.1605.</del> <del>1643.1607.</del> --Of bamboo or with at least the top <del>1644.1608.</del> layer (wear layer) of bamboo	8%	Free	15%	Free	-	63534
4418.7400	--Other, for mosaic floors	8%	Free	15%	Free	-	63534
<del>1645.1609.</del>	<del>1646.1610.</del>						
4418.7500	<del>1648.1612.</del> --Other, multilayer	8%	Free	15%	Free	-	63534
<del>1647.1611.</del>							
<del>1649.1613.</del> 418.7 900	<del>1650.1614.</del> - - Other	8%	Free	15%	Free	-	63534
<del>1651.1615.</del>	- Other:						
4418.9100	<del>1652.1616.</del> --Of bamboo	8%	Free	15%	Free	-	63539
<del>1653.1617.</del>							
<del>1654.1618.</del> 418.9 900	--Other	8%	Free	15%	Free	-	63539
<del>1655.1619.</del> 4.19	<del>1657.1621.</del> Tableware and kitchenware, of						
<del>1656.1620.</del>	<del>1658.1622.</del> wood						
<del>1659.1623.</del>	-Of bamboo:						
4419.1100	<del>1660.1624.</del> --Bread boards, chopping boards and similar boards	8%	Free	15%	Free	-	63542
<del>1661.1625.</del>							
4419.1200	--Chopsticks	8%	Free	15%	Free	-	63542
<del>1662.1626.</del>							
4419.1900	--Other	8%	Free	15%	Free	-	63542
<del>1663.1627.</del>							

<del>1664.1628.</del> 419.9 000	-Other	8%	Free	15%	Free	-	63542
<del>1665.1629.</del> 4.20	<del>1666.1630.</del> Wood marquetry and inlaid <del>1667.1631.</del> wood; caskets and cases for <del>1668.1632.</del> jewellery or cutlery, and similar <del>1669.1633.</del> articles, of wood; statuettes and <del>1670.1634.</del> other ornaments, of wood; <del>1671.1635.</del> wooden articles of furniture not <del>1672.1636.</del> falling in Chapter 94.						
4420.1000	- Statuettes and other ornaments, of wood  - Other	20%	Free	15%	Free	-	63549
4420.9010	---Wooden articles of furniture not falling in Chapter 94	20%	Free	15%	Free	-	63549
4420.9090	---Other	20%	Free	15%	Free	-	63549
<del>1673.1637.</del> 4.21	<del>1674.1638.</del> Other articles of wood.						
<del>1675.1639.</del> 421.1 000	<del>1676.1640.</del> - Clothes hangers	20%	Free	15%	Free	-	63599
<del>1677.1641.</del>	<del>1678.1642.</del> - Other: <del>1679.1643.</del>						

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
4421.9100	--Of bamboo	8%	Free	15%	Free	-	63599
<del>1680,1644.</del>	<del>1681,1645.</del> --Other						
4421.9910	---Spools, cops, bobbins, sewing thread reels and the like of turned wood	8%	Free	15%	Free	-	63599
4421.9910	---Spools, cops, bobbins, sewing thread reels and the like of turned wood	8%	Free	15%	Free	-	63599
4421.9920	---Clothes peg	8%	Free	15%	Free	-	63599
4421.9930	---Toothpicks	8%	Free	15%	Free	-	63599
4421.9950	---Coffin boxes	8%	Free	15%	Free	-	63599
4421.9990	---Other	8%	Free	15%	Free	-	63599

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## CHAPTER 45

## Cork and articles of cork

## Note.

1.- This Chapter does not cover:

- (a) Footwear or parts of footwear of Chapter 64;
- (b) Headgear or parts of headgear of Chapter 65; or
- (c) Articles of Chapter 95 (for example, toys, games, sports requisites).

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>1682.1646.</del> 5.01	<del>1683.1647.</del> Natural cork, raw or simply prepared; waste cork; crushed, <del>1684.1648.</del> <del>1685.1649.</del> granulated or ground cork.						
<del>1686.1650.</del> 501.1 000	- Natural cork, raw or simply prepared	8%	Free	15%	Free	-	24403
<del>1687.1651.</del> 501.9 000	- Other	8%	Free	15%	Free	-	24404
<del>1688.1652.</del> 502.0 000	<del>1689.1653.</del> Natural cork, debarked or <del>1690.1654.</del> roughly squared, or in <del>1691.1655.</del> rectangular (including square) <del>1692.1656.</del> blocks, plates, sheets or strip <del>1693.1657.</del> (including sharp-edged blanks for <del>1694.1658.</del> corks or stoppers).	8%	Free	15%	Free	-	24402
<del>1695.1659.</del> 5.03	<del>1696.1660.</del> Articles of natural cork.						

<del>1697,1661.</del> 503.1 000	- Corks and stoppers	8%	Free	15%	Free	-	63311
<del>1698,1662.</del> 503.9 000	- Other	8%	Free	15%	Free	-	63319
<del>1699,1663.</del> 5.04	<del>1700,1664.</del> Agglomerated cork (with or without <del>1701,1665.</del> a binding substance) and articles of <del>1702,1666.</del> agglomerated cork.						
<del>1703,1667.</del>	- Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs:						
<del>1704,1668.</del> 504.1 010	--- Floor coverings of all kinds (including tiles)	8%	Free	15%	Free	-	63321
<del>1705,1669.</del> 504.1 090	--- Other	8%	Free	15%	Free	-	63321
<del>1706,1670.</del>	- Other:						
<del>1707,1671.</del> 504.9 010	--- Articles of a kind used in goods of Chapters 84, 85 and 90	8%	Free	15%	Free	-	63329
4504.2010	---Floats for use in fishing nets	8%	Free	15%	Free	-	63329
<del>1708,1672.</del> 504.9 090	--- Other	8%	Free	15%	Free	-	63329

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## CHAPTER 46

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

- 1.- In this Chapter, the expression "plaiting materials" means materials in a state or form suitable for plaiting, interlacing or similar processes; it includes straw, osier or willow, bamboos, rattans, rushes, reeds, strips of wood, strips of other vegetable material (for example, strips of bark, narrow leaves and raffia or other strips obtained from broad leaves), unspun natural textile fibres, monofilament and strip and the like of plastics and strips of paper, but not strips of leather or composition leather or of felt or nonwovens, human hair, horsehair, textile rovings or yarns, or monofilament and strip and the like of Chapter 54.
- 2.- This Chapter does not cover:
- (a) Wall coverings of heading 48.14;
  - (b) Twine, cordage, ropes or cables, plaited or not (heading 56.07);
  - (c) Footwear or headgear or parts thereof of Chapter 64 or 65;
  - (d) Vehicles or bodies for vehicles of basketware (Chapter 87); or
  - (e) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings).
- 3.- For the purposes of heading 46.01, the expression "plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands" means plaiting materials, plaits and similar products of plaiting materials, placed side by side and bound together, in the form of sheets, whether or not the binding materials are of spun textile materials.

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

~~1709.1673.~~ 4 ~~1710.1674.~~ Plaits and similar products of  
 6.01 ~~1711.1675.~~ plaiting materials, whether or not  
~~1712.1676.~~ assembled into strips; plaiting  
~~1713.1677.~~ materials, plaits and similar  
~~1714.1678.~~ products of plaiting materials,  
~~1715.1679.~~ bound together in parallel strands  
~~1716.1680.~~ or woven, in sheet form, whether  
~~1717.1681.~~ or not being finished articles  
~~1718.1682.~~ (for example, mats, matting, screens).

- Mats, matting and screens of  
 vegetable materials:

4601.2100	-- Of bamboo	8%	Free	15%	Free	-	89974
4601.2200	-- Of rattan	8%	Free	15%	Free	-	89974
4601.2900	-- Other	20%	Free	15%	Free	-	89974
	- Other						
4601.9200	-- Of bamboo	8%	Free	15%	Free	-	89979
4601.9300	-- Of rattan	8%	Free	15%	Free	-	89979
4601.9400	-- Of other vegetable materials	20%	Free	15%	Free	-	89979

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	-- Other						
4601.9910	---Tapa	20%	Free	15%	Free	-	89979
4601.9990	---Other	20%	Free	15%	Free	-	89979
<del>1719.1683.</del> 6.02	∠ <del>1720.1684.</del> Basketwork, wickerwork and other <del>1721.1685.</del> articles, made directly to shape from <del>1722.1686.</del> plaiting materials or made up from <del>1723.1687.</del> goods of 46.01; articles of loofah.						
<del>1724.1688.</del>	- Of vegetable materials:						
<del>1725.1689.</del> 602.110 0	∠ -- Of bamboo	20%	Free	15%	Free	-	89971
<del>1726.1690.</del> 602.120 0	∠ -- Of rattan	20%	Free	15%	Free	-	89971
<del>1727.1691.</del>	-- Other:						
<del>1728.1692.</del> 602.191 0	∠ --- Baskets, hampers and similar articles	20%	Free	15%	Free	-	89971
<del>1729.1693.</del> 602.199 0	∠ --- Other	20%	Free	15%	Free	-	89971
<del>1730.1694.</del> 602.900 0	∠ - Other	20%	Free	15%	Free	-	89971



SECTION X

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

CHAPTER 47

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

Note.

- For the purposes of heading 47.02, 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.

Tariff Item	Description	Imports			Export	Statistical		
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
<del>1731,1695.</del> 701.0 000	<del>1732,1696.</del> pulp	Mechanical wood	<del>1733,1697</del> %	<del>1734,1698</del> re e	<del>1735,1699</del> 5 %	<del>1736,1700</del> re e	<del>1737,1701</del> g	<del>1738,1702.</del> 5120
<del>1739,1703.</del> 702.0 000	<del>1740,1704.</del> pulp, dissolving grades	Chemical wood	<del>1742,1706</del> %	<del>1743,1707</del> re e	<del>1744,1708</del> 5 %	<del>1745,1709</del> re e	<del>1746,1710</del> g	<del>1747,1711.</del> 5130
<del>1748,1712.</del> 7.03	<del>1749,1713.</del> pulp, soda or <del>1750,1714.</del> sulphate, other than dissolving	Chemical wood	<del>1752,1716</del>	<del>1753,1717</del>	<del>1754,1718</del>	<del>1755,1719</del>	<del>1756,1720</del>	<del>1757,1721.</del>

	<u>1751.1715.</u>	grades.							
<u>1758.1722.</u>	<u>1759.1723.</u>	-Unbleached:	<u>1760.1724</u>	<u>1761.1725</u>	<u>1762.1726</u>	<u>1763.1727</u>	<u>1764.1728</u>	<u>1765.1729.</u>	
<u>1766.1730.</u>	<u>1767.1731.</u>	--Coniferous	<u>1768.1732</u>	<u>1769.1733</u>	<u>1770.1734</u>	<u>1771.1735</u>	<u>1772.1736</u>	<u>1773.1737.</u>	
703.1 100			%	re e	5 %	re e	g	5141	
<u>1774.1738.</u>	<u>1775.1739.</u>	--Non-coniferous	<u>1776.1740</u>	<u>1777.1741</u>	<u>1778.1742</u>	<u>1779.1743</u>	<u>1780.1744</u>	<u>1781.1745.</u>	
703.1 900			%	re e	5 %	re e	g	5142	
<u>1782.1746.</u>	<u>1783.1747.</u>	-Semi-bleached or bleached:	<u>1784.1748</u>	<u>1785.1749</u>	<u>1786.1750</u>	<u>1787.1751</u>	<u>1788.1752</u>	<u>1789.1753.</u>	
<u>1790.1754.</u>	<u>1791.1755.</u>	--Coniferous	<u>1792.1756</u>	<u>1793.1757</u>	<u>1794.1758</u>	<u>1795.1759</u>	<u>1796.1760</u>	<u>1797.1761.</u>	
703.2 100			%	re e	5 %	re e	g	5151	
<u>1798.1762.</u>	<u>1799.1763.</u>	--Non-coniferous	<u>1800.1764</u>	<u>1801.1765</u>	<u>1802.1766</u>	<u>1803.1767</u>	<u>1804.1768</u>	<u>1805.1769.</u>	
703.2 900			%	re e	5 %	re e	g	5152	
<u>1806.1770.</u>	<u>1807.1771.</u>	Chemical wood pulp, sulphite, <u>1808.1772.</u> other than dissolving grades.	<u>1809.1773</u>	<u>1810.1774</u>	<u>1811.1775</u>	<u>1812.1776</u>	<u>1813.1777</u>	<u>1814.1778.</u>	
7.04									
<u>1815.1779.</u>	<u>1816.1780.</u>	-Unbleached:	<u>1817.1781</u>	<u>1818.1782</u>	<u>1819.1783</u>	<u>1820.1784</u>	<u>1821.1785</u>	<u>1822.1786.</u>	
<u>1823.1787.</u>	<u>1824.1788.</u>	--Coniferous	<u>1825.1789</u>	<u>1826.1790</u>	<u>1827.1791</u>	<u>1828.1792</u>	<u>1829.1793</u>	<u>1830.1794.</u>	
704.1 100			%	re e	5 %	re e	g	5161	
<u>1831.1795.</u>	<u>1832.1796.</u>	--Non-coniferous	<u>1833.1797</u>	<u>1834.1798</u>	<u>1835.1799</u>	<u>1836.1800</u>	<u>1837.1801</u>	<u>1838.1802.</u>	
704.1 900			%	re e	5 %	re e	g	5161	
<u>1839.1803.</u>	<u>1840.1804.</u>	-Semi-bleached or bleached:	<u>1841.1805</u>	<u>1842.1806</u>	<u>1843.1807</u>	<u>1844.1808</u>	<u>1845.1809</u>	<u>1846.1810.</u>	
<u>1847.1811.</u>	<u>1848.1812.</u>	--Coniferous	<u>1849.1813</u>	<u>1850.1814</u>	<u>1851.1815</u>	<u>1852.1816</u>	<u>1853.1817</u>	<u>1854.1818.</u>	
704.2 100			%	re e	5 %	re e	g	5162	
<u>1855.1819.</u>	<u>1856.1820.</u>	--Non-coniferous	<u>1857.1821</u>	<u>1858.1822</u>	<u>1859.1823</u>	<u>1860.1824</u>	<u>1861.1825</u>	25162	
704.2 900			%	re e	5 %	re e	g		
<u>1862.1826.</u>	<u>1863.1827.</u>	Wood pulp obtained by a <u>1864.1828.</u> combination of mechanical and <u>1865.1829.</u> chemical pulping processes.	<u>1866.1830</u>	<u>1867.1831</u>	<u>1868.1832</u>	<u>1869.1833</u>	<u>1870.1834</u>	25162	
705.0 000			%	re e	5 %	re e	g		

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>1871.1835.</del> 7.06	<del>1872.1836.</del> <del>1873.1837.</del> <del>1874.1838.</del> <del>1875.1839.</del> <del>1876.1840.</del> Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.						
<del>1877.1841.</del> 706.1 000	<del>1878.1842.</del> - Cotton linters pulp	8%	Free	15%	Free	kg	25192
<del>1879.1843.</del> 706.2 000	<del>1880.1844.</del> - Pulps of fibres derived from <del>1881.1845.</del> recovered (waste and scrap) paper <del>1882.1846.</del> or paperboard	8%	Free	15%	Free	kg	25192
<del>1883.1847.</del> 706.3 000	<del>1884.1848.</del> - Other, of bamboo	8%	Free	15%	Free	kg	25192
<del>1885.1849.</del>	<del>1886.1850.</del> - Other :						
<del>1887.1851.</del> 706.9 100	<del>1888.1852.</del> - - Mechanical	8%	Free	15%	Free	kg	25192
<del>1889.1853.</del> 706.9 200	<del>1890.1854.</del> - - Chemical	8%	Free	15%	Free	kg	25192
<del>1891.1855.</del> 706.9 300	<del>1893.1857.</del> - - Obtained by a combination <del>1894.1858.</del> <del>1895.1859.</del> of mechanical and chemical processes <del>1896.1860.</del>	8%	Free	15%	Free	kg	25192
<del>1897.1861.</del> 7.07	<del>1898.1862.</del> Recovered (waste and scrap) paper or paperboard. <del>1899.1863.</del>						
<del>1900.1864.</del> 707.1 000	<del>1901.1865.</del> - Unbleached kraft paper or <del>1902.1866.</del> paperboard or	8%	Free	15%	Free	kg	25111

**corrugated paper or  
1903.1867. paperboard**

<del>1904.1868.</del> 707.2 000	<del>1905.1869.</del> - Other paper or paperboard made <del>1906.1870.</del> mainly of bleached chemical pulp, <del>1907.1871.</del> not coloured in the mass <del>1908.1872.</del>	8%	Free	15%	Free	kg	25112
<del>1909.1873.</del> 707.3 000	- Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	8%	Free	15%	Free	kg	25113
<del>1910.1874.</del> 707.9 000	- Other, including unsorted waste and scrap	8%	Free	15%	Free	kg	24119

## CHAPTER 48

### Paper and paperboard; articles of paper pulp, of paper or of paperboard

#### Notes.

- (2) - For the purposes of this Chapter, except where the context otherwise requires, a reference to “paper” includes references to paperboard (irrespective of thickness or weight per m<sup>2</sup>).
- 2.- This Chapter does not cover:
- (a) Articles of Chapter 30;
  - (b) Stamping foils of heading 32.12;
  - (c) Perfumed papers or papers impregnated or coated with cosmetics (Chapter 33);
  - (d) Paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading 34.01), or with polishes, creams or similar preparations (heading 34.05);
  - (e) Sensitised paper or paperboard of headings 37.01 to 37.04;
  - (f) Paper impregnated with diagnostic or laboratory reagents (heading 38.22);
  - (g) Paper-reinforced stratified sheeting of plastics, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials, other than wall coverings of heading 48.14 (Chapter 39);
  - (h) Articles of heading 42.02 (for example, travel goods);
  - (ij) Articles of Chapter 46 (manufactures of plaiting material);
  - (k) Paper yarn or textile articles of paper yarn (Section XI);
  - (l) Articles of Chapter 64 or Chapter 65;

- (m) Abrasive paper or paperboard (heading 68.05) or paper- or paperboard-backed mica (heading 68.14) (paper and paperboard coated with mica powder are, however, to be classified in this Chapter);
  - (n) Metal foil backed with paper or paperboard (generally Section XIV or XV);
  - (o) Articles of heading 92.09;
  - (p) Articles of Chapter 95 (for example, toys, games, sports requisites); or
  - (q) Articles of Chapter 96 (for example, buttons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners for babies).
- 3.- Subject to the provisions of Note 7, headings 48.01 to 48.05 include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, false water-marking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading 48.03 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed.
- 4.- In this Chapter the expression "newsprint" means uncoated paper of a kind used for the printing of newspapers, of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by a mechanical or chemi-mechanical process, unsized or very lightly sized, having a surface roughness Parker Print Surf (1 MPa) on each side exceeding 2.5 micrometres (microns), weighing not less than 40 g/m<sup>2</sup> and not more than 65 g/m<sup>2</sup>, and apply only to paper: (a) in strips or rolls of a width exceeding 28 cm; or (b) in rectangular (including square) sheets with one side exceeding 28 cm and the other side exceeding 15 cm in the unfolded state.
- 5.- For the purposes of heading 48.02, the expressions "paper and paperboard, of a kind used for writing, printing or other graphic purposes" and "non perforated punch-cards and punch tape paper" mean paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical or chemi-mecahnical process and satisfying any of the following criteria:

For paper or paperboard weighing not more than 150 g/m<sup>2</sup>:

- (a) containing 10% or more of fibres obtained by a mechanical or chemi-mechanical process, and
  - 1. weighing not more than 80 g/m<sup>2</sup>, or
  - 2. coloured throughout the mass; or
- (b) containing more than 8% ash, and
  - 1. weighing not more than 80 g/m<sup>2</sup>, 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.m<sup>2</sup>/g; or

For paper or paperboard weighing more than 150 g/m<sup>2</sup>:

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

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

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



1911.1875.

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

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

#### Subheading Notes.

- (c) - 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 115g/m<sup>2</sup> 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 <sup>2</sup>	Minimum Mullen bursting strength kPa
393 (3)	417
200 (c)	637
(2)	824
	961

- (d) - 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/m<sup>2</sup> but not more than 115 g/m<sup>2</sup> and meeting one of the following sets of specifications:

- (4) Having a Mullen burst index of not less than 3.7 kPa·m<sup>2</sup>/g and a stretch factor of more than 4.5% in the cross direction and of more than 2% in the machine direction.
- (5) Having minima for tear and tensile as indicated in the following table or the linearly interpolated equivalent for any other weight:

Weight	Minimum tear mN	Minimum tensile kN/m
--------	--------------------	-------------------------

G/m <sup>2</sup>	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 consist of unbleached hardwood fibres obtained by a combination of mechanical and chemical pulping processes, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.8 newtons/g/m<sup>2</sup> at 50% relative humidity, at 23<sup>o</sup> C.
- 4.- Subheading 4805.12 covers paper, in rolls, made mainly of straw pulp obtained by a combination of mechanical and chemical processes , weighing 130 g/m<sup>2</sup> or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.4 newtons/g/m<sup>2</sup> at 50% relative humidity, at 23<sup>o</sup> C.

1912.1875.

- 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·m<sup>2</sup>/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·m<sup>2</sup>/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/m<sup>2</sup>, with a coating weight not exceeding 15 g/m<sup>2</sup> 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.

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>1913.1875.</del> 801.0 000	<del>1914.1876.</del> Newsprint, in rolls or sheets	8%	Free	15%	Free	kg	6411 and 64129
<del>1915.1877.</del> 8.02	<del>1916.1878.</del> Uncoated paper and paperboard, <del>1917.1879.</del> of a kind used for writing, <del>1918.1880.</del> printing or other graphic <del>1919.1881.</del> purposes, and non perforated <del>1920.1882.</del> punch-cards and punch tape <del>1921.1883.</del> paper, in rolls or rectangular <del>1922.1884.</del> (including square) sheets, of any <del>1923.1885.</del> size, other than paper of heading <del>1924.1886.</del> 48.01 or 48.03; hand-made paper <del>1925.1887.</del> and paperboard.						
<del>1926.1888.</del> 802.1 000	<del>1927.1889.</del> - Hand-made paper and paperboard	8%	Free	15%	Free	kg	64121
<del>1928.1890.</del> 802.2 000	<del>1929.1891.</del> - Paper and paperboard of a kind <del>1930.1892.</del> used as a base for photo-sensitive, <del>1931.1893.</del> heat-sensitive or electro-sensitive <del>1932.1894.</del> paper or paperboard	8%	Free	15%	Free	kg	64122

<del>1933,1895.</del> 802.4 000	<del>1934,1896.</del> - Wallpaper base	8%	Free	15%	Free	kg	64124
<del>1935,1897.</del>	<del>1936,1898.</del> - Other paper and paperboard, not <del>1937,1899.</del> containing fibres obtained by a <del>1938,1900.</del> mechanical or chemi-mechanical <del>1939,1901.</del> process or of which not more than <del>1940,1902.</del> 10 % by weight of the total fibre <del>1941,1903.</del> content consists of such fibres: <del>1942,1904.</del>						
<del>1943,1905.</del> 802.5 400	<del>1944,1906.</del> - - Weighing less than 40 g/m <sup>2</sup>	8%	Free	15%	Free	kg	64126
<del>1945,1907.</del> 802.5 500	<del>1946,1908.</del> - - Weighing 40 g/m <sup>2</sup> or more but <del>1947,1909.</del> not more than 150 g/m <sup>2</sup> , in rolls <del>1948,1910.</del>	8%	Free	15%	Free	kg	64126
<del>1949,1911.</del>	<del>1950,1912.</del> --Weighing 40 g/m <sup>2</sup> or more but not <del>1951,1913.</del> more than 150 g/m <sup>2</sup> , in sheets with <del>1952,1914.</del> one side not exceeding 435 mm <del>1953,1915.</del> and the other side not exceeding <del>1954,1916.</del> 297 mm in the unfolded state <del>1955,1917.</del>						
<del>1956,1918.</del> 802.5 610	<del>1957,1919.</del> - - - Photocopying paper	8%	Free	15%	Free	m	64126
<del>1958,1920.</del> 802.5 690	<del>1960,1922.</del> - - - Other <del>1961,1923.</del>	8%	Free	15%	Free	kg	64126
<del>1959,1921.</del>							

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
4802.5700	--Other, weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup>	8%	Free	15%	Free	m	64126
<del>1962,1924.</del> 802.5 800	<del>1963,1925.</del> - - Weighing more than 150 g/m <sup>2</sup>	8%	Free	15%	Free	kg	64126
<del>1964,1926.</del>	<del>1965,1927.</del> - Other paper and paperboard, of <del>1966,1928.</del> which more than 10% by weight <del>1967,1929.</del> of the total fibre content consists <del>1968,1930.</del> of fibres obtained by a mechanical <del>1969,1931.</del> or chemi-mechanical process:						
<del>1970,1932.</del> 802.6 100	<del>1971,1933.</del> - - In rolls	8%	Free	15%	Free	kg	64129
<del>1972,1934.</del> 802.6 200	<del>1973,1935.</del> - - In sheets with one side not <del>1974,1936.</del> exceeding 435 mm and the other <del>1975,1937.</del> side not exceeding 297 mm in the <del>1976,1938.</del> unfolded state	8%	Free	15%	Free	kg	64129
<del>1977,1939.</del> 802.6 900	<del>1978,1940.</del> - - Other	8%	Free	15%	Free	kg	64129
<del>1979,1941.</del> 803.0 000	<del>1980,1942.</del> Toilet or facial tissue stock, towels <del>1981,1943.</del> or napkin stock and similar paper of <del>1982,1944.</del> a kind used for household or <del>1983,1945.</del> sanitary purposes, cellulose <del>1984,1946.</del> wadding and webs of cellulose <del>1985,1947.</del> fibres, whether or not creped, <del>1986,1948.</del> crinkled, embossed, perforated,	8%	Free	15%	Free	kg	64163

<del>1990.1952.</del> 8.04	<del>1987.1949.</del> surface-coloured, surface-decorated <del>1988.1950.</del> or printed, in rolls or sheets. <del>1989.1951.</del> <del>1991.1953.</del> Uncoated kraft paper and <del>1992.1954.</del> paperboard, in rolls or sheets, other <del>1993.1955.</del> than that of 48.02 or 48.03. <del>1994.1956.</del> <del>1995.1957.</del> <del>1996.1958.</del> - Kraftliner:								
<del>1997.1959.</del> 804.1 100	<del>1998.1960.</del> - - Unbleached	8%	Free	15%	Free	kg	64141		
<del>1999.1961.</del> 804.1 900	<del>2000.1962.</del> - - Other	8%	Free	15%	Free	kg	64141		
<del>2001.1963.</del>	<del>2002.1964.</del> - Sack kraft paper: <del>2003.1965.</del>								
<del>2004.1966.</del> 804.2 100	<del>2005.1967.</del> - - Unbleached	8%	Free	15%	Free	kg	64142		
<del>2006.1968.</del> 804.2 900	<del>2007.1969.</del> - - Other	8%	Free	15%	Free	kg	64142		
<del>2008.1970.</del>	<del>2009.1971.</del> - Other kraft paper and paperboard <del>2010.1972.</del> weighing 150 g/m <sup>2</sup> or less : <del>2011.1973.</del>								
<del>2012.1974.</del> 804.3 100	<del>2013.1975.</del> - - Unbleached	8%	Free	15%	Free	kg	64146		
<del>2014.1976.</del> 804.3 900	<del>2015.1977.</del> - - Other	8%	Free	15%	Free	kg	64146		
<del>2016.1978.</del>	<del>2017.1979.</del> - Other kraft paper and paperboard <del>2018.1980.</del> weighing more than 150 g/m <sup>2</sup> but <del>2019.1981.</del> less than 225 g/m <sup>2</sup> : <del>2020.1982.</del>								
<del>2021.1983.</del> 804.4 100	<del>2022.1984.</del> - - Unbleached	8%	Free	15%	Free	kg	64147		

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<u>2024,1985.</u> 804.4 200	<u>2025,1986.</u> - - Bleached uniformly throughout the mass and of which more than 95 <u>2027,1988.</u> % by weight of the total fibre <u>2028,1989.</u> content consists of wood fibres <u>2029,1990.</u> obtained by a chemical process	8%	Free	15%	Free	kg	64147
<u>2030,1991.</u> 804.4 900	<u>2031,1992.</u> - - Other	8%	Free	15%	Free	kg	64147
<u>2032,1993.</u>	<u>2033,1994.</u> - Other kraft paper and paperboard <u>2034,1995.</u> weighing 225 g/m <sup>2</sup> or more:						
<u>2035,1996.</u> 804.5 100	<u>2036,1997.</u> - - Unbleached	8%	Free	15%	Free	kg	64148
<u>2037,1998.</u> 804.5 200	<u>2039,2000.</u> - - Bleached uniformly throughout the mass and of which more than 95 <u>2041,2002.</u> % by weight of the total fibre <u>2042,2003.</u> content consists of wood obtained <u>2043,2004.</u> by a chemical process	8%	Free	15%	Free	kg	64148
<u>2038,1999.</u>							
<u>2045,2006.</u> 804.5 900	<u>2047,2008.</u> - - Other	8%	Free	15%	Free	kg	64148
<u>2046,2007.</u> 2048,2009.	<u>2049,2010.</u> Other uncoated paper and <u>2050,2011.</u> paperboard, in rolls or sheets, not <u>2051,2012.</u> further worked or processed than <u>2052,2013.</u> as specified in Note 3 to this <u>2053,2014.</u> Chapter <u>2054,2015.</u>						
8.05							

<del>2055-2016.</del>	- Fluting paper :								
<del>2056-2017.</del> 805.1 100	<del>2057-2018.</del>	- - Semi-chemical fluting paper	8%	Free	15%	Free	kg	64151	
<del>2058-2019.</del> 805.1 200	<del>2059-2020.</del>	- - Straw fluting paper	8%	Free	15%	Free	kg	64151	
<del>2060-2021.</del> 805.1 900	<del>2062-2023.</del>	- - Other	8%	Free	15%	Free	kg	64151	
<del>2061-2022.</del> <del>2063-2024.</del>	<del>2064-2025.</del> - Testliner (recycled liner board):								
<del>2065-2026.</del> 805.2 400	<del>2066-2027.</del>	- - Weighing 150 g/m <sup>2</sup> or less	8%	Free	15%	Free	kg	64154	
<del>2067-2028.</del> 805.2 500	<del>2068-2029.</del>	- - Weighing more than 150 g/m <sup>2</sup>	8%	Free	15%	Free	kg	64154	
<del>2069-2030.</del> 805.3 000	<del>2070-2031.</del>	- Sulphite wrapping paper	8%	Free	15%	Free	kg	64152	
<del>2071-2032.</del>	<del>2072-2033.</del>	- Filter paper and paperboard							
4805.4010	---Teabag paper		8%	Free	15%	Free	kg	64156	
4805.4090	---Other		8%	Free	15%	Free	kg	64156	
<del>2073-2034.</del> 805.5 000	<del>2075-2036.</del>	- Felt paper and paperboard	8%	Free	15%	Free	kg	64156	
<del>2074-2035.</del> <del>2076-2037.</del>	<del>2077-2038.</del> - Other :								
<del>2078-2039.</del> 805.9 100	<del>2079-2040.</del>	- - Weighing 150 g/m <sup>2</sup> or less	8%	Free	15%	Free	kg	64160-01	
<del>2080-2041.</del> 805.9 200	<del>2082-2043.</del>	- - Weighing more than 150 g/m <sup>2</sup>	8%	Free	15%	Free	kg	64160-02	
<del>2081-2042.</del>	<del>2083-2044.</del>	but less than 225 g/m <sup>2</sup>							
<del>2085-2046.</del> 805.9 300	<del>2087-2048.</del>	- - Weighing 225 g/m <sup>2</sup> or more	8%	Free	15%	Free	kg	64160-03	



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Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>2088-2049.</del> 8.06	<del>2089-2050.</del> Vegetable parchment, greaseproof <del>2090-2051.</del> papers, tracing papers and <del>2091-2052.</del> glassine and other glazed <del>2092-2053.</del> transparent or translucent <del>2093-2054.</del> papers, in rolls or sheets.						
<del>2094-2055.</del> 806.1 000	<del>2095-2056.</del> - Vegetable parchment	20%	Free	15%	Free	kg	64153
<del>2096-2057.</del> 806.2 000	<del>2097-2058.</del> - Greaseproof papers	20%	Free	15%	Free	kg	64153
<del>2098-2059.</del> 806.3 000	<del>2099-2060.</del> - Tracing papers	20%	Free	15%	Free	kg	64153
<del>2100-2061.</del> 806.4 000	<del>2101-2062.</del> - Glassine and other glazed <del>2102-2063.</del> transparent or translucent papers <del>2103-2064.</del>	20%	Free	15%	Free	kg	64153
<del>2104-2065.</del> 807.0 000	<del>2105-2066.</del> Composite paper and paperboard <del>2106-2067.</del> (made by sticking flat layers of <del>2107-2068.</del> paper or paperboard together with <del>2108-2069.</del> an adhesive), not surface-coated or <del>2109-2070.</del> impregnated, whether or not <del>2110-2071.</del> internally reinforced, in rolls or <del>2111-2072.</del> sheets. <del>2112-2073.</del>	8%	Free	15%	Free	kg	64192
<del>2113-2074.</del> 8.08	<del>2114-2075.</del> Paper and paperboard, corrugated <del>2115-2076.</del> (with or without glued flat surface <del>2116-2077.</del> sheets), creped, crinkled, embossed <del>2117-2078.</del> or perforated, in rolls or sheets, <del>2118-2079.</del> other than paper of the kind <del>2119-2080.</del> described in 48.03. <del>2120-2081.</del>						
<del>2121-2082.</del> 808.1	<del>2122-2083.</del> - Corrugated paper and paperboard,	8%	Free	15%	Free	kg	64164

000	<u>2123.2084.</u>	whether or not perforated						
<u>2124.2085.</u> 808.4 000	<u>2125.2086.</u>	- Kraft paper, creped or crinkled, <u>2126.2087.</u> Whether or not embossed <u>2127.2088.</u> or perforated <u>2128.2089.</u>	8%	Free	15%	Free	kg	64161 and 64162
<u>2129.2090.</u> 808.9 000	<u>2131.2092.</u>	- Other	8%	Free	15%	Free	kg	64169
<u>2130.2091.</u> <u>2132.2093.</u> 8.09	<u>2133.2094.</u>	Carbon paper, self-copy paper and other copying or transfer papers <u>2134.2095.</u> (including coated or impregnated <u>2135.2096.</u> paper for duplicator stencils or <u>2136.2097.</u> offset plates), whether or not <u>2137.2098.</u> printed, in rolls or sheets. <u>2138.2099.</u>						
<u>2139.2100.</u> 809.2 000	<u>2140.2101.</u>	- Self-copy paper	8%	Free	15%	Free	kg	64131
<u>2141.2102.</u> 809.9 000	<u>2142.2103.</u>	- Other	8%	Free	15%	Free	kg	64131
<u>2143.2104.</u> 8.10	<u>2144.2105.</u>	Paper and paperboard, coated on <u>2145.2106.</u> one or both sides with kaolin <u>2146.2107.</u> (China clay) or other inorganic <u>2147.2108.</u> substances, with or without a binder, <u>2148.2109.</u> and with no other coating, whether <u>2149.2110.</u> or not surface-coloured, surface- <u>2150.2111.</u> decorated or printed, in rolls or <u>2151.2112.</u> rectangular (including square) <u>2152.2113.</u> sheets, of any size.						

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	<p><u>2154,2114.</u> <u>2155,2115.</u> - Paper and paperboard of a kind <u>2156,2116.</u> used for writing, printing or other <u>2157,2117.</u> graphic purposes not containing <u>2158,2118.</u> fibres obtained by a mechanical <u>2159,2119.</u> or chemi-mechanical process or of <u>2160,2120.</u> which not more than 10% by <u>2161,2121.</u> weight of the total fibre content <u>2162,2122.</u> consists of such fibres:</p> <p><u>2163,2123.</u> -- In rolls</p>						
4810.1310	---Paper and paperboard ruled, lined or squared, but not otherwise printed	8%	Free	15%	Free	kg	64132
4810.1390	---Other	8%	Free	15%	Free	kg	64132
	<p><u>2164,2124.</u> -- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state</p>						
4810.1410	---Paper and paperboard ruled, lined or squared, but not otherwise printed	8%	Free	15%	Free	kg	64132

4810.1420	---Preprint paper in reels or rolls	8%	Free	15%	Free	kg	64132
4810.1490	---Other	8%	Free	15%	Free	kg	64132
<del>2165.2125.</del> <b>810.1</b> <b>900</b>	-- Other	8%	Free	15%	Free	kg	64133
<del>2166.2126.</del> <del>2167.2127.</del>	- 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:						
<del>2168.2128.</del>	-- Light-weight coated paper						
4810.2210	---Paper and paperboard ruled, lined or squared, but not otherwise printed in rolls or sheets	8%	Free	15%	Free	kg	64134
4810.2220	--- Printing paper and photocopying paper (A3, A4, or A5)	8%	Free	15%	Free	kg	64134

(1) Tariff Item	(2) Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
4810.2230	---Preprint paper in reels or rolls	8%	Free	15%	Free	kg	64134
4810.2290	---Other	8%	Free	15%	Free	kg	64134
<del>2170,2129.</del> 810.2 900	-- Other	8%	Free	15%	Free	kg	63134
<del>2171,2130.</del>	- Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes:						
<del>2172,2131.</del>	-- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of of wood fibres obtained by a chemical process, and weighing 150 g/m <sup>2</sup> or less						
4810.3110	---Paper and paperboard ruled, lined or squared, but not otherwise printed in rolls or sheets	8%	Free	15%	Free	kg	64174
4810.3120	---Preprint paper in reels or rolls	8%	Free	15%	Free	kg	64174

4810.3190	---Other	8%	Free	15%	Free	kg	64174
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2173-2132.

-- 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<sup>2</sup>

4810.3210	---Paper and paperboard ruled, lined or squared, but not otherwise printed in rolls or sheets	8%	Free	15%	Free	kg	64175
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4810.3290	---Other	8%	Free	15%	Free	kg	64175
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2174-2133.

--Other

4810.3910	---Paper and paperboard ruled, lined or squared, but not otherwise printed in rolls or sheets	8%	Free	15%	Free	kg	64176
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4810.3990	---Other	8%	Free	15%	Free	kg	64176
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- Other paper and  
paperboard:

- -Multi-ply

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
4810.9210	---Paper and paperboard ruled, lined or squared, but not otherwise printed in rolls or sheets	8%	Free	15%	Free	kg	64177
4810.9290	---Other	8%	Free	15%	Free	kg	64177
<del>2175.2134.</del> 810.9 900	<del>2176.2135.</del> - -Other	8%	Free	15%	Free	kg	64177
<del>2177.2136.</del> 8.11	<b>Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 48.03, 48.09 or 48.10.</b>  - Tarred, bituminised or Asphalted paper and paperboard						
4811.1010	---Floor covering of paper or of paperboard	8%	Free	15%	Free	-	64173



4811.1090	---Other	8%	Free	15%	Free	-	64173
	- Gummed or adhesive paper and paperboard:						
	<b>- -Self-adhesive</b>						
4811.4110	---Printed	8%	Free	15%	Free	-	64178
4811.4190	---Other	8%	Free	15%	Free	-	64178
4811.4900	- - Other	8%	Free	15%	Free	-	64179
	- Paper and paperboard, coated, impregnated or covered with plastics, (excluding adhesives):						
	- -Bleached weighing more than 150 g/m <sup>2</sup>						
4811.5110	---Floor covering of paper or of paperboard	8%	Free	15%	Free	-	64172
4811.5190	---Other	8%	Free	15%	Free	-	64172
	- -Other						

2178-2137.

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
4811.5910	---Floor covering of paper or of paperboard	8%	Free	15%	Free	-	64172
4811.5990	---Other  - Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	8%	Free	15%	Free	-	64172
4811.6010	---Floor covering of paper or of paperboard	8%	Free	15%	Free	-	64179
4811.6020	---Paper coated with wax in rolls of a width not exceeding 50cm  - Other paper, paperboard, cellulose wadding and webs of cellulose fibres	8%	Free	15%	Free	-	64179
4811.9010	---Floor covering of paper or of paperboard	8%	Free	15%	Free	-	64179
4811.9020	---Thermal paper and bond rolls	8%	Free	15%	Free	-	64179
4811.9030	---Sensitised photocopying paper	8%	Free	15%	Free	-	64179

4811.9090	---Other	8%	Free	15%	Free	-	64179
<del>2180-2137.</del> 812.0 000	<del>2181-2138.</del> Filter blocks, slabs and plates, of <del>2182-2139.</del> paper pulp.	8%	Free	15%	Free	kg	64193
<del>2183-2140.</del> 8.13	Cigarette paper, whether or not cut to size or in the form of booklets or tubes.						
4813.1000	- In the form of booklets or tubes	20%	Free	15%	Free	-	64241
4813.2000	- In rolls of a width not exceeding 5 cm	20%	Free	15%	Free	-	64241
4813.9000	- Other	20%	Free	15%	Free	-	64155
<del>2184-2141.</del> 8.14	Wallpaper and similar wall coverings; window transparencies of paper.						
<del>2185-2142.</del> 814.2 000 <del>2186-2143.</del>	<del>2187-2144.</del> - Wallpaper and similar wall <del>2188-2145.</del> coverings, consisting of paper <del>2189-2146.</del> coated or covered, on the face side, <del>2190-2147.</del> with a grained, embossed, coloured, <del>2191-2148.</del> design-printed or otherwise <del>2192-2149.</del> decorated layer of plastics	20%	Free	15%	Free	-	64194

(1) Tariff Item	(2) Description	Imports			Export	Statistical	
		(3) Duty	(4) Excise	(5) VAGST	(6) Duty	(7) Unit/Qty	(8) SITC Code
<u>2194,2150.</u> 814.9 000	<u>2196,2152.</u> - Other	20%	Free	15%	Free	-	64194
<u>2195,2151.</u> <u>2197,2153.</u> 48.15]	<u>2198,2154.</u>					-	
<u>2199,2155.</u> 8.16	Carbon paper, self-copy paper and other copying or transfer papers (other than those of 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes.						
<u>2200,2156.</u> 816.2 000	- Self-copy paper	8%	Free	15%	Free	-	64242
<u>2201,2157.</u> 816.9 000	- Other	8%	Free	15%	Free	-	64242
<u>2202,2158.</u> 8.17	<u>2203,2159.</u> Envelopes, letter cards, plain <u>2204,2160.</u> postcards and correspondence <u>2205,2161.</u> cards, of paper or paperboard; <u>2206,2162.</u> boxes, pouches, wallets and <u>2207,2163.</u> writing compendiums, of paper <u>2208,2164.</u> or paperboard, containing an <u>2209,2165.</u> assortment of paper stationery.						
<u>2210,2166.</u>	- Envelopes						
4817.1010	---Printed or personalized	20%	Free	15%	Free	doz	64221

4817.1090	---Other	20%	Free	15%	Free	doz	64221
4817.2000	- Letter cards, plain postcards and correspondence cards	20%	Free	15%	Free	doz	64222
4817.3000	- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	20%	Free	15%	Free	doz	64223
<u>2211-2167.</u> 8.18	<b>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, 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.</b>						
4818.1000	- Toilet paper	20%	Free	15%	Free	-	64243
4818.2000	- Handkerchiefs, cleansing or facial tissues and towels	20%	Free	15%	Free	-	64294
4818.3000	- Tablecloths and serviettes	20%	Free	15%	Free	-	64294

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
4818.5000	- Articles of apparel and clothing accessories  -Other	20%	Free	15%	Free	-	64294
4818.9010	---Sanitary towels and tampons	20%	Free	15%	Free	-	64295
4818.9020	--- Napkins and napkin liners for babies	20%	Free	15%	Free	-	64295
4818.9090	---Other	20%	Free	15%	Free	-	64295
<b>48.19</b>	<del>2212-2168.</del> Cartons, boxes, cases, bags and <del>2213-2169.</del> other packing containers, of paper, <del>2214-2170.</del> paperboard, cellulose wadding or <del>2215-2171.</del> webs of cellulose fibres; box files, <del>2216-2172.</del> letter trays, and similar articles, of <del>2217-2173.</del> paper or paperboard of a kind used <del>2218-2174.</del> in offices, shops or the like.						
4819.1000	- Cartons, boxes and cases, of corrugated paper or paperboard	20%	Free	15%	Free	-	64295
<del>2219-2175.</del> <b>819.2000</b>	- Folding cartons, boxes and cases, of non-corrugated paper or paperboard	8%	Free	15%	Free	-	64212

<del>2220-2176.</del> 819.3000	- Sacks and bags, having a base of a width of 40 cm or more	8%	Free	15%	Free	-	64213
<del>2221-2177.</del> 819.4000	- Other sacks and bags, including cones	8%	Free	15%	Free	-	64214
<del>2222-2178.</del> 819.5000	- Other packing containers, including record sleeves	8%	Free	15%	Free	-	64215
<del>2223-2179.</del> 819.6000	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	8%	Free	15%	Free	-	64216
<del>2224-2180.</del> 8.20	<del>2225-2181.</del> Registers, account books, note <del>2226-2182.</del> books, order books, receipt books, <del>2227-2183.</del> letter pads, memorandum pads, <del>2228-2184.</del> diaries and similar articles, exercise <del>2229-2185.</del> books, blotting-pads, binders <del>2230-2186.</del> (loose-leaf or other), folders, file <del>2231-2187.</del> covers, manifold business forms, <del>2232-2188.</del> interleaved carbon sets and other <del>2233-2189.</del> articles of stationery, of paper or <del>2234-2190.</del> paperboard; albums for samples <del>2235-2191.</del> or for collections and book covers, <del>2236-2192.</del> of paper or paperboard.						
4820.1000	- Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	20%	Free	15%	Free	-	64231

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
4820.2000	- Exercise books	8%	Free	15%	Free	-	64232
4820.3000	- Binders (other than book covers), folders and file covers	20%	Free	15%	Free	-	64233
4820.4000	- Manifold business forms and interleaved carbon sets	20%	Free	15%	Free	-	64234
4820.5000	- Albums for samples or for collections	20%	Free	15%	Free	-	64235
4820.9000	- Other	20%	Free	15%	Free	-	64239
<u>2237-2193.</u> 8.21	<u>2238-2194.</u> <u>2239-2195.</u> <u>2240-2196.</u> <u>2241-2197.</u> <u>2242-2198.</u> - Printed						
4821.1010	---Self-adhesive	8%	Free	15%	Free	-	89281
4821.1090	---Other	8%	Free	15%	Free	-	89281
<u>2243-2199.</u> 821.9 000	<u>2244-2200.</u> - Other	8%	Free	15%	Free	-	89281
<u>2245-2201.</u> 8.22	<u>2246-2202.</u> Bobbins, spools, cops and similar <u>2247-2203.</u> supports of paper pulp, paper or <u>2248-2204.</u> paperboard (whether or not						



	<u>2249-2205.</u>	perforated or hardened).							
<u>2250-2206.</u> 822.1 000	<u>2251-2207.</u>	- Of a kind used for winding textile yarn	8%	Free	15%	Free	-	64291	
<u>2253-2209.</u> 822.9 000	<u>2254-2210.</u>	- Other	8%	Free	15%	Free	-	64291	
<u>2255-2211.</u> 8.23	<u>2256-2212.</u>	Other paper, paperboard, <u>2257-2213.</u> cellulose wadding and webs of <u>2258-2214.</u> cellulose fibres, cut to size or <u>2259-2215.</u> shape; other articles of paper <u>2260-2216.</u> pulp, paper, paperboard, <u>2261-2217.</u> cellulose wadding or webs of <u>2262-2218.</u> cellulose fibres.							
<u>2263-2219.</u> 823.2 000		- Filter paper and paperboard	8%	Free	15%	Free	-	64245	
<u>2264-2220.</u> 823.4 000		- Rolls, sheets and dials, printed for self-recording apparatus	8%	Free	15%	Free	-	64299	
<u>2265-2221.</u>		- Trays, dishes, plates, cups and the like, of paper or paperboard:							
<u>2267-2223.</u> 823.6 100	<u>2266-2222.</u>	-- Of bamboo	20%	Free	15%	Free	No	64293	
<u>2268-2224.</u>		-- Other							
4823.6910	<u>2269-2225.</u>	---Trays, dishes, plates and the like	20%	Free	15%	Free	-	64299	

(1) Tariff Item	(2) Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
4823.6990	---Other	20%	Free	15%	Free	-	64299
<u>2271,2226.</u> 823.7 000	- Moulded or pressed articles of paper pulp	20%	Free	15%	Free	-	64299
<u>2272,2227.</u>	- Other:						
<u>2273,2228.</u> 823.9 010	- - - Dress patterns	20%	Free	15%	Free	-	64299
4823.9020	---Articles of a kind used in machines, appliances, instruments or apparatus of Chapters 84, 85 and 90	20%	Free	15%	Free	-	64299
4823.9030	---Floor covering of paper or of paperboard	20%	Free	15%	Free	-	64299
<u>2274,2229.</u> 823.9 090	- - - Other	20%	Free	15%	Free	-	64299

2275,2230.

## CHAPTER 49

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

#### Notes.

1.- This Chapter does not cover:

- (a) Photographic negatives or positives on transparent bases (Chapter 37);
- (b) Maps, plans or globes, in relief, whether or not printed (heading 90.23);
- (c) Playing cards or other goods of Chapter 95; or
- (d) Original engravings, prints or lithographs (heading 97.02), postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery or the like of heading 97.04, antiques of an age exceeding one hundred years or other articles of Chapter 97.

2.- For the purposes of Chapter 49, the term "printed" also means reproduced by means of a duplicating machine, produced under the control of an automatic data processing machine, embossed, photographed, photocopied, thermocopied or typewritten.

3.- Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one number under a single cover are to be classified in heading 49.01, whether or not containing advertising material.

4.- Heading 49.01 also covers:

- (a) A collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes;

(b) A pictorial supplement accompanying, and subsidiary to, a bound volume; and

(c) Printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding.

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

5.- Subject to Note 3 to this Chapter, heading 49.01 does not cover publications which are essentially devoted to advertising (for example, brochures, pamphlets, leaflets, trade catalogues, year books published by trade associations, tourist propaganda). Such publications are to be classified in heading 49.11.

6.- For the purposes of heading 49.03, the expression "children's picture books" means books for children in which the pictures form the principal interest and the text is subsidiary.

Tariff Item	Description	Imports			Export	Statistical		
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
<del>2276-2230.</del> 9.01	<del>2277-2231.</del> <del>2278-2232.</del> <del>2279-2233.</del>	Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.						
<del>2280-2234.</del> <b>901.1</b> <b>000</b>	- In single sheets, whether or not folded	8%	Free	15%	Free	-	89215	
<del>2281-2235.</del>	- Other:							
<del>2282-2236.</del> <b>901.9</b> <b>100</b>	-- Dictionaries and encyclopaedias, and serial instalments thereof	8%	Free	15%	Free	-	89216	

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<u>2283-2237.</u>	-- Other:						
<u>2284-2238.</u> 901.9 910	--- Holy Bibles	Free	Free	15%	Free	-	89219
<u>2285-2239.</u> 901.9 920	--- Religious books for teaching	8%	Free	15%	Free	-	89219
<u>2286-2240.</u> 901.9 990	--- Other	8%	Free	15%	Free	-	89219
<u>2287-2241.</u> 9.02	<u>2288-2242.</u> Newspapers, journals and <u>2289-2243.</u> periodicals, whether or not <u>2290-2244.</u> illustrated or containing advertising <u>2291-2245.</u> material.						
<u>2292-2246.</u> 902.1 000	- Appearing at least four times a week	8%	Free	15%	Free	-	89221
<u>2293-2247.</u> 902.9 000	- Other	8%	Free	15%	Free	-	89229
<u>2294-2248.</u> 903.0 000	<u>2295-2249.</u> Children's picture, drawing or <u>2296-2250.</u> colouring books.	8%	Free	15%	Free	-	89212
<u>2297-2251.</u> 904.0 000	<u>2298-2252.</u> Music, printed or in manuscript, <u>2299-2253.</u> whether or not bound or <u>2300-2254.</u> illustrated.	8%	Free	15%	Free	-	89285
<u>2301-2255.</u> 9.05	<u>2302-2256.</u> Maps and hydrographic or similar <u>2303-2257.</u> charts of all kinds, including <u>2304-2258.</u> atlases, wall maps, topographical <u>2305-2259.</u> plans and globes, printed.						

<u>2306-2260.</u> 905.1 000	- Globes	8%	Free	15%	Free	-	89214
<u>2307-2261.</u>	- Other:						
<u>2308-2262.</u> 905.9 100	-- In book form	8%	Free	15%	Free	-	89213
<u>2309-2263.</u> 905.9 900	-- Other	8%	Free	15%	Free	-	89214
<u>2310-2264.</u> 906.0 000	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.	8%	Free	15%	Free	-	89282
<u>2311-2265.</u> 9.07	<b>Unused postage, revenue or similar stamps of current or new issue in the country to which they have, or will have, a recognized face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title.</b>						
<u>2312-2266.</u> 907.0 010	<u>2313-2267.</u> - - - Unused postage, revenue or <u>2314-2268.</u> similar stamps of <u>2315-2269.</u> current or new issue	8%	Free	15%	Free	-	89283
<u>2316-2270.</u> 907.0 020	<u>2317-2271.</u> - - - Bank and currency notes	Free	Free	15%	Free	-	89283

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>2318.2272.</del> 907.0 030	<del>2319.2273.</del> - - - Travellers cheques and cheque <del>2320.2274.</del> forms	20%	Free	15%	Free	-	89283
<del>2321.2275.</del> 907.0 090	<del>2322.2276.</del> - - - Other	20%	Free	15%	Free	-	89283
<del>2323.2277.</del> 9.08	<del>2324.2278.</del> Transfers (decalcomanias).						
<del>2325.2279.</del> 908.1 000	<del>2326.2280.</del> - Transfers (decalcomanias), <del>2327.2281.</del> vitrifiable	20%	Free	15%	Free	-	89241
<del>2328.2282.</del> 908.9 000	<del>2329.2283.</del> - Other	20%	Free	15%	Free	-	89241
<del>2330.2284.</del> 9.09	<del>2331.2285.</del> Printed or illustrated postcards; <del>2332.2286.</del> printed cards bearing personal <del>2333.2287.</del> greetings, messages or <del>2334.2288.</del> announcements, whether or not <del>2335.2289.</del> illustrated, with or without <del>2336.2290.</del> envelopes or trimmings.						
<del>2337.2291.</del> 909.0 010	- - - Postcards	20%	Free	15%	Free	-	89242
<del>2338.2292.</del> 909.0 020	- - - Posters and show cards for advertising and other commercial purposes	20%	Free	15%	Free	-	89242
<del>2339.2293.</del> 909.0 090	- - - Other	20%	Free	15%	Free	-	89242
<del>2340.2294.</del> 910.0 000	Calendars of any kind, printed, including calendar blocks.	20%	Free	15%	Free	-	89284

~~2341,2295.~~ ~~2342,2296.~~ Other printed matter, including  
 9.11 ~~2343,2297.~~ printed pictures and photographs.

- Trade advertising material,  
 commercial catalogues and the like

4911.1010 - - - Printed matter devoted 8% Free 15% Free - 89286  
 primarily to advertising (including  
 tourist promotional material) and  
 other printed matter describing  
 commercial or industrial activity  
 related to places, enterprises or  
 products of W. Samoa

4911.1090 - - - Other 8% Free 15% Free - 89286

- Other:

4911.9100 - - Pictures, designs and 8% Free 15% Free - 89287  
 photographs

- - Other

4911.9910 ---Printed cinema, theatre, 20% Free 15% Free - 89289  
 concerts and other similar  
 tickets

4911.9990 ---Other 20% Free 15% Free - 89289



## SECTION XI

### TEXTILES AND TEXTILE ARTICLES

#### Notes.

1.- This Section does not cover:

- (a) Animal brush making bristles or hair (heading 05.02); horsehair or horsehair waste (heading 05.11);
- (b) Human hair or articles of human hair (heading 05.01, 67.03 or 67.04), except straining cloth of a kind commonly used in oil presses or the like (heading 59.11);
- (c) Cotton linters or other vegetable materials of Chapter 14;
- (d) Asbestos of heading 25.24 or articles of asbestos or other products of heading 68.12 or 68.13;
- (e) Articles of heading 30.05 or 30.06; yarn used to clean between the teeth (dental floss), in individual retail packages, of heading 33.06;
- (f) Sensitised textiles of headings 37.01 to 37.04;
- (g) Monofilament of which any cross-sectional dimension exceeds 1 mm or strip or the like (for example, artificial straw) of an apparent width exceeding 5 mm, of plastics (Chapter 39), or plaits or fabrics or other basketware or wickerwork of such monofilament or strip (Chapter 46);
- (h) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39;
- (ij) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with rubber, or articles thereof, of Chapter 40;
- (k) Hides or skins with their hair or wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, of heading 43.03 or 43.04;
- (l) Articles of textile materials of heading 42.01 or 42.02;
- (m) Products or articles of Chapter 48 (for example, cellulose wadding);
- (n) Footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;
- (o) Hair-nets or other headgear or parts thereof of Chapter 65;
- (p) Goods of Chapter 67;
- (q) Abrasive-coated textile material (heading 68.05) and also carbon fibres or articles of carbon fibres of heading 68.15;
- (r) Glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);

- (s) Articles of Chapter 94 (for example, furniture, bedding, lamps and lighting fittings);
  - (t) Articles of Chapter 95 (for example, toys, games, sports requisites and nets);
  - (u) Articles of Chapter 96 (for example, brushes, travel sets for sewing, slide fasteners, typewriter ribbons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners for babies); or
  - (v) Articles of Chapter 97.
- 2.- (A) Goods classifiable in Chapters 50 to 55 or in heading 58.09 or 59.02 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates by weight over any other single textile material.

## Notes

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

(B) For the purposes of the above rule:

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

(C) The provisions of paragraphs (A) and (B) above apply also to the yarns referred to in 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 50.06, and monofilaments of Chapter 54;
  - (d) Metallised yarn of heading 56.05; yarn reinforced with metal thread is subject to paragraph (A)(f) above; and
  - (e) Chenille yarn, gimped yarn and loop wale-yarn of heading 56.06.
- 4.- (A) For the purposes of Chapters 50, 51, 52, 54 and 55, the expression "put up for retail sale" in relation to yarn means, subject to the exceptions in paragraph (B) below, yarn (single, multiple (folded) or cabled) put up:
- (a) On cards, reels, tubes or similar supports, of a weight (including support) not exceeding:
    - (i) 85 g in the case of silk, waste silk or man-made filament yarn; or

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

- (c) Multiple (folded) or cabled yarn of silk or waste silk, bleached, dyed or printed, measuring 133 decitex or less; and
- (d) Single, multiple (folded) or cabled yarn of any textile material:
  - (i) In cross-reeled hanks or skeins; or
  - (ii) Put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).

5.- For the purposes of headings 52.04, 54.01 and 55.08 the expression "sewing thread" means multiple (folded) or cabled yarn:

- (a) Put up on supports (for example, reels, tubes) of a weight (including support) not exceeding 1,000 g;
- (b) Dressed for use as sewing thread; and
- (c) With a final "Z" twist.

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

Single yarn of nylon or other polyamides, or of polyesters.....	60 cN/tex
Multiple (folded) or cabled yarn of nylon or other polyamides, or of polyesters.....	53 cN/tex
Single, multiple (folded) or cabled yarn of viscose rayon.....	27 cN/tex.

7.- For the purposes of this Section, the expression "made up" means:

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

8.- For the purposes of Chapters 50 to 60:

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

9.- The woven fabrics of Chapters 50 to 55 include fabrics consisting of layers of parallel textile yarns superimposed on each other at acute or right angles. These layers are bonded at the intersections of the yarns by an adhesive or by thermal bonding.

10.- Elastic products consisting of textile materials combined with rubber threads are classified in this Section.

11.- For the purposes of this Section, the expression "impregnated" includes "dipped".

12. For the purposes of this Section, the expression "polyamides" includes "aramids".

13.- For the purpose of this section and, where applicable, throughout the Nomenclature, the expression "elastomeric yarn" means filament yarn, including monofilament, of synthetic textile material, other than textured yarn, which does not break on being extended three times its original length and which returns, after being extended to twice its original length, within a period of five minutes, to a length not greater than one and a half times its original length.

14.- Unless the context otherwise requires, textile garments of different headings are to be classified in their own headings even if put up in sets for retail sale. For the purposes of this Note, the expression "textile garments" means garments of headings 61.01 to 61.14 and headings 62.01 to 62.11.

Subheading Notes.

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

**(a) Unbleached yarn**

Yarn which:

- (i) has the natural colour of its constituent fibres and has not been bleached, dyed (whether or not in the mass) or printed; or



(ii) is of indeterminate colour ("grey yarn"), manufactured from garnetted stock.

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

**(b) Bleached yarn**

Yarn which:

(i) has undergone a bleaching process, is made of bleached fibres or, unless the context otherwise requires, has been dyed white (whether or not in the mass) or treated with a white dressing;

(ii) consists of a mixture of unbleached and bleached fibres; or

(iii) is multiple (folded) or cabled and consists of unbleached and bleached yarns.

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

Yarn which:

(i) is dyed (whether or not in the mass) other than white or in a fugitive colour, or printed, or made from dyed or printed fibres;

(ii) consists of a mixture of dyed fibres of different colours or of a mixture of unbleached or bleached fibres with coloured fibres (marl or mixture yarns), or is printed in one or more colours at intervals to give the impression of dots;

(iii) is obtained from slivers or rovings which have been printed; or

(iv) is multiple (folded) or cabled and consists of unbleached or bleached yarn and coloured yarn.

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

**(d) Unbleached woven fabric**

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

**(e) Bleached woven fabric**

Woven fabric which:

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

**(f) Dyed woven fabric**

Woven fabric which:

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

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

Woven fabric (other than printed woven fabric) which:

2344-2298. consists of yarns of different colours or yarns of different shades of the same colour  
(other than the natural colour of the constituent fibres);

(ii) consists of unbleached or bleached yarn and coloured yarn; or

(iii) consists of marl or mixture yarns.

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

**(h) Printed woven fabric**

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

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

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

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

**(ij) Plain weave**

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

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

(B) For the application of this rule:

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

## CHAPTER 50

## Silk

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
5001.0000	Silk-worm cocoons suitable for reeling.	8%	Free	15%	Free	-	26141
5002.0000	Raw silk (not thrown).	8%	Free	15%	Free	-	26130
5003.0000	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).	8%	Free	15%	Free	-	26142
5004.0000	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	8%	Free	15%	Free	-	65192
5005.0000	Yarn spun from silk waste, not put up for retail sale.	8%	Free	15%	Free	-	65193
5006.0000	Silk yarn and yarn spun from silk waste, put up for retail sale; silk worm gut.	8%	Free	15%	Free	-	65194
50.07	Woven fabrics of silk or of silk waste.						
5007.1000	- Fabrics of noil silk	8%	Free	15%	Free	-	65411
5007.2000	- Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk	8%	Free	15%	Free	-	65413

5007.9000 - Other fabrics 8% Free 15% Free - 65419



## CHAPTER 51

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

**Note.**

1. Throughout the Nomenclature:

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

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

51.01 Wool, not carded or combed.

**- Greasy, including fleece-washed wool:**

5101.1100	- - Shorn wool	8%	Free	15%	Free	kg	26811
5101.1900	- - Other	8%	Free	15%	Free	kg	26819
	<b>- Degreased, not carbonised:</b>						
5101.2100	- - Shorn wool	8%	Free	15%	Free	kg	26821
5101.2900	- - Other	8%	Free	15%	Free	kg	26821
5101.3000	- Carbonised	8%	Free	15%	Free	kg	26829
51.02	Fine or coarse animal hair, not carded or combed.						
	- Fine animal hair:						
5102.1100	- - Of Kashmir (cashmere) goats	8%	Free	15%	Free	kg	26830
5102.1900	- - Other	8%	Free	15%	Free	kg	26830
5102.2000	- Coarse animal hair	8%	Free	15%	Free	kg	26859
51.03	<b>Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.</b>						
5103.1000	- Noils of wool or of fine animal hair	8%	Free	15%	Free	kg	26863
5103.2000	- Other waste of wool or of fine animal hair	8%	Free	15%	Free	kg	26869



Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
5103.3000	- Waste of coarse animal hair	8%	Free	15%	Free	kg	26869
5104.0000	Garnetted stock of wool or of fine or coarse animal hair.	8%	Free	15%	Free	-	26862
51.05	Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).						
5105.1000	- Carded wool	8%	Free	15%	Free	kg	26871
	- Wool tops and other combed wool:						
5105.2100	- - Combed wool in fragments	8%	Free	15%	Free	kg	26871
5105.2900	- - Other	8%	Free	15%	Free	kg	26873
	- Fine animal hair, carded or combed:						
5105.3100	- - Of Kashmir (cashmere) goats	8%	Free	15%	Free	kg	26877
5105.3900	- - Other	8%	Free	15%	Free	kg	26877
5105.4000	- Coarse animal hair, carded or combed	8%	Free	15%	Free	kg	26877
51.06	Yarn of carded wool, not put up for retail sale.						
5106.1000	- Containing 85 % or more by weight of wool	8%	Free	15%	Free	kg	65112
5106.2000	- Containing less than 85 % by weight of wool	8%	Free	15%	Free	kg	65117
51.07	Yarn of combed wool, not put up for retail sale.						

<b>5107.1000</b>	<b>- Containing 85 % or more by weight of wool</b>	8%	Free	15%	Free	kg	65113
<b>5107.2000</b>	<b>- Containing less than 85 % by weight of wool</b>	8%	Free	15%	Free	kg	65118
51.08	Yarn of fine animal hair (carded or combed), not put up for retail sale.						
<b>5108.1000</b>	<b>- Carded</b>	8%	Free	15%	Free	kg	65114
<b>5108.2000</b>	<b>- Combed</b>	8%	Free	15%	Free	kg	65114
51.09	Yarn of wool or of fine animal hair, put up for retail sale.						
<b>5109.1000</b>	<b>- Containing 85 % or more by weight of wool or of fine animal hair</b>	8%	Free	15%	Free	kg	65116
<b>5109.9000</b>	<b>- Other</b>	8%	Free	15%	Free	kg	65119

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>5110.0000</b>	<b>Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.</b>	8%	Free	15%	Free	kg	65115
51.11	Woven fabrics of carded wool or of carded fine animal hair.  - Containing 85% or more by weight of wool or of fine animal hair:						
<b>5111.1100</b>	-- Of a weight not exceeding 300 g/m <sup>2</sup>	8%	Free	15%	Free	kg	65421
<b>5111.1900</b>	-- Other	8%	Free	15%	Free	kg	65421
<b>5111.2000</b>	- Other, mixed mainly or solely with man-made filaments	8%	Free	15%	Free	m <sup>2</sup>	65431
<b>5111.3000</b>	- Other, mixed mainly or solely with man-made staple fibres	8%	Free	15%	Free	m <sup>2</sup>	65431
<b>5111.9000</b>	- Other	8%	Free	15%	Free	m <sup>2</sup>	65433
51.12	Woven fabrics of combed wool or of combed fine animal hair.  - Containing 85% or more by weight of wool or of fine animal hair:						
<b>5112.1100</b>	-- Of a weight not exceeding 200	8%	Free	15%	Free	kg	65422

g/m<sup>2</sup>

<b>5112.1900</b>	- - Other	8%	Free	15%	Free	kg	65422
<b>5112.2000</b>	- Other, mixed mainly or solely with man-made filaments	8%	Free	15%	Free	m <sup>2</sup>	65432
<b>5112.3000</b>	- Other, mixed mainly or solely with man-made staple fibres	8%	Free	15%	Free	m <sup>2</sup>	65432
<b>5112.9000</b>	- Other	8%	Free	15%	Free	m <sup>2</sup>	65434
<b>5113.0000</b>	<b>Woven fabrics of coarse animal hair or of horsehair.</b>	8%	Free	15%	Free	m <sup>2</sup>	65492

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CHAPTER 52

Cotton

Subheading Note.

- 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.

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
5201.0000	<b>Cotton, not carded or combed.</b>	8%	Free	15%	Free	-	26310
52.02	Cotton waste (including yarn waste and garnetted stock).						
5202.1000	<b>- Yarn waste (including thread waste)</b>	8%	Free	15%	Free	-	26331
	<b>- Other:</b>						
5202.9100	<b>-- Garnetted stock</b>	8%	Free	15%	Free	-	26332
5202.9900	<b>-- Other</b>	8%	Free	15%	Free	-	26339
5203.0000	<b>Cotton, carded or combed</b>	8%	Free	15%	Free	-	26340
52.04	Cotton sewing thread, whether or not put up for retail sale.						
	- Not put up for retail sale:						
5204.1100	<b>-- Containing 85 % or more by weight of cotton</b>	8%	Free	15%	Free	kg	65121

<b>5204.1900</b>	-- Other	8%	Free	15%	Free	kg	65121
<b>5204.2000</b>	- Put up for retail sale	8%	Free	15%	Free	kg	65122
52.05	<b>Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale.</b>						
	<b>- Single yarn, of uncombed fibres:</b>						
<b>5205.1100</b>	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	8%	Free	15%	Free	-	65133
<b>5205.1200</b>	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	8%	Free	15%	Free	-	65133

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
5205.1300	- - Measuring less than 232.56 decitex but not less than 192.31 decitex exceeding 43 metric number but not exceeding 52 metric number)	8%	Free	15%	Free	-	65133
5205.1400	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	8%	Free	15%	Free	-	65133
5205.1500	- - Measuring less than 125 decitex (exceeding 80 metric number)	8%	Free	15%	Free	-	65133
	- Single yarn, of combed fibres:						
5205.2100	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	8%	Free	15%	Free	-	65133
5205.2200	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	8%	Free	15%	Free	-	65133
5205.2300	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	8%	Free	15%	Free	-	65133
5205.2400	- - Measuring less than 192.31decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	8%	Free	15%	Free	-	65133

5205.2600	- - Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	8%	Free	15%	Free	-	65133
5205.2700	- - Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	8%	Free	15%	Free	-	65133
5205.2800	- - Measuring less than 83.33 decitex (exceeding 120 metric number)	8%	Free	15%	Free	-	65133
	- Multiple (folded) or cabled yarn, of						
							<b>uncombed fibres:</b>



Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
5205.3100	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	8%	Free	15%	Free	-	65133
5205.3200	- - 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.	8%	Free	15%	Free	-	65133
5205.3300	- - 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)	8%	Free	15%	Free	-	65133
5205.3400	- - 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)	8%	Free	15%	Free	-	65133
5205.3500	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	8%	Free	15%	Free	-	65133
	- Multiple (folded) or cabled yarn, of combed fibres :						
5205.4100	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	8%	Free	15%	Free	-	65133
5205.4200	- - 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)	8%	Free	15%	Free	-	65133

5205.4300	- - 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)	8%	Free	15%	Free	-	65133
5205.4400	- - 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)	8%	Free	15%	Free	-	65133
5205.4600	- - 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)	8%	Free	15%	Free	-	65133

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
5205.4700	- - 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)	8%	Free	15%	Free	-	65133
5205.4800	- - Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	8%	Free	15%	Free	-	65133
52.06	Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale.  - Single yarn, of uncombed fibres :						
5206.1100	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	8%	Free	15%	Free	-	65134
5206.1200	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	8%	Free	15%	Free	-	65134
5206.1300	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	8%	Free	15%	Free	-	65134
5206.1400	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	8%	Free	15%	Free	-	65134

<b>5206.1500</b>	- - Measuring less than 125 decitex (exceeding 80 metric number)	8%	Free	15%	Free	-	65134
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**- Single yarn, of combed fibres:**

<b>5206.2100</b>	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	8%	Free	15%	Free	-	65134
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<b>5206.2200</b>	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	8%	Free	15%	Free	-	65134
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<b>5206.2300</b>	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	8%	Free	15%	Free	-	65134
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Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
5206.2400	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	8%	Free	15%	Free	-	65134
5206.2500	- - Measuring less than 125 decitex (exceeding 80 metric number)  - Multiple (folded) or cabled yarn, of uncombed fibres:	8%	Free	15%	Free	-	65134
5206.3100	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	8%	Free	15%	Free	-	65134
5206.3200	- - 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)	8%	Free	15%	Free	-	65134
5206.3300	- - 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)	8%	Free	15%	Free	-	65134
5206.3400	- - 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)	8%	Free	15%	Free	-	65134
5206.3500	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	8%	Free	15%	Free	-	

65134

**- Multiple (folded) or cabled yarn, of  
combed fibres :**

<b>5206.4100</b>	<b>- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)</b>	8%	Free	15%	Free	-	65134
<b>5206.4200</b>	<b>- - 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)</b>	8%	Free	15%	Free	-	65134
<b>5206.4300</b>	<b>- - 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)</b>	8%	Free	15%	Free	-	65134

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
5206.4400	- - 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)	8%	Free	15%	Free	-	65134
5206.4500	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	8%	Free	15%	Free	-	65134
52.07	<b>Cotton yarn (other than sewing thread) put up for retail sale.</b>						
5207.1000	- Containing 85% or more by weight of cotton	8%	Free	15%	Free	-	65131
5207.9000	- Other	8%	Free	15%	Free	-	65132
52.08	<b>Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m<sup>2</sup>.</b>						
	- Unbleached:						
5208.1100	- - Plain weave, weighing not more than 100 g/m <sup>2</sup>	8%	Free	15%	Free	m <sup>2</sup>	65221
5208.1200	- - Plain weave, weighing more	8%	Free	15%	Free	m <sup>2</sup>	65221

than  
100 g/m<sup>2</sup>

<b>5208.1300</b>	-- 3-thread or 4-thread twill, including cross twill	8%	Free	15%	Free	m <sup>2</sup>	65221
<b>5208.1900</b>	-- Other fabrics  - Bleached:	8%	Free	15%	Free	m <sup>2</sup>	65221
<b>5208.2100</b>	-- Plain weave, weighing not more than 100 g/m <sup>2</sup>	8%	Free	15%	Free	m <sup>2</sup>	65231
<b>5208.2200</b>	-- Plain weave, weighing more than 100 g/m <sup>2</sup>	8%	Free	15%	Free	m <sup>2</sup>	65231
<b>5208.2300</b>	-- 3-thread or 4-thread twill, including cross twill	8%	Free	15%	Free	m <sup>2</sup>	65231
<b>5208.2900</b>	-- Other fabrics  - Dyed:	8%	Free	15%	Free	m <sup>2</sup>	65231
<b>5208.3100</b>	-- Plain weave, weighing not more than 100 g/m <sup>2</sup>	8%	Free	15%	Free	m <sup>2</sup>	65232
<b>5208.3200</b>	-- Plain weave, weighing more than 100 g/m <sup>2</sup>	8%	Free	15%	Free	m <sup>2</sup>	65232



Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
5208.3300	-- 3-thread or 4-thread twill, including cross twill	8%	Free	15%	Free	m <sup>2</sup>	65232
5208.3900	-- Other fabrics  - Of yarns of different colours:	8%	Free	15%	Free	m <sup>2</sup>	65232
5208.4100	-- Plain weave, weighing not more than 100 g/m <sup>2</sup>	8%	Free	15%	Free	m <sup>2</sup>	65233
5208.4200	-- Plain weave, weighing more than 100 g/m <sup>2</sup>	8%	Free	15%	Free	m <sup>2</sup>	65233
5208.4300	-- 3-thread or 4-thread twill, including cross twill	8%	Free	15%	Free	m <sup>2</sup>	65233
5208.4900	-- Other fabrics  - Printed:	8%	Free	15%	Free	m <sup>2</sup>	65233
5208.5100	-- Plain weave, weighing not more than 100 g/m <sup>2</sup>	8%	Free	15%	Free	m <sup>2</sup>	65234
5208.5200	-- Plain weave, weighing more than 100 g/m <sup>2</sup>	8%	Free	15%	Free	m <sup>2</sup>	65234
5208.5900	-- Other fabrics	8%	Free	15%	Free	m <sup>2</sup>	65234
52.09	<b>Woven fabrics of cotton,</b>						

containing 85% or more by weight of cotton, weighing more than 200 g/m<sup>2</sup>.

- Unbleached:

<b>5209.1100</b>	-- Plain weave	8%	Free	15%	Free	m <sup>2</sup>	65222
<b>5209.1200</b>	-- 3-thread or 4-thread twill, including cross twill	8%	Free	15%	Free	m <sup>2</sup>	65222
<b>5209.1900</b>	-- Other fabrics	8%	Free	15%	Free	m <sup>2</sup>	65222

- Bleached:

<b>5209.2100</b>	-- Plain weave	8%	Free	15%	Free	m <sup>2</sup>	65241
<b>5209.2200</b>	-- 3-thread or 4-thread twill, including cross twill	8%	Free	15%	Free	m <sup>2</sup>	65241
<b>5209.2900</b>	-- Other fabrics	8%	Free	15%	Free	m <sup>2</sup>	65241

- Dyed:

<b>5209.3100</b>	-- Plain weave	8%	Free	15%	Free	m <sup>2</sup>	65242
<b>5209.3200</b>	-- 3-thread or 4-thread twill, including cross twill	8%	Free	15%	Free	m <sup>2</sup>	65242

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
5209.3900	-- Other fabrics - Of yarns of different colours:	8%	Free	15%	Free	m <sup>2</sup>	65242
52094100	-- Plain weave	8%	Free	15%	Free	m <sup>2</sup>	65244
5209.4200	-- Denim	8%	Free	15%	Free	m <sup>2</sup>	65243
5209.4300	-- Other fabrics of 3-thread or 4-thread twill, including cross twill	8%	Free	15%	Free	m <sup>2</sup>	65244
5209.4900	-- Other fabrics - Printed:	8%	Free	15%	Free	m <sup>2</sup>	65244
5209.5100	- Plain weave	8%	Free	15%	Free	m <sup>2</sup>	65245
5209.5200	- Other fabrics of 3-thread or 4-thread will, including cross twill	8%	Free	15%	Free	m <sup>2</sup>	65245
5209.5900	- Other fabrics	8%	Free	15%	Free	m <sup>2</sup>	65245
52.10	<b>Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m<sup>2</sup>.</b>  - Unbleached:						
5210.1100	-- Plain weave	8%	Free	15%	Free	m <sup>2</sup>	65223

<b>5210.1900</b>	-- Other fabrics	8%	Free	15%	Free	m <sup>2</sup>	65223
	- Bleached:						
<b>5210.2100</b>	-- Plain weave	8%	Free	15%	Free	m <sup>2</sup>	65251
<b>5210.2900</b>	-- Other fabrics	8%	Free	15%	Free	m <sup>2</sup>	65251
	- Dyed:						
<b>5210.3100</b>	-- Plain weave	8%	Free	15%	Free	m <sup>2</sup>	65252
<b>5210.3200</b>	-- 3-thread or 4-thread twill, including cross twill	8%	Free	15%	Free	m <sup>2</sup>	65252
<b>5210.3900</b>	-- Other fabrics	8%	Free	15%	Free	m <sup>2</sup>	65252
	- Of yarns of different colours:						
<b>5210.4100</b>	-- Plain weave	8%	Free	15%	Free	m <sup>2</sup>	65253
<b>5210.4900</b>	-- Other fabrics	8%	Free	15%	Free	m <sup>2</sup>	65253
	- Printed:						
<b>5210.5100</b>	-- Plain weave	8%	Free	15%	Free	m <sup>2</sup>	65254

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise		Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
5210.5900	-- Other fabrics	8%	Free	15%	Free	m <sup>2</sup>	65254
52.11	<b>Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m<sup>2</sup>.</b>						
	- Unbleached:						
5211.1100	-- Plain weave	8%	Free	15%	Free	m <sup>2</sup>	65224
5211.1200	-- 3-thread or 4-thread twill, including cross twill	8%	Free	15%	Free	m <sup>2</sup>	65224
5211.1900	-- Other fabrics	8%	Free	15%	Free	m <sup>2</sup>	65224
5211.2000	- Bleached	8%	Free	15%	Free	m <sup>2</sup>	65261
	- Dyed:						
5211.3100	-- Plain weave	8%	Free	15%	Free	m <sup>2</sup>	65262
5211.3200	-- 3-thread or 4-thread twill, including cross twill	8%	Free	15%	Free	m <sup>2</sup>	65262
5211.3900	-- Other fabrics	8%	Free	15%	Free	m <sup>2</sup>	65262
	- Of yarns off different colours:						
5211.4100	-- Plain weave	8%	Free	15%	Free	m <sup>2</sup>	65264

<b>5211.4200</b>	-- Denim	8%	Free	15%	Free	m <sup>2</sup>	65264
<b>5211.4300</b>	-- Other fabrics of 3-thread or 4 thread twill, including cross twill	8%	Free	15%	Free	m <sup>2</sup>	65264
<b>5211.4900</b>	-- Other fabrics	8%	Free	15%	Free	m <sup>2</sup>	65264
	- Printed:						
<b>5211.5100</b>	-- Plain weave	8%	Free	15%	Free	m <sup>2</sup>	65265
<b>5211.5200</b>	-- 3-thread or 4-thread twill, including cross twill	8%	Free	15%	Free	m <sup>2</sup>	65265
<b>5211.5900</b>	-- Other fabrics	8%	Free	15%	Free	m <sup>2</sup>	65265
52.12	<b>Other woven fabrics of cotton.</b>						
	- Weighing not more than 200 g/m <sup>2</sup> :						
<b>5212.1100</b>	-- Unbleached	8%	Free	15%	Free	m <sup>2</sup>	65225
<b>5212.1200</b>	-- Bleached	8%	Free	15%	Free	m <sup>2</sup>	65291
<b>5212.1300</b>	-- Dyed	8%	Free	15%	Free	m <sup>2</sup>	65292

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise		Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
5212.1400	-- Of yarns of different colours	8%	Free	15%	Free	m <sup>2</sup>	65293
5212.1500	-- Printed	8%	Free	15%	Free	m <sup>2</sup>	65294
	- Weighing more than 200 g/m <sup>2</sup> :						
5212.2100	-- Unbleached	8%	Free	15%	Free	m <sup>2</sup>	65226
5212.2200	-- Bleached	8%	Free	15%	Free	m <sup>2</sup>	65295
5212.2300	-- Dyed	8%	Free	15%	Free	m <sup>2</sup>	65296
5212.2400	-- Of yarns of different colours	8%	Free	15%	Free	m <sup>2</sup>	65297
5212.2500	-- Printed	8%	Free	15%	Free	m <sup>2</sup>	65298





## CHAPTER 53

**Other vegetable textile fibres; paper yarn  
and woven fabrics of paper yarn**

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
53.01	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).						
<b>5301.1000</b>	<b>- Flax, raw or retted</b>	8%	Free	15%	Free	-	26511
	<b>- Flax, broken, scutched, hackled or otherwise processed, but not spun:</b>						
<b>5301.2100</b>	<b>- - Broken or scutched</b>	8%	Free	15%	Free	-	26512
<b>5301.2900</b>	<b>- - Other</b>	8%	Free	15%	Free	-	26512
<b>5301.3000</b>	<b>- Flax tow and waste</b>	8%	Free	15%	Free	-	26513
53.02	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).						
<b>5302.1000</b>	<b>- True hemp, raw or retted</b>	8%	Free	15%	Free	-	26520
<b>5302.9000</b>	<b>- Other</b>	8%	Free	15%	Free	-	26529
53.03	Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not						

spun; tow and waste of these fibres  
(including yarn waste and garneted  
stock).

<b>5303.1000</b>	<b>- Jute and other textile bast fibres, raw or retted</b>	8%	Free	15%	Free	-	26410
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<b>5303.9000</b>	<b>- Other</b>	8%	Free	15%	Free	-	26490
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[53.04]

<b>5305.0000</b>	Coconut, abaca (Manilla hemp or <i>Musa textilis Nee</i> ), ramie and other vegetables textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garneted stock).	8%	Free	15%	Free	-	26520
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53.06 **Flax yarn.**

<b>5306.1000</b>	<b>- Single</b>	8%	Free	15%	Free	-	65196
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Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
5306.2000	- Multiple (folded) or cabled	8%	Free	15%	Free	-	65196
53.07	Yarn of jute or of other textile bast fibres of 53.03.						
5307.1000	- Single	8%	Free	15%	Free	-	65197
5307.2000	- Multiple (folded) or cabled	8%	Free	15%	Free	-	65197
53.08	Yarn of other vegetable textile fibres; paper yarn.						
5308.1000	- Coir yarn	8%	Free	15%	Free	-	65199
5308.2000	- True hemp yarn	8%	Free	15%	Free	-	65199
5308.9000	- Other	8%	Free	15%	Free	-	65199
53.09	Woven fabrics of flax.  - Containing 85 % or more by weight of flax:						
5309.1100	- - Unbleached or bleached	8%	Free	15%	Free	-	65441
5309.1900	- - Other	8%	Free	15%	Free	-	65441
	- Containing less than 85 % by weight of flax:						
5309.2100	- - Unbleached or bleached	8%	Free	15%	Free	-	65442

<b>5309.2900</b>	<b>- - Other</b>	8%	Free	15%	Free	-	65442
53.10	<b>Woven fabrics of jute or of other textile bast fibres of 53.03.</b>						
<b>5310.1000</b>	<b>- Unbleached</b>	8%	Free	15%	Free	-	65450
<b>5310.9000</b>	<b>- Other</b>	8%	Free	15%	Free	-	65450
<b>5311.0000</b>	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.	<b>8%</b>	<b>Free</b>	<b>15%</b>	<b>Free</b>	-	65493

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## CHAPTER 54

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

#### Notes.

1.- Throughout the Nomenclature, the term "man-made fibres" means staple fibres and filaments of organic polymers produced by manufacturing processes, either:

- (a) By polymerisation of organic monomers to produce polymers such as polyamides, polyesters, polyolefins or polyurethanes, or by chemical modification of polymers produced by this process (for example, poly(vinyl alcohol) prepared by the hydrolysis of poly(vinyl acetate)) or
- (b) By dissolution or chemical treatment of natural organic polymers (for example, cellulose) to produce polymers such as cuprammonium rayon (cupro) or viscose rayon, or by chemical modification of natural organic polymers (for example, cellulose, casein and other protein, or alginic acid), to produce polymers such as cellulose acetate or alginates.

The terms "synthetic" and "artificial", used in relation to fibres, mean: sythetic: fibres as defined at (a); artificial: fibres as defined at (b). Strip and the like of heading 54.04 or 54.05 are not considered to be man-made fibres.

The terms "man-made", "synthetic" and "artificial" shall have the same meanings when used in relation to "textile materials".

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

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
54.01	<b>Sewing thread of man-made filaments, whether or not put up for retail sale.</b>						
<b>5401.1000</b>	<b>- Of synthetic filaments</b>	8%	Free	15%	Free	kg	65141
<b>5401.2000</b>	<b>- Of artificial filaments</b>	8%	Free	15%	Free	kg	65142
54.02	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.						
	<b>- High tenacity yarn of nylon or other polyamides, whether or not textured :</b>						
<b>5402.1100</b>	<b>- - Of aramids</b>	8%	Free	15%	Free	kg	65162
<b>5402.1900</b>	<b>- - Other</b>	8%	Free	15%	Free	kg	65162
<b>5402.2000</b>	<b>- High tenacity yarn of polyesters, whether or not textured</b>	8%	Free	15%	Free	kg	65162
	<b>- Textured yarn:</b>						

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
5402.3100	-- Of nylon or other polyamides, measuring per single yarn not more than 50 tex	8%	Free	15%	Free	kg	65151
5402.3200	-- Of nylon or other polyamides, measuring per single yarn more than 50 tex	8%	Free	15%	Free	kg	65151
5402.3300	-- Of polyesters	8%	Free	15%	Free	kg	65152
5402.3400	-- Of polypropylene	8%	Free	15%	Free	kg	65152
5402.3900	-- Other  - Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:	8%	Free	15%	Free	kg	65159
5402.4400	-- Elastomeric	8%	Free	15%	Free	kg	65163
5402.4500	-- Other, of nylon or other polyamides	8%	Free	15%	Free	kg	65163
5402.4600	-- Other, of polyesters, partially oriented	8%	Free	15%	Free	kg	65163
5402.4700	-- Other, of polyesters	8%	Free	15%	Free	kg	65163
5402.4800	-- Other, of polypropylene	8%	Free	15%	Free	kg	65163

5402.4900	- - Other	8%	Free	15%	Free	kg	65163
	<b>- Other yarn single, with a twist exceeding 50 turns per metre:</b>						
5402.5100	- - Of nylon or other polyamides	8%	Free	15%	Free	kg	65164
5402.5200	- - Of polyesters	8%	Free	15%	Free	kg	65164
5402.5300	- - Of polypropylene	8%	Free	15%	Free	kg	65164
5402.5900	- - Other	8%	Free	15%	Free	kg	65164
	<b>- Other yarn, multiple (folded) or cabled:</b>						
5402.6100	- - Of nylon or other polyamides	8%	Free	15%	Free	kg	65169
5402.6200	- - Of polyesters	8%	Free	15%	Free	kg	65169
5402.6300	- - Of polypropylene	8%	Free	15%	Free	kg	65169
5402.6900	- - Other	8%	Free	15%	Free	kg	65169
54.03	Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.						



Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
5403.1000	- High tenacity yarn of viscose rayon	8%	Free	15%	Free	kg	65174
	- Other yarn, single:						
<b>5403.3100</b>	<b>-- Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre</b>	8%	Free	15%	Free	kg	65174
<b>5403.3200</b>	<b>-- Of viscose rayon, with a twist exceeding 120 turns per metre</b>	8%	Free	15%	Free	kg	65175
<b>5403.3300</b>	<b>-- Of cellulose acetate</b>	8%	Free	15%	Free	kg	65175
<b>5403.3900</b>	<b>-- Other</b>	8%	Free	15%	Free	kg	65175
	- Other yarn, multiple (folded) or cabled:						
<b>5403.4100</b>	<b>-- Of viscose rayon</b>	8%	Free	15%	Free	kg	65176
<b>5403.4200</b>	<b>-- Of cellulose acetate</b>	8%	Free	15%	Free	kg	65176
<b>5403.4900</b>	<b>-- Other</b>	8%	Free	15%	Free	kg	65176
54.04	Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm.						

-Monofilament:

<b>5404.1100</b>	- - Elastomeric	8%	Free	15%	Free	kg	65188
<b>5404.1200</b>	- - Other, of polypropylene	8%	Free	15%	Free	kg	65188
	- - Other						
5404.1910	---Fishing line	8%	Free	15%	Free	kg	65188
5404.1990	---Other	8%	Free	15%	Free	kg	65188
<b>5404.9000</b>	- Other	8%	Free	15%	Free	kg	65188
<b>5405.0000</b>	<b>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.</b>	8%	Free	15%	Free	kg	65177

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
5406.0000	<b>Man-made filament yarn (other than sewing thread), put up for retail sale.</b>	8%	Free	15%	Free	kg	65161
54.07	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of 54.04.						
5407.1000	<b>- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters</b>	8%	Free	15%	Free	m <sup>2</sup>	65311
5407.2000	<b>- Woven fabrics obtained from strip or the like</b>	8%	Free	15%	Free	m <sup>2</sup>	65312
5407.3000	<b>- Fabrics specified in Note 9 to Section XI</b>	8%	Free	15%	Free	m <sup>2</sup>	65313
	<b>- Other woven fabrics, containing 85 % or more by weight of filaments of nylon or other polyamides:</b>						
5407.4100	<b>- - Unbleached or bleached</b>	8%	Free	15%	Free	m <sup>2</sup>	65314
5407.4200	<b>- - Dyed</b>	8%	Free	15%	Free	m <sup>2</sup>	65314
5407.4300	<b>- - Of yarns of different colours</b>	8%	Free	15%	Free	m <sup>2</sup>	65314
5407.4400	<b>- - Printed</b>	8%	Free	15%	Free	m <sup>2</sup>	65314
	<b>- Other woven fabrics, containing 85% or more by weight of textured polyester filaments:</b>						
5407.5100	<b>- - Unbleached or bleached</b>	8%	Free	15%	Free	m <sup>2</sup>	65315
5407.5200	<b>- - Dyed</b>	8%	Free	15%	Free	m <sup>2</sup>	65315

<b>5407.5300</b>	<b>- - Of yarns of different colours</b>	8%	Free	15%	Free	m <sup>2</sup>	65315
<b>5407.5400</b>	<b>- - Printed</b>	8%	Free	15%	Free	m <sup>2</sup>	65315
	<b>- Other woven fabrics, containing 85 % or more by weight of polyester filaments:</b>						
<b>5407.6100</b>	<b>- - Containing 85 % or more by weight of non-textured polyester filaments</b>	8%	Free	15%	Free	m <sup>2</sup>	65316
<b>5407.6900</b>	<b>- - Other</b>	8%	Free	15%	Free	m <sup>2</sup>	65316
	<b>- Other woven fabrics, containing 85 % or more by weight of synthetic filaments:</b>						
<b>5407.7100</b>	<b>- - Unbleached or bleached</b>	8%	Free	15%	Free	m <sup>2</sup>	65316
<b>5407.7200</b>	<b>- - Dyed</b>	8%	Free	15%	Free	m <sup>2</sup>	65316

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
5407.7300	-- Of yarns of different colours	8%	Free	15%	Free	m <sup>2</sup>	65316
5407.7400	-- Printed	8%	Free	15%	Free	m <sup>2</sup>	65316
	<b>- Other woven fabrics, containing less than 85 % by weight of synthetic filaments, mixed mainly or solely with cotton:</b>						
5407.8100	-- Unbleached or bleached	8%	Free	15%	Free	m <sup>2</sup>	65318
5407.8200	-- Dyed	8%	Free	15%	Free	m <sup>2</sup>	65318
5407.8300	-- Of yarns of different colours	8%	Free	15%	Free	m <sup>2</sup>	65318
5407.8400	-- Printed	8%	Free	15%	Free	m <sup>2</sup>	65318
	<b>- Other woven fabrics:</b>						
5407.9100	-- Unbleached or bleached	8%	Free	15%	Free	m <sup>2</sup>	65319
5407.9200	-- Dyed	8%	Free	15%	Free	m <sup>2</sup>	65319
5407.9300	-- Of yarns of different colours	8%	Free	15%	Free	m <sup>2</sup>	65319
5407.9400	-- Printed	8%	Free	15%	Free	m <sup>2</sup>	65319
54.08	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of 54.05.						
5408.1000	<b>- Woven fabrics obtained from high tenacity yarn of viscose rayon</b>	8%	Free	15%	Free	m <sup>2</sup>	65351
	<b>- Other woven fabrics, containing 85 % or more by weight of artificial filament or strip or the like:</b>						

<b>5408.2100</b>	<b>-- Unbleached or bleached</b>	8%	Free	15%	Free	m <sup>2</sup>	65352
<b>5408.2200</b>	<b>-- Dyed</b>	8%	Free	15%	Free	m <sup>2</sup>	65352
<b>5408.2300</b>	<b>-- Of yarns of different colours</b>	8%	Free	15%	Free	m <sup>2</sup>	65352
<b>5408.2400</b>	<b>-- Printed</b>	8%	Free	15%	Free	m <sup>2</sup>	65352
	<b>- Other woven fabrics:</b>						
<b>5408.3100</b>	<b>-- Unbleached or bleached</b>	8%	Free	15%	Free	m <sup>2</sup>	65359
<b>5408.3200</b>	<b>-- Dyed</b>	8%	Free	15%	Free	m <sup>2</sup>	65359
<b>5408.3300</b>	<b>-- Of yarns of different colours</b>	8%	Free	15%	Free	m <sup>2</sup>	65359
<b>5408.3400</b>	<b>-- Printed</b>	8%	Free	15%	Free	m <sup>2</sup>	65359

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**Chapter 55**

**Notes**

**5501-5503**

## **CHAPTER 55**

### **Man-made staple fibres**

**Note.**

1. Headings 55.01 and 55.02 apply only to man-made filament tow, consisting of parallel filaments of a uniform length equal to the length of the tow, meeting the following specifications:

(a) Length of tow exceeding 2 m;

(b) Twist less than 5 turns per metre;

(c) Measuring per filament less than 67 decitex;

(d) Synthetic filament tow only: the tow must be drawn, that is to say, be incapable of being stretched by more than 100% of its length;

(e) Total measurement of tow more than 20,000 decitex.

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

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Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
55.01	Synthetic filament tow.						
5501.1000	- Of nylon or other polyamides	8%	Free	15%	Free	-	26661
5501.2000	- Of polyesters	8%	Free	15%	Free	-	26662
5501.3000	- Acrylic or modacrylic	8%	Free	15%	Free	-	26663

5501.4000	- Of polypropylene	8%	Free	15%	Free	-	26664
5501.9000	- Other	8%	Free	15%	Free	-	26669
<b>55.02</b>	<b>Artificial filament tow.</b>						
5502.1000	-Of cellulose acetate	8%	Free	15%	Free	-	26661
5502.9000	-Other	8%	Free	15%	Free	-	26662
55.03	<b>Synthetic staple fibres, not carded, combed or otherwise processed for spinning.</b>						
	- Of nylon or other polyamides:						
<b>5503.1100</b>	<b>- - Of aramids</b>	8%	Free	15%	Free	-	26651
<b>5503.1900</b>	<b>- - Other</b>	8%	Free	15%	Free	-	26651
<b>5503.2000</b>	<b>- Of polyesters</b>	8%	Free	15%	Free	-	26652
<b>5503.3000</b>	<b>- Acrylic or modacrylic</b>	8%	Free	15%	Free	-	26653
<b>5503.4000</b>	<b>- Of polypropylene</b>	8%	Free	15%	Free	-	26659



Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>5503.9000</b>	<b>- Other</b>	8%	Free	15%	Free	-	26659
55.04	Artificial staple fibres, not carded, combed or otherwise processed for spinning.						
<b>5504.1000</b>	<b>- Of viscose rayon</b>	8%	Free	15%	Free	-	26711
<b>5504.9000</b>	<b>- Other</b>	8%	Free	15%	Free	-	26711
55.05	Waste (including noils, yarn waste and garnetted stock) of man-made fibres.						
<b>5505.1000</b>	<b>- Of synthetic fibres</b>	8%	Free	15%	Free	-	26721
<b>5505.2000</b>	<b>- Of artificial fibres</b>	8%	Free	15%	Free	-	26722
55.06	Synthetic staple fibres, carded, combed or otherwise processed for spinning.						
<b>5506.1000</b>	<b>- Of nylon or other polyamides</b>	8%	Free	15%	Free	-	26671
<b>5506.2000</b>	<b>- Of polyesters</b>	8%	Free	15%	Free	-	26672
<b>5506.3000</b>	<b>- Acrylic or modacrylic</b>	8%	Free	15%	Free	-	26673
<b>5506.4000</b>	<b>-Of polypropylene</b>	8%	Free	15%	Free	-	
<b>5506.9000</b>	<b>- Other</b>	8%	Free	15%	Free	-	26679
<b>5507.0000</b>	Artificial staple fibres, carded, combed or otherwise processed for spinning.	8%	Free	15%	Free	kg	26713
55.08	<b>Sewing thread of man-made staple fibres, whether or not put up for</b>						

retail sale.

5508.1000 - Of synthetic staple fibres 8% Free 15% Free kg 65143

5508.2000 - Of artificial staple fibres 8% Free 15% Free kg 65144

55.09 Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.

- Containing 85 % or more by weight of staple fibres of nylon or other polyamides:

5509.1100 - - Single yarn 8% Free 15% Free kg 65182

5509.1200 - - Multiple (folded) or cabled yarn 8% Free 15% Free kg 65182

- Containing 85 % or more by weight of polyester staple fibres:

5509.2100 - - Single yarn 8% Free 15% Free kg 65182

5509.2200 - - Multiple (folded) or cabled yarn 8% Free 15% Free kg 65182

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Containing 85 % or more by weight of acrylic or modacrylic staple fibres:						
5509.3100	- - Single yarn	8%	Free	15%	Free	kg	65182
5509.3200	- - Multiple (folded) or cabled yarn	8%	Free	15%	Free	kg	65182
	- Other yarn, containing 85 % or more by weight of synthetic staple fibres:						
5509.4100	- - Single yarn	8%	Free	15%	Free	kg	65182
5509.4200	- - Multiple (folded) or cabled yarn	8%	Free	15%	Free	kg	65182
	- Other yarn, of polyester staple fibres:						
5509.5100	- - Mixed mainly or solely with artificial staple fibres	8%	Free	15%	Free	kg	65184
5509.5200	- - Mixed mainly or solely with wool or fine animal hair	8%	Free	15%	Free	kg	65184
5509.5300	- - Mixed mainly or solely with cotton	8%	Free	15%	Free	kg	65184
5509.5900	- - Other	8%	Free	15%	Free	kg	65184
	- Other yarn, of acrylic or modacrylic staple fibres:						
5509.6100	- - Mixed mainly or solely with wool or fine animal hair	8%	Free	15%	Free	kg	65184
5509.6200	- - Mixed mainly or solely with cotton	8%	Free	15%	Free	kg	65184

5509.6900	-- Other	8%	Free	15%	Free	kg	65184
	<b>- Other yarn:</b>						
5509.9100	-- Mixed mainly or solely with wool or fine animal hair	8%	Free	15%	Free	kg	65184
5509.9200	-- Mixed mainly or solely with cotton	8%	Free	15%	Free	kg	65184
5509.9900	-- Other	8%	Free	15%	Free	kg	65184
55.10.	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.						
	<b>- Containing 85 % or more by weight of artificial staple fibres:</b>						
5510.1100	-- Single yarn	8%	Free	15%	Free	kg	65186
5510.1200	-- Multiple (folded) or cabled yarn	8%	Free	15%	Free	kg	65186

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
5510.2000	- Other yarn, mixed mainly or solely with wool or fine animal hair	8%	Free	15%	Free	kg	65187
5510.3000	- Other yarn, mixed mainly or solely with cotton	8%	Free	15%	Free	kg	65187
5510.9000	- Other yarn	8%	Free	15%	Free	kg	65187
55.11	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.						
5511.1000	- Of synthetic staple fibres, containing 85 % or more by weight of such fibres	8%	Free	15%	Free	kg	65181
5511.2000	- Of synthetic staple fibres, containing less than 85 % by weight of such fibres	8%	Free	15%	Free	kg	65183
5511.3000	- Of artificial staple fibres	8%	Free	15%	Free	kg	65185
55.12	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres.  - Containing 85 % or more by weight of polyester staple fibres:						
5512.1100	-- Unbleached or bleached	8%	Free	15%	Free	m <sup>2</sup>	65321
5512.1900	-- Other	8%	Free	15%	Free	m <sup>2</sup>	65321

- Containing 85 % or more by weight  
of acrylic or modacrylic staple  
fibres:

<b>5512.2100</b>	-- Unbleached or bleached	8%	Free	15%	Free	m <sup>2</sup>	65325
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<b>5512.2900</b>	-- Other	8%	Free	15%	Free	m <sup>2</sup>	65325
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- Other:

<b>5512.9100</b>	-- Unbleached or bleached	8%	Free	15%	Free	m <sup>2</sup>	65329
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<b>5512.9900</b>	-- Other	8%	Free	15%	Free	m <sup>2</sup>	65329
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55.13      **Woven fabrics of synthetic staple  
fibres, containing less than 85% by  
weight of such fibres, mixed mainly  
or solely with cotton, of a weight not  
exceeding 170 g/m<sup>2</sup>.**

- Unbleached or bleached:

<b>5513.1100</b>	-- Of polyester staple fibres, plain weave	8%	Free	15%	Free	m <sup>2</sup>	65331
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<b>5513.1200</b>	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	8%	Free	15%	Free	m <sup>2</sup>	65331
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Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
5513.1300	-- Other woven fabrics of polyester staple fibres	8%	Free	15%	Free	m <sup>2</sup>	65331
5513.1900	-- Other woven fabrics	8%	Free	15%	Free	m <sup>2</sup>	65332
	- Dyed:						
5513.2100	-- Of polyester staple fibres, plain weave	8%	Free	15%	Free	m <sup>2</sup>	65331
5513.2300	-- Other woven fabrics of polyester staple fibres	8%	Free	15%	Free	m <sup>2</sup>	65331
5513.2900	-- Other woven fabrics	8%	Free	15%	Free	m <sup>2</sup>	65332
	- Of yarns of different colours:						
5513.3100	-- Of polyester staple fibres, plain weave	8%	Free	15%	Free	m <sup>2</sup>	65331
5513.3900	-- Other woven fabrics	8%	Free	15%	Free	m <sup>2</sup>	65332
	- Printed:						
5513.4100	-- Of polyester staple fibres, plain weave	8%	Free	15%	Free	m <sup>2</sup>	65331
5513.4900	-- Other woven fabrics	8%	Free	15%	Free	m <sup>2</sup>	65332
55.14	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m <sup>2</sup> .						

**- Unbleached or bleached:**

5514.1100	- - <b>Of polyester staple fibres, plain weave</b>	8%	Free	15%	Free	m <sup>2</sup>	65333
5514.1200	- - <b>3-thread or 4-thread twill, including cross twill, of polyester staple fibres</b>	8%	Free	15%	Free	m <sup>2</sup>	65333
5514.1900	- - <b>Other woven fabrics</b>	8%	Free	15%	Free	m <sup>2</sup>	65334

**- Dyed:**

5514.2100	- - <b>Of polyester staple fibres, plain weave</b>	8%	Free	15%	Free	m <sup>2</sup>	65333
5514.2200	- - <b>3-thread or 4-thread twill, including cross twill, of polyester staple fibres</b>	8%	Free	15%	Free	m <sup>2</sup>	65333
5514.2300	- - <b>Other woven fabrics of polyester staple fibres</b>	8%	Free	15%	Free	m <sup>2</sup>	65333
5514.2900	- - <b>Other woven fabrics</b>	8%	Free	15%	Free	m <sup>2</sup>	65334
5514.3000	- <b>Of yarns of different colours</b>	8%	Free	15%	Free	m <sup>2</sup>	65333



Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Printed:						
5514.4100	- - Of polyester staple fibres, plain weave	8%	Free	15%	Free	m <sup>2</sup>	65333
5514.4200	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	8%	Free	15%	Free	m <sup>2</sup>	65333
5514.4300	- - Other woven fabrics of polyester staple fibres	8%	Free	15%	Free	m <sup>2</sup>	65333
5514.4900	- - Other woven fabrics	8%	Free	15%	Free	m <sup>2</sup>	65334
<b>55.15</b>	Other woven fabrics of synthetic staple fibres.						
	- Of polyester staple fibres:						
<b>5515.1100</b>	- - Mixed mainly or solely with viscose rayon staple fibres	8%	Free	15%	Free	-	65343
<b>5515.1200</b>	- - Mixed mainly or solely with man- made filaments	8%	Free	15%	Free	-	65342
<b>5515.1300</b>	- - Mixed mainly or solely with wool or fine animal hair	8%	Free	15%	Free	-	65341
<b>5515.1900</b>	- - Other	8%	Free	15%	Free	-	65343
	- Of acrylic or modacrylic staple fibres:						

<b>5515.2100</b>	<b>- - Mixed mainly or solely with man-made filaments</b>	8%	Free	15%	Free	-	65342
<b>5515.2200</b>	<b>- -Mixed mainly or solely with wool or fine animal hair</b>	8%	Free	15%	Free	-	65341
<b>5515.2900</b>	<b>- - Other</b>	8%	Free	15%	Free	-	65343
	<b>- Other woven fabrics:</b>						
<b>5515.9100</b>	<b>- - Mixed mainly or solely with man- made filaments</b>	8%	Free	15%	Free	-	65342
<b>5515.9900</b>	<b>- - Other</b>	8%	Free	15%	Free	-	65343
55.16	Woven fabrics of artificial staple fibres.  - Containing 85 % or more by weight of artificial staple fibres:						
<b>5516.1100</b>	<b>- - Unbleached or bleached</b>	8%	Free	15%	Free	-	65360
<b>5516.1200</b>	<b>- - Dyed</b>	8%	Free	15%	Free	-	65360
<b>5516.1300</b>	<b>- - Of yarns of different colours</b>	8%	Free	15%	Free	-	65360

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
5516.1400	-- Printed  - Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with man-made filaments:	8%	Free	15%	Free	-	65360
5516.2100	-- Unbleached or bleached	8%	Free	15%	Free	-	65383
5516.2200	-- Dyed	8%	Free	15%	Free	-	65383
5516.2300	-- Of yarns of different colours	8%	Free	15%	Free	-	65383
5516.2400	-- Printed  - Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair:	8%	Free	15%	Free	-	65383
5516.3100	-- Unbleached or bleached	8%	Free	15%	Free	-	65382
5516.3200	-- Dyed	8%	Free	15%	Free	-	65382
5516.3300	-- Of yarns of different colours	8%	Free	15%	Free	-	65382
5516.3400	-- Printed  - Containing less than 85 % by weight of artificial staple fibres,	8%	Free	15%	Free	-	65382

mixed mainly or solely with cotton :

<b>5516.4100</b>	-- Unbleached or bleached	8%	Free	15%	Free	-	65381
<b>5516.4200</b>	-- Dyed	8%	Free	15%	Free	-	65381
<b>5516.4300</b>	-- Of yarns of different colours	8%	Free	15%	Free	-	65381
<b>5516.4400</b>	-- Printed	8%	Free	15%	Free	-	65381
	- Other:						
<b>5516.9100</b>	-- Unbleached or bleached	8%	Free	15%	Free	-	65389
<b>5516.9200</b>	-- Dyed	8%	Free	15%	Free	-	65389
<b>5516.9300</b>	-- Of yarns of different colours	8%	Free	15%	Free	-	65389
<b>5516.9400</b>	-- Printed	8%	Free	15%	Free	-	65389

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## CHAPTER 56

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

#### Notes.

1.- This Chapter does not cover:

- (a) Wadding, felt or nonwovens, impregnated, coated or covered with substances or preparations (for example, perfumes or cosmetics of Chapter 33, soaps or detergents of heading 34.01, polishes, creams or similar preparations of heading 34.05, fabric softeners of heading 38.09) where the textile material is present merely as a carrying medium;
- (b) Textile products of heading 58.11;
- (c) Natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (heading 68.05);
- (d) Agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading 68.14);
- (e) Metal foil on a backing of felt or nonwovens (generally Section XIV or XV); or ±
- (f) Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles of heading 96.19.

2.- The term "felt" includes needleloom felt and fabrics consisting of a web of textile fibres the cohesion of which has been enhanced by a stitch-bonding process using fibres from the web itself.

3.- Headings 56.02 and 56.03 cover respectively felt and nonwovens, impregnated, coated, covered or laminated with plastics or rubber whatever the nature of these materials (compact or cellular).

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

Headings 56.02 and 56.03 do not, however, cover:

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

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
56.01	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.  - Wadding of textile materials and articles thereof:						
5601.2100	-- Of cotton	8%	Free	15%	Free	-	65771
5601.2200	-- Of man-made fibres	8%	Free	15%	Free	-	65771

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
5601.2900	-- Other	8%	Free	15%	Free	-	65771
5601.3000	- Textile flock and dust and mill neps	8%	Free	15%	Free	-	65571
<b>56.02</b>	<b>Felt, whether or not impregnated, coated, covered or laminated.</b>						
5602.1000	- Needleloom felt and stitch bonded fibre fabrics	8%	Free	15%	Free	-	65711
	<b>- Other felt, not impregnated, coated, covered or laminated:</b>						
5602.2100	--Of wool or fine animal hair	8%	Free	15%	Free	-	65712
5602.2900	--Of other textile materials	8%	Free	15%	Free	-	65712
5602.9000	- Other	8%	Free	15%	Free	-	65719
<b>56.03</b>	<b>Nonwovens, whether or not impregnated, coated, covered or laminated.</b>						
	<b>- Of man-made filaments:</b>						
5603.1100	-- Weighing not more than 25 g/m <sup>2</sup>	8%	Free	15%	Free	-	65720

5603.1200	- - Weighing more than 25 g/m <sup>2</sup> but not more than 70 g/m <sup>2</sup>	8%	Free	15%	Free	-	65720
5603.1300	- - Weighing more than 70 g/m <sup>2</sup> but not more than 150 g/m <sup>2</sup>	8%	Free	15%	Free	-	65720
5603.1400	- - Weighing more than 150 g/m <sup>2</sup>	8%	Free	15%	Free	-	65720
	- Other:						
5603.9100	- - Weighing not more than 25 g/m <sup>2</sup>	8%	Free	15%	Free	-	65720
5603.9200	- - Weighing more than 25 g/m <sup>2</sup> but not more than 70 g/m <sup>2</sup>	8%	Free	15%	Free	-	65720
5603.9300	- - Weighing more than 70 g/m <sup>2</sup> but not more than 150 g/m <sup>2</sup>	8%	Free	15%	Free	-	65720
5603.9400	- - Weighing more than 150 g/m <sup>2</sup>	8%	Free	15%	Free	-	65720
<b>56.04</b>	Rubber thread and cord, textile covered; textile yarn, and strip and the like of 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics.						
5604.1000	- Rubber thread and cord, textile covered	8%	Free	15%	Free	-	65781
5604.9000	- Other	8%	Free	15%	Free	-	65789



Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
5605.0000	<b>Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.</b>	8%	Free	15%	Free	-	65191
5606.0000	<b>Gimped yarn, and strip and the like of 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.</b>	8%	Free	15%	Free	-	65631
<b>56.07</b>	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.  <b>- Of sisal or other textile fibres of the genus Agave:</b>						
5607.2100	<b>- - Binder or baler twine</b>	8%	Free	15%	Free	-	65751
5607.2900	<b>- - Other</b>	8%	Free	15%	Free	-	65751
	<b>- Of polyethylene or polypropylene:</b>						
5607.4100	<b>- - Binder or baler twine</b>	8%	Free	15%	Free	-	65751
5607.4900	<b>- - Other</b>	8%	Free	15%	Free	-	65751
5607.5000	<b>- Of other synthetic fibres</b>	8%	Free	15%	Free	-	65751
	<b>- Other</b>						

5607.9010	---Of jute and other textile bast fibres of heading 53.03	8%	Free	15%	Free	-	65751
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5607.9090	---Other	8%	Free	15%	Free	-	65751
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**56.08**

Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.

- Of man-made textile materials:

5608.1100	- - Made up fishing nets	8%	Free	15%	Free	-	65752
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5608.1900	- - Other	8%	Free	15%	Free	-	65752
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5608.9000	- Other	8%	Free	15%	Free	-	65752
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56.09	Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.	8%	Free	15%	Free	-	65759
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## CHAPTER 57

## Carpets and other textile floor coverings

## Notes.

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

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
57.01	Carpets and other textile floor coverings, knotted, whether or not made up.						
<b>5701.1000</b>	- Of wool or fine animal hair	8%	Free	15%	Free	m <sup>2</sup>	65921
<b>5701.9000</b>	- Of other textile materials	8%	Free	15%	Free	m <sup>2</sup>	65929
57.02	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up,						

including "Kelem", "Schumacks",  
"Karamanie" and similar  
hand-woven rugs.

<b>5702.1000</b>	- "Kelem", "Schumacks", "Karamanie" and similar hand- woven rugs	8%	Free	15%	Free	m <sup>2</sup>	65930
<b>5702.2000</b>	- Floor coverings of coconut fibres (coir)	8%	Free	15%	Free	m <sup>2</sup>	65959
	- Other, of pile construction, not made up:						
<b>5702.3100</b>	-- Of wool or fine animal hair	8%	Free	15%	Free	m <sup>2</sup>	65951
<b>5702.3200</b>	-- Of man-made textile materials	8%	Free	15%	Free	m <sup>2</sup>	65952
<b>5702.3900</b>	-- Of other textile materials	8%	Free	15%	Free	m <sup>2</sup>	65959
	- Other, of pile construction, made up:						
<b>5702.4100</b>	-- Of wool or fine animal hair	8%	Free	15%	Free	m <sup>2</sup>	65951
<b>5702.4200</b>	-- Of man-made textile materials	8%	Free	15%	Free	m <sup>2</sup>	65952
<b>5702.4900</b>	-- Of other textile materials	8%	Free	15%	Free	m <sup>2</sup>	65959
<b>5702.5000</b>	- Other, not of pile construction, not made up.	8%	Free	15%	Free	m <sup>2</sup>	65959

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Other, not of pile construction, made up:						
<b>5702.9100</b>	-- Of wool or fine animal hair	8%	Free	15%	Free	m <sup>2</sup>	65951
<b>5702.9200</b>	-- Of man-made textile materials	8%	Free	15%	Free	m <sup>2</sup>	65952
<b>5702.9900</b>	-- Of other textile materials	8%	Free	15%	Free	m <sup>2</sup>	65959
57.03	Carpets and other textile floor coverings, tufted, whether or not made up.						
<b>5703.1000</b>	-- <b>Of wool or fine animal hair</b>	8%	Free	15%	Free	m <sup>2</sup>	65941
<b>5703.2000</b>	-- <b>Of nylon or other polyamides</b>	8%	Free	15%	Free	m <sup>2</sup>	65942
<b>5703.3000</b>	- <b>Of other man-made textile materials</b>	8%	Free	15%	Free	m <sup>2</sup>	65943
<b>5703.9000</b>	- <b>Of other textile materials</b>	8%	Free	15%	Free	m <sup>2</sup>	65949
<b>57.04</b>	<b>Carpets and other textile floor coverings, of felt, not tufted or flopped, whether or not made up.</b>						
5704.1000	- Tiles, having a maximum surface area exceeding 0.3 m <sup>2</sup> but not exceeding 1 m <sup>2</sup>	8%	Free	15%	Free	m <sup>2</sup>	65961

<b>5704.2000</b>	<b>- Tiles, having a maximum surface area of 0.3 m<sup>2</sup> but not exceeding 1 m<sup>2</sup></b>	8%	Free	15%	Free	m <sup>2</sup>	65961
<b>5704.9000</b>	<b>- Other</b>	8%	Free	15%	Free	m <sup>2</sup>	65961
<b>5705.0000</b>	<b>Other carpets and other textile floor coverings, whether or not made up.</b>	8%	Free	15%	Free	m <sup>2</sup>	65969

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## CHAPTER 58

### Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery

#### Notes.

- 1.- This Chapter does not apply to textile fabrics referred to in Note 1 to Chapter 59, impregnated, coated, covered or laminated, or to other goods of Chapter 59.
- 2.- Heading 58.01 also includes woven weft pile fabrics which have not yet had the floats cut, at which stage they have no pile standing up.
- 3.- For the purposes of heading 58.03, "gauze" means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass.
- 4.- Heading 58.04 does not apply to knotted net fabrics of twine, cordage or rope, of heading 56.08.
- 5.- For the purposes of heading 58.06, the expression "narrow woven fabrics" means:
  - (a) Woven fabrics of a width not exceeding 30 cm, whether woven as such or cut from wider pieces, provided with selvages (woven, gummed or otherwise made) on both edges;
  - (b) Tubular woven fabrics of a flattened width not exceeding 30 cm; and
  - (c) Bias binding with folded edges, of a width when unfolded not exceeding 30 cm.Narrow woven fabrics with woven fringes are to be classified in heading 58.08.
- 6.- In heading 58.10, the expression "embroidery" means, *inter alia*, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn applique work of sequins, beads or ornamental motifs of textile or other materials. The heading does not apply to needlework tapestry (heading 58.05).

- 7.- In addition to the products of heading 58.09, this Chapter also includes articles made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
58.01	Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.						
5801.1000	- Of wool or fine animal hair	8%	Free	15%	Free	m <sup>2</sup>	65435
	- Of cotton:						
<b>5801.2100</b>	<b>- - Uncut weft pile fabrics</b>	8%	Free	15%	Free	m <sup>2</sup>	65214
<b>5801.2200</b>	<b>- -Cut corduroy</b>	8%	Free	15%	Free	m <sup>2</sup>	65215
<b>5801.2300</b>	<b>- - Other weft pile fabrics</b>	8%	Free	15%	Free	m <sup>2</sup>	65215
<b>5801.2600</b>	<b>- - Chenille fabrics</b>	8%	Free	15%	Free	m <sup>2</sup>	65215
5801.2700	--Warp pile fabrics	8%	Free	15%	Free	m <sup>2</sup>	65214 and 65215



Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	<b>- Of man-made fibres:</b>						
<b>5801.3100</b>	<b>-- Uncut weft pile fabrics</b>	8%	Free	15%	Free	m <sup>2</sup>	65391
<b>5801.3200</b>	<b>-- Cut corduroy</b>	8%	Free	15%	Free	m <sup>2</sup>	65393
<b>5801.3300</b>	<b>-- Other weft pile fabrics</b>	8%	Free	15%	Free	m <sup>2</sup>	65393
<b>5801.3600</b>	<b>-- Chenille fabrics</b>	8%	Free	15%	Free	m <sup>2</sup>	65393
5801.3700	--Warp pile fabrics	8%	Free	15%	Free	m <sup>2</sup>	65391 and 65393
<b>5801.9000</b>	<b>- Of other textile materials</b>	8%	Free	15%	Free	m <sup>2</sup>	65495
58.02	Terry towelling and similar woven terry fabrics, other than narrow fabrics of 58.06; tufted textile fabrics, other than products of 57.03.						
	- Terry towelling and similar woven terry fabrics, of cotton:						
5802.1100	-- Unbleached	8%	Free	15%	Free	m <sup>2</sup>	65212
5802.1900	-- Other	8%	Free	15%	Free	m <sup>2</sup>	65213
5802.2000	- Terry towelling and similar woven terry fabrics, of other textile materials	8%	Free	15%	Free	m <sup>2</sup>	65496
<b>5802.3000</b>	<b>- Tufted textile fabrics</b>	8%	Free	15%	Free	m <sup>2</sup>	65497

<b>5803.0000</b>	<b>Gauze, other than narrow fabrics of heading 58.06.</b>	8%	Free	15%	Free	m <sup>2</sup>	65210
58.04	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 60.02 to 60.06.						
<b>5804.1000</b>	<b>- Tulles and other net fabrics</b>	8%	Free	15%	Free	m <sup>2</sup>	65641
	<b>- Mecahnically made lace:</b>						
<b>5804.2100</b>	<b>- - Of man-made fibres</b>	8%	Free	15%	Free	m <sup>2</sup>	65642
<b>5804.2900</b>	<b>- - Of other textile materials</b>	8%	Free	15%	Free	m <sup>2</sup>	65642
<b>5804.3000</b>	<b>- Hand-made lace</b>	8%	Free	15%	Free	m <sup>2</sup>	65643
<b>5805.0000</b>	<b>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.</b>	20%	Free	15%	Free	-	65891

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
58.06	Narrow woven fabrics, other than goods of 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).						
<b>5806.1000</b>	<b>- Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics</b>	8%	Free	15%	Free	-	65611
<b>5806.2000</b>	<b>- Other woven fabrics, containing by weight 5 % or more of elastomeric yarn or rubber thread</b>	8%	Free	15%	Free	-	65612
	<b>- Other woven fabrics:</b>						
<b>5806.3100</b>	<b>-- Of cotton</b>	8%	Free	15%	Free	-	65613
<b>5806.3200</b>	<b>-- Of man-made fibres</b>	8%	Free	15%	Free	-	65613
<b>5806.3900</b>	<b>-- Of other textile materials</b>	8%	Free	15%	Free	-	65613
<b>5806.4000</b>	<b>- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)</b>	8%	Free	15%	Free	-	65614
58.07	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.						
<b>5807.1000</b>	<b>- Woven</b>	20%	Free	15%	Free	-	65621
<b>5807.9000</b>	<b>- Other</b>	20%	Free	15%	Free	-	65629
58.08	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or						

crocheted; tassels, pompons and similar articles.

<b>5808.1000</b>	<b>- Braids in the piece</b>	8%	Free	15%	Free	-	65632
<b>5808.9000</b>	<b>- Other</b>	8%	Free	15%	Free	-	65632
<b>5809.0000</b>	<b>Woven fabrics of metal thread and woven fabrics of metallised yarn of 5605, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.</b>	8%	Free	15%	Free	-	65491
58.10	Embroidery in the piece, in strips or in motifs.						
	- Embroidery without visible ground:						
<b>5810.1010</b>	<b>- - - Labels, badges, emblems, "flashes", letters, numbers, stars, national and sporting insignia and similar embroidery</b>	8%	Free	15%	Free	doz	65651

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>5810.1090</b>	--- Other	8%	Free	15%	Free	m <sup>2</sup>	65651
	-Other embroidery :						
	<b>- - Of cotton</b>						
5810.9110	--- Labels, badges, emblems, "flashes", letters, numbers, stars, national and sporting insignia and similar embroidery	8%	Free	15%	Free	doz	65659
<b>5810.9190</b>	<b>--- Other</b>	8%	Free	15%	Free	doz	65659
	<b>- - Of man-made fibres:</b>						
<b>5810.9210</b>	--- Labels, badges, emblems, "flashes", letters, numbers, sporting insignia and similar embroidery	8%	Free	15%	Free	doz	65659
<b>5810.9290</b>	--- Other	8%	Free	15%	Free	m <sup>2</sup>	65659
	<b>- -Of other textiles materials:</b>						
<b>5810.9910</b>	--- Labels, badges, emblems, "flashes", letters, numbers, stars, national and sporting insignia and	8%	Free	15%	Free	doz	65659

similar embroidery

<b>5810.9990</b>	--- Other	8%	Free	15%	Free	m <sup>2</sup>	65659
<b>5811.0000</b>	<b>Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10.</b>	8%	Free	15%	Free	-	65740

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## CHAPTER 59

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

#### **Notes.**

- 1.- Except where the context otherwise requires, for the purposes of this Chapter the expression "textile fabrics" applies only to the woven fabrics of Chapters 50 to 55 and headings 58.03 and 58.06, the braids and ornamental trimmings in the piece of heading 58.08 and the knitted or crocheted fabrics of headings 60.02 to 60.06.
  
- 2.- Heading 59.03 applies to:
  - (a) Textile fabrics, impregnated, coated, covered or laminated with plastics, whatever the weight per square metre and whatever the nature of the plastic material (compact or cellular), other than:
    - (1) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
    - (2) Products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7 mm, at a temperature between 15 °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 58.11;

(b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with plastics, of heading 56.04.

3.- For the purposes of heading 59.05, the expression "textile wall coverings" applies to products in rolls, of a width of not less than 45 cm, suitable for wall or ceiling decoration, consisting of a textile surface which has been fixed on a backing or has been treated on the back (impregnated or coated to permit pasting).

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

4.- For the purposes of heading 59.06, the expression "rubberised textile fabrics" means:

(a) Textile fabrics impregnated, coated, covered or laminated with rubber,

(i) Weighing not more than 1,500 g/m<sup>2</sup>; or

(ii) Weighing more than 1,500 g/m<sup>2</sup> and containing more than 50% by weight of textile material;

(b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading 56.04; and.

(g) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre.

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



5.- Heading 59.07 does not apply to:

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

6.- Heading 59.10 does not apply to:

- (a) Transmission or conveyor belting, of textile material, of a thickness of less than 3 mm; or
- (b) Transmission or conveyor belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber (heading 40.10).

7.- Heading 59.11 applies to the following goods, which do not fall in any other heading of Section XI:

- (a) Textile products in the piece, cut to length or simply cut to rectangular (including square) shape (other than those having the character of the products of headings 59.08 to 59.10), the following only:

- (i) Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams);
  - (ii) Bolting cloth;
  - (iii) Straining cloth of a kind used in oil presses or the like, of textile material or of human hair;
  - (iv) Flat woven textile fabrics with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes;
  - (v) Textile fabrics reinforced with metal, of a kind used for technical purposes;
  - (vi) Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials;
- (b) Textile articles (other than those of headings 59.08 to 59.10) of a kind used for technical purposes (for example, textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement), gaskets, washers, polishing discs and other machinery parts).
-

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
59.01	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations.						
<b>5901.1000</b>	<b>- Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer cover of books or the like</b>	8%	Free	15%	Free	-	65731
<b>5901.9000</b>	<b>- Other</b>	8%	Free	15%	Free	-	65731
59.02	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.						
<b>5902.1000</b>	<b>- Of nylon or other polyamides</b>	8%	Free	15%	Free	-	65793
<b>5902.2000</b>	<b>- Of polyesters</b>	8%	Free	15%	Free	-	65793
<b>5902.9000</b>	<b>- Other</b>	8%	Free	15%	Free	-	65793
59.03	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of 59.02.						
<b>5903.1000</b>	<b>- With poly(vinyl chloride)</b>	8%	Free	15%	Free	-	65732
<b>5903.2000</b>	<b>- With polyurethane</b>	8%	Free	15%	Free	-	65732
<b>5903.9000</b>	<b>- Other</b>	8%	Free	15%	Free	-	65732
59.04	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to						

shape.

<b>5904.1000</b>	- Linoleum	8%	Free	15%	Free	m <sup>2</sup>	65912
<b>5904.9000</b>	- Other	8%	Free	15%	Free	m <sup>2</sup>	65912
<b>5905.0000</b>	<b>Textile wall coverings.</b>	8%	Free	15%	Free	m <sup>2</sup>	65735
59.06	Rubberised textile fabrics, other than those of 59.02.						
<b>5906.1000</b>	- Adhesive tape of a width not exceeding 20 cm	8%	Free	15%	Free	m <sup>2</sup>	65733
	- Other:						
	- -Knitted or crocheted						
5906.9110	---Fabrics laminated with expanded or foam rubber	8%	Free	15%	Free	-	65733
5906.9190	---Other	8%	Free	15%	Free	-	65733
<b>5906.9900</b>	- -Other	8%	Free	15%	Free	-	65733

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
5907.0000	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.	8%	Free	15%	Free	-	65734
5908.0000	<b>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.</b>	8%	Free	15%	Free	-	65772
5909.0000	<b>Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.</b>	8%	Free	15%	Free	-	65791
5910.0000	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.	8%	Free	15%	Free	-	65792
59.11	<b>Textile products and articles, for technical uses, specified in Note 7 to this Chapter.</b>						
5911.1000	<b>- 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</b>	8%	Free	15%	Free	-	65773

**fabrics  
made of velvet impregnated with  
rubber, for covering weaving  
spindles (weaving beams)**

<b>5911.2000</b>	- <b>Bolting cloth, whether or not made up</b>	8%	Free	15%	Free	-	65773
	- 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):						
<b>5911.3100</b>	- - <b>Weighing less than 650 g/m<sup>2</sup></b>	8%	Free	15%	Free	-	65773
<b>5911.3200</b>	- - <b>Weighing 650 g/m<sup>2</sup> or more</b>	8%	Free	15%	Free	-	65773
<b>5911.4000</b>	- Straining cloth of a kind used in oil presses or the like, including that of a human hair	8%	Free	15%	Free	-	65773
<b>5911.9000</b>	- Other	8%	Free	15%	Free	-	65773

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## CHAPTER 60

### Knitted or crocheted fabrics

#### Notes.

1.- This Chapter does not cover:

(a) Crochet lace of heading 58.04;

(b) Labels, badges or similar articles, knitted or crocheted, of heading 58.07; or

(c) Knitted or crocheted fabrics, impregnated, coated, covered or laminated, of Chapter 59. However, knitted or crocheted pile fabrics, impregnated, coated, covered or laminated, remain classified in heading 60.01.

2.- This Chapter also includes fabrics made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

3.- Throughout the Nomenclature any reference to "knitted" goods includes a reference to stitch-bonded goods in which the chain stitches are formed of textile yarn.

#### Subheading Note.

(6) Subheading 6005.35 covers fabrics of polyethylene monofilaments or of polyester multifilament, weighing not less than 30 g/m<sup>2</sup> and not more than 55 g/m<sup>2</sup>, having a mesh size of not less than 20 holes/cm<sup>2</sup> and not more than 100 holes/cm<sup>2</sup>, and impregnated or coated with alpha-cypermethrin (ISO), chlorfenapyr (ISO), deltamethrin (INN, ISO), lambda-cyhalothrin (ISO), permethrin (ISO) or pirimiphos-methyl (ISO).

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
60.01	Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted.						
<b>6001.1000</b>	<b>- "Long pile" fabrics</b>	8%	Free	15%	Free	-	65511
	<b>- Looped pile fabrics:</b>						
<b>6001.2100</b>	<b>-- Of cotton</b>	8%	Free	15%	Free	-	65512
<b>6001.2200</b>	<b>-- Of man-made fibres</b>	8%	Free	15%	Free	-	65512
<b>6001.2900</b>	<b>-- Of other textile materials</b>	8%	Free	15%	Free	-	65512
	<b>- Other:</b>						
<b>6001.9100</b>	<b>-- Of cotton</b>	8%	Free	15%	Free	-	65519
<b>6001.9200</b>	<b>-- Of man-made fibres</b>	8%	Free	15%	Free	-	65519
<b>6001.9900</b>	<b>-- Of other textile materials</b>	8%	Free	15%	Free	-	65519
60.02	<b>Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01.</b>						



**Chapter 60**  
6002-6005

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
6002.4000	- Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread	8%	Free	15%	Free	-	65523
6002.9000	- Other	8%	Free	15%	Free	-	65529
60.03	Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02.						
6003.1000	- Of wool or fine animal hair	8%	Free	15%	Free	-	65531-01
6003.2000	- Of cotton	8%	Free	15%	Free	-	65532-01
6003.3000	- Of synthetic fibres	8%	Free	15%	Free	-	65533-01
6003.4000	- Of artificial fibres	8%	Free	15%	Free	-	65534-01
6003.9000	- Other	8%	Free	15%	Free	-	65591-01
60.04	Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread, other than those of heading 60.01						
6004.1000	- Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread	8%	Free	15%	Free	-	65541-01
6004.9000	- Other	8%	Free	15%	Free	-	65549-01
60.05	Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04.						

**- Of cotton:**

<b>6005.2100</b>	<b>- - Unbleached or bleached</b>	8%	Free	15%	Free	-	65552-01
<b>6005.2200</b>	<b>- - Dyed</b>	8%	Free	15%	Free	-	65552-02
<b>6005.2300</b>	<b>- - Of yarns of different colours</b>	8%	Free	15%	Free	-	65552-03
<b>6005.2400</b>	<b>- - Printed</b>	8%	Free	15%	Free	-	65552-04

**- Of synthetic fibres:**

6005.3500	-- Fabrics specified in Subheading Note 1 to this Chapter	8%	Free	15%	Free	-	65553-01
6005.3600	--Other, unbleached or bleached	8%	Free	15%	Free	-	65553-02
6005.3700	--Other, dyed						
6005.3800	--Other, of yarns of different colours	8%	Free	15%	Free	-	65553-03

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
6005.3900	--Other, printed	8%	Free	15%	Free	-	65554-04
	-Of artificial fibres:						
6005.4100	- - Unbleached or bleached	8%	Free	15%	Free	-	65554-01
6005.4200	- - Dyed	8%	Free	15%	Free	-	65554-02
6005.4300	- - Of yarns of different colours	8%	Free	15%	Free	-	65554-03
6005.4400	- - Printed	8%	Free	15%	Free	-	65554-04
6005.9000	- Other	8%	Free	15%	Free	-	65559-01
60.06	Other knitted or crocheted fabrics.						
6006.1000	- Of wool or fine animal hair	8%	Free	15%	Free	-	65561-01
	- Of cotton:						
6006.2100	- - Unbleached or bleached	8%	Free	15%	Free	-	65562-01
6006.2200	- - Dyed	8%	Free	15%	Free	-	65562-02
6006.2300	- - Of yarns of different colours	8%	Free	15%	Free	-	65562-03
6006.2400	- - Printed	8%	Free	15%	Free	-	65562-04
	- Of synthetic fibres:						

6006.3100	-- Unbleached or bleached	8%	Free	15%	Free	-	65563-01
6006.3200	-- Dyed	8%	Free	15%	Free	-	65563-02
6006.3300	-- Of yarns of different colours	8%	Free	15%	Free	-	65563-03
6006.3400	-- Printed	8%	Free	15%	Free	-	65563-04
	- Of artificial fibres:						
6006.4100	-- Unbleached or bleached	8%	Free	15%	Free	-	65564-01
6006.4200	-- Dyed	8%	Free	15%	Free	-	65564-02
6006.4300	-- Of yarns of different colours	8%	Free	15%	Free	-	65564-03
6006.4400	-- Printed	8%	Free	15%	Free	-	65564-04
6006.9000	- Other	8%	Free	15%	Free	-	65569-01



## CHAPTER 61

### Articles of apparel and clothing accessories, knitted or crocheted

#### Notes.

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

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

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

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

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

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

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

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

- 4.- Headings 61.05 and 61.06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment, or garments having an average of less than 10 stitches per linear centimetre in each direction counted on an area measuring at least 10 cm x 10 cm. Heading 61.05 does not cover sleeveless garments.

5.- Heading 61.09 does not cover garments with a drawstring, ribbed waistband or other means of tightening at the bottom of the garment.

6.- For the purposes of heading 61.11:

(a) The expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm;

(b) Articles which are, *prima facie*, classifiable both in heading 61.11 and in other headings of this Chapter are to be classified in heading 61.11.

7.- For the purposes of heading 61.12, "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:

(a) a "ski overall", that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or

(b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:

- one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and

- one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

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

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

8.- Garments which are, *prima facie*, classifiable both in heading 61.13 and in other headings of this Chapter, excluding heading 61.11, are to be classified in heading 61.13.

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

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

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

#### **Additional Notes**

For the purpose of Tropical Island Wear classified in subheadings 6109.1010 and 6109.9010 or any other subheadings of this chapter or Chapters 62 and 63 refer to garments that are sewn or fabricated including tie dye that are carried out in the local market excluding Aust and New Zealand.





Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(5)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>2347-2299.</del> 1.01	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of 61.03.						
<del>2348-2300.</del> 101.2 000	- Of cotton	20%	Free	15%	Free	-	84310
<del>2349-2301.</del> 101.3 000	- Of man-made fibres	20%	Free	15%	Free	-	84310
<del>2350-2302.</del> 101.9 000	- Of other textile materials	20%	Free	15%	Free	-	84310
<del>2351-2303.</del> 1.02	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of 61.04.						
<del>2352-2304.</del> 102.1 000	- Of wool or fine animal hair	20%	Free	15%	Free	-	84410

<del>2353-2305.</del> 102.2 000	- Of cotton	20%	Free	15%	Free	-	84410
<del>2354-2306.</del> 102.3 000	- Of man-made fibres	20%	Free	15%	Free	-	84410
<del>2355-2307.</del> 102.9 000	- Of other textile materials	20%	Free	15%	Free	-	84410
<del>2356-2308.</del> 1.03	<del>2357-2309.</del> Men's or boys' suits, ensembles, <del>2358-2310.</del> jackets, blazers, trousers, bib and <del>2359-2311.</del> brace overalls, breeches and shorts <del>2360-2312.</del> (other than swimwear), knitted or <del>2361-2313.</del> crocheted.						
<del>2362-2314.</del> 103.1 000	<del>2363-2315.</del> - Suits	20%	Free	15%	Free	-	84321
<del>2364-2316.</del>	<del>2365-2317.</del> - Ensembles:						
<del>2366-2318.</del> 103.2 200	<del>2367-2319.</del> - - Of cotton	20%	Free	15%	Free	-	84322
<del>2368-2320.</del> 103.2 300	<del>2369-2321.</del> - - Of synthetic fibres	20%	Free	15%	Free	-	84322
<del>2370-2322.</del> 103.2 900	<del>2371-2323.</del> - - Of other textile materials	20%	Free	15%	Free	-	84322
<del>2372-2324.</del>	<del>2373-2325.</del> - Jackets and blazers:						
<del>2374-2326.</del> 103.3 100	<del>2375-2327.</del> - - Of wool or fine animal hair	20%	Free	15%	Free	-	84323
<del>2376-2328.</del> 103.3 200	<del>2377-2329.</del> - - Of cotton	20%	Free	15%	Free	-	84323
<del>2378-2330.</del> 103.3 300	<del>2379-2331.</del> - - Of synthetic fibres	20%	Free	15%	Free	-	84323
<del>2380-2332.</del> 103.3 900	<del>2382-2334.</del> - - Of other textile materials	20%	Free	15%	Free	-	84323
<del>2381-2333.</del>							

~~2383.2335.~~ - Trousers, bib and brace overalls,  
breeches and shorts:

<del>2384.2336.</del> 103.4 100	<del>2385.2337.</del> - - <b>Of wool or fine animal hair</b>	20%	Free	15%	Free	-	84324
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Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>2386.2338.</del> 103.4 200	<del>2387.2339.</del> - - Of cotton	20%	Free	15%	Free	-	84324
<del>2388.2340.</del> 103.4 300	<del>2389.2341.</del> - - Of synthetic fibres	20%	Free	15%	Free	-	84324
<del>2390.2342.</del> 103.4 900	<del>2391.2343.</del> - - Of other textile materials	20%	Free	15%	Free	-	84324
<del>2392.2344.</del> 1.04	<del>2393.2345.</del> Women's or girls' suits, ensembles, <del>2394.2346.</del> jackets, blazers, dresses, skirts, <del>2395.2347.</del> divided skirts, trousers, bib and <del>2396.2348.</del> brace overalls, breeches and shorts <del>2397.2349.</del> (other than swimwear), knitted or <del>2398.2350.</del> crocheted.						
<del>2399.2351.</del>	- Suits:						
<del>2400.2352.</del> 104.1 300	<del>2401.2353.</del> - - Of synthetic fibres	20%	Free	15%	Free	-	84421
<del>2402.2354.</del> 104.1 900	<del>2403.2355.</del> - - Of other textile materials	20%	Free	15%	Free	-	84421
<del>2404.2356.</del>	<del>2405.2357.</del> - Ensembles:						
<del>2406.2358.</del> 104.2 200	<del>2407.2359.</del> - - Of cotton	20%	Free	15%	Free	-	84422
<del>2408.2360.</del> 104.2 300	<del>2409.2361.</del> - - Of synthetic fibres	20%	Free	15%	Free	-	84422

<del>2410-2362.</del> 104.2 900	<del>2411-2363.</del> materials	- - Of other textile	20%	Free	15%	Free	-	84422
<del>2412-2364.</del> <del>2413-2365.</del> - Jackets and blazers :								
<del>2414-2366.</del> 104.3 100	<del>2415-2367.</del> animal hair	- - Of wool or fine	20%	Free	15%	Free	-	84423
<del>2416-2368.</del> 104.3 200	<del>2417-2369.</del>	- - Of cotton	20%	Free	15%	Free	-	84423
<del>2418-2370.</del> 104.3 300	<del>2419-2371.</del> fibres	- - Of synthetic	20%	Free	15%	Free	-	84423
<del>2420-2372.</del> 104.3 900	<del>2421-2373.</del> materials	- - Of other textile	20%	Free	15%	Free	-	84423
<del>2422-2374.</del> <del>2423-2375.</del> - Dresses:								
<del>2424-2376.</del> 104.4 100	<del>2425-2377.</del> animal hair	- - Of wool or fine	20%	Free	15%	Free	-	84424
<del>2426-2378.</del> 104.4 200	<del>2427-2379.</del>	- - Of cotton	20%	Free	15%	Free	-	84424
<del>2428-2380.</del> 104.4 300	<del>2429-2381.</del> fibres	- - Of synthetic	20%	Free	15%	Free	-	84424
<del>2430-2382.</del> 104.4 400	<del>2431-2383.</del> fibres	- - Of artificial	20%	Free	15%	Free	-	84424
<del>2432-2384.</del> 104.4 900	<del>2433-2385.</del> materials	- - Of other textile	20%	Free	15%	Free	-	84424
<del>2434-2386.</del> <del>2435-2387.</del> - Skirts and divided skirts:								
<del>2436-2388.</del> 104.5 100	<del>2437-2389.</del> animal hair	- - Of wool or fine	20%	Free	15%	Free	-	84425

<del>2438.2390.</del> 104.5 200	<del>2439.2391.</del> - - Of cotton	20%	Free	15%	Free	-	84425
<del>2440.2392.</del> 104.5 300	<del>2441.2393.</del> - - Of synthetic fibres	20%	Free	15%	Free	-	84425
<del>2442.2394.</del> 104.5 900	<del>2443.2395.</del> - - Of other textile materials	20%	Free	15%	Free	-	84425

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(3)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>2444.2396.</del>	<del>2445.2397.</del> - Trousers, bib and brace overalls, <del>2446.2398.</del> breeches and shorts:						
<del>2447.2399.</del> 104.6 100	<del>2448.2400.</del> - - Of wool or fine animal hair	20%	Free	15%	Free	-	84426
<del>2449.2401.</del> 104.6 200	<del>2450.2402.</del> - - Of cotton	20%	Free	15%	Free	-	84426
<del>2451.2403.</del> 104.6 300	<del>2452.2404.</del> - - Of synthetic fibres	20%	Free	15%	Free	-	84426
<del>2453.2405.</del> 104.6 900	<del>2454.2406.</del> - - Of other textile materials	20%	Free	15%	Free	-	84426
<del>2455.2407.</del> 1.05	<del>2456.2408.</del> Men's or boys' shirts, knitted or <del>2457.2409.</del> Crocheted.						
<del>2458.2410.</del> 105.1 000	- Of cotton	20%	Free	15%	Free	-	84371
<del>2459.2411.</del> 105.2 000	- Of man-made fibres	20%	Free	15%	Free	-	84379
<del>2460.2412.</del> 105.9 000	- Of other textile materials	20%	Free	15%	Free	-	84379
<del>2461.2413.</del> 1.06	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.						

<u>2462.2414.</u> 106.1 000	<u>2463.2415.</u>	- Of cotton	20%	Free	15%	Free	-	84470
<u>2464.2416.</u> 106.2 000	<u>2465.2417.</u>	- Of man-made fibres	20%	Free	15%	Free	-	84470
<u>2466.2418.</u> 106.9 000	<u>2467.2419.</u>	- Of other textile materials	20%	Free	15%	Free	-	84470
<u>2468.2420.</u> 1.07	<u>2469.2421.</u> <u>2470.2422.</u> <u>2471.2423.</u> <u>2472.2424.</u>	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.						
<u>2473.2425.</u> <u>2474.2426.</u> <u>2476.2428.</u> 107.1 100	<u>2475.2427.</u>	- Underpants and briefs:						
	<u>2477.2429.</u>	- - Of cotton	20%	Free	15%	Free	-	84381
<u>2478.2430.</u> 107.1 200	<u>2479.2431.</u>	- Of man-made fibres	20%	Free	15%	Free	-	84381
<u>2480.2432.</u> 107.1 900	<u>2481.2433.</u>	- - Of other textile materials	20%	Free	15%	Free	-	84381
<u>2482.2434.</u>	<u>2483.2435.</u>	- Nightshirts and pyjamas:						
<u>2484.2436.</u> 107.2 100	<u>2485.2437.</u>	- - Of cotton	20%	Free	15%	Free	-	84382
<u>2486.2438.</u> 107.2 200	<u>2487.2439.</u>	- - Of man-made fibres	20%	Free	15%	Free	-	84382
<u>2488.2440.</u> 107.2 900	<u>2489.2441.</u>	- - Of other textile materials	20%	Free	15%	Free	-	84382
<u>2490.2442.</u>	<u>2491.2443.</u>	- Other:						
<u>2492.2444.</u> 107.9 100	<u>2493.2445.</u>	- - Of cotton	20%	Free	15%	Free	-	84389



<del>2494.2446.</del>	<del>2495.2447.</del>	- - Of other textile	20%	Free	15%	Free	-	84389
<b>107.9</b>	<b>materials</b>							
<b>900</b>								

<del>2496.2448.</del>	<del>2497.2449.</del>	Women's or girls'						
1.08	slips,petticoats,							
	<del>2498.2450.</del>	briefs, panties,						
	nightdresses,							
	<del>2499.2451.</del>	pyjamas, negliges,						
	bathrobes,							
	<del>2500.2452.</del>	dressing gowns and						
	similar							
	<del>2501.2453.</del>	articles, knitted or						
	crocheted.							

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(4)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>2502.2454.</del>							
<del>2503.2455.</del>	- Slips and petticoats:						
<del>2504.2456.</del>	-- Of man-made fibres	20%	Free	15%	Free	-	84481
<del>108.1</del>							
<del>100</del>							
<del>2505.2457.</del>	-- Of other textile materials	20%	Free	15%	Free	-	84481
<del>108.1</del>							
<del>900</del>							
<del>2506.2458.</del>	- Briefs and panties:						
<del>2507.2459.</del>	-- Of cotton	20%	Free	15%	Free	-	84482
<del>108.2</del>							
<del>100</del>							
<del>2508.2460.</del>	-- Of man-made fibres	20%	Free	15%	Free	-	84482
<del>108.2</del>							
<del>200</del>							
<del>2509.2461.</del>	-- Of other textile materials	20%	Free	15%	Free	-	84482
<del>108.2</del>							
<del>900</del>							
<del>2510.2462.</del>	- Nightdresses and pyjamas:						
<del>2511.2463.</del>	-- Of cotton	20%	Free	15%	Free	-	84483
<del>108.3</del>							
<del>100</del>							
<del>2512.2464.</del>	-- Of man-made fibres	20%	Free	15%	Free	-	84483
<del>108.3</del>							
<del>200</del>							
<del>2513.2465.</del>	-- Of other textile materials	20%	Free	15%	Free	-	84483
<del>108.3</del>							
<del>900</del>							

<u>2514.2466.</u>	- Other :						
<u>2515.2467.</u> 108.9 100	-- Of cotton	20%	Free	15%	Free	-	84489
<u>2516.2468.</u> 108.9 200	-- Of man-made fibres	20%	Free	15%	Free	-	84489
<u>2517.2469.</u> 108.9 900	-- Of other textile materials	20%	Free	15%	Free	-	84489
<u>2518.2470.</u> 1.09	<b>T-shirts, singlets and other vests, knitted or crocheted.</b>						
<u>2519.2471.</u>	<u>2520.2472.</u> - Of cotton						
6109.1010	---Tropical Island wear	20%	Free	15%	Free	-	84540
6109.1090	---Other	20%	Free	15%	Free	-	84540
	<u>2521.2473.</u> - Of other textile materials						
6109.9010	---Tropical Island wear	20%	Free	15%	Free	-	84540
6109.9090	---Other	20%	Free	15%	Free	-	84540
<u>2522.2474.</u> 1.10	<u>2523.2475.</u> Jerseys, pullovers, cardigans, <u>2524.2476.</u> waistcoats and similar articles, <u>2525.2477.</u> knitted or crocheted.						
<u>2526.2478.</u>	- Of wool or fine animal hair:						
<u>2527.2479.</u> 110.1 100	<u>2528.2480.</u> - - Of wool	20%	Free	15%	Free	-	84530
<u>2529.2481.</u> 110.1 200	<u>2530.2482.</u> - - Of Kashmir (cashmere) goats	20%	Free	15%	Free	-	84530
<u>2531.2483.</u> 110.1 900	<u>2532.2484.</u> - - Other	20%	Free	15%	Free	-	84530

<del>2533,2485.</del>	<del>2534,2486.</del> - Of cotton	20%	Free	15%	Free	-	84530
110.2							
000							

Tariff Item	Description	Imports			Export	Statistical		
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
<del>2535.2487.</del> 110.3 000	<del>2536.2488.</del> fibres	- Of man-made	20%	Free	15%	Free	-	84530
<del>2537.2489.</del> 110.9 000	<del>2538.2490.</del> materials	- Of other textile	20%	Free	15%	Free	-	84530
<del>2539.2491.</del> 1.11	<del>2540.2492.</del> Babies' garments and clothing <del>2541.2493.</del> accessories, knitted or crocheted.							
<del>2542.2494.</del> 111.2 000	<del>2543.2495.</del>	- Of cotton	20%	Free	15%	Free	-	84512
<del>2544.2496.</del> 111.3 000	<del>2545.2497.</del> fibres	- Of synthetic	20%	Free	15%	Free	-	84512
<del>2546.2498.</del> 111.9 000	<del>2547.2499.</del> materials	- Of other textile	20%	Free	15%	Free	-	84512
<del>2548.2500.</del> 1.12	<del>2549.2501.</del> Track suits, ski suits and swimwear, <del>2550.2502.</del> knitted or crocheted.							
<del>2551.2503.</del>	- Track suits:							
<del>2552.2504.</del> 112.1 100	<del>2553.2505.</del>	- - Of cotton	20%	Free	15%	Free	-	84591
<del>2554.2506.</del> 112.1 200	<del>2555.2507.</del> fibres	- - Of synthetic	20%	Free	15%	Free	-	84591

<del>2556-2508.</del> 112.1 900	<del>2557-2509.</del> materials	- - Of other textile	20%	Free	15%	Free	-	84591
<del>2558-2510.</del> 112.2 000	<del>2559-2511.</del>	- Ski suits	20%	Free	15%	Free	-	84592
<del>2560-2512.</del>	<del>2561-2513.</del>	- Men's or boys' swimwear:						
<del>2562-2514.</del> 112.3 100	<del>2563-2515.</del> fibres	- - Of synthetic	20%	Free	15%	Free	-	84562
<del>2564-2516.</del> 112.3 900	<del>2566-2518.</del> materials	- - Of other textile	20%	Free	15%	Free	-	84562
<del>2565-2517.</del> <del>2567-2519.</del>	<del>2568-2520.</del>	- Women's or girls' swimwear:						
<del>2569-2521.</del> 112.4 100	<del>2570-2522.</del> fibres	- - Of synthetic	20%	Free	15%	Free	-	84564
<del>2571-2523.</del> 112.4 900	<del>2572-2524.</del> materials	- - Of other textile	20%	Free	15%	Free	-	84564
<del>2573-2525.</del>	<del>2574-2526.</del> Garments, made up of knitted or <del>2575-2527.</del> crocheted fabrics of heading <del>2576-2528.</del> 59.03, 59.06 or 59.07.							
6113.0010	---Wetsuits and similar diving garments		20%	Free	15%	Free	-	84524
6113.0090	---Other		20%	Free	15%	Free	-	84524
<del>2577-2529.</del> 61.14	<del>2578-2530.</del> <del>2579-2531.</del>	Other garments, knitted or Crocheted.						
<del>2580-2532.</del>	<del>2581-2533.</del>	- Of cotton						
6114.2010	---Undergarments		20%	Free	15%	Free	-	84599
6114.2020	---Overalls		20%	Free	15%	Free	-	84599

6114.2090 ---Others 20% Free 15% Free - 84599

~~2582.2534.~~ - Of man-made  
fibres

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
6114.3010	---Undergarments	20%	Free	15%	Free	-	84599
6114.3020	---Overalls	20%	Free	15%	Free	-	84599
6114.3090	---Others	20%	Free	15%	Free	-	84599
<b><u>2583-2535.</u> <u>2584-2536.</u> - Of other textile materials</b>							
6114.9010	---Undergarments	20%	Free	15%	Free	-	84599
6114.9020	---Overalls	20%	Free	15%	Free	-	84599
6114.9090	---Others	20%	Free	15%	Free	-	84599
<u>2585-2537.</u> 1.15	<u>2586-2538.</u> Panty hose, tights, stockings, <u>2587-2539.</u> socks and other hosiery, including <u>2588-2540.</u> graduated compression hosiery <u>2589-2541.</u> (for example, stockings for <u>2590-2542.</u> varicose veins) and footwear <u>2591-2543.</u> without applied soles, knitted or <u>2592-2544.</u> crocheted.						
6115.1000	- Graduated compression hosiery (for example, stockings for varicose	20%	Free	15%	Free	-	84621



veins)

<del>2593.2545.</del>	<del>2594.2546.</del> - Other panty hose and tights:							
	<del>2595.2547.</del>							
<del>2596.2548.</del>	<del>2597.2549.</del> - Of synthetic fibres, measuring per single yarn less than 67 decitex.	20%	Free	15%	Free	-	84622	
115.2								
100	<del>2598.2550.</del>							
<del>2599.2551.</del>	<del>2600.2552.</del> - - Of synthetic fibres, measuring per single yarn 67 decitex or more	20%	Free	15%	Free	-	84624	
115.2								
200	<del>2601.2553.</del>							
<del>2602.2554.</del>	<del>2603.2555.</del> - - Of other textile materials	20%	Free	15%	Free	-	84624	
115.2								
900								
<del>2604.2556.</del>	<del>2605.2557.</del> - Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	20%	Free	15%	Free	-	84625	
115.3								
000	<del>2606.2558.</del>							
	<del>2607.2559.</del>							
	<del>2608.2560.</del>							
<del>2609.2561.</del>	<del>2610.2562.</del> - Other:							
<del>2611.2563.</del>	<del>2612.2564.</del> - -Of wool or fine animal hair	20%	Free	15%	Free	-	84629	
115.9								
400								
<del>2613.2565.</del>	<del>2614.2566.</del> - - Of cotton	20%	Free	15%	Free	-	84629	
115.9								
500								
<del>2615.2567.</del>	<del>2616.2568.</del> - - Of synthetic fibres	20%	Free	15%	Free	-	84629	
115.9								
600								
<del>2617.2569.</del>	<del>2618.2570.</del> - - Of other textile materials	20%	Free	15%	Free	-	84629	
115.9								
900								
<del>2619.2571.</del>	<del>2620.2572.</del> Gloves, mittens and mitts, knitted or crocheted.							
1.16	<del>2621.2573.</del>							
<del>2622.2574.</del>	- Impregnated, coated or covered with plastics or rubber	20%	Free	15%	Free	-	84691	
116.1								
000								
<del>2623.2575.</del>	- Other:							
<del>2624.2576.</del>	--Of wool or fine animal hair	20%	Free	15%	Free	-	84691	
112.9								
100								

Tariff Item	Description	Imports			Export Duty	Statistical	
		Duty	Excise	VAGST		Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>2625-2577.</del> 116.9 200	-- Of cotton		20%	Free	15%	Free	- 84692
<del>2626-2578.</del> 116.9 300	-- Of synthetic fibres		20%	Free	15%	Free	- 84692
<del>2627-2579.</del> 116.9 900	-- Of other textile materials		20%	Free	15%	Free	- 84692
61.17	<del>2628-2580.</del> Other made up clothing accessories, <del>2629-2581.</del> knitted or crocheted; knitted or <del>2630-2582.</del> crocheted parts of garments or of <del>2631-2583.</del> clothing accessories.						
	- Shawls, scarves, mufflers, mantillas, veils and the like						
6117.1010	---Scarves and shawls		20%	Free	15%	Free	- 84693
6117.1090	---Other		20%	Free	15%	Free	- 84693
6117.8000	- Other accessories		20%	Free	15%	Free	- 84699
6117.9000	- Parts		20%	Free	15%	Free	- 84699



## CHAPTER 62

### Articles of apparel and clothing accessories, not knitted or crocheted

#### Notes.

1.- This Chapter applies only to made up articles of any textile fabric other than wadding, excluding knitted or crocheted articles (other than those of heading 62.12).

2.- This Chapter does not cover:

(a) Worn clothing or other worn articles of heading 63.09; or

(b) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).

3.- For the purposes of headings 62.03 and 62.04:

(a) The term "suit" means a set of garments composed of two or three pieces made up, in respect of

their outer surface, in identical fabric and comprising:

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

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

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

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

conditions:

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

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

4.- For the purposes of heading 62.09:

- (a) The expression “babies’ garments and clothing accessories” means articles for young children of <sup>a</sup> body height not exceeding 86 cm;
- (d) Articles which are, *prima facie*, classifiable both in heading 62.09 and in other headings of this Chapter are to be classified in heading 62.09.

5.- Garments which are, *prima facie*, classifiable both in heading 62.10 and in other headings of this Chapter,  
excluding heading 62.09, are to be classified in heading 62.10.

6.- For the purposes of heading 62.11, "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:

(a) a "ski overall", that is, a one-piece garment designed to cover the upper and the lower parts of the

body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or

(b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:

one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and

one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

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

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

7.- Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60 cm, are to be classified as handkerchiefs (heading 62.13). Handkerchiefs of which any side exceeds 60 cm are to be classified in heading 62.14.

8.- Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys' garments, and those designed for right over left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes

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

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

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>2632</del> <u>2584.</u> 2.01	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of 62.03.						
<del>2633</del> <u>2585.</u>	- Overcoats, raincoats, car-coats, capes, cloaks and similar articles:						
<del>2634</del> <u>2586.</u> 201.1 100	-- Of wool or fine animal hair	20%	Free	15%	Free	-	84111
<del>2635</del> <u>2587.</u> 201.1 200	-- Of cotton	20%	Free	15%	Free	-	84112
<del>2636</del> <u>2588.</u> 201.1 300	-- Of man-made fibres	20%	Free	15%	Free	-	84112
<del>2637</del> <u>2589.</u> <del>2638</del> <u>2590.</u> 201.1 900	-- Of other textile materials	20%	Free	15%	Free	-	84112
<del>2639</del> <u>2591.</u> <del>2640</del> <u>2592.</u>	- Other:						
<del>2641</del> <u>2593.</u> 201.9 100	-- Of wool or fine animal hair	20%	Free	15%	Free	-	84119

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>2642.2594.</del> 201.9 200	-- Of cotton	20%	Free	15%	Free	-	84119
<del>2643.2595.</del> 201.9 300	-- Of man-made fibres	20%	Free	15%	Free	-	84119
<del>2644.2596.</del> 201.9 900	-- Of other textile materials	20%	Free	15%	Free	-	84119
<del>2645.2597.</del> 2.02	<b>Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04.</b>						
	<del>2646.2598.</del> - Overcoats, raincoats, car-coats, <del>2647.2599.</del> capes, cloaks and similar articles:						
6202.1100	<del>2648.2600.</del> - - Of wool or fine animal hair	20%	Free	15%	Free	-	84211
6202.1200	<del>2649.2601.</del> - - Of cotton	20%	Free	15%	Free	-	84211
6202.1300	<del>2650.2602.</del> - - Of man-made fibres	20%	Free	15%	Free	-	84211
6202.1900	<del>2651.2603.</del> - - Of other textile materials	20%	Free	15%	Free	-	84211



2652-2604. - Other:

6202.9100	<u>2653-2605.</u> - - Of wool or fine animal hair	20%	Free	15%	Free	-	84219
6202.9200	<u>2654-2606.</u> - - Of cotton	20%	Free	15%	Free	-	84219
6202.9300	<u>2655-2607.</u> - - Of man-made fibres	20%	Free	15%	Free	-	84219
6202.9900	<u>2656-2608.</u> - - Of other textile materials	20%	Free	15%	Free	-	84219

**62.03** 2657-2609. Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and 2658-2610. 2659-2611. brace overalls, breeches and shorts 2660-2612. (other than swimwear).

- Suits:

6203.1100	- - Of wool or fine animal hair	20%	Free	15%	Free	-	84121
6203.1200	- - Of synthetic fibres	20%	Free	15%	Free	-	84122
6203.1900	- - Of other textile materials	20%	Free	15%	Free	-	84122

- Ensembles:

6203.2200	- - Of cotton	20%	Free	15%	Free	-	84123
6203.2300	- - Of synthetic fibres	20%	Free	15%	Free	-	84123
6203.2900	- - Of other textile materials	20%	Free	15%	Free	-	84123

- *Jackets and blazers*

6203.3100	- - Of wool or fine animal hair	20%	Free	15%	Free	-	84130
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Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
6203.3200	-- Of cotton	20%	Free	15%	Free	-	84130
6203.3300	-- Of synthetic fibres	20%	Free	15%	Free	-	84130
6203.3900	-- Of other textile materials	20%	Free	15%	Free	-	84130
	- Trousers, bib and brace overalls, breeches and shorts:						
6203.4100	-- Of wool or fine animal hair	20%	Free	15%	Free	-	84140
6203.4200	-- Of cotton	20%	Free	15%	Free	-	84140
6203.4300	-- Of synthetic fibres	20%	Free	15%	Free	-	84140
6203.4900	-- Of other textile materials	20%	Free	15%	Free	-	84140
<del>2661-2613.</del> 2.04	<b>Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).</b>						
<del>2662-2614.</del>	- Suits:						
<del>2663-2615.</del> 204.1 100	-- Of wool or fine animal hair	20%	Free	15%	Free	-	84221

<del>2664-2616.</del> 204.1 200	-- Of cotton	20%	Free	15%	Free	-	84221
<del>2665-2617.</del> 204.1 300	-- Of synthetic fibres	20%	Free	15%	Free	-	84221
<del>2666-2618.</del> 204.1 900	-- Of other textile materials	20%	Free	15%	Free	-	84221
<del>2667-2619.</del>	- Ensembles:						
<del>2668-2620.</del> 204.2 100	-- Of wool or fine animal hair	20%	Free	15%	Free	-	84222
<del>2669-2621.</del> 204.2 200	-- Of cotton	20%	Free	15%	Free	-	84222
<del>2670-2622.</del> 204.2 300	-- Of synthetic fibres	20%	Free	15%	Free	-	84222
<del>2671-2623.</del> 204.2 900	-- Of other textile materials	20%	Free	15%	Free	-	84222
<del>2672-2624.</del> <del>2673-2625.</del>	- Jackets and blazers :						
<del>2674-2626.</del> 204.3 100	-- Of wool or fine animal hair	20%	Free	15%	Free	-	84230
<del>2675-2627.</del> 204.3 200	-- Of cotton	20%	Free	15%	Free	-	84230
<del>2676-2628.</del> 204.3 300	-- Of synthetic fibres	20%	Free	15%	Free	-	84230
<del>2677-2629.</del> <del>2678-2630.</del> 204.3 900	-- Of other textile materials	20%	Free	15%	Free	-	84230
<del>2679-2631.</del> <del>2680-2632.</del>	- Dresses :						
<del>2681-2633.</del> 204.4 100	-- Of wool or fine animal hair	20%	Free	15%	Free	-	84240

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Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>2682-2634.</del>	-- Of cotton						
6204.4210	---Tropical Island wear	20%	Free	15%	Free	-	84240
6204.4290	---Other	20%	Free	15%	Free	-	84240
<del>2683-2635.</del>	-- Of synthetic fibres						
6204.4310	---Tropical Island wear	20%	Free	15%	Free	-	84240
6204.4390	---Other	20%	Free	15%	Free	-	84240
<del>2684-2636.</del>	-- Of artificial fibres						
<del>204.4</del> <del>400</del>							
<del>2685-2637.</del>	-- Of other textile materials						
<del>204.4</del> <del>900</del>							
<del>2686-2638.</del>	- Skirts and divided skirts :						
<del>2687-2639.</del>	-- Of wool or fine animal hair						
<del>204.5</del> <del>100</del>							
<del>2688-2640.</del>	-- Of cotton						
6204.5210	---Tropical Island wear	20%	Free	15%	Free	-	84250
6204.5290	---Other	20%	Free	15%	Free	-	84250

<del>2689-2641.</del>	- - Of synthetic fibres						
6204.5310	---Tropical Island wear	20%	Free	15%	Free	-	84250
6204.5390	---Other	20%	Free	15%	Free	-	84250
<del>2690-2642.</del> 204.5 900	- - Of other textile materials	20%	Free	15%	Free	-	84250
<del>2691-2643.</del>	- Trousers, bib and brace overalls, breeches and shorts:						
<del>2692-2644.</del> 204.6 100	- - Of wool or fine animal hair	20%	Free	15%	Free	-	84260
<del>2693-2645.</del> 204.6 200	- - Of cotton	20%	Free	15%	Free	-	84260
<del>2694-2646.</del> 204.6 300	- - Of synthetic fibres	20%	Free	15%	Free	-	84260
<del>2695-2647.</del> 204.6 900	- - Of other textile materials	20%	Free	15%	Free	-	84260
<del>2696-2648.</del> 2.05	<del>2697-2649.</del> Men's or boys' shirts.						
<del>2698-2650.</del>	- Of cotton						
6205.2010	---Tropical Island wear	20%	Free	15%	Free	-	84151
6205.2090	---Other	20%	Free	15%	Free	-	84151
	- Of man-made fibres						
6205.3010	---Tropical Island wear	20%	Free	15%	Free	-	84270

6205.3090	---Other	20%	Free	15%	Free	-	84270
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Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>2699.2651.</del> 205.9 000	- Of other textile materials	20%	Free	15%	Free	-	84159
<del>2700.2652.</del> 2.06	<b>Women's or girls' blouses, shirts and shirt-blouses.</b>						
<del>2701.2653.</del> 206.1 000	<del>2702.2654.</del> - Of silk or silk waste	20%	Free	15%	Free	-	84270
<del>2703.2655.</del> 206.2 000	<del>2704.2656.</del> - Of wool or fine animal hair	20%	Free	15%	Free	-	84270
<del>2705.2657.</del> 206.3 000	<del>2706.2658.</del> - Of cotton	20%	Free	15%	Free	-	84270
<del>2707.2659.</del> 206.4 000	<del>2708.2660.</del> - Of man-made fibres	20%	Free	15%	Free	-	84270
<del>2709.2661.</del> 206.9 000	<del>2710.2662.</del> - Of other textile materials	20%	Free	15%	Free	-	84270
<del>2711.2663.</del> 2.07	<del>2712.2664.</del> Men's or boys' singlets and <del>2713.2665.</del> other vests, underpants, <del>2714.2666.</del> briefs, nightshirts, pyjamas, <del>2715.2667.</del> bathrobes, dressing gowns <del>2716.2668.</del> and similar articles.						
	- Underpants and briefs:						



6207.1100	-- Of cotton	20%	Free	15%	Free	-	84161
6207.1900	-- Of other textile materials	20%	Free	15%	Free	-	84161
	- Nightshirts and pyjamas :						
6207.2100	-- Of cotton	20%	Free	15%	Free	-	84162
6207.2200	-- Of man-made fibres	20%	Free	15%	Free	-	84162
6207.2900	-- Of other textile materials	20%	Free	15%	Free	-	84162
	- Other:						
6207.9100	-- Of cotton	20%	Free	15%	Free	-	84169
6207.9900	-- Of other textile materials	20%	Free	15%	Free	-	84169
<del>2717-2669.</del>	<del>2718-2670.</del> Women's or girls' singlets and other						
2.08	<del>2719-2671.</del> vests, slips, petticoats, briefs, panties,						
	<del>2720-2672.</del> nightdresses, pyjamas, negliges,						
	<del>2721-2673.</del> bathrobes, dressing gowns and						
	<del>2722-2674.</del> similar articles.						
	- Slips and petticoats :						
6208.1100	-- Of man-made fibres	20%	Free	15%	Free	-	84281
6208.1900	-- Of other textile materials	20%	Free	15%	Free	-	84281
	- Nightdresses and pyjamas :						
6208.2100	-- Of cotton	20%	Free	15%	Free	-	84282
6208.2200	-- Of man-made fibres	20%	Free	15%	Free	-	84282
6208.2900	-- Of other textile materials	20%	Free	15%	Free	-	84282
	- Other :						



Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	-- Of cotton						
6208.9110	---Briefs and panties	20%	Free	15%	Free	-	84289
6208.9190	---Other	20%	Free	15%	Free	-	84289
	-- Of man-made fibres						
6208.9210	---Briefs and panties	20%	Free	15%	Free	-	84289
6208.9290	---Other	20%	Free	15%	Free	-	84289
	-- Of other textile materials						
6208.9910	---Briefs and panties	20%	Free	15%	Free	-	84289
6208.9990	---Other	20%	Free	15%	Free	-	84289
<b>62.09</b>	<b>Babies' garments and clothing Accessories.</b>						
<del>2723-2675.</del> 209.2 000	<del>2724-2676.</del> - Of cotton	20%	Free	15%	Free	-	84511
<del>2725-2677.</del> 209.3 000	<del>2726-2678.</del> - Of synthetic fibres	20%	Free	15%	Free	-	84511

<del>2727-2679.</del> 209.9 000	<del>2728-2680.</del> materials	- Of other textile	20%	Free	15%	Free	-	84511
<del>2729-2681.</del> 2.10	<del>2730-2682.</del> <del>2731-2683.</del>	Garments, made up of fabrics of 56.02, 56.03, 59.03, 59.06 or 59.07.						
<del>2732-2684.</del> 210.1 000	<del>2733-2685.</del> heading 56.02 or <del>2734-2686.</del> 56.03	- Of fabrics of	20%	Free	15%	Free	-	84521
<del>2735-2687.</del> 210.2 000	<del>2736-2688.</del> of the type <del>2737-2689.</del> described in subheadings <del>2738-2690.</del> 6201.11 to 6201.19 <del>2739-2691.</del>	- Other garments,	20%	Free	15%	Free	-	84522
<del>2740-2692.</del> 210.3 000	<del>2741-2693.</del> of the type <del>2742-2694.</del> described in subheadings <del>2743-2695.</del> 6202.11 to 6202.19	- Other garments,	20%	Free	15%	Free	-	84523
<del>2744-2696.</del> 210.4 000	<del>2745-2697.</del> boys' garments	- Other men's or	20%	Free	15%	Free	-	84522
<del>2746-2698.</del> 210.5 000	<del>2747-2699.</del> or girls' <del>2748-2700.</del> garments	- Other women's	20%	Free	15%	Free	-	84523
<del>2749-2701.</del> 2.11	<del>2750-2702.</del> and <del>2751-2703.</del> swimwear; other garments.	Track suits, ski suits						
<del>2752-2704.</del>	- Swimwear:							
6211.1100	<del>2753-2705.</del> -- Men's or boys'		20%	Free	15%	Free	-	84561
6211.1200	-- Women's or girls'		20%	Free	15%	Free	-	84563
6211.2000	- Ski suits		20%	Free	15%	Free	-	84581

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Other garments, men's or boys':						
6211.3200	-- Of cotton	20%	Free	15%	Free	-	84587
6211.3300	-- Of man-made fibres	20%	Free	15%	Free	-	84587
6211.3900	--Of other textile materials	20%	Free	15%	Free	-	84587
	- Other garments, women's or girls':						
6211.4200	-- Of cotton	20%	Free	15%	Free	-	84589
6211.4300	-- Of man-made fibres	20%	Free	15%	Free	-	84589
6211.4900	--Of other textile materials	20%	Free	15%	Free	-	84589
<del>2754-2706.</del> 2.12	<b>Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.</b>						
<del>2755-2707.</del> 212.1 000	- Brassieres	20%	Free	15%	Free	-	84551
<del>2756-2708.</del> 212.2 000	- Girdles and panty-girdles	20%	Free	15%	Free	-	84552
<del>2757-2709.</del> 212.3 000	- Corselettes	20%	Free	15%	Free	-	84552

<del>2758-2710.</del> 212.9 000	- Other	20%	Free	15%	Free	-	84552
<del>2759-2711.</del> 2.13	<del>2760-2712.</del> Handkerchiefs.						
<del>2761-2713.</del> 213.2 000	<del>2762-2714.</del> - Of cotton	20%	Free	15%	Free	-	84611
<del>2763-2715.</del> 213.9 000	<del>2764-2716.</del> - Of other textile materials	20%	Free	15%	Free	-	84611
<del>2765-2717.</del> 2.14	Shawls, scarves, mufflers, mantillas, veils and the like.						
	<del>2766-2718.</del> - Of silk or silk waste						
6214.1010	---Scarves and shawls	20%	Free	15%	Free	-	84612
6214.1090	---Other	20%	Free	15%	Free	-	84612
	- Of wool or fine animal hair						
6214.2010	---Scarves and shawls	20%	Free	15%	Free	-	84612
6214.2090	---Other	20%	Free	15%	Free	-	84612
	<del>2767-2719.</del> - Of synthetic fibres						
6214.3010	---Scarves and shawls	20%	Free	15%	Free	-	84612
6214.3090	---Other	20%	Free	15%	Free	-	84612
	<del>2768-2720.</del> <del>2769-2721.</del> - Of artificial fibres						
6214.4010	---Scarves and shawls	20%	Free	15%	Free	-	84612



Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
6214.4090	---Other  - Of other textile materials	20%	Free	15%	Free	-	84612
6214.9010	---Scarves and shawls	20%	Free	15%	Free	-	84612
6214.9090	---Other	20%	Free	15%	Free	-	84612
<del>2770-2722.</del> 2.15	<b>Ties, bow ties and cravats.</b>						
<del>2771-2723.</del> 215.1 000	<del>2772-2724.</del> - Of silk or silk waste	20%	Free	15%	Free	-	84613
<del>2773-2725.</del> 215.2 000	<del>2774-2726.</del> - Of man-made fibres	20%	Free	15%	Free	-	84613
<del>2775-2727.</del> 215.9 000	<del>2776-2728.</del> - Of other textile materials	20%	Free	15%	Free	-	84613
<del>2777-2729.</del> 216.0 000	<del>2778-2730.</del> Gloves, mittens and mitts	20%	Free	15%	Free	-	84614
<del>2779-2731.</del> 2.17	<b>Other made up clothing accessories; parts of garments or of clothing accessories, other than those of 62.12.</b>						



- Accessories							
6217.1010		20%	Free	15%	Free	-	84619
	---Collars, shirt fronts, cuffs, tuckers, fallals, bodice-fronts, jabots, flouces, yokes and similar accessories and trimmings for garments						
6217.1020	---Badges, labels, emblems and the like	20%	Free	15%	Free	-	84619
6217.1030	---Stockings, socks and sockettes	20%	Free	15%	Free	-	84619
6217.1040	---Belts of all kinds (including bandoliers) and sashes	20%	Free	15%	Free	-	84619
6217.1090	---Other	20%	Free	15%	Free	-	84619
<del>2780.2732.</del> 217.9 000	- Parts	20%	Free	15%	Free	-	84619

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## CHAPTER 63

### Other made up textile articles; sets; worn clothing and worn textile articles; rags

#### Notes.

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

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

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

**Subheading Note.**

1.- Subheading 6304.20 covers article made from warp knit fabrics, impregnated or coated with alpha-cypermethrine (ISO), chlorfenapyr (ISO), deltamethrine (INN, ISO), lambda-cyhalothrin (ISO), permethrine (ISO) or pirimiphos-methyl (ISO).

(1)	(2)	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	<del>2781.2733.</del> <del>2782.2734.</del> <del>2783.2735.</del> <del>2784.2736.</del>						
	1.-OTHER MADE UP TEXTILE ARTICLES						
	<del>2785.2737.</del> <del>2786.2738.</del>						
	3.01 Blankets and travelling rugs.						
		<del>2787.2739</del>	<del>2788.2740</del>	<del>2789.2741</del>	<del>2790.2742</del>	<del>2791.2743</del>	<del>2792.2744.</del>
	<del>2793.2745.</del> 301.1 000	- Electric blankets	20%	Free	15%	Free	No. 77585
	<del>2794.2746.</del> 301.2 000	- Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	20%	Free	15%	Free	No. 65831
	<del>2795.2747.</del> 301.3 000	- Blankets (other than electric blankets) and travelling rugs, of cotton	20%	Free	15%	Free	No. 65832
	<del>2796.2748.</del> 301.4 000	- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	20%	Free	15%	Free	No. 65833

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>2797-2749.</del> 301.9 000	- Other blankets and travelling rugs	20%	Free	15%	Free	No.	65839
63.02	Bed linen, table linen, toilet linen and kitchen linen.						<del>2798-2750.</del>
<del>2799-2751.</del> 302.1 000	<del>2800-2752.</del> - Bed linen, knitted or crocheted	8%	Free	15%	Free	-	<del>2801-2753.</del> 5841
<del>2802-2754.</del>	<del>2803-2755.</del> - Other bed linen, printed:						
<del>2805-2757.</del> 302.2 100	<del>2806-2758.</del> - - Of cotton	8%	Free	15%	Free	-	<del>2807-2759.</del> 5842
6302.2200	<del>2808-2760.</del> - - Of man-made fibres	8%	Free	15%	Free	-	<del>2809-2761.</del> 5843
6302.2900	<del>2810-2762.</del> - - Of other textile materials	8%	Free	15%	Free	-	<del>2811-2763.</del> 5843
<del>2812-2764.</del>	<del>2813-2765.</del> - Other bed linen:						
<del>2815-2767.</del> 302.3 100	<del>2814-2766.</del> <del>2816-2768.</del> - - Of cotton	8%	Free	15%	Free	-	<del>2817-2769.</del> 5842
<del>2818-2770.</del> 302.3 200	<del>2819-2771.</del> - - Of man-made fibres	8%	Free	15%	Free	-	<del>2820-2772.</del> 5843
<del>2821-2773.</del> 302.3 900	<del>2822-2774.</del> - - Of other textile materials	8%	Free	15%	Free	-	<del>2823-2775.</del> 5843
<del>2824-2776.</del> 302.4 000	<del>2825-2777.</del> -Table linen, knitted or crocheted	8%	Free	15%	Free	-	<del>2826-2778.</del> 5844
<del>2827-2779.</del>	<del>2828-2780.</del> - Other table linen:						
<del>2830-2782.</del> 302.5 100	<del>2829-2781.</del> <del>2831-2783.</del> - - Of cotton	8%	Free	15%	Free	-	<del>2832-2784.</del> 5845

<del>2833.2785.</del> 302.5 300	<del>2834.2786.</del> fibres	- - Of man-made	8%	Free	15%	Free	-	<del>2835.2787.</del> 5846
<del>2836.2788.</del> 302.5 900	<del>2837.2789.</del> materials	- - Of other textile	8%	Free	15%	Free	-	<del>2838.2790.</del> 5856
<del>2839.2791.</del> 302.6 000	<del>2840.2792.</del> kitchen linen, of <del>2841.2793.</del> terry towelling or similar terry <del>2842.2794.</del> fabrics, of cotton	- Toilet linen and	8%	Free	15%	Free	-	<del>2843.2795.</del> 5847
<del>2844.2796.</del>	<del>2845.2797.</del> <del>2846.2798.</del>	- Other:						
<del>2847.2799.</del> 302.9 100	<del>2848.2800.</del>	- - Of cotton	8%	Free	15%	Free	-	<del>2849.2801.</del> 5847
<del>2850.2802.</del> 302.9 300	<del>2851.2803.</del> fibres	- - Of man-made	8%	Free	15%	Free	-	<del>2852.2804.</del> 5848
<del>2853.2805.</del> 302.9 900	<del>2854.2806.</del> materials	- - Of other textile	8%	Free	15%	Free	-	<del>2855.2807.</del> 5848
<del>2856.2808.</del> 3.03	<del>2857.2809.</del> <del>2858.2810.</del> <del>2859.2811.</del> <del>2860.2812.</del>	Curtains (including drapes) and interior blinds; curtain or bed valances.						
<del>2861.2813.</del>	<del>2862.2814.</del> <del>2863.2815.</del>	- Knitted or crocheted:						
<del>2864.2816.</del> 303.1 200	<del>2865.2817.</del> fibres	- - Of synthetic	8%	Free	15%	Free	-	<del>2866.2818.</del> 5851
<del>2867.2819.</del> 303.1 900	<del>2869.2821.</del> materials	- - Of other textile	8%	Free	15%	Free	-	<del>2870.2822.</del> 5851
<del>2868.2820.</del> <del>2871.2823.</del>	<del>2872.2824.</del> <del>2873.2825.</del>	- Other:						
<del>2874.2826.</del> 303.9 100	<del>2875.2827.</del>	- - Of cotton	8%	Free	15%	Free	-	65851
<del>2876.2828.</del> 303.9 200	<del>2878.2830.</del> fibres <del>2879.2831.</del>	- - Of synthetic	8%	Free	15%	Free	-	65851
<del>2877.2829.</del> <del>2880.2832.</del> 303.9 900	<del>2882.2834.</del> materials	- - Of other textile	8%	Free	15%	Free	-	65851
<del>2881.2833.</del>								

Tariff Item	Description	Imports			Export	Statistical		
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code	
(3)	(2)	(3)	(4)	(5)	(6) (7)	(8)		
<del>2883-2835.</del> 3.04	<del>2884-2836.</del> <del>2885-2837.</del> <del>2886-2838.</del>	Other furnishing articles, excluding those of heading 94.04.						
<del>2887-2839.</del>	- Bedspreads:							
<del>2888-2840.</del> <b>304.1</b> <b>100</b>	-- Knitted or crocheted	8%	Free	15%	Free	-	65852	
<del>2889-2841.</del> <b>304.1</b> <b>900</b>	-- Other	8%	Free	15%	Free	-	65852	
<del>2890-2842.</del> 6304.2000	-Bed nets specified in Subheading Note 1 to this Chapter	8%	Free	15%	Free	-	65852	
<del>2891-2843.</del>	- Other:							
	--Knitted or crocheted							
6304.9110	--- Mosquito nets	8%	Free	15%	Free	-	65859	
6304.9190	--- Other	8%	Free	15%	Free	-	65859	
<del>2892-2844.</del> <b>304.9</b> <b>200</b>	-- Not knitted or crocheted, of cotton	8%	Free	15%	Free	-	65859	
<del>2893-2845.</del>	-- Not knitted or crocheted, of synthetic fibres							
6304.9310	---Car seat covers	8%	Free	15%	Free	-	65859	

6304.9390	---Other	8%	Free	15%	Free	-	65859
<del>2894.2846.</del>	-- Not knitted or crocheted, of other textile materials						
6304.9910	---Car seat covers	8%	Free	15%	Free	-	65859
6304.9990	---Other	8%	Free	15%	Free	-	65859
<del>2895.2847.</del> 3.05	<del>2896.2848.</del> Sacks and bags, of a kind used for the packing of goods.						
<del>2897.2849.</del> <del>2898.2850.</del>							
<del>2899.2851.</del> 305.1 000	- Of jute or of other textile bast fibres of heading 53.03	5%	Free	15%	Free	-	65811
<del>2900.2852.</del> 305.2 000	- Of cotton	5%	Free	15%	Free	-	65812
<del>2901.2853.</del>	- Of man-made textile materials:						
<del>2902.2854.</del> 305.3 200	-- Flexible intermediate bulk containers	5%	Free	15%	Free	-	65813
<del>2903.2855.</del> 305.3 300	-- Other, of polyethylene or polypropylene strip or the like	5%	Free	15%	Free	-	65813
<del>2904.2856.</del> 305.3 900	-- Other	5%	Free	15%	Free	-	65813
<del>2905.2857.</del> 305.9 000	- Of other textile materials	5%	Free	15%	Free	-	65819

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(c)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>2906.2858.</del> 3.06	<del>2907.2859.</del> Tarpaulins, awnings and <del>2908.2860.</del> sunblinds; tents; sails for boats, <del>2909.2861.</del> sailboards or landcraft; <del>2910.2862.</del> camping goods. <del>2911.2863.</del> - Tarpaulins, awnings and sunblinds:						
6306.1200	-- Of synthetic fibres	20%	Free	15%	Free	-	65821
6306.1900	-- Of other textile materials	20%	Free	15%	Free	-	65821
	- Tents:						
6306.2200	-- Of synthetic fibres	20%	Free	15%	Free	-	65822
6306.2900	-- Of other textile materials	20%	Free	15%	Free	-	65822
6306.3000	- Sails	20%	Free	15%	Free	-	65823
6306.4000	- Pneumatic mattresses	20%	Free	15%	Free	-	65824
6306.9000	-Other	20%	Free	15%	Free	-	65829
<del>2912.2864.</del> 3.07	<del>2913.2865.</del> Other made up articles, including <del>2914.2866.</del> dress patterns.						
6307.1000	- Floor-cloths, dish-cloths, dusters and similar cleaning cloths	20%	<del>2915.2867.</del> Free	15%	Free	-	65892
6307.2000	- Life-jackets and life-belts	20%	Free	15%	Free	-	65893



- Other:

6307.9010	- - - Mosquito nets	8%	Free	15%	Free	-	65893
6307.9090	- - - Other	20%	Free	15%	Free	-	65893

2916.2868.

2917.2869. II - SETS

<u>2919.2871.</u>	<u>2918.2870.</u>						
<u>308.0</u>	<u>2920.2872.</u> Sets consisting of	<u>2927.2879</u>	<u>2928.2880</u>	<u>2929.2881</u>	<u>2930.2882</u>	<u>2931.2883</u>	<u>2932.2884.</u>
<u>000</u>	woven fabric	0	re	5	re		5899
	<u>2921.2873.</u> and yarn, whether	%	e	%	e		
	or not with						
	<u>2922.2874.</u> accessories, for						
	making up into						
	<u>2923.2875.</u> rugs, tapestries,						
	embroidered						
	<u>2924.2876.</u> table cloths or						
	serviettes, or						
	<u>2925.2877.</u> similar textile						
	articles, put up in						
	<u>2926.2878.</u> packings for retail						
	sale.						

2933.2885. III - WORN CLOTHING AND WORN  
2934.2886. TEXTILE ARTICLES; RAGS

<u>2936.2888.</u>	<u>2935.2887.</u>						
<u>309.0</u>	<u>2937.2889.</u> Worn clothing and	<u>2939.2891</u>	<u>2940.2892</u>	<u>2941.2893</u>	<u>2942.2894</u>	<u>2943.2895</u>	<u>2944.2896.</u>
<u>000</u>	other worn	%	re	5	re		6901
	<u>2938.2890.</u> articles		e	%	e		

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>2945-2897.</del> 3.10	<del>2946-2898.</del> <del>2947-2899.</del> <del>2948-2900.</del> <del>2949-2901.</del> <del>2950-2902.</del> Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.						
<del>2951-2903.</del> 310.1 000	<del>2952-2904.</del> - Sorted	<del>2953-2905</del> %	<del>2954-2906</del> re e	<del>2955-2907</del> 5 %	Free	<del>2956-2908</del> 6902	<del>2957-2909.</del>
<del>2958-2910.</del> 310.9 000	<del>2959-2911.</del> - Other	<del>2960-2912</del> %	<del>2961-2913</del> re e	<del>2962-2914</del> 5 %	Free	<del>2963-2915</del> 6902	<del>2964-2916.</del>

**SECTION XII**

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

**CHAPTER 64**

**Footwear, gaiters and the like; parts of such articles**

**Notes.**

1.- This Chapter does not cover:

- (a) Disposable foot or shoe coverings of flimsy material (for example, paper, sheeting of plastics) without applied soles. These products are classified according to their constituent material;
- (b) Footwear of textile material, without an outer sole glued, sewn or otherwise affixed or applied to the upper (Section XI);
- (c) Worn footwear of heading 63.09;
- (d) Articles of asbestos (heading 68.12);
- (e) Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading 90.21); or
- (f) Toy footwear or skating boots with ice or roller skates attached; shin-guards or similar protective sportswear (Chapter 95).

2.- For the purposes of heading 64.06, the term "parts" does not include pegs, protectors, eyelets, hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods of heading 96.06.

3.- For the purposes of this Chapter:

(a) The terms "rubber" and "plastics" include woven fabrics or other textile products with an external layer of rubber or plastics being visible to the naked eye; for the purpose of this provision, no account should be taken of any resulting change of colour; and

(b) The term "leather" refers to the goods of headings 41.07 and 41.12 to 41.14.

4.- Subject to Note 3 to this Chapter:

(a) The material of the upper shall be taken to be the constituent material having the greatest external surface area, no account being taken of accessories or reinforcements such as ankle patches, edging, ornamentation, buckles, tabs, eyelet stays or similar attachments;

(b) The constituent material of the outer sole shall be taken to be the material having the greatest surface area in contact with the ground, no account being taken of accessories or reinforcements such as spikes, bars, nails, protectors or similar attachments.

**Subheading Note.**

1.- For the purposes of subheadings 6402.12, 6402.19, 6403.12, 6403.19 and 6404.11, the expression "sports footwear" applies only to:

(a) Footwear which is designed for a sporting activity and has, or has provision for the attachment of, spikes, sprigs, stops, clips, bars or the like;

(12) Skating boots, ski-boots and cross-country ski footwear, snowboard boots, wrestling boots, boxing boots and cycling shoes.

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Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5) (6)	(7)	(8)	
<del>2965-2917.</del> 4.01	<del>2966-2918.</del> <del>2967-2919.</del> <del>2968-2920.</del> <del>2969-2921.</del> <del>2970-2922.</del> <del>2971-2923.</del> <del>2972-2924.</del> 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.						
6401.1000	- Footwear incorporating a protective metal toe-cap	20%	Free	15%	Free	pr	85111
	<del>2973-2925.</del> - Other footwear:						
<del>2974-2926.</del> 401.9 200	-- Covering the ankle but not covering the knee	20%	Free	15%	Free	pr	85131
<del>2975-2927.</del> 401.9 900	-- Other	20%	Free	15%	Free	pr	85131
<del>2976-2928.</del> 4.02	<b>Other footwear with outer soles and uppers of rubber or plastics.</b>						
	- Sports footwear :						
6402.1200	-- Ski-boots, cross-country ski footwear and snowboard boots	20%	Free	15%	Free	pr	85121
6402.1900	-- Other	20%	Free	15%	Free	pr	85123
6402.2000	- Footwear with upper straps or thongs assembled to the sole by means of plugs	20%	Free	15%	Free	pr	85132

- Other footwear :

6402.9100	--Covering the ankle	20%	Free	15%	Free	pr	85132
6402.9900	-- Other	20%	Free	15%	Free	pr	85132

~~2977,2929.~~ ~~2978,2930.~~ Footwear with outer soles of rubber,  
 4.03 ~~2979,2931.~~ plastics, leather or composition  
~~2980,2932.~~ leather and uppers of leather.

- Sports footwear :

6403.1200	-- Ski-boots, cross-country ski footwear and snowboard boots	20%	Free	15%	Free	pr	85122
6403.1900	-- Other	20%	Free	15%	Free	pr	85124
6403.2000	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	20%	Free	15%	Free	pr	85141
6403.4000	- Other footwear, incorporating a protective metal toe-cap	20%	Free	15%	Free	pr	85115

- Other footwear with outer soles of  
leather :

6403.5100	-- Covering the ankle	20%	Free	15%	Free	pr	85148
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Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
6403.5900	-- Other	20%	Free	15%	Free	pr	85148
	- Other footwear:						
6403.9100	-- Covering the ankle	20%	Free	15%	Free	pr	85148
6403.9900	-- Other	20%	Free	15%	Free	pr	85148
<del>2981-2933.</del> 4.04	<del>2982-2934.</del> Footwear with outer soles of rubber, <del>2983-2935.</del> plastics, leather or composition <del>2984-2936.</del> leather and uppers of textile <del>2985-2937.</del> materials.						
	- Footwear with outer soles of rubber or plastics:						
6404.1100	-- Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	20%	Free	15%	Free	pr	85125
6404.1900	-- Other	20%	Free	15%	Free	pr	85151
	- Footwear with outer soles of leather or composition leather						
<del>2986-2938.</del> 404.2 010	-- - Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like <del>2987-2939.</del>	20%	Free	15%	Free	pr	85152
<del>2988-2940.</del> 404.2 090	<del>2989-2941.</del> - - - Other	20%	Free	15%	Free	pr	85152
<del>2990-2942.</del> 4.05	<del>2991-2943.</del> Other footwear.						
<del>2992-2944.</del> 405.1 000	- With uppers of leather or	20%	Free	15%	Free	pr	85149

composition leather

<del>2993.2945.</del> 405.2 000	- With uppers of textile materials	20%	Free	15%	Free	pr	85159
<del>2994.2946.</del> 405.9 000	- Other	20%	Free	15%	Free	pr	85170
<del>2995.2947.</del> 4.06	<b>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.</b>						
<del>2996.2948.</del> 406.1 000	- Uppers and parts thereof, other than stiffeners	20%	Free	15%	Free	pr	85190
<del>2997.2949.</del> 406.2 000	- Outer soles and heels, of rubber or plastics	20%	Free	15%	Free	pr	85190
<del>2998.2950.</del> 406.9 000	- Other	20%	Free	15%	Free	pr	85190

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CHAPTER 65

Headgear and parts thereof

Notes.

1. This Chapter does not cover:
  - (a) Worn headgear of heading 63.09;
  - (b) Asbestos headgear (heading 68.12); or
  - (c) Doll hats, other toy hats or carnival articles of Chapter 95.
2. Heading 65.02 does not cover hat-shapes made by sewing, other than those obtained simply by sewing strips in spirals.

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>2999.2951.</del> 501.0 000	<del>3000.2952.</del> Hat-forms, hat bodies and hoods <del>3001.2953.</del> of felt, neither blocked to shape <del>3002.2954.</del> nor with made brims; plateau <del>3003.2955.</del> and manchons (including slit <del>3004.2956.</del> manchons), of felt.	8%	Free	15%	Free	-	65761
<del>3005.2957.</del> 502.0 000	<del>3006.2958.</del> Hat-shapes, plaited or made by <del>3007.2959.</del> assembling strips of any material,	8%	Free	15%	Free	-	65762

~~3008.2960.~~ neither blocked to  
 shape, nor  
~~3009.2961.~~ with made brims,  
 nor lined, nor  
~~3010.2962.~~ trimmed.

~~3011.2963.~~ ~~3012.2964.~~  
 65.03]

<del>3013.2965.</del> 504.0 000	<del>3014.2966.</del> Hats and other headgear, plaited <del>3015.2967.</del> or made by assembling strips of <del>3016.2968.</del> any material, whether or not <del>3017.2969.</del> lined or trimmed.	20%	Free	15%	Free	No.	84842
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<del>3018.2970.</del> 505	<del>3019.2971.</del> Hats and other headgear, knitted <del>3020.2972.</del> or crocheted, or made up from <del>3021.2973.</del> lace, felt or other textile fabric, in <del>3022.2974.</del> the piece (but not in strips), <del>3023.2975.</del> whether or not lined or trimmed; <del>3024.2976.</del> hair-nets of any material, <del>3025.2977.</del> whether or not lined <del>3026.2978.</del> or trimmed.
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6505.0010	---Hair nets	20%	Free	15%	Free	No.	84843
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6505.0090	---Other	20%	Free	15%	Free	No.	84843
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<del>3027.2979.</del> 5.06	<del>3028.2980.</del> Other headgear, whether or not <del>3029.2981.</del> lined or trimmed.
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- Safety headgear:

6506.1010	- - - Motor-cyclists' helmets	20%	Free	15%	Free	No.	84844
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6506.1090	- - - Other	20%	Free	15%	Free	No.	84844
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- Other:



Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
6506.9100	-- Of rubber or of plastics	20%	Free	15%	Free	-	84845
6506.9900	-- Of other materials	20%	Free	15%	Free	-	84849
6507.0000	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.	20%	Free	15%	Free	-	84848

**CHAPTER 66**

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

**Notes.**

1.- This Chapter does not cover:

- (a) Measure walking-sticks or the like (heading 90.17);
- (b) Firearm-sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93); or
- (c) Goods of Chapter 95 (for example, toy umbrellas, toy sun umbrellas).

2.- Heading 66.03 does not cover parts, trimmings or accessories of textile material, or covers, tassels, thongs, umbrella cases or the like, of any material. Such goods presented with, but not fitted to, articles of heading 66.01 or 66.02 are to be classified separately and are not to be treated as forming part of those articles.

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

~~3030.2982.~~ ~~3031.2983.~~ Umbrellas and sun umbrellas  
6.01 ~~3032.2984.~~ (including walking-stick umbrellas,  
~~3033.2985.~~ garden umbrellas and similar  
~~3034.2986.~~ umbrellas).

6601.1000	- Garden or similar umbrellas	20%	Free	15%	Free	No.	89941
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- Other:

<del>3035.2987.</del> 601.9 100	<del>3036.2988.</del> - - Having a telescopic shaft	20%	Free	15%	Free	No.	89941
<del>3037.2989.</del> 601.9 900	<del>3038.2990.</del> - - Other	20%	Free	15%	Free	No.	89941
<del>3039.2991.</del> 602.0 000	<del>3040.2992.</del> Walking-sticks, seat-sticks, whips, <del>3041.2993.</del> riding-crops, and the like	20%	Free	15%	Free	-	89942
<del>3042.2994.</del> 6.03	<del>3043.2995.</del> Parts, trimmings and accessories of <del>3044.2996.</del> articles of 66.01 or 66.02.						
<del>3045.2997.</del> 603.2 000	<del>3046.2998.</del> - Umbrella frames, including <del>3047.2999.</del> frames mounted on shafts (sticks)	20%	Free	15%	Free	-	89949
<del>3048.3000.</del> 603.9 000	<del>3049.3001.</del> - Other	20%	Free	15%	Free	-	89949

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## CHAPTER 67

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

#### Notes.

1.- This Chapter does not cover:

- (a) Straining cloth of human hair (heading 59.11);
- (b) Floral motifs of lace, of embroidery or other textile fabric (Section XI);
- (c) Footwear (Chapter 64);
- (d) Headgear or hair-nets (Chapter 65);
- (e) Toys, sports requisites or carnival articles (Chapter 95); or
- (f) Feather dusters, powder-puffs or hair sieves (Chapter 96).

2.- Heading 67.01 does not cover:

- (a) Articles in which feathers or down constitute only filling or padding (for example, bedding of heading 94.04);
- (b) Articles of apparel or clothing accessories in which feathers or down constitute no more than mere trimming or padding; or
- (c) Artificial flowers or foliage or parts thereof or made up articles of heading 67.02.

3. Heading 67.02 does not cover:

- (a) Articles of glass (Chapter 70); or

- (b) Artificial flowers, foliage or fruit of pottery, stone, metal, wood or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, glueing, fitting into one another or similar methods.

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
	(4)	(5)	(6)	(7)	(8)		
<del>3050.3002.</del> <del>701.0</del> <del>000</del>	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes).	20%	Free	15%	20%	-	89992
<del>3051.3003.</del> 7.02	<del>3052.3004.</del> Artificial flowers, foliage and fruit <del>3053.3005.</del> and parts thereof; articles made of <del>3054.3006.</del> artificial flowers, foliage or fruit.						
<del>3055.3007.</del> <del>702.1</del> <del>000</del>	- Of plastics	20%	Free	15%	Free	-	89921
<del>3056.3008.</del> <del>702.9</del> <del>000</del>	- Of other materials	20%	Free	15%	Free	-	89929
<del>3057.3009.</del> <del>703.0</del> <del>000</del>	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%	Free	15%	Free	-	89994



Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>3058.3010.</del> 7.04	<del>3059.3011.</del> Wigs, false beards, eyebrows and <del>3060.3012.</del> eyelashes, switches and the like, <del>3061.3013.</del> of human or animal hair or of <del>3062.3014.</del> textile materials; articles of <del>3063.3015.</del> human hair not elsewhere <del>3064.3016.</del> specified or included.						
<del>3065.3017.</del>	- Of synthetic textile materials:						
<del>3066.3018.</del> 704.1 100	<del>3067.3019.</del> - - Complete wigs	20%	Free	15%	Free	-	89995
<del>3068.3020.</del> 704.1 900	<del>3069.3021.</del> - - Other	20%	Free	15%	Free	-	89995
<del>3070.3022.</del> 704.2 000	<del>3071.3023.</del> - - Of human hair	20%	Free	15%	Free	-	89995
<del>3072.3024.</del> 704.9 000	<del>3073.3025.</del> - - Of other materials	20%	Free	15%	Free	-	89995

~~3074.3026.~~

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**SECTION XIII**

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

**CHAPTER 68**

**Articles of stone, plaster, cement, asbestos,  
mica or similar materials**

**Notes .**

1.- This Chapter does not cover:

- (a) Goods of Chapter 25;
- (b) Coated, impregnated or covered paper and paperboard of heading 48.10 or 48.11 (for example, paper and paperboard coated with mica powder or graphite, bituminised or asphalted paper and paperboard);
- (c) Coated, impregnated or covered textile fabric of Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bituminised or asphalted fabric);
- (d) Articles of Chapter 71;
- (e) Tools or parts of tools, of Chapter 82;
- (f) Lithographic stones of heading 84.42;
- (g) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
- (h) Dental burrs (heading 90.18);

- (ij) Articles of Chapter 91 (for example, clocks and clock cases);
- (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
- (l) Articles of Chapter 95 (for example, toys, games and sports requisites);
- (m) Articles of heading 96.02, if made of materials specified in Note 2 (b) to Chapter 96, or of heading 96.06 (for example, buttons), of heading 96.09 (for example, slate pencils) heading 96.10 (for example, drawing slates); or of heading 96.20 (monopods, bipods, tripods and similar articles); or
- (n) Articles of Chapter 97 (for example, works of art).

2.- In heading 68.02 the expression "worked monumental or building stone" applies not only to the varieties of stone referred to in heading 25.15 or 25.16 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it does not, however, apply to slate.

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>3078.3026.</del> 801.0 000	<del>3079.3027.</del> Setts, curbstones and flagstones, <del>3080.3028.</del> of natural stone (except slate).	8%	Free	15%	Free	-	66131
<del>3081.3029.</del> 8.02	<del>3082.3030.</del> Worked monumental or building <del>3083.3031.</del> stone (except slate) and articles <del>3084.3032.</del> thereof, other than goods of 68.01; <del>3085.3033.</del> mosaic cubes and the like, of <del>3086.3034.</del> natural stone (including slate), <del>3087.3035.</del> whether or not on a backing; <del>3088.3036.</del> artificially coloured granules, <del>3089.3037.</del> chippings and powder, of natural <del>3090.3038.</del> stone (including slate).						

~~3091.3039.~~

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>3093,3039.</del> 802.1 000	<del>3094,3040.</del> - Tiles, cubes and similar articles, whether or not rectangular <del>3095,3041.</del> (including square), the largest <del>3096,3042.</del> surface area of which is capable <del>3097,3043.</del> of being enclosed in a square the <del>3098,3044.</del> side of which is less than 7 cm; <del>3099,3045.</del> artificially coloured granules, <del>3100,3046.</del> chippings and power	8%	Free	15%	Free	-	66133
<del>3101,3047.</del>	<del>3102,3048.</del> - Other monumental or building stone <del>3103,3049.</del> and articles thereof, simply cut or <del>3104,3050.</del> sawn, with a flat or even surface:						
<del>3105,3051.</del>	<del>3106,3052.</del> - - Marble, travertine and <del>3107,3053.</del> alabaster						
6802.2110	---Prefabricated, further processed	8%	Free	15%	Free	-	66134
6802.2190	---Other	8%	Free	15%	Free	-	66134
<del>3108,3054.</del>	<del>3109,3055.</del> - - Granite						
6802.2310	---Prefabricated stones, further processed	8%	Free	15%	Free	-	66135
6802.2390	---Other	8%	Free	15%	Free	-	66135

~~3110.3056.~~ ~~3111.3057.~~ - - Other stone

6802.2910	---Prefabricated, further processed	8%	Free	15%	Free	-	66135
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6802.2990	---Other	8%	Free	15%	Free	-	66135
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~~3112.3058.~~ ~~3113.3059.~~ - Other:

~~3114.3060.~~ ~~3115.3061.~~ - - Marble,  
travertine and  
~~3116.3062.~~ alabaster

6802.9110	---Prefabricated, further processed	8%	Free	15%	Free	-	66136
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6802.9190	---Other	8%	Free	15%	Free	-	66136
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~~3117.3063.~~ ~~3118.3064.~~ - - Other  
calcareous stone

6802.9210	---Prefabricated, further processed	8%	Free	15%	Free	-	66139
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6802.9290	---Other	8%	Free	15%	Free	-	66139
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~~3119.3065.~~ ~~3120.3066.~~ - - Granite

~~3121.3067.~~  
~~3122.3067.~~ Section XIII, page 3

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
6802.9310	---Prefabricated stones, further processed	8%	Free	15%	Free	-	66139
6802.9390	---Other	8%	Free	15%	Free	-	66139
<del>3123.3067.</del>	<del>3124.3068.</del> - - Other stone						
6802.9910	---Prefabricated, further processed	8%	Free	15%	Free	-	66139
6802.9990	---Other	8%	Free	15%	Free	-	66139
<del>3125.3069.</del> 803.0 000	<del>3126.3070.</del> Worked slate and articles of <del>3127.3071.</del> slate or of agglomerated slate.	8%	Free	15%	Free	-	66132
<del>3128.3072.</del> 8.04	<del>3129.3073.</del> Millstones, grindstones, grinding <del>3130.3074.</del> wheels and the like, without <del>3131.3075.</del> frameworks, for grinding, <del>3132.3076.</del> sharpening, polishing, trueing or <del>3133.3077.</del> cutting, hand sharpening or <del>3134.3078.</del> polishing stones, and parts thereof, <del>3135.3079.</del> of natural stone, of agglomerated <del>3136.3080.</del> natural or artificial abrasives, or <del>3137.3081.</del> of ceramics, with or without parts <del>3138.3082.</del> of other materials.						
<del>3139.3083.</del> 804.1 000	- Millstones and grindstones for milling, grinding or pulping	8%	Free	15%	Free	kg	66311
<del>3140.3084.</del>	- Other millstones, grindstones,						

grinding wheels and the like:

<del>3141.3085.</del> 804.2 100	-- Of agglomerated synthetic or natural diamond	8%	Free	15%	Free	-	66312
<del>3142.3086.</del> 804.2 200	-- Of other agglomerated abrasives or of ceramics	8%	Free	15%	Free	-	66312
<del>3143.3087.</del> 804.2 300	-- Of natural stone	8%	Free	15%	Free	-	66312
<del>3144.3088.</del> 804.3 000	- Hand sharpening or polishing stones	8%	Free	15%	Free	kg	66313
<del>3145.3089.</del> 8.05	<del>3146.3090.</del> Natural or artificial abrasive <del>3147.3091.</del> powder or grain, on a base of <del>3148.3092.</del> textile material, of paper, of <del>3149.3093.</del> paperboard or of other materials, <del>3150.3094.</del> whether or not cut to shape or <del>3151.3095.</del> sewn or otherwise made up.						
<del>3152.3096.</del> 805.1 000	<del>3153.3097.</del> - On a base of woven textile fabric <del>3154.3098.</del> only	8%	Free	15%	Free	-	66321
<del>3155.3099.</del> 805.2 000	<del>3156.3100.</del> - On a base of paper or paperboard <del>3157.3101.</del> only	8%	Free	15%	Free	-	66322
<del>3158.3102.</del> 805.3 000	<del>3159.3103.</del> - On a base of other materials	8%	Free	15%	Free	-	66329



Tariff Item	Description	Imports			Export		Statistical Unit/Qty SITC
		Duty	Excise	VAGST	Duty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>3160.3104.</del> 8.06	<del>3161.3105.</del> Slag wool, rock wool and similar <del>3162.3106.</del> mineral wools; exfoliated <del>3163.3107.</del> vermiculite, expanded clays, <del>3164.3108.</del> foamed slag and similar expanded <del>3165.3109.</del> mineral materials; mixtures and <del>3166.3110.</del> articles of heat-insulating, sound- <del>3167.3111.</del> insulating or sound-absorbing <del>3168.3112.</del> mineral materials, other than those <del>3169.3113.</del> of heading 68.11 or 68.12 or of Chapter 69.						
<del>3170.3114.</del> 806.1 000	<del>3171.3115.</del> - Slag wool, rock wool and similar <del>3172.3116.</del> mineral wools (including <del>3173.3117.</del> intermixtures thereof), in bulk, <del>3174.3118.</del> sheets or rolls	8%	Free	15%	Free	-	66351
<del>3175.3119.</del> 806.2 000	<del>3176.3120.</del> - Exfoliated vermiculite, expanded <del>3177.3121.</del> clays, foamed slag and similar <del>3178.3122.</del> expanded mineral materials <del>3179.3123.</del> (including intermixtures thereof)	8%	Free	15%	Free	-	66352
<del>3180.3124.</del> 806.9 000	<del>3181.3125.</del> - Other	8%	Free	15%	Free	-	66353
<del>3182.3126.</del> 8.07	<del>3183.3127.</del> Articles of asphalt or of similar <del>3184.3128.</del> material (for example, petroleum <del>3185.3129.</del> bitumen or coal tar pitch).						
<del>3186.3130.</del> 807.1 000	<del>3187.3131.</del> - In rolls	8%	Free	15%	Free	-	66181
<del>3188.3132.</del> 807.9 000	<del>3189.3133.</del> - Other	8%	Free	15%	Free	-	66181
<del>3190.3134.</del> 8.08	<del>3191.3135.</del> Panels, boards, tiles, blocks and <del>3192.3136.</del> similar articles of vegetable fibre,						

	<del>3193.3137.</del>	of straw or of shavings, chips,							
	<del>3194.3138.</del>	particles, sawdust or other waste,							
	<del>3195.3139.</del>	of wood, agglomerated with cement,							
	<del>3196.3140.</del>	plaster or other mineral binders.							
	<del>3197.3141.</del>								
<del>3198.3142.</del>	<del>3199.3143.</del>	<b>---Floor covering</b>	8%	Free	15%	Free	kg	66182	
<b>808.0</b>		<b>in the piece, and</b>							
<b>010</b>	<del>3200.3144.</del>	<b>rectangular tiles</b>							
<del>3201.3145.</del>	<del>3202.3146.</del>	<b>--- Other</b>	8%	Free	15%	Free	kg	66182	
<b>808.0</b>									
<b>090</b>									
<del>3203.3147.</del>	<del>3204.3148.</del>	Articles of plaster or							
8.09		of							
	<del>3205.3149.</del>	compositions based							
		on plaster.							
<del>3206.3150.</del>	<del>3207.3151.</del>	<b>- Boards, sheets,</b>							
		<b>panels, tiles and</b>							
	<del>3208.3152.</del>	<b>similar articles, not</b>							
		<b>ornamented:</b>							
	<del>3209.3153.</del>	<b>- - Faced or</b>							
		<b>reinforced with paper</b>							
	<del>3210.3154.</del>	<b>or paperboard</b>							
		<b>only:</b>							
	<del>3211.3155.</del>								
<del>3212.3156.</del>	<del>3213.3157.</del>	<b>- - - Floor</b>	8%	Free	15%	Free	-	66331	
<b>809.1</b>		<b>coverings in the piece</b>							
<b>110</b>	<del>3214.3158.</del>	<b>and rectangular</b>							
		<b>tiles</b>							
	<del>3215.3159.</del>								
<del>3216.3160.</del>	<del>3217.3161.</del>	<b>- - - Other</b>	8%	Free	15%	Free	-	66331	
<b>809.1</b>									
<b>190</b>									
<del>3218.3162.</del>	<del>3219.3163.</del>	<b>- - Other</b>							
6809.1910		<b>---Floor coverings in the piece and</b>	8%	Free	15%	Free	-	66331	
		<b>rectangular tiles</b>							

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
6809.1990	---Other	8%	Free	15%	Free	-	66331
<del>3220.3164.</del> 809.9 000	- Other articles	8%	Free	15%	Free	-	66331
<del>3221.3165.</del> 8.10	<del>3222.3166.</del> Articles of cement, of concrete or of <del>3223.3167.</del> artificial stone, whether or not <del>3224.3168.</del> reinforced.						
<del>3225.3169.</del>	- Tiles, flagstones, bricks and similar articles:						
<del>3226.3170.</del> 810.1 100	-- Building blocks and bricks	8%	Free	15%	Free	-	66332
<del>3227.3171.</del> 810.1 900	-- Other	8%	Free	15%	Free	-	66332
<del>3228.3172.</del>	- Other articles:						
<del>3229.3173.</del> 810.9 100	-- Prefabricated structural components for building or civil engineering	8%	Free	15%	Free	-	66333
<del>3230.3174.</del> 810.9 900	-- Other	8%	Free	15%	Free	-	66334
<del>3231.3175.</del> 8.11	<del>3232.3176.</del> Articles of asbestos-cement, of <del>3233.3177.</del> cellulose fibre-cement or the like.						
<del>3234.3178.</del> 811.4 000	<del>3235.3179.</del> - <b>Containing asbestos</b>	8%	Free	15%	Free	-	66183
<del>3236.3180.</del>	- Not containing asbestos:						

<del>3237.3181.</del> 811.8 100	<del>3238.3182.</del> sheets	- - Corrugated	8%	Free	15%	Free	-	66183
	<del>3239.3183.</del> panels, tiles and <del>3240.3184.</del> other similar articles.	- - Other sheets,						
6811.8210	---Floor coverings in the piece and rectangular tiles		8%	Free	15%	Free	-	66183
6811.8290	---Other		8%	Free	15%	Free	-	66183
<del>3241.3185.</del> 811.8 900	<del>3242.3186.</del> <del>3243.3187.</del>	- - Other articles	8%	Free	15%	Free	-	66183
<del>3244.3188.</del> 8.12	<del>3245.3189.</del> Fabricated asbestos fibres; <del>3246.3190.</del> mixtures with a basis of <del>3247.3191.</del> asbestos or with a basis of\ <del>3248.3192.</del> asbestos and magnesium <del>3249.3193.</del> carbonate; articles of such <del>3250.3194.</del> mixtures or of asbestos (for <del>3251.3195.</del> example, thread, woven fabric, <del>3252.3196.</del> clothing, headgear, footwear, <del>3253.3197.</del> gaskets), whether or not <del>3254.3198.</del> reinforced, other than goods of <del>3255.3199.</del> 68.11 or 68.13.							
<del>3256.3200.</del> 812.8 000	<del>3257.3201.</del>	- Of crocidolite	8%	Free	15%	Free	-	66181
	- Other:							
<del>3258.3202.</del> 812.9 100	<del>3259.3203.</del> clothing accessories, <del>3260.3204.</del> footwear and headgear	- - Clothing,	8%	Free	15%	Free	-	66181

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(h)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>3262,3205.</del> 812.9 200	<del>3263,3206.</del> - - Paper, millboard and felt	8%	Free	15%	Free	-	66181
<del>3264,3207.</del> 812.9 300	<del>3265,3208.</del> - - Compressed asbestos fibre <del>3266,3209.</del> jointing, in sheets or rolls	8%	Free	15%	Free	-	66181
<del>3267,3210.</del> 812.9 900	<del>3268,3211.</del> - - Other	8%	Free	15%	Free	-	66181
<del>3269,3212.</del> 8.13	<del>3270,3213.</del> Friction material and articles <del>3271,3214.</del> thereof (for example, sheets, rolls, <del>3272,3215.</del> strips, segments, discs, washers, <del>3273,3216.</del> pads), not mounted, for brakes, <del>3274,3217.</del> for clutches or the like, with a basis <del>3275,3218.</del> of asbestos, of other mineral <del>3276,3219.</del> substances or of cellulose, whether <del>3277,3220.</del> or not combined with textile or <del>3278,3221.</del> other materials.						
<del>3279,3222.</del> 813.2 000	- Containing asbestos	8%	Free	15%	Free	-	66382
<del>3280,3223.</del>	- Not containing asbestos:						
<del>3281,3224.</del> 813.8 100	- - Brakes lining and pads	8%	Free	15%	Free	-	66382
<del>3282,3225.</del>	- - Other						
6813.8910	---Of a kind used as replacement component in motor vehicles of 8701 to 8705	8%	Free	15%	Free	-	66382

6813.8990	---Other	8%	Free	15%	Free	-	66382
<del>3283.3226.</del> 8.14	<del>3284.3227.</del> <del>3285.3228.</del> <del>3286.3229.</del> <del>3287.3230.</del> <del>3288.3231.</del>	Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials.					
<del>3289.3232.</del> <b>814.1</b> <b>000</b>	- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	8%	Free	15%	Free	-	66335
<del>3290.3233.</del> <b>814.9</b> <b>000</b>	- Other	8%	Free	15%	Free	-	66335
<del>3291.3234.</del> 8.15	<del>3292.3235.</del> <del>3293.3236.</del> <del>3294.3237.</del> <del>3295.3238.</del> <del>3296.3239.</del> <del>3297.3240.</del>	Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included.					
<del>3298.3241.</del> <b>815.1</b> <b>000</b>	- Non electrical articles of graphite or other carbon	8%	Free	15%	Free	-	66336
<del>3299.3242.</del> <b>815.2</b> <b>000</b>	- Articles of peat	8%	Free	15%	Free	-	66337
<del>3300.3243.</del>	- Other articles:						
<del>3301.3244.</del>	-- Containing magnesite, dolomite or chromite						

Tariff Item (1)	Description (2)	Imports			Export	Statistical	
		Duty (3)	Excise (4)	VAGST (5)	Duty (6)	Unit/Qty (7)	SITC Code (8)
6815.9110		8%	Free	15%	Free	-	66338
	---Refractory bricks, blocks, tiles and similar refractory constructional goods including floor coverings						
6815.9190	---Other	8%	Free	15%	Free	-	66338
	<del>3303,3245.</del> -- Other						
6815.9910		8%	Free	15%	Free	-	66339
	---Refractory bricks, blocks, tiles and similar refractory constructional goods including floor coverings						
6815.9990	---Other	8%	Free	15%	Free	-	66339

## CHAPTER 69

### Ceramic products

#### Notes.

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



(l) Articles of heading 96.06 (for example, buttons) or of heading 96.14 (for example, smoking pipes); or

(m) Articles of Chapter 97 (for example, works of art).

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	<p><del>3304.3246.</del> <del>3305.3247.</del></p> <p style="text-align: center;"><del>3306.3248.</del> I.-GOODS OF SILICEOUS FOSSIL <del>3307.3249.</del> MEALS OR OF SIMILAR SILICEOUS <del>3308.3250.</del> EARTHS, AND REFRACTORY <del>3309.3251.</del> GOODS</p>						
<del>3310.3252.</del> 901.0 000	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.	8%	Free	15%	Free	-	66231
<del>3311.3253.</del> 9.02	<p><del>3312.3254.</del> Refractory bricks, blocks, tiles and <del>3313.3255.</del> similar refractory ceramic <del>3314.3256.</del> constructional goods, other than <del>3315.3257.</del> those of siliceous fossil meals or <del>3316.3258.</del> similar siliceous earths.</p>						
<del>3317.3259.</del> 902.1 000	<p><del>3318.3260.</del> - Containing by weight, singly or <del>3319.3261.</del> together, more than 50 % of the <del>3320.3262.</del> elements Mg, Ca or Cr, expressed <del>3321.3263.</del> as MgO, CaO or Cr<sub>2</sub>O<sub>3</sub></p>	8%	Free	15%	Free	-	66232

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>3322.3264.</del> 902.2 000	<del>3323.3265.</del> - Containing by weight more than <del>3324.3266.</del> 50% of alumina (Al <sub>2</sub> O <sub>3</sub> ), of silica <del>3325.3267.</del> (SiO <sub>2</sub> ) or of a mixture of compound <del>3326.3268.</del> of these products	8%	Free	15%	Free	-	66232
<del>3327.3269.</del> 902.9 000	<del>3328.3270.</del> - Other	8%	Free	15%	Free	-	66232
<del>3329.3271.</del> 9.03	<del>3330.3272.</del> Other refractory ceramic goods <del>3331.3273.</del> (for example, retorts, crucibles, <del>3332.3274.</del> muffles, nozzles, plugs, supports, <del>3333.3275.</del> cupels, tubes, pipes, sheaths and <del>3334.3276.</del> rods), other than those of siliceous <del>3335.3277.</del> fossil meals or of similar siliceous <del>3336.3278.</del> earths.						
6903.1000	<del>3337.3279.</del> - Containing by weight more than 50% of graphite or other carbon or of a mixture of these products	8%	Free	15%	Free	-	66370
6903.2000	<del>3338.3280.</del> - Containing by weight more than <del>3339.3281.</del> 50% of alumina (Al <sub>2</sub> O <sub>3</sub> ) or of a <del>3340.3282.</del> mixture or compound of alumina <del>3341.3283.</del> and of silica (SiO <sub>2</sub> )	8%	Free	15%	Free	-	66370
6903.9000	<del>3342.3284.</del> - Other	8%	Free	15%	Free	-	66370

~~3343.3285.~~ II.- OTHER CERAMIC PRODUCTS~~3344.3286.~~ Ceramic building bricks,

9.04	<b>flooring blocks, support or filler tiles and the like.</b>						
<del>3345.3287.</del> 904.1 000	- Building bricks	8%	Free	15%	Free	-	66241
<del>3346.3288.</del> 904.9 000	- Other	8%	Free	15%	Free	-	66241
<del>3347.3289.</del> 9.05	<b>Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.</b>						
<del>3348.3290.</del> 905.1 000	- Roofing tiles	8%	Free	15%	Free	-	66242
<del>3349.3291.</del> 905.9 000	- Other	8%	Free	15%	Free	-	66242
<del>3350.3292.</del> 906.0 000	Ceramic pipes, conduits, guttering and pipe fittings.	8%	Free	15%	Free	-	66243
<del>3351.3293.</del> 9.07	<del>3352.3294.</del> Ceramic flags and paving, hearth <del>3353.3295.</del> or wall tiles; ceramic mosaic <del>3354.3296.</del> cubes and the like, whether or not <del>3355.3297.</del> on a backing; finishing ceramics.						
<del>3356.3298.</del>	-Flags and paving, hearth or wall tiles, other than those of subheadings 6907.30 and 6907.40 :						

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(4)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
6907.2100	--Of a water absorption coefficient by weight not exceeding 0.5%	8%	Fee	15%	Free	-	66243
6907.2200	--Of a water absorption coefficient by weight exceeding 0.5% but not exceeding 10%	8%	Fee	15%	Free	-	66243
6907.2300	--Of a water absorption coefficient by weight exceeding 10%	8%	Fee	15%	Free	-	66243
6907.3000	-Mosaic cubes and the like, other than those of subheading 6907.40	8%	Fee	15%	Free	-	66243
<del>3357.3299.</del>							
<del>3358.3300.</del> 907.4 000	-Finishing ceramics	8%	Fee	15%	Free	-	66243
<del>3359.3301.</del> 69.08]							
<del>3360.3302.</del> 9.09	<del>3361.3303.</del> Ceramic wares for laboratory, <del>3362.3304.</del> chemical or other technical uses; <del>3363.3305.</del> ceramic troughs, tubs and similar <del>3364.3306.</del> receptacles of a kind used in <del>3365.3307.</del> agriculture; ceramic						

pots, jars  
~~3366.3308.~~ and similar articles  
of a kind  
~~3367.3309.~~ used for the  
conveyance or  
~~3368.3310.~~ packing of goods.

~~3369.3311.~~ - Ceramic wares for laboratory,  
chemical or other technical uses:

<del>3370.3312.</del>	-- Of porcelain or china	8%	Free	15%	Free	-	66391
<del>909.1</del>							
<del>100</del>							

<del>3371.3313.</del>	-- Articles having a hardness	8%	Free	15%	Free	-	66391
<del>909.1</del>	equivalent to 9 or more on the						
<del>200</del>	Mohs scale						

<del>3372.3314.</del>	-- Other	8%	Free	15%	Free	-	66391
<del>909.1</del>							
<del>900</del>							

<del>3373.3315.</del>	- Other	8%	Free	15%	Free	-	66391
<del>909.9</del>							
<del>000</del>							

<del>3374.3316.</del>	<del>3375.3317.</del> Ceramic sinks, wash basins, wash						
9.10	<del>3376.3318.</del> basin pedestals, baths, bidets, water						
	<del>3377.3319.</del> closet pans, flushing cisterns,						
	<del>3378.3320.</del> urinals and similar sanitary fixtures.						

<del>3379.3321.</del>	- Of porcelain or china	8%	Free	15%	Free	-	81221
<del>910.1</del>							
<del>000</del>							

<del>3380.3322.</del>	- Other	8%	Free	15%	Free	-	81229
<del>910.9</del>							
<del>000</del>							

<del>3381.3323.</del>	<del>3382.3324.</del> Tableware, kitchenware, other						
9.11	<del>3383.3325.</del> household articles and toilet articles,						
	<del>3384.3326.</del> of porcelain or china.						

<del>3385.3327.</del>	- Tableware and kitchenware	8%	Free	15%	Free	-	66611
<del>911.1</del>							
<del>000</del>							

<del>3386.3328.</del>	- Other	8%	Free	15%	Free	-	66612
<del>911.9</del>							
<del>000</del>							

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(6)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>3387.3329.</del> 9.12	<del>3388.3330.</del> Ceramic tableware, kitchenware, <del>3389.3331.</del> other household articles and toilet <del>3390.3332.</del> articles, other than of porcelain <del>3391.3333.</del> or china.						
<del>3392.3334.</del> <b>912.0</b> <b>010</b>	---Tableware and kitchen ware	8%	Free	15%	Free	-	66613
<del>3393.3335.</del> <b>912.0</b> <b>090</b>	--- Other	8%	Free	15%	Free	-	66613
<del>3394.3336.</del> 9.13	<b>Statuettes and other ornamental ceramic articles.</b>						
<del>3395.3337.</del> <b>913.1</b> <b>000</b>	- Of porcelain or china	20%	Free	15%	Free	-	66621
<del>3396.3338.</del> <b>913.9</b> <b>000</b>	- Other	20%	Free	15%	Free	-	66629
<del>3397.3339.</del> 9.14	<del>3398.3340.</del> Other ceramic articles.						
<del>3399.3341.</del> <b>914.1</b> <b>000</b>	- Of porcelain or china	20%	Free	15%	Free	-	66399
<del>3400.3342.</del> <b>914.9</b> <b>000</b>	- Other	20%	Free	15%	Free	-	66399



## CHAPTER 70

### Glass and glassware

#### Notes.

1.- This Chapter does not cover:

- (a) Goods of heading 32.07 (for example, vitrifiable enamels and glazes, glass frit, other glass in the form of powder, granules or flakes);
- (b) Articles of Chapter 71 (for example, imitation jewellery);
- (c) Optical fibre cables of heading 85.44, electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
- (d) Optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;
- (e) Lamps or lighting fittings, illuminated signs, illuminated name-plates or the like, having a permanently fixed light source, or parts thereof of heading 94.05;
- (f) Toys, games, sports requisites, Christmas tree ornaments or other articles of Chapter 95 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 95); or
- (g) Buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.

2.- For the purposes of headings 70.03, 70.04 and 70.05:

- (a) glass is not regarded as "worked" by reason of any process it has undergone before annealing;
- (b) cutting to shape does not affect the classification of glass in sheets;



- (c) the expression "absorbent, reflecting or non-reflecting layer" means a microscopically thin coating of metal or of a chemical compound (for example, metal oxide) which absorbs, for example, infra-red light or improves the reflecting qualities of the glass while still allowing it to retain a degree of transparency or translucency; or which prevents light from being reflected on the surface of the glass.
- 3.- The products referred to in heading 70.06 remain classified in that heading whether or not they have the character of articles.
- 4.- For the purposes of heading 70.19, the expression "glass wool" means:
- (a) Mineral wools with a silica ( $\text{SiO}_2$ ) content not less than 60% by weight;
- (b) Mineral wools with a silica ( $\text{SiO}_2$ ) content less than 60% but with an alkaline oxide ( $\text{K}_2\text{O}$  or  $\text{Na}_2\text{O}$ ) content exceeding 5% by weight or a boric oxide ( $\text{B}_2\text{O}_3$ ) content exceeding 2% by weight.
- Mineral wools which do not comply with the above specifications fall in heading 68.06.
- 5.- Throughout the Nomenclature, the expression "glass" includes fused quartz and other fused silica.

**Subheading Note.**

- 1.- For the purposes of subheadings 7013.22, 7013.33, 7013.41 and 7013.91, the expression "lead crystal" means  
only glass having the minimum lead monoxide ( $\text{PbO}$ ) content by weight of 24%.
-

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>3401.3343.</del> 001.0 000	<del>3402.3344.</del> Cullet and other waste and scrap <del>3403.3345.</del> of glass; glass in the mass.	8%	Free	15%	Free	-	66411
<del>3404.3346.</del> 0.02	Glass in balls (other than microspheres of 70.18), rods or tubes, unworked.						
<del>3405.3347.</del> 002.1 000	<del>3406.3348.</del> - Balls	8%	Free	15%	Free	-	66412
<del>3407.3349.</del> 002.2 000	<del>3408.3350.</del> - Rods	8%	Free	15%	Free	-	66412
<del>3409.3351.</del>	- Tubes:						
<del>3410.3352.</del> 002.3 100	<del>3411.3353.</del> - - Of fused quartz or other fused <del>3412.3354.</del> silica	8%	Free	15%	Free	-	66412
<del>3413.3355.</del> 002.3 200	<del>3414.3356.</del> - - Of other glass having a linear <del>3415.3357.</del> coefficient of expansion not <del>3416.3358.</del> exceeding $5 \times 10^{-6}$ per Kelvin <del>3417.3359.</del> within a temperature range of 0 °C <del>3418.3360.</del> to 300 °C	8%	Free	15%	Free	-	66412
<del>3419.3361.</del> 002.3 900	<del>3420.3362.</del> - - Other	8%	Free	15%	Free	-	66412
<del>3421.3363.</del> 0.03	Cast glass and rolled glass, in sheets or profiles, whether or not having						

**an absorbent, reflecting or non-reflecting layer, but not otherwise worked.**

<del>3422.3364.</del>	- Non-wired sheets:						
<del>3423.3365.</del> 003.1 200	-- Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non reflecting layer	8%	Free	15%	Free	-	66451
<del>3424.3366.</del> 003.1 900	-- Other	8%	Free	15%	Free	-	66451
<del>3425.3367.</del> 003.2 000	- Wired sheets	8%	Free	15%	Free	-	66452
<del>3426.3368.</del> 003.3 000	- Profiles	8%	Free	15%	Free	-	66453
<del>3427.3369.</del> 0.04	<b>Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.</b>						
<del>3428.3370.</del> 004.2 000	<del>3429.3371.</del> - Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	8%	Free	15%	Free	-	66431
<del>3433.3375.</del> 004.9 000	<del>3434.3376.</del> - Other glass	8%	Free	15%	Free	-	66439
<del>3435.3377.</del> 0.05	<del>3436.3378.</del> Float glass and surface ground or <del>3437.3379.</del> polished glass, in sheets, whether <del>3438.3380.</del> or not having an absorbent, <del>3439.3381.</del> reflecting or non-reflecting layer, <del>3440.3382.</del> but not otherwise						

worked.

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5) (6)	(7)	(8)	
<del>3441.3383.</del> 005.1 000	- Non-wired glass, having an absorbent, reflecting or non reflecting layer	8%	Free	15%	Free	-	66441
<del>3442.3384.</del>	- Other non-wired glass :						
<del>3443.3385.</del> 005.2 100	-- Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	8%	Free	15%	Free	-	66441
<del>3444.3386.</del> 005.2 900	-- Other	8%	Free	15%	Free	-	66441
<del>3445.3387.</del> 005.3 000	- Wired glass	8%	Free	15%	Free	-	66442
<del>3446.3388.</del> 006.0 000	Glass of 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.	8%	Free	15%	Free	-	66491
<del>3447.3389.</del> 0.07	<del>3448.3390.</del> Safety glass, consisting of toughened <del>3449.3391.</del> (tempered) or laminated glass.						
<del>3450.3392.</del>	- Toughened (tempered) safety glass:						
<del>3451.3393.</del> 007.1 100	-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	8%	Free	15%	Free	-	66471

<del>3452.3394.</del> 007.1 900	-- Other	8%	Free	15%	Free	-	66471
<del>3453.3395.</del>	- Laminated safety glass:						
<del>3454.3396.</del> 007.2 100	-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	8%	Free	15%	Free	-	66472
<del>3455.3397.</del> 007.2 900	-- Other	8%	Free	15%	Free	-	66472
<del>3456.3398.</del> 008.0 000	Multiple-walled insulating units of glass.	8%	Free	15%	Free	-	66492
<del>3457.3399.</del> 0.09	<b>Glass mirrors, whether or not framed, including rear-view mirrors.</b>						
7009.1000	- Rear-view mirrors for vehicles	20%	Free	15%	Free	-	66481
	- Other						
<del>3458.3400.</del> 009.9 100	<del>3459.3401.</del> - - <b>Unframed</b>	8%	Free	15%	Free	-	66489
<del>3460.3402.</del> 009.9 200	<del>3461.3403.</del> - - <b>Framed</b>	8%	Free	15%	Free	-	66489
<del>3462.3404.</del> 0.10	<del>3463.3405.</del> Carboys, bottles, flasks, jars, <del>3464.3406.</del> pots, phials, ampoules and other <del>3465.3407.</del> containers, of glass, of a kind <del>3466.3408.</del> used for the conveyance or <del>3467.3409.</del> packing of goods; preserving jars <del>3468.3410.</del> of glass; stoppers, lids and other <del>3469.3411.</del> closures, of glass.						
<del>3470.3412.</del> 010.1 000	- Ampoules	8%	Free	15%	Free	-	66592

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5) (6)	(7)	(8)	
<del>3471.3413.</del> 010.2 000	- Stoppers, lids and other closures	8%	Free	15%	Free	-	66592
<del>3472.3414.</del> 010.9 000	- Other	8%	Free	15%	Free	-	66511
<del>3473.3415.</del> 0.11	<b>Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like.</b>						
<del>3474.3416.</del> 011.1 000	<del>3475.3417.</del> - For electric lighting	8%	Free	15%	Free	-	66493
<del>3476.3418.</del> 011.2 000	<del>3477.3419.</del> - For cathode-ray tubes	8%	Free	15%	Free	-	66493
<del>3478.3420.</del> 011.9 000	<del>3479.3421.</del> - Other	8%	Free	15%	Free	-	66493
<del>3480.3422.</del> 70.12]							
<del>3481.3423.</del> 0.13	<del>3482.3424.</del> Glassware of a kind used for table, <del>3483.3425.</del> kitchen, toilet, office, indoor <del>3484.3426.</del> decoration or similar purposes <del>3485.3427.</del> (other than that of heading 70.10 <del>3486.3428.</del> or 70.18).						
<del>3487.3429.</del> 013.1 000	- Of glass-ceramics	8%	Free	15%	Free	-	66521
<del>3488.3430.</del>	- Stemware drinking glasses, other than of glass-ceramics:						

<del>3489</del> . <u>3431.</u> 013.2 200	-- Of lead crystal	8%	Free	15%	Free	-	66522
<del>3490</del> . <u>3432.</u> 013.2 800	-- Other	8%	Free	15%	Free	-	66522
<del>3491</del> . <u>3433.</u>	- Other drinking glasses, other than of glass ceramics:						
<del>3492</del> . <u>3434.</u> 013.3 300	-- Of lead Crystal	8%	Free	15%	Free	-	66323
<del>3493</del> . <u>3435.</u> 013.3 700	-- Other	8%	Free	15%	Free	-	66323
<del>3494</del> . <u>3436.</u>	- Glassware of a kind used for table (other than drinking glasses) or kitchen purpose, other than of lass-ceramics:						
<del>3495</del> . <u>3437.</u> 013.4 100	-- Of lead crystal	8%	Free	15%	Free	-	66323
<del>3496</del> . <u>3438.</u> 013.4 200	-- Of glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin without a temperature range o 0 °C to 300 °C :	8%	Free	15%	Free	-	66323
<del>3497</del> . <u>3439.</u> 013.4 900	-- Other	8%	Free	15%	Free	-	66323
<del>3498</del> . <u>3440.</u>	- Other glassware:						
<del>3499</del> . <u>3441.</u>	-- Of lead crystal						
7013.9110	---Statuettes and other ornamental articles	8%	Free	15%	Free	-	66529



Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
<del>(8)</del> (5)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
7013.9190	---Other	8%	Free	15%	Free	-	66529
<del>3500.3442.</del> 013.9 900	-- Other	8%	Free	15%	Free	-	66529
<del>3501.3443.</del> 014.0 0	<b>Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.</b>						
<del>3502.3444.</del> 014.0 010	--- Reflectors and refractors of a kind suitable for use with motor vehicles	20%	Free	15%	Free	-	66595
<del>3503.3445.</del> 014.0 090	--- Other	20%	Free	15%	Free	-	66595
<del>3504.3446.</del> 0.15	<b>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.</b>						
<del>3505.3447.</del> 015.1 000	- Glasses for corrective spectacles	20%	Free	15%	Free	-	66494
<del>3506.3448.</del> 015.9 000	- Other	20%	Free	15%	Free	-	66494
<del>3507.3449.</del> 0.16	<del>3508.3450.</del> Paving blocks, slabs, bricks, <del>3509.3451.</del> squares, tiles and other articles of <del>3510.3452.</del> pressed or moulded glass, whether						

~~3511.3453.~~ or not wired, of a kind used for  
~~3512.3454.~~ building or construction purposes;  
~~3513.3455.~~ glass cubes and other glass  
~~3514.3456.~~ smallwares, whether or not on a  
~~3515.3457.~~ backing, for mosaics or similar  
~~3516.3458.~~ decorative purposes; leaded lights  
~~3517.3459.~~ and the like; multicellular or foam  
~~3518.3460.~~ glass in blocks, panels, plates,  
~~3519.3461.~~ shells or similar forms.

7016.1000	- Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	8%	Free	15%	Free	-	66594
7016.9000	- Other	8%	Free	15%	Free	-	66496
<del>3520.3462.</del> 0.17	<del>3521.3463.</del> Laboratory, hygienic or <del>3522.3464.</del> pharmaceutical glassware, whether <del>3523.3465.</del> or not graduated or calibrated.						
<del>3524.3466.</del> 017.1 000	<del>3525.3467.</del> - Of fused quartz or other fused <del>3526.3468.</del> silica	8%	Free	15%	Free	-	66591
<del>3527.3469.</del> 017.2 000	<del>3528.3470.</del> - Of other class having a linear <del>3529.3471.</del> coefficient of expansion not <del>3530.3472.</del> exceeding $5 \times 10^{-6}$ per Kelvin <del>3531.3473.</del> within a temperature range of $0^{\circ}\text{C}$ <del>3532.3474.</del> to $300^{\circ}\text{C}$ <del>3533.3475.</del>	8%	Free	15%	Free	-	66591

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>3534.3476.</del> 017.9 000	<del>3535.3477.</del> - Other	8%	Free	15%	Free	-	66591
<del>3536.3478.</del> 0.18	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.						
<del>3537.3479.</del>	- Glass beads, imitation pearls, imitation precious or semi precious stones and similar glass smallwares						
7018.1010	---Imitation pearls	20%	Free	15%	Free	-	66593
7018.1090	---Other	20%	Free	15%	Free	-	66593
<del>3538.3480.</del> 018.2 000	- Glass microspheres not exceeding 1 mm in diameter	20%	Free	15%	Free	-	66593
<del>3539.3481.</del> 018.9 000	- Other	20%	Free	15%	Free	-	66593
<del>3540.3482.</del> 0.19	<del>3541.3483.</del> Glass fibres (including glass wool) <del>3542.3484.</del> and articles thereof (for example, <del>3543.3485.</del> yarn, woven fabrics).						

- Slivers, rovings, yarn and chopped strands:

7019.1100	-- Chopped strands, of a length of not more than 50 mm	8%	Free	15%	Free	-	65195
7019.1200	-- Rovings	8%	Free	15%	Free	-	65196
7019.1900	-- Other	8%	Free	15%	Free	-	65460

- Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products:

7019.3100	-- Mats	8%	Free	15%	Free	-	66495
7019.3200	-- Thin sheets (voiles)	8%	Free	15%	Free	-	66495
7019.3900	-- Other	8%	Free	15%	Free	-	66495
7019.4000	- Woven fabrics of rovings	8%	Free	15%	Free	-	66495

- Other woven fabrics:

7019.5100	-- Of a width not exceeding 30 cm	8%	Free	15%	Free	-	66495
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Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
7019.5200	-- Of a width exceeding 30 cm, plain weave, weighing less than 250g/m <sup>2</sup> , of filaments measuring per single yarn not more than 136 tex	8%	Free	15%	Free	-	66495
7019.5900	-- Other	8%	Free	15%	Free	-	66495
<del>3544.3486.</del>	- Other						
7019.9010	---Glass wool and articles thereof	8%	Free	15%	Free	-	66495
7019.9090	---Other	8%	Free	15%	Free	-	66495
<del>3545.3487.</del> 0.20	<del>3546.3488.</del> Other articles of glass.						
<del>3547.3489.</del> 020.001 0	--- Optical fibre preforms of a kind suitable for use in the manufacture of optical fibres	20%	Free	15%	Free	-	66599
<del>3548.3490.</del> 020.009 0	--- Other	20%	Free	15%	Free	-	66599



**SECTION XIV**

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

**CHAPTER 71**

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

**Notes.**

- 1.- Subject to Note 1(a) to Section VI and except as provided below, all articles consisting wholly or partly:
  - (a) Of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or
  - (b) Of precious metal or of metal clad with precious metal, are to be classified in this Chapter.
- 2.- (A) Headings 71.13, 71.14 and 71.15 do not cover articles in which precious metal or metal clad with precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph (b) of the foregoing Note does not apply to such articles
- (B) Heading 71.16 does not cover articles containing precious metal or metal clad with precious metal (other than as minor constituents).
- 3.- This Chapter does not cover:
  - (a) Amalgams of precious metal, or colloidal precious metal (heading 28.43);
  - (b) Sterile surgical suture materials, dental fillings or other goods of Chapter 30;
  - (c) Goods of Chapter 32 (for example, lustres);

- (d) Supported catalysts (heading 38.15);
- (e) Articles of heading 42.02 or 42.03 referred to in Note 3(B) to Chapter 42; ±
- (f) Articles of heading 43.03 or 43.04;
- (g) Goods of Section XI (textiles and textile articles);
- (h) Footwear, headgear or other articles of Chapter 64 or 65;
- (ij) Umbrellas, walking-sticks or other articles of Chapter 66;
- (k) Abrasive goods of heading 68.04 or 68.05 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); articles of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed); machinery, mechanical appliances or electrical goods, or parts thereof, of Section XVI. However, articles and parts thereof, wholly of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in this Chapter, except unmounted worked sapphires and diamonds for styli (heading 85.22);
- (l) Articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments);
- (m) Arms or parts thereof (Chapter 93);
- (n) Articles covered by Note 2 to Chapter 95;
- (o) Articles classified in Chapter 96 by virtue of Note 4 to that Chapter; or
- (p) Original sculptures or statuary (heading 97.03), collectors' pieces (heading 97.05) or antiques of an age exceeding one hundred years (heading 97.06), other than natural or cultured pearls or precious or semi-precious stones.



- 4.- (A) The expression "precious metal" means silver, gold and platinum.
- (B) The expression "platinum" means platinum, iridium, osmium, palladium, rhodium and ruthenium.
- (C) The expression "precious or semi-precious stones" does not include any of the substances specified in Note 2(b) to Chapter 96.
- 5.- For the purposes of this Chapter, any alloy (including a sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2%, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules:
- (a) An alloy containing 2% or more, by weight, of platinum is to be treated as an alloy of platinum;
- (b) An alloy containing 2% or more, by weight, of gold but no platinum, or less than 2%, by weight, of platinum, is to be treated as an alloy of gold;
- (c) Other alloys containing 2% or more, by weight, of silver are to be treated as alloys of silver.
- 6.- Except where the context otherwise requires, any reference in the Nomenclature to precious metal or to any particular precious metal includes a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to metal clad with precious metal or to base metal or non-metals plated with precious metal.
- 7.- Throughout the Nomenclature the expression "metal clad with precious metal" means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. Except where the context otherwise requires, the expression also covers base metal inlaid with precious metal.
- 8.- Subject to Note 1(a) to Section VI, goods answering to a description in heading 71.12 are to be classified in that heading and in no other heading of the Nomenclature.
- 9.- For the purposes of heading 71.13, the expression "articles of jewellery" means:
- (m) Any small objects of personal adornment (for example, rings, bracelets, necklaces, brooches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and

- (n) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (for example cigarette cases, snuff boxes, cachou or pill boxes, powder boxes, chain purses, or prayer beads).

These articles may be combined or set, for example, with natural or cultured pearls, precious or semi-precious stones, synthetic or reconstructed precious or semi-precious stones, tortoise shell, mother-of-pearl, ivory, natural or reconstituted amber, jet or coral. ±

- 10.- For the purposes of heading 71.14, the expression "articles of goldsmiths' or silversmiths' wares" includes such articles as ornaments, tableware, toilet-ware, smokers' requisites and other articles of household, office or religious use.

- 11.- For the purposes of heading 71.17, the expression "imitation jewellery" means articles of jewellery within the meaning of paragraph (a) of Note 9 above (but not including buttons or other articles of heading 96.06, or dress-combs, hair-slides or the like, or hairpins, of heading 96.15), not incorporating natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.

#### **Subheading Notes.**

- 1.- For the purposes of subheadings 7106.10, 7108.11, 7110.11, 7110.21, 7110.31 and 7110.41, the expressions "powder" and "in powder form" mean products of which 90% or more by weight passes through a sieve having a mesh aperture of 0.5 mm.
- 2.- Notwithstanding the provisions of Chapter Note 4 (B), for the purposes of subheadings 7110.11 and 7110.19, the expression "platinum" does not include iridium, osmium, palladium, rhodium or ruthenium.
- 3.- For the classification of alloys in the subheadings of heading 71.10, each alloy is to be classified with that metal, platinum, palladium, rhodium, iridium, osmium or ruthenium which predominates by weight over each other of these metals.
-

Tariff Item	Description	Imports			Export Duty	Statistical	
		Duty	Excise	VAGST		Unit/Qty	SITC Code
(m)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

3551.3491.

3552.3492. I.- NATURAL OR CULTURED PEARLS  
3553.3493. AND PRECIOUS OR SEMI-PRECIOUS  
3554.3494. STONES

3555.3495. Pearls, natural or cultured,  
1.01 whether or not worked or  
graded but not strung, mounted  
or set; pearls, natural or cultured,  
temporarily strung for convenience  
of transport.

3556.3496. 3557.3497. - Natural pearls

7101.1010	---Natural pearls from the oyster pinctada margaritifera	20%	Free	15%	Free	-	66711
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7101.1090	---Other	20%	Free	15%	Free	-	66711
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3558.3498. 3559.3499. - Cultured pearls:

3560.3500. 3561.3501. - - Unworked

7101.2110	---Natural pearls from the oyster pinctada margaritifera	20%	Free	15%	Free	-	66712
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7101.2190	---Other	20%	Free	15%	Free	-	66712
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3562.3502. 3563.3503. - - Worked

7101.2210	---Natural pearls from the oyster	20%	Free	15%	Free	-	66713
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pinctada margaritifera

7101.2290 ---Other 20% Free 15% Free - 66713

~~3564.3504.~~  
1.02 **Diamonds, whether or not worked,  
but not mounted or set.**

7102.1000 - Unsorted 20% Free 15% Free - 66721

- Industrial :

7102.2100 -- Unworked or simply sawn,  
cleaved or bruted 8% Free 15% Free - 27711

7102.2900 -- Other 8% Free 15% Free - 27719

- Non-industrial :

~~3565.3505.~~  
102.3 -- Unworked or simply sawn,  
100 cleaved or bruted 20% Free 15% Free - 66722

~~3566.3506.~~  
102.3 -- Other 20% Free 15% Free - 66729  
900

~~3567.3507.~~  
1.03 **Precious stones (other than  
diamonds) and semi-precious stones,  
whether or not worked or graded  
but not strung, mounted or set;  
ungraded precious stones (other  
than diamonds) and semi-precious  
stones, temporarily strung for  
convenience of transport.**

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(4)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>3568.3508.</del> 103.1 000	<del>3569.3509.</del> - Unworked or simply sawn or <del>3570.3510.</del> roughly shaped	20%	Free	15%	Free	-	66731
<del>3571.3511.</del>	<del>3572.3512.</del> - Otherwise worked:						
<del>3574.3514.</del> 103.9 100	<del>3573.3513.</del> <del>3575.3515.</del> - - Rubies, sapphires and emeralds	20%	Free	15%	Free	-	66739
<del>3576.3516.</del> 103.9 900	<del>3577.3517.</del> - - Other	20%	Free	15%	Free	-	66739
<del>3578.3518.</del> 1.04	<del>3579.3519.</del> Synthetic or reconstructed <del>3580.3520.</del> precious or semi- precious stones, <del>3581.3521.</del> whether or not worked or graded <del>3582.3522.</del> but not strung, mounted or set; <del>3583.3523.</del> ungraded synthetic or <del>3584.3524.</del> reconstructed precious or semi <del>3585.3525.</del> precious stones, temporarily <del>3586.3526.</del> strung for convenience of <del>3587.3527.</del> transport.						
<del>3588.3528.</del> 104.1 000	<del>3589.3529.</del> - Piezo-electric quartz	20%	Free	15%	Free	-	66741
<del>3590.3530.</del> 104.2 000	<del>3591.3531.</del> - Other, unworked or simply sawn <del>3592.3532.</del> or roughly shaped	20%	Free	15%	Free	-	66742
<del>3593.3533.</del> 104.9 000	<del>3594.3534.</del> - Other	20%	Free	15%	Free	-	66749

<del>3595.3535.</del> 1.05	<del>3596.3536.</del> <del>3597.3537.</del> <del>3598.3538.</del>	Dust and powder of natural or synthetic precious or semi-precious stones.						
<del>3599.3539.</del> <b>105.1</b> <b>000</b>	- Of diamonds		20%	Free	15%	Free	-	27721
<del>3600.3540.</del> <b>105.9</b> <b>000</b>	- Other		20%	Free	15%	Free	-	27721
<del>3601.3541.</del>								
	<del>3602.3542.</del> <del>3603.3543.</del>	II.- PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL						
<del>3605.3545.</del> 1.06	<del>3604.3544.</del> <del>3606.3546.</del> <del>3607.3547.</del> <del>3608.3548.</del> <del>3609.3549.</del>	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.						
<del>3610.3550.</del> <b>106.1</b> <b>000</b>	<del>3611.3551.</del>	- Powder	20%	Free	15%	Free	g.	68114
<del>3612.3552.</del>		- Other :						
<del>3613.3553.</del> <b>106.9</b> <b>100</b>	<del>3614.3554.</del>	- - Unwrought	20%	Free	15%	Free	g.	68113
<del>3615.3555.</del> <b>106.9</b> <b>200</b>	<del>3616.3556.</del>	- - Semi-manufactured	20%	Free	15%	Free	g.	68114
<del>3617.3557.</del> <b>107.0</b> <b>000</b>	<del>3618.3558.</del> <del>3619.3559.</del> <del>3620.3560.</del>	Base metals clad with silver, not further worked than semi-manufactured.	20%	Free	15%	Free	g.	68112
<del>3621.3561.</del> 1.08	<del>3622.3562.</del> <del>3623.3563.</del> <del>3624.3564.</del> <del>3625.3565.</del>	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.						
<del>3626.3566.</del>	<del>3627.3567.</del>	- Non-monetary :						
<del>3628.3568.</del> <b>108.1</b> <b>100</b>	<del>3629.3569.</del>	- - Powder	20%	Free	15%	Free	g.	97101

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
<del>(44)</del> (5)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>3630.3570.</del> 108.1 200	<del>3632.3572.</del> - - Other unwrought forms	20%	Free	15%	Free	g.	97101
<del>3631.3571.</del> <del>3633.3573.</del> 108.1 300	<del>3635.3575.</del> - - Other semi-manufactured forms	20%	Free	15%	Free	g.	97101
<del>3634.3574.</del> <del>3636.3576.</del> 108.2 000	<del>3637.3577.</del> - Monetary	20%	Free	15%	Free	g	99999
<del>3638.3578.</del> 109.0 000	<del>3639.3579.</del> Base metals or silver, clad with <del>3640.3580.</del> gold, not further worked than <del>3641.3581.</del> semi-manufactured.	20%	Free	15%	Free	g	97102
<del>3642.3582.</del> 1.10	<del>3643.3583.</del> Platinum, unwrought or in <del>3644.3584.</del> semi-manufactured forms, or in <del>3645.3585.</del> powder form.						
<del>3646.3586.</del>	- Platinum :						
<del>3647.3587.</del> 110.1 100	- - Unwrought or in powder Form	20%	Free	15%	Free	g.	68123
<del>3648.3588.</del> 110.1 900	- - Other	20%	Free	15%	Free	g.	68125
<del>3649.3589.</del>	- Palladium:						
<del>3650.3590.</del> 110.2 100	- - Unwrought or in powder form	20%	Free	15%	Free	g.	68124
<del>3651.3591.</del> 110.2 900	- - Other	20%	Free	15%	Free	g.	68125
<del>3652.3592.</del>	- Rhodium:						

<del>3653.3593.</del> 110.3 100	-- Unwrought or in powder form	20%	Free	15%	Free	g.	68124
<del>3654.3594.</del> 110.3 900	-- Other	20%	Free	15%	Free	g.	68125
<del>3655.3595.</del>	- Iridium, osmium and ruthenium:						
<del>3656.3596.</del> 110.4 100	<del>3657.3597.</del> - - Unwrought or in powder form	20%	Free	15%	Free	g.	68124
<del>3658.3598.</del> 110.4 900	<del>3659.3599.</del> - - Other	20%	Free	15%	Free	g.	68125
<del>3660.3600.</del> 111.0 000	<del>3661.3601.</del> Base metals, silver or gold, clad <del>3662.3602.</del> with platinum, not further <del>3663.3603.</del> worked than semi-manufactured.	20%	Free	15%	Free	g.	68122
<del>3664.3604.</del> 1.12	<del>3665.3605.</del> Waste and scrap of precious metal <del>3666.3606.</del> or of metal clad with precious <del>3667.3607.</del> metal; other waste and scrap <del>3668.3608.</del> containing precious metal or <del>3669.3609.</del> precious metal compounds, of a <del>3670.3610.</del> kind used principally for the <del>3671.3611.</del> recovery of precious metal.						
<del>3672.3612.</del> 112.3 000	<del>3673.3613.</del> - Ash containing precious metal or precious metal compounds	20%	Free	15%	Free	g.	28921
<del>3675.3615.</del>	- Other :						
<del>3676.3616.</del> 112.9 100	-- Of gold, including metal clad with gold but excluding sweepings containing other precious metals	20%	Free	15%	Free	g.	28929



Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>3677.3617.</del> 112.9 200	-- Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	20%	Free	15%	Free	g	28929
<del>3678.3618.</del> 112.9 900	-- Other	20%	Free	15%	Free	g	28929
<del>3679.3619.</del>	<del>3680.3620.</del> III.- JEWELLERY, GOLDSMITHS' <del>3681.3621.</del> AND SILVERSMITHS' WARES AND OTHER ARTICLES						
<del>3682.3622.</del> 1.13	<del>3683.3623.</del> Articles of jewellery and parts <del>3684.3624.</del> thereof, of precious metal or of <del>3685.3625.</del> metal clad with precious metal.						
<del>3686.3626.</del>	<del>3687.3627.</del> - Of precious metal, whether or <del>3688.3628.</del> not plated or clad with other <del>3689.3629.</del> precious metal:						
<del>3690.3630.</del>	<del>3691.3631.</del> - - Of silver whether or not plated <del>3692.3632.</del> or clad with other precious metal						
7113.1110	---Inlaid with or incorporating pearls, precious or semi-precious stones	20%	Free	15%	Free	-	89731
7113.1190	---Other	20%	Free	15%	Free	-	89731
<del>3693.3633.</del>	<del>3694.3634.</del> - - Of other precious metal, <del>3695.3635.</del> whether or not plated or clad with <del>3696.3636.</del> other precious metal						

7113.1910		20%	Free	15%	Free	-	89731
	---Inlaid with or incorporating pearls, precious or semi-precious stones						
7113.1990	---Other	20%	Free	15%	Free	-	89731
<del>3697.3637.</del>	<del>3698.3638.</del> - Of base metal clad with precious metal <del>3699.3639.</del>						
7113.2010		20%	Free	15%	Free	-	89731
	---Inlaid with or incorporating pearls, precious or semi-precious stones						
7113.2090	---Other	20%	Free	15%	Free	-	89731
<del>3700.3640.</del> 1.14	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.						
<del>3701.3641.</del>	<del>3702.3642.</del> - Of precious metal whether or not plated or clad with precious metal : <del>3703.3643.</del>						
<del>3704.3644.</del> 114.1 100	<del>3705.3645.</del> - - Of silver, whether or not plated <del>3706.3646.</del> or clad with other precious metal	20%	Free	15%	Free	-	89732
<del>3707.3647.</del> 114.1 900	<del>3708.3648.</del> - - Of other precious metal, <del>3709.3649.</del> whether or not plated or clad with <del>3710.3650.</del> precious metal	20%	Free	15%	Free	-	89732

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(g)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>3711.3651.</del> 114.2 000	<del>3712.3652.</del> - Of base metal clad with <del>3713.3653.</del> precious metal	20%	Free	15%	Free	-	89732
<del>3714.3654.</del> 1.15	<del>3715.3655.</del> Other articles of precious metal <del>3716.3656.</del> or of metal clad with precious <del>3717.3657.</del> metal. <del>3718.3658.</del>						
<del>3719.3659.</del> 115.1 000	<del>3720.3660.</del> - Catalysts in the form of wire cloth <del>3721.3661.</del> or grill, of platinum	20%	Free	15%	Free	-	89741
<del>3722.3662.</del>	<del>3723.3663.</del> - Other						
<del>3724.3664.</del> 115.9 010	---Chain of precious metal	20%	Free	15%	Free	-	89749
<del>3725.3665.</del> 115.9 090	---Other	20%	Free	15%	Free	-	89749
<del>3726.3666.</del> 1.16	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).						
<del>3727.3667.</del>	- Of natural or cultured pearls						
7116.1010	---Pearls from the oyster pinctada margaritifera	20%	Free	15%	Free	-	89733
7116.1090	---Other	20%	Free	15%	Free	-	89733

<del>3728,3668.</del> 116.2 000	- Of precious or semi-precious stones (natural, synthetic or reconstructed)	20%	Free	15%	Free	-	89733
<del>3729,3669.</del> 1.17	<b>Imitation jewellery.</b>						
<del>3730,3670.</del>	- Of base metal, whether or not plated with precious metal:						
<del>3731,3671.</del> 117.1 100	-- Cuff-links and studs	20%	Free	15%	Free	-	89721
<del>3732,3672.</del> 117.1 900	-- Other	20%	Free	15%	Free	-	89721
<del>3733,3673.</del> 117.9 000	- Other	20%	Free	15%	Free	-	89729
<del>3734,3674.</del> 1.18	<del>3735,3675.</del> Coin.						
7118.1000	- Coin (other than gold coin), not being legal tender	8%	Free	15%	Free	face value	96100
	- Other:						
7118.9010	--- Gold coin	8%	Free	15%	Free	face value	95100
7118.9090	--- Other	8%	Free	15%	Free	face value	95100

## SECTION XV

### BASE METALS AND ARTICLES OF BASE METAL

#### Notes.

1.- This Section does not cover:

- (a) Prepared paints, inks or other products with a basis of metallic flakes or powder (headings 32.07 to 32.10, 32.12, 32.13 or 32.15);
- (b) Ferro-cerium or other pyrophoric alloys (heading 36.06);
- (c) Headgear or parts thereof of heading 65.06 or 65.07;
- (d) Umbrella frames or other articles of heading 66.03;
- (e) Goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewellery);
- (f) Articles of Section XVI (machinery, mechanical appliances and electrical goods);
- (g) Assembled railway or tramway track (heading 86.08) or other articles of Section XVII (vehicles, ships and boats, aircraft);
- (h) Instruments or apparatus of Section XVIII, including clock or watch springs;
- (ij) Lead shot prepared for ammunition (heading 93.06) or other articles of Section XIX (arms and ammunition);
- (k) Articles of Chapter 94 (for example, furniture, mattress supports, lamps and lighting fittings, illuminated signs, prefabricated buildings);
- (l) Articles of Chapter 95 (for example, toys, games, sports requisites);
- (m) Hand sieves, buttons, pens, pencil-holders, pen nibs, monopods, bipods, tripods and similar articles or other articles of Chapter 96 (miscellaneous manufactured articles); or

(n) Articles of Chapter 97 (for example, works of art).

2.- Throughout the Nomenclature, the expression "parts of general use" means:

(a) Articles of heading 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metal;

(b) Springs and leaves for springs, of base metal, other than clock or watch springs (heading 91.14); and

(c) Articles of headings 83.01, 83.02, 83.08, 83.10 and frames and mirrors, of base metal, of heading 83.06.

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

Subject to the preceding paragraph and to Note 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;

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Chapter 72

- (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.

- (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 81.13 is regarded as a single base metal.
- 8.- In this Section, the following expressions have the meanings hereby assigned to them:

**(a) Waste and scrap**

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

**(b) Powders**

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

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**CHAPTER 72**

## Iron and steel

### Notes.

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

#### (a) **Pig iron**

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

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

#### (b) **Spiegeleisen**

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



(c) **Ferro-alloys**

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

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

(d) **Steel**

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

(e) **Stainless steel**

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

(f) **Other alloy steel**

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

- 0.3% or more of aluminium
- 0.0008% or more of boron

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

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

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

(h) **Granules**

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

(ij) **Semi-finished products**

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

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

These products are not presented in coils.

(k) **Flat-rolled products**

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

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

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

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

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

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

**(m) Other bars and rods**

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

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

**(n) Angles, shapes and sections**

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

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

(o) **Wire**

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

(p) **Hollow drill bars and rods**

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

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

**Subheading Notes.**

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

(a) **Alloy pig iron**

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

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

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

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

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

(c) **Silicon-electrical steel**

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

(d) **High speed steel**

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

3738.3676.

(e) **Silico-manganese steel**

Alloy steels containing by weight:

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

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

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

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

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

3740-3676.

**I.- PRIMARY MATERIALS;  
PRODUCTS IN GRANULAR OR  
POWDER FORM**

3741-3677.  
3742-3678. 3743-3679. Pig iron and spiegeleisen in pigs,

2.01	<del>3744.3680.</del>	blocks or other primary forms.						
<del>3745.3681.</del>	<del>3746.3682.</del>	- Non-alloy pig iron containing by	8%	Free	15%	Free	kg	67121
<del>201.1</del>	<del>3747.3683.</del>	weight 0.5 % or less of phosphorus						
<del>000</del>								
<del>3748.3684.</del>	<del>3749.3685.</del>	- Non-alloy pig iron containing by	8%	Free	15%	Free	kg	67122
<del>201.2</del>	<del>3750.3686.</del>	weight more than						
<del>000</del>	<del>3751.3687.</del>	0.5 % of phosphorus						
<del>3752.3688.</del>	<del>3753.3689.</del>	- Alloy pig iron; spiegeleisen	8%	Free	15%	Free	kg	67123
<del>201.5</del>								
<del>000</del>								
<del>3754.3690.</del>	<del>3755.3691.</del>	Ferro-alloys.						
2.02								
<del>3756.3692.</del>	<del>3757.3693.</del>	- Ferro-manganese						
	:							
<del>3758.3694.</del>	<del>3759.3695.</del>	- - Containing by	8%	Free	15%	Free	kg	67141
<del>202.1</del>	<del>3760.3696.</del>	weight more than						
<del>100</del>		2 % of carbon						
<del>3761.3697.</del>	<del>3762.3698.</del>	- - Other	8%	Free	15%	Free	kg	67149
<del>202.1</del>								
<del>900</del>								
<del>3763.3699.</del>		- Ferro-silicon :						
<del>3764.3700.</del>	<del>3765.3701.</del>	- - Containing by	8%	Free	15%	Free	kg	67151
<del>202.2</del>	<del>3766.3702.</del>	weight more than						
<del>100</del>		55 % of silicon						
<del>3767.3703.</del>	<del>3768.3704.</del>	- - Other	8%	Free	15%	Free	kg	67151
<del>202.2</del>								
<del>900</del>								
<del>3769.3705.</del>	<del>3770.3706.</del>	- Ferro-silicon-manganese	8%	Free	15%	Free	kg	67152
<del>202.3</del>								
<del>000</del>								



Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	<del>3771.3707.</del> <del>3772.3708.</del> - Ferro-chromium:						
<del>3773.3709.</del> 202.4 100	<del>3774.3710.</del> - - Containing by <del>3775.3711.</del> weight more than 4 % of carbon	8%	Free	15%	Free	kg	67153
<del>3776.3712.</del> 202.4 900	<del>3777.3713.</del> - - Other	8%	Free	15%	Free	kg	67153
<del>3778.3714.</del> 202.5 000	<del>3779.3715.</del> - Ferro-silico- chromium	8%	Free	15%	Free	kg	67154
<del>3780.3716.</del> 202.6 000	<del>3781.3717.</del> - Ferro-nickel	8%	Free	15%	Free	kg	67155
<del>3782.3718.</del> 202.7 000	<del>3783.3719.</del> - Ferro- molybdenum	8%	Free	15%	Free	kg	67159
<del>3784.3720.</del> 202.8 000	<del>3785.3721.</del> - Ferro-tungsten and ferro-silico- <del>3786.3722.</del> tungsten	8%	Free	15%	Free	kg	67159
	<del>3787.3723.</del> <del>3788.3724.</del> - Other:						
<del>3789.3725.</del> 202.9 100	<del>3790.3726.</del> - - Ferro-titanium and ferro-silico- <del>3791.3727.</del> titanium	8%	Free	15%	Free	kg	67159
<del>3792.3728.</del> 202.9 200	<del>3793.3729.</del> - - Ferro-vanadium	8%	Free	15%	Free	kg	67159
<del>3794.3730.</del> 202.9 300	<del>3795.3731.</del> - - Ferro-niobium	8%	Free	15%	Free	kg	67159

<del>3796.3732.</del> 202.9 900	<del>3797.3733.</del> - - Other	8%	Free	15%	Free	kg	67159
<del>3798.3734.</del> 2.03	<del>3799.3735.</del> Ferrous products obtained by <del>3800.3736.</del> direct reduction of iron ore and <del>3801.3737.</del> other spongy ferrous products, in <del>3802.3738.</del> lumps, pellets or similar forms; <del>3803.3739.</del> iron having a minimum purity by <del>3804.3740.</del> weight of 99.94%, in lumps, pellets <del>3805.3741.</del> or similar forms.						
<del>3806.3742.</del> 203.1 000	<del>3807.3743.</del> - Ferrous products obtained by <del>3808.3744.</del> direct reduction of iron ore	8%	Free	15%	Free	kg	67133
<del>3809.3745.</del> 203.9 000	<del>3810.3746.</del> - Other	8%	Free	15%	Free	kg	67133
<del>3811.3747.</del> 2.04	<del>3812.3748.</del> Ferrous waste and scrap; remelting <del>3813.3749.</del> scrap ingots of iron or steel.						
<del>3814.3750.</del> 204.1 000	<del>3815.3751.</del> - Waste and scrap of cast iron	8%	Free	15%	Free	kg	28210
<del>3816.3752.</del>	<del>3817.3753.</del> - Waste and scrap of alloy steel:						
<del>3818.3754.</del> 204.2 100	<del>3819.3755.</del> - - Of stainless steel	8%	Free	15%	Free	kg	28221
<del>3820.3756.</del> 204.2 900	<del>3821.3757.</del> - - Other	8%	Free	15%	Free	kg	28229
<del>3822.3758.</del> 204.3 000	<del>3823.3759.</del> - Waste and scrap of tinned iron or <del>3824.3760.</del> steel	8%	Free	15%	Free	kg	28230
<del>3825.3761.</del>	<del>3826.3762.</del> - Other waste and scrap:						
<del>3827.3763.</del> 204.4 100	<del>3828.3764.</del> - - Turnings, shavings, chips, <del>3829.3765.</del> milling waste, sawdust, filings, <del>3830.3766.</del> trimmings and stampings, whether <del>3831.3767.</del> or not in bundles	8%	Free	15%	Free	kg	28232

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>3832.3768.</del> 204.4 900	<del>3833.3769.</del> - - Other	8%	Free	15%	Free	kg	28239
<del>3834.3770.</del> 204.5 000	<del>3835.3771.</del> - Remelting scrap ingots	8%	Free	15%	Free	kg	28233
<del>3836.3772.</del> 2.05	<del>3837.3773.</del> Granules and powders, of pig iron, <del>3838.3774.</del> spiegeleisen, iron or steel.						
7205.1000	<del>3839.3775.</del> - Granules	8%	Free	15%	Free	kg	67131
	<del>3840.3776.</del> - Powders:						
7205.2100	<del>3841.3777.</del> - - Of alloy steel	8%	Free	15%	Free	kg	67132
7205.2900	<del>3842.3778.</del> - - Other	8%	Free	15%	Free	kg	67132
<del>3843.3779.</del>	<del>3844.3780.</del> II.- IRON AND NON-ALLOY <del>3845.3781.</del> STEEL						
<del>3846.3782.</del> 2.06	<del>3847.3783.</del> Iron and non-alloy steel in ingots or <del>3848.3784.</del> other primary forms <del>3849.3785.</del> (excluding iron of 72.03).						
<del>3850.3786.</del> 206.1 000	<del>3851.3787.</del> - Ingots	8%	Free	15%	Free	kg	67241
<del>3852.3788.</del> 206.9 000	<del>3853.3789.</del> - Other	8%	Free	15%	Free	kg	67245
<del>3854.3790.</del> 2.07	<del>3855.3791.</del> Semi-finished products of iron or <del>3856.3792.</del> non-alloy steel.						

<del>3857.3793.</del>	- Containing by weight less than 0.25% of carbon :						
<del>3858.3794.</del> 207.1 100	-- Of rectangular (including square) cross-section, the width measuring less than twice the thickness	8%	Free	15%	Free	kg	67261
<del>3859.3795.</del> 207.1 200	-- Other, of rectangular (other than square) cross-section	8%	Free	15%	Free	kg	67262
<del>3860.3796.</del> 207.1 900	-- Other	8%	Free	15%	Free	kg	67269
<del>3861.3797.</del> 207.2 000	- Containing by weight 0.25 % or more of carbon	8%	Free	15%	Free	kg	67270
<del>3862.3798.</del> 2.08	<del>3863.3799.</del> Flat-rolled products of iron or <del>3864.3800.</del> non-alloy steel, of a width of <del>3865.3801.</del> 600 mm or more, hot-rolled, not <del>3866.3802.</del> clad, plated or coated.						
<del>3867.3803.</del> 208.1 000	<del>3868.3804.</del> - In coils, not further worked than <del>3869.3805.</del> hot-rolled, with patterns in relief	8%	Free	15%	Free	kg	67311
<del>3870.3806.</del>	<del>3871.3807.</del> - Other, in coils, not further worked <del>3872.3808.</del> than hot-rolled, pickled:						
<del>3874.3810.</del> 208.2 500	<del>3873.3809.</del> - - Of a thickness <del>3875.3811.</del> of 4.75 mm or <del>3876.3812.</del> more	8%	Free	15%	Free	kg	67322
<del>3877.3813.</del> 208.2 600	<del>3878.3814.</del> - - Of a thickness of 3 mm or more but less than 4.75 mm	8%	Free	15%	Free	kg	67322

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(7)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>3879.3815.</del> 208.2 700	<del>3880.3816.</del> - - Of a thickness of less than 3 mm	8%	Free	15%	Free	kg	67322
<del>3881.3817.</del>	<del>3882.3818.</del> - Other, in coils, not further worked <del>3883.3819.</del> than hot-rolled:						
<del>3884.3820.</del> 208.3 600	<del>3885.3821.</del> - - Of a thickness exceeding 10 mm	8%	Free	15%	Free	kg	67315
<del>3886.3822.</del> 208.3 700	<del>3887.3823.</del> - - Of a thickness of 4.75 mm or <del>3888.3824.</del> more but not exceeding 10 mm	8%	Free	15%	Free	kg	67315
<del>3889.3825.</del> 208.3 800	<del>3890.3826.</del> - - Of a thickness of 3 mm or more <del>3891.3827.</del> but less than 4.75 mm	8%	Free	15%	Free	kg	67315
<del>3892.3828.</del> 208.3 900	<del>3893.3829.</del> - - Of a thickness of less than 3 mm	8%	Free	15%	Free	kg	67315
<del>3894.3830.</del> 208.4 000	<del>3895.3831.</del> - Not in coils, not further worked <del>3896.3832.</del> than hot-rolled, with patterns in <del>3897.3833.</del> relief	8%	Free	15%	Free	kg	67323
<del>3898.3834.</del>	<del>3899.3835.</del> - Other, not in coils, not further <del>3900.3836.</del> worked than hot-rolled:						
<del>3901.3837.</del> 208.5 100	<del>3902.3838.</del> - - Of a thickness exceeding 10 mm	8%	Free	15%	Free	kg	67325

<del>3903,3839.</del> 208.5 200	<del>3904,3840.</del> - - Of a thickness of 4.75 mm or more but not exceeding 10 mm	8%	Free	15%	Free	kg	67325
<del>3906,3842.</del> 208.5 300	<del>3907,3843.</del> - - Of a thickness of 3 mm or more but less than 4.75 mm	8%	Free	15%	Free	kg	67325
<del>3909,3845.</del> 208.5 400	<del>3910,3846.</del> - - Of a thickness of less than 3 mm	8%	Free	15%	Free	kg	67325
<del>3911,3847.</del> 208.9 000	<del>3912,3848.</del> - Other	8%	Free	15%	Free	kg	67351
<del>3913,3849.</del> 2.09	<del>3914,3850.</del> Flat-rolled products of iron or <del>3915,3851.</del> non-alloy steel, of a width of 600 mm <del>3916,3852.</del> or more, cold-rolled (cold-reduced), <del>3917,3853.</del> not clad, plated or coated.						
<del>3918,3854.</del>	<del>3919,3855.</del> - In coils, not further worked than <del>3920,3856.</del> cold-rolled (cold-reduced):						
<del>3921,3857.</del> 209.1 500	<del>3922,3858.</del> - - Of a thickness of 3 mm or more	8%	Free	15%	Free	kg	67334
<del>3923,3859.</del> 209.1 600	<del>3924,3860.</del> - - Of a thickness exceeding 1 mm <del>3925,3861.</del> but less than 3 mm	8%	Free	15%	Free	kg	67334
<del>3926,3862.</del> 209.1 700	<del>3927,3863.</del> - - Of a thickness of 0.5 mm or <del>3928,3864.</del> more but not exceeding 1 mm	8%	Free	15%	Free	kg	67334
<del>3929,3865.</del>	<del>3930,3866.</del>						
<del>3931,3867.</del> 209.1 800	<del>3932,3868.</del> - - Of a thickness of less than 0.5 <del>3933,3869.</del> mm	8%	Free	15%	Free	kg	67334
<del>3934,3870.</del>	<del>3935,3871.</del> - Not in coils, not further worked <del>3936,3872.</del> than cold-rolled (cold-reduced) :						
<del>3937,3873.</del> 209.2 500	<del>3938,3874.</del> - - Of a thickness of 3 mm or more	8%	Free	15%	Free	kg	67344
<del>3939,3875.</del>	<del>3940,3876.</del>						

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
201	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>3941.3877.</del> 209.2 600	<del>3942.3878.</del> - - Of a thickness exceeding 1 mm <del>3943.3879.</del> but less than 3 mm	8%	Free	15%	Free	kg	67344
<del>3944.3880.</del> 209.2 700	<del>3945.3881.</del> - - Of a thickness of 0.5 mm or more but not exceeding 1 mm <del>3946.3882.</del>	8%	Free	15%	Free	kg	67344
<del>3947.3883.</del> 209.2 800	<del>3948.3884.</del> - - Of a thickness of less than 0.5 mm <del>3949.3885.</del>	8%	Free	15%	Free	kg	67344
<del>3950.3886.</del> 209.9 000	<del>3951.3887.</del> - Other	8%	Free	15%	Free	kg	67352
<del>3952.3888.</del> 2.10	<del>3953.3889.</del> Flat-rolled products of iron or <del>3954.3890.</del> non-alloy steel, of a width of <del>3955.3891.</del> 600 mm or more, clad, plated <del>3956.3892.</del> or coated.						
<del>3957.3893.</del>	<del>3958.3894.</del> - Plated or coated with tin:						
<del>3959.3895.</del>	<del>3960.3896.</del> - - Of a thickness of 0.5 mm or more <del>3961.3897.</del>						
7210.1110	---Roofing sheets	8%	Free	15%	Free	kg	67421
7210.1190	---Other	8%	Free	15%	Free	kg	67421
<del>3962.3898.</del>	<del>3963.3899.</del> - - Of a thickness of less than 0.5 mm <del>3964.3900.</del>						

7210.1210	---Roofing sheets	8%	Free	15%	Free	kg	67421
7210.1290	---Other	8%	Free	15%	Free	kg	67421
<b><del>3965,3901.</del> <del>3966,3902.</del> - Plated or coated with lead, <del>3967,3903.</del> including terne-plate</b>							
7210.2010	---Roofing sheets	8%	Free	15%	Free	kg	67441
7210.2090	---Other	8%	Free	15%	Free	kg	67441
<b><del>3968,3904.</del> <del>3969,3905.</del> - Electrolytically plated or coated <del>3970,3906.</del> with zinc</b>							
7210.3010	---Roofing sheets	8%	Free	15%	Free	kg	67411
7210.3090	---Other	8%	Free	15%	Free	kg	67411
- Otherwise plated or coated with zinc:							
- - Corrugated							
7210.4110	---Roofing sheets	8%	Free	15%	Free	kg	67413
7210.4190	---Other	8%	Free	15%	Free	kg	67413
- - Other							
7210.4910	---Roofing sheets	8%	Free	15%	Free	kg	67413



Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
7210.4990	---Other	8%	Free	15%	Free	kg	67413
<del>3971.3907.</del>	<del>3972.3908.</del> - Plated or coated with chromium <del>3973.3909.</del> oxides or with chromium and <del>3974.3910.</del> chromium oxides						
7210.5010	---Roofing sheets	8%	Free	15%	Free	kg	67442
7210.5090	---Other	8%	Free	15%	Free	kg	67442
<del>3975.3911.</del>	<del>3976.3912.</del> - Plated or coated with aluminium:						
<del>3977.3913.</del>	<del>3978.3914.</del> - - Plated or coated with <del>3979.3915.</del> aluminium- zinc alloys						
7210.6110	---Roofing sheets	8%	Free	15%	Free	kg	67443
7210.6190	---Other	8%	Free	15%	Free	kg	67443
<del>3980.3916.</del>	<del>3981.3917.</del> - - Other						
7210.6910	---Roofing sheets	8%	Free	15%	Free	kg	67443
7210.6990	---Other	8%	Free	15%	Free	kg	67443

~~3982.3918.~~ ~~3983.3919.~~ - Painted, varnished  
or coated with  
~~3984.3920.~~ plastics

7210.7010	---Roofing sheets	8%	Free	15%	Free	kg	67431
7210.7090	---Other	8%	Free	15%	Free	kg	67431

~~3985.3921.~~ ~~3986.3922.~~ - Other

7210.9010	---Roofing sheets	8%	Free	15%	Free	kg	67444
7210.9090	---Other	8%	Free	15%	Free	kg	67444

~~3987.3923.~~ ~~3988.3924.~~ Flat-rolled products  
2.11 of iron or  
~~3989.3925.~~ non-alloy steel, of a  
width of less  
~~3990.3926.~~ than 600 mm, not  
clad, plated or  
~~3991.3927.~~ coated.

~~3992.3928.~~ - Not further  
worked than hot  
~~3993.3929.~~ rolled:

<del>3994.3930.</del> 211.1 300	<del>3995.3931.</del> - - Rolled on four faces or in a <del>3996.3932.</del> closed box pass, of a width <del>3997.3933.</del> exceeding 150 mm and a thickness <del>3998.3934.</del> of not less than 4 mm, not in coils <del>3999.3935.</del> and without patterns in relief	8%	Free	15%	Free	kg	67317
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<del>4000.3936.</del> 211.1 400	<del>4001.3937.</del> - - Other, of a thickness of 4.75 mm <del>4002.3938.</del> or more	8%	Free	15%	Free	kg	67317
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<del>4003.3939.</del> 211.1 900	<del>4004.3940.</del> - - Other	8%	Free	15%	Free	kg	67319
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Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
<u>10.4.</u>	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<u>4005.3941.</u>	- Not further worked than cold-rolled (cold-reduced) :						
<u>4006.3942.</u> 211.2 300	<u>4007.3943.</u> - - Containing by weight less <u>4008.3944.</u> than 0.25 % of carbon	8%	Free	15%	Free	kg	67327
<u>4009.3945.</u> 211.2 900	<u>4010.3946.</u> - - Other	8%	Free	15%	Free	kg	67328
<u>4011.3947.</u> 211.9 000	<u>4012.3948.</u> - Other	8%	Free	15%	Free	kg	67329
<u>4013.3949.</u> 2.12	<u>4014.3950.</u> Flat-rolled products of iron or <u>4015.3951.</u> non-alloy steel, of a width of less <u>4016.3952.</u> than 600 mm, clad, plated or <u>4017.3953.</u> coated.						
<u>4018.3954.</u> 212.1 000	<u>4019.3955.</u> - Plated or coated with tin	8%	Free	15%	Free	kg	67422
<u>4020.3956.</u> 212.2 000	<u>4021.3957.</u> - Electrolytically plated or coated <u>4022.3958.</u> with zinc	8%	Free	15%	Free	kg	67412
<u>4023.3959.</u> 212.3 000	<u>4024.3960.</u> - Otherwise plated or coated with <u>4025.3961.</u> zinc	8%	Free	15%	Free	kg	67414
<u>4026.3962.</u> 212.4 000	<u>4027.3963.</u> - Painted, varnished or coated with <u>4028.3964.</u> plastics	8%	Free	15%	Free	kg	67432

<del>4029.3965.</del> 212.5 000	<del>4030.3966.</del> or coated	- Otherwise plated	8%	Free	15%	Free	kg	67451
<del>4031.3967.</del> 212.6 000	<del>4032.3968.</del>	- Clad	8%	Free	15%	Free	kg	67452
<del>4033.3969.</del> 2.13	<del>4034.3970.</del>	Bars and rods, hot-rolled, in						
	<del>4035.3971.</del>	irregularly wound coils, of iron or						
	<del>4036.3972.</del>	non-alloy steel.						
<del>4037.3973.</del> 213.1 000	<del>4038.3974.</del>	- Containing indentations, ribs, grooves or other deformations	8%	Free	15%	Free	kg	67611
	<del>4039.3975.</del>	produced during the rolling process						
<del>4041.3977.</del> 213.2 000	<del>4042.3978.</del>	- Other, of free-cutting steel	8%	Free	15%	Free	kg	67612
<del>4043.3979.</del>	<del>4044.3980.</del>	- Other:						
	<del>4045.3981.</del>							
<del>4046.3982.</del> 213.9 100	<del>4047.3983.</del>	- - Of circular cross-section	8%	Free	15%	Free	kg	67614
	<del>4048.3984.</del>	measuring less than 14 mm in diameter						
	<del>4049.3985.</del>							
<del>4050.3986.</del> 213.9 900	<del>4051.3987.</del>	- - Other	8%	Free	15%	Free	kg	67611
<del>4052.3988.</del> 2.14	<del>4053.3989.</del>	Other bars and rods of iron or						
	<del>4054.3990.</del>	non-alloy steel, not further						
	<del>4055.3991.</del>	worked than forged, hot-rolled,						
	<del>4056.3992.</del>	hot-drawn or hot-extruded, but						
	<del>4057.3993.</del>	including those twisted after						
	<del>4058.3994.</del>	rolling.						
<del>4059.3995.</del> 214.1 000	<del>4060.3996.</del>	- Forged	8%	Free	15%	Free	kg	67643
<del>4061.3997.</del>	<del>4062.3998.</del>							
<del>4063.3999.</del>	<del>4064.4000.</del>							
<del>4065.4001.</del>	<del>4066.4002.</del>							



Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(5)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	<del>4067.4003.</del>						
<del>4068.4004.</del> 214.2 000	<del>4069.4005.</del> - Containing indentations, ribs, <del>4070.4006.</del> grooves or other deformations <del>4071.4007.</del> produced during the rolling process <del>4072.4008.</del> or twisted after rolling	8%	Free	15%	Free	kg	67621
<del>4073.4009.</del> 214.3 000	<del>4074.4010.</del> - Other, of free-cutting steel	8%	Free	15%	Free	kg	67622
<del>4075.4011.</del>	<del>4076.4012.</del> - Other:						
<del>4077.4013.</del> 214.9 100	<del>4078.4014.</del> - - Of rectangular (other than <del>4079.4015.</del> square) cross-section	8%	Free	15%	Free	kg	67624
<del>4080.4016.</del> 214.9 900	<del>4081.4017.</del> - - Other	8%	Free	15%	Free	kg	67624
<del>4082.4018.</del> 2.15	<del>4083.4019.</del> Other bars and rods of iron or <del>4084.4020.</del> non-alloy steel.						
<del>4085.4021.</del> 215.1 000	<del>4086.4022.</del> - Of free-cutting steel, not further <del>4087.4023.</del> worked than cold-formed or cold- <del>4088.4024.</del> finished	8%	Free	15%	Free	kg	67631
<del>4089.4025.</del> 215.5 000	<del>4090.4026.</del> - Other, not further worked than <del>4091.4027.</del> cold-formed or cold-finished	8%	Free	15%	Free	kg	67633
<del>4092.4028.</del> 215.9	<del>4093.4029.</del> - Other	8%	Free	15%	Free	kg	67644

000

<del>4094.4030.</del> 2.16	<del>4095.4031.</del> <del>4096.4032.</del>	Angles, shapes and sections of iron or non-alloy steel.							
<del>4097.4033.</del> 216.1 000	<del>4098.4034.</del> not further <del>4099.4035.</del> <del>4100.4036.</del> <del>4101.4037.</del>	- U, I or H sections, worked than hot- rolled, hot-drawn or extruded, of height of less than 80 mm	8%	Free	15%	Free	kg	67681	
<del>4102.4038.</del>		- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm :							
<del>4103.4039.</del> 216.2 100	<del>4104.4040.</del>	- - L sections	8%	Free	15%	Free	kg	67681	
<del>4105.4041.</del> 216.2 200	<del>4106.4042.</del>	- - T sections	8%	Free	15%	Free	kg	67681	
<del>4107.4043.</del>	<del>4108.4044.</del> not further <del>4109.4045.</del> <del>4110.4046.</del> <del>4111.4047.</del> <del>4112.4048.</del>	- U, I or H sections, worked than hot- rolled, hot-drawn or extruded of a height of 80 mm or more:							
<del>4113.4049.</del> 216.3 100	<del>4114.4050.</del>	- - U sections	8%	Free	15%	Free	kg	67682	
<del>4115.4051.</del> 216.3 200	<del>4116.4052.</del>	- - I sections	8%	Free	15%	Free	kg	67682	
<del>4117.4053.</del> 216.3 300	<del>4118.4054.</del>	- - H sections	8%	Free	15%	Free	kg	67682	
<del>4119.4055.</del> 216.4 000	<del>4120.4056.</del> not further <del>4121.4057.</del> <del>4122.4058.</del> <del>4123.4059.</del>	- L or T sections, worked than hot- rolled, hot-drawn or extruded, of a height of 80 mm or more	8%	Free	15%	Free	kg	67682	

~~4124.4060.~~ ~~4125.4061.~~



Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(4)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>4126.4062.</del> 216.5 000	<del>4127.4063.</del> - Other angles, shapes and sections, not further worked than hot-rolled, <del>4128.4064.</del> hot-drawn or extruded	8%	Free	15%	Free	kg	67683
<del>4130.4066.</del>	<del>4131.4067.</del> - Angles, shapes and sections, not further worked than cold-formed or <del>4132.4068.</del> cold-finished : <del>4133.4069.</del>						
<del>4134.4070.</del> 216.6 100	<del>4135.4071.</del> - - Obtained from flat-rolled <del>4136.4072.</del> products	8%	Free	15%	Free	kg	67684
<del>4137.4073.</del> 216.6 900	<del>4138.4074.</del> - - Other	8%	Free	15%	Free	kg	67684
<del>4139.4075.</del>	- Other:						
<del>4140.4076.</del> 216.9 100	<del>4141.4077.</del> - - Cold-formed or cold-finished <del>4142.4078.</del> from flat-rolled products	8%	Free	15%	Free	kg	67685
<del>4143.4079.</del> 216.9 900	<del>4144.4080.</del> - - Other	8%	Free	15%	Free	kg	67685
<del>4145.4081.</del> 2.17	<del>4146.4082.</del> Wire of iron or non-alloy steel.						
7217.1000	<del>4147.4083.</del> - Not plated or coated, whether or <del>4148.4084.</del> not polished	8%	Free	15%	Free	kg	67811
7217.2000	<del>4149.4085.</del> - Plated or coated with zinc	8%	Free	15%	Free	kg	67812
7217.3000	<del>4150.4086.</del> - Plated or coated with other base	8%	Free	15%	Free	kg	67813

~~4151.4087.~~ metals

7217.9000	<del>4152.4088.</del> - Other	8%	Free	15%	Free	kg	67813
<del>4153.4089.</del>	<del>4154.4090.</del> III.- STAINLESS STEEL						
<del>4155.4091.</del> 2.18	<del>4156.4092.</del> Stainless steel in ingots or other <del>4157.4093.</del> primary forms; semi-finished <del>4158.4094.</del> products of stainless steel.						
<del>4159.4095.</del> 218.1 000	<del>4160.4096.</del> - Ingots and other primary forms	8%	Free	15%	Free	kg	67247
<del>4161.4097.</del>	<del>4162.4098.</del> - Other: <del>4163.4099.</del>						
<del>4164.4100.</del> 218.9 100	<del>4165.4101.</del> - - Of rectangular (other than <del>4166.4102.</del> square) cross- section	8%	Free	15%	Free	kg	67281
<del>4167.4103.</del> 218.9 900	<del>4168.4104.</del> - - Other	8%	Free	15%	Free	kg	67281
<del>4169.4105.</del> 2.19	<del>4170.4106.</del> Flat-rolled products of stainless <del>4171.4107.</del> steel, of a width of 600 mm or more.						
<del>4172.4108.</del>	<del>4173.4109.</del> - Not further worked than hot <del>4174.4110.</del> rolled, in coils: <del>4175.4111.</del>						
<del>4176.4112.</del> 219.1 100	<del>4177.4113.</del> - - Of a thickness exceeding 10 mm	8%	Free	15%	Free	kg	67531
<del>4178.4114.</del> 219.1 200	<del>4179.4115.</del> - - Of a thickness of 4.75 mm or <del>4180.4116.</del> more but not exceeding 10 mm	8%	Free	15%	Free	kg	67531
<del>4181.4117.</del> 219.1 300	<del>4182.4118.</del> - - Of a thickness of 3 mm or more <del>4183.4119.</del> but less than 4.75 mm	8%	Free	15%	Free	kg	67532
<del>4184.4120.</del>	<del>4185.4121.</del>						

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>4186.4122.</del> 219.1 400	<del>4187.4123.</del> - - Of a thickness of less than 3 mm	8%	Free	15%	Free	kg	67533
<del>4188.4124.</del>	<del>4189.4125.</del> - Not further worked than hot-rolled, <del>4190.4126.</del> not in coils:						
<del>4191.4127.</del> 219.2 100	<del>4192.4128.</del> - - Of a thickness exceeding 10 mm	8%	Free	15%	Free	kg	67534
<del>4193.4129.</del> 219.2 200	<del>4194.4130.</del> - - Of a thickness of 4.75 mm or <del>4195.4131.</del> more but not exceeding 10 mm	8%	Free	15%	Free	kg	67531
<del>4196.4132.</del> 219.2 300	<del>4197.4133.</del> - - Of a thickness of 3 mm or more <del>4198.4134.</del> but less than 4.75 mm	8%	Free	15%	Free	kg	67535
<del>4199.4135.</del> 219.2 400	<del>4200.4136.</del> - - Of a thickness of less than 3 mm	8%	Free	15%	Free	kg	67536
<del>4201.4137.</del>	<del>4202.4138.</del> - Not further worked than cold-rolled <del>4203.4139.</del> (cold-reduced):						
<del>4204.4140.</del> 219.3 100	<del>4205.4141.</del> - - Of a thickness of 4.75 mm or <del>4206.4142.</del> more	8%	Free	15%	Free	kg	67551
<del>4207.4143.</del> 219.3 200	- - Of a thickness of 3 mm or more but less than 4.75 mm	8%	Free	15%	Free	kg	67552
<del>4208.4144.</del> 219.3 300	<del>4209.4145.</del> - - Of a thickness exceeding 1 mm <del>4210.4146.</del> but less than 3 mm	8%	Free	15%	Free	kg	67553

<del>4211.4147.</del> 219.3 400	<del>4213.4149.</del> - - Of a thickness of 0.5 mm or <del>4214.4150.</del> more but not exceeding 1 mm <del>4215.4151.</del>	8%	Free	15%	Free	kg	67554
<del>4212.4148.</del>							
<del>4216.4152.</del> 219.3 500	<del>4218.4154.</del> - - Of a thickness of less than <del>4219.4155.</del> 0.5mm	8%	Free	15%	Free	kg	67555
<del>4217.4153.</del>							
<del>4220.4156.</del> 219.9 000	<del>4222.4158.</del> - Other	8%	Free	15%	Free	kg	67571
<del>4221.4157.</del>							
<del>4223.4159.</del> 2.20	<del>4224.4160.</del> Flat-rolled products of stainless <del>4225.4161.</del> steel, of a width of less than <del>4226.4162.</del> 600 mm.						
<del>4227.4163.</del>	<del>4228.4164.</del> - Not further worked than hot- <del>4229.4165.</del> rolled: <del>4230.4166.</del>						
<del>4231.4167.</del> 220.1 100	<del>4232.4168.</del> - - Of a thickness of 4.75 mm or <del>4233.4169.</del> more	8%	Free	15%	Free	kg	67537
<del>4234.4170.</del> 220.1 200	<del>4235.4171.</del> - - Of a thickness of less than <del>4236.4172.</del> 4.75 mm	8%	Free	15%	Free	kg	67538
<del>4237.4173.</del> 220.2 000	<del>4238.4174.</del> - Not further worked than cold- <del>4239.4175.</del> rolled (cold- reduced)	8%	Free	15%	Free	kg	67556
<del>4240.4176.</del> 220.9 000	<del>4241.4177.</del> - Other	8%	Free	15%	Free	kg	67572
<del>4242.4178.</del> 221.0 000	<del>4243.4179.</del> Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.	8%	Free	15%	Free	kg	67615
<del>4244.4180.</del> 2.22	<del>4245.4181.</del> Other bars and rods of stainless <del>4246.4182.</del> steel; angles, shapes and sections <del>4247.4183.</del> of stainless steel.						
<del>4248.4184.</del>	<del>4249.4185.</del>						
<del>4250.4186.</del>	<del>4251.4187.</del>						
<del>4252.4188.</del>	<del>4253.4189.</del>						

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5) (6)	(7)	(8)	
<del>4254.4190.</del>	<del>4255.4191.</del> - Bars and rods, not further worked <del>4256.4192.</del> than hot-rolled, hot-drawn or <del>4257.4193.</del> extruded:						
<del>4258.4194.</del> 222.1 100	<del>4259.4195.</del> - - Of circular cross-section	8%	Free	15%	Free	kg	67625
<del>4260.4196.</del> 222.1 900	<del>4261.4197.</del> - - Other	8%	Free	15%	Free	kg	67625
<del>4262.4198.</del> 222.2 000	<del>4263.4199.</del> - Bars and rods, not further worked <del>4264.4200.</del> than cold-formed or cold-finished	8%	Free	15%	Free	kg	67634
<del>4265.4201.</del> 222.3 000	<del>4266.4202.</del> - Other bars and rods	8%	Free	15%	Free	kg	67645
<del>4267.4203.</del> 222.4 000	<del>4268.4204.</del> - Angles, shapes and sections	8%	Free	15%	Free	kg	67687
<del>4269.4205.</del> 223.0 000	<del>4270.4206.</del> Wire of stainless steel	8%	Free	15%	Free	kg	67821
<del>4271.4207.</del>	<del>4272.4208.</del> IV.- OTHER ALLOY STEEL; HOLLOW DRILL BARS AND <del>4273.4209.</del> RODS, OF ALLOY OR NON-ALLOY STEEL						
<del>4274.4210.</del> 2.24	<del>4275.4211.</del> Other alloy steel in ingots or other <del>4276.4212.</del> primary forms; semi-finished <del>4277.4213.</del> products of other alloy steel.						
<del>4278.4214.</del> 224.1 000	<del>4279.4215.</del> - Ingots and other primary forms	8%	Free	15%	Free	kg	67249
<del>4280.4216.</del> 224.9 000	<del>4282.4218.</del> - Other	8%	Free	15%	Free	kg	67282

<del>4281.4217.</del>								
<del>4283.4219.</del>	<del>4284.4220.</del>	Flat-rolled products of other alloy steel, of a width of 600 mm or more.						
2.25	<del>4285.4221.</del>							
	<del>4286.4222.</del>							
	<del>4287.4223.</del>	<del>4288.4224.</del> - Of silicon-electrical steel:						
	<del>4289.4225.</del>							
<del>4290.4226.</del>	<del>4291.4227.</del>	- - Grain-oriented	8%	Free	15%	Free	kg	67510
225.1								
100								
	<del>4292.4228.</del>	<del>4293.4229.</del> - - Other	8%	Free	15%	Free	kg	67510
225.1								
900								
<del>4294.4230.</del>	<del>4295.4231.</del>	- Other, not further worked than hot-rolled, in coils	8%	Free	15%	Free	kg	67541
225.3	<del>4296.4232.</del>							
000								
<del>4297.4233.</del>	<del>4298.4234.</del>	- Other, not further worked than hot-rolled, not in coils	8%	Free	15%	Free	kg	67542
225.4	<del>4299.4235.</del>							
000								
<del>4300.4236.</del>	<del>4301.4237.</del>	- Other, not further worked than cold-rolled (cold-reduced)	8%	Free	15%	Free	kg	67561
225.5								
000								
<del>4302.4238.</del>	<del>4303.4239.</del>	- Other:						
	<del>4304.4240.</del>							
<del>4305.4241.</del>	<del>4306.4242.</del>	- - Electrolytically plated or coated with zinc	8%	Free	15%	Free	kg	67573
225.9	<del>4307.4243.</del>							
100								
<del>4308.4244.</del>	<del>4309.4245.</del>	- - Otherwise plated or coated with zinc	8%	Free	15%	Free	kg	67573
225.9	<del>4310.4246.</del>							
200								
<del>4311.4247.</del>	<del>4312.4248.</del>	- - Other	8%	Free	15%	Free	kg	67573
225.9								
900								
<del>4313.4249.</del>	<del>4314.4250.</del>	Flat-rolled products of other alloy steel, of a width of less than 600 mm.						
2.26	<del>4315.4251.</del>							
<del>4316.4252.</del>	<del>4317.4253.</del>							
<del>4318.4254.</del>								

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(3)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>4319.4255.</del>	- Of silicon-electrical steel:						
<del>4320.4256.</del> 226.1 100	<del>4321.4257.</del> - -Grain-oriented	8%	Free	15%	Free	kg	67512
<del>4322.4258.</del> 226.1 900	<del>4323.4259.</del> - - Other	8%	Free	15%	Free	kg	67512
<del>4324.4260.</del> 226.2 000	<del>4325.4261.</del> - Of high speed steel	8%	Free	15%	Free	kg	67522
	<del>4326.4262.</del> - Other:						
7226.9100	<del>4327.4263.</del> - - Not further worked than hot- <del>4328.4264.</del> rolled	8%	Free	15%	Free	kg	67543
7226.9200	<del>4329.4265.</del> - - Not further worked than cold- <del>4330.4266.</del> rolled (cold- reduced)	8%	Free	15%	Free	kg	67562
7226.9900	<del>4331.4267.</del> - -Other	8%	Free	15%	Free	kg	67574
<del>4332.4268.</del> 2.27	<del>4333.4269.</del> Bars and rods, hot-rolled, in <del>4334.4270.</del> irregularly wound coils, of other <del>4335.4271.</del> alloy steel.						
<del>4336.4272.</del> 227.1 000	<del>4337.4273.</del> - Of high speed steel	8%	Free	15%	Free	kg	67617
<del>4338.4274.</del> 227.2 000	<del>4340.4276.</del> - Of silico- manganese steel	8%	Free	15%	Free	kg	67619
<del>4339.4275.</del>							

<del>4341.4277.</del> 227.9 000	<del>4343.4279.</del> - Other	8%	Free	15%	Free	kg	67619
<del>4342.4278.</del> <del>4344.4280.</del> 2.28	<del>4345.4281.</del> Other bars and rods of other <del>4346.4282.</del> alloy steel; angles, shapes and <del>4347.4283.</del> sections, of other alloy steel; <del>4348.4284.</del> hollow drill bars and rods, of <del>4349.4285.</del> alloy or non-alloy steel.						
<del>4350.4286.</del> 228.1 000	<del>4351.4287.</del> - Bars and rods, of high speed steel	8%	Free	15%	Free	kg	67641
<del>4352.4288.</del> 228.2 000	<del>4353.4289.</del> - Bars and rods, of silico <del>4354.4290.</del> manganese steel	8%	Free	15%	Free	kg	67642
<del>4355.4291.</del> 228.3 000	<del>4356.4292.</del> - Other bars and rods, not further <del>4357.4293.</del> worked than hot- rolled, hot-drawn <del>4358.4294.</del> or extruded	8%	Free	15%	Free	kg	67629
<del>4359.4295.</del> 228.4 000	<del>4360.4296.</del> - Other bars and rods, not further <del>4361.4297.</del> worked than forged	8%	Free	15%	Free	kg	67646
<del>4362.4298.</del> 228.5 000	<del>4363.4299.</del> - Other bars and rods, not further <del>4364.4300.</del> worked than cold- formed or cold- <del>4365.4301.</del> finished	8%	Free	15%	Free	kg	67639
<del>4366.4302.</del> 228.6 000	<del>4367.4303.</del> - Other bars and rods	8%	Free	15%	Free	kg	67647
<del>4368.4304.</del> 228.7 000	<del>4369.4305.</del> - Angles, shapes and sections	8%	Free	15%	Free	kg	67688
<del>4370.4306.</del> 228.8 000	<del>4371.4307.</del> - Hollow drill bars and rods	8%	Free	15%	Free	kg	67648
<del>4372.4308.</del> 2.29	<del>4373.4309.</del> Wire of other alloy steel.						
<del>4374.4310.</del> 229.2 000	<del>4375.4311.</del> - Of silico- manganese steel	8%	Free	15%	Free	kg	67829



<del>4376.4312.</del>	<del>4377.4313.</del> - Other	8%	Free	15%	Free	kg	67829
229,900							
<del>4378.4314.</del>	<del>4379.4315.</del>						

## 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.

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>4380.4316.</del> 3.01	<del>4381.4317.</del> Sheet piling of iron or steel, whether <del>4382.4318.</del> or not drilled, punched or made from <del>4383.4319.</del> assembled elements; welded angles, <del>4384.4320.</del> shapes and sections, of iron or steel.						
<del>4385.4321.</del> <b>301.1</b> <b>000</b>	- Sheet piling	8%	Free	15%	Free	kg	67686
<del>4386.4322.</del> <b>301.2</b> <b>000</b>	- Angles, shapes and sections	8%	Free	15%	Free	kg	67686
<del>4387.4323.</del> 3.02	<b>Railway or tramway track</b> <b>construction material of iron or</b> <b>steel, the following: rails, check-rails</b> <b>and rack rails, switch blades,</b> <b>crossing frogs, point rods and other</b> <b>crossing pieces, sleepers (cross-ties),</b>						

fish-plates, chairs, chair wedges,  
sole plates (base plates), rail clips,  
bedplates, ties and other material  
specialised for jointing or fixing rails.

<u>4388.4324.</u> 302.1 000	<u>4389.4325.</u> - Rails	8%	Free	15%	Free	kg	67701
<u>4390.4326.</u> 302.3 000	<u>4391.4327.</u> - Switch blades, cross frogs, point <u>4392.4328.</u> rods and other crossing pieces	8%	Free	15%	Free	kg	67709
<u>4393.4329.</u> 302.4 000	<u>4394.4330.</u> - Fish-plates and sole plates	8%	Free	15%	Free	kg	67709
<u>4395.4331.</u> 302.9 000	<u>4396.4332.</u> - Other	8%	Free	15%	Free	kg	67709
<u>4397.4333.</u> 303.0 000	<u>4398.4334.</u> Tubes, pipes and hollow profiles, <u>4399.4335.</u> of cast iron	8%	Free	15%	Free	kg	67911
<u>4400.4336.</u> 3.04	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.  - Line pipe of a kind used for oil or gas pipeline:						
<u>4401.4337.</u> 304.1 100	-- Of a stainless steel	8%	Free	15%	Free	kg	67912
7304.1900	-- Other  - Casing, tubing and drill pipe, of a kind used in drilling for oil or gas:	8%	Free	15%	Free	kg	67912
<u>4402.4338.</u> 304.2 200	-- Drill pipe of stainless steel	8%	Free	15%	Free	kg	67913
<u>4403.4339.</u>							

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(4)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>4404.4340.</del> 304.2 300	-- Other drill pipe	8%	Free	15%	Free	kg	67913
<del>4405.4341.</del> <del>4406.4342.</del> 304.2 400	-- Other, of stainless steel	8%	Free	15%	Free	kg	67913
<del>4407.4343.</del> <del>4408.4344.</del> 304.2 900	-- Other	8%	Free	15%	Free	kg	67913
	- Other, of circular cross-section, of iron or non-alloy steel:						
7304.3100	-- Cold-draw or cold-rolled (cold-reduced)	8%	Free	15%	Free	kg	67914
<del>4409.4345.</del> 304.3 900	-- Other	8%	Free	15%	Free	kg	67914
	- Other, of circular cross-section, of stainless steel:						
7304.4100	-- Cold-draw or cold-rolled (cold-reduced)	8%	Free	15%	Free	kg	67915
7304.4900	-- Other	8%	Free	15%	Free	kg	67915
	- Other, of circular cross-section, of other alloy steel:						

7304.5100	-- Cold-drawn or cold-rolled (cold-reduced)	8%	Free	15%	Free	kg	67916
7304.5900	-- Other	8%	Free	15%	Free	kg	67916
7304.9000	- Other	8%	Free	15%	Free	kg	67917
<del>4410.4346.</del> 3.05	<b>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.</b>						
<del>4411.4347.</del>	<del>4412.4348.</del> - Line pipe of a kind used for oil or <del>4413.4349.</del> gas pipelines:						
<del>4414.4350.</del> 305.1 100	<del>4415.4351.</del> - - Longitudinally submerged arc <del>4416.4352.</del> welded	8%	Free	15%	Free	kg	67931
<del>4417.4353.</del> 305.1 200	<del>4418.4354.</del> - - Other, longitudinally welded	8%	Free	15%	Free	kg	67931
<del>4419.4355.</del> 305.1 900	<del>4420.4356.</del> - - Other	8%	Free	15%	Free	kg	67931
<del>4421.4357.</del> 305.2 000	<del>4422.4358.</del> - Casing of a kind used in drilling <del>4423.4359.</del> for oil or gas	8%	Free	15%	Free	kg	67932
<del>4424.4360.</del>	<del>4425.4361.</del> - Other, welded:						
<del>4426.4362.</del> 305.3 100	<del>4427.4363.</del> - - Longitudinally welded	8%	Free	15%	Free	kg	67933
<del>4428.4364.</del> 305.3 900	<del>4429.4365.</del> - - Other	8%	Free	15%	Free	kg	67933
<del>4430.4366.</del> 305.9 000	<del>4431.4367.</del> - Other	8%	Free	15%	Free	kg	67939
<del>4432.4368.</del> 3.06	<del>4433.4369.</del> Other tubes, pipes and hollow <del>4434.4370.</del> profiles (for example, open seam						

~~4435.4371.~~ or welded, riveted  
or similarly  
~~4436.4372.~~ closed), of iron or  
steel.

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(5)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>4437.4373.</del>	- Line pipe of a kind used for oil or gas pipelines:						
<del>4438.4374.</del> <b>306.1</b> <b>100</b>	-- Welded, of stainless steel	8%	Free	15%	Free	kg	67941
7306.1900	-- Other	8%	Free	15%	Free	kg	67941
	- Casing and tubing of a kind used in drilling for oil or gas:						
7306.2100	-- Welded, of stainless steel	8%	Free	15%	Free	kg	67942
7306.2900	-- Other	8%	Free	15%	Free	kg	67942
7306.3000	- Other , welded, of circular cross-section, of iron or non-alloy steel	8%	Free	15%	Free	kg	67943
7306.4000	<del>4439.4375.</del> - Other, welded, of circular cross-section, of stainless steel <del>4440.4376.</del>	8%	Free	15%	Free	kg	67943
7306.5000	<del>4441.4377.</del> - Other, welded, of circular cross-section, of other alloy steel <del>4442.4378.</del>	8%	Free	15%	Free	kg	67943
	- Other, welded, of non-circular cross-section:						

7306.6100	<del>4443.4379.</del> - - Of a square or <del>4444.4380.</del> rectangular cross- section	8%	Free	15%	Free	kg	67944
7306.6900	<del>4445.4381.</del> - - Of other non- <del>4446.4382.</del> circular cross section	8%	Free	15%	Free	kg	67944
7306.9000	<del>4447.4383.</del> - Other	8%	Free	15%	Free	kg	67949
<del>4448.4384.</del> 3.07	<del>4449.4385.</del> Tube or pipe fittings (for example, <del>4450.4386.</del> couplings, elbows, sleeves), of <del>4451.4387.</del> iron or steel.						
<del>4452.4388.</del>	- Cast fittings:						
<del>4453.4389.</del> 307.1 100	<del>4454.4390.</del> - - Of non- malleable cast iron	8%	Free	15%	Free	kg	67951
<del>4455.4391.</del> 307.1 900	<del>4456.4392.</del> - - Other	8%	Free	15%	Free	kg	67952
<del>4457.4393.</del>	- Other, of stainless steel :						
<del>4458.4394.</del> 307.2 100	<del>4459.4395.</del> - - Flanges	8%	Free	15%	Free	kg	67953
<del>4460.4396.</del> 307.2 200	<del>4461.4397.</del> - - Threaded elbows, bends and <del>4462.4398.</del> sleeves	8%	Free	15%	Free	kg	67954
<del>4463.4399.</del> 307.2 300	<del>4464.4400.</del> - - Butt welding fittings	8%	Free	15%	Free	kg	67955
<del>4465.4401.</del> 307.2 900	<del>4466.4402.</del> - - Other	8%	Free	15%	Free	kg	67956
<del>4467.4403.</del>	- Other :						
<del>4468.4404.</del> 307.9 100	<del>4469.4405.</del> - - Flanges	8%	Free	15%	Free	kg	67959
<del>4470.4406.</del> 307.9 200	<del>4471.4407.</del> - - Threaded elbows, bends and <del>4472.4408.</del> sleeves <del>4473.4409.</del>	8%	Free	15%	Free	kg	67959



Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(3)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>4474.4410.</del> 307.9 300	<del>4475.4411.</del> - - Butt welding fittings	8%	Free	15%	Free	kg	67959
<del>4476.4412.</del> 307.9 900	<del>4477.4413.</del> - - Other	8%	Free	15%	Free	kg	67959
<del>4478.4414.</del> 3.08	Structures (excluding prefabricated buildings of 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel.						
<del>4479.4415.</del> 308.1 000	- Bridges and bridge-sections	8%	Free	15%	Free	kg	69111
<del>4480.4416.</del> 308.2 000	- Towers and lattice masts	8%	Free	15%	Free	kg	69112
<del>4481.4417.</del>	- Doors, windows and their frames and thresholds for doors						
7308.3010	---Lourve type windows and	8%	Free	15%	Free	kg	69113

their frames

7308.3090	---Other	8%	Free	15%	Free	kg	69113
<del>4482.4418.</del> 308.4 000	- Equipment for scaffolding, shuttering, propping or pit-propping	8%	Free	15%	Free	kg	69114
<del>4483.4419.</del>	- Other						
<del>4484.4420.</del> 308.9 010	--- Shelving and racking of iron and steel	8%	Free	15%	Free	kg	69119
<del>4485.4421.</del> 308.9 090	--- Other	8%	Free	15%	Free	kg	69119
<del>4486.4422.</del> 309.0 000	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	8%	Free	15%	Free	-	69211
<del>4487.4423.</del> 3.10	<b>Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.</b>						
<del>4488.4424.</del> 310.1 000	<del>4489.4425.</del> - Of a capacity of 50 l or more	8%	Free	15%	Free	No.	69341

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>4490.4426.</del>	<del>4491.4427.</del> - Of a capacity of less than 50 l:						
<del>4492.4428.</del> 310.2 100	<del>4494.4430.</del> - - Cans which are to be closed by <del>4495.4431.</del> soldering or <del>4493.4429.</del> crimping	8%	Free	15%	Free	No.	69341
<del>4497.4433.</del> 310.2 900	<del>4499.4435.</del> - - Other	8%	Free	15%	Free	No.	69341
<del>4498.4434.</del> 4500.4436. 311.0 000	<del>4501.4437.</del> Containers for compressed or <del>4502.4438.</del> liquefied gas, of iron or steel. <del>4503.4439.</del>	8%	Free	15%	Free	No.	69243
<del>4504.4440.</del> 3.12	<del>Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.</del>						
<del>4505.4441.</del> 312.1 000	- Stranded wire, ropes and cables	8%	Free	15%	Free	-	69311
<del>4506.4442.</del> 312.9 000	- Other	8%	Free	15%	Free	-	69311
<del>4507.4443.</del> 3.13	<del>4508.4444.</del> Barbed wire of iron or steel; <del>4509.4445.</del> twisted hoop or single flat wire, <del>4510.4446.</del> barbed or not, and loosely twisted <del>4511.4447.</del> double wire, of a kind used for <del>4512.4448.</del> fencing, of iron or steel.						
<del>4513.4449.</del> 313.0 010	<del>4514.4450.</del> - - - Barbed wire	8%	Free	15%	Free	kg	69320

<u>4515.4451.</u> 313.0 090	<u>4516.4452.</u> - - - Other	8%	Free	15%	Free	-	69320
<u>4517.4453.</u> 3.14	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.						
<u>4518.4454.</u>	- Woven cloth:						
<u>4519.4455.</u> 314.1 200	- - Endless bands for machinery, of stainless steel	8%	Free	15%	Free	kg	69351
<u>4520.4456.</u> 314.1 400	- - Other woven cloth, of stainless steel	8%	Free	15%	Free	kg	69351
<u>4521.4457.</u> 314.1 900	- - Other	8%	Free	15%	Free	kg	69351
<u>4522.4458.</u> 314.2 000	- Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm <sup>2</sup> or more	8%	Free	15%	Free	kg	69351
<u>4523.4459.</u>	- Other grill, netting and fencing, welded at the intersection:						
<u>4524.4460.</u>							
<u>4525.4461.</u> 314.3 100	- - Plated or coated with zinc	8%	Free	15%	Free	kg	69351
<u>4526.4462.</u> 314.3 900	- - Other	8%	Free	15%	Free	kg	69351
<u>4527.4463.</u>	- Other cloth, grill, netting and fencing:						

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	-- Plated or coated with zinc						
7314.4110	---Chicken mesh hexagonal wire netting	8%	Free	15%	Free	kg	69351
7314.4190	---Other	8%	Free	15%	Free	kg	69351
7314.4200	-- Coated with plastics	8%	Free	15%	Free	kg	69351
7314.4900	-- Other	8%	Free	15%	Free	kg	69351
7314.5000	- Expanded metal	8%	Free	15%	Free	kg	69351
<del>4528.4464.</del> 3.15	<b>Chain and parts thereof, of iron or steel.</b>						
	- Articulated link chain and parts thereof:						
7315.1100	-- Roller chain	8%	Free	15%	Free	kg	74831
7315.1200	-- Other chain	8%	Free	15%	Free	kg	74832
7315.1900	-- Parts	8%	Free	15%	Free	kg	74839

7315.2000	- Skid chain	8%	Free	15%	Free	kg	69921
	- Other chain:						
7315.8100	-- Stud-link	8%	Free	15%	Free	kg	69922
7315.8200	-- Other, welded link	8%	Free	15%	Free	kg	69922
7315.8900	-- Other	8%	Free	15%	Free	kg	69922
7315.9000	- Other parts	8%	Free	15%	Free	kg	69922
<del>4529.4465.</del> 316.0 000	<del>4530.4466.</del> Anchors, grapnels and parts <del>4531.4467.</del> thereof, of iron or steel	8%	Free	15%	Free	kg	69961
<del>4532.4468.</del> 3.17	<del>4533.4469.</del> Nails, tacks, drawing pins, <del>4534.4470.</del> corrugated nails, staples (other <del>4535.4471.</del> than those of 8305) and similar <del>4536.4472.</del> articles, of iron or steel, whether <del>4537.4473.</del> or not with heads of other <del>4538.4474.</del> material, but excluding such <del>4539.4475.</del> articles with heads of copper.						
<del>4540.4476.</del> 317.0 010	<del>4541.4477.</del> --- Nails	8%	Free	15%	Free	kg	69410
<del>4542.4478.</del> 317.0 020	<del>4543.4479.</del> --- Staples	8%	Free	15%	Free	kg	69410
<del>4544.4480.</del> 317.0 090	--- Other	8%	Free	15%	Free	kg	69410
<del>4545.4481.</del> 3.18	Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.						

4546.4482. 4547.4483.

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>4548.4484.</del>	- Threaded articles:						
<del>4549.4485.</del> 318.1 100	-- Coach screws	8%	Free	15%	Free	-	69421
<del>4550.4486.</del> 318.1 200	-- Other wood screws	8%	Free	15%	Free	-	69421
<del>4551.4487.</del> 318.1 300	-- Screw hooks and screw rings	8%	Free	15%	Free	-	69421
<del>4552.4488.</del> 318.1 400	-- Self-tapping screws	8%	Free	15%	Free	-	69421
<del>4553.4489.</del> 318.1 500	-- Other screws and bolts, whether or not with their nuts or washers	8%	Free	15%	Free	-	69421
<del>4554.4490.</del> 318.1 600	-- Nuts	8%	Free	15%	Free	-	69421
<del>4555.4491.</del> <del>4556.4492.</del> 318.1 900	-- Other	8%	Free	15%	Free	-	69421
<del>4557.4493.</del>	- Non-threaded articles:						
<del>4558.4494.</del> 318.2 100	-- Spring washers and other lock washers	8%	Free	15%	Free	-	69422
<del>4559.4495.</del> 318.2 200	-- Other washers	8%	Free	15%	Free	-	69422
<del>4560.4496.</del> 318.2 300	-- Rivets	8%	Free	15%	Free	-	69422



<del>4561.4497.</del> 318.2 400	-- Cotters and cotter-pins	8%	Free	15%	Free	-	69422
<del>4562.4498.</del> 318.2 900	-- Other	8%	Free	15%	Free	-	69422
<del>4563.4499.</del> 3.19	<del>4564.4500.</del> Sewing needles, knitting needles, <del>4565.4501.</del> bodkins, crochet hooks, embroidery <del>4566.4502.</del> stiletos and similar articles, for use <del>4567.4503.</del> in the hand, of iron or steel; safety <del>4568.4504.</del> pins and other pins of iron or steel, <del>4569.4505.</del> not elsewhere specified or included.						
7319.4000	-Safety pins and other pins	8%	Free	15%	Free	-	69932
<del>4570.4506.</del>							
<del>4571.4507.</del> 319.9 000	<del>4572.4508.</del> - Other	8%	Free	15%	Free	-	69931
<del>4573.4509.</del> 3.20	<del>4574.4510.</del> Springs and leaves for springs, <del>4575.4511.</del> of iron or steel.						
<del>4576.4512.</del> 320.1 000	- Leaf-springs and leaves therefor	8%	Free	15%	Free	-	69941
<del>4577.4513.</del> 320.2 000	- Helical springs	8%	Free	15%	Free	-	69941
<del>4578.4514.</del> 320.9 000	- Other	8%	Free	15%	Free	-	69941
<del>4579.4515.</del> 3.21	<b>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.</b>						

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(u)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Cooking appliances and plate warmers:						
7321.1100	-- For gas fuel or for both gas and other fuels	8%	Free	15%	Free	No.	69731
	-- For liquid fuel:						
7321.1210	--- Wick type kerosene stoves	8%	Free	15%	Free	No.	69731
7321.1290	--- Other	8%	Free	15%	Free	No.	69731
	-- Other, including appliances for solid fuel						
7321.1910	---Parts for multi wick kerosene stoves	8%	Free	15%	Free	No.	69731
7321.1990	---Other	8%	Free	15%	Free	No.	69731
	- Other appliances:						
<del>4580.4516.</del> 321.8 100	-- For gas fuel or for both gas and other fuels	8%	Free	15%	Free	No.	69732

<u>4581.4517.</u> 321.8 200	-- For liquid fuel	8%	Free	15%	Free	No.	69732
<u>4582.4518.</u> 321.8 900	-- Other, including appliances for solid fuel	8%	Free	15%	Free	No.	69732
<u>4583.4519.</u> <u>4584.4520.</u> <u>4585.4521.</u> 321.9 000	- Parts	8%	Free	15%	Free	-	69733
<u>4586.4522.</u> 3.22	<b>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.</b>						
<u>4587.4523.</u>	- Radiators and parts thereof:						
<u>4588.4524.</u> 322.1 100	-- Of cast iron	8%	Free	15%	Free	-	81211
<u>4589.4525.</u> 322.1 900	-- Other	8%	Free	15%	Free	-	81211
<u>4590.4526.</u> 322.9 000	- Other	8%	Free	15%	Free	-	81215
<u>4591.4527.</u> 3.23	<u>4592.4528.</u> Table, kitchen or other household <u>4593.4529.</u> articles and parts thereof, of iron <u>4594.4530.</u> or steel; iron or steel wool; pot <u>4595.4531.</u> scourers and scouring or <u>4596.4532.</u> polishing pads, gloves and the <u>4597.4533.</u> like, of iron or steel.						
<u>4598.4534.</u> 323.1 000	- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	8%	Free	15%	Free	kg	69744



Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Other:						
<del>4599.4535.</del> 323.9 100	-- Of cast iron, not enamelled	8%	Free	15%	Free	-	69741
<del>4600.4536.</del> 323.9 200	-- Of cast iron, enamelled	8%	Free	15%	Free	-	69741
<del>4601.4537.</del> 323.9 300	-- Of stainless steel	8%	Free	15%	Free	-	69741
<del>4602.4538.</del> 323.9 400	-- Of iron (other than cast iron) or steel, enamelled	8%	Free	15%	Free	-	69741
<del>4603.4539.</del> 323.9 900	-- Other:	8%	Free	15%	Free	-	69741
<del>4604.4540.</del> 3.24	<del>4605.4541.</del> Sanitary ware and parts thereof, <del>4606.4542.</del> of iron or steel.						
7324.1000	- Sinks and wash basins, of stainless steel	8%	Free	15%	Free	-	69751
	- Baths:						
<del>4607.4543.</del> 324.2 100	-- Of cast iron, whether or not enamelled	8%	Free	15%	Free	-	69751
<del>4608.4544.</del> 324.2 900	-- Other	8%	Free	15%	Free	-	69751
<del>4609.4545.</del>							

<del>4610.4546.</del> 324.9 000	- Other, including parts	8%	Free	15%	Free	-	69751
<del>4611.4547.</del> 3.25	<del>4612.4548.</del> Other cast articles of iron or steel.						
<del>4613.4549.</del> 325.1 000	- Of non-malleable cast iron:	8%	Free	15%	Free	-	69962
<del>4614.4550.</del>	- Other:						
<del>4615.4551.</del> 325.9 100	-- Grinding balls and similar articles for mills	8%	Free	15%	Free	-	69963
<del>4616.4552.</del>	-- Other:						
<del>4617.4553.</del> 325.9 910	--- Inspection traps, drain covers, gratings and similar goods	8%	Free	15%	Free	-	69963
<del>4618.4554.</del> 325.9 990	--- Other	8%	Free	15%	Free	-	69963
<del>4619.4555.</del> 3.26	<del>4620.4556.</del> Other articles of iron or steel.						
<del>4621.4557.</del>	- Forged or stamped, but not further worked:						
<del>4622.4558.</del> 326.1 100	-- Grinding balls and similar articles for mills	8%	Free	15%	Free	kg	69965
<del>4623.4559.</del> 326.1 900	-- Other	8%	Free	15%	Free	kg	69965
<del>4624.4560.</del> 326.2 000	- Articles of iron or steel wire	8%	Free	15%	Free	-	69967
<del>4625.4561.</del>	- Other:						

~~4626.4562.~~

~~4627.4563.~~

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>4628.4564.</del> 326.9 010	--- Fence posts, droppers and fasteners for used there with	8%	Free	15%	Free	kg	69969
<del>4629.4565.</del> 326.9 020	--- Wheeled trolleys	8%	Free	15%	Free	No	69969
<del>4630.4566.</del> 326.9 090	--- Other	8%	Free	15%	Free	-	69969

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**CHAPTER 74**

**Copper and articles thereof**

**Note.**

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

(a) **Refined copper**

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

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

TABLE - Other elements

Elements		Limiting content % by weight
Ag	Silver	0.25
As	Arsenic	0.5
Cd	Cadmium	1.3
Cr	Chromium	1.4
Mg	Magnesium	0.8
Pb	Lead	1.5
S	Sulphur	0.7
Sn	Tin	0.8
Te	Tellurium	0.8
Zn	Zinc	1

Zr	Zirconium	0.3
Other elements *, each		0.3

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

(b) **Copper alloys**

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

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

(c) **Master alloys**

Alloys containing with other elements more than 10% by weight of copper, not usefully malleable and commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals. However, copper phosphide (phosphor copper) containing more than 15% by weight of phosphorus falls in heading 28.53.

(d) **Bars and rods**

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

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

(e) **Profiles**

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

(f) **Wire**

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

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

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

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

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

(h) **Tubes and pipes**

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

**Subheading Note.**

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

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

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

- zinc predominates by weight over each of such other elements;
- any nickel content by weight is less than 5% (see copper-nickel-zinc alloys (nickel silvers)); and
- any tin content by weight is less than 3% (see copper-tin alloys (bronzes)).

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

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

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

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

(d) **Copper-nickel base alloys**

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

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(e)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>4632.4567.</del> 401.0 000	<del>4633.4568.</del> Copper mattes, cement copper <del>4634.4569.</del> (precipitated copper).	8%	Free	15%	Free	kg	28321
<del>4635.4570.</del> 402.0 000	<del>4636.4571.</del> Unrefined copper; copper anodes <del>4637.4572.</del> for electrolytic refining.	8%	Free	15%	Free	kg	68211
<del>4638.4573.</del> 4.03	<del>4639.4574.</del> Refined copper and copper alloys, <del>4640.4575.</del> Unwrought.						
<del>4641.4576.</del>	- Refined copper:						
<del>4642.4577.</del> 403.1 100	<del>4643.4578.</del> - - Cathodes and sections of cathodes	8%	Free	15%	Free	kg	68212

<del>4644.4579.</del> 403.1 200	<del>4645.4580.</del> - - Wire-bars	8%	Free	15%	Free	kg	68212
<del>4646.4581.</del> 403.1 300	<del>4647.4582.</del> - - Billets	8%	Free	15%	Free	kg	68212
<del>4648.4583.</del> 403.1 900	<del>4649.4584.</del> - - Other	8%	Free	15%	Free	kg	68212
<del>4650.4585.</del>	<del>4651.4586.</del> -Copper alloys:						
<del>4652.4587.</del> 403.2 100	<del>4653.4588.</del> - - Copper alloys (brass)	8%	Free	15%	Free	kg	68214
<del>4654.4589.</del> 403.2 200	<del>4655.4590.</del> - - Copper-tin base alloys (bronze)	8%	Free	15%	Free	kg	68214
<del>4656.4591.</del> 403.2 900	<del>4657.4592.</del> - - Other copper alloys (other than <del>4658.4593.</del> master alloys of heading 74.05)	8%	Free	15%	Free	kg	68214
<del>4659.4594.</del> 404.0 000	<del>4660.4595.</del> Copper waste and scrap.	8%	Free	15%	Free	kg	28821
<del>4661.4596.</del> 405.0 000	<del>4662.4597.</del> Master alloys of copper.	8%	Free	15%	Free	kg	68210
<del>4663.4598.</del> 406.0 000	<del>4664.4599.</del> Copper powders and flakes.						
<del>4665.4600.</del> 406.1 000	<del>4666.4601.</del> - Powders of non- lamellar structure	8%	Free	15%	Free	kg	68262
<del>4667.4602.</del> 406.2 000	<del>4668.4603.</del> - Powders of lamellar structure; <del>4669.4604.</del> flakes	8%	Free	15%	Free	kg	68262

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>4671.4605.</del> 4.07	<del>4672.4606.</del> Copper bars, rods and profiles.						
<del>4673.4607.</del> 407.1 000	<del>4674.4608.</del> - Of refined copper	8%	Free	15%	Free	kg	68231
<del>4675.4609.</del>	<del>4676.4610.</del> - Of copper alloys :						
<del>4677.4611.</del> 407.2 100	<del>4678.4612.</del> - - Of copper-zinc base alloys <del>4679.4613.</del> (brass)	8%	Free	15%	Free	kg	68232
<del>4680.4614.</del> 407.2 900	<del>4681.4615.</del> - - Other	8%	Free	15%	Free	kg	68232
<del>4682.4616.</del> 4.08	<del>4683.4617.</del> Copper wire.						
<del>4684.4618.</del>	- Of refined copper:						
<del>4685.4619.</del> 408.1 100	<del>4686.4620.</del> - - Of which the maximum cross- <del>4687.4621.</del> sectional dimension exceeds 6 mm	8%	Free	15%	Free	kg	68241
<del>4688.4622.</del> 408.1 900	<del>4689.4623.</del> - - Other	8%	Free	15%	Free	kg	68241
<del>4690.4624.</del>	- Of copper alloys :						
<del>4691.4625.</del> 408.2 100	<del>4692.4626.</del> - - Of copper-zinc base alloys <del>4693.4627.</del> (brass)	8%	Free	15%	Free	kg	68242
<del>4694.4628.</del> 408.2 200	<del>4695.4629.</del> - - Of copper- nickle base alloys <del>4696.4630.</del> (cupro-nickle) or copper-nickle- <del>4697.4631.</del> zinc base alloys	8%	Free	15%	Free	kg	68242

(nickle silver)

<del>4698.4632.</del> 408.2 900	<del>4699.4633.</del> - - Other	8%	Free	15%	Free	kg	68242
<del>4700.4634.</del> 4.09	<del>4701.4635.</del> Copper plates, sheets and strip, <del>4702.4636.</del> of a thickness exceeding 0.15 mm.						
<del>4703.4637.</del>	- Of refined copper:						
<del>4704.4638.</del> 409.1 100	<del>4705.4639.</del> - - In coils	8%	Free	15%	Free	kg	68251
<del>4706.4640.</del> 409.1 900	<del>4707.4641.</del> - - Other	8%	Free	15%	Free	kg	68251
<del>4708.4642.</del>	- Of copper-zinc base alloys (brass):						
<del>4709.4643.</del> 409.2 100	<del>4710.4644.</del> - - In coils	8%	Free	15%	Free	kg	68252
<del>4711.4645.</del> 409.2 900	<del>4712.4646.</del> - - Other	8%	Free	15%	Free	kg	68252
<del>4713.4647.</del>	- Of copper-tin base alloys (bronze):						
<del>4714.4648.</del> 409.3 100	<del>4715.4649.</del> - - In coils	8%	Free	15%	Free	kg	68252
<del>4716.4650.</del> 409.3 900	<del>4718.4652.</del> - - Other	8%	Free	15%	Free	kg	68252
<del>4717.4651.</del> <del>4719.4653.</del> 409.4 000	<del>4721.4655.</del> - Of copper-nickle base alloys <del>4722.4656.</del> (cupro-nickle) or copper-nickle-zinc	8%	Free	15%	Free	kg	68252
<del>4720.4654.</del>	<del>4723.4657.</del> base alloys (nickle silver)						
<del>4725.4659.</del> 409.9 000	<del>4724.4658.</del> <del>4727.4661.</del> - Of other copper alloys	8%	Free	15%	Free	kg	68252
<del>4726.4660.</del>							



Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>4728.4662.</del> 4.10	<del>4729.4663.</del> <del>4730.4664.</del> <del>4731.4665.</del> <del>4732.4666.</del> <del>4733.4667.</del> 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.						
	<del>4734.4668.</del> - Not backed:						
<del>4735.4669.</del> 410.1 100	-- Of refined copper	8%	Free	15%	Free	kg	68261
<del>4736.4670.</del> 410.1 200	-- Of copper alloys	8%	Free	15%	Free	kg	68261
	<del>4737.4671.</del> - Backed:						
<del>4738.4672.</del> 410.2 100	<del>4739.4673.</del> -- Of refined copper	8%	Free	15%	Free	kg	68261
<del>4740.4674.</del> 410.2 200	<del>4741.4675.</del> -- Of copper alloys	8%	Free	15%	Free	kg	68261
<del>4742.4676.</del> 4.11	<del>4743.4677.</del> Copper tubes and pipes.						
<del>4744.4678.</del> 411.1 000	<del>4745.4679.</del> - Of refined copper	8%	Free	15%	Free	kg	68271
<del>4746.4680.</del>	<del>4747.4681.</del> - Of copper alloys:						
<del>4748.4682.</del> 411.2 100	<del>4749.4683.</del> -- Of copper-zinc base alloys <del>4750.4684.</del> (brass)	8%	Free	15%	Free	kg	68271
<del>4751.4685.</del> 411.2	<del>4752.4686.</del> -- Of copper-nickle base alloys	8%	Free	15%	Free	kg	68271

200	<del>4753.4687.</del> (cupro-nickle) or copper-nickle- <del>4754.4688.</del> zinc base alloys (nickle silver)							
<del>4755.4689.</del> 411.2 900	<del>4757.4691.</del> - - Other	8%	Free	15%	Free	kg	68271	
<del>4756.4690.</del> <del>4758.4692.</del> 4.12	<del>4759.4693.</del> Copper tube or pipe fittings <del>4760.4694.</del> (for example, couplings, elbows, <del>4761.4695.</del> sleeves).							
<del>4762.4696.</del> 412.1 000	<del>4763.4697.</del> - Of refined copper	8%	Free	15%	Free	kg	68272	
<del>4764.4698.</del> 412.2 000	<del>4765.4699.</del> - Of copper alloys	8%	Free	15%	Free	kg	68272	
<del>4766.4700.</del> 413.0 000	<del>4767.4701.</del> Stranded wire, cables, plaited <del>4768.4702.</del> bands and the like, of copper, not <del>4769.4703.</del> electrically insulated.	8%	Free	15%	Free	kg	69312	
<del>4770.4704.</del> 74.14]								
<del>4771.4705.</del> 4.15	Nails, tacks, drawing pins, staples (other than those of 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper.							
7415.1000	- Nails and tacks, drawing pins, staples and similar articles	8%	Free	15%	Free	kg	69431	
	- Other articles, not threaded:							
7415.2100	- - Washers (including spring washers)	8%	Free	15%	Free	kg	69432	

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
7415.2900	-- Other	8%	Free	15%	Free	kg	69432
	- Other threaded articles:						
7415.3300	-- Screws; bolts and nuts	8%	Free	15%	Free	kg	69433
7415.3900	-- Other	8%	Free	15%	Free	kg	69433
[74.16]							
[74.17]							
<del>4772.4706.</del> 4.18	<del>4773.4707.</del> <del>4774.4708.</del> <del>4775.4709.</del> <del>4776.4710.</del> <del>4777.4711.</del> <del>4778.4712.</del>						
	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.						
<del>4779.4713.</del> <b>418.1000</b>	-Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	8%	Free	15%	Free	kg	69751
<del>4780.4714.</del> <b>418.2000</b>	- Sanitary ware and parts thereof	8%	Free	15%	Free	kg	69752
<del>4781.4715.</del> 4.19	<del>4782.4716.</del> Other articles of copper.						
<del>4783.4717.</del> <b>419.1000</b>	- Chain and parts thereof	8%	Free	15%	Free	kg	69971
<del>4784.4718.</del>	- Other:						
<del>4785.4719.</del> <b>419.9100</b>	-- Cast, moulded, stamped or forged, but not further worked	8%	Free	15%	Free	kg	69973
<del>4786.4720.</del>	-- Other:						

7419.9910	--- Chain mesh-handbags, purses, wallets and similar goods	20%	Free	15%	Free	kg	69973
7419.9920	---Copper springs	20%	Free	15%	Free	kg	69973
	---Cooking appliances						
7419.9931		20%	Free	15%	Free	kg	69973
	----Cooking appliances, (stoves, ranges, cookers and the like), burning solid or liquid fuel, and parts thereof						
7419.9932		20%	Free	15%	Free	kg	69973
	----Cooking appliances, (stoves, ranges, cookers and the like), burning gas fuel						
7419.9939	----Other	20%	Free	15%	Free	kg	69973
<b>7419.9990</b>	<b>--- Other</b>	<b>20%</b>	<b>Free</b>	<b>15%</b>	<b>Free</b>	<b>kg</b>	<b>69973</b>

## CHAPTER 75

## Nickel and articles thereof

## Notes.

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

(a) **Bars and rods**

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

(b) **Profiles**

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

(c) **Wire**

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

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

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

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

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

**(e) Tubes and pipes**

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

**Subheading Note.**

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

~~the content by weight of any other element does not exceed the limit specified in the following table:~~  
the content by weight of any other element does not exceed the limit specified in the following table: t

TABLE - Other elements

Elements		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%,

(4) 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.

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>4787.4721.</del> 5.01	<del>4788.4722.</del> <del>4789.4723.</del> <del>4790.4724.</del> Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.						
<del>4791.4725.</del> 501.1 000	<del>4792.4726.</del> - Nickle mattes	8%	Free	15%	Free	kg	28421
<del>4793.4727.</del> 501.2 000	<del>4795.4729.</del> - Nickle oxide sinters and other intermediate products of nickle metallurgy	8%	Free	15%	Free	kg	28422
<del>4794.4728.</del>	<del>4796.4730.</del> <del>4797.4731.</del> <del>4798.4732.</del>						
<del>4799.4733.</del> 5.02	<del>4800.4734.</del> <del>4801.4735.</del> Unwrought nickel						
<del>4802.4736.</del> 502.1 000	<del>4803.4737.</del> - Nickle, not alloyed	8%	Free	15%	Free	kg	68311
<del>4804.4738.</del> 502.2 000	<del>4805.4739.</del> - Nickle alloys	8%	Free	15%	Free	kg	68312



Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>4806.4740.</del> 503.0 000	<del>4807.4741.</del> Nickel waste and scrap.	8%	Free	15%	Free	kg	28822
<del>4808.4742.</del> 504.0 000	<del>4809.4743.</del> Nickel powders and flakes.	8%	Free	15%	Free	kg	68323
<del>4810.4744.</del> 5.05	<del>4811.4745.</del> Nickel bars, rods, profiles and <del>4812.4746.</del> Wire.						
<del>4813.4747.</del>	- Bars, rods and profiles:						
<del>4814.4748.</del> 505.1 100	-- Of nickle, not alloyed	8%	Free	15%	Free	kg	68321
<del>4815.4749.</del> 505.1 200	-- Of nickle alloys	8%	Free	15%	Free	kg	68321
<del>4816.4750.</del>	- Wire:						
<del>4817.4751.</del> 505.2 100	<del>4818.4752.</del> - - Of nickle, not alloyed	8%	Free	15%	Free	kg	68321
<del>4819.4753.</del> 505.2 200	<del>4820.4754.</del> - - Of nickle alloys	8%	Free	15%	Free	kg	68321
<del>4821.4755.</del> 5.06	<del>4822.4756.</del> Nickel plates, sheets, strip and foil.						
<del>4823.4757.</del> 506.1 000	<del>4824.4758.</del> - Of nickle, not alloyed	8%	Free	15%	Free	kg	68324
<del>4825.4759.</del> 506.2 000	<del>4826.4760.</del> - - Of nickle alloys	8%	Free	15%	Free	kg	68324
<del>4827.4761.</del> 5.07	<del>4828.4762.</del> Nickel tubes, pipes and tube or <del>4829.4763.</del> pipe fittings (for example, couplings, <del>4830.4764.</del> elbows, sleeves).						

<del>4831.4765.</del>	- Tubes and pipes:						
<del>4832.4766.</del> 507.1 100	-- Of nickel, not alloyed	8%	Free	15%	Free	kg	68322
<del>4833.4767.</del> 507.1 200	-- Of nickel alloys	8%	Free	15%	Free	kg	68322
<del>4834.4768.</del> 507.2 000	- Tube or pipe fittings	8%	Free	15%	Free	kg	68322
<del>4835.4769.</del> 5.08	<del>4836.4770.</del> Other articles of nickel.						
<del>4837.4771.</del> 508.1 000	- Cloth, grill and netting, of nickel wire	8%	Free	15%	Free	kg	69975
<del>4838.4772.</del>	- Other						
<del>4839.4773.</del> 508.9 010	---Electro-plating anodes, of nickel, wrough or unwrough, including those produced by electrolysis	8%	Free	15%	Free	kg	69975
<del>4840.4774.</del> 508.9 090	---Other	8%	Free	15%	Free	kg	69975

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**CHAPTER 76****Aluminium and articles thereof****Note.**

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

- (a) **Bars and rods**

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

- (b) **Profiles**

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

(c) **Wire**

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

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

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

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,

- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

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

(e) **Tubes and pipes**

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

**Subheading Notes.**

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

(a) **Aluminium, not alloyed**

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

TABLE - Other elements

Elements	Limiting content % by weight
----------	------------------------------

Fe + Si (iron plus silicon)	1
Other elements <sup>(1)</sup> , each	0.1 <sup>(2)</sup>
<p>(8) Other elements are, for example Cr, Cu, Mg, Mn, Ni, Zn</p> <p>(9) Copper is permitted in a proportion greater than 0.1% but not more than 0.2% provided that neither the chromium nor manganese content exceeds 0.05%</p>	

**(b) Aluminium alloys**

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

(i) the content by weight of at least one of the other elements or of iron plus silicon taken together is greater than the limit specified in the foregoing table; or

(ii) the total content by weight of such other elements exceeds 1%.

2.- Notwithstanding the provisions of Chapter Note 1(c), for the purposes of subheading 7616.91 the term "wire"

applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>4841.4775.</del> 6.01	<del>4842.4776.</del> Unwrought aluminium.						
<del>4843.4777.</del> <del>601.1</del> <del>000</del>	- Aluminium, not alloyed	8%	Free	15%	Free	kg	68411
<del>4844.4778.</del> <del>601.2</del> <del>000</del>	- Aluminium alloys	8%	Free	15%	Free	kg	68412
<del>4845.4779.</del> <del>602.0</del> <del>000</del>	Aluminium waste and scrap.	8%	Free	15%	Free	kg	28823
<del>4846.4780.</del> 6.03	<del>4847.4781.</del> Aluminium powders and flakes.						
<del>4848.4782.</del> <del>603.1</del> <del>000</del>	<del>4849.4783.</del> - Powders of non-lamellar structure	8%	Free	15%	Free	kg	68425
<del>4850.4784.</del> <del>603.2</del> <del>000</del>	<del>4851.4785.</del> - Powders of lamellar structure; <del>4852.4786.</del> flakes	8%	Free	15%	Free	kg	68425
<del>4853.4787.</del> 6.04	<del>4854.4788.</del> Aluminium bars, rods and profiles.						
<del>4855.4789.</del> <del>604.1</del> <del>000</del>	<del>4856.4790.</del> - Of aluminium, not alloyed	8%	Free	15%	Free	kg	68421
<del>4857.4791.</del>	<del>4858.4792.</del> - Of aluminium alloys:						
<del>4859.4793.</del> <del>604.2</del> <del>100</del>	<del>4860.4794.</del> - - Hollow profiles	8%	Free	15%	Free	kg	68421
<del>4861.4795.</del> <del>604.2</del> <del>900</del>	<del>4862.4796.</del> - - Other	8%	Free	15%	Free	kg	68421
<del>4863.4797.</del> 6.05	<del>4864.4798.</del> Aluminium wire.						

- Of aluminium, not alloyed :

7605.1100	<del>4865.4799.</del> - - Of which the maximum cross-sectional dimension exceeds 7 mm <del>4866.4800.</del> <del>4867.4801.</del>	8%	Free	15%	Free	kg	68422
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7605.1900	<del>4868.4802.</del> - - Other	8%	Free	15%	Free	kg	68422
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~~4869.4803.~~ - Of aluminium alloys:

7605.2100	<del>4870.4804.</del> - - Of which the maximum cross-sectional dimension exceeds 7 mm <del>4871.4805.</del> <del>4872.4806.</del>	8%	Free	15%	Free	kg	68422
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7605.2900	<del>4873.4807.</del> - - Other	8%	Free	15%	Free	kg	68422
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**76.06** ~~4874.4808.~~ Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm.  
~~4875.4809.~~

- Rectangular (including square):

7606.1100	<del>4876.4810.</del> - - Of aluminium, not alloyed	8%	Free	15%	Free	kg	68423
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7606.1200	<del>4877.4811.</del> - - Of aluminium alloys	8%	Free	15%	Free	kg	68423
-----------	---	----	------	-----	------	----	-------

- Other:

7606.9100	<del>4878.4812.</del> - - Of aluminium, not alloyed	8%	Free	15%	Free	kg	68423
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7606.9200	<del>4879.4813.</del> - - Of aluminium alloys	8%	Free	15%	Free	kg	68423
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Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>4880.4814.</del> 6.07	<del>4881.4815.</del> Aluminium foil (whether or not <del>4882.4816.</del> printed or backed with paper, <del>4883.4817.</del> paperboard, plastics or similar <del>4884.4818.</del> backing materials) of a thickness <del>4885.4819.</del> (excluding any backing) not <del>4886.4820.</del> exceeding 0.2 mm.						
<del>4887.4821.</del>	- Not backed:						
<del>4888.4822.</del> <b>607.1</b> <b>100</b>	-- Rolled but not further worked	8%	Free	15%	Free	kg	68424
<del>4889.4823.</del> <b>607.1</b> <b>900</b>	-- Other	8%	Free	15%	Free	kg	68424
<del>4890.4824.</del> <b>607.2</b> <b>000</b>	- Backed	8%	Free	15%	Free	kg	68424
<del>4891.4825.</del> 6.08	<del>4892.4826.</del> Aluminium tubes and pipes.						
<del>4893.4827.</del> <b>608.1</b> <b>000</b>	<del>4894.4828.</del> - Of aluminium, not alloyed	8%	Free	15%	Free	kg	68426
<del>4895.4829.</del> <b>608.2</b> <b>000</b>	<del>4896.4830.</del> - Of aluminium alloys	8%	Free	15%	Free	kg	68426
<del>4897.4831.</del> <b>609.0</b> <b>000</b>	<del>4898.4832.</del> Aluminium tube or pipe fittings <del>4899.4833.</del> (for example, couplings, elbows, <del>4900.4834.</del> sleeves).	8%	Free	15%	Free	kg	68427
<del>4901.4835.</del> 6.10	<del>4902.4836.</del> Aluminium structures (excluding <del>4903.4837.</del> prefabricated buildings of 94.06) and <del>4904.4838.</del> parts of structures (for example, <del>4905.4839.</del> bridges and bridge-sections, towers, <del>4906.4840.</del> lattice masts, roofs, roofing <del>4907.4841.</del> frameworks, doors and windows and <del>4908.4842.</del> their frames and thresholds for doors, <del>4909.4843.</del> balustrades, pillars and columns);						

~~4910.4844.~~ aluminium plates, rods, profiles,  
~~4911.4845.~~ tubes and the like, prepared for use  
~~4912.4846.~~ in structures.

- Doors, windows and their frames and  
thresholds for doors:

7610.1010	- - - Louvre type windows and their frames	8%	Free	15%	Free	kg	69121
7610.1090	- - - Other	8%	Free	15%	Free	kg	69121
7610.9000	- Other	8%	Free	15%	Free	kg	69129
<del>4913.4847.</del> 611.0 000	<del>4914.4848.</del> Aluminium reservoirs, tanks, vats and similar containers, for any <del>4915.4849.</del> material (other than compressed <del>4916.4850.</del> or liquefied gas), of a capacity <del>4917.4851.</del> exceeding 300 l, whether or not <del>4918.4852.</del> lined or heat-insulated, but not <del>4919.4853.</del> fitted with <del>4920.4854.</del> mechanical or thermal <del>4921.4855.</del> equipment.	8%	Free	15%	Free	kg	69212

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(i)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>4922.4856.</del> 6.12	<del>4923.4857.</del> Aluminium casks, drums, cans, <del>4924.4858.</del> boxes and similar containers <del>4925.4859.</del> (including rigid or collapsible <del>4926.4860.</del> tubular containers), for any material <del>4927.4861.</del> (other than compressed or liquefied <del>4928.4862.</del> gas), of a capacity not exceeding <del>4929.4863.</del> 300 l, whether or not lined or <del>4930.4864.</del> heat-insulated, but not fitted with <del>4931.4865.</del> mechanical or thermal equipment.						
<del>4932.4866.</del> <b>612.1</b> <b>000</b>	- Collapsible tubular containers	8%	Free	15%	Free	-	69242
<del>4933.4867.</del> <b>612.9</b> <b>000</b>	- Other	8%	Free	15%	Free	-	69242
<del>4934.4868.</del> <b>613.0</b> <b>000</b>	<del>4935.4869.</del> <b>Aluminium</b> <b>containers for</b> <del>4936.4870.</del> <b>compressed or</b> <b>liquefied gas.</b>	8%	Free	15%	Free	-	69244
<del>4937.4871.</del> 6.14	<del>4938.4872.</del> Stranded wire, cables, plaited bands <del>4939.4873.</del> and the like, of aluminium, not <del>4940.4874.</del> electrically insulated.						
<del>4941.4875.</del> <b>614.1</b> <b>000</b>	- With steel core	8%	Free	15%	Free	kg	69313
<del>4942.4876.</del> <b>614.9</b> <b>000</b>	- Other	8%	Free	15%	Free	kg	69313
<del>4943.4877.</del> 6.15	<del>4944.4878.</del> Table, kitchen or other household <del>4945.4879.</del> articles and parts thereof, of <del>4946.4880.</del> aluminium; pot scourers and <del>4947.4881.</del> scouring or polishing pads, gloves <del>4948.4882.</del> and the like, of aluminium; sanitary <del>4949.4883.</del> ware and parts thereof, of <del>4950.4884.</del> aluminium.						

	-Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like							
7615.1010	---Articles of kitchenware including Bombay pots	8%	Free	15%	Free	kg	69743	
761.1020	---Pot scourers and scouring or polishing pads , gloves and the like	8%	Free	15%	Free	kg	69743	
761.1090	---Other	8%	Free	15%	Free	kg	69743	
<del>4951.4885.</del> 615.2 000	- Sanitary ware and parts thereof	8%	Free	15%	Free	-	69753	
<del>4952.4886.</del> 6.16	<del>4953.4887.</del> Other articles of aluminium.							
7616.1000	- Nails, tacks, staples (other than those of 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles  - Other:	8%	Free	15%	Free	-	69440	
7616.9100	- - Cloth, grill, netting and fencing, of aluminium wire	8%	Free	15%	Free	-	69979	

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

--Other:

7616.9910	---Gauze, reinforcing fabric and similar materials of aluminium wire	20%	Free	15%	Free	-	69979
7616.9920	---Chain mesh-handbags, purses, wallets and similar articles	20%	Free	15%	Free	-	69979
7616.9990	---Other	20%	Free	15%	Free	-	69979

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**CHAPTER 77**

*(Reserved for possible future use in the Harmonized System)*



**CHAPTER 78****Lead and articles thereof****Note.**

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

**(a) Bars and rods**

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

**(b) Profiles**

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

**(c) Wire**

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



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

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

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

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

**(e) Tubes and pipes**

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

**Subheading Note.**

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

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

TABLE - Other elements

Elements		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

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

4954.4888. 4955.4889. Unwrought lead.

8.01									
<del>4956.4890.</del> 801.1 000	<del>4957.4891.</del>	- Refined lead	8%	Free	15%	Free	kg	68512	
<del>4958.4892.</del>	<del>4959.4893.</del>	- Other :							
<del>4960.4894.</del> 801.9 100	<del>4961.4895.</del> <del>4962.4896.</del>	- - Containing by weight antimony as the principal other element	8%	Free	15%	Free	kg	68511	
<del>4963.4897.</del> 801.9 900	<del>4964.4898.</del>	- - Other	8%	Free	15%	Free	kg	68511	
<del>4965.4899.</del> 802.0 000	<del>4966.4900.</del>	Lead waste and scrap	8%	Free	15%	Free	kg	28824	
<del>4967.4901.</del> 78.03]									
<del>4968.4902.</del> 8.04	<del>4969.4903.</del> <del>4970.4904.</del>	Lead plates, sheets, strip and foil; lead powders and flakes.							
<del>4971.4905.</del>		- Plates, sheets, strip and foil:							
<del>4972.4906.</del> 804.1 100		- - Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm	8%	Free	15%	Free	kg	68520	
<del>4973.4907.</del> 804.1 900		- - Other	8%	Free	15%	Free	kg	68520	
<del>4974.4908.</del> 804.2 000		- Powders and flakes	8%	Free	15%	Free	kg	68520	
<del>4975.4909.</del> 78.05]	<del>4976.4910.</del>								
<del>4977.4911.</del> 806.0 000		Other articles of lead	8%	Free	15%	Free	kg	69976	

**CHAPTER 79****Zinc and articles thereof****Note.**

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

**(a) Bars and rods**

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

**(b) Profiles**

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

**(c) Wire**

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

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

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

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,

- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

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

**(e) Tubes and pipes**

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

**Subheading Note.**

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

**(a) Zinc, not alloyed**

Metal containing by weight at least 97.5% of zinc.

**(b) Zinc alloys**

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

**(c) Zinc dust**

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

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

~~4978.4912.~~ ~~4979.4913.~~ Unwrought zinc.

9.01

~~4980.4914.~~ - Zinc, not alloyed:

~~4981.4915.~~ -- Containing by weight 99.99 % or 8% Free 15% Free kg 68611  
~~901.1~~  
~~100~~  
more of zinc

~~4982.4916.~~ -- Containing by weight less than 8% Free 15% Free kg 68611  
~~901.1~~  
~~200~~  
99.99 % of zinc

~~4983.4917.~~ - Zinc alloys 8% Free 15% Free kg 68612  
~~901.2~~  
~~000~~

~~4984.4918.~~ Zinc waste and scrap 8% Free 15% Free kg 28825  
~~902.0~~  
~~000~~

~~4985.4919.~~ ~~4986.4920.~~ Zinc dust, powders and flakes.  
9.03

~~4987.4921.~~ - Zinc dust 8% Free 15% Free kg 68633  
~~903.1~~  
~~000~~

~~4988.4922.~~ - Other 8% Free 15% Free kg 68633  
~~903.9~~  
~~000~~

~~4989.4923.~~ Zinc bars, rods, profiles and wire 8% Free 15% Free kg 68631  
~~904.0~~  
~~000~~

~~4990.4924.~~ Zinc plates, sheets, strip and foil 8% Free 15% Free kg 68632  
~~905.0~~  
~~000~~

~~4991.4925.~~  
~~79.06]~~

~~4992.4926.~~ ~~4993.4927.~~ **Other articles of zinc.**

~~4994.4928.~~ --- Fabricated building 8% Free 15% Free kg 69977  
~~907.0~~  
~~010~~  
components (for example, gutters,  
roof capping, skylight frames and  
similar goods)

~~4995.4929.~~ --- Other 8% Free 15% Free kg 69977  
~~907.0~~  
~~090~~

## CHAPTER 80

### Tin and articles thereof

#### Note.

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

(a) **Bars and rods**

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

(b) **Profiles**

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



(c) **Wire**

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

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

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

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

(e) **Tubes and pipes**

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

**Subheading Note.**

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

(a) **Tin, not alloyed**

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

TABLE - Other elements

Elements		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.

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Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>80.01</b>	<b>4996.4930.</b> Unwrought tin.						
8001.1000	- Tin, not alloyed	8%	Free	15%	Free	kg	68711
8001.2000	- Tin alloys	8%	Free	15%	Free	kg	68712
8002.0000	Tin waste and scrap.	8%	Free	15%	Free	kg	28826
8003.0000	Tin bars, rods, profiles and wire.	8%	Free	15%	Free	kg	68720
[80.04]							
[80.05]							
[80.06]							
	Other articles of tin.						
<b>8007.0010</b>	<b>--- Table, kitchen or other household articles of pewter</b>	<b>8%</b>	<b>Free</b>	<b>15%</b>	<b>Free</b>	<b>kg</b>	<b>69978</b>
<b>8007.0090</b>	<b>--- Other</b>	<b>8%</b>	<b>Free</b>	<b>15%</b>	<b>Free</b>	<b>kg</b>	<b>69978</b>

## 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.

Tariff Item	Description	Duty	Excise	VAGST	Export	Statistical	
					Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>4997.4931.</del> 1.01	<del>4998.4932.</del> <del>4999.4933.</del> Tungsten (wolfram) and articles thereof, including waste and scrap.						
<del>5000.4934.</del> <b>101.1</b> <b>000</b>	- Powders	8%	Free	15%	Free	kg	68911
<del>5001.4935.</del>	- Other :						
<del>5002.4936.</del> <b>101.9</b> <b>400</b>	-- Unwrought tungsten, including bars and rods obtained simply by sintering	8%	Free	15%	Free	kg	68911
<del>5003.4937.</del> <b>101.9</b> <b>600</b>	-- Wire	8%	Free	15%	Free	kg	69991
<del>5004.4938.</del> <b>101.9</b> <b>700</b>	-- Waste and scrap	8%	Free	15%	Free	kg	68911

<del>5005.4939.</del> 101.9 900	-- Other	8%	Free	15%	Free	kg	69991
<del>5006.4940.</del> 1.02	<del>5007.4941.</del> Molybdenum and articles thereof, <del>5008.4942.</del> including waste and scrap.						
<del>5009.4943.</del> 102.1 000	- Powders	8%	Free	15%	Free	kg	68912
<del>5010.4944.</del>	- Other :						
<del>5011.4945.</del> 102.9 400	-- Unwrought molybdenum, including bars and rods obtained simply by sintering	8%	Free	15%	Free	kg	68912
<del>5012.4946.</del> 102.9 500	-- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	8%	Free	15%	Free	kg	69992
<del>5013.4947.</del> 102.9 600	-- Wire	8%	Free	15%	Free	kg	69992
<del>5014.4948.</del> 102.9 700	-- Waste and scrap	8%	Free	15%	Free	kg	68912
<del>5015.4949.</del> 102.9 900	-- Other	8%	Free	15%	Free	kg	69992
<del>5016.4950.</del> 1.03	<del>5017.4951.</del> Tantalum and articles thereof, <del>5018.4952.</del> including waste and scrap.						
<del>5019.4953.</del> 103.2 000	- Unwrought tantalum, including bars and rods obtained simply by sintering; powders	8%	Free	15%	Free	kg	68913
<del>5020.4954.</del> 103.3 000	- Waste and scrap	8%	Free	15%	Free	kg	68913
<del>5021.4955.</del> 103.9 000	- Other	8%	Free	15%	Free	kg	69993

Tariff Item	Description	Duty	Excise	VAGST	Export	Statistical	
					Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>5022.4956.</del> 1.04	<del>5023.4957.</del> <del>5024.4958.</del> Magnesium and articles thereof, including waste and scrap.						
<del>5025.4959.</del>	- Unwrought magnesium:						
<del>5026.4960.</del> <del>104.1</del> <del>100</del>	-- Containing at least 99.8 % by weight of magnesium	8%	Free	15%	Free	kg	68915
<del>5027.4961.</del> <del>104.1</del> <del>900</del>	-- Other	8%	Free	15%	Free	kg	68915
<del>5028.4962.</del> <del>104.2</del> <del>000</del>	- Waste and scrap	8%	Free	15%	Free	kg	68914
<del>5029.4963.</del> <del>104.3</del> <del>000</del>	- Rasplings, turnings and granules, graded according to size; powders	8%	Free	15%	Free	kg	69994
<del>5030.4964.</del>	- Other						
<del>5031.4965.</del> <del>104.9</del> <del>010</del>	---Wrought bars, rods, anmgles, shapes and sections, of magnesium;	8%	Free	15%	Free	kg	69994
<del>5032.4966.</del> <del>5033.4967.</del> <del>5034.4968.</del> <del>5035.4969.</del> <del>5036.4970.</del>	magnesium wire; wrought plates, sheets and strip of magnesium; magnesium foil, tubes and pipes and blanks therefor, of magnesium; hollow bars of magnesium						
<del>5037.4971.</del> 104.9 090	---Other	8%	Free	15%	Free	kg	69994

<del>5038.4972.</del>							
<del>5039.4973.</del>	<del>5040.4974.</del>	Cobalt mattes and other					
1.05	<del>5041.4975.</del>	intermediate products of cobalt					
	<del>5042.4976.</del>	metallurgy; cobalt and articles					
	<del>5043.4977.</del>	thereof, including waste and scrap.					
<del>5044.4978.</del>	- Cobalt mattes and other		8%	Free	15%	Free	kg 68981
<del>105.2</del>	intermediate products of cobalt						
<del>000</del>	metallurgy; unwrought cobalt;						
	waste and scrap; powders						
<del>5045.4979.</del>	- Waste and scrap		8%	Free	15%	Free	kg 68981
<del>105.3</del>							
<del>000</del>							
<del>5046.4980.</del>	- Other		8%	Free	15%	Free	kg 69981
<del>105.9</del>							
<del>000</del>							
<del>5047.4981.</del>	<del>5048.4982.</del>	<b>Bismuth and</b>	8%	Free	15%	Free	kg 68992
<del>106.0</del>	<del>articles thereof,</del>						
<del>000</del>	<del>5049.4983.</del>	<b>including waste</b>					
	<del>and scrap</del>						
<del>5050.4984.</del>	<del>5051.4985.</del>	Cadmium and articles thereof,					
1.07							including waste and scrap.
<del>5052.4986.</del>	- Unwrought cadmium; waste and		8%	Free	15%	Free	kg 68982
<del>107.2</del>	scrap; powders						
<del>000</del>							
<del>5053.4987.</del>	- Waste and scrap		8%	Free	15%	Free	kg 68982
<del>107.3</del>							
<del>000</del>							
<del>5054.4988.</del>	- Other		8%	Free	15%	Free	kg 69983
<del>107.9</del>							
<del>000</del>							
<del>5055.4989.</del>	<del>5056.4990.</del>	Titanium and articles thereof,					
1.08	<del>5057.4991.</del>	including waste and scrap.					
<del>5058.4992.</del>	- Unwrought titanium; powders		8%	Free	15%	Free	kg 68983
<del>108.2</del>							
<del>000</del>							
<del>5059.4993.</del>	- Waste and scrap		8%	Free	15%	Free	kg 68983
<del>108.3</del>							
<del>000</del>							
<del>5060.4994.</del>	- Other		8%	Free	15%	Free	kg 69985
<del>108.9</del>							
<del>000</del>							



Tariff Item	Description	Duty	Excise	VAGST	Export	Statistical	
					Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>5061.4995.</del> 1.09	<b>Zirconium and articles thereof, including waste and scrap.</b>						
<del>5062.4996.</del> 109.2 000	- Unwrought zirconium; powders	8%	Free	15%	Free	kg	68984
<del>5063.4997.</del> 109.3 000	- Waste and scrap	8%	Free	15%	Free	kg	68984
<del>5064.4998.</del> 109.9 000	- Other	8%	Free	15%	Free	kg	69987
<b>81.10</b>	<b>Antimony and articles thereof, including waste and scrap.</b>						
<del>5065.4999.</del> 110.1 000	<del>5066.5000.</del> - Unwrought antimony; powders	8%	Free	15%	Free	kg	68993
<del>5067.5001.</del> 110.2 000	<del>5068.5002.</del> - Waste and scrap	8%	Free	15%	Free	kg	68993
<del>5069.5003.</del> 110.9 000	<del>5070.5004.</del> - Other	8%	Free	15%	Free	kg	68993
<del>5071.5005.</del> 111.0 000	<del>5072.5006.</del> Manganese and articles thereof, <del>5073.5007.</del> including waste and scrap.	8%	Free	15%	Free	kg	68994
<del>5074.5008.</del> 1.12	<del>5075.5009.</del> Beryllium, chromium, germanium, <del>5076.5010.</del> vanadium, gallium, hafnium, indium, <del>5077.5011.</del> niobium (columbium), rhenium and <del>5078.5012.</del> thallium, and articles of these metals, <del>5079.5013.</del> including waste and scrap.						

<del>5080.5014.</del>	- Beryllium:						
<del>5081.5015.</del> 112.1 200	-- Unwrought; powder	8%	Free	15%	Free	kg	68991
<del>5082.5016.</del> 112.1 300	-- Waste and scrap	8%	Free	15%	Free	kg	68991
<del>5083.5017.</del> 112.1 900	-- Other	8%	Free	15%	Free	kg	69995
<del>5084.5018.</del>	- Chromium:						
<del>5085.5019.</del> 112.2 100	-- Unwrought; powders	8%	Free	15%	Free	kg	68995
<del>5086.5020.</del> 112.2 200	-- Waste and scrap	8%	Free	15%	Free	kg	68995
<del>5087.5021.</del> 112.2 900	-- Other	8%	Free	15%	Free	kg	68995
<del>5088.5022.</del>	- Thallium:						
<del>5089.5023.</del> 112.5 100	-- Unwrought; powders	8%	Free	15%	Free	kg	68997
<del>5090.5024.</del> 112.5 200	-- Waste and scrap	8%	Free	15%	Free	kg	68997
<del>5091.5025.</del> 112.5 900	-- Other	8%	Free	15%	Free	kg	68997
<del>5092.5026.</del>	- Other:						
<del>5093.5027.</del> 112.9 200	-- Unwrought; waste and scrap; powders	8%	Free	15%	Free	kg	68998
<del>5094.5028.</del> 112.9 900	-- Other	8%	Free	15%	Free	kg	69999
<del>5095.5029.</del> 113.0 000	<del>5096.5030.</del> Cermets and articles thereof, <del>5097.5031.</del> including waste and scrap.	8%	Free	15%	Free	kg	68999

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## CHAPTER 82

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

#### Notes.

- 1.- Apart from blow lamps, portable forges, grinding wheels with frameworks, manicure or pedicure sets, and goods of heading 82.09, this Chapter covers only articles with a blade, working edge, working surface or other working part of:
  - (a) Base metal;
  - (b) Metal carbides or cermets;
  - (c) Precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal, metal carbide or cermet; or
  - (d) Abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.
- 2.- Parts of base metal, of the articles of this Chapter are to be classified with the articles of which they are parts, except parts separately specified as such and tool-holders for hand tools (heading 84.66). However, parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter.

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

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

Tariff Item	Description	Duty	Excise	VAGST	Export	Statistical	
					Duty	Unit/Qty	SITC Code
(j)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>5098.5032.</del> 2.01	<del>5099.5033.</del> <del>5100.5034.</del> <del>5101.5035.</del> <del>5102.5036.</del> <del>5103.5037.</del> <del>5104.5038.</del> <del>5105.5039.</del> <del>5106.5040.</del> <del>5107.5041.</del> 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.						
<del>5108.5042.</del> <b>201.1</b> <b>000</b>	- Spades and shovels	5%	Free	15%	Free	-	69510
<del>5109.5043.</del> <b>201.3</b> <b>000</b>	- Mattocks, picks, hoes and rakes	5%	Free	15%	Free	-	69510
<del>5110.5044.</del> <b>201.4</b> <b>000</b>	- Axes, bill hooks and similar hewing tools	5%	Free	15%	Free	-	69510
<del>5111.5045.</del> <b>201.5</b> <b>000</b>	- Secateurs and similar one-handed pruners and shears (including poultry shears)	5%	Free	15%	Free	-	69510

Tariff Item	Description	Duty	Excise	VAGST	Export	Statistical	
					Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6) (7)	(8)	
<del>5112.5046.</del> 201.6 000	- Hedge shears, two-handed pruning shears and similar two-handed shears	5%	Free	15%	Free	-	69510
<del>5113.5047.</del> 201.9 000	- Other hand tools of a kind used in agriculture, horticulture or forestry	5%	Free	15%	Free	-	69510
<del>5114.5048.</del> 2.02	<del>5115.5049.</del> Hand saws; blades for saws of all kinds (including <del>5116.5050.</del> slitting, slotting or <del>5117.5051.</del> toothless saw blades).						
8202.1000	- Hand saws	8%	Free	15%	Free	-	69521
8202.2000	- Band saw blades	8%	Free	15%	Free	-	69551
	- Circular saw blades (including slitting or slotting saw blades):						
8202.3100	-- With working part of steel	8%	Free	15%	Free	-	69552
8202.3900	-- Other, including parts	8%	Free	15%	Free	-	69553
8202.4000	- Chain saw blades	8%	Free	15%	Free	-	69554
	- Other saw blades:						
8202.9100	-- Straight saw blades, for working	8%	Free	15%	Free	-	69555

	metal							
8202.9900	-- Other	8%	Free	15%	Free	-	69559	
<del>5118.5052.</del> 2.03	<del>5119.5053.</del> Files, rasps, pliers (including <del>5120.5054.</del> cutting pliers), pincers, tweezers, <del>5121.5055.</del> metal cutting shears, pipe-cutters, <del>5122.5056.</del> bolt croppers, perforating <del>5123.5057.</del> punches and similar hand tools.							
<del>5124.5058.</del> 203.1 000	- Files, rasps and similar tools	8%	Free	15%	Free	-	69522	
<del>5125.5059.</del> 203.2 000	- Pliers (including cutting pliers), pincers, tweezers and similar tools	8%	Free	15%	Free	-	69523	
<del>5126.5060.</del> 203.3 000	- Metal cutting shears and similar tools	8%	Free	15%	Free	-	69523	
<del>5127.5061.</del> 203.4 000	- Pipe-cutters, bolt croppers, perforating punches and similar tools	8%	Free	15%	Free	-	69523	
<del>5128.5062.</del> 2.04	<del>5129.5063.</del> Hand-operated spanners and <del>5130.5064.</del> wrenches (including torque <del>5131.5065.</del> meter wrenches but not including <del>5132.5066.</del> tap wrenches); interchangeable <del>5133.5067.</del> spanner sockets, with or without <del>5134.5068.</del> handles.							
<del>5135.5069.</del>	- Hand-operated spanners and wrenches:							
<del>5136.5070.</del> 204.1 100	-- Non-adjustable	8%	Free	15%	Free	-	69530	

Tariff Item	Description	Duty	Excise	VAGST	Export	Statistical	
					Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>5137.5071.</del> 204.1 200	-- Adjustable	8%	Free	15%	Free	-	69530
<del>5138.5072.</del> 204.2 000	- Interchangeable spanner sockets, with or without handles	8%	Free	15%	Free	-	69530
<del>5139.5073.</del> 2.05	<del>5140.5074.</del> Hand tools (including glaziers' <del>5141.5075.</del> diamonds), not elsewhere specified <del>5142.5076.</del> or included; blow lamps; vices, <del>5143.5077.</del> clamps and the like, other than <del>5144.5078.</del> accessories for and parts of, <del>5145.5079.</del> machine-tools or water-jet cutting <del>5146.5080.</del> machines; anvils; portable forges; <del>5147.5081.</del> hand- or pedal-operated <del>5148.5082.</del> grinding wheels with frameworks.						
<del>5149.5083.</del> 205.1 000	- Drilling, threading or tapping tools	8%	Free	15%	Free	-	69541
<del>5150.5084.</del> 205.2 000	- Hammers and sledge hammers	8%	Free	15%	Free	-	69542
<del>5151.5085.</del> 205.3 000	- Planes, chisels, gouges and similar cutting tools for working wood	8%	Free	15%	Free	-	69543
<del>5152.5086.</del> 205.4 000	- Screwdrivers	8%	Free	15%	Free	-	69544
<del>5153.5087.</del>	- Other hand tools (including glaziers' diamonds):						
<del>5154.5088.</del> 205.5 100	-- Household tools	8%	Free	15%	Free	-	69545
<del>5155.5089.</del> 205.5	-- Other	8%	Free	15%	Free	-	69546



900								
<del>5156.5090.</del> 205.6 000	- Blow lamps	8%	Free	15%	Free	-	69546	
<del>5157.5091.</del> 205.7 000	- Vices, clamps and the like	8%	Free	15%	Free	-	69547	
<del>5158.5092.</del> 205.9 000	- Other, including sets of articles of two or more subheadings of this heading	8%	Free	15%	Free	-	69549	
<del>5159.5093.</del> 206.0 000	<del>5160.5094.</del> -Tool of two or more of 82.02 to <del>5161.5095.</del> 82.05, put up in sets for retail sale	8%	Free	15%	Free	-	69570	
<del>5162.5096.</del> 2.07	<del>5163.5097.</del> 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. <del>5164.5098.</del> <del>5165.5099.</del> <del>5166.5100.</del> <del>5167.5101.</del> <del>5168.5102.</del> <del>5169.5103.</del> <del>5170.5104.</del> <del>5171.5105.</del> <del>5172.5106.</del> <del>5173.5107.</del>							
<del>5174.5108.</del>	- Rock drilling or earth boring tools:							
<del>5175.5109.</del> 207.1 300	-- With working part of cermets	8%	Free	15%	Free	-	69563	
<del>5176.5110.</del> 207.1 900	-- Other, including parts	8%	Free	15%	Free	-	69563	
<del>5177.5111.</del> 207.2 000	- Dies for drawing or extruding metal	8%	Free	15%	Free	-	69564	

Tariff Item	Description	Duty	Excise	VAGST	Export	Statistical	
					Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>5178.5112.</del> 207.3 000	- Tools for pressing, stamping or punching	8%	Free	15%	Free	-	69564
<del>5179.5113.</del> 207.4 000	- Tools for tapping or threading	8%	Free	15%	Free	-	69564
<del>5180.5114.</del> 207.5 000	- Tools for drilling, other than for rock drilling	8%	Free	15%	Free	-	69564
<del>5181.5115.</del> 207.6 000	- Tools for boring or broaching	8%	Free	15%	Free	-	69564
<del>5182.5116.</del> 207.7 000	- Tools for milling	8%	Free	15%	Free	-	69564
<del>5183.5117.</del> 207.8 000	- Tools for turning	8%	Free	15%	Free	-	69564
<del>5184.5118.</del> 207.9 000	- Other interchangeable tools	8%	Free	15%	Free	-	69564
<del>5185.5119.</del> 2.08	<del>5186.5120.</del> <del>5187.5121.</del> <del>5188.5122.</del> Knives and cutting blades, for machines or for mechanical appliances.						
<del>5189.5123.</del> 208.1 000	<del>5190.5124.</del> - For metal working	8%	Free	15%	Free	-	69561
<del>5191.5125.</del> 208.2 000	<del>5192.5126.</del> - For wood working	8%	Free	15%	Free	-	69561
<del>5193.5127.</del> 208.3 000	<del>5194.5128.</del> - For kitchen appliances or for machines used by the food industry <del>5195.5129.</del>	8%	Free	15%	Free	-	69561

<del>5196.5130.</del> 208.4 000	<del>5197.5131.</del> <del>5198.5132.</del>	- For agricultural, horticultural or forestry machines	8%	Free	15%	Free	-	69561
<del>5199.5133.</del> 208.9 000	<del>5200.5134.</del>	- Other	8%	Free	15%	Free	-	69561
<del>5201.5135.</del> 209.0 000	<del>5202.5136.</del> <del>5203.5137.</del>	- Plates, sticks, tips and the like for tools, unmounted, of cermets	8%	Free	15%	Free	-	69562
<del>5204.5138.</del> 210.0 000	<del>5205.5139.</del> <del>5206.5140.</del> <del>5207.5141.</del> <del>5208.5142.</del> <del>5209.5143.</del>	- Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.	8%	Free	15%	Free	-	69781
<del>5210.5144.</del> 2.11		Knives with cutting blades, serrated or not (including pruning knives), other than knives of 82.08, and blades therefor.						
<del>5211.5145.</del> 211.1 000		- Sets of assorted articles	8%	Free	15%	Free	-	69680
<del>5212.5146.</del>		- Other:						
<del>5213.5147.</del> 211.9 100	<del>5214.5148.</del>	- Table knives having fixed blades	8%	Free	15%	Free	-	69680
<del>5215.5149.</del> 211.9 200	<del>5216.5150.</del> <del>5217.5151.</del>	- - Other knives having fixed blades	8%	Free	15%	Free	-	69680
<del>5218.5152.</del> 211.9 300	<del>5219.5153.</del> <del>5220.5154.</del>	- - Knives having other than fixed blades	8%	Free	15%	Free	-	69680
<del>5221.5155.</del> 211.9 400	<del>5222.5156.</del>	- - Blades	8%	Free	15%	Free	-	69680

Tariff Item	Description	Duty	Excise	VAGST	Export	Statistical	
					Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>5223.5157.</del> 211.9 500	<del>5224.5158.</del> - - Handles of base metal	8%	Free	15%	Free	-	69680
<del>5225.5159.</del> 2.12	Razors and razor blades (including razor blade blanks in strips).						
<del>5226.5160.</del> 212.1 000	<del>5227.5161.</del> - Razors	20%	Free	15%	Free	-	69631
<del>5228.5162.</del> 212.2 000	<del>5229.5163.</del> - Safety razor blades, including <del>5230.5164.</del> razor blade blank in strips	20%	Free	15%	Free	-	69635
<del>5231.5165.</del> 212.9 000	<del>5232.5166.</del> - Other	20%	Free	15%	Free	-	69638
<del>5233.5167.</del> 213.0 000	<del>5234.5168.</del> -Scissors, tailors' shears and <del>5235.5169.</del> similar shears, and blades <del>5236.5170.</del> therefore.	8%	Free	15%	Free	-	69640
<del>5237.5171.</del> 2.14	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files).						
<del>5238.5172.</del> 214.1 000	- Paper knives, letter openers,	8%	Free	15%	Free	-	69651

erasing knives, pencil sharpeners  
and blades therefore

<del>5239-5173.</del> 214.2 000	- Manicure or pedicure sets and instruments (including nail files)	8%	Free	15%	Free	-	69655
<del>5240-5174.</del> 214.9 000	- Other	8%	Free	15%	Free	-	69659
<del>5241-5175.</del> <del>5242-5176.</del> 2.15	<b>Spoons, forks, ladles, skimmers, cake- servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.</b>						
<del>5243-5177.</del> 215.1 000	- Sets of assorted articles containing at least one article plated with precious metal	8%	Free	15%	Free	-	69661
<del>5244-5178.</del> 215.2 000	- Other sets of assorted articles	8%	Free	15%	Free	-	69662
<del>5245-5179.</del>	- Other:						
<del>5246-5180.</del> 215.9 100	-- Plated with precious metal	8%	Free	15%	Free	-	69663
<del>5247-5181.</del> 215.9 900	-- Other	8%	Free	15%	Free	-	69669



## CHAPTER 83

## Miscellaneous articles of base metal

## Notes.

- 1.- For the purposes of this Chapter, parts of base metal are to be classified with their parent articles. However, articles of iron or steel of heading 73.12, 73.15, 73.17, 73.18 or 73.20, or similar articles of other base metal (Chapters 74 to 76 and 78 to 81) are not to be taken as parts of articles of this Chapter.
- 2.- For the purposes of heading 83.02, the word "castors" means those having a diameter (including, where appropriate, tyres) not exceeding 75 mm, or those having a diameter (including, where appropriate, tyres) exceeding 75 mm provided that the width of the wheel or tyre fitted thereto is less than 30 mm.

Tariff Item	Description	Duty	Excise	VAGST	Export	Statistical	
					Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

~~5248-5182.~~  
3.01  
Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal.

<del>5249-5183.</del> 301.1 000	- Padlocks	8%	Free	15%	Free	-	69911
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<del>5250-5184.</del> 301.2 000	- Locks of a kind used for motor vehicles	20%	Free	15%	Free	-	69911
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<del>5251-5185.</del> 301.3 000	- Locks of a kind used for furniture	8%	Free	15%	Free	-	69911
<del>5252-5186.</del> 301.4 000	- Other locks	8%	Free	15%	Free	-	69911
<del>5253-5187.</del> 301.5 000	- Clasps and frames with clasps, incorporating locks	8%	Free	15%	Free	-	69911
<del>5254-5188.</del> 301.6 000	- Parts	8%	Free	15%	Free	-	69911
<del>5255-5189.</del> 301.7 000	- Keys presented separately	8%	Free	15%	Free	-	69911
<del>5256-5190.</del> 3.02	<del>5257-5191.</del> <del>5258-5192.</del> <del>5259-5193.</del> <del>5260-5194.</del> <del>5261-5195.</del> <del>5262-5196.</del> <del>5263-5197.</del> <del>5264-5198.</del> <del>5265-5199.</del> <del>5266-5200.</del> 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.						
<del>5267-5201.</del>	- Hinges						
<del>5268-5202.</del> 302.1 010	---Butt hinges	8%	Free	15%	Free	-	69913
<del>5269-5203.</del> 302.1 090	---Other	8%	Free	15%	Free	-	69913
<del>5270-5204.</del> 302.2 000	- Castors	8%	Free	15%	Free	-	69914
<del>5271-5205.</del>							



Tariff Item	Description	Duty	Excise	VAGST	Export	Statistical	
					Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>5272.5206.</del> 302.3 000	- Other mountings, fittings and similar articles suitable for motor vehicles	20%	Free	15%	Free	-	69915
<del>5273.5207.</del> <del>5274.5208.</del> <del>5275.5209.</del>	- Other mountings, fittings and similar articles:						
<del>5276.5210.</del> 302.3 010	---Barrel bolts	8%	Free	15%	Free	-	69116
<del>5277.5211.</del> 302.3 090	---Other	8%	Free	15%	Free	-	69116
<del>5278.5212.</del>	-- Other, suitable for furniture						
<del>5279.5213.</del> 302.4 210	---Barrel bolts	8%	Free	15%	Free	-	69117
<del>5280.5214.</del> 302.4 290	---Other	8%	Free	15%	Free	-	67117
<del>5281.5215.</del>	-- Other						
<del>5282.5216.</del> 302.4 910	---Barrel bolts	8%	Free	15%	Free	-	69919
<del>5283.5217.</del>	---Other	8%	Free	15%	Free	-	69919
<del>5284.5218.</del> 302.4 990							
<del>5285.5219.</del> 302.5 000	- Hat-racks, hat-pegs, brackets and similar fixtures	8%	Free	15%	Free	-	69919

<u>5286.5220.</u> 302.6 000	- Automatic door closers	8%	Free	15%	Free	-	69919
<u>5287.5221.</u> 303.0 000	<u>5288.5222.</u> Armoured or reinforced safes, <u>5289.5223.</u> strong-boxes and doors and safe <u>5290.5224.</u> deposit lockers for strong-rooms, <u>5291.5225.</u> cash or deed boxes and the like, of <u>5292.5226.</u> base metal.	8%	Free	15%	Free	-	69912
<u>5293.5227.</u> 304.0 000	<u>5294.5228.</u> Filing cabinets, card-index <u>5295.5229.</u> cabinets, paper trays, paper rests, <u>5296.5230.</u> pen trays, office-stamp stands and <u>5297.5231.</u> similar office or desk equipment, <u>5298.5232.</u> of base metal, other than office <u>5299.5233.</u> furniture of 94.03.	8%	Free	15%	Free	-	89511
<u>5300.5234.</u> 3.05	<u>5301.5235.</u> Fittings for loose-leaf binders or <u>5302.5236.</u> files, letter clips, letter corners, <u>5303.5237.</u> paper clips, indexing tags and <u>5304.5238.</u> similar office articles, of base <u>5305.5239.</u> metal; staples in strips (for example, <u>5306.5240.</u> for offices, upholstery, packaging), <u>5307.5241.</u> of base metal.						
<u>5308.5242.</u> 305.1 000	- Fittings for loose-leaf binders or files	8%	Free	15%	Free	-	89512
<u>5309.5243.</u> 305.2 000	- Staples in strips	8%	Free	15%	Free	-	89512
<u>5310.5244.</u> 305.9 000	- Other, including parts	8%	Free	15%	Free	-	89512
<u>5311.5245.</u> 3.06	<u>5312.5246.</u> Bells, gongs and the like, non <u>5313.5247.</u> electric, of base metal; statuettes <u>5314.5248.</u> and other ornaments, of base <u>5315.5249.</u> metal; photograph, picture or <u>5316.5250.</u> similar frames, of base metal; <u>5317.5251.</u> mirrors of base metal.						

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Chapter 83

8306-8310

Tariff Item	Description	Duty	Excise	VAGST	Export	Statistical	
					Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8306.1000	- Bells, gongs and the like  - Statuettes and other ornaments:	20%	Free	15%	Free	-	69952
8306.2100	- - Plated with precious metal	20%	Free	15%	Free	-	69782
8306.2900	- - Other	20%	Free	15%	Free	-	69782
8306.3000	- Photograph, picture or similar frames; mirrors	20%	Free	15%	Free	-	69782
<del>5318.5252.</del> 3.07	<del>5319.5253.</del> Flexible tubing of base metal, <del>5320.5254.</del> with or without fittings.						
<del>5321.5255.</del> 307.1 000	<del>5322.5256.</del> - Of iron or steel	8%	Free	15%	Free	-	69951
<del>5323.5257.</del> 307.9 000	<del>5324.5258.</del> - Of other base metal	8%	Free	15%	Free	-	69951
<del>5325.5259.</del> 3.08	<del>5326.5260.</del> Clasps, frames with clasps, buckles, <del>5327.5261.</del> buckle-clasps, hooks, eyes, eyelets <del>5328.5262.</del> and the like, of base metal, of a <del>5329.5263.</del> kind used for clothing or clothing <del>5330.5264.</del> accessories, footwear, jewellery, wrist-watches, books, <b>awnings,</b>  <b>leather goods, travel goods or</b>  <b>saddler or for other made up</b>  <del>5331.5265.</del> articles; tubular or bifurcated <del>5332.5266.</del> rivets, of base metal; beads and						

~~5333.5267.~~ spangles, of base metal.

<del>5334.5268.</del> 308.1 000	- Hooks, eyes and eyelets	8%	Free	15%	Free	-	69933
<del>5335.5269.</del> 308.2 000	- Tubular or bifurcated rivets	8%	Free	15%	Free	-	69933
<del>5336.5270.</del>	- Other, including parts						
<del>5337.5271.</del> 308.9 010	---Beads and spangles of base metal	8%	Free	15%	Free	-	69933
<del>5338.5272.</del> 308.9 090	--- Other, including parts	8%	Free	15%	Free	-	69933
<del>5339.5273.</del> 3.09	<del>5340.5274.</del> Stoppers, caps and lids (including <del>5341.5275.</del> crown corks, screw caps and <del>5342.5276.</del> pouring stoppers), capsules for <del>5343.5277.</del> bottles, threaded bungs, bung <del>5344.5278.</del> covers, seals and other packing <del>5345.5279.</del> accessories, of base metal.						
<del>5346.5280.</del> 309.1 000	- Crown corks	8%	Free	15%	Free	-	69953
<del>5347.5281.</del> 309.9 000	- Other	8%	Free	15%	Free	-	69953
<del>5348.5282.</del> 310.0 000	<del>5349.5283.</del> -Sign-plates, name-plates, address <del>5350.5284.</del> plates and similar plates, <del>5351.5285.</del> numbers, letters and other <del>5352.5286.</del> symbols, of base metal, excluding <del>5353.5287.</del> those of 94.05.	8%	Free	15%	Free	-	69954

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Chapter 83

8311

Tariff Item	Description	Duty	Excise	VAGST	Export	Statistical	
					Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

~~5354.5288.~~ ~~5355.5289.~~ Wire, rods, tubes, plates, electrodes  
 3.11 ~~5356.5290.~~ and similar products, of base metal  
~~5357.5291.~~ or of metal carbides, coated or  
~~5358.5292.~~ cored with flux material, of a kind  
~~5359.5293.~~ used for soldering, brazing,  
~~5360.5294.~~ welding or deposition of metal or  
~~5361.5295.~~ of metal carbides; wire and rods, of  
~~5362.5296.~~ agglomerated base metal powder,  
~~5363.5297.~~ used for metal spraying.

<del>5364.5298.</del> <b>311.1</b> <b>000</b>	- Coated electrodes of base metal, for electric arc-welding	8%	Free	15%	Free	-	69955
<del>5365.5299.</del> <b>311.2</b> <b>000</b>	- Cored wire of base metal, for electric arc-welding	8%	Free	15%	Free	-	69955
<del>5366.5300.</del> <b>311.3</b> <b>000</b>	- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	8%	Free	15%	Free	-	69955
<del>5367.5301.</del> <b>311.9</b> <b>000</b>	- Other	8%	Free	15%	Free	-	69955

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**Section XVI, page 1**

**Chapter 84**

**Notes**

**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**



(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;

~~(12)~~(6) \_\_\_\_\_ Interchangeable tools of heading 82.07 or brushes of a kind used as parts of machines (heading 96.03); similar interchangeable tools are to be classified according to the constituent material of their working part (for example, in Chapter 40, 42, 43, 45 or 59 or heading 68.04 or 69.09);

~~(13)~~(7) \_\_\_\_\_ Articles of Chapter 95; or

~~(14)~~(8) \_\_\_\_\_ Typewriter or similar ribbons, whether or not on spools or in cartridges (classified according to their constituent materials, or in heading 96.12 if inked or otherwise prepared for giving impressions), or monopods, bipods, tripods and similar articles, of heading 96.20.



- 2.- Subject to Note 1 to this Section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading 84.84, 85.44, 85.45, 85.46 or 85.47) are to be classified according to the following rules:
- (a) Parts which are goods included in any of the headings of Chapter 84 and 85 (other than headings 84.09, 84.31, 84.48, 84.66, 84.73, 84.87, 85.03, 85.22, 85.29, 85.38 and 85.48) are in all cases to be classified in their respective headings;
  - (b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading 84.79 or 85.43) are to be classified with the machines of that kind or in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate. However, parts which are equally suitable for use principally with the goods of headings 85.17 and 85.25 to 85.28 are to be classified in heading 85.17;
  - (c) All other parts are to be classified in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate or, failing that, in heading 84.87 or 85.48.
- 3.- Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.
- 4.- Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.
- 5.- **For the purposes of these Notes, the expression "machine" means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85.**
-

## CHAPTER 84

### Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof

#### Notes.

1.- This Chapter does not cover:

- (a) Millstones, grindstones or other articles of Chapter 68;
- (b) Machinery or appliances (for example, pumps) of ceramic material and ceramic parts of machinery or appliances of any material (Chapter 69);
- (5) Laboratory glassware (heading 70.17); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading 70.19 or 70.20);
- (5) Articles of heading 73.21 or 73.22 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81);
- (6) Vacuum cleaners of heading 85.08
- (f) Electro-mechanical domestic appliances of heading 85.09; digital cameras of heading 85.25;
- (4) Radiators for the articles of Section XVII; or
- (5) Hand-operated mechanical floor sweepers, not motorised (heading 96.03).

- 2.- Subject to the operation of Note 3 to Section XVI and subject to note 9 to this chapter, a machine or appliance which answers to a description in one or more of headings 84.01 to 84.24 or heading 84.86 and at the same time to a description in one or other of headings 84.25 to 84.80 is to be classified under the appropriate heading of the former group or under heading 84.86, as the case may be, and not the latter group.

Heading 84.19 does not, however, cover:

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

Heading 84.22 does not cover:

- (a) Sewing machines for closing bags or similar containers (heading 84.52); or
- (b) Office machinery of heading 84.72.

Heading 84.24 does not cover:

- (a) Ink-jet printing machines (heading 84.43); or
  - (b) Water-jet cutting machines (heading 84.56).
- 3.- A machine-tool for working any material which answers to a description in heading 84.56 and at the same time to a description in heading 84.57, 84.58, 84.59, 84.60, 84.61, 84.64 or 84.65 is to be classified in heading 84.56.
- 4.- Heading 84.57 applies only to machine-tools for working metal, other than lathes (including turning centres), which can carry out different types of machining operations either:
- (a) by automatic tool change from a magazine or the like in conformity with a machining programme (machining centres),
  - (b) by the automatic use, simultaneously or sequentially, of different unit heads working on a fixed position workpiece (unit construction machines, single station), or
  - ~~(10)~~(4) by the automatic transfer of the workpiece to different unit heads (multi-station transfer machines)
- 5.- (A) For the purposes of heading 84.71, the expression "automatic data processing machines" means machines capable of :
- (6) Storing the processing program or programs and at least the data immediately necessary for the execution of the program
  - (7) Being freely programmed in accordance with the requirements of the user.
  - (8) Performing arithmetical computation specified by the user; and

- (9) Executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run

- (B) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units.
- (C) Subject to paragraph (D) and (E) below, a unit is to be regarded as being a part of an automatic data processing system if it meet all of the following conditions;
- (4) It is of a kind solely or principally used in an automatic data processing system;
  - (5) It is connectable to the central processing unit either directly or through one or more other units; and
  - (6) It is able to accept or deliver data in a form (codes or signals), which can be used by the system.

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

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

- (o) Heading 84.71 does not cover the following when presented separately, even if they meet all the conditions set forth in note 5 (c) above:
- (p) Printers, copying machines, facsimile machines, whether or not combined;
  - ~~(q)~~(p) Apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network)
  - ~~(r)~~(p) Loud speakers and microphones
  - ~~(s)~~(p) Television cameras, digital cameras and video camera recorders;

~~(t)~~(p) Monitors and projectors, not incorporating television reception apparatus.

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

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

Other steel balls are to be classified in heading 73.26.

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

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

- 8.- For the purposes of heading 84.70, the term "pocket-size" applies only to machines the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.

- 9.- (A) Notes 9 (a) and 9 (b) to Chapter 85 also apply with respect to the expression "semiconductor devices" and "electronic integrated circuits", respectively, as used in this Note and in heading 84.86. However, for the purpose of this Note and of heading 84.86, the expression "semiconductor devices" also covers photosensitive semiconductor devices and light-emitting diodes (LED)."

(B) For the purpose of this Note and of heading 84.86, the expression “manufacture of flat panels display” covers the fabrication of substrates into flat panel. It does not cover the manufacture of glass or the assembly of printed circuit boards or other electronic components onto the flat panel. The expression “flat panel display” does not cover cathode-ray tube technology.

(10) Heading 84.86 also includes machines and apparatus solely or principally of a kind used for:

(11) The manufacture or repair of masks and reticles;

~~(12)~~(11) Assembling semiconductor devices or electronic integrated circuits,

~~(13)~~(11) Lifting, handling, loading or unloading of boules, wafers semiconductor devices, electronic integrated circuits and flat panel displays.

(D) Subject to Note 1 to Section XVI and Note 1 to Chapter 84, machines and apparatus answering to the description in heading 84.86 are to be classified in that heading and in no other heading of the nomenclature

#### Subheading Notes.

- 1.- For the purposes of subheading 8465.20, the term “machining centres” applies only to machine-tools for working wood, cork, bone, hard rubber, hard plastics or similar hard materials, which can carry out different types of machining operations by automatic tool change from a magazine or the like in conformity with a machining programme.
- 2.- For the purposes of subheading 8471.49, the term “systems” means automatic data processing machines whose units satisfy the conditions laid down in Note 5 © to Chapter 84 and which comprise at least a central processing unit, one input unit (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or a printer).
- 3.- For the purposes of subheading 8481.20, the expression “valves for oleohydraulic or pneumatic transmissions” means valves which are used specifically in the transmission of “fluid power” in a hydraulic or pneumatic system, where the energy source is supplied in the form of pressurised fluids



(liquid or gas). These valves may be of any type (for example, pressure-reducing type, check type). Subheading 8481.20 takes precedence over all other subheadings of heading 84.81.

- 4.- Subheading 8482.40 applies only to bearings with cylindrical rollers of a uniform diameter not exceeding 5 mm and having a length which is at least three times the diameter. The ends of the rollers may be rounded.



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**Chapter 84**

**8401-8404**

Tariff Item	Description	Duty	Excise	VAGST	Export	Statistical	
					Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>5368.5302.</del> 4.01	<del>5369.5303.</del> Nuclear reactors; fuel elements (cartridges), non-irradiated, for <del>5370.5304.</del> <del>5371.5305.</del> nuclear reactors; machinery and <del>5372.5306.</del> apparatus for isotopic separation. <del>5373.5307.</del>						
<del>5374.5308.</del> <b>401.1</b> <b>000</b>	- Nuclear reactors	8%	Free	15%	Free	-	71871
<del>5375.5309.</del> <b>401.2</b> <b>000</b>	- Machinery and apparatus for isotopic separation, and parts thereof	8%	Free	15%	Free	-	72847
<del>5376.5310.</del> <b>401.3</b> <b>000</b>	- Fuel elements (cartridges), non irradiated	8%	Free	15%	Free	-	71877
<del>5377.5311.</del> <b>401.4</b> <b>000</b>	- Parts of nuclear reactors	8%	Free	15%	Free	-	71878
<del>5378.5312.</del> 4.02	<del>5379.5313.</del> Steam or other vapour generating <del>5380.5314.</del> boilers (other than central heating <del>5381.5315.</del> hot water boilers capable also of <del>5382.5316.</del> producing low pressure steam); <del>5383.5317.</del> super-heated water boilers.						
<del>5384.5318.</del>	- Steam or other vapour generating boilers:						
<del>5385.5319.</del> <b>402.1</b> <b>100</b>	-- Watertube boilers with a steam production exceeding 45 t per hour	8%	Free	15%	Free	-	71111
<del>5386.5320.</del> <b>402.1</b> <b>200</b>	-- Watertube boilers with a steam production not exceeding 45 t per hour	8%	Free	15%	Free	-	71111
<del>5387.5321.</del>	-- Other vapour generating boilers, including hybrid boilers						

<del>5388.5322.</del> 402.1 910	---Wood fired boilers	8%	Free	15%	Free	-	71112
<del>5389.5323.</del> 402.1 990	---Other	8%	Free	15%	Free	-	71112
<del>5390.5324.</del> 402.2 000	- Super-heated water boilers	8%	Free	15%	Free	-	71112
<del>5391.5325.</del>	- Parts						
<del>5392.5326.</del> 402.9 010	---Suitable for use with wood fired boilers	8%	Free	15%	Free	-	71191
8402.9090	---Other	8%	Free	15%	Free	-	71191
<del>5393.5327.</del> 4.03	<del>5394.5328.</del> <del>5395.5329.</del> Central heating boilers other than those of 84.02.						
<del>5396.5330.</del> 403.1 000	- Boilers	8%	Free	15%	Free	-	81217
<del>5397.5331.</del> 403.9 000	- Parts	8%	Free	15%	Free	-	81219
<del>5398.5332.</del> 4.04	<del>5399.5333.</del> Auxiliary plant for use with boilers <del>5400.5334.</del> of 84.02 or 84.03 (for example, <del>5401.5335.</del> economisers, super-heaters, soot <del>5402.5336.</del> removers, gas recoverers); <del>5403.5337.</del> condensers for steam or other <del>5404.5338.</del> vapour power units.						

Tariff Item	Description	Duty	Excise	VAGST	Export	Statistical	
					Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>5405.5339.</del> 404.1 000	- Auxiliary plant for use with boilers of 84.02 or 84.03	8%	Free	15%	Free	-	71121
<del>5406.5340.</del> 404.2 000	- Condensers for steam or other vapour power units	8%	Free	15%	Free	-	71122
<del>5407.5341.</del> 404.9 000	- Parts	8%	Free	15%	Free	-	71192
<del>5408.5342.</del> 4.05	<b>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.</b>						
<del>5409.5343.</del> 405.1 000	- 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	8%	Free	15%	Free	-	74171
<del>5410.5344.</del> 405.9 000	- Parts	8%	Free	15%	Free	-	74172
<del>5411.5345.</del> 4.06	<del>5412.5346.</del> <del>5413.5347.</del> Steam turbines and other vapour turbines.						
<del>5414.5348.</del> 406.1 000	- Turbines for marine propulsion	8%	Free	15%	Free	No.	71211
<del>5415.5349.</del>	- Other turbines:						
<del>5416.5350.</del> 406.8 100	-- Of an output exceeding 40 MW	8%	Free	15%	Free	No	71211
<del>5417.5351.</del> 406.8 200	-- Of an output not exceeding 40 MW	8%	Free	15%	Free	No	71211

<del>5418.5352.</del> 406.9 000	- Parts	8%	Free	15%	Free	-	71280
<del>5419.5353.</del> 4.07	<del>5420.5354.</del> Spark-ignition reciprocating or <del>5421.5355.</del> rotary internal combustion <del>5422.5356.</del> piston engines.						
8407.1000	- Aircraft engines	8%	Free	15%	Free	No.	71311
	- Marine propulsion engines:						
	-- Outboard motors:						
8407.2110	--- Not exceeding 25 h.p. rating	8%	Free	15%	Free	No.	71331
8407.2120	--- Exceeding 25 h.p. rating	8%	Free	15%	Free	No.	71331
8407.2900	-- Other	8%	Free	15%	Free	No.	71332
	- Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:						
<del>5423.5357.</del> 407.3 100	<del>5424.5358.</del> - - Of a cylinder capacity not <del>5425.5359.</del> exceeding 50 cc	20%	Free	15%	Free	No.	71321
<del>5426.5360.</del> 407.3 200	-- Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	20%	Free	15%	Free	No.	71321

Tariff Item	Description	Duty	Excise	VAGST	Export	Statistical	
					Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>5427-5361.</del> 407.3 300	<del>5428-5362.</del> - - Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc <del>5429-5363.</del>	20%	Free	15%	Free	No.	71321
<del>5430-5364.</del> 407.3 400	<del>5431-5365.</del> - - Of a cylinder capacity exceeding 1,000 cc <del>5432-5366.</del>	20%	Free	15%	Free	No.	71322
<del>5433-5367.</del> 407.9 000	<del>5434-5368.</del> - Other engines	20%	Free	15%	Free	No.	71381
<del>5435-5369.</del> 4.08	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).						
<del>5436-5370.</del> 408.1 000	- Marine propulsion engines	20%	Free	15%	Free	No.	71333
8408.2000	- Engines of a kind used for the propulsion of vehicles of Chapter 87	20%	Free	15%	Free	No.	71323
8408.9000	- Other engines	20%	Free	15%	Free	No.	71382
<del>5437-5371.</del> 4.09	Parts suitable for use solely or principally with the engines of 84.07 or 84.08.						
8409.1000	- For aircraft engines	8%	Free	15%	Free	-	71319
	- Other:						

<del>5438.5372.</del> 409.9 100	<del>5439.5373.</del> - - Suitable for used solely or <del>5440.5374.</del> principally with spark-ignition <del>5441.5375.</del> internal combustion piston engines	8%	Free	15%	Free	-	71391
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<del>5442.5376.</del> 409.9 900	<del>5443.5377.</del> - - Other	20%	Free	15%	Free	-	71392
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<del>5444.5378.</del> 4.10	<b>Hydraulic turbines, water wheels, and regulators therefor.</b>
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- Hydraulic turbines and water wheels:

8410.1100	- - Of a power not exceeding 1,000 kW	8%	Free	15%	Free	-	71811
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8410.1200	- - Of a power exceeding 1,000 kW but not exceeding 10,000 kW	8%	Free	15%	Free	-	71811
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8410.1300	- - Of a power not exceeding 10,000 kW	8%	Free	15%	Free	-	71811
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8410.9000	- Parts, including regulators	8%	Free	15%	Free	-	71819
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<b>84.11</b>	<b>Turbo-jets, turbo-propellers and other gas turbines.</b>
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- Turbo-jets:

8411.1100	- -Of thrust not exceeding 25 kN	8%	Free	15%	Free	-	71441
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8411.1200	- - Of a thrust exceeding 25 kN	8%	Free	15%	Free	-	71441
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- Turbo-propellers:

8411.2100	- - Of a power not exceeding 1,100	8%	Free	15%	Free	-	71481
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Tariff Item	Description	Duty	Excise	VAGST	Export	Statistical	
					Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8411.2200	-- Of a power exceeding 1,100 kW	8%	Free	15%	Free	-	71481
	- Other gas turbines:						
8411.8100	-- Of a power not exceeding 5,000 kW	8%	Free	15%	Free	-	71489
8411.8200	-- Of a power exceeding 5,000 kW	8%	Free	15%	Free	-	71489
	- Parts:						
8411.9100	-- Of turbo-jets or turbo-propellers	8%	Free	15%	Free	-	71491
8411.9900	-- Other	8%	Free	15%	Free	-	71499
<b>84.12</b>	<b>Other engines and motors.</b>						
8412.1000	- Reaction engines other than turbo jets	8%	Free	15%	Free	-	71449
	- Hydraulic power engines and motors:						
8412.2100	-- Linear acting (cylinders)	8%	Free	15%	Free	-	71891
8412.2900	-- Other	8%	Free	15%	Free	-	71893
	- Pneumatic power engines and motors:						

8412.3100	-- Linear acting (cylinders)	8%	Free	15%	Free	-	71892
8412.3900	-- Other	8%	Free	15%	Free	-	71893
	- Other:						
8412.8010	--- Wind engines (for example, windmills)	8%	Free	15%	Free	-	71893
8412.8090	--- Other	8%	Free	15%	Free	-	71893
8412.9000	- Parts	8%	Free	15%	Free	-	71893
<del>5445-5379.</del> 4.13	<del>5446-5380.</del> Pumps for liquids, whether or not <del>5447-5381.</del> fitted with a measuring device; <del>5448-5382.</del> liquid elevators.						
<del>5449-5383.</del>	- Pumps fitted or designed to be fitted with a measuring device:						
8413.1100	-- <del>5450-5384.</del> Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	8%	Free	15%	Free	-	74211
8413.1900	-- Other	8%	Free	15%	Free	-	74219
8413.2000	- Hand pumps, other than those of 8413.11 or 8413.19	8%	Free	15%	Free	-	74271

Tariff Item	Description	Duty	Excise	VAGST	Export	Statistical	
					Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8413.3000	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines	8%	Free	15%	Free	-	74220
8413.4000	- Concrete pumps  - Other reciprocating positive displacement pumps:	8%	Free	15%	Free	-	74230
8413.5010	- - - For agricultural use only	8%	Free	15%	Free	-	74240
8413.5090	- - - Other  - Other rotary positive displacement pumps:	8%	Free	15%	Free	-	74240
8413.6010	- - - For agricultural use only	8%	Free	15%	Free	-	74250
8413.6090	- - - Other  - Other centrifugal pumps:	8%	Free	15%	Free	-	74250
8413.7010	- - - For agricultural use only	8%	Free	15%	Free	-	74260

8413.7090	--- Other	8%	Free	15%	Free	-	74260
	- Other pumps; liquid elevators:						
	-- Pumps:						
8413.8110	--- For agricultural use only	8%	Free	15%	Free	-	74271
8413.8190	--- Other	8%	Free	15%	Free	-	74271
	-- Liquid elevators:						
8413.8210	--- For agricultural use only	8%	Free	15%	Free	-	74275
8413.8290	--- Other	8%	Free	15%	Free	-	74275
	- Parts:						
<del>5451.5385.</del> 413.9 100	<del>5452.5386.</del> - - Of pumps	8%	Free	15%	Free	-	74291
<del>5453.5387.</del> 413.9 200	<del>5454.5388.</del> - - Of liquid elevators	8%	Free	15%	Free	-	74295
<del>5455.5389.</del> 4.14	<b>Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters.</b>						
<del>5456.5390.</del> 414.1 000	- Vacuum pumps	8%	Free	15%	Free	-	74311
<del>5457.5391.</del> 414.2 000	- Hand- or foot-operated air pumps	8%	Free	15%	Free	-	74313

Tariff Item	Description	Duty	Excise	VAGST	Export	Statistical	
					Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>5458.5392.</del> 414.3 000	- Compressors of a kind used in refrigerating equipment	8%	Free	15%	Free	-	74315
<del>5459.5393.</del> 414.4 000	- Air compressors mounted on a wheeled chassis for towing	8%	Free	15%	Free	-	74317
<del>5460.5394.</del>	- Fans:						
<del>5461.5395.</del> 414.5 100	-- Table, floor, wall, window, ceiling or roof fans, with a self contained electric motor of an output not exceeding 125 W	8%	Free	15%	Free	-	74341
<del>5462.5396.</del> 414.5 900	-- Other	8%	Free	15%	Free	-	74343
<del>5463.5397.</del> 414.6 000	- Hoods having a maximum horizontal side not exceeding 120cm	8%	Free	15%	Free	-	74345
<del>5464.5398.</del> 414.8 000	- Other	8%	Free	15%	Free	-	74319
<del>5465.5399.</del> 414.9 000	- Parts	8%	Free	15%	Free	-	74380

<del>5466.5400.</del> 4.15	<b>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.</b>						
8415.1000	- Of a kind designed to be fixed to a window, wall, ceiling or floor, self-contained or "split system"	8%	Free	15%	Free	No.	74151
8415.2000	- Of a kind used for persons, in motor vehicles  - Other:	20%	Free	15%	Free	No.	74151
8415.8100	- - Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	8%	Free	15%	Free	No.	74155
<del>5467.5401.</del> 415.8 200	<del>5469.5403.</del> - - <b>Other, incorporating a refrigerating unit</b>	8%	Free	15%	Free	No.	74155
<del>5468.5402.</del> 415.8 300	<del>5470.5404.</del> <b>refrigerating unit</b>						
<del>5472.5406.</del> 415.8 300	<del>5471.5405.</del> - - <b>Not incorporating a refrigerating unit</b>	8%	Free	15%	Free	No.	74155
<del>5473.5407.</del> 415.9 000	<del>5474.5408.</del> - - <b>Parts</b>	8%	Free	15%	Free	-	74159
<del>5476.5410.</del> 415.9 000	<del>5477.5411.</del> - <b>Parts</b>						
<del>5478.5412.</del> 84.16	<del>5479.5413.</del> Furnace burners for liquid fuel, <del>5480.5414.</del> for pulverised solid fuel or for <del>5481.5415.</del> gas; mechanical stokers, <del>5482.5416.</del> including their mechanical grates, <del>5483.5417.</del> mechanical ash dischargers and <del>5484.5418.</del> similar appliances.						

Tariff Item	Description	Duty	Excise	VAGST	Export	Statistical	
					Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8416.1000	- Furnace burners for liquid fuel	8%	Free	15%	Free	-	74121
8416.2000	- Other furnace burners, including combination burners	8%	Free	15%	Free	-	74123
8416.3000	- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	8%	Free	15%	Free	-	74125
8416.9000	- Parts	8%	Free	15%	Free	-	74128
<b>84.17</b>	<b>Industrial or laboratory furnaces and ovens, including incinerators, non-electric.</b>						
<del>5485.5419.</del> 417.1 000	<del>5486.5420.</del> - Furnaces and ovens for the <del>5487.5421.</del> roasting, melting or other heat <del>5488.5422.</del> treatment of ores, pyrites or of <del>5489.5423.</del> metals	8%	Free	15%	Free	No.	74136
<del>5490.5424.</del> 417.2 000	<del>5491.5425.</del> - Bakery ovens, including biscuit ovens	8%	Free	15%	Free	No.	74137
<del>5492.5426.</del> 417.8 000	<del>5493.5427.</del> - Other	8%	Free	15%	Free	No.	74138
<del>5494.5428.</del> 417.9 000	<del>5495.5429.</del> - Parts	8%	Free	15%	Free	No.	74139

~~5496.5430.~~ ~~5497.5431.~~ Refrigerators, freezers and other  
 4.18 ~~5498.5432.~~ refrigerating or freezing equipment,  
~~5499.5433.~~ electric or other; heat pumps other  
~~5500.5434.~~ than air conditioning machines  
~~5501.5435.~~ of 84.15.

8418.1000	- Combined refrigerator-freezers, fitted with separate external doors	8%	Free	15%	Free	No.	77521
	- Refrigerators, household type:						
8418.2100	-- Compression-type	8%	Free	15%	Free	No	77521
	-- Other:						
8418.2910	--- Kerosene powered	8%	Free	15%	Free	No	77521
8418.2990	---Other	8%	Free	15%	Free	No	77521
8418.3000	- Freezers of the chest type, not exceeding 800 L capacity	8%	Free	15%	Free	No.	77522
8418.4000	- Freezers of the upright type, not exceeding 900 L capacity	8%	Free	15%	Free	No.	77522
	- Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment						



Tariff Item	Description	Duty	Excise	VAGST	Export	Statistical	
					Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8418.5010	---Dispensers of a kind suitable for use in hotels, restaurants and the like	8%	Free	15%	Free	-	74143
8418.5090	---Other  - Other refrigerating or freezing equipment; heat pumps:	8%	Free	15%	Free	-	74143
8418.6100	-- Heat pumps other than air conditioning machines of heading 84.15  -- Other	8%	Free	15%	Free	No.	74145
8418.6910	---Condensing unit, self contained comprising a compressor, condenser and pump for use with air conditioning units	8%	Free	15%	Free	-	74145
8418.6990	---Other  - Parts:	8%	Free	15%	Free	-	74145
8418.9100	-- Furniture designed to receive	8%	Free	15%	Free	No.	74149

refrigerating or freezing  
equipment

-- Other

8418.9910	--- Of refrigerators or freezers, household type	8%	Free	15%	Free	-	74149
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8418.9990	--- Other	8%	Free	15%	Free	-	74149
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**84.19** ~~5502.5436.~~ Machinery, plant or laboratory  
~~5503.5437.~~ equipment, whether or not  
~~5504.5438.~~ electrically heated (excluding  
~~5505.5439.~~ furnaces, ovens and other  
~~5506.5440.~~ equipment of heading 85.14), for  
~~5507.5441.~~ the treatment of materials by a  
~~5508.5442.~~ process involving a change of  
~~5509.5443.~~ temperature such as heating,  
~~5510.5444.~~ cooking, roasting, distilling,  
~~5511.5445.~~ rectifying, sterilising,  
~~5512.5446.~~ pasteurising, steaming, drying,  
~~5513.5447.~~ evaporating, vaporising,  
~~5514.5448.~~ condensing or cooling, other than  
~~5515.5449.~~ machinery or plant of a kind used  
~~5516.5450.~~ for domestic purposes;  
~~5517.5451.~~ instantaneous or storage water  
~~5518.5452.~~ heaters, non-electric.

- Instantaneous or storage water  
heaters, non-electric:

8419.1100	-- Instantaneous gas water heaters	8%	Free	15%	Free	No.	74181
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8419.1900	-- Other	8%	Free	15%	Free	No.	74182
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Tariff Item	Description	Duty	Excise	VAGST	Export Duty	Statistical Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>5519.5453.</del> 419.2 000	<del>5520.5454.</del> - Medical, surgical or laboratory <del>5521.5455.</del> sterilisers <del>5522.5456.</del> - Dryers:	8%	Free	15%	Free	-	74183
8419.3100	-- For agricultural products	8%	Free	15%	Free	-	74184
8419.3200	-- For wood, paper pulp, paper or paperboard	8%	Free	15%	Free	-	74185
8419.3900	-- Other	8%	Free	15%	Free	-	74186
8419.4000	- Distilling or rectifying plant	8%	Free	15%	Free	-	74173
8419.5000	- Heat exchange units	8%	Free	15%	Free	-	74174
8419.6000	- Machinery for liquefying air or other gases  - Other machinery, plant and equipment:	8%	Free	15%	Free	-	74175
8419.8100	-- For making hot drinks or for cooking or heating food	20%	Free	15%	Free	No.	74187
8419.8900	-- Other	8%	Free	15%	Free	-	74189

8419.9000	- Parts	8%	Free	15%	Free	-	74190
<b>84.20</b>	<del>5523.5457.</del> Calendering or other rolling <del>5524.5458.</del> machines, other than for metals <del>5525.5459.</del> or glass, and cylinders therefor.						
<del>5526.5460.</del> 420.1 000	<del>5527.5461.</del> - Calendering or other rolling machines	8%	Free	15%	Free	-	74591
<del>5528.5462.</del>	<del>5529.5463.</del> - Parts:						
<del>5530.5464.</del> 420.9 100	<del>5531.5465.</del> - - Cylinders	8%	Free	15%	Free	-	74593
<del>5532.5466.</del> 420.9 900	<del>5533.5467.</del> - - Other	8%	Free	15%	Free	-	74593
<del>5534.5468.</del> 4.21	<del>5535.5469.</del> Centrifuges, including centrifugal <del>5536.5470.</del> dryers; filtering or purifying <del>5537.5471.</del> machinery and apparatus for <del>5538.5472.</del> liquids or gases.						
<del>5539.5473.</del>	- Centrifuges, including centrifugal  dryers :						
<del>5540.5474.</del> 421.1 100	-- Cream separators	8%	Free	15%	Free	-	74351
<del>5541.5475.</del> 421.1 200	-- Clothes-dryers	20%	Free	15%	Free	No.	74355

Tariff Item	Description	Duty	Excise	VAGST	Export	Statistical	
					Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>5542-5476.</del>	-- Other						
8421.1910	---Centrifugal clarifiers for milk	8%	Free	15%	Free	-	74359
8421.1920	---Centrifuges for extracting honey	8%	Free	15%	Free	-	74359
8421.1990	---Other	8%	Free	15%	Free	-	74359
<del>5543-5477.</del>	- Filtering or purifying machinery and apparatus for liquids:						
<del>5544-5478.</del> 421.2 100	-- For filtering or purifying water	8%	Free	15%	Free	-	74361
<del>5545-5479.</del> 421.2 200	-- For filtering or purifying beverages other than water	8%	Free	15%	Free	-	74362
<del>5546-5480.</del> 421.2 300	-- Oil or petrol-filters for internal combustion engines	8%	Free	15%	Free	-	74363
<del>5547-5481.</del> 421.2 900	-- Other	8%	Free	15%	Free	-	74367
<del>5548-5482.</del>	- Filtering or purifying machinery and apparatus for gases:						
<del>5549-5483.</del> 421.3 100	-- Intake air filters for internal combustion engines	8%	Free	15%	Free	-	74364
<del>5550-5484.</del> 421.3 900	-- Other	8%	Free	15%	Free	-	74369

<del>5551.5485.</del>	- Parts:							
<del>5552.5486.</del> 421.9 100	<del>5553.5487.</del> - - Of centrifuges, including <del>5554.5488.</del> centrifugal dryers	8%	Free	15%	Free	-	74391	
<del>5555.5489.</del> 421.9 900	<del>5556.5490.</del> - - Other	8%	Free	15%	Free	-	74395	
<del>5557.5491.</del> 4.22	<del>5558.5492.</del> Dish washing machines; machinery <del>5559.5493.</del> for cleaning or drying bottles or <del>5560.5494.</del> other containers; machinery for <del>5561.5495.</del> filling, closing, sealing or labelling <del>5562.5496.</del> bottles, cans, boxes, bags or other <del>5563.5497.</del> containers; machinery for capsuling <del>5564.5498.</del> bottles, jars, tubes and similar <del>5565.5499.</del> containers; other packing or <del>5566.5500.</del> wrapping machinery (including <del>5567.5501.</del> heat-shrink wrapping machinery); <del>5568.5502.</del> machinery for aerating beverages.							

- Dish washing machines:

8422.1100	- - Of the household type	20%	Free	15%	Free	No.	77530
8422.1900	- - Other	8%	Free	15%	Free	-	74521
8422.2000	- Machinery for cleaning or drying bottles or other containers	8%	Free	15%	Free	-	74523

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8422-8424

Tariff Item	Description	Duty	Excise	VAGST	Export	Statistical	
					Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8422.3000	- 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	8%	Free	15%	Free	-	74527
<del>5569.5503.</del> 422.4 000	- Other packing or wrapping machinery (including heat-shrink wrapping machinery)	8%	Free	15%	Free	-	74527

<del>5570.5504.</del> 422.9 000	<del>5571.5505.</del> - Parts	8%	Free	15%	Free	-	74529
<del>5572.5506.</del> 4.23	<del>5573.5507.</del> Weighing machinery (excluding <del>5574.5508.</del> balances of a sensitivity of 5 cg or <del>5575.5509.</del> better), including weight operated <del>5576.5510.</del> counting or checking machines; <del>5577.5511.</del> weighing machine weights of all <del>5578.5512.</del> kinds.						
<del>5579.5513.</del> 423.1 000	<del>5580.5514.</del> - Personal weighing machines, <del>5581.5515.</del> including baby scales; household <del>5582.5516.</del> scales	8%	Free	15%	Free	-	74532
<del>5583.5517.</del> 423.2 000	<del>5584.5518.</del> - Scales for continuous weighing of <del>5585.5519.</del> goods on conveyors	8%	Free	15%	Free	-	74531
<del>5586.5520.</del> 423.3 000	<del>5587.5521.</del> - Constant weight scales and scales <del>5588.5522.</del> for discharging a predetermined <del>5589.5523.</del> weight of material into a bag or <del>5590.5524.</del> container, including hopper scales	8%	Free	15%	Free	-	74531
<del>5591.5525.</del>	<del>5592.5526.</del> - Other weighing machinery:						
<del>5593.5527.</del> 423.8 100	<del>5594.5528.</del> - - Having a maximum weighing <del>5595.5529.</del> capacity not exceeding 30 kg	8%	Free	15%	Free	-	74531
<del>5596.5530.</del> 423.8 200	<del>5597.5531.</del> - - Having a maximum weighing <del>5598.5532.</del> capacity exceeding 30 kg but not <del>5599.5533.</del> exceeding 5,000 kg	8%	Free	15%	Free	-	74531
<del>5600.5534.</del>	<del>5601.5535.</del> - - Other						
8423.8910	---Portable or mobile platform type scales	8%	Free	15%	Free	-	74531
8423.8990	---Other	8%	Free	15%	Free	-	74531
<del>5602.5536.</del> 423.9	<del>5603.5537.</del> - Weighing machine weights of all	8%	Free	15%	Free	-	74539



000 ~~5604.5538.~~ kinds; parts of  
weighing machinery

~~5605.5539.~~ ~~5606.5540.~~ Mechanical appliances (whether  
4.24 ~~5607.5541.~~ or not hand-operated) for  
~~5608.5542.~~ projecting, dispersing or spraying  
~~5609.5543.~~ liquids or powders; fire  
~~5610.5544.~~ extinguishers, whether or not  
~~5611.5545.~~ charged; spray guns and similar  
~~5612.5546.~~ appliances; steam or sand blasting  
~~5613.5547.~~ machines and similar jet projecting  
~~5614.5548.~~ machines.

Tariff Item	Description	Duty	Excise	VAGST	Export	Statistical	
					Duty	Unit/Qty	SITC Code
(5)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8424.1000	- Fire extinguishers, whether or not charged	8%	Free	15%	Free	-	74561
	- Spray guns and similar appliances:						
8424.2010	--- Agricultural or horticultural	5%	Free	15%	Free	No.	74562
8424.2090	--- Other	8%	Free	15%	Free	-	74562
8424.3000	- Steam or sand blasting machines and similar jet projecting machines	8%	Free	15%	Free	-	74563
	-Agricultural or horticultural sprayers :						
8424.4100	--Portable sprayers	5%	Free	15%	Free	No.	74564
8424.4900	--Other	5%	Free	15%	Free	No.	74564
	-Other appliances :						
8424.8200	--Agricultural or horticultural	5%	Free	15%	Free	-	74564
8424.8900	- - Other	8%	Free	15%	Free	-	74565
8424.9000	- Parts	8%	Free	15%	Free	-	74568
<del>5615.5549.</del> 4.25	<del>5616.5550.</del> <del>5617.5551.</del> <del>5618.5552.</del>						
<del>5619.5553.</del>	- 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:

<del>5620-5554.</del>	-- Powered by electric motor	8%	Free	15%	Free	-	74421
425.1							
100							
<del>5621-5555.</del>	-- Other	8%	Free	15%	Free	-	74421
425.1							
900							
<del>5622-5556.</del>	- Winches; capstans :						
<del>5623-5557.</del>	-- Powered by electric motor	8%	Free	15%	Free	-	74425
425.3							
100							
<del>5624-5558.</del>	-- Other	8%	Free	15%	Free	-	74425
425.3							
900							
<del>5625-5559.</del>	- Jacks; hoists of a kind used for raising vehicles:						
<del>5626-5560.</del>	-- Built-in jacking systems of a type used in garages	8%	Free	15%	Free	-	74441
425.4							
100							
<del>5627-5561.</del>	-- Other jacks and hoists, hydraulic	8%	Free	15%	Free	-	74443
425.4							
200							
<del>5628-5562.</del>	-- Other	8%	Free	15%	Free	-	74449
425.4							
900							
<del>5629-5563.</del>	<b>Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane.</b>						
4.26							

Tariff Item	Description	Duty	Excise	VAGST	Export	Statistical	
					Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6) (7)	(8)	

~~5630-5564.~~ - Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers:

~~5631-5565.~~ -- Overhead travelling cranes on  
~~5632-5566.~~ fixed support

8426.1110	---New	8%	Free	15%	Free	No.	74431
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8426.1120	---Used or reconditioned	8%	Free	15%	Free	No.	74431
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~~5633-5567.~~ -- Mobile lifting frames on tyres and straddle carriers

8426.1210	---New	8%	Free	15%	Free	No.	74432
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8426.1220	---Used or reconditioned	8%	Free	15%	Free	No.	74432
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~~5634-5568.~~ -- Other

8426.1910	---New	8%	Free	15%	Free	No.	74433
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8426.1920	---Used or reconditioned	8%	Free	15%	Free	No.	74433
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~~5635-5569.~~ - Tower cranes

8426.2010	---New	8%	Free	15%	Free	No.	74434
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8426.2020	---Used or reconditioned	8%	Free	15%	Free	No.	74434
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~~5636.5570.~~ - Portal or pedestal jib cranes

8426.3010 ---New 8% Free 15% Free No. 74435

8426.3020 ---Used or reconditioned 8% Free 15% Free No. 74435

~~5637.5571.~~ - Other machinery, self-propelled:

~~5638.5572.~~ - - On tyres

8426.4110 ---New 8% Free 15% Free No. 74437

8426.4120 ---Used or reconditioned 8% Free 15% Free No. 74437

~~5639.5573.~~ - - Other

8426.4910 ---New 8% Free 15% Free No. 74437

8426.4920 ---Used or reconditioned 8% Free 15% Free No. 74437

~~5640.5574.~~ - Other machinery:

~~5641.5575.~~ - - Designed for mounting on road  
vehicles

8426.9110 ---New 8% Free 15% Free No. 74439

8426.9120 ---Used or reconditioned 8% Free 15% Free No. 74439

Tariff Item	Description	Duty	Excise	VAGST	Export	Statistical	
					Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	-- Other						
8426.9910	---New	8%	Free	15%	Free	No.	74439
8426.9920	---Used or reconditioned	8%	Free	15%	Free	No.	74439
<del>5642.5576.</del> 4.27	<b>Fork-lift trucks; other works trucks fitted with lifting or handling equipment.</b>						
<del>5643.5577.</del>	- Self-propelled trucks powered by an electric motor						
8427.1010	---New	8%	Free	15%	Free	No.	74411
8427.1020	---Used or reconditioned	8%	Free	15%	Free	No.	74411
<del>5644.5578.</del>	- Other self-propelled trucks						
8427.2010	---New	8%	Free	15%	Free	No.	74412
8427.2020	---Used or reconditioned	8%	Free	15%	Free	No.	74412
<del>5645.5579.</del>	- Other trucks						
8427.9010	---New	8%	Free	15%	Free	No.	74413
8427.9020	---Used or reconditioned	8%	Free	15%	Free	No.	74413
<del>5646.5580.</del> 4.28	<b>Other lifting, handling, loading or</b>						

**unloading machinery (for example,  
lifts, escalators, conveyors,  
teleferics).**

<del>5647-5581.</del> 428.1 000	- Lifts and skip hoists	8%	Free	15%	Free	No.	74481
<del>5648-5582.</del> 428.2 000	- Pneumatic elevators and conveyors	8%	Free	15%	Free	No.	74471
<del>5649-5583.</del>	- Other continuous-action elevators and conveyors, for goods or materials:						
<del>5650-5584.</del> 428.3 100	-- Specially designed for underground use	8%	Free	15%	Free	No.	74472
<del>5651-5585.</del> 428.3 200	-- Other, bucket type	8%	Free	15%	Free	No.	74473
<del>5652-5586.</del> 428.3 300	-- Other, belt type	8%	Free	15%	Free	No.	74474
<del>5653-5587.</del> 428.3 900	-- Other	8%	Free	15%	Free	No.	74479
<del>5654-5588.</del> 428.4 000	- Escalators and moving walkways	8%	Free	15%	Free	No.	74485
<del>5655-5589.</del> 428.6 000	- Teleferics, chair-lifts, ski- draglines; traction mechanisms for funiculars	8%	Free	15%	Free	-	74489
<del>5656-5590.</del> 428.9 000	- Other machinery	8%	Free	15%	Free	-	74489

Tariff Item	Description	Duty	Excise	VAGST	Export	Statistical	
					Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>5657-5591.</del> 4.29	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.						
<del>5658-5592.</del>	- Bulldozers and angledozers:						
<del>5659-5593.</del>	-- Track laying						
8429.1110	---New	8%	Free	15%	Free	No.	72311
8429.1120	---Used or reconditioned	8%	Free	15%	Free	No.	72311
<del>5660-5594.</del>	-- Other						
8429.1910	---New	8%	Free	15%	Free	No.	72311
8429.1920	---Used or reconditioned	8%	Free	15%	Free	No.	72311
<del>5661-5595.</del>	- Graders and levellers						
8429.2010	---New	8%	Free	15%	Free	No.	72312
8429.2020	---Used or reconditioned	8%	Free	15%	Free	No.	72312
<del>5662-5596.</del>	- Scrapers						
8429.3010	---New	8%	Free	15%	Free	No.	72331



8429.3020	---Used or reconditioned	8%	Free	15%	Free	No.	72331
<del>5663.5597.</del>	- Tamping machines and road rollers						
8429.4010	---New	8%	Free	15%	Free	No.	72333
8429.4020	---Used or reconditioned	8%	Free	15%	Free	No.	72333
<del>5664.5598.</del>	- Mechanical shovels, excavators and shovel loaders:						
<del>5665.5599.</del>	- - Front-end shovel loaders						
8429.5110	---New	8%	Free	15%	Free	No.	72321
8429.5120	---Used or reconditioned	8%	Free	15%	Free	No.	72321
<del>5666.5600.</del>	- - Machinery with a 3600 revolving superstructure						
8429.5210	---New	8%	Free	15%	Free	No.	72322
8429.5220	---Used or reconditioned	8%	Free	15%	Free	No.	72322
<del>5667.5601.</del>	- - Other						
8429.5910	---New	8%	Free	15%	Free	No.	72329

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8429.8430

Tariff Item	Description	Duty	Excise	VAGST	Export	Statistical	
					Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

8429.5920	---Used or reconditioned	8%	Free	15%	Free	No.	72329
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~~5668.5602.~~  
4.30

**Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers.**

- Pile-drivers and pile extractors

8430.1010	---New	8%	Free	15%	Free	No.	72341
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8430.1020	---Used or reconditioned	8%	Free	15%	Free	No.	72341
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- Snow-ploughs and snow blowers

8430.2010	---New	8%	Free	15%	Free	No.	72342
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8430.2020	---Used or reconditioned	8%	Free	15%	Free	No.	72342
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- Coal or rock cutters and tunnelling machinery:

- - Self-propelled

8430.3110	---New	8%	Free	15%	Free	-	72335
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8430.3120	---Used or reconditioned	8%	Free	15%	Free	-	72335
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- - Other

8430.3910	---New	8%	Free	15%	Free	-	72343
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8430.3920	---Used or reconditioned	8%	Free	15%	Free	-	72343
	- Other boring or sinking machinery:						
	- - Self-propelled						
8430.4110	---New	8%	Free	15%	Free	-	72337
8430.4120	---Used or reconditioned	8%	Free	15%	Free	-	72337
	- - Other						
8430.4910	---New	8%	Free	15%	Free	-	72344
8430.4920	---Used or reconditioned	8%	Free	15%	Free	-	72344
	- Other machinery, self propelled						
8430.5010	---New	8%	Free	15%	Free	-	72339

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**8430-8432**

Tariff Item	Description	Duty	Excise	VAGST	Export	Statistical	
					Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8430.5020	---Used or reconditioned	8%	Free	15%	Free	-	72339
	- Other machinery, not self propelled:						

	- - Tamping or compacting machinery							
8430.6110	---New	8%	Free	15%	Free	-	72345	
8430.6120	---Used or reconditioned	8%	Free	15%	Free	-	72345	
	- - Other							
8430.6910	---New	8%	Free	15%	Free	-	72347	
8430.6920	---Used or reconditioned	8%	Free	15%	Free	-	72347	
<del>5669-5603.</del> 4.31	<del>5670-5604.</del> Parts suitable for use solely <del>5671-5605.</del> or principally with the <del>5672-5606.</del> machinery of 84.25 to 84.30.							
8431.1000	- Of machinery of 84.25	8%	Free	15%	Free	-	74491	
8431.2000	- Of machinery of 84.27	8%	Free	15%	Free	-	74492	
	- Of machinery of 84.28:							
8431.3100	- - Of lifts, skip hoists or escalators	8%	Free	15%	Free	-	74493	
8431.3900	- - Other	8%	Free	15%	Free	-	74494	
	- Of machinery of 84.26, 84.29 or 84.30:							
<del>5673-5607.</del> 431.4 100	<del>5674-5608.</del> - - Buckets, shovels, grabs <del>5675-5609.</del> and Grips	8%	Free	15%	Free	-	72391	
<del>5676-5610.</del> 431.4 200	<del>5677-5611.</del> - - Bulldozer or angledozer <del>5678-5612.</del> blades	8%	Free	15%	Free	-	72392	

<del>5679.5613.</del> 431.4 300	<del>5680.5614.</del> - - Parts for boring or sinking <del>5681.5615.</del> machinery of subheading <del>5682.5616.</del> 8430.41.00 or 8430.49.00	8%	Free	15%	Free	-	72393
<del>5683.5617.</del> 431.4 900	<del>5684.5618.</del> - - Other	8%	Free	15%	Free	-	72399
<del>5685.5619.</del> 4.32	<del>5686.5620.</del> Agricultural, horticultural <del>5687.5621.</del> or forestry machinery for <del>5688.5622.</del> soil preparation or <del>5689.5623.</del> cultivation; lawn or sports <del>5690.5624.</del> ground rollers.						
8432.1000	- Ploughs	8%	Free	15%	Free	-	72111
	- Harrows, scarifiers, cultivators, weeders and hoes:						
8432.2100	-- Disc harrows	8%	Free	15%	Free	-	72113

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8432-8433

(1) Tariff Item	(2) Description	(3) Duty	(4) Excise	(5) VAGST	Export	Statistical	
					(6) Duty	(7) Unit/Qty	(8) SITC Code
8432.2900	-- Other	8%	Free	15%	Free	-	72113
	-Seeders, planters and transplanters:						
8432.3100	--No-till direct seeders,	5%	Free	15%	Free	-	72112

planters and transplanters

8432.3900	--Other	5%	Free	15%	Free	-	72112
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- Manure spreaders and  
fertilize distributors :

8432.4100	--Manure spreaders	5%	Free	15%	Free	-	72112
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8432.4200	--Fertiliser distributors	5%	Free	15%	Free	-	72112
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8432.8000	- Other machinery	8%	Free	15%	Free	-	72118
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8432.9000	- Parts	8%	Free	15%	Free	-	72119
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~~5691-5625.~~  
4.33 **Harvesting or threshing machinery,  
including straw or fodder balers;  
grass or hay mowers; machines for  
cleaning, sorting or grading eggs,  
fruit or other agricultural produce,  
other than machinery of 84.37.**

~~5692-5626.~~ - Mowers for lawns, parks  
or sports-grounds:

<del>5693-5627.</del> 433.1 100	- - Powered, with the cutting device rotating in a horizontal plane	20%	Free	15%	Free	No	72121
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~~5694-5628.~~ - - Other

8433.1910	---Other lawn mowers, powered	8%	Free	15%	Free	-	72121
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8433.1919	---Other	8%	Free	15%	Free	-	72121
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<del>5695-5629.</del> 433.2 000	- Other mowers, including cutter bars for tractor mounting	8%	Free	15%	Free	No.	72123
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<del>5696.5630.</del> 433.3 000	- Other haymaking machinery	8%	Free	15%	Free	-	72123
<del>5697.5631.</del> 433.4 000	- Straw or fodder balers, including pick-up balers	8%	Free	15%	Free	-	72123
	- Other harvesting machinery; threshing machinery:						
<del>5698.5632.</del> 433.5 100	-- Combine harvester threshers	8%	Free	15%	Free	-	72122
<del>5699.5633.</del> 433.5 200	-- Other threshing machinery	8%	Free	15%	Free	-	72123
<del>5700.5634.</del> 433.5 300	-- Root of tuber harvesting machines	8%	Free	15%	Free	-	72123
<del>5701.5635.</del> 433.5 900	-- Other	8%	Free	15%	Free	-	72123

Tariff Item	Description	Duty	Excise	VAGST	Export	Statistical	
					Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>5702.5636.</del> 433.6 000	- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	8%	Free	15%	Free	-	72126
<del>5703.5637.</del> 433.9 000	- Parts	8%	Free	15%	Free	-	72129
84.34	<b>Milking machines and dairy Machinery.</b>						
<del>5704.5638.</del> 434.1 000	<del>5705.5639.</del> - Milking machines	8%	Free	15%	Free	-	72131
<del>5706.5640.</del> 434.2 000	<del>5707.5641.</del> - Dairy machinery	8%	Free	15%	Free	-	72138
<del>5708.5642.</del> 434.9 000	<del>5709.5643.</del> - Parts	8%	Free	15%	Free	-	72139
<del>5710.5644.</del> 4.35	<b>Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.</b>						
8435.1000	- Machinery	8%	Free	15%	Free	-	72191
8435.9000	- Parts	8%	Free	15%	Free	-	72198
<del>5711.5645.</del> 4.36	<b>Other agricultural, horticultural,</b>						



forestry, poultry-keeping or  
bee-keeping machinery,  
including germination plant  
fitted with mechanical or  
thermal equipment; poultry  
incubators and brooders.

8436.1000	- Machinery for preparing animal feeding stuffs	8%	Free	15%	Free	-	72196
	- Poultry-keeping machinery; poultry incubators and brooders:						
8436.2100	-- Poultry incubators and brooders	8%	Free	15%	Free	-	72195
8436.2900	-- Other	8%	Free	15%	Free	-	72195
8436.8000	- Other machinery	8%	Free	15%	Free	-	72196
	- Parts:						
<del>5712.5646.</del> 436.9 100	<del>5713.5647.</del> - - Of poultry-keeping machinery or <del>5714.5648.</del> poultry incubators and brooders	8%	Free	15%	Free	-	72199
<del>5715.5649.</del> 436.9 900	<del>5716.5650.</del> - - Other	8%	Free	15%	Free	-	72199
<del>5717.5651.</del> 4.37	<b>Machines for cleaning, sorting or grading seed, grain or dried eguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery.</b>						
8437.1000	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	8%	Free	15%	Free	-	72127



Tariff Item	Description	Duty	Excise	VAGST	Export	Statistical	
					Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8437.8000	- Other machinery	8%	Free	15%	Free	-	72711
8437.9000	- Parts	8%	Free	15%	Free	-	72719
<del>5718.5652.</del> 4.38	<del>5719.5653.</del> Machinery, not specified or <del>5720.5654.</del> included elsewhere in this <del>5721.5655.</del> Chapter, for the industrial <del>5722.5656.</del> preparation or manufacture of <del>5723.5657.</del> food or drink, other than <del>5724.5658.</del> machinery for the extraction <del>5725.5659.</del> or preparation of animal or fixed <del>5726.5660.</del> vegetable fats or oils.						
<del>5727.5661.</del> 438.1 000	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	8%	Free	15%	Free	-	72722
<del>5728.5662.</del> 438.2 000	- Machinery for the manufacture of confectionery, cocoa or chocolate	8%	Free	15%	Free	-	72722
<del>5729.5663.</del> 438.3 000	- Machinery for sugar manufacture	8%	Free	15%	Free	-	72722
<del>5730.5664.</del> 438.4 000	- Brewery machinery	8%	Free	15%	Free	-	72722
<del>5731.5665.</del> 438.5 000	- Machinery for the preparation of meat or poultry	8%	Free	15%	Free	-	72722

<del>5732.5666.</del> 438.6 000	- Machinery for the preparation of fruits, nuts or vegetables	8%	Free	15%	Free	-	72722
<del>5733.5667.</del> 438.8 000	- Other machinery	8%	Free	15%	Free	-	72722
<del>5734.5668.</del> 438.9 000	- Parts	8%	Free	15%	Free	-	72729
<del>5735.5669.</del> 4.39	<b>Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.</b>						
<del>5736.5670.</del> 439.1 000	- Machinery for making pulp of fibrous cellulosic material	8%	Free	15%	Free	-	72511
<del>5737.5671.</del> 439.2 000	- Machinery for making paper or paperboard	8%	Free	15%	Free	-	72512
<del>5738.5672.</del> 439.3 000	- Machinery for finishing paper or paperboard	8%	Free	15%	Free	-	72512
<del>5739.5673.</del>	- Parts:						
<del>5740.5674.</del> 439.9 100	- Of machinery for making pulp of fibrous cellulosic material	8%	Free	15%	Free	-	72591
<del>5741.5675.</del> 439.9 900	- - Other	8%	Free	15%	Free	-	72591
<del>5742.5676.</del> 4.40	<del>5743.5677.</del> Book-binding machinery, <del>5744.5678.</del> including book-sewing machines.						
8440.1000	- Machinery	8%	Free	15%	Free	-	72681

Tariff Item	Description	Duty	Excise	VAGST	Export	Statistical	
					Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8440.9000	- Parts	8%	Free	15%	Free	-	72689
<del>5745-5679.</del> 4.41	<del>5746-5680.</del> <del>5747-5681.</del> <del>5748-5682.</del> <del>5749-5683.</del> Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.						
8441.1000	- Cutting machines	8%	Free	15%	Free	-	72521
8441.2000	- Machines for making bags, sacks or envelopes	8%	Free	15%	Free	No.	72523
8441.3000	- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	8%	Free	15%	Free	No.	72525
8441.4000	- Machines for moulding articles in paper pulp, paper or paperboard	8%	Free	15%	Free	No.	72527
8441.8000	- Other machinery	8%	Free	15%	Free	No.	72529
8441.9000	- Parts	8%	Free	15%	Free	-	72599
<del>5750-5684.</del> 4.42	<del>5751-5685.</del> <del>5752-5686.</del> <del>5753-5687.</del> <del>5754-5688.</del> <del>5755-5689.</del> <del>5756-5690.</del> <del>5757-5691.</del> <del>5758-5692.</del> <del>5759-5693.</del> <del>5760-5694.</del> <del>5761-5695.</del> Machinery, apparatus and equipment (other than the machines of headings 84.56 to 84.65) for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).						
<del>5762-5696.</del> 442.3 000	- Machinery, apparatus and	8%	Free	15%	Free	No.	72631

equipment

<del>5763.5697.</del> 442.4 000	- Parts of the foregoing machinery, apparatus or equipment	8%	Free	15%	Free	-	72691
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<del>5764.5698.</del> 442.5 000	- Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	8%	Free	15%	Free	-	72635
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<del>5765.5699.</del> 4.43	<b>Printing machinery used for printing by means of the plates, cylinders and other printing components of heading 84.42; other printers, coping machines and facsimile machines, whether or not combined; parts and accessories thereof.</b>
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Tariff Item	Description	Duty	Excise	VAGST	Export	Statistical	
					Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>5766.5700.</del>	- Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42:						
<del>5767.5701.</del> 443.1 100	-- Offset printing machinery, Reel fed	8%	Free	15%	Free	No.	72651
<del>5768.5702.</del> 443.1 200	-- Offset printing machinery, sheet-fed, office type (using sheets with	8%	Free	15%	Free	No.	72655
<del>5769.5703.</del> <del>5770.5704.</del> <del>5771.5705.</del>	one side not exceeding 22 cm and the other side not exceeding 36cm in the unfolded state)						
<del>5772.5706.</del> <del>5773.5707.</del> 443.1 300	-- Other offset printing machinery	8%	Free	15%	Free	No.	72655
<del>5774.5708.</del> 443.1 400	-- Letterpress printing machinery, reel fed, excluding flexographic printing	8%	Free	15%	Free	No.	72661
<del>5775.5709.</del> 443.1 500	-- Letterpress printing machinery, other than reel fed, excluding flexographic printing	8%	Free	15%	Free	No.	72661
<del>5776.5710.</del> 443.1 600	-- Flexographic printing machinery	8%	Free	15%	Free	No.	72663
<del>5777.5711.</del> 443.1 700	-- Gravure printing machinery	8%	Free	15%	Free	No.	72665
<del>5778.5712.</del> 443.1 900	-- Other	8%	Free	15%	Free	No.	72669

<del>5779-5713.</del>							
<del>5780-5714.</del>	- Other printers, copying machines and facsimile machines, whether or not combined:						
<del>5781-5715.</del>	- - Machines which perform two or more of the functions of printing, coping or facsimile transmission, capable of connecting to an automatic data processing machine or to a network	8%	Free	15%	Free	No.	75194
443.3 100							
<del>5782-5716.</del>	- - Other capable of connecting to an automatic data processing machine or to a network	8%	Free	15%	Free	No.	75195
443.3 200							
<del>5783-5717.</del>	- - Other	8%	Free	15%	Free	No.	75196
443.3 900							
<del>5784-5718.</del>	- Parts and accessories:						
<del>5785-5719.</del>	- - Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42.	8%	Free	15%	Free	-	72699
443.9 100							
<del>5786-5720.</del>	- - Other	8%	Free	15%	Free	-	75197
443.9 900							
<del>5787-5721.</del>	-Machines for extruding, drawing, texturing or cutting man-made textile materials.	8%	Free	15%	Free	No.	72441
444.0 000							
<del>5788-5722.</del>							
<del>5789-5723.</del>							
<del>5790-5724.</del>							



Tariff Item	Description	Duty	Excise	VAGST	Export Duty	Statistical Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>5791.5725.</del> 4.45	Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of 84.46 or 84.47.						
<del>5792.5726.</del>	- Machines for preparing textile fibres:						
<del>5793.5727.</del> 445.1 100	-- Carding machines	8%	Free	15%	Free	No.	72442
<del>5794.5728.</del> 445.1 200	-- Combing machines	8%	Free	15%	Free	No.	72442
<del>5795.5729.</del> 445.1 300	-- Drawing or roving machines	8%	Free	15%	Free	No.	72442
<del>5796.5730.</del> 445.1 900	-- Other	8%	Free	15%	Free	No.	72442
<del>5797.5731.</del> 445.2 000	- Textile spinning machines	8%	Free	15%	Free	No.	72443
<del>5798.5732.</del> 445.3 000	- Textile doubling or twisting	8%	Free	15%	Free	No.	72443

machines

~~5799.5733.~~  
445.4  
000 - Textile winding (including weft winding) or reeling machines 8% Free 15% Free No. 72443

~~5800.5734.~~  
445.9  
000 - Other 8% Free 15% Free No. 72454

**84.46 Weaving machines (looms).**

~~5801.5735.~~  
446.1  
000 ~~5802.5736.~~ - For weaving fabrics of a width not exceeding 30 cm 8% Free 15% Free No. 72451

~~5803.5737.~~ ~~5804.5738.~~ - For weaving fabrics of a width exceeding 30 cm, shuttle type:

~~5805.5739.~~  
446.2  
100 ~~5806.5740.~~ - - Power looms 8% Free 15% Free No. 72451

~~5807.5741.~~  
446.2  
900 ~~5808.5742.~~ - - Other 8% Free 15% Free No. 72451

~~5809.5743.~~  
446.3  
000 ~~5810.5744.~~ - For weaving fabrics of a width exceeding 30 cm, shuttleless type 8% Free 15% Free No. 73515

~~5811.5745.~~  
4.47 ~~5812.5746.~~ Knitting machines, stitch-bonding machines and machines for making ~~5813.5747.~~ gimped yarn, tulle, lace, ~~5814.5748.~~ embroidery, trimmings, braid ~~5815.5749.~~ or net and machines for tufting.

~~5816.5750.~~ - Circular knitting machines:

~~5817.5751.~~  
447.1  
100 - - With cylinder diameter not exceeding 165 mm 8% Free 15% Free No. 72452

~~5818.5752.~~  
447.1  
200 - - With cylinder diameter 8% Free 15% Free No. 72452

exceeding 165 mm

Tariff Item	Description	Duty	Excise	VAGST	Export	Statistical	
					Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>5819-5753.</del> 447.2 000	- Flat knitting machines; stitch bonding machines	8%	Free	15%	Free	No.	72452
<del>5820-5754.</del> 447.9 000	- Other	8%	Free	15%	Free	No.	72453
<del>5821-5755.</del> 4.48	<b>Auxiliary machinery for use with machines of 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles).</b>						
<del>5822-5756.</del>	- Auxiliary machinery for machines of 84.44, 84.45, 84.46 or 84.47:						
<del>5823-5757.</del> 448.1 100	- - Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith	8%	Free	15%	Free	-	72461
<del>5824-5758.</del> 448.1 900	- - Other	8%	Free	15%	Free	-	72461
<del>5825-5759.</del> 448.2 000	- Parts and accessories of machines of heading 84.44 or of their auxiliary machinery	8%	Free	15%	Free	-	72449
<del>5826-5760.</del>	- Parts and accessories of machines of heading 84.45 or of their auxiliary machinery:						
<del>5827-5761.</del> 448.3 100	- - Card clothing	8%	Free	15%	Free	-	72449

<del>5828.5762.</del> 448.3 200	-- Of machines for preparing textile fibres, other than card clothing	8%	Free	15%	Free	-	72449
<del>5829.5763.</del> 448.3 300	-- Spindles, spindle flyers, spinning rings and ring travellers	8%	Free	15%	Free	-	72449
<del>5830.5764.</del> 448.3 900	-- Other	8%	Free	15%	Free	-	72449
<del>5831.5765.</del>	- Parts and accessories of weaving machines (looms) or of their auxiliary machinery:						
<del>5832.5766.</del> 448.4 200	-- Reeds for looms, healds and heald- frames	8%	Free	15%	Free	-	72467
<del>5833.5767.</del> 448.4 900	-- Other	8%	Free	15%	Free	-	72467
<del>5834.5768.</del>	- Parts and accessories of machines of heading 8447 or of their auxiliary machinery:						

Tariff Item	Description	Duty	Excise	VAGST	Export	Statistical	
					Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>5835.5769.</del> 448.5 100	<del>5836.5770.</del> - - Sinkers, needles and other <del>5837.5771.</del> articles used in forming stitches <del>5838.5772.</del> <del>5840.5774.</del> - - Other	8%	Free	15%	Free	-	72468
<del>5839.5773.</del> 448.5 900		8%	Free	15%	Free	-	72468
<del>5841.5775.</del> 449.0 000	<del>5842.5776.</del> Machinery for the manufacture or <del>5843.5777.</del> finishing of felt or nonwovens in <del>5844.5778.</del> the piece or in shapes, including <del>5845.5779.</del> machinery for making felt hats; <del>5846.5780.</del> blocks for making hats.	8%	Free	15%	Free	No.	72455
<del>5847.5781.</del> 4.50	<del>5848.5782.</del> Household or laundry-type <del>5849.5783.</del> washing machines, including <del>5850.5784.</del> machines which both wash <del>5851.5785.</del> and dry.  - Machines, each of a dry linen capacity not exceeding 10 kg:						
8450.1100	- - Fully-automatic machines	20%	Free	15%	Free	No.	77511
8450.1200	- - Other machines, with built-in centrifugal drier	20%	Free	15%	Free	No.	77511
8450.1900	- - Other	20%	Free	15%	Free	No.	77511
8450.2000	- Machines, each of a dry linen capacity exceeding 10 kg	20%	Free	15%	Free	No.	72471

8450.9000	- Parts	8%	Free	15%	Free	-	72491
<del>5852.5786.</del> 4.51	<b>Machinery (other than machines of 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics.</b>						
<del>5853.5787.</del> 451.1 000	- Dry-cleaning machines	8%	Free	15%	Free	No.	72472
<del>5854.5788.</del>	- Drying machines:						
<del>5855.5789.</del> 451.2 100	-- Each of a dry linen capacity not exceeding 10 kg	20%	Free	15%	Free	No.	77512
<del>5856.5790.</del> 451.2 900	-- Other	8%	Free	15%	Free	-	72473
<del>5857.5791.</del> 451.3 000	- Ironing machines and presses (including fusing presses)	8%	Free	15%	Free	-	72474
<del>5858.5792.</del> 451.4 000	- Washing, bleaching or dyeing machines	8%	Free	15%	Free	-	72474

Tariff Item	Description	Duty	Excise	VAGST	Export	Statistical	
					Duty	Unit/Qty	SITC Code
(e)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>5859-5793.</del> 451.5 000	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	8%	Free	15%	Free	-	72474
<del>5860-5794.</del> 451.8 000	- Other machinery	8%	Free	15%	Free	-	72474
8451.9000	- Parts	8%	Free	15%	Free	-	72492
<del>5861-5795.</del> 4.52	<del>5862-5796.</del> Sewing machines, other than book- <del>5863-5797.</del> sewing machines of 8440; furniture, <del>5864-5798.</del> bases and covers specially designed <del>5865-5799.</del> for sewing machines; sewing <del>5866-5800.</del> machine needles.						
8452.1000	- Sewing machines of the household type  - Other sewing machines:	8%	Free	15%	Free	-	72433
8452.2100	- - Automatic units	8%	Free	15%	Free	-	72435
8452.2900	- - Other	8%	Free	15%	Free	-	72435
8452.3000	- Sewing machine needles	8%	Free	15%	Free	-	72439
8452.9000	- Furniture, bases and covers for sewing machines and parts thereof;  other parts of sewing machines	8%	Free	15%	Free	-	72439
<del>5867-5801.</del> 4.53	<del>5868-5802.</del> Machinery for preparing, tanning <del>5869-5803.</del> or working hides, skins or leather <del>5870-5804.</del> or for making or repairing footwear <del>5871-5805.</del> or other articles of hides, skins or <del>5872-5806.</del> leather, other than sewing machines.						
<del>5873-5807.</del>	- Machinery for preparing, tanning	8%	Free	15%	Free	-	72481



453.1 000	or working hides, skins or leather							
<del>5874.5808.</del> 453.2 000	- Machinery for making or repairing footwear	8%	Free	15%	Free	-	72483	
<del>5875.5809.</del> 453.8 000	- Other machinery	8%	Free	15%	Free	-	72485	
<del>5876.5810.</del> 453.9 000	- Parts	8%	Free	15%	Free	-	72488	
<del>5877.5811.</del> 4.54	<del>5878.5812.</del> Converters, ladles, ingot moulds <del>5879.5813.</del> and casting machines, of a kind <del>5880.5814.</del> used in metallurgy or in metal <del>5881.5815.</del> foundries.							
<del>5882.5816.</del> 454.1 000	<del>5883.5817.</del> - Converters	8%	Free	15%	Free	-	73711	
<del>5884.5818.</del> 454.2 000	<del>5885.5819.</del> - Ingot moulds and ladles	8%	Free	15%	Free	-	73711	
<del>5886.5820.</del> 454.3 000	<del>5888.5822.</del> - Casting machines	8%	Free	15%	Free	-	73712	
<del>5887.5821.</del> <del>5889.5823.</del> 454.9 000	<del>5891.5825.</del> - Parts	8%	Free	15%	Free	-	73719	
<del>5890.5824.</del> <del>5892.5826.</del> 4.55	<del>5893.5827.</del> Metal-rolling mills and rolls <del>5894.5828.</del> therefor.							
<del>5895.5829.</del> 455.1 000	<del>5896.5830.</del> - Tube mills	8%	Free	15%	Free	No.	73721	

Tariff Item	Description	Duty	Excise	VAGST	Export Duty	Statistical Unit/Qty	SITC Code
(n)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>5897.5831.</del>	<del>5898.5832.</del> - Other rolling mills:						
<del>5899.5833.</del> 455.2 100	<del>5900.5834.</del> - - Hot or combination hot and cold	8%	Free	15%	Free	No.	73721
<del>5901.5835.</del> 455.2 200	<del>5902.5836.</del> - - Cold	8%	Free	15%	Free	No.	73721
<del>5903.5837.</del> 455.3 000	<del>5904.5838.</del> - Rolls for rolling mills	8%	Free	15%	Free	No.	73729
<del>5905.5839.</del> 455.9 000	<del>5906.5840.</del> - Other parts	8%	Free	15%	Free	-	73729
<del>5907.5841.</del> 4.56	<del>5908.5842.</del> Machine-tools for working any <del>5909.5843.</del> material by removal of material, <del>5910.5844.</del> by laser or other light or photon <del>5911.5845.</del> beam, ultrasonic, electro-discharge, <del>5912.5846.</del> electro-chemical, electron beam, <del>5913.5847.</del> ionic-beam or plasma arc processes; water-jet cutting machines.						
<del>5914.5848.</del>	<del>5915.5849.</del> - Operated by laser or other light or <del>5916.5850.</del> photon beam processes :						
<del>5917.5851.</del> 456.1 100	<del>5918.5852.</del> --Operated by laser	5%	Free	15%	Free	No.	73111
<del>5919.5853.</del> 456.1 200	<del>5920.5854.</del> --Operated by other light or photon <del>5921.5855.</del> beam processes	5%	Free	15%	Free	No.	73111
<del>5922.5856.</del> 456.2 000	<del>5923.5857.</del> - Operated by ultrasonic processes	8%	Free	15%	Free	No.	73112

<del>5924-5858.</del> 456.3 000	<del>5926-5860.</del> - Operated by electro-discharge <del>5927-5861.</del> processes	8%	Free	15%	Free	No.	73113
<del>5925-5859.</del> <del>5929-5863.</del> 456.4 000	<del>5928-5862.</del> <del>5930-5864.</del> - Operated by plasma arc processes	8%	Free	15%	Free	No.	72849 and 73114
<del>5931-5865.</del> 456.5 000	<del>5932-5866.</del> - Water-jet cutting machines	8%	Free	15%	Free	No.	72849 and 73114
<del>5933-5867.</del> 456.9 000	<del>5934-5868.</del> - Other <del>5935-5869.</del>	8%	Free	15%	Free	-	72849 and 73114
<del>5936-5870.</del> 4.57	<del>5937-5871.</del> Machining centres, unit <del>5938-5872.</del> construction machines (single <del>5939-5873.</del> station) and multi- station transfer <del>5940-5874.</del> machines, for working metal. <del>5941-5875.</del>						
<del>5942-5876.</del> 457.1 000	<del>5944-5878.</del> - Machining centres	8%	Free	15%	Free	-	73121
<del>5943-5877.</del> <del>5945-5879.</del> 457.2 000	<del>5947-5881.</del> - Unit construction machines <del>5948-5882.</del> (single station)	8%	Free	15%	Free	-	73122
<del>5946-5880.</del> <del>5950-5884.</del> 457.3 000	<del>5949-5883.</del> <del>5952-5886.</del> - Multi-station transfer machines	8%	Free	15%	Free	-	73123
<del>5951-5885.</del> <del>5953-5887.</del> 4.58	<del>5955-5889.</del> Lathes (including turning <del>5954-5888.</del> centres) for removing metal. <del>5957-5891.</del>						
<del>5958-5892.</del>	<del>5959-5893.</del> - Horizontal lathes:						
<del>5960-5894.</del> 458.1 100	<del>5962-5896.</del> - - Numerical controlled	8%	Free	15%	Free	-	73131
<del>5961-5895.</del> <del>5963-5897.</del> 458.1 900	<del>5964-5898.</del> - - Other <del>5965-5899.</del>	8%	Free	15%	Free	-	73137
<del>5966-5900.</del> <del>5967-5901.</del>	<del>5968-5902.</del> - Other lathes:						
<del>5969-5903.</del> 458.9 100	<del>5971-5905.</del> - - Numerical controlled	8%	Free	15%	Free	-	73135
<del>5970-5904.</del>							

Tariff Item	Description	Duty	Excise	VAGST	Export	Statistical	
					Duty	Unit/Qty	SITC Code
(9)(6)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>5972.5906.</del> 458.9 900	<del>5974.5908.</del> - - Other	8%	Free	15%	Free	-	73139
<del>5973.5907.</del> <del>5975.5909.</del> 4.59	Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of 84.58.						
<del>5976.5910.</del> 459.1 000	- Way-type unit head machines	8%	Free	15%	Free	-	73141
<del>5977.5911.</del>	- Other drilling machines:						
<del>5978.5912.</del> 459.2 100	-- Numerically controlled	8%	Free	15%	Free	-	73142
<del>5979.5913.</del> <del>5980.5914.</del> 459.2 900	-- Other	8%	Free	15%	Free	-	73143
<del>5981.5915.</del> <del>5982.5916.</del>	- Other boring-milling machines:						
<del>5983.5917.</del> 459.3 100	-- Numerically controlled	8%	Free	15%	Free	-	73144
<del>5984.5918.</del> <del>5985.5919.</del> 459.3 900	-- Other	8%	Free	15%	Free	-	73145
<del>5986.5920.</del> <del>5987.5921.</del>	- Other boring machines :						
<del>5988.5922.</del> 459.4	--Numerically controlled	5%	Free	15%	Free	-	73146

100								
<del>5989.5923.</del> 459.4 900	--Other	5%	Free	15%	Free	-		73146
<del>5990.5924.</del>	- Milling machines, knee-type:							
<del>5991.5925.</del> 459.5 100	-- Numerically controlled	8%	Free	15%	Free	-		73151
<del>5992.5926.</del> 459.5 900	-- Other	8%	Free	15%	Free	-		73152
<del>5993.5927.</del>	- Other milling machines:							
<del>5994.5928.</del> 459.6 100	-- Numerically controlled	8%	Free	15%	Free	-		73153
<del>5995.5929.</del> 459.6 900	-- Other	8%	Free	15%	Free	-		73154
<del>5996.5930.</del> 459.7 000	- Other threading or trapping machines	8%	Free	15%	Free	-		73157
<del>5997.5931.</del> 4.60	<del>5998.5932.</del> Machine-tools for deburring, <del>5999.5933.</del> sharpening, grinding, honing, <del>6000.5934.</del> lapping, polishing or otherwise <del>6001.5935.</del> finishing metal or cermets by means <del>6002.5936.</del> of grinding stones, abrasives or <del>6003.5937.</del> polishing products, other than gear <del>6004.5938.</del> cutting, gear grinding or gear <del>6005.5939.</del> finishing machines of 84.61.							
<del>6006.5940.</del>	<del>6007.5941.</del> - Flat-surface grinding machines :							
<del>6008.5942.</del> 460.1 200	<del>6009.5943.</del> --Numerically controlled	5%	Free	15%	Free	No		73161 and 73169
<del>6010.5944.</del> 460.1 900	<del>6011.5945.</del> - - Other	8%	Free	15%	Free	No		73161 and 73169

Tariff Item	Description	Duty	Excise	VAGST	Export	Statistical	
					Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	<del>6012.5946.</del> - Other grinding machines :						
8460.2200	<del>6013.5947.</del> <del>6014.5948.</del> --Centreless grinding machines, <del>6015.5949.</del> numerically controlled	5%	Free	15%	Free	No	73163 and 73169
8460.2300	<del>6016.5950.</del> --Other cylindrical grinding <del>6017.5951.</del> machines, numerically controlled	5%	Free	15%	Free	No	73163 and 73169
8460.2400	<del>6018.5952.</del> --Other, numerically controlled	5%	Free	15%	Free	No	73161 and 73169
<del>6019.5953.</del> 460.2 900	<del>6020.5954.</del> - - Other	8%	Free	15%	Free	No	73164 and 73169
<del>6021.5955.</del>	<del>6022.5956.</del> - Sharpening (tool or cutter <del>6023.5957.</del> grinding) machines:						
<del>6024.5958.</del> 460.3 100	<del>6025.5959.</del> - - Numerically controlled	8%	Free	15%	Free	No	73165
<del>6026.5960.</del> 460.3 900	<del>6027.5961.</del> - - Other	8%	Free	15%	Free	No	73166
<del>6028.5962.</del> 460.4 000	<del>6029.5963.</del> - Honing or lapping machines	8%	Free	15%	Free	No	73167
<del>6030.5964.</del> 460.9 000	<del>6031.5965.</del> - Other	8%	Free	15%	Free	No	73169

<del>6032.5966.</del> 4.61	<del>6033.5967.</del> <del>6034.5968.</del> <del>6035.5969.</del> <del>6036.5970.</del> <del>6037.5971.</del> <del>6038.5972.</del> <del>6039.5973.</del>	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.						
<del>6040.5974.</del> 461.2 000	- Shaping or slotting machines	8%	Free	15%	Free	-	73171	
<del>6041.5975.</del> 461.3 000	- Broaching machines	8%	Free	15%	Free	-	73173	
<del>6042.5976.</del> 461.4 000	- Gear cutting, gear grinding or gear finishing machines	8%	Free	15%	Free	-	73175	
<del>6043.5977.</del> 461.5 000	- Sawing or cutting-off machines	8%	Free	15%	Free	-	73177	
<del>6044.5978.</del> 461.9 000	- Other	8%	Free	15%	Free	-	73179	
<del>6045.5979.</del> 4.62	<del>6046.5980.</del> <del>6047.5981.</del> <del>6048.5982.</del> <del>6049.5983.</del> <del>6050.5984.</del> <del>6051.5985.</del> <del>6052.5986.</del> <del>6053.5987.</del> <del>6054.5988.</del>	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.						
<del>6055.5989.</del> 462.1 000	<del>6056.5990.</del> <del>6057.5991.</del>	- Forging or die-stamping machines (including presses) and hammers	8%	Free	15%	Free	-	73311
<del>6058.5992.</del>	<del>6059.5993.</del> <del>6060.5994.</del> <del>6061.5995.</del>	- Bending, folding, straightening or flattening machines (including presses):						

Tariff Item	Description	Duty	Excise	VAGST	Export	Statistical	
					Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>6062.5996.</del> 462.2 100	<del>6063.5997.</del> - - Numerically controlled	8%	Free	15%	Free	-	73312
<del>6064.5998.</del> 462.2 900	<del>6065.5999.</del> - - Other	8%	Free	15%	Free	-	73313
<del>6066.6000.</del>	<del>6067.6001.</del> - Shearing machines (including presses), other than combined <del>6068.6002.</del> punching and shearing machines: <del>6069.6003.</del>						
<del>6070.6004.</del> 462.3 100	<del>6071.6005.</del> - - Numerically controlled	8%	Free	15%	Free	-	73314
<del>6072.6006.</del> 462.3 900	<del>6073.6007.</del> - - Other	8%	Free	15%	Free	-	73315
<del>6074.6008.</del>	- Punching or notching machines (including presses), including combined punching and shearing machines:						
<del>6075.6009.</del> 462.4 100	<del>6076.6010.</del> - - Numerically controlled	8%	Free	15%	Free	-	73316
<del>6077.6011.</del> 462.4 900	<del>6078.6012.</del> - - Other	8%	Free	15%	Free	-	73317
<del>6079.6013.</del>	- Other:						
<del>6080.6014.</del> 462.9	<del>6081.6015.</del> - - Hydraulic presses	8%	Free	15%	Free	-	73318



<del>6082.6016.</del> 462.9 900	<del>6083.6017.</del> - - Other	8%	Free	15%	Free	-	73318
<del>6084.6018.</del> 4.63	<del>6085.6019.</del> Other machine-tools for working <del>6086.6020.</del> metal or cermets, without <del>6087.6021.</del> removing material.						
<del>6088.6022.</del> 463.1 000	<del>6089.6023.</del> - Draw-benches for bars, tubes, <del>6090.6024.</del> profiles, wire or the like	8%	Free	15%	Free	-	73391
<del>6091.6025.</del> 463.2 000	<del>6092.6026.</del> - Thread rolling machines	8%	Free	15%	Free	-	73393
<del>6093.6027.</del> 463.3 000	<del>6094.6028.</del> - Machines for working wire	8%	Free	15%	Free	-	73395
<del>6095.6029.</del> 463.9 000	<del>6096.6030.</del> - Other	8%	Free	15%	Free	-	73399
<del>6097.6031.</del> 4.64	<del>6098.6032.</del> Machine-tools for working stone, <del>6099.6033.</del> ceramics, concrete, asbestos-cement <del>6100.6034.</del> or like mineral materials or for <del>6101.6035.</del> cold working glass.						
<del>6102.6036.</del> 464.1 000	<del>6103.6037.</del> - Sawing machines	8%	Free	15%	Free	No	72811
<del>6104.6038.</del> 464.2 000	<del>6105.6039.</del> - Grinding or polishing machines	8%	Free	15%	Free	No	72811
<del>6106.6040.</del> 464.9 000	<del>6107.6041.</del> - Other	8%	Free	15%	Free	No	72811
<del>6108.6042.</del> 4.65	<del>6109.6043.</del> Machine-tools (including machines <del>6110.6044.</del> for nailing, stapling, glueing or <del>6111.6045.</del> otherwise assembling) for working <del>6112.6046.</del> wood, cork, bone, hard rubber, <del>6113.6047.</del> hard plastics or similar hard <del>6114.6048.</del> materials.						
<del>6115.6049.</del> 465.1 000	<del>6116.6050.</del> - Machines which can carry out <del>6117.6051.</del> different types of machining <del>6118.6052.</del> operations without	8%	Free	15%	Free	-	72812

tool change  
~~6119.6053.~~ between such  
operation

Tariff Item	Description	Duty	Excise	VAGST	Export	Statistical	
					Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>6120.6054.</del> 465.2 000	<del>6121.6055.</del> -Machining centres	8%	Free	15%	Free	-	72812
<del>6122.6056.</del>	<del>6123.6057.</del> - Other: <del>6124.6058.</del>						
<del>6125.6059.</del> 465.9 100	<del>6127.6061.</del> - - Sawing machines	8%	Free	15%	Free	-	72812
<del>6126.6060.</del> <del>6128.6062.</del> 465.9 200	<del>6129.6063.</del> - - Planing, milling or moulding <del>6130.6064.</del> (by cutting) machines <del>6131.6065.</del>	8%	Free	15%	Free	-	72812
<del>6132.6066.</del> 465.9 300	<del>6133.6067.</del> - - Grinding, sanding or polishing <del>6134.6068.</del> machines	8%	Free	15%	Free	-	72812
<del>6135.6069.</del> 465.9 400	<del>6136.6070.</del> - - Bending or assembling <del>6137.6071.</del> machines	8%	Free	15%	Free	-	72812
<del>6138.6072.</del> 465.9 500	<del>6139.6073.</del> - - Drilling or morticing machines	8%	Free	15%	Free	-	72812
<del>6140.6074.</del> 465.9 600	<del>6141.6075.</del> - - Splitting, slicing or paring <del>6142.6076.</del> machines	8%	Free	15%	Free	-	72812
<del>6143.6077.</del> 465.9 900	<del>6144.6078.</del> - - Other	8%	Free	15%	Free	-	72812
<del>6145.6079.</del> 4.66	<del>6146.6080.</del> Parts and accessories suitable for <del>6147.6081.</del> use solely or principally with the <del>6148.6082.</del> machines of 84.56 to 84.65, including <del>6149.6083.</del> work or tool holders, self-opening <del>6150.6084.</del> dieheads, dividing heads and other <del>6151.6085.</del> special attachments for the machines; <del>6152.6086.</del> tool holders for any type of <del>6153.6087.</del> tool for working in the hand.						

<del>6154.6088.</del> 466.1 000	- Tool holders and self-opening dieheads	8%	Free	15%	Free	-	73511
<del>6155.6089.</del> 466.2 000	- Work holders	8%	Free	15%	Free	-	73513
<del>6156.6090.</del> 466.3 000	- Dividing heads and other special attachments for machine	8%	Free	15%	Free	-	73515
<del>6157.6091.</del>	- Other:						
<del>6158.6092.</del> 466.9 100	- - For machines of 84.64	8%	Free	15%	Free	-	72819
<del>6159.6093.</del> 466.9 200	- - For machines of 84.65	8%	Free	15%	Free	-	72819
<del>6160.6094.</del> 466.9 300	<del>6161.6095.</del> - - For machines of 84.56 to 84.61	8%	Free	15%	Free	-	73591
<del>6162.6096.</del> 466.9 400	- - For machines of 84.62 or 84.63	8%	Free	15%	Free	-	73595
<del>6163.6097.</del> 4.67	<b>Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non- electric motor.</b>						
	- Pneumatic:						
8467.1100	- - Rotary type (including combined rotary-percussion)	8%	Free	15%	Free	-	74511
8467.1900	- - Other	8%	Free	15%	Free	-	74511

Tariff Item	Description	Duty	Excise	VAGST	Export	Statistical	
					Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- With self-contained electric motor:						
8467.2100	-- Drills of all kinds	8%	Free	15%	Free	-	77841
8467.2200	-- Saws	8%	Free	15%	Free	-	77843
8467.2900	-- Other	8%	Free	15%	Free	-	77845
	- Other tools:						
8467.8100	-- Chain saws	Free	Free	15%	Free	No	74512
8467.8900	-- Other Tools	8%	Free	15%	Free	-	74512
	- Parts:						
8467.9100	-- Of chain saws	8%	Free	15%	Free	-	74519
8467.9200	-- Pneumatic tools	8%	Free	15%	Free	-	74519
8467.9900	-- Other	8%	Free	15%	Free	-	74519
<del>6164.6098.</del> 4.68	<del>6165.6099.</del> Machinery and apparatus for <del>6166.6100.</del> soldering, brazing or welding, <del>6167.6101.</del> whether or not capable of cutting, <del>6168.6102.</del> other than those of 85.15; gas <del>6169.6103.</del> operated surface tempering <del>6170.6104.</del> machines and appliances.						
<del>6171.6105.</del> 468.1 000	<del>6172.6106.</del> - Hand-held blow pipes	8%	Free	15%	Free	-	73741

<del>6173.6107.</del> 468.2 000	<del>6174.6108.</del> <del>6175.6109.</del>	- Other gas-operated machinery and apparatus	8%	Free	15%	Free	-	73742
<del>6176.6110.</del> 468.8 000	<del>6177.6111.</del>	- Other machinery and apparatus	8%	Free	15%	Free	-	73743
<del>6178.6112.</del> 468.9 000	<del>6180.6114.</del>	- Parts	8%	Free	15%	Free	-	73749
<del>6179.6113.</del> [84.69]	<del>6181.6115.</del>							
<del>6182.6116.</del> 4.70	<del>6183.6117.</del> <del>6184.6118.</del> <del>6185.6119.</del> <del>6186.6120.</del> <del>6187.6121.</del> <del>6188.6122.</del> <del>6189.6123.</del> <del>6190.6124.</del>	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.						
8470.1000		- Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions  - Other electronic calculating machines:	8%	Free	15%	Free	No.	75121

Tariff Item	Description	Duty	Excise	VAGST	Export	Statistical	
					Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8470.2100	-- Incorporating a printing device	8%	Free	15%	Free	No	75122
8470.2900	-- Other	8%	Free	15%	Free	No	75122
8470.3000	- Other calculating machines	8%	Free	15%	Free	No.	75122
8470.5000	- Cash registers	8%	Free	15%	Free	No.	75124
8470.9000	- Other	8%	Free	15%	Free	No.	75128
<del>6191.6125.</del> 4.71	<b>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.</b>						
8471.3000	- Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display  - Other automatic data processing machines:	8%	Free	15%	Free	No.	75220
8471.4100	-- Comprising in the same housing at least a central processing unit and an input and output unit, whether	8%	Free	15%	Free	No.	75230

or  
not combined

8471.4900	-- Other, presented in the forms of systems	8%	Free	15%	Free	No.	75230
8471.5000	- Processing units other than those of sub-heading 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	8%	Free	15%	Free	No.	75230
8471.6000	- Input or output units, whether or not containing storage units in the same housing	8%	Free	15%	Free	No.	75260
8471.7000	- Storage units	8%	Free	15%	Free	No.	75270
8471.8000	- Other units of automatic data processing machines	8%	Free	15%	Free	No.	75280
8471.9000	- Other	8%	Free	15%	Free	No.	75290



Tariff Item	Description	Duty	Excise	VAGST	Export	Statistical	
					Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>6192.6126.</del> 4.72	<b>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).</b>						
<del>6193.6127.</del> 472.1 000	- Duplicating machines	8%	Free	15%	Free	No.	75191
8472.3000	- 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	8%	Free	15%	Free	No.	75193
8472.9000	- Other	8%	Free	15%	Free	No.	7511and 75199
<del>6194.6128.</del> 4.73	<del>6195.6129.</del> Parts and accessories (other than covers, carrying cases and the like) <del>6196.6130.</del> <del>6197.6131.</del> suitable for use solely or principally with the machines of 84.70 to 84.72. <del>6198.6132.</del>						
	- Parts and accessories of the machines of 84.70:						
8473.2100	-- Of the electronic calculating machines of subheading	8%	Free	15%	Free	-	75995

8470.10, 8470.21 or  
8470.29

8473.2900	- - Other	8%	Free	15%	Free	-	75995
8473.3000	- Parts and accessories of the machines of 84.71	8%	Free	15%	Free	-	75997
8473.4000	- Parts and accessories of the machines of 84.72	8%	Free	15%	Free	-	75980
8473.5000	- Parts and accessories equally suitable for use with the machines of two or more of the headings 84.70 to 84.72	8%	Free	15%	Free	-	75980

~~6199.6133.~~  
4.74

**Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand.**

Tariff Item	Description	Duty	Excise	VAGST	Export	Statistical	
					Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8474.1000	- Sorting, screening, separating or washing machines	8%	Free	15%	Free	No.	72831
8474.2000	- Crushing or grinding machines	8%	Free	15%	Free	No.	72832
	- Mixing or kneading machines:						
8474.3100	-- Concrete or mortar mixers	8%	Free	15%	Free	No.	72833
8474.3200	-- Machines for mixing mineral substances with bitumen	8%	Free	15%	Free	No.	72833
8474.3900	-- Other	8%	Free	15%	Free	No.	72833
8474.8000	- Other machinery	8%	Free	15%	Free	No.	72834
<del>6200.6134.</del> 474.9 000	- Parts	8%	Free	15%	Free	-	72839
<del>6201.6135.</del> 4.75	<b>Machines for assembling electric or electronic lamps, tubes or valves or flash-bulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware.</b>						
<del>6202.6136.</del> 475.1 000	- Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	8%	Free	15%	Free	No.	72841
<del>6203.6137.</del>	- Machines for manufacturing or hot working glass or glassware:						

<u>6204.6138.</u> 475.2 100	-- Machines for making optical fibres and performs thereof	8%	Free	15%	Free	No.	72841
<u>6205.6139.</u> 475.2 900	-- Other	8%	Free	15%	Free	No.	72841
<u>6206.6140.</u> 475.9 000	- Parts	8%	Free	15%	Free	-	72851
<u>6207.6141.</u> 4.76	<b>Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money changing machines.</b>						
<u>6208.6142.</u>	- Automatic beverage-vending machines:						
<u>6209.6143.</u> 476.2 100	-- Incorporating heating or refrigerating devices	8%	Free	15%	Free	No.	74595
<u>6210.6144.</u> 476.2 900	-- Other	8%	Free	15%	Free	No.	74595
<u>6211.6145.</u>	- Other machines:						
<u>6212.6146.</u> 476.8 100	-- Incorporating heating or refrigerating devices	8%	Free	15%	Free	No.	74595
<u>6213.6147.</u> 476.8 900	-- Other	8%	Free	15%	Free	No.	74595

Tariff Item	Description	Duty	Excise	VAGST	Export		Statistical	
					Duty		Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
<del>6214.6148.</del> 476.9 000	- Parts	8%	Free	15%	Free	-	74597	
<del>6215.6149.</del> 4.77	<del>6216.6150.</del> Machinery for working rubber <del>6217.6151.</del> or plastics or for the <del>6218.6152.</del> manufacture of products from <del>6219.6153.</del> these materials not specified or <del>6220.6154.</del> included elsewhere in this <del>6221.6155.</del> Chapter.							
8477.1000	- Injection-moulding machines	8%	Free	15%	Free	No.	72842	
8477.2000	- Extruders	8%	Free	15%	Free	No.	72842	
8477.3000	- Blow moulding machines	8%	Free	15%	Free	No.	72842	
8477.4000	- Vacuum moulding machines and other thermoforming machines	8%	Free	15%	Free	No.	72842	
	- Other machinery for moulding or otherwise forming:							
8477.5100	-- For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	8%	Free	15%	Free	No.	72842	
8477.5900	-- Other	8%	Free	15%	Free	-	72842	
8477.8000	- Other machinery	8%	Free	15%	Free	No.	72842	
8477.9000	- Parts	8%	Free	15%	Free	-	72852	
<del>6222.6156.</del> 4.78	<del>6223.6157.</del> Machinery for preparing or							

~~6224.6158.~~ making up tobacco,  
not specified  
~~6225.6159.~~ or included  
elsewhere in this  
~~6226.6160.~~ Chapter.

<del>6227.6161.</del> 478.1 000	- Machinery	8%	Free	15%	Free	No.	72843
<del>6228.6162.</del> 478.9 000	- Parts	8%	Free	15%	Free	-	72853
<del>6229.6163.</del> 4.79	<del>6230.6164.</del> Machines and mechanical <del>6231.6165.</del> appliances having individual <del>6232.6166.</del> functions, not specified or <del>6233.6167.</del> included elsewhere in this Chapter.						
<del>6234.6168.</del> 479.1 000	- Machinery for public works, building or the like	8%	Free	15%	Free	No.	72348
<del>6235.6169.</del> 479.2 000	- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	8%	Free	15%	Free	-	72721
<del>6236.6170.</del> 479.3 000	- 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	8%	Free	15%	Free	-	72844
<del>6237.6171.</del> 479.4 000	- Rope or cable-making machines	8%	Free	15%	Free	-	72849

Tariff Item	Description	Duty	Excise	VAGST	Export	Statistical	
					Duty	Unit/Qty	SITC Code
(h)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>6238.6172.</del> 479.5 000	- Industrial robots, not elsewhere specified or included	8%	Free	15%	Free	-	72849
<del>6239.6173.</del> 479.6 000	- Evaporative air coolers	8%	Free	15%	Free	-	72849
<del>6240.6174.</del>	-Passenger boarding bridges :						
<del>6241.6175.</del> 479.7 100	--Of a kind used in airports	8%	Free	15%	Free	-	72849
8479.7900	--Other	8%	Free	15%	Free	-	72849
	- Other machines and mechanical appliances:						
<del>6242.6176.</del> 479.8 100	-- For treating metal, including electric wire coil-winders	8%	Free	15%	Free	-	72846
<del>6243.6177.</del> 479.8 200	-- Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	8%	Free	15%	Free	-	72849
<del>6244.6178.</del>	-- Other						
8479.8910	---Taps combined with a measuring-device for dispensing ice-cream, spirits, milk and the like	8%	Free	15%	Free	-	72849
8479.8920	---Windscreen wipers, non-electric; compressed air operated horns; trucktype sweepers of a kind used in a warehouses and the like	8%	Free	15%	Free	-	72849

8479.8930		8%	Free	15%	Free	-	72849
	---Carpet sweepers, non-electric; floor polishing, sanding, scrubbing, scraping and scouring appliances other than those falling within heading 8509						
8479.8940	---Air coolers; air humidifiers and dehumidifiers	8%	Free	15%	Free	-	72849
8479.8990	---Other	8%	Free	15%	Free	-	72849
<del>6245.6179.</del> 479.9 000	- Parts	8%	Free	15%	Free	-	72855
<del>6246.6180.</del> 4.80	<del>6247.6181.</del> Moulding boxes for metal foundry; <del>6248.6182.</del> mould bases; moulding patterns; <del>6249.6183.</del> moulds for metal (other than ingot <del>6250.6184.</del> moulds), metal carbides, glass, <del>6251.6185.</del> mineral materials, rubber or plastics.						
<del>6252.6186.</del> 480.1 000	- Moulding boxes for metal foundry	8%	Free	15%	Free	-	74911
<del>6253.6187.</del> 480.2 000	- Mould bases	8%	Free	15%	Free	-	74912
<del>6254.6188.</del> 480.3 000	- Moulding patterns	8%	Free	15%	Free	-	74913



Tariff Item	Description	Duty	Excise	VAGST	Export	Statistical	
					Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<u>6255.6189.</u>	- Moulds for metal or metal carbides:						
<u>6256.6190.</u> 480.4 100	-- Injection or compression types	8%	Free	15%	Free	-	74914
<u>6257.6191.</u> 480.4 900	-- Other	8%	Free	15%	Free	-	74915
<u>6258.6192.</u> 480.5 000	- Moulds for glass	8%	Free	15%	Free	-	74916
<u>6259.6193.</u> 480.6 000	- Moulds for mineral materials	8%	Free	15%	Free	-	74917
<u>6260.6194.</u>	- Moulds for rubber or plastics:						
<u>6261.6195.</u> 480.7 100	-- Injection or compression types	8%	Free	15%	Free	-	74918
<u>6262.6196.</u> 480.7 900	-- Other	8%	Free	15%	Free	-	74919
<u>6263.6197.</u> 4.81	<b>Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.</b>						
<u>6264.6198.</u> 481.1 000	- Pressure-reducing valves	8%	Free	15%	Free	-	74710

<u>6265.6199.</u> 481.2 000	- Valves for oleohydraulic or pneumatic transmissions	8%	Free	15%	Free	-	74720
<u>6266.6200.</u> 481.3 000	- Check (nonreturn) valves	8%	Free	15%	Free	-	74730
<u>6267.6201.</u> 481.4 000	- Safety or relief valves	8%	Free	15%	Free	-	74740
<u>6268.6202.</u>	- Other appliances						
<u>6269.6203.</u> 481.8 010	- - - Of a kind and size suitable for domestic water supply and disposal	8%	Free	15%	Free	-	74780
8481.8020		8%	Free	15%	Free	-	74780
	---Soda-water bottles valve; taps and cocks for fitting to casks, barrels, beverage dispensing urns and the like; appliance for use as parts for cookers, stoves, lamps, burners, blow lamps and lighters, including parts of fuel reservoirs of cylinders of a kind suitable for use with any of these appliances						
<u>6270.6204.</u> 481.8 090	- - - Other	8%	Free	15%	Free	-	74780
<u>6271.6205.</u> 481.9 000	- Parts	8%	Free	15%	Free	-	74790
<u>6272.6206.</u> 4.82	<u>6273.6207.</u> Ball or roller bearings.						
<u>6274.6208.</u> 482.1 000	<u>6275.6209.</u> - Ball bearings	8%	Free	15%	Free	-	74610
<u>6276.6210.</u> 482.2 000	<u>6277.6211.</u> - Tapered roller bearings, including <u>6278.6212.</u> cone and tapered roller assemblies	8%	Free	15%	Free	-	74620

<del>6279.6213.</del> 482.3 000	<del>6280.6214.</del> bearings	- Spherical roller	8%	Free	15%	Free	-	74630
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Tariff Item	Description	Duty	Excise	VAGST	Export	Statistical	
					Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>6281.6215.</del> 482.4 000	<del>6282.6216.</del> - Needle roller bearings	8%	Free	15%	Free	-	74640
<del>6283.6217.</del> 482.5 000	<del>6284.6218.</del> - Other cylindrical roller bearings	8%	Free	15%	Free	-	74650
<del>6285.6219.</del> 482.8 000	<del>6286.6220.</del> - Other, including combined <del>6287.6221.</del> ball/roller bearings	8%	Free	15%	Free	-	74680
<del>6288.6222.</del> <del>6291.6225.</del> 482.9 100	<del>6289.6223.</del> - Parts: <del>6290.6224.</del> <del>6292.6226.</del> - - Balls, needles and rollers	8%	Free	15%	Free	-	74691
<del>6293.6227.</del> 482.9 900	<del>6294.6228.</del> - - Other	8%	Free	15%	Free	-	74699
<del>6295.6229.</del> 4.83	<del>6296.6230.</del> Transmission shafts (including cam <del>6297.6231.</del> shafts and crank shafts) and <del>6298.6232.</del> cranks; bearing housings and plain <del>6299.6233.</del> shaft bearings; gears and gearing; <del>6300.6234.</del> ball or roller screws; gear boxes <del>6301.6235.</del> and other speed changers, including <del>6302.6236.</del> torque converters; flywheels and <del>6303.6237.</del> pulleys, including pulley blocks; <del>6304.6238.</del> clutches and shaft couplings <del>6305.6239.</del> (including universal joints).						
<del>6306.6240.</del> 483.1 000	- Transmission shafts (including cam shafts and crank shafts) and cranks	20%	Free	15%	Free	-	74810
<del>6307.6241.</del> 483.2 000	- Bearing housings, incorporating ball or roller bearings	20%	Free	15%	Free	-	74821
<del>6308.6242.</del> 483.3 000	- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	20%	Free	15%	Free	-	74822

<del>6309.6243.</del> 483.4 000	- 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	20%	Free	15%	Free	-	74840
<del>6310.6244.</del> 483.5 000	- Flywheels and pulleys, including pulley blocks	20%	Free	15%	Free	-	74850
<del>6311.6245.</del> 483.6 000	- Clutches and shaft couplings (including universal joints)	20%	Free	15%	Free	-	74860
<del>6312.6246.</del> 483.9 000	- Toothed wheels, chain sprockets and other transmission elements presented separately; parts	20%	Free	15%	Free	-	74890
<del>6313.6247.</del> 4.84	<del>6314.6248.</del> Gaskets and similar joints of metal <del>6315.6249.</del> sheeting combined with other <del>6316.6250.</del> material or of two or more layers <del>6317.6251.</del> of metal; sets or assortments of <del>6318.6252.</del> gaskets and similar joints, <del>6319.6253.</del> dissimilar in composition, put <del>6320.6254.</del> up in pouches, envelopes or <del>6321.6255.</del> similar packings; mechanical seals.						

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Tariff Item	Description	Duty	Excise	VAGST	Export Duty	Statistical Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<del>6322.6256.</del> 484.1 000	- Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	20%	Free	15%	Free	-	74920
<del>6323.6257.</del> 484.2 000	- Mechanical seals	20%	Free	15%	Free	-	74920
<del>6324.6258.</del> 484.9 000	- Other	20%	Free	15%	Free	-	74920
<del>6325.6259.</del> 84.85]							

<del>6326.6260.</del> 4.86	<b>Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panels displays; machines and apparatus specified in Note 9 (C) to this Chapter; parts and accessories.</b>						
<del>6327.6261.</del> 486.1 000	- Machines and apparatus for the manufacture of boules or wafers	20%	Free	15%	Free	-	74821
<del>6328.6262.</del> 486.2 000	- Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits	20%	Free	15%	Free	-	74821
<del>6329.6263.</del> 486.3 000	- Machines and apparatus for the manufacture of flat panel display	20%	Free	15%	Free	-	74821
<del>6330.6264.</del>	- Machines and apparatus specified in Note 9 (C ) to this Chapter						
8486.4010	---Apparatus for the projection or drawing of circuit patterns on sensitized semiconductor materials	20%	Free	15%	Free	-	74822
8486.4090	---Other	20%	Free	15%	Free	-	74822
<del>6331.6265.</del> 486.9 000	- Parts and accessories"	20%	Free	15%	Free	-	72829
<del>6332.6266.</del> 4.87	<del>6333.6267.</del> Machinery parts, not containing <del>6334.6268.</del> electrical connectors, insulators, <del>6335.6269.</del> coils, contacts or other electrical <del>6336.6270.</del> features, not specified or included <del>6337.6271.</del> elsewhere in this Chapter.						

6338,6272.	- Ships' or boats' propellers and blades therefor	20%	Free	15%	Free	-	74991
487,100							
6339,6273.	- Other	20%	Free	15%	Free	-	74999
487,900							

## CHAPTER 85

### Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles

#### Notes.

1.- This Chapter does not cover:

- (a) Electrically warmed blankets, bed pads, foot-muffs or the like; electrically warmed clothing, footwear or ear pads or other electrically warmed articles worn on or about the person;
- (b) Articles of glass of headings 70.11;
- (c) Machines and apparatus of heading 84.86 ;
- (d) Vacuum apparatus of a kind used in medical, surgical, dental or veterinary sciences (heading 90.18); or
- (e) Electrically heated furniture of Chapter 94.

2.- Headings 85.01 to 85.04 do not apply to goods described in heading 85.11, 85.12, 85.40, 85.41 or 85.42.

However, metal tank mercury arc rectifiers remain classified in heading 85.04.

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



4.-Heading 85.09 covers only the following electro-mechanical machines of the kind commonly used for domestic purposes:

- (a) Floor polishers, food grinders and mixers, and fruit or vegetable juice extractors, of any weight;
- (b) Other machines provided the weight of such machines does not exceed 20 kg.

The heading does not, however, apply to fans or ventilating or recycling hoods incorporating a fan, whether or not fitted with filters (heading 84.14), centrifugal clothes-dryers (heading 84.21), dish washing machines (heading 84.22), household washing machines (84.50), roller or other ironing machines (heading 84.20 or 84.51), sewing machines (heading 84.52), electric scissors (heading 84.67) or to electro-thermic appliances (heading 85.16).

5.- For the purposes of heading 85.23:

- (a) "Solid-state non-volatile storage devices" (for example, "flash memory cards" or "flash electronic storage cards") are storage devices with a connecting socket, comprising in the same housing one or more flash memories (for example, "FLASH E2PROM") in the form of integrated circuits mounted on a printed circuitboard. They may include a controller in the form of an integrated circuit and discrete passive components, such as capacitors and resistors;
- (b) The term "smart card" means cards which have embedded in them one or more electronic integrated circuits (a microprocessor, random access memory (RAM) or read-only memory (ROM)) in the form of chips. These cards may contain contacts, a magnetic stripe or an embedded antenna but do not contain any other active or passive circuit elements.

6.- For the purposes of heading 85.34, "printed circuits" are circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the "film circuit" technique, conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semiconductor elements).

The expression "printed circuits" does not cover circuits combined with elements other than those obtained during the printing process, nor does it cover individual, discrete resistors, capacitors or inductances. Printed circuits may, however, be fitted with non-printed connecting elements.

Thin- or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading 85.42.

- 7.- For the purpose of heading 85.36, "connectors for optical fibres, optical fibres bundles or cables" means connectors that simply mechanically align optical fibres end to end in a digital line system. They perform no other function, such as the amplification, regeneration or modification of a signal.
- 8.- Heading 85.37 does not include cordless infrared devices for the remote control of television receivers or other electrical equipment (heading 85.43)
- 9.- For the purposes of headings 85.41 and 85.42:
- (a) "Diodes, transistors and similar semiconductor devices" are semiconductor devices the operation of which depends on variations in resistivity on the application of an electric field;
  - (b) "Electronic integrated circuits" are:
    - (i) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, inductances, etc.) are created in the mass (essentially) and on the surface of a semiconductor or compound semiconductor material (for example, doped silicon, gallium arsenide, silicon germanium, indium phosphide) and are inseparably associated;
    - (ii) Hybrid integrated circuits in which passive elements (resistors, capacitors, inductance, etc.), obtained by thin- or thick-film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc.), obtained by semiconductor technology, are combined to all intents and purposes indivisibly, by interconnection or interconnecting cables, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;
    - (iii) Multichip integrated circuits consisting of two or more interconnected monolithic integrated circuits combine to all intents and purpose indivisibly, whether or not on one or more insulating substrates, with or without leadframes, but with no other active or passive circuits elements.
    - (iv) Multi-component integrated circuits (MCOs): a combination of one or more monolithic, hybrid, or multi-chip integrated circuits with at least one of the following components: silicon-based sensors, actuators, oscillators, resonators or combinations thereof, or components performing the functions of articles classifiable under heading 85.32, 85.33, 85.41, or inductors classifiable under heading 85.04, formed to all intents and purposes indivisibly into a single body like an integrated circuit, as a component of a kind used for assembly onto a printed circuit board (PCB) or other carrier, through the connecting of pins, leads, balls, lands, bumps, or pads.

For the purposes of this definition:

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

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(d) "Silicon based oscillators" are active components that consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures.

For the classification of the articles defined in this Note, headings 85.41 and 85.42 shall take precedence over any other heading in the Nomenclature, except in the case of heading 85.23 which might cover them by reference to, in particular, their function.

10.- For the purposes of heading 85.48, "spent primary cells, spent primary batteries and spent electric accumulators" are those which are neither usable as such because of breakage, cutting-up, wear or other reasons, nor capable of being recharged.

**Subheading Note.**

1.- Subheading 8527.12 covers only cassette-players with built-in amplifier, without built-in loudspeaker, capable of operating without an external source of electric power and the dimensions of which do not exceed 170mm x 100mm x 45mm.

Tariff Item	Description	Duty	Excise	VAGST	Export	Statistical	
					Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>85.01</b>						<b>Electric motor and generators (excluding generating sets).</b>	
8501.1000	- Motors of an output not exceeding 37.5 W	8%	Free	15%	Free	No.	71610
8501.2000	- Universal AC/DC motors of an output exceeding 37.5 W	8%	Free	15%	Free	No.	71631A
	- Other DC motors; DC generators:						
8501.3100	-- Of an output not exceeding 750W	8%	Free	15%	Free	No.	71620A
8501.3200	-- Of an output exceeding 750W but not exceeding 75 kW	8%	Free	15%	Free	No.	71620B
8501.3300	-- Of an output exceeding 75 kW but not exceeding 375 kW	8%	Free	15%	Free	No.	71620C
8501.3400	-- Of an output exceeding 375kW	8%	Free	15%	Free	No.	71620D
8501.4000	- Other AC motors, single phase	8%	Free	15%	Free	No.	71631A
	- Other AC motors, multi-phase:						

8501.5100	-- Of an output not exceeding 750 W	8%	Free	15%	Free	No.	71631B
8501.5200	-- Of an output exceeding 750 W but not exceeding 75 kW	8%	Free	15%	Free	No.	71631C
8501.5300	-- Of an output exceeding 75 kW	8%	Free	15%	Free	No.	71631D

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<b>Tariff Item</b>	<b>Description</b>	<b>Duty</b>	<b>Excise</b>	<b>VAGST</b>	<b>Export</b>	<b>Statistical</b>	
					<b>Duty</b>	<b>Unit/Qty</b>	<b>SITC Code</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>	<b>(7)</b>	<b>(8)</b>

- AC generators (alternators):

8501.6100	-- Of an output not exceeding 75 kVA	8%	Free	15%	Free	No.	71632A
8501.6200	-- Of an output exceeding 75 kVA but not exceeding 375 kVA	8%	Free	15%	Free	No.	71632B
8501.6300	-- Of an output exceeding 375 kVA but not exceeding 750 kVA	8%	Free	15%	Free	No.	71632C
8501.6400	-- Of an output exceeding 750 kVA	8%	Free	15%	Free	No.	71632D

<b>85.02</b>							<b>Electric generating sets and rotary converters.</b>
							<b>- Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines):</b>
<b>8502.1100</b>	- - Of an output not exceeding 75 kVA	8%	Free	15%	Free	No.	<b>71651A</b>
<b>8502.1200</b>	- - Of an output exceeding 75 kVA but not exceeding 375 kVA	8%	Free	15%	Free	No.	<b>71651B</b>
<b>8502.1300</b>	- - Of an output exceeding 375 kVA	8%	Free	15%	Free	No.	71651C
<b>8502.2000</b>	- Generating sets with spark-ignition internal combustion piston engines	8%	Free	15%	Free	No.	71651D
	- Other generating sets:						
<b>8502.3100</b>	- - Wind-powered	8%	Free	15%	Free	No.	<b>71652A</b>
<b>8502.3900</b>	- - Other	8%	Free	15%	Free	No.	71652B
<b>8502.4000</b>	- Electric rotary converters	8%	Free	15%	Free	No.	71640
<b>8503.0000</b>	Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.	8%	Free	15%	Free	-	<b>71690</b>
<b>85.04</b>	<b>Electrical transformers, static converters (for example, rectifiers) and inductors.</b>						
8504.1000	- Ballasts for discharge lamps or tubes	8%	Free	15%	Free	No.	77123
	- Liquid dielectric transformers:						
8504.2100	- - Having a power handling capacity not exceeding 650 kVA	8%	Free	15%	Free	No.	77111A
8504.2200	- - Having a power handling capacity exceeding 650kVA but not exceeding 10,000 kVA	8%	Free	15%	Free	No.	77111B



Tariff Item	Description	Duty	Excise	VAGST	Export	Statistical	
					Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7) (8)	
8504.2300	-- Having a power handling capacity exceeding 10,000 kVA  - Other transformers:	8%	Free	15%	Free	No.	77111C
8504.3100	-- Having a power handling capacity not exceeding 1 kVA	8%	Free	15%	Free	No.	77119A
8504.3200	-- Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	8%	Free	15%	Free	No.	77119B
8504.3300	-- Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	8%	Free	15%	Free	No.	77119C
8504.3400	-- Having a power handling capacity exceeding 500 kVA	8%	Free	15%	Free	No.	77119D
8504.4000	- Static converters	8%	Free	15%	Free	No.	77121
8504.5000	- Other inductors	8%	Free	15%	Free	No.	77125
8504.9000	- Parts	8%	Free	15%	Free	-	77129



**85.05 Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads.**

- Permanent magnets and articles intended to become permanent magnets after magnetisation:

8505.1100	- - Of metal	8%	Free	15%	Free	-	77881A
8505.1900	- - Other	8%	Free	15%	Free	-	77881B
8505.2000	- Electro-magnetic couplings, clutches and brakes	8%	Free	15%	Free	-	77881C
8505.9000	- Other, including parts	8%	Free	15%	Free	-	77881D

**85.06 Primary cells and primary batteries.**

8506.1000	- Manganese dioxide	8%	Free	15%	Free	No.	77811A
8506.3000	- Mercuric oxide	8%	Free	15%	Free	No.	77811B
8506.4000	- Silver oxide	8%	Free	15%	Free	No.	77811C
8506.5000	- Lithium	8%	Free	15%	Free	No.	77811D

Tariff Item	Description	Duty	Excise	VAGST	Export	Statistical	
					Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)(7)	(8)	
8506.6000	- Air-zinc	8%	Free	15%	Free	No.	77811E
8506.8000	- Other primary cells and primary batteries	8%	Free	15%	Free	No.	77811F
8506.9000	- Parts	8%	Free	15%	Free	-	77817
<b>85.07</b>							<b>Electric accumulators, including separators therefor, whether or not rectangular (including square).</b>
8507.1000	- Lead-acid, of a kind used for starting piston engines	8%	Free	15%	Free	No.	77812A
8507.2000	- Other lead-acid accumulators	8%	Free	15%	Free	No.	77812B
8507.3000	- Nickel-cadmium	8%	Free	15%	Free	No.	77812C
8507.4000	- Nickel-iron	8%	Free	15%	Free	No.	77812D
8507.5000	-Nickel-metal hydride	8%	Free	15%	Free	No.	77812E
8507.6000	-Lithium-ion	8%	Free	15%	Free	No.	77812F
8507.8000	- Other accumulators	8%	Free	15%	Free	No.	77812G
8507.9000	- Parts	8%	Free	15%	Free	-	77819

<b>85.08</b>	<b>Vacuum cleaners.</b>						
	<b>- With self –contained electric motor :</b>						
<b>8508.1100</b>	<b>- - Of a power not exceeding 1,500W and having a dust bag or other receptacle capacity not exceeding 20 l</b>	8%	Free	15%	Free	-	<b>77810A</b>
<b>8508.1900</b>	<b>- - Other</b>	8%	Free	15%	Free	-	<b>77810B</b>
8508.6000	-Other vacuum cleaners	8%	Free	15%	Free	-	<b>77810C</b>
<b>8508.7000</b>	<b>- Parts</b>	8%	Free	15%	Free	-	<b>77810D</b>
<b>85.09</b>	<b>Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08.</b>						
8509.4000	- Food grinders and mixers; fruit or vegetable juice extractors	20%	Free	15%	Free	No.	<b>77572</b>
8509.8000	- Other appliances	20%	Free	15%	Free	No.	<b>77573</b>
8509.9000	- Parts	20%	Free	15%	Free	-	<b>77579</b>

Tariff Item	Description	Duty	Excise	VAGST	Export	Statistical	
					Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>85.10</b>							<b>Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.</b>
8510.1000	- Shavers	20%	Free	15%	Free	No.	77541
8510.2000	- Hair clippers	20%	Free	15%	Free	No.	77542A
8510.3000	- Hair-removing appliances	20%	Free	15%	Free	No.	77542B
8510.9000	- Parts	20%	Free	15%	Free	-	77549
<b>85.11</b>							<b>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.</b>
8511.1000	- Sparking plugs	20%	Free	15%	Free	-	77831A
8511.2000	- Ignition magnetos; magneto dynamos; magnetic flywheels	20%	Free	15%	Free	-	77831B
8511.3000	- Distributors; ignition coils	20%	Free	15%	Free	-	77831C
8511.4000	- Starter motors and dual purpose starter-generators	20%	Free	15%	Free	-	77831D
8511.5000	- Other generators	20%	Free	15%	Free	-	77831E

8511.8000	- Other equipment	20%	Free	15%	Free	-	77831F
8511.9000	- Parts	20%	Free	15%	Free	-	77833
<b>85.12</b>	<b>Electrical lighting of signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.</b>						
8512.1000	- Lighting or visual signalling equipment of a kind used on bicycles	20%	Free	15%	Free	-	77834A
8512.2000	- Other lighting or visual signaling equipment	20%	Free	15%	Free	-	77834B
8512.3000	- Sound signalling equipment	20%	Free	15%	Free	-	77834C
8512.4000	- Windscreen wipers, defrosters and demisters	20%	Free	15%	Free	-	77834D
8512.9000	- Parts	20%	Free	15%	Free	-	77835

Tariff Item	Description	Duty	Excise	VAGST	Export	Statistical	
					Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
85.13							
							Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12.
8513.1000	- Lamps	8%	Free	15%	Free	-	81312
8513.9000	- Parts	8%	Free	15%	Free	-	81380

85.14		Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss.					
8514.1000	- Resistance heated furnaces and ovens	8%	Free	15%	Free	-	74131
8514.2000	- Furnaces and ovens functioning by induction or dielectric loss	8%	Free	15%	Free	-	74132
8514.3000	- Other furnaces and ovens	8%	Free	15%	Free	-	74133
8514.4000	- Other equipment for the heat treatment of materials by induction or dielectric loss	8%	Free	15%	Free	-	74134
8514.9000	- Parts	8%	Free	15%	Free	-	74135
85.15		Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arcsoldering, brazing or welding machine and apparatus, whether or not cable of cutting; electric machines and apparatus for hot spraying of metals or cermets.					
		- Brazing or soldering machines and apparatus:					
8515.1100	-- Soldering irons and guns	8%	Free	15%	Free	-	73731
8515.1900	-- Other	8%	Free	15%	Free	-	73732
		- Machines and apparatus for resistance welding of metal:					
8515.2100	-- Fully or partly automatic	8%	Free	15%	Free	-	73733
8515.2900	-- Other	8%	Free	15%	Free	-	73734

- Machines and apparatus for arc (including plasma arc) welding of metals:

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Chapter 85

8515-8516

Tariff Item	Description	Duty	Excise	VAGST	Export		Statistical	
					Duty		Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5) (6)	(7)	(8)		
8515.3100	-- Fully or partly automatic	8%	Free	15%	Free	-	73735	
8515.3900	-- Other	8%	Free	15%	Free	-	73736	
8515.8000	- Other machines and apparatus	8%	Free	15%	Free	-	73737	
8515.9000	- Parts	8%	Free	15%	Free	-	73739	
<b>85.16</b>								<b>Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus ( for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45.</b>
8516.1000	- Electric instantaneous or Storage water heaters and Immersionheaters	8%	Free	15%	Free	No.	77581	
	- Electric space heating apparatus and electric soil heating apparatus:							
8516.2100	-- Storage heating radiators	20%	Free	15%	Free	No.	77582A	



8516.2900	-- Other	20%	Free	15%	Free	No.	77582B
	- Electro-thermic hair-dressing or hand-drying apparatus:						
8516.3100	-- Hair dryers	20%	Free	15%	Free	No.	77583
8516.3200	-- Other hair-dressing apparatus	20%	Free	15%	Free	No.	77583
8516.3300	-- Hand-drying apparatus	20%	Free	15%	Free	No.	77583
8516.4000	- Electric smoothing irons	20%	Free	15%	Free	No.	77584
8516.5000	- Microwave ovens	20%	Free	15%	Free	No.	77586
8516.6000	- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters	20%	Free	15%	Free	No.	77586
	- Other electro-thermic appliances:						
8516.7100	-- Coffee or tea makers	20%	Free	15%	Free	No.	77587
8516.7200	-- Toasters	20%	Free	15%	Free	No.	77587
8516.7900	-- Other	20%	Free	15%	Free	No.	77587
8516.8000	- Electric heating resistors	20%	Free	15%	Free	No.	77588

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## Chapter 85

8516-8518

Tariff Item	Description	Duty	Excise	VAGST	Export	Statistical	
					Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8516.9000	- Parts	20%	Free	15%	Free	-	77589
<b>85.17</b>	<b>Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 and 85.28.</b>						
	- Telephone sets, including telephones for cellular networks or for other wireless networks:						
8517.1100	-- Line telephone sets with cordless handsets	8%	Free	15%	Free	No.	76411A
8517.1200	-- Telephones for cellular networks or for other wireless networks.	20%	Free	15%	Free	No.	76411B
8517.1800	-- Other	8%	Free	15%	Free	No.	76411C

- Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network):

8517.6100	-- Based stations	8%	Free	15%	Free	No.	76417B
8517.6200	-- Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus.	8%	Free	15%	Free	No.	76417C
8517.6900	-- Other	8%	Free	15%	Free	No.	76417D
8517.7000	- Parts	8%	Free	15%	Free	No.	76417E

**85.18**                    **Microphones and stands therefore; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone , and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets.**

Tariff Item	Description	Duty	Excise	VAGST	Export	Statistical	
					Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8518.1000	- Microphones and stands therefor  - Loudspeakers, whether or not mounted in their enclosures:	20%	Free	15%	Free	No.	76421
8518.2100	- - Single loudspeakers, mounted in their enclosures	20%	Free	15%	Free	No.	76422A
8518.2200	- - Multiple loudspeakers, mounted in the same enclosure	20%	Free	15%	Free	No.	76422B
8518.2900	- - Other	20%	Free	15%	Free	No.	76423
8518.3000	- Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	20%	Free	15%	Free	No.	76424
8518.4000	- Audio-frequency electric amplifiers	20%	Free	15%	Free	No.	76425
8518.5000	- Electric sound amplifier sets	20%	Free	15%	Free	No.	76426
8518.9000	- Parts	20%	Free	15%	Free	-	76492
<b>85.19</b>	<b>Sound recording or reproducing apparatus.</b>						
8519.2000	- Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment	20%	Free	15%	Free	No.	76333A

8519.3000	- Turntables (record-decks)	20%	Free	15%	Free	No.	76333B
8519.5000	- Telephone answering machines	20%	Free	15%	Free	No.	76382A
	- Other apparatus:						
<b>8519.8100</b>	<b>- - Using magnetic, optical or semiconductor media</b>	20%	Free	15%	Free	No.	<b>763828B</b>
<b>8519.8900</b>	<b>- - Other</b>	20%	Free	15%	Free	No.	<b>76382C</b>
<b>[85.20]</b>							
<b>85.21</b>	<b>Video recording or reproducing apparatus, whether or not incorporating a video tuner.</b>						
<b>8521.1000</b>	<b>- Magnetic tape-type</b>	20%	Free	15%	Free	-	<b>76381A</b>
<b>8521.9000</b>	<b>- Other</b>	20%	Free	15%	Free	-	<b>76381B</b>
<b>85.22</b>	<b>Parts and accessories suitable for use solely or principally with the apparatus of headings 85.19 or 85.21.</b>						

Tariff Item	Description	Duty	Excise	VAGST	Export	Statistical	
					Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8522.1000	- Pick-up cartridges	20%	Free	15%	Free	-	76499A
8522.9000	- Other	20%	Free	15%	Free	-	76499B
85.23							
							<b>Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37.</b>
	- Magnetic media:						
8523.2100	-- Cards incorporating a magnetic stripe	20%	Free	15%	Free	No.	89851A
	-- Other						
8523.2910	--- Tapes or discs for use in automatic data processing machines excluding video tapes and video discs (e.g. floppy discs)"	8%	Free	15%	Free	No.	89851B
8523.2990	--- Other	20%	Free	15%	Free	No.	89851B
	- Optical media :						
8523.4100	--Unrecorded	20%	Free	15%	Free	No.	89851C
8523.4900	--Other	20%	Free	15%	Free	No.	89851C

-Semiconductor media:

8523.5100	-- Solid-state non-volatile storage devices	20%	Free	15%	Free	No.	89851D
8523.5200	-- "Smart cards"	20%	Free	15%	Free	No.	89851E
8523.5900	-- Other	20%	Free	15%	Free	No.	89851F
8523.8000	- Other	20%	Free	15%	Free	No.	89851G

[85.24]

**85.25**      **Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders.**

- Transmission apparatus:

8525.5010	--- Television transmission apparatus	20%	Free	15%	Free	No.	76482A
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Chapter 85

8525-8527

Tariff Item	Description	Duty	Excise	VAGST	Export	Statistical	
					Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

8525.5090	--- Other	20%	Free	15%	Free	No.	76482B
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- Transmission apparatus  
incorporating reception  
apparatus:

8525.6010	- - - Cellular mobile telephones (CMT)	20%	Free	15%	Free	No.	76482C
8525.6020	- - - Mobiles radio of a kind used in motor vehicles, ships, aircraft etc	20%	Free	15%	Free	No.	76482D
8525.6090	- - - Other	20%	Free	15%	Free	No.	76482E
8525.8000	-Television cameras, digital cameras and video camera recorders	20%	Free	15%	Free	No.	76482F

**85.26 Radar apparatus, radio  
navigational aid apparatus and  
radio remote control apparatus.**

8526.1000	- Radar apparatus	20%	Free	15%	Free	No.	76483A
	- Other:						
8526.9100	- - Radio navigational aid apparatus	20%	Free	15%	Free	No.	76483C
8526.9200	- - Radio remote control apparatus	20%	Free	15%	Free	No.	76483D

**85.27 Reception apparatus for radio-  
broadcasting, whether or not  
combined, in the same housing,  
with sound recording or  
reproducing apparatus or a clock.**

- Radio-broadcast receivers capable  
of operating without an external  
source of power:



8527.1200	-- Pocket-size radio cassette players	20%	Free	15%	Free	No.	76221A
8527.1300	-- Other apparatus combined with sound recording or reproducing apparatus	20%	Free	15%	Free	No.	76221B
8527.1900	-- Other	20%	Free	15%	Free	No.	76222C
	- Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles:						
8527.2100	-- Combined with sound recording or reproducing apparatus	8%	Free	15%	Free	No.	76211D
8527.2900	-- Other	8%	Free	15%	Free	No.	76212E

Tariff Item	Description	Duty	Excise	VAGST	Export	Statistical	
					Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Other:						
8527.9100	-- Combined with sound recording or reproducing apparatus	20%	Free	15%	Free	No.	76481A
8527.9200	-- Not combined with sound recording or reproducing apparatus but combined with a clock	20%	Free	15%	Free	No.	76481B
8527.9900	-- Other	20%	Free	15%	Free	No.	76481C
<b>85.28</b>	<b>Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus.</b>						
	- Cathode-ray tube monitors:						
8528.4200	-- Capable of directly Connecting to and designed for use with an automatic data processing machine of heading 84.71	8%	Free	15%	Free	No.	76120A

8528.4900	-- Other	8%	Free	15%	Free	No.	76120B
	- Other monitors:						
8528.5200	-- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	8%	Free	15%	Free	No.	76140C
8528.5900	-- Other	8%	Free	15%	Free	No.	76140D
	- Projectors:						
8528.6200	-- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	8%	Free	15%	Free	No.	76120E
8528.6900	-- Other	8%	Free	15%	Free	No.	76120F
	- Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:						
8528.7100	-- Not designed to incorporate a video display or screen	8%	Free	15%	Free	No.	76120G
8528.7200	-- Other, colour	8%	Free	15%	Free	No.	76120H
8528.7300	-- Other, monochrome	8%	Free	15%	Free	No.	76120I

Tariff Item	Description	Duty	Excise	VAGST	Export	Statistical	
					Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6) (7)	(8)	
<b>85.29</b>						<b>Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28.</b>	
8529.1000	- Aerials and aerial reflectors of all kinds; parts suitable for use therewith	20%	Free	15%	Free	No.	76493A
8529.9000	- Other	20%	Free	15%	Free	-	76493B
<b>85.30</b>						<b>Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland water ways, parking facilities, port installations or airfields (other than those of heading 86.08).</b>	
8530.1000	- Equipment for railways or tramways	8%	Free	15%	Free	-	77882A
8530.8000	- Other equipment	8%	Free	15%	Free	-	77882B
8530.9000	- Parts	8%	Free	15%	Free	-	77883C
<b>85.31</b>						<b>Electric sound or visual signalling apparatus ( for example, bells, sirens, indicators panels, burglar or fire alarms), other than those of heading 85.12 or 85.30.</b>	
8531.1000	- Burglar or fire alarms and similar apparatus	8%	Free	15%	Free	-	77884A
8531.2000	- Indicator panels incorporating liquid crystal devices (LCD) or light-emitting diodes (LED)	8%	Free	15%	Free	-	77884B
8531.8000	- Other apparatus	8%	Free	15%	Free	-	77884C

8531.9000	- Parts	8%	Free	15%	Free	-	77885
<b>85.32</b>	<b>Electrical capacitors, fixed, variable or adjustable (pre-set).</b>						
<b>8532.1000</b>	<b>- Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (powercapacitors)</b>	8%	Free	15%	Free	-	<b>77861</b>
	<b>- Other fixed capacitors :</b>						
<b>8532.2100</b>	<b>- - Tantalum</b>	8%	Free	15%	Free	-	<b>77862</b>
<b>8532.2200</b>	<b>- - Aluminium electrolytic</b>	8%	Free	15%	Free	-	<b>77863</b>
<b>8532.2300</b>	<b>- - Ceramic dielectric, single layer</b>	8%	Free	15%	Free	-	<b>77864</b>
<b>8532.2400</b>	<b>- - Ceramic dielectric, multilayer</b>	8%	Free	15%	Free	-	<b>77865</b>

Tariff Item	Description	Duty	Excise	VAGST	Export Duty	Statistical Unit/Qty SITC Code	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

8532.2500	- - Dielectric of paper or plastics	8%	Free	15%	Free	-	77866
8532.2900	- - Other	8%	Free	15%	Free	-	77867
8532.3000	- Variable or adjustable (pre-set) capacitors	8%	Free	15%	Free	-	77868
8532.9000	- Parts	8%	Free	15%	Free	-	77869
85.33							<b>Electrical resistors (including rheostats and potentiometers), other than heating resistors.</b>
8533.1000	- Fixed carbon resistors, composition or film types	8%	Free	15%	Free	-	77231
							<b>- Other fixed resistors:</b>
8533.2100	- - For a power handling capacity not exceeding 20 W	8%	Free	15%	Free	-	77232A
8533.2900	- - Other	8%	Free	15%	Free	-	77232B
							<b>- Wirewound variable resistors, including rheostats and potentiometers:</b>
8533.3100	- - For a power handling capacity not exceeding 20 W	8%	Free	15%	Free	-	77233A
8533.3900	- - Other	8%	Free	15%	Free	-	77233B
8533.4000	- Other variable resistors, including rheostats and potentiometers	8%	Free	15%	Free	-	77235
8533.9000	- Parts	8%	Free	15%	Free	-	77238
8534.0000	Printed circuits.	8%	Free	15%	Free	-	77220
85.35	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lighting arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts.						

8535.1000	- Fuses	8%	Free	15%	Free	-	77241
	- Automatic circuit breakers:						
8535.2100	-- For a voltage of less than 72.5kV	8%	Free	15%	Free	-	77242
8535.2900	-- Other	8%	Free	15%	Free	-	77243

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**Chapter 85**  
**8535-8537**

Tariff Item	Description	Duty	Excise	VAGST	Export	Statistical	
					Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8535.3000	- Isolating switches and make and-break switches	8%	Free	15%	Free	-	77244
8535.4000	- Lightning arresters, voltage limiters and surge suppressors	8%	Free	15%	Free	-	77245
8535.9000	- Other	8%	Free	15%	Free	-	77249
<b>85.36</b>	<b>Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits ( for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables.</b>						



8536.1000	- Fuses	8%	Free	15%	Free	-	77251
8536.2000	- Automatic circuit breakers	8%	Free	15%	Free	-	77252
8536.3000	- Other apparatus for protecting electrical circuits	8%	Free	15%	Free	-	77253
	- Relays:						
8536.4100	- - For a voltage not exceeding 60 V	8%	Free	15%	Free	-	77254A
8536.4900	- - Other	8%	Free	15%	Free	-	77254B
8536.5000	- Other switches	8%	Free	15%	Free	-	77255
	- Lamp-holders, plugs and sockets:						
8536.6100	- - Lamp-holders	8%	Free	15%	Free	-	77257
8536.6900	- - Other	8%	Free	15%	Free	-	77258A
8536.7000	- Connectors for optical fibres, opticalfibre bundles or cables.	8%	Free	15%	Free	-	77258B
8536.9000	- Other apparatus	8%	Free	15%	Free	-	77259
<b>85.37</b>	<b>Boards, panels, consoles, desks, cabinets and other bases, equippedwith two or more apparatus ofheading 85.35 or 85.36, for electriccontrol or the distribution ofelectricity, including thoseincorporating instruments orapparatus of Chapter 90, andnumerical control apparatus,other than switching apparatusof heading 85.17.</b>						

Tariff Item	Description	Duty	Excise	VAGST	Export	Statistical	
					Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8537.1000	- For a voltage not exceeding 1,000 V	8%	Free	15%	Free	-	77261
8537.2000	- For a voltage exceeding 1,000 V	8%	Free	15%	Free	-	77262
<b>85.38</b>							<b>Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37.</b>
8538.1000	- Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus	8%	Free	15%	Free	-	77281
8538.9000	- Other	8%	Free	15%	Free	-	77282
<b>85.39</b>							<b>Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps; light-emitting diode (LED) lamps.</b>
	- Sealed beam lamp units:						
8539.1010	- - - Of a kind used in motor vehicles	20%	Free	15%	Free	No.	77823 A
8539.1090	- - - Other	20%	Free	15%	Free	No.	77823 B
	- Other filament lamps, excluding ultra-violet or infra-red lamps:						
8539.2100	- - Tungsten halogen	20%	Free	15%	Free	No.	77821A
8539.2200	- - Other, of a power not exceeding 200 W and for a	20%	Free	15%	Free	No.	77821B

voltage exceeding 100 V

8539.2900	-- Other	20%	Free	15%	Free	No.	77821C
	- Discharge lamps, other than ultra-violet lamps:						
8539.3100	-- Fluorescent, hot cathode	20%	Free	15%	Free	No.	77822A
8539.3200	-- Mercury or sodium vapour lamps; metal halide lamps	20%	Free	15%	Free	No.	77822B
8539.3900	-- Other	20%	Free	15%	Free	No.	77822C
	- Ultra-violet or infra-red lamps; arc-lamps:						
8539.4100	-- Arc-lamps	20%	Free	15%	Free	No.	77824A
8539.4900	-- Other	20%	Free	15%	Free	No.	77824B
8539.5000	- Light-emitting diode (LED) lamps	8%	Free	15%	Free	No.	77824C
8539.9000	- Parts	8%	Free	15%	Free	-	77829

<b>Tariff Item</b>	<b>Description</b>	<b>Duty</b>	<b>Excise</b>	<b>VAGST</b>	<b>Export Duty</b>	<b>Statistical</b>	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

85.40		Thermionic, coldcathode 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:					
8540.1100	- - Colour	20%	Free	15%	Free	No.	77611
8540.1200	- - Monochrome	20%	Free	15%	Free	No.	77612
8540.2000	- Television camera tubes; image converters and intensifiers; other photo-cathode tubes	20%	Free	15%	Free	No.	77621
8540.4000	- Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	20%	Free	15%	Free	No.	77625A
8540.6000	- Other cathode-ray tubes	20%	Free	15%	Free	No.	77625C
		- Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes:					
8540.7100	- - Magnetrons	20%	Free	15%	Free	No.	77625D
8540.7900	- - Other	20%	Free	15%	Free	No.	77625F
		- Other valves and tubes:					
8540.8100	- - Receiver or amplifier valves and tubes	20%	Free	15%	Free	No.	77627A
8540.8900	- - Other	20%	Free	15%	Free	No.	77627B
		- Parts:					
8540.9100	- - Of cathode-ray tubes	20%	Free	15%	Free	No.	77629A
8540.9900	- - Other	20%	Free	15%	Free	No.	77629B

**85.41 Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED); mounted piezo-electric crystals.**

Tariff Item	Description	Duty	Excise	VAGST	Export	Statistical	
					Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8541.1000	- Diodes, other than photosensitive or light-emitting diodes (LED)	20%	Free	15%	Free	No.	77631A
	- Transistors, other than						
							photosensitive transistors:
8541.2100	- - With a dissipation rate of less than 1 W	20%	Free	15%	Free	No.	77632
8541.2900	- - Other	20%	Free	15%	Free	No.	77633
8541.3000	- Thyristors, diacs and triacs, other than photosensitive devices	20%	Free	15%	Free	No.	77635
8541.4000	- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED)	20%	Free	15%	Free	No.	77637
8541.5000	- Other semiconductor devices	20%	Free	15%	Free	No.	77639
8541.6000	- Mounted piezo-electric crystals	20%	Free	15%	Free	No.	77681
8541.9000	- Parts	20%	Free	15%	Free	-	77688
85.42							Electronic integrated circuits.
							- Electronic integrated circuits:
8542.3100	- - Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	20%	Free	15%	Free	No.	77645A

8542.3200	- - Memories	20%	Free	15%	Free	No.	77645B
8542.3300	- - Amplifiers	20%	Free	15%	Free	No.	77645C
8542.3900	- - Other	20%	Free	15%	Free	No.	77645D
8542.9000	- Parts	20%	Free	15%	Free	-	77689
<b>85.43</b>	<b>Electrical machines and apparatus, having individual functions, not specified or included elsewhere in Chapter.</b>						
<b>8543.1000</b>	- Particle accelerators :	20%	Free	15%	Free	No.	77871
<b>8543.2000</b>	- Signal generators	20%	Free	15%	Free	No.	77878A
<b>8543.3000</b>	- Machines and apparatus for electroplating, electrolysis or electrophoresis	20%	Free	15%	Free	No.	77878B
<b>8543.7000</b>	- Other machines and apparatus :	20%	Free	15%	Free	No.	77878C



Tariff Item	Description	Duty	Excise	VAGST	Export	Statistical	
					Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8543.9000	- Parts	20%	Free	15%	Free	-	77878D
<b>85.44</b>	<b>Insulated (including enameled or anodised) wire, cable 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.</b>						
	- Winding wire:						
8544.1100	-- Of copper	8%	Free	15%	Free	-	77311A
8544.1900	-- Other	8%	Free	15%	Free	-	77311B
8544.2000	- Co-axial cable and other coaxialelectric conductors	8%	Free	15%	Free	-	77312
8544.3000	- Ignition wiring sets and other wiring sets of a kind used in vehicles,aircrafts or ships	20%	Free	15%	Free	-	77313
	- Other electric conductors, for a voltage not exceeding 1000 V:						
8544.4200	-- Fitted with connectors	8%	Free	15%	Free	-	77314A
8544.4900	-- Other	8%	Free	15%	Free	-	77314B

8544.6000	-	Other electric conductors, for a voltage exceeding 1,000 V	8%	Free	15%	Free	-	77317
8544.7000	-	Optical fibre cables	8%	Free	15%	Free	-	77318
85.45		Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes.						
		- Electrodes:						
8545.1100	- -	Of a kind used for furnaces	20%	Free	15%	Free	-	77886A
8545.1900	- -	Other	20%	Free	15%	Free	-	77886B
8545.2000	-	Brushes	20%	Free	15%	Free	-	77886C
8545.9000	-	Other	20%	Free	15%	Free	-	77886D
85.46		Electrical insulators of any material.						
8546.1000	-	Of glass	8%	Free	15%	Free	-	77322
8546.2000	-	Of ceramics	8%	Free	15%	Free	-	77323
8546.9000	-	Other	8%	Free	15%	Free	-	77324

Tariff Item	Description	Duty	Excise	VAGST	Export	Statistical	
					Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
85.47							<p>Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor component of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material.</p>
8547.1000	- Insulating fittings of ceramics	20%	Free	15%	Free	-	77326
8547.2000	- Insulating fittings of plastics	20%	Free	15%	Free	-	77328
8547.9000	- Other	20%	Free	15%	Free	-	77329
85.48							<p>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 of apparatus, not specified or included elsewhere in this Chapter.</p>
8548.1000	- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators	20%	Free	15%	Free	-	77889A
8548.9000	- Other	20%	Free	15%	Free	-	77889B

**SECTION XVII**

**VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED**

**TRANSPORT EQUIPMENT**

**Notes.**

- 1.- This Section does not cover articles of heading 95.03 or 95.08, or bobsleighs, toboggans or the like of heading 95.06.
- 2.- The expressions "parts" and "parts and accessories" do not apply to the following articles, whether or not they are identifiable as for the goods of this Section:
  - (a) Joints, washers or the like of any material (classified according to their constituent material or in heading 84.84) or other articles of vulcanised rubber other than hard rubber (heading 40.16);
  - (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
  - (c) Articles of Chapter 82 (tools);
  - (d) Articles of heading 83.06;
  - (e) Machines or apparatus of headings 84.01 to 84.79, or parts thereof, other than the radiators for the articles of this Section; articles of heading 84.81 or 84.82 or, provided they constitute integral parts of engines or motors, articles of heading 84.83;
  - (f) Electrical machinery or equipment (Chapter 85);
  - (g) Articles of Chapter 90;
  - (h) Articles of Chapter 91;
  - (ij) Arms (Chapter 93);
  - (k) Lamps or lighting fittings of heading 94.05; or

- (l) Brushes of a kind used as parts of vehicles (heading 96.03).
- 3.- References in Chapters 86 to 88 to "parts" or "accessories" do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.
- 4.- For the purposes of this Section:
  - (a) Vehicles specially constructed to travel on both road and rail are classified under the appropriate heading of Chapter 87;
  - (b) Amphibious motor vehicles are classified under the appropriate heading of Chapter 87;
  - (c) Aircraft specially constructed so that they can also be used as road vehicles are classified under the appropriate heading of Chapter 88.
- 5.- Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows:
  - (a) In Chapter 86 if designed to travel on a guide-track (hovertrains);
  - (b) In Chapter 87 if designed to travel over land or over both land and water;
  - (c) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stages or also able to travel over ice.

Parts and accessories of air-cushion vehicles are to be classified in the same way as those of vehicles of the heading in which the air-cushion vehicles are classified under the above provisions.

Hovertrain track fixtures and fittings are to be classified as railway track fixtures and fittings, and signalling, safety or traffic control equipment for hovertrain transport systems as signalling, safety or traffic control equipment for railways.

## CHAPTER 86

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

### Notes.

1.- This Chapter does not cover:

(a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading 44.06 or 68.10);

(b) Railway or tramway track construction material of iron or steel of heading 73.02; or

(c) Electrical signalling, safety or traffic control equipment of heading 85.30.

2.- Heading 86.07 applies, *inter alia*, to:

(a) Axles, wheels, wheel sets (running gear), metal tyres, hoops and hubs and other parts of wheels;

(b) Frames, underframes, bogies and bissel-bogies;

(c) Axle boxes; brake gear;

(d) Buffers for rolling-stock; hooks and other coupling gear and corridor connections;

(e) Coachwork.

3.- Subject to the provisions of Note 1 above, heading 86.08 applies, *inter alia*, to:

(a) Assembled track, turntables, platform buffers, loading gauges;

- (b) Semaphores, mechanical signal discs, level crossing control gear, signal and point controls, and other mechanical (including electro-mechanical) signalling, safety or traffic control equipment, whether or not fitted for electric lighting, for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields.

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)(7)	(8)	
<b>86.01</b>							<b>Rail locomotives powered from an external source of electricity or by electric accumulators.</b>
<b>8601.1000</b>	<b>- Powered from an external source of electricity</b>	8%	Free	15%	Free	No.	79111
<b>8601.2000</b>	<b>- Powered by electric accumulators</b>	8%	Free	15%	Free	No.	79115
<b>86.02</b>							<b>Other rail locomotives; locomotive tenders.</b>
<b>8602.1000</b>	<b>- Diesel-electric locomotives</b>	8%	Free	15%	Free	No.	79121
<b>8602.9000</b>	<b>- Other</b>	8%	Free	15%	Free	No.	79129
<b>86.03</b>							<b>Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04.</b>

## Chapter 86

8603-8607

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)



<b>8603.1000</b>	<b>- Powered from an external source of electricity</b>	8%	Free	15%	Free	No.	79160
<b>8603.9000</b>	<b>- Other</b>	8%	Free	15%	Free	No.	79160
<b>8604.0000</b>	<b>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).</b>	8%	Free	15%	Free	No.	79181
<b>8605.0000</b>	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 86.04).	8%	Free	15%	Free	No.	79170

**86.06**

**Railway or tramway goods vans and wagons, not self-propelled.**

<b>8606.1000</b>	<b>- Tank wagons and the like</b>	8%	Free	15%	Free	No.	79182
<b>8606.3000</b>	<b>- Self-discharging vans and wagons, other than those of subheading 8606.1000</b>	8%	Free	15%	Free	No.	79182
<b>- Other:</b>							
<b>8606.9100</b>	<b>- - Covered and closed</b>	8%	Free	15%	Free	No.	79182
<b>8606.9200</b>	<b>- - Open, with non-removable sides of a height exceeding 60 cm</b>	8%	Free	15%	Free	No.	79182
<b>8606.9900</b>	<b>- - Other</b>	8%	Free	15%	Free	No.	79182

**86.07**

**Parts of railway or tramway locomotives or rolling-stock.**

**- Bogies, bissel-bogies, axles and wheels, and parts thereof:**

<b>8607.1100</b>	<b>- - Driving bogies and bissel-bogies</b>	8%	Free	15%	Free	-	79199
<b>8607.1200</b>	<b>- - Other bogies and bissel-bogies</b>	8%	Free	15%	Free	-	79199
<b>8607.1900</b>	<b>- - Other, including parts</b>	8%	Free	15%	Free	-	79199

**- Brakes and parts thereof:**

<b>8607.2100</b>	<b>- - Air brakes and parts thereof</b>	8%	Free	15%	Free	-	79199
<b>8607.2900</b>	<b>- - Other</b>	8%	Free	15%	Free	-	79199
<b>8607.3000</b>	<b>- Hooks and other coupling devices, buffers, and parts thereof</b>	8%	Free	15%	Free	-	79199
	<b>- Other:</b>						

## Chapter 86

8607-8609

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8607.9100	-- Of locomotives	8%	Free	15%	Free	-	79199
8607.9900	--Other	8%	Free	15%	Free	-	79199
8608.0000	<b>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.</b>	8%	Free	15%	Free	-	79191
8609.0000	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.	8%	Free	15%	Free	No.	78630



**CHAPTER 87**

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

**Notes.**

- 1.- This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.
- 2.- For the purposes of this Chapter, "tractors" means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.  
  
Machines and working tools designed for fitting to tractors of heading 87.01 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.
- 3.- Motor chassis fitted with cabs fall in headings 87.02 to 87.04, and not in heading 87.06.
- 4.- Heading 87.12 includes all children's bicycles. Other children's cycles fall in heading 95.03.

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

**87.01**      **Tractors (other than tractors of heading**

-Single axle tractors

8701.1010	---Agricultural	Free	8%	15%	Free	No.	72241
8701.1090	---Other	Free	20%	15%	Free	No.	72241
8701.2000	-Road tractors for semi-trailers	Free	20%	15%	Free	No.	78320
8701.3000	- Track-laying tractors	Free	20%	15%	Free	No.	78320
	- Other, of an engine power:						
<b>8701.9010</b>	<b>---Agriculture tractors</b>	Free	8%	15%	Free	No.	72249
8701.9090	---Other	Free	20%	15%	Free	No.	72249
<b>8701.9100</b>	<b>--Not exceeding18 kW</b>	Free	8%	15%	Free	No.	72249
8701.9200	--Exceeding 18 kW but not exceeding 37 kW	Free	8%	15%	Free	No.	72249
8701.9300	-- Exceeding 37 kW but not exceeding 75 kW	Free	8%	15%	Free	No.	72249
8701.9400	-- Exceeding 75 kW but not exceeding 130 kW	Free	8%	15%	Free	No.	72249

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8701.9500	-- Exceeding 130 kW	Free	8%	15%	Free	No.	72249
<b>87.02</b>	<b>Motor vehicles for the transport of ten or more persons, including the driver</b>						
	-With only compression-ignition internal combustion piston engine (diesel or semi-diesel)						
8702.1010	---Public service type motor vehicles for the transport of more than ten but less than sixteen persons (including the driver)	Free	20%	15%	Free	No	78311
8702.1020	--- Public service type motor vehicles for the transport of sixteen persons or more, (including the driver)	Free	8%	15%	Free	No	78311
8702.1090	---Other	Free	20%	15%	Free	No	78311
8702.2000	- With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion	Free	20%	15%	Free	No	78311
8702.3000	- With both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion	Free	20%	15%	Free	No	78319

8702.4000	- With only electric motor for propulsion	Free	5%	15%	Free	No	78319
<b>8702.9000</b>	<b>-Other</b>	Free	20%	15%	No	No	78319
<b>87.03</b>	<b>Motor cars and other motor vehicles principally designed for the transport of persons (other than those of 87.02), including station wagons and racing cars.</b>						
8703.1000	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles	Free	20%	15%	No	No	78110
	- Other vehicles, with only spark-ignition internal combustion reciprocating piston engine:						
8703.2100	-- Of a cylinder capacity not exceeding 1,000 cc	Free	10%	15%	Free	No	78110
	-- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc						



Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8703.2210	---Of a cylinder >1000cc but <=1300cc	Free	13%	15%	Free	No	87120
8703.2290	---Of a cylinder >1300cc but <=1500cc  -- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc	Free	18%	15%	Free	No	87120
8703.2310	---Of a cylinder >1500cc but <= 1800cc	Free	18%	15%	Free	No	78120
8703.2320	---Of a cylinder >1800cc but <= 2000cc	Free	20%	15%	Free	No	78120
8703.2330	---Of a cylinder >2000cc but <= 2500cc	Free	25%	15%	Free	No	78120
8703.2390	---Of a cylinder >2500cc but <=3000cc  -- Of a cylinder capacity exceeding 3,000 cc	Free	30%	15%	Free	No	78120
8703.2410	---Of a cylinder >3000cc but <=4000cc	Free	35%	15%	Free	No	78120

8703.2420	---Of a cylinder >4000cc but <=5000cc	Free	45%	15%	Free	No	78120
8703.2490	---of a cylinder > 5000cc  - Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel) :  --Of a cylinder capacity not exceeding 1,500 cc	Free	50%	15%	Free	No	78120
8703.3110	---Of a cylinder capacity not exceeding 1000cc	Free	10%	15%	Free	No	78120
8703.3120	---Of a cylinder >1000cc but <= 1300cc	Free	13%	15%	Free	No	78120
8703.3190	---Of a cylinder >1300cc but <=1500cc  - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc	Free	18%	15%	Free	No	78120
8703.3210	---Of a cylinder >1500cc but <=1800cc	Free	18%	15%	Free	No	78120
8703.3220	---Of a cylinder >1800cc but <= 2000cc	Free	20%	15%	Free	No	78120
8703.3290	---Of a cylinder >2000cc but <=2500cc	Free	25%	15%	Free	No	78120

(1) Tariff Item	(2) Description	(3) Imports			(6) Export Duty	(8) Statistical	
		(4) Duty	(5) Excise	(5) VAGST		(7) Unit/Qty	(8) SITC Code
	-- Of a cylinder capacity exceeding 2,500 cc						
8703.3310	---Of a cylinder >2500cc but <=3000cc	Free	30%	15%	Free	No	78120
8703.3320	---Of a cylinder capacity >3000cc but <=4000cc	Free	35%	15%	Free	No	78120
8703.3330	---Of a cylinder capacity >4000cc but <=5000cc	Free	45%	15%	Free	No	78120
8703.3390	---Of a cylinder capacity >5000cc	Free	50%	15%	Free	No	78120
8703.4000	- Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power	Free	20%	15%	Free	No	78120
8703.5000	- Other vehicles, with both compression-ignition internal combustion piston engine	Free	20%	15%	Free	No	78120

(diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power

8703.6000	- Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power	Free	20%	15%	Free	No	78120
8703.7000	- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power	Free	20%	15%	Free	No	78120
8703.8000	- Other vehicles, with only electric motor for propulsion	Free	5%	15%	Free	No	78120
8703.9000	- Other	Free	20%	15%	Free	No	78120
<b>87.04</b>	<b>Motor vehicles for the transport of goods.</b>						

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8704.1000	- Dumpers designed for off-highway use  - Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):  - - g.v.w. not exceeding 5 tonnes	Free	20%	15%	Free	No.	78211
8704 2110	---Pick up Trucks of a g.v.w. less than or equal 2 tonnes	Free	20%	15%	Free	No.	78219
8704 2119	---- Pick up Trucks of a g.v.w. of more than 2 tonnes but not exceeding 5 tonnes	Free	20%	15%	Free	No.	78219
8704.212 0	- - - Delivery Vans of a g.v.w. less than or equal 2 tonnes	Free	20%	15%	Free	No.	78219
8704.212 9	---- Delivery Vans of a g.v.w. exceeding 2 tonnes but not exceeding 5 tonnes	Free	20%	15%	Free	No.	78219

<b>8704.2200</b>	-- g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes	Free	20%	15%	Free	No.	78219
<b>8704.2300</b>	-- g.v.w. exceeding 20 tonnes	Free	20%	15%	Free	No.	78219
	- Other, with spark-ignition internal combustion piston engine:						
<b>8704.3100</b>	-- g.v.w. not exceeding 5 tonnes	Free	20%	15%	Free	No	78120
<b>8704.3200</b>	-- g.v.w. exceeding 5 tonnes	Free	20%	15%	Free	No	78120
<b>8704.9000</b>	- Other	Free	20%	15%	Free	No	78120
<b>87.05</b>	<b>Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, break down lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).</b>						
<b>8705.1000</b>	- Crane lorries	Free	8%	15%	Free	No.	78221

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

<b>8705.2000</b>	- Mobile drilling derricks	Free	8%	15%	Free	No.	78223
<b>8705.3000</b>	- Fire fighting vehicles	Free	8%	15%	Free	No.	78225
<b>8705.4000</b>	<b>-Concrete-mixer lorries</b>	Free	8%	15%	Free	No.	78227
<b>8705.9000</b>	<b>- Other</b>	Free	8%	15%	Free	No.	78229
<b>87.06</b>	<b>Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.</b>						
<b>8706.0010</b>	<b>- - - For agricultural tractors falling under 8701.1010 to 8701.9010</b>	8%	Free	15%	Free	No.	78410
<b>8706.0011</b>	<b>- - - For public service type passenger motor vehicles falling under 8702.1010 to 8702.9000</b>	8%	Free	15%	Free	No.	78410
<b>8706.0012</b>	<b>- - - For road tractors falling under 8701.2000and8701.3000</b>	20%	Free	15%	Free	No.	78410
<b>8706.0013</b>	<b>- - - For motor vehicles falling under87.03</b>	20%	Free	15%	Free	No.	78410
<b>8706.0014</b>	<b>- - - For pick up trucks falling under8704.2110to 8704.2200</b>	20%	Free	15%	Free	No.	78410
<b>8706.0015</b>	<b>- - - For goods vehicles falling <u>under8704.2300</u></b>	20%	Free	15%	Free	No.	78410
<b>8706.0016</b>	<b>- - - For other goods vehicles falling under 8704.3100 8704.3200and8704.9000</b>	20%	Free	15%	Free	No.	78410
<b>8706.0017</b>	<b>- - - For special purpose lorries falling under 8705</b>	8%	Free	15%	Free	no.	78410
<b>8706.0090</b>	<b>- - - Other vehicles</b>	20%	Free	15%	Free	No.	78410
<b>87.07</b>	<b>Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.</b>						



<b>8707.1000</b>	<b>- For the vehicles of heading 87.03</b>	20%	Free	15%	Free	No.	78421
	<b>- Other:</b>						
<b>8707.9010</b>	<b>- - - For agricultural tractors falling under 8701.1010 to 8701.9010</b>	8%	Free	15%	Free	No.	78425
<b>8707.9011</b>	<b>- - - For public service type passenger vehicles falling under 8702.1010 to 8702.9000</b>	8%	Free	15%	Free	No.	78425

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8707.9012	- - - For road tractors falling under 8701.2000	20%	Free	15%	Free	No.	78425
8707.9013	- - - For vehicles falling under 87.04	20%	Free	15%	Free	No.	78425
8707.9014	- - - For vehicles falling under 87.05	8%	Free	15%	Free	No.	78425
8707.9090	- - - Other vehicles	20%	Free	15%	Free	No.	78425
<b>87.08</b>	<b>Parts and accessories of the motor vehicles of headings 87.01 to 87.05.</b>						
8708.1000	- Bumpers and parts thereof	20%	Free	15%	Free	-	78431
	- Other parts and accessories of bodies (including cabs):						
8708.2100	-- Safety seat belts	20%	Free	15%	Free	-	78432
8708.2900	-- Other	20%	Free	15%	Free	-	78432
8708.3000	- Brakes and servo-brakes; parts thereof	20%	Free	15%	Free	-	78433
8708.4000	- Gear boxes and parts thereof	20%	Free	15%	Free	-	78434

<b>8708.5000</b>	- Drive-axel with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof	20%	Free	15%	Free	-	78435
<b>8708.7000</b>	- Road wheels and parts and accessories thereof	20%	Free	15%	Free	-	78439
<b>8708.8000</b>	- Suspension system and parts thereof (including shock-absorbers)	20%	Free	15%	Free	-	78439
	- Other parts and accessories:						
8708.9100	- - Radiators and parts thereof	20%	Free	15%	Free	-	78439
<b>8708.9200</b>	- - Silencers (mufflers) and exhaust pipes; parts thereof	20%	Free	15%	Free	-	78439
<b>8708.9300</b>	- - Clutches and parts thereof	20%	Free	15%	Free	-	78439
<b>8708.9400</b>	- - Steering wheels, steering columns and steering boxes; parts thereof	20%	Free	15%	Free	-	78439
<b>8708.9500</b>	- - Safety airbags with inflater system; parts thereof	20%	Free	15%	Free	-	78439

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

8708.9900	-- Other	20%	Free	15%	Free	-	78439
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**87.09 Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.**

- Vehicles :

8709.1100	- - Electrical	8%	Free	15%	Free	No	74414
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8709.1900	- - Other	8%	Free	15%	Free	No	74415
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8709.9000	- Parts	8%	Free	15%	Free	No	74419
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8710.0000	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.	20%	Free	15%	Free	No.	89111
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**87.11 Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.**

8711.1000	- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc	20%	Free	15%	Free	No.	78511
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8711.2000	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	20%	Free	15%	Free	No.	78513
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8711.3000	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc	20%	Free	15%	Free	No.	78515
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8711.4000	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc	20%	Free	15%	Free	No.	78516
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8711.5000	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding	20%	Free	15%	Free	No.	78517
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800 cc

8711.6000	- With electric motor for propulsion	5%	Free	15%	Free	No.	78519
8711.9000	- Other	20%	Free	15%	Free	No.	78519

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8712.0000	Bicycles and other cycles (including delivery tricycles), notmotorised.	8%	Free	15%	Free	No.	78520
<b>87.13</b>	<b>Carriages for disabled persons, whether or not motorized or otherwise mechanically propelled.</b>						
<b>8713.1000</b>	<b>- Not mechanically propelled</b>	8%	Free	15%	Free	No	78531
<b>8713.9000</b>	<b>- Other</b>	8%	Free	15%	Free	No	78531
<b>87.14</b>	<b>Parts and accessories of vehicles of headings87.11 to 87.13.</b>						
<b>8714.1000</b>	- Of motorcycles (including mopeds)	20%	Free	15%	Free	No.	78535
<b>8714.2000</b>	- Of carriages for disabled persons	8%	Free	15%	Free	No.	78536
	- Other:						
<b>8714.9100</b>	<b>- - Frames and forks, and parts thereof</b>	8%	Free	15%	Free	-	78537
<b>8714.9200</b>	<b>- - Wheel rims and spokes</b>	8%	Free	15%	Free	-	78537
8714.9300	- - Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket wheels	8%	Free	15%	Free	-	78537

8714.9400	-- Brakes, including coaster braking hubs and hub brakes, and parts thereof	8%	Free	15%	Free	-	78537
8714.9500	-- Saddles	8%	Free	15%	Free	-	78537
8714.9600	-- Pedals and crank-gear, and parts thereof	8%	Free	15%	Free	-	78537
8714.9900	-- Other	8%	Free	15%	Free	-	78537
8715.0000	Baby carriages and parts thereof.	20%	Free	15%	Free	No.	89410
<b>87.16 Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.</b>							
8716.1000	- Trailers and semi-trailers of the caravan type, for housing or camping	20%	Free	15%	Free	No.	78610
8716.2000	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	20%	Free	15%	Free	No.	78620



Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Other trailers and semi-trailers for the transport of goods:						
8716.3100	-- Tanker trailers and tanker semi-trailers	20%	Free	15%	Free	No.	78622
8716.3900	-- Other	20%	Free	15%	Free	No.	78629
8716.4000	- Other trailers and semi trailers	20%	Free	15%	Free	No.	78683
	- Other vehicles						
8716.8010	--- Wheelbarrows	8%	Free	15%	Free	No.	78685
8716.8090	--- Other	20%	Free	15%	Free	No.	78685
8716.9000	- Parts	20%	Free	15%	Free	-	78689



## 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.

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Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

<b>8801.0000</b>	<b>Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.</b>	20%	Free	15%	Free	No.	79281
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**88.02**

**Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles.**

- Helicopters:

<b>8802.1100</b>	-- Of an unladen weight not exceeding 2,000 kg	8%	Free	15%	Free	No.	79211
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<b>8802.1200</b>	-- Of an unladen weight exceeding 2,000 kg	8%	Free	15%	Free	No.	79215
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- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg

<b>8802.2010</b>	--- Aircraft designed for the commercial transport of persons for example to carry paying passengers)	8%	Free	15%	Free	No.	79220
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<b>8802.2090</b>	--- Other aircraft (for example, aircraft designed to carry freight, fire fighting aircraft, surveillance aircraft)	8%	Free	15%	Free	No.	79220
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- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg

<b>8802.3010</b>	--- Aircraft designed for the commercial transport of persons for example to carry paying passengers)	8%	Free	15%	Free	No.	79230
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<b>8802.3090</b>	<p>--- Other aircraft (for example, designed to carry freight, fire fighting aircraft, surveillance aircraft)</p> <p>- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg</p>	8%	Free	15%	Free	No.	79230
<b>8802.4010</b>	<p>--- Aircraft designed for the commercial transport of persons (ie For example to carry paying passengers)</p>	8%	Free	Free	Free	No.	79240

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

<b>8802.4090</b>	- - - Other aircraft (for example, designed to carry freight, fire\ fighting aircraft, surveillance aircraft)	8%	Free	Free	Free	No.	79240
<b>8802.6000</b>	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	8%	Free	15%	Free	No.	79250
<b>88.03</b>							<b>Parts of goods of heading 88.01 or 88.02.</b>
<b>8803.1000</b>	- Propellers and rotors and parts thereof	8%	Free	15%	Free	No.	79291
<b>8803.2000</b>	- Under-carriages and parts thereof	8%	Free	15%	Free	No.	79293
<b>8803.3000</b>	- Other parts of aeroplanes or helicopters	8%	Free	15%	Free	No.	79295
<b>8803.9000</b>	- Other	8%	Free	15%	Free	No.	79297
<b>8804.0000</b>	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.	20%	Free	15%	Free	-	89996
<b>88.05</b>							<b>Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.</b>
<b>8805.1000</b>	<b>- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof</b>	20%	Free	15%	Free	-	79283
	- Ground flying trainers and parts thereof:						
<b>8805.2100</b>	- - Air combat simulators and parts thereof	20%	Free	15%	Free	-	79283

<b>8805.2900</b>	-- Other	20%	Free	15%	Free	-	79283
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**CHAPTER 89****Ships, boats and floating structures****Note.**

- 1.- A hull, an unfinished or incomplete vessel, assembled, unassembled or disassembled, or a complete vessel unassembled or disassembled, is to be classified in heading 89.06 if it does not have the essential character of a vessel of a particular kind.

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

**89.01****Cruise ships, excursion boats,  
ferry-boats, cargo ships, barges and  
similar vessels for the transport of  
persons or goods.**

<b>8901.1000</b>	- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferryboats of all kinds	8%	Free	15%	Free	No.	79328
<b>8901.2000</b>	- Tankers	8%	Free	15%	Free	No.	79322
<b>8901.3000</b>	- Refrigerated vessels, other than those of subheading 8901.20	8%	Free	15%	Free	No.	79326
<b>8901.9000</b>	- Other vessels for the transport of goods and other vessels for the transport of both persons and goods	8%	Free	15%	Free	No.	79327
<b>8902.0000</b>	<b>Fishing vessels; factory ships and other vessels for processing or preserving fishery products.</b>	5%	Free	15%	Free	No.	79324

**89.03****Yachts and other vessels for  
pleasure or sports; rowing boats  
and canoes.**

8903.1000	- Inflatable	20%	Free	15%	Free	No.	79311
	- Other:						
8903.9100	- - Sailboats, with or without auxiliary motor	20%	Free	15%	Free	No.	79312
8903.9200	- - Motorboats, other than outboard motorboats	20%	Free	15%	Free	No.	79319
	- Other:						

<b>8903.9910</b>	<b>- - - Sports fishing vessels</b>	8%	Free	15%	Free	No.	79319
<b>8903.9920</b>	<b>- - - Canoes sculls, skiffs, pedalos and the like</b>	8%	Free	15%	Free	No.	79319
8903.9930	----Jet ski	8%	Free	15%	Free	No.	79319
8903.9940	----Kayaks	8%	Free	15%	Free	No.	79319
<b>8903.9990</b>	<b>- - - Other</b>	8%	Free	15%	Free	No.	79319

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8904.0000	Tugs and pusher craft.	8%	Free	15%	Free	No.	79370
89.05	Light-vessels, fire-floats, dredgers, floating cranes and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms.						
8905.1000	- Dredgers	8%	Free	15%	Free	No.	79351
8905.2000	- Floating or submersible drilling or production platforms	8%	Free	15%	Free	No.	79355
8905.9000	- Other	8%	Free	15%	Free	No.	79359
89.06							Other vessels, including warships and lifeboats other than rowing boats.
8906.1000	- Warships	8%	Free	15%	Free	No.	79329
8906.9000	- Other	8%	Free	15%	Free	No.	79329
89.07							Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).
8907.1000	- Inflatable rafts	8%	Free	15%	Free	No.	79391
	- Other						
8907.9010	---Floating landing stages	8%	Free	15%	Free	No.	79399
8907.9090	---Other	8%	Free	15%	Free	No.	79399

8908.0000

Vessels and other floating  
structures for breaking up.

8%

Free

15%

Free

No.

79330

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**SECTION XVIII**

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

**CHAPTER 90**

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

**Notes.**

1.- This Chapter does not cover:

- (a) Articles of a kind used in machines, appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16), of leather or of composition leather (heading 42.05) or of textile material (heading 59.11);
- (b) Supporting belts or other support articles of textile material, whose intended effect on the organ to be supported or held derives solely from their elasticity (for example, maternity belts, thoracic support bandages, abdominal support bandages, supports for joints or muscles) (Section XI);
- (c) Refractory goods of heading 69.03; ceramic wares for laboratory, chemical or other technical uses, of heading 69.09;
- (d) Glass mirrors, not optically worked, of heading 70.09, or mirrors of base metal or of precious metal, not being optical elements (heading 83.06 or Chapter 71);

- (e) Goods of heading 70.07, 70.08, 70.11, 70.14, 70.15 or 70.17;
- (f) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39);
- (g) Pumps incorporating measuring devices, of heading 84.13; weight-operated counting or checking machinery, or separately presented weights for balances (heading 84.23); lifting or handling machinery (headings 84.25 to 84.28); paper or paperboard cutting machines of all kinds (heading 84.41); fittings for adjusting work or tools on machine-tools or water-jet cutting machines, of heading 84.66, including fittings with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); calculating machines (heading 84.70); valves or other appliances of heading 84.81; machines and apparatus (including apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials) of heading 84.86;
- (h) Searchlights or spotlights of a kind used for cycles or motor vehicles (heading 85.12); portable electric lamps of heading 85.13; cinematographic sound recording, reproducing or re-recording apparatus (heading 85.19); sound-heads (heading 85.22); television cameras, digital cameras and video camera recorders (heading 85.25); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading 85.26); connectors for optical fibre, optical fibre bundle or cables (heading 85.36); numerical control apparatus of heading 85.37; sealed beam lamp units of heading 85.39; optical fibre cables of heading 85.44;
- (ij) Searchlights or spotlights of heading 94.05;
- (k) Articles of Chapter 95;
- (l) Monopods, bipods, tripods and similar articles, of heading 96.20;
- (m) Capacity measures, which are to be classified according to their constituent material; or

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Chapter 90

Notes

- (n) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading 39.23 or Section XV).

- 2.- Subject to Note 1 above, parts and accessories for machines, apparatus, instruments or articles of this Chapter are to be classified according to the following rules:
- (a) Parts and accessories which are goods included in any of the headings of this Chapter or of Chapter 84, 85 or 91 (other than heading 84.87, 85.48 or 90.33) are in all cases to be classified in their respective headings;
  - (b) Other parts and accessories, if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number of machines, instruments or apparatus of the same heading (including a machine, instrument or apparatus of heading 90.10, 90.13 or 90.31) are to be classified with the machines, instruments or apparatus of that kind;
  - (c) All other parts and accessories are to be classified in heading 90.33.
- 3.- The provisions of Note 3 and 4 to Section XVI apply also to this Chapter.
- 4.- Heading 90.05 does not apply to telescopic sights for fitting to arms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter or Section XVI; such telescopic sights and telescopes are to be classified in heading 90.13.
- 5.- Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading 90.13 and in heading 90.31 are to be classified in heading 90.31.
- 6.- For the purposes of heading 90.21, the expression "orthopaedic appliances" means appliances for:
- Preventing or correcting bodily deformities; or
  - Supporting or holding parts of the body following an illness, operation or injury.

Orthopaedic appliances include footwear and special insoles designed to correct orthopaedic conditions, provided that they are either (1) made to measure or (2) mass-produced, presented singly and not in pairs and designed to fit either foot equally.

- 7.- Heading 90.32 applies only to:
- (a) Instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or gases, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value; and



- (b) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value.
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Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

<b>90.01</b>		<b>Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked.</b>					
<b>9001.1000</b>	- Optical fibres, optical fibre bundles and cables	20%	Free	15%	Free	-	88419
<b>9001.2000</b>	- Sheets and plates of polarising material	20%	Free	15%	Free	-	88419
<b>9001.3000</b>	- Contact lenses	20%	Free	15%	Free	-	88411
<b>9001.4000</b>	- Spectacle lenses of glass	20%	Free	15%	Free	-	88415
<b>9001.5000</b>	- Spectacle lenses of other materials	20%	Free	15%	Free	-	88417
<b>9001.9000</b>	- Other	20%	Free	15%	Free	-	88419
<b>90.02</b>		<b>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.</b>					
- Objectives lenses:							
<b>9002.1100</b>	- - <b>For cameras, projectors or photographic enlargers or reducers</b>	20%	Free	15%	Free	-	88431
<b>9002.1900</b>	- - <b>Other</b>	20%	Free	15%	Free	-	88432
<b>9002.2000</b>	- <b>Filters</b>	20%	Free	15%	Free	-	88433

<b>9002.9000</b>	<b>- Other</b>	20%	Free	15%	Free	-	88439
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**90.03**

**Frames and mountings for  
spectacles, goggles or the like,  
and parts thereof.**

- Frames and mountings:

<b>9003.1100</b>	<b>- - Of plastics</b>	20%	Free	15%	Free	-	88421
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<b>9003.1900</b>	<b>- - Of other materials</b>	20%	Free	15%	Free	-	88421
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<b>9003.9000</b>	<b>- Parts</b>	20%	Free	15%	Free	-	88422
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**90.04**

**Spectacles, goggles and the like,  
corrective, protective or other.**

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
9004.1000	- Sunglasses	20%	Free	15%	Free	-	88423
<b>9004.9000</b>	<b>- Other</b>	20%	Free	15%	Free	-	88423
<b>90.05</b>	<b>Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy.</b>						
<b>9005.1000</b>	<b>- Binoculars</b>	20%	Free	15%	Free	No.	87111
<b>9005.8000</b>	<b>- Other instruments</b>	20%	Free	15%	Free	No.	87115
<b>9005.9000</b>	<b>- Parts and accessories (including mountings)</b>	20%	Free	15%	Free	No.	87119
<b>90.06</b>	<b>Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of 85.39.</b>						
9006.3000	- Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes	20%	Free	15%	Free	No.	88111
9006.4000	- Instant print cameras	20%	Free	15%	Free	No.	88111
	- Other cameras:						

9006.5100	-- With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	20%	Free	15%	Free	No.	88111
9006.5200	-- Other, for roll film of a width less than 35 mm	20%	Free	15%	Free	No.	88111
9006.5300	-- Other, for roll film of a width of 35 mm	20%	Free	15%	Free	No.	88111
9006.5900	-- Other	20%	Free	15%	Free	No.	88111
	- Photographic flashlight apparatus and flashbulbs:						
9006.6100	-- Discharge lamp ("electronic") flashlight apparatus	20%	Free	15%	Free	No.	88113
9006.6900	-- Other	20%	Free	15%	Free	No.	88113
	- Parts and accessories:						
9006.9100	-- For cameras	20%	Free	15%	Free	-	88114
9006.9900	-- Other	20%	Free	15%	Free	-	88115

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>90.07</b>							<b>Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.</b>
9007.1000	- Cameras	20%	Free	15%	Free	No	88121
<b>9007.2000</b>	- Projectors	20%	Free	15%	Free	No	88122
	- Parts and accessories:						
9007.9100	- - For cameras	20%	Free	15%	Free	-	88123
9007.9200	- - For projectors	20%	Free	15%	Free	-	88124
<b>90.08</b>							<b>Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.</b>
9008.5000	-Projectors, enlargers and reducers	20%	Free	15%	Free	-	88131

- Parts and accessories:

<b>9008.9010</b>	- - - Of goods of 9008.1000 or of 9008.3000	20%	Free	15%	Free	-	88134
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<b>9008.9090</b>	- - - Of goods of 9008.2000 or of 9008.4000	20%	Free	15%	Free	-	88134
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[90.09]

**90.10 Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens.**

<b>9010.1000</b>	- 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	8%	Free	15%	Free	-	88135
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<b>9010.5000</b>	- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	8%	Free	15%	Free	-	88135
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<b>9010.6000</b>	- Projection screens	8%	Free	15%	Free	No.	88135
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<b>9010.9000</b>	- Parts and accessories	8%	Free	15%	Free	-	88136
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**90.11 Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection.**



Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
9011.1000	- Stereoscopic microscopes	8%	Free	15%	Free	-	87141
9011.2000	- Other microscopes, for photomicrography, cinemicrography or microprojection	8%	Free	15%	Free	-	87143
9011.8000	- Other microscopes	8%	Free	15%	Free	-	87145
9011.9000	- Parts and accessories	8%	Free	15%	Free	-	87149
90.12							<b>Microscopes other than optical microscopes; diffraction apparatus.</b>
9012.1000	- Microscopes other than optical microscopes; diffraction apparatus	8%	Free	15%	Free	-	87131
9012.9000	- Parts and accessories	8%	Free	15%	Free	-	87139
90.13	<b>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.</b>						
9013.1000	- Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	8%	Free	15%	Free	No.	87191
9013.2000	- Lasers, other than laser diodes	8%	Free	15%	Free	-	87192
9013.8000	- Other devices, appliances and	8%	Free	15%	Free	-	87193

instruments

9013.9000 - Parts and accessories 8% Free 15% Free - 87199

**90.14**

**Direction finding compasses; other navigational instruments and appliances.**

9014.1000 - Direction finding compasses 8% Free 15% Free No. 87411

9014.2000 - Instruments and appliances for aeronautical or space navigation (other than compasses) 8% Free 15% Free - 87411

9014.8000 - Other instruments and appliances 8% Free 15% Free - 87411

9014.9000 - Parts and accessories 8% Free 15% Free - 87412

**90.15 Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.**

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9015-9018

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

<b>9015.1000</b>	- Rangefinders	8%	Free	15%	Free	-	87413
<b>9015.2000</b>	- Theodolites and tachymeters (tacheometers)	8%	Free	15%	Free	-	87413
<b>9015.3000</b>	- Levels	8%	Free	15%	Free	-	87413
<b>9015.4000</b>	- Photogrammetrical surveying instruments and appliances	8%	Free	15%	Free	-	87413
<b>9015.8000</b>	- Other instruments and appliances	8%	Free	15%	Free	-	87413
<b>9015.9000</b>	- Parts and accessories	8%	Free	15%	Free	-	87414
<b>9016.0000</b>	<b>Balances of a sensitivity of 5 cg or better, with or without weights.</b>	8%	Free	15%	Free	-	87451
<b>90.17</b>	<b>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.</b>						
<b>9017.1000</b>	- Drafting tables and machines, whether or not automatic	8%	Free	15%	Free	-	87422
<b>9017.2000</b>	- Other drawing, marking-out or mathematical calculating instruments	8%	Free	15%	Free	-	87422
<b>9017.3000</b>	- Micrometers, callipers and gauges	8%	Free	15%	Free	-	87423
<b>9017.8000</b>	- Other instruments	8%	Free	15%	Free	-	87423
<b>9017.9000</b>	- Parts and accessories	8%	Free	15%	Free	-	87424
<b>90.18</b>	<b>Instruments and appliances used in medical, surgical, dental or veterinary sciences, including</b>						

**scintigraphic apparatus, other  
electro-medical apparatus and  
sight-testing instruments.**

- Electro-diagnostic apparatus  
(including apparatus for functional  
exploratory examination or for  
checking physiological parameters):

<b>9018.1100</b>	-- Electro-cardiographs	8%	Free	15%	Free	-	77412
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Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)(7)	(8)	

<b>9018.1200</b>	-- Ultrasonic scanning apparatus	8%	Free	15%	Free	-	77412
<b>9018.1300</b>	-- Magnetic resonance imaging apparatus	8%	Free	15%	Free	-	77412
<b>9018.1400</b>	-- Scintigraphic apparatus	8%	Free	15%	Free	-	77412
<b>9018.1900</b>	-- Other	8%	Free	15%	Free	-	77412
<b>9018.2000</b>	- Ultra-violet or infra-red ray apparatus	8%	Free	15%	Free	-	77413
	- Syringes, needles, catheters, cannulae and the like:						
<b>9018.3100</b>	-- Syringes, with or without needles	8%	Free	15%	Free	-	87221
<b>9018.3200</b>	-- Tubular metal needles and needles for sutures	8%	Free	15%	Free	-	87221
<b>9018.3900</b>	-- Other	8%	Free	15%	Free	-	87221
	- Other instruments and appliances, used in dental sciences:						
<b>9018.4100</b>	-- Dental drill engines, whether or not combined on a single base with other dental equipment	8%	Free	15%	Free	-	87211
<b>9018.4900</b>	-- Other	8%	Free	15%	Free	-	87219
<b>9018.5000</b>	- Other ophthalmic instruments and appliances	8%	Free	15%	Free	-	87225
<b>9018.9000</b>	- Other instruments and	8%	Free	15%	Free	-	87229

appliances

<b>90.19</b>	<b>Mechano-therapy appliances; Massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.</b>						
<b>9019.1000</b>	- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	8%	Free	15%	Free	-	87231
<b>9019.2000</b>	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	8%	Free	15%	Free	-	87233
<b>9020.0000</b>	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.	8%	Free	15%	Free	-	87235

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)



<b>90.21</b>	<b>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.</b>						
<b>9021.1000</b>	- Orthopaedic or fracture appliances	8%	Free	15%	Free	-	89963
	- Artificial teeth and dental fittings:						
<b>9021.2100</b>	-- Artificial teeth	8%	Free	15%	Free	-	89965
<b>9021.2900</b>	-- Other	8%	Free	15%	Free	-	89965
	- Other artificial parts of the body:						
<b>9021.3100</b>	-- Artificial joints	8%	Free	15%	Free	-	89966
<b>9021.3900</b>	-- Other	8%	Free	15%	Free	-	89966
<b>9021.4000</b>	- Hearing aids, excluding parts and accessories	8%	Free	15%	Free	-	89961
<b>9021.5000</b>	- Pacemakers for stimulating heart muscles, excluding parts and accessories	8%	Free	15%	Free	-	89967
<b>9021.9000</b>	- Other	8%	Free	15%	Free	-	89969
<b>90.22</b>	<b>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.</b>						
	- Apparatus based on the use of X rays, whether or not for medical,						

	surgical dental or veterinary uses, including radiography or radiotherapy app						
<b>9022.1200</b>	-- Computed tomography apparatus	8%	Free	15%	Free	-	77421
<b>9022.1300</b>	-- Other, for dental uses	8%	Free	15%	Free	-	77421
<b>9022.1400</b>	-- Other, for medical, surgical or veterinary uses	8%	Free	15%	Free	-	77421

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

<b>9022.1900</b>	-- For other uses	8%	Free	15%	Free	-	77421
	- 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:						
<b>9022.2100</b>	-- For medical, surgical, dental or veterinary uses	8%	Free	15%	Free	-	77422
<b>9022.2900</b>	-- For other uses	8%	Free	15%	Free	-	77422
<b>9022.3000</b>	- X-ray tubes	8%	Free	15%	Free	-	77423
<b>9022.9000</b>	- Other, including parts and accessories	8%	Free	15%	Free	-	77429
<b>9023.0000</b>	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.	8%	Free	15%	Free	-	87452
<b>90.24</b>	<b>Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics).</b>						
<b>9024.1000</b>	- Machines and appliances for testing metals	8%	Free	15%	Free	-	87453
<b>9024.8000</b>	- Other machines and appliances	8%	Free	15%	Free	-	87453
<b>9024.9000</b>	- Parts and accessories	8%	Free	15%	Free	-	87454
<b>90.25</b>	<b>Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments.</b>						
	- Thermometers and pyrometers, not combined with other instruments:						
<b>9025.1100</b>	-- Liquid-filled, for direct reading	8%	Free	15%	Free	-	87455

<b>9025.1900</b>	-- Other	8%	Free	15%	Free	-	87455
	- Other instruments						
9025.8010	---Barometers, not combined with other instruments	8%	Free	15%	Free	-	87455

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9025-9028

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)(6)	(7) (8)		
9025.8090	---Other	8%	Free	15%	Free	-	87455

<b>9025.9000</b>	- Parts and accessories	8%	Free	15%	Free	-	87456
<b>90.26</b>	<b>Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 90.14, 90.15, 90.28 or 90.32.</b>						
<b>9026.1000</b>	- For measuring or checking the flow or level of liquids	8%	Free	15%	Free	-	87431
<b>9026.2000</b>	- For measuring or checking pressure	8%	Free	15%	Free	-	87435
<b>9026.8000</b>	- Other instruments or apparatus	8%	Free	15%	Free	-	87437
<b>9026.9000</b>	- Parts and accessories	8%	Free	15%	Free	-	87439
<b>90.27</b>	<b>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.</b>						
<b>9027.1000</b>	- Gas or smoke analysis apparatus	8%	Free	15%	Free	-	87441
<b>9027.2000</b>	- Chromatographs and electrophoresis instruments	8%	Free	15%	Free	-	87442
<b>9027.3000</b>	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	8%	Free	15%	Free	-	87443
<b>9027.5000</b>	- Other instruments and apparatus using optical radiations (UV, visible, IR)	8%	Free	15%	Free	-	87445
<b>9027.8000</b>	- Other instruments and apparatus	8%	Free	15%	Free	-	87446
<b>9027.9000</b>	- Microtomes; parts and	8%	Free	15%	Free	-	87449

accessories

**90.28 Gas, liquid or electricity supply  
or production meters, including  
calibrating meters therefor.**

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Chapter 90

9028-9030

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

<b>9028.1000</b>	- Gas meters	8%	Free	15%	Free	-	87311
<b>9028.2000</b>	- Liquid meters	8%	Free	15%	Free	-	87313
<b>9028.3000</b>	- Electricity meters	8%	Free	15%	Free	-	87315
<b>9028.9000</b>	- Parts and accessories	8%	Free	15%	Free	-	87319
<b>90.29</b>	<b>Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 90.14 or 90.15; stroboscopes.</b>						
<b>9029.1000</b>	- Revolution counters, production counters, taximeters, mileometers, pedometers and the like	20%	Free	15%	Free	-	87321
<b>9029.2000</b>	- Speed indicators and tachometers; stroboscopes	20%	Free	15%	Free	-	87325
<b>9029.9000</b>	- Parts and accessories	20%	Free	15%	Free	-	87329
<b>90.30</b>	<b>Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations.</b>						
<b>9030.1000</b>	- Instruments and apparatus for measuring or detecting ionising radiations	8%	Free	15%	Free	-	87471
<b>9030.2000</b>	- Oscilloscopes and oscillographs  - Other instruments and apparatus, for measuring or checking voltage, current, resistance or power:	8%	Free	15%	Free	-	87473
<b>9030.3100</b>	- - Multimeters without a recording device	8%	Free	15%	Free	-	87475
<b>9030.3200</b>	- - Multimeters with a recording device	8%	Free	15%	Free	-	87478



<b>9030.3300</b>	-- Other, without a recording device	8%	Free	15%	Free	-	87475
<b>9030.3900</b>	-- Other, with a recording device	8%	Free	15%	Free	-	87478
<b>9030.4000</b>	- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	8%	Free	15%	Free	-	87477

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Chapter 90

9030-9033

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

	- Other instruments and apparatus:						
<b>9030.8200</b>	- - For measuring or checking semiconductor wafers or devices	8%	Free	15%	Free	-	87478
<b>9030.8400</b>	- - Other, with a recording device	8%	Free	15%	Free	-	87478
<b>9030.8900</b>	- - Other	8%	Free	15%	Free	-	87478
<b>9030.9000</b>	- Parts and accessories	8%	Free	15%	Free	-	87479
<b>90.31</b>	<b>Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.</b>						
<b>9031.1000</b>	- Machines for balancing mechanical parts	8%	Free	15%	Free	-	87425
<b>9031.2000</b>	- Test benches	8%	Free	15%	Free	-	87425
	- Other optical instruments and appliances:						
<b>9031.4100</b>	- - For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	8%	Free	15%	Free	-	87425
<b>9031.4900</b>	- - Other	8%	Free	15%	Free	-	87425
<b>9031.8000</b>	- Other instruments, appliances and machines	8%	Free	15%	Free	-	87425
<b>9031.9000</b>	- Parts and accessories	8%	Free	15%	Free	-	87426
<b>90.32</b>							<b>Automatic regulating or controlling instruments and apparatus.</b>
<b>9032.1000</b>	- Thermostats	8%	Free	15%	Free	-	87461
<b>9032.2000</b>	- Manostats	8%	Free	15%	Free	-	87463
	- Other instruments and apparatus:						
<b>9032.8100</b>	- - Hydraulic or pneumatic	8%	Free	15%	Free	-	87465
<b>9032.8900</b>	- - Other	8%	Free	15%	Free	-	87465
<b>9032.9000</b>	- Parts and accessories	8%	Free	15%	Free	-	87469

<b>9033.0000</b>	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.	8%	Free	15%	Free	-	87490
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Section XVIII, page 1

Chapter 91

Notes

9101

## CHAPTER 91

### Clocks and watches and parts thereof

#### Notes.

1.- This Chapter does not cover:

- (a) Clock or watch glasses or weights (classified according to their constituent material);
- (b) Watch chains (heading 71.13 or 71.17, as the case may be);
- (c) Parts of general use defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39) or of precious metal or metal clad with precious metal (generally heading 71.15); clock or watch springs are, however, to be classified as clock or watch parts (heading 91.14);
- (d) Bearing balls (heading 73.26 or 84.82, as the case may be);
- (e) Articles of heading 84.12 constructed to work without an escapement;

(f) Ball bearings (heading 84.82); or

(g) Articles of Chapter 85, not yet assembled together or with other components into watch or clock movements or into articles suitable for use solely or principally as parts of such movements (Chapter 85).

2.- Heading 91.01 covers only watches with case wholly of precious metal or of metal clad with precious metal, or of the same materials combined with natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.01 to 71.04. Watches with case of base metal inlaid with precious metal fall in heading 91.02.

3.- For the purposes of this Chapter, the expression "watch movements" means devices regulated by a balance-wheel and hairspring, quartz crystal or any other system capable of determining intervals of time, with a display or a system to which a mechanical display can be incorporated. Such watch movements shall not exceed 12 mm in thickness and 50 mm in width, length or diameter.

4.- Except as provided in Note 1, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be classified in this Chapter.

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6) (7)	(8)	
<b>91.01</b>						<b>Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.</b>	
	<b>- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:</b>						
<b>9101.1100</b>	<b>- - With mechanical display only</b>	20%	Free	15%	Free	No.	88531
<b>9101.1900</b>	<b>- - Other</b>	20%	Free	15%	Free	No.	88531

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

								<b>- Other wrist-watches, whether or not incorporating a stop-watch facility:</b>
<b>9101.2100</b>	<b>- - With automatic winding</b>	20%	Free	15%	Free	No.	88532	
<b>9101.2900</b>	<b>- - Other</b>	20%	Free	15%	Free	No.	88531	
								<b>- Other:</b>
<b>9101.9100</b>	<b>- - Electrically operated</b>	20%	Free	15%	Free	No.	88539	
<b>9101.9900</b>	<b>- - Other</b>	20%	Free	15%	Free	No.	88539	
<b>91.02</b>								<b>Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01.</b>
								<b>- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:</b>
<b>9102.1100</b>	<b>- - With mechanical display only</b>	20%	Free	15%	Free	No.	88541	
<b>9102.1200</b>	<b>- - With opto-electronic display only</b>	20%	Free	15%	Free	No.	88541	
<b>9102.1900</b>	<b>- - Other</b>	20%	Free	15%	Free	No.	88541	
								<b>- Other wrist-watches, whether or not incorporating a stop-watch facility:</b>
<b>9102.2100</b>	<b>- - With automatic winding</b>	20%	Free	15%	Free	No.	88542	
<b>9102.2900</b>	<b>- - Other</b>	20%	Free	15%	Free	No.	88542	
	- Other:							
<b>9102.9100</b>	<b>- - Electrically operated</b>	20%	Free	15%	Free	No.	88549	
<b>9102.9900</b>	<b>- - Other</b>	20%	Free	15%	Free	No.	88549	
<b>91.03</b>								<b>Clocks with watch movements, excluding clocks of heading 91.04.</b>
<b>9103.1000</b>	<b>- Electrically operated</b>	20%	Free	15%	Free	No.	88572	

<b>9103.9000</b>	<b>- Other</b>	20%	Free	15%	Free	No.	88573
<b>9104.0000</b>	<b>Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.</b>	20%	Free	15%	Free	No.	88571
<b>91.05</b>							<b>Other clocks.</b>
	- Alarm clocks:						
<b>9105.1100</b>	<b>- - Electrically operated</b>	20%	Free	15%	Free	-	88574
<b>9105.1900</b>	<b>- - Other</b>	20%	Free	15%	Free	-	88575

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)



								<b>- Wall clocks:</b>
<b>9105.2100</b>	<b>- - Electrically operated</b>	20%	Free	15%	Free	-		88576
<b>9105.2900</b>	<b>- - Other</b>	20%	Free	15%	Free	-		88577
								<b>- Other:</b>
<b>9105.9100</b>	<b>- - Electrically operated</b>	20%	Free	15%	Free	-		88578
<b>9105.9900</b>	<b>- - Other</b>	20%	Free	15%	Free	-		88579
<b>91.06</b>	<b>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).</b>							
<b>9106.1000</b>	- Time-registers; time-recorders	8%	Free	15%	Free	-		88594
<b>9106.9000</b>	- Other	8%	Free	15%	Free	-		88594
<b>9107.0000</b>	<b>Time switches with clock or watch movement or with synchronous motor.</b>	20%	Free	15%	Free	-		88595
<b>91.08</b>								<b>Watch movements, complete and assembled.</b>
								<b>- Electrically operated:</b>
<b>9108.1100</b>	<b>- - With mechanical display only or with a device to which a mechanical display can be incorporated</b>	20%	Free	15%	Free	-		88551
<b>9108.1200</b>	<b>- - With opto-electronic display only</b>	20%	Free	15%	Free	-		88551
<b>9108.1900</b>	<b>- - Other</b>	20%	Free	15%	Free	-		88551
<b>9108.2000</b>	<b>- With automatic winding</b>	20%	Free	15%	Free	-		88552
<b>9108.9000</b>	<b>- Other</b>	20%	Free	15%	Free	-		88552

<b>91.09</b>						<b>Clock movements, complete and assembled.</b>	
<b>9109.1000</b>	<b>- Electrically operated</b>	<b>20%</b>	<b>Free</b>	<b>15%</b>	<b>Free</b>	<b>-</b>	<b>88596</b>
<b>9109.9000</b>	<b>- Other</b>	<b>20%</b>	<b>Free</b>	<b>15%</b>	<b>Free</b>	<b>-</b>	<b>88596</b>
<b>91.10</b>	<b>Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.</b>						

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

- Of watches:

<b>9110.1100</b>	<b>- - Complete movements, unassembled or partly assembled (movement sets)</b>	20%	Free	15%	Free	-	88598
<b>9110.1200</b>	<b>- - Incomplete movements, assembled</b>	20%	Free	15%	Free	-	88598
<b>9110.1900</b>	<b>- - Rough movements</b>	20%	Free	15%	Free	-	88598
<b>9110.9000</b>	<b>- Other</b>	20%	Free	15%	Free	-	88598

**91.11**

**Watch cases and parts thereof.**

<b>9111.1000</b>	<b>- Cases of precious metal or of metal clad with precious metal</b>	20%	Free	15%	Free	-	88591
<b>9111.2000</b>	<b>- Cases of base metal, whether or not gold- or silver-plated</b>	20%	Free	15%	Free	-	88591
<b>9111.8000</b>	<b>- Other cases</b>	20%	Free	15%	Free	-	88591
<b>9111.9000</b>	<b>- Parts</b>	20%	Free	15%	Free	-	88591

**91.12**

**Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.**

<b>9112.2000</b>	<b>- Cases</b>	20%	Free	15%	Free	-	88597
<b>9112.9000</b>	<b>- Parts</b>	20%	Free	15%	Free	-	88597

**91.13**

**Watch straps, watch bands and watch bracelets, and parts thereof.**

<b>9113.1000</b>	- Of precious metal or of metal clad with precious metal	20%	Free	15%	Free	-	88592
<b>9113.2000</b>	- Of base metal, whether or not gold- or silver-plated	20%	Free	15%	Free	-	88592

- Other

9113.9010	---Of natural or cultured pearls, precious or semi-precious stones	20%	Free	15%	Free	-	88593
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9113.9090	---Other	20%	Free	15%	Free	-	88593
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**91.14**

**Other clock or watch parts.**

<b>9114.1000</b>	<b>- Springs, including hair-springs</b>	20%	Free	15%	Free	-	88599
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<b>9114.3000</b>	<b>- Dials</b>	20%	Free	15%	Free	-	88599
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<b>9114.4000</b>	<b>- Plates and bridges</b>	20%	Free	15%	Free	-	88599
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<b>9114.9000</b>	<b>- Other</b>	20%	Free	15%	Free	-	88599
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**CHAPTER 92**

**Musical instruments; parts and  
accessories of such articles**

**Notes.**

1.- This Chapter does not cover:

- (a) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (b) Microphones, amplifiers, loud-speakers, head-phones, switches, stroboscopes or other accessory instruments, apparatus or equipment of Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of this Chapter;
- (c) Toy instruments or apparatus (heading 95.03);
- (d) Brushes for cleaning musical instruments (heading 96.03), or monopods, bipods, tripods and similar articles (heading 96.20); or
- (e) Collectors' pieces or antiques (heading 97.05 or 97.06).

2.- Bows and sticks and similar devices used in playing the musical instruments of heading 92.02 or 92.06 presented with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified in the same heading as the relative instruments.

Cards, discs and rolls of heading 92.09 presented with an instrument are to be treated as separate articles and not as forming a part of such instrument.

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>92.01</b>							<b>Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.</b>
<b>9201.1000</b>	<b>- Upright pianos</b>	8%	Free	15%	Free	No.	89813
<b>9201.2000</b>	<b>- Grand pianos</b>	8%	Free	15%	Free	No.	89813
<b>9201.9000</b>	<b>- Other</b>	8%	Free	15%	Free	No.	89813
<b>92.02</b>							<b>Other string musical instruments (for example, guitars, violins, harps).</b>
<b>9202.1000</b>	<b>- Played with a bow</b>	8%	Free	15%	Free	No.	89815
	<b>- Other</b>						
9202.9010	---Ukelele	8%	Free	15%	Free	No.	89815
9202.9090	---Other	8%	Free	15%	Free	No.	89815
<b>[92.03]</b>							
<b>[92.04]</b>							

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6) (7)	(8)	
<b>92.05</b>	<b>Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs.</b>						
<b>9205.1000</b>	<b>- Brass-wind instruments</b>	8%	Free	15%	Free	No.	89823
<b>9205.9000</b>	<b>- Other</b>	8%	Free	15%	Free	No.	89823
<b>92.06</b>	<b>Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).</b>						
9206.0010	---Island drums	8%	Free	15%	Free	No.	89824
9206.0090	---Other	8%	Free	15%	Free	No.	89824



<b>92.07</b>	<b>Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).</b>						
<b>9207.1000</b>	- Keyboard instruments, other than accordions	8%	Free	15%	Free	No.	89825
<b>9207.9000</b>	- Other	8%	Free	15%	Free	No.	89826
<b>92.08</b>	<b>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.</b>						
<b>9208.1000</b>	- Musical boxes	8%	Free	15%	Free	No.	89829
<b>9208.9000</b>	- Other	8%	Free	15%	Free	No.	89829
<b>92.09</b>	<b>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.</b>						
<b>9209.3000</b>	- Musical instrument strings	8%	Free	15%	Free	No.	89890
	- Other:						
<b>9209.9100</b>	- - Parts and accessories for pianos	8%	Free	15%	Free	No.	89890
<b>9209.9200</b>	- - Parts and accessories for the musical instruments of heading 92.02	8%	Free	15%	Free	No.	89890

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
9209.9400	-- Parts and accessories for the musical instruments of heading 92.07	8%	Free	15%	Free	No.	89890
9209.9900	-- Other	8%	Free	15%	Free	No.	89890

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**SECTION XIX**

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

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

**Notes.**

1.- This Chapter does not cover:

- (a) Goods of Chapter 36 (for example, percussion caps, detonators, signalling flares);
- (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (c) Armoured fighting vehicles (heading 87.10);
- (d) Telescopic sights or other optical devices suitable for use with arms, unless mounted on a firearm or presented with the firearm on which they are designed to be mounted (Chapter 90);
- (e) Bows, arrows, fencing foils or toys (Chapter 95); or
- (f) Collectors' pieces or antiques (heading 97.05 or 97.06).

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

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)(7)	(8)	
<b>93.01</b>						<b>Military weapons, other than revolvers, pistols and the arms of heading 93.07.</b>	
<b>9301.1000</b>	<b>- Artillery weapons (for example, guns, howitzers and mortars)</b>	<b>20%</b>	<b>Free</b>	<b>15%</b>	<b>Free</b>	<b>-</b>	<b>89112</b>
<b>9301.2000</b>	<b>- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors</b>	<b>20%</b>	<b>Free</b>	<b>15%</b>	<b>Free</b>	<b>-</b>	<b>89112</b>
<b>9301.9000</b>	<b>- Other</b>	<b>20%</b>	<b>Free</b>	<b>15%</b>	<b>Free</b>	<b>-</b>	<b>89112</b>
<b>9302.0000</b>	<b>Revolvers and pistols, other than those of heading 93.03 or 93.04.</b>	<b>20%</b>	<b>Free</b>	<b>15%</b>	<b>Free</b>	<b>No.</b>	<b>89114</b>
<b>93.03</b>	<b>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).</b>						

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9303-9307

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5) (6)	(7)	(8)	
9303.1000	- Muzzle-loading firearms	20%	Free	15%	Free	No.	89131

9303.2000	- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	20%	Free	15%	Free	No.	89131
9303.3000	- Other sporting, hunting or target-shooting rifles	20%	Free	15%	Free	No.	89131
9303.9000	- Other	20%	Free	15%	Free	No.	89131
<b>93.04</b>	<b>Other arms (for example, sp or gas guns and pistols, trur excluding those of headir</b>						
<b>9304.0010</b>	<b>- - - Underwater spear guns</b>	20%	Free	15%	Free	No.	89139
<b>9304.0090</b>	<b>- - - Other</b>	20%	Free	15%	Free	No.	89139
<b>93.05</b>							<b>Parts and accessories of articles of heading 93.01 to 93.04.</b>
<b>9305.1000</b>	<b>- Of revolvers or pistols</b>	20%	Free	15%	Free	No.	89191
<b>9305.2000</b>	- Of shotguns or rifles of heading 93.03	20%	Free	15%	Free	No.	89193
							<b>- Other:</b>
<b>9305.9100</b>	<b>- - Of military weapons of heading 93.01</b>	20%	Free	15%	Free	No.	89199
	<b>- - Other</b>						
9305.9910	---Parts of underwater spear guns	20%	Free	15%	Free	No.	89199
9305.9990	---Other	20%	Free	15%	Free	No.	89199

**93.06 Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads.**

- Shotgun cartridges and parts thereof; air gun pellets:

9306.2100	-- Cartridges	20%	Free	15%	Free	No.	89122
9306.2900	-- Other	20%	Free	15%	Free	No.	89123
9306.3000	- Other cartridges and parts thereof	20%	Free	15%	Free	No.	89124
9306.9000	- Other	20%	Free	15%	Free	No.	89129

<b>9307.0000</b>	<b>Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.</b>	<b>20%</b>	<b>Free</b>	<b>15%</b>	<b>Free</b>	<b>-</b>	<b>89113</b>
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**SECTION XX**

**MISCELLANEOUS MANUFACTURED ARTICLES**

**CHAPTER 94**

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

**Notes.**

1.- This Chapter does not cover:

- (a) Pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;
- (b) Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors)) of heading 70.09;
- (c) Articles of Chapter 71;
- (d) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), or safes of heading 83.03;
- (e) Furniture specially designed as parts of refrigerating or freezing equipment of heading 84.18; furniture specially designed for sewing machines (heading 84.52);
- (f) Lamps or lighting fittings of Chapter 85;
- (g) Furniture specially designed as parts of apparatus of heading 85.18 (heading 85.18), of headings 85.19 or 85.21 (heading 85.22) or of headings 85.25 to 85.28 (heading 85.29);
- (h) Articles of heading 87.14;
- (ij) Dentists' chairs incorporating dental appliances of 90.18 or dentists' spittoons (heading 90.18);

(k) Articles of Chapter 91 (for example, clocks and clock cases);

(l) Toy furniture or toy lamps or lighting fittings (heading 95.03), billiard tables or other furniture specially constructed for games (heading 95.04), furniture for conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns (heading 95.05); or

(m) Monopods, bipods, tripods and similar articles (heading 96.20).

2.- The articles (other than parts) referred to in headings 94.01 to 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground.

The following are, however, to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other:

(a) Cupboards, bookcases, other shelved furniture (including single shelves presented with supports for fixing them to the wall) and unit furniture;

(b) Seats and beds.

3.- (A) In headings 94.01 to 94.03 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in Chapter 68 or 69.

(B) Goods described in heading 94.04, presented separately, are not to be classified in heading 94.01, 94.02 or 94.03 as parts of goods.

4.- **For the purposes of heading 94.06, the expression "prefabricated buildings" means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.**

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Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
94.01	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.						
9401.1000	- Seats of a kind used for aircraft	8%	Free	15%	Free	-	82111
9401.2000	- Seats of a kind used for motor vehicles	8%	Free	15%	Free	-	82112
9401.3000	- Swivel seats with variable height adjustment	8%	Free	15%	Free	-	82114
9401.4000	- Seats other than garden seats or camping equipment, convertible into beds	8%	Free	15%	Free	-	82115
	- Seats of cane, osier, bamboo or similar materials:						
9401.5200	-- Of bamboo	8%	Free	15%	Free	-	82113
9401.5300	-- Of rattan	8%	Free	15%	Free	-	82113
9401.5900	-- Other	8%	Free	15%	Free	-	82113
	- Other seats, with wooden frames:						
9401.6100	-- Upholstered	8%	Free	15%	Free	-	82116
9401.6900	-- Other	8%	Free	15%	Free	-	82116

- Other seats, with metal frames:

9401.7100	-- Upholstered	8%	Free	15%	Free	-	82117
9401.7900	-- Other	8%	Free	15%	Free	-	82117
9401.8000	- Other seats	8%	Free	15%	Free	-	82118
9401.9000	- Parts	8%	Free	15%	Free	-	82119

94.02 Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles.

- Dentists', barbers' or similar chairs and parts thereof

9402.1010	---Dentists' chairs	8%	Free	15%	Free	-	87240
9402.1020	---Barbers' chairs	8%	Free	15%	Free	-	87240
9402.1090	---Other	8%	Free	15%	Free	-	87240
9402.9000	- Other	8%	Free	15%	Free	-	87240

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>94.03</b>	<b>Other furniture and parts thereof.</b>						
9403.1000	- Metal furniture of a kind used in offices	8%	Free	15%	Free	-	82131
9403.2000	- Other metal furniture	8%	Free	15%	Free	-	82139
9403.3000	- Wooden furniture of a kind used in offices	8%	Free	15%	Free	-	82151
9403.4000	- Wooden furniture of a kind used in the kitchen	8%	Free	15%	Free	-	82153
9403.5000	- Wooden furniture of a kind used in the bedroom	8%	Free	15%	Free	-	82155
9403.6000	- Other wooden furniture  - Furniture of plastics	8%	Free	15%	Free	-	82159
9403.7010	- - - Baby walkers or swings	8%	Free	15%	Free	-	82171
9403.7090	- - - Other  - Furniture of other materials, including cane, osier, bamboo or similar materials:	8%	Free	15%	Free	-	82171
9403.8200	- - Of bamboo	8%	Free	15%	Free	-	82179
9403.8300	- - Of rattan	8%	Free	15%	Free	-	82179

9403.8900	- - Other	8%	Free	15%	Free	-	82179
9403.9000	- Parts	8%	Free	15%	Free	-	82180
94.04	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.						
9404.1000	- Mattress supports	8%	Free	15%	Free	-	82121
	- Mattresses:						
9404.2100	- - Of cellular rubber or plastics, whether or not covered	8%	Free	15%	Free	-	82123
9404.2900	- - Of other materials	8%	Free	15%	Free	-	82125
9404.3000	- Sleeping bags	8%	Free	15%	Free	-	82127
9404.9000	- Other	8%	Free	15%	Free	-	82129

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
94.05	<b>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.</b>						
9405.1000	- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares	8%	Free	15%	Free	-	81311
9405.2000	- Electric table, desk, bedside or floor-standing lamps	8%	Free	15%	Free	-	81313
9405.3000	- Lighting sets of a kind used for Christmas trees	8%	Free	15%	Free	-	89441
9405.4000	- Other electric lamps and lighting fittings	8%	Free	15%	Free	-	81315
9405.5000	- Non-electrical lamps and lighting fittings	8%	Free	15%	Free	-	81317
9405.6000	- Illuminated signs, illuminated name-plates and the like	8%	Free	15%	Free	-	81320
	- Parts:						
<b>9405.9100</b>	<b>-- Of glass</b>	8%	Free	15%	Free	-	81391
<b>9405.9200</b>	<b>-- Of plastics</b>	8%	Free	15%	Free	-	81392
<b>9405.9900</b>	<b>-- Other</b>	8%	Free	15%	Free	-	81399
94.06	Prefabricated buildings.						

9406.1000	- Of wood	8%	Free	15%	Free	-	81100
9406.9000	- Other	8%	Free	15%	Free	-	81100

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**CHAPTER 95**

**Toys, games and sports requisites;  
parts and accessories thereof**

**Notes.**

1.- This Chapter does not cover:

- (a) Candles (heading 34.06);
- (b) Fireworks or other pyrotechnic articles of heading 36.04;
- (c) Yarns, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading 42.06 or Section XI;
- (d) Sports bags or other containers of heading 42.02, 43.03 or 43.04;
- (e) Fancy dress of textiles, of Chapter 61 or 62; sports clothing and special articles of apparel of textiles, of Chapter 61 or 62, whether or not incorporating incidentally protective components such as pads or padding in the elbow, knee or groin areas (for example, fencing clothing or soccer goalkeeper jerseys);
- (f) Textile flags or bunting, or sails for boats, sailboards or land craft, of Chapter 63;
- (g) Sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;
- (h) Walking-sticks, whips, riding-crops or the like (heading 66.02), or parts thereof (heading 66.03);

- (ij) Unmounted glass eyes for dolls or other toys, of heading 70.18;
- (k) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (l) Bells, gongs or the like of heading 83.06;
- (m) Pumps for liquids (heading 84.13), filtering or purifying machinery and apparatus for liquids or gases (heading 84.21), electric motors (heading 85.01), electric transformers (heading 85.04), discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded (heading 85.23), radio remote control apparatus (heading 85.26) or cordless infrared remote control devices (heading 85.43);
- (n) Sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;
- (o) Children's bicycles (heading 87.12);
- (p) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
- (q) Spectacles, goggles or the like, for sports or outdoor games (heading 90.04);
- (r) Decoy calls or whistles (heading 92.08);
- (s) Arms or other articles of Chapter 93;
- (t) Electric garlands of all kinds (heading 94.05);



- (u) Monopods, bipods, tripods and similar articles (heading 96.20);
  - (v) Racket strings, tents or other camping goods, or gloves, mittens and mitts (classified according to their constituent material); or
  - (w) Tableware, kitchenware, toilet articles, carpets and other textile floor coverings, apparel, bed linen, table linen, toilet linen, kitchen linen and similar articles having a utilitarian function (classified according to their constituent material).
- 2.- This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.
- 3.- Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles.
- 4.- Subject to the provision of Note 1 above, heading 95.03 applies, *inter alia*, to articles of this heading combined with one or more items, which cannot be considered as sets under the term of General Interpretative Rule 3 (b), and which, if presented separately, would be classified in other headings, provided the articles are put up together for retail sale and the combinations have the essential character of toys.
- 5.- Heading 95.03 does not cover articles, which, on account of their design, shape or constituent material, are identifiable as intended exclusively for animals, for example, “pet toys” (classification in their own appropriate heading).

**Subheading Note.**

- 1.- **Subheading 9504.50 covers:**

(a) Video game consoles from which the image is reproduced on a television receiver, a monitor or other external screen or surface; or

(b) Video game machines having a self-contained video screen, whether or not portable.

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

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
		(6)	(7)	(8)	(2)	(3)	(4)

[95.01]

[95.02]

95.03 **Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds.**

9503.0010		20%	Free	15%	Free	-	89420
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---Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
	(2)	(3)	(4)	(5)	(6)	(7)	(8)
9503.0020	---Dolls representing only human beings whether or not dressed	20%	Free	15%	Free	-	89420
9503.0030	---Parts and accessories for dolls representing only human beings including garments and accessories therefor, footwear and headgear	20%	Free	15%	Free	-	89420
9503.0090	---Other	20%	Free	15%	Free	-	89420
95.04	<b>Video game consoles and machines, articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipments.</b>						
9504.2000	- Articles and accessories for billiards of all kinds	20%	Free	15%	Free	-	89433
9504.3000	- Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment, other than automatic bowling alley equipment	20%	Free	15%	Free	-	89435
9504.4000	- Playing cards	20%	Free	15%	Free	pkt	89437
9504.5000	-Video game consoles and machines, other than those of subheading 9504.30	20%	Free	15%	Free		89431
	- Other					-	

9504.9010	---Pintables; tables constructed for games, including special tables for casino and parlour games; machines for various games	20%	Free	15%	Free		89439
9504.9090	---Other	20%	Free	15%	Free		89439
95.05	<b>Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.</b>						
<b>9505.1000</b>	- Articles for Christmas festivities - Other	20%	Free	15%	Free	-	89445
9505.9010	---Electronic games	20%	Free	15%	Free	-	89449
9505.9090	---Other	20%	Free	15%	Free	-	89449
95.06	<b>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.</b>						

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Chapter 95

9506

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5) (6)	(7)	(8)	

- Snow-skis and other snow-ski

equipment:

9506.1100	-- Skis	8%	Free	15%	Free	-	89473
9506.1200	-- Ski-fastenings (ski-bindings)	8%	Free	15%	Free	-	89473
9506.1900	-- Other	8%	Free	15%	Free	-	89473
	- Water-skis, surf-boards, sailboards and other water-sport equipment:						
9506.2100	-- Sailboards	8%	Free	15%	Free	-	89474
	-- Other						
9506.2910	---Scuba diving equipment	8%	Free	15%	Free	-	89474
9506.2990	---Other	8%	Free	15%	Free	-	89474
	- Golf clubs and other golf equipment:						
9506.3100	-- Clubs, complete	8%	Free	15%	Free	-	89475
9506.3200	-- Balls	8%	Free	15%	Free	-	89475
9506.3900	-- Other	8%	Free	15%	Free	-	89475
9506.4000	- Articles and equipment for table tennis	8%	Free	15%	Free	-	89479
	- Tennis, badminton or similar rackets, whether or not strung						
9506.5100	-- Lawn-tennis rackets, whether or not strung	8%	Free	15%	Free	-	89476

9506.5900	-- Other	8%	Free	15%	Free	-	89476
	- Balls, other than golf balls and table-tennis balls:						
9506.6100	-- Lawn-tennis balls	8%	Free	15%	Free	-	89479
9506.6200	-- Inflatable	8%	Free	15%	Free	-	89479
9506.6900	-- Other	8%	Free	15%	Free	-	89479
9506.7000	- Ice skates and roller skates, including skating boots with skates attached	8%	Free	15%	Free	-	89472
	- Other:						
9506.9100	-- Articles and equipment general physical exercise gymnastics or athletics	8%	Free	15%	Free	-	89478

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Chapter 95

9506-9508

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(2)	(2)	(3)	(4)	(5) (6)	(7)	(8)	
	-- Other:	8%	Free	15%	Free	-	89478
9506.9910	---Hockey sticks, cricket bats and the like	8%	Free	15%	Free	-	89479
9506.9920	---Swimming pools and spa baths	8%	Free	15%	Free	-	89479

9506.9930	---Children's playground equipment	8%	Free	15%	Free		89479
9506.9940	---Protective equipment for sports and games like fencing masks, breast plates, elbow and knee pads, shin guards and similar articles	8%	Free	15%	Free		89479
9506.9990	---Other	8%	Free	15%	Free	-	89479
<b>95.07</b>	<b>Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading 92.08 or 97.05) and similar hunting or shooting requisities.</b>						
9507.1000	- Fishing rods	5%	Free	15%	Free	-	89471
<b>9507.2000</b>	- Fish-hooks, whether or not snelled	5%	Free	15%	Free	-	89471
<b>9507.3000</b>	- Fishing reels	5%	Free	15%	Free	-	89471
	- Other						
9507.9010	---Linefishing tackle, including fish landing nets	5%	Free	15%	Free	-	89471
9507.9090	---Other	5%	Free	15%	Free	-	89471
<b>95.08</b>							
	<b>Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses and travelling menageries; travelling theatres.</b>						
<b>9508.1000</b>	- Travelling circuses and travelling menageries	20%	Free	15%	Free	-	89460
<b>9508.9000</b>	- Other	20%	Free	15%	Free	-	89460

## CHAPTER 96

### Miscellaneous manufactured articles

#### Notes.

1.- This Chapter does not cover:

- (a) Pencils for cosmetic or toilet uses (Chapter 33);
- (b) Articles of Chapter 66 (for example, parts of umbrellas or walking-sticks);
- (c) Imitation jewellery (heading 71.17);
- (d) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (e) Cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials; heading 96.01 or 96.02 applies, however, to separately presented handles or other parts of such articles;
- (f) Articles of Chapter 90 (for example, spectacle frames (heading 90.03), mathematical drawing pens (heading 90.17), brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes (heading 90.18));
- (g) Articles of Chapter 91 (for example, clock or watch cases);



- (h) Musical instruments or parts or accessories thereof (Chapter 92);
- (ij) Articles of Chapter 93 (arms and parts thereof);
- (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
- (l) Articles of Chapter 95 (toys, games, sports requisites); or
- (m) Works of art, collectors' pieces or antiques (Chapter 97).

2.- In heading 96.02 the expression "vegetable or mineral carving material" means:

- (a) Hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);
- (b) Amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.

3.- In heading 96.03 the expression "prepared knots and tufts for broom or brush making" applies only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as trimming to shape at the top, to render them ready for such incorporation.

4.- Articles of this Chapter, other than those of headings 96.01 to 96.06 or 96.15, remain classified in the Chapter whether or not composed wholly or partly of precious metal or metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed). However, headings 96.01 to 96.06 and 96.15 include articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
96.01	Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).						
<b>9601.1000</b>	- Worked ivory and articles of ivory	20%	Free	15%	Free	-	89911
	- Other						
9601.9010	---Worked shells and articles thereof	20%	Free	15%	Free	-	89911
9601.9020	---Worked coral and articles thereof	20%	Free	15%	Free	-	89911
9601.9090	---Other	20%	Free	15%	Free	-	89911
9602.000	<b>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 3503) and articles of unhardened gelatin</b>	20%	Free	15%	Free	-	89919

96.03	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).						
9603.1000	- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	20%	Free	15%	Free	-	89972
	- 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:						
9603.2100	-- Tooth brushes, including dental-plate brushes	8%	Free	15%	Free	-	89972
9603.2900	-- Other	20%	Free	15%	Free	-	89972

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6) (7)	(8)	
9603.3000	- Artists' brushes, writing brushes and similar brushes for the application of cosmetics	20%	Free	15%	Free	-	89972
9603.4000	- Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers	20%	Free	15%	Free	-	89972
<b>9603.5000</b>	<b>- Other brushes constituting parts of machines, appliances or vehicles</b>	20%	Free	15%	Free	-	89972
<b>9603.9000</b>	<b>- Other</b>	20%	Free	15%	Free	-	89972
<b>9604.0000</b>	<b>Hand sieves and hand riddles.</b>	20%	Free	15%	Free	-	89981
<b>9605.0000</b>	<b>Travel sets for personal toilet, sewing or shoe or clothes cleaning.</b>	20%	Free	15%	Free	-	83130
96.06	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.						
<b>9606.1000</b>	- Press-fasteners, snap-fasteners and press-studs and parts therefor	20%	Free	15%	Free	-	89983
	- Buttons:						
<b>9606.2100</b>	-- Of plastics, not covered with textile material	20%	Free	15%	Free	-	89983
<b>9606.2200</b>	-- Of base metal, not covered with textile material	20%	Free	15%	Free	-	89983
	-- Other						
9606.2910	---Of shells	20%	Free	15%	Free	-	89983
9606.2920	---Other	20%	Free	15%	Free	-	89983

<b>9606.3000</b>	- Button moulds and other parts of buttons; button blanks	20%	Free	15%	Free	-	89984
96.07	Slide fasteners and parts thereof.						
	- Slide fasteners:						
<b>9607.1100</b>	- - Fitted with chain scoops of base metal	20%	Free	15%	Free	-	88985
<b>9607.1900</b>	- - Other	20%	Free	15%	Free	-	88985
<b>9607.2000</b>	- Parts	20%	Free	15%	Free	-	89986

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
96.08	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09.						
<b>9608.1000</b>	- Ball point pens	20%	Free	15%	Free	-	89521
<b>9608.2000</b>	- Felt tipped and other porous-tipped pens and markers	20%	Free	15%	Free	-	89521
9608.3000	- Fountain pens, stylograph pens and other pens	20%	Free	15%	Free	-	89521
<b>9608.4000</b>	- Propelling or sliding pencils	20%	Free	15%	Free	-	89521
<b>9608.5000</b>	- Sets of articles from two or more of the foregoing subheadings	20%	Free	15%	Free	-	89521
<b>9608.6000</b>	- Refills for ball point pens, comprising the ball point and ink reservoir	20%	Free	15%	Free	-	89521
	- Other:						
<b>9608.9100</b>	- - Pen nibs and nib points	20%	Free	15%	Free	-	89522
<b>9608.9900</b>	- - Other	20%	Free	15%	Free	-	89521
96.09	Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.						
<b>9609.1000</b>	- Pencils and crayons, with leads encased in a rigid sheath	20%	Free	15%	Free	-	89523
<b>9609.2000</b>	- Pencil leads, black or coloured	20%	Free	15%	Free	-	89523

9609.9000	- Other	20%	Free	15%	Free	-	89523
9610.0000	<b>Slates and boards, with writing or drawing surfaces, whether or not framed.</b>	8%	Free	15%	Free	-	89592
9611.0000	<b>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.</b>	8%	Free	15%	Free	-	89593
96.12	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes.						

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
9612.1000	- Ribbons	8%	Free	15%	Free	-	89594
9612.2000	- Ink-pads	8%	Free	15%	Free	-	89594
96.13	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.						
9613.1000	- Pocket lighters, gas fuelled, non refillable	20%	Free	15%	Free	-	89933
9613.2000	- Pocket lighters, gas fuelled, refillable	20%	Free	15%	Free	-	89933
	- Other lighters						
9613.8010	---Table lighters	20%	Free	15%	Free	-	89933
9613.8090	---Other	20%	Free	15%	Free	-	89933
9613.9000	- Parts	20%	Free	15%	Free	-	89935
9614.0000	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.	20%	Free	15%	Free	-	89937
96.15	Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof.						
	- Combs, hair-slides and the like:						



<b>9615.1100</b>	<b>- - Of hard rubber or plastics</b>	20%	Free	15%	Free	-	89989
<b>9615.1900</b>	<b>- - Other</b>	20%	Free	15%	Free	-	89989
<b>9615.9000</b>	<b>- Other</b>	20%	Free	15%	Free	-	89989
96.16	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations.						
<b>9616.1000</b>	<b>- Scent sprays and similar toilet sprays, and mounts and heads therefor</b>	20%	Free	15%	Free	-	89987
<b>9616.2000</b>	<b>- Powder-puffs and pads for the application of cosmetics or toilet preparations</b>	20%	Free	15%	Free	-	89982
<b>9617.0000</b>	<b>Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners.</b>	20%	Free	15%	Free	-	89997

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
9618.0000	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.		8%	Free	15%	Free	- 89988
9619.0000	Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material.		8%	Free	15%	Free	- 64295
9620.0000	Monopods, bipods, tripods and similar articles.		8%	Free	15%	Free	- 96599

**SECTION XXI**

**WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES**

**CHAPTER 97**

**Works of art, collectors' pieces and antiques**

**Notes.**

1.- This Chapter does not cover:

- (a) Unused postage or revenue stamps, postal stationery (stamped paper) or the like, of heading 49.07;
- (b) Theatrical scenery, studio back-cloths or the like, of painted canvas (heading 59.07) except if they may be classified in heading 97.06; or
- (c) Pearls, natural or cultured, or precious or semi-precious stones (headings 71.01 to 71.03).

- 2.- For the purposes of heading 97.02, the expression "original engravings, prints and lithographs" means impressions produced directly, in black and white or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.
- 3.- Heading 97.03 does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.
- 4.- (A) Subject to Notes 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 97.06 does not apply to articles of the preceding headings of this Chapter.
- 5.- Frames around paintings, drawings, pastels, collages or similar decorative plaques, engravings, prints or lithographs are to be classified with those articles, provided they are of a kind and of a value normal to those articles. Frames which are not of a kind or of a value normal to the articles referred to in this Note are to be classified separately.

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>97.01</b>	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.						
9701.1000	- Paintings, drawings and pastels	20%	Free	15%	Free	-	89611
9701.9000	- Other	20%	Free	15%	Free	-	89612
<b>9702.0000</b>	<b>Original engravings, prints and lithographs.</b>	20%	Free	15%	Free	-	89620
<b>9703.0000</b>	<b>Original sculptures and statuary, in any material.</b>	20%	Free	15%	Free	-	89630

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
9704.0000	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.	20%	Free	15%	Free	-	89640
9705.0000	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.	20%	Free	15%	Free	-	89650
9706.0000	Antiques of an age exceeding one hundred years.	20%	Free	15%	Free	-	89660



# SECOND SCHEDULE

## PART A – CONCESSION APPLICABLE TO PARTICULAR GOODS, PERSONS OR BODIES

### INDEX

Code No.	Person, Body, Goods etc
100	Diplomatic Missions, Diplomatic Agents etc
101	International organizations, Representatives, Members of Committees, Diplomatic Officers
102	Members of a State, an Organization or an Agency
103	Consular Posts, Consular Officers
104	Honorary Consular Officers <b>“Deleted”</b>
105	Regional and International Organizations
106	Foreign Aid Personnel
107	A Private Individual
108	The Concessionaire
109	A bona fide passenger finally disembarking in Samoa – liquor and Cigarette allowances
110	A bona fide passenger finally disembarking in Samoa – PERSONAL EFFECTS

111	Persons taking up initial permanent residence in Samoa and Returning Residents – Household Effects
112	Tourists
113	Fishing Gear and Parts for Marine Engines
114	Educational Institutions – teaching Aids, printed matter etc
115	Official Malaga
116	Religious and Charitable Goods
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118	Educational Institutions – building and construction material
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120	Goods for economic social cultural or other purposes
121	Commercial Poultry Farmers, Commercial Manufacturers of Agricultural Products for export and import Substitution, Commercial Handicraft Manufacturers and Commercial Elei Garment Manufacturers

**CONCESSIONS APPLICABLE TO PARTICULAR**

**GOODS, PERSONS OR BODIES**

**Notes:-**

- 1.- Unless the context otherwise requires, all references to column numbers in these notes are to be taken to apply to the Columns as described by the numbers 1-8, in this Schedule.

- 2.- Except where in this part of the Customs Tariff a concession is provided without reference to a Ministerial approval, this part of the Tariff merely provides operation of Section 3(2) of this Act in all cases, goods must be entered under the item in which they are classified in the Standard Tariff contained in the First Schedule to the Customs Tariff Act.
- 3.- Subject to the provisions of Note 4 below and of any other qualifying note to this Schedule, goods specified against Code number and Person or Body listed respectively in Columns (1) and (2), maybe entered at the rates of import duty prescribed in Column (4), (5) and (6) instead of any higher rates of import duty applicable under the First Schedule.
- 4.- Application of the concessional rates of import duty under this Schedule is governed by the following conditions:-
- (a) That the concession may only be claimed by the person or body specified in the column (2);
  - (b) That, where applicable, the goods are of a type consistent with the name or description specified in Column (3);
  - (c) That any condition in Column (7) specifying the use of the goods, shall be taken inter alia, to limit such goods to the type, kind or quantity suitable and consistent for such use;
  - (d) That all conditions specified in Column (7) and any additional conditions that maybe specified by the Comptroller and / or the Minister under Note 10 are fulfilled, provided that;
    - (i) When any condition affecting the goods is not fulfilled after the goods leave Customs control, the Comptroller may withdraw the concession and collect the rate of duty applicable under the First Schedule; and
    - (ii) Such collection shall be without prejudice to action under any other law for the time being enforce and applicable to such transaction.
  - (e) That, where applicable in Column (8), a Certificate is submitted in accordance with Notes 5 and 6 below, and
  - (f) That the Comptroller, in his discretion, accepts goods for entry at the rates of duty under this Schedule



- 5.- Except in the case of goods which the proper officer of Customs accepts as accompanied goods, Duty concessions under this Schedule are claimed by endorsing on the prescribed Customs entry the relevant Code number of Column (1) of this Schedule. Where it is indicated in Column (8) that a Certificate is required, such certificate shall be endorsed on the prescribed Customs Entry or, in approved cases, attached thereto and shall be in the following:

*"I hereby certify that the within mentioned goods are imported by/to be supplied to*

.....

*(Name of person or body in respect of which concession is claimed)*

*and a duty concession is claimed under Code No..... of this Second Schedule to the Customs Tariff Act, 1975,(as amended) subject to the conditions therein specified.*

*Signature.....*

*Name.....*

*Date.....*

*Status.....*

*"delete whichever does not apply"*

- 6.- The Comptroller may require the submission and verification of specimen signatures by any person who is to sign a certificate under Column (8);
- 7.- Unless the contrary is stated or the context otherwise requires, goods specified in Column (3) shall:
- (a) Be imported by or on behalf of the person or body specified in Column (2); or
  - (b) Not be delivered exbond without the express approval of the Comptroller;
- 8.- Goods specified in Column (2) of Codes 109, 110 and 111 are to be taken not to apply to goods imported within one month of:
- (a) Export under drawback from Samoa; or
  - (b) Export exbond from Samoa

- 9.- For the purposes of these concessions, the expressions “personal effects” and “household effects” shall not include boats, firearms, motor vehicles, motor cycles, motor scooters, cigarettes, cigars and tobacco goods, alcoholic beverages, foodstuff, building material, plant or machinery, commercial goods and any other goods that the Comptroller may in any particular case determine as not qualifying for exemption under this Concession;
- 10.- Notwithstanding the conditions specified in column (7) of Codes 100 to 118 (and any other codes that may be provided from time to time), the Minister and/or the Comptroller of Customs may (from time to time) impose additional conditions and measures for the protection of the Revenue, or for the granting or revocation of privileges and rights (to any tariff concession or privilege under this Schedule), the recovery of costs and expenses and for ensuring that concessions and exemptions are properly claimed and utilized, the right to impose additional conditions or requirements shall extend to repossession and recovery of any goods, imposition of penalties, license fees, other fees, charges and levies, security etc.
- 11.- Fiscal privileges accorded to Persons and Bodies (and referred to in Codes 100 to 105 of this Schedule) remain subject to the provisions of the Diplomatic Privileges and Immunities Act, 1978 or as may be determined by the Minister of Foreign Affairs in concurrence with the Minister of Finance in any particular case or from time to time;
- 12.- The disposal or use of approved goods in Column (3) for purposes other than that for which the concessions is granted are subject to the provisions of the applicable Act(s) and any conditions that may be made thereunder from time to time;
- 13.- For the purposes of these concessions, the phrase, “as may be approved” appearing in Columns (4)(5)(6) includes the situation where Government of Samoa may (subject to such conditions as may be determined) provide the concession by paying applicable duties and taxes in any particular case; in such an event, the goods may be subject to bonding and final duty assessment.

Such bonding condition for all goods imported after the 29<sup>th</sup> May 1998 shall be for a period of 5 years. All goods disposed of in Samoa within the period of bond shall be subject to full duties and taxes as may be determined.

## CONCESSIONS

<b>Code No.</b>	<b>Persons/Bodies</b>	<b>Goods Eligible for Duty Concession</b>	<b>Import Import</b>	<b>Duty Excise</b>	<b>Rates VAGST</b>	<b>Conditions</b>	<b>Certificate to be signed by</b>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

100	<p>(i) Diplomatic Missions of the States to which the Minister may, from time to time, on the advice of Cabinet, accord privileges specified in Article 36 in the First SCHEDULE to the Diplomatic Privileges and Immunities Act, 1978;</p> <p>(ii)(a) Diplomatic Agents of the Missions falling within (i) above and upon whom the Minister may, from time to time, by order, confer the privileges specified in Article 36 in the First SCHEDULE to the Diplomatic Privileges and Immunities Act.</p>	All Goods	Free	Free	Free	<p>(a) That the goods are for the official use of the Diplomatic Mission;</p> <p>(b) That the Minister may determine the terms and conditions on which the privileges may be enjoyed</p> <p>(a) That the goods are for the personal use of the persons specified in column (2);</p> <p>(b) That the persons specified in column (2) are not nationals of, or permanently resident in Samoa</p> <p>(c) That the Minister may determine the terms and conditions on which the privileges may be enjoyed</p>	<p>The Head of the Mission other person as the Comptroller may approve</p> <p>The persons specified in column (2) in the case of their own unaccompanied goods or the unaccompanied goods of their respective families (Certificate not required in the case of accompanied goods).</p>
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	<p><b>(iii)(a) Members of the Administrative and Technical staff of the Mission falling within</b>  (i) above upon whom the Minister may, from time to time, by order, confer the privileges specified in Article 37 in the first SCHEDULE to the Diplomatic Privileges and Immunities Act, 1978;</p> <p>(iii)(b) Members of families of persons in (a) above forming part of their households</p>	<p>Personal / Household Effects and articles intended for initial establishment</p> <p>Furniture and Household Effects</p>	Free	Free	Free	<p>(a) That the goods are for the personal use of the persons specified in column (2);</p> <p>(b) That the goods are imported within six months of first taking up post in Samoa</p> <p>(c) That the persons specified in column (2) are not nationals of or permanently resident in Samoa</p> <p>(d) That the Minister may determine the terms and conditions on which the privileges may be enjoyed</p>	<p>The persons specified in column (2) employed by the Mission, for their own unaccompanied goods or the unaccompanied goods of their respective families. Certificate not required in the case of accompanied goods of their respective families. Certificate not required in the case of accompanied goods.</p>
<b>Code No.</b>	<b>Persons/Bodies</b>	<b>Goods Eligible for Duty Concession</b>	<b>Import</b>	<b>Duty</b>	<b>Rates</b>	<b>Conditions</b>	<b>Certificate to be signed by</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>	<b>(7)</b>	<b>(8)</b>

101	(i) International Organisations to which the Minister may, from time to time, by order, accord all such privileges and immunities as are specified in the Second SCHEDULE to the Diplomatic Privileges and Immunities Act, 1978;	All goods (as may be approved)	Free	Free	Free	(a) That the goods are directly imported by the Organizations for their official use in Samoa  (b) That the concessions are subject to such conditions as the Minister may determine for the protection of the Revenue, including the disposition of goods imported pursuant to such concession.	The chief Representatives or such other persons as the Comptroller may approve
	<b>(ii)(a) Representatives, Members of the Committee, Diplomatic Officers and staff, and persons on Mission of the International Organization falling within (i) above and upon whom the Minister may, from time to time by order, confer the privileges and immunities specified in the Third SCHEDULE to the Diplomatic Privileges and Immunities Act, 1978;</b>	All goods (as may be approved)	Free	Free	Free	That the goods are –  (a) for the use of persons specified in paragraph (ii)(a), (ii)(b) and (iii)(c) in column (2) of code 101  (b) that the concessions are subject to such conditions as the Minister may determine for the protection of the revenue.	The persons specified in column (2) in the case of their own unaccompanied goods or the unaccompanied goods of their respective families (certificate not required in the case of accompanied goods).
	<b>(ii)(b) Members of the families of the person in (a) above forming part of their household provided that they are not nationals of, or permanently resident in Samoa, and upon whom the Minister may, from time to time, by order, confer the privileges specified in the Forth Schedule to the Diplomatic Privileges and Immunities Act, 1978;</b>	Furniture and Household Effects	Free	Free	Free	(a) That the goods are imported within six months of arrival into Samoa  (b) That the concessions are subject to such conditions as the Minister may determine for the protection of the revenue.	The persons specified in column (2) in the case of their own unaccompanied goods. Certificate not required in the case of accompanied goods.

	<b>(ii)(c) Members of Official Staff of persons falling under (a) above and upon whom the Minister may, from time to time, by order, confer the privileges specified in the Fifth SCHEDULE to the Diplomatic Privileges and Immunities Act, 1978</b>	Furniture and Household Effects	Free	Free	Free	(a) That the goods are imported within six months of first taking up post in Samoa	The persons specified in column (2) in the case of their own unaccompanied goods. Certificate not required in the case of accompanied goods
<b>Code No.</b>	<b>Personal/Bodies</b>	<b>Goods Eligible for Duty Concession</b>	<b>Import Import</b>	<b>Duty Excise</b>	<b>Rates VAGST</b>	<b>Conditions</b>	<b>Certificate to be signed by</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>	<b>(7)</b>	<b>(8)</b>
<b>101 contd</b>	<b>(iii) All other persons employed in Samoa by the organization falling within (i) above and the members of their families forming part of their household provided that they are not nationals of or permanently resident in Samoa</b>	Furniture and Household Effects	Free	Free	Free	(a) That the goods are imported within six months of first taking up post in Samoa;  (b) That the concessions be subject to compliance with such conditions as the Minister responsible for Customs may determine for the protection of the revenue	The persons specified in column (2) in the case of their own unaccompanied goods. Certificate not required in the case of accompanied goods.

102	<p>(i)(a) Members of a State, an organization or an Agency to which the Minister may, from time to time, by order, accord immunities and privileges specified in the Diplomatic Privileges and Immunities Act, 1978 (not elsewhere specified in this Schedule)</p> <p>(i)(b) Members of the families of persons specified in 9a) above</p>	<p>(i) Furniture and Household Effects</p> <p>(ii) Professional and Technical equipment of persons specified in para (i) of column (2)</p>	Free	Free	Free	<p>(a) That the goods eligible for concession under para (i) of column (3) are imported within six months from time to time of first taking up post in Samoa</p> <p>(b) That the goods eligible for the concession under para (ii) of column (3) are for use by such persons in connection with their duties in Samoa;</p> <p>(c) That the concession be subject to compliance with such conditions as the Minister responsible for Customs may determine for the protection of the revenue</p>	<p>The persons specified in column (2) in the case of their own unaccompanied goods. Certificate not required in the case of accompanied goods</p>
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	<p><b>(ii)(a) Other persons upon whom the Minister may from time to time, by order, accord such of the immunities and privileges as set out in the Diplomatic Privileges and Immunities Act, 1978</b></p> <p>(ii)(b) Members of the families of the person in (a) above</p>	<p>(i) Furniture and Household Effects</p> <p>(ii) Professional and technical equipment of persons specified in para (ii) of column (2)</p>	Free	Free	Free	<p>(a) That the goods eligible for concession under para (i) of column (3) are imported within six months from of first taking up post in Samoa</p> <p>(b) That the goods are eligible for concession under para (ii) of column (3) are for the use by such persons in connection with their duties in Samoa</p>	<p>The persons specified in column (2) in the case of their own unaccompanied goods.</p> <p>Certificate not required in the case of accompanied goods</p>
<b>Code No.</b>	<b>Personal/Bodies</b>	<b>Goods Eligible for Duty Concession</b>	<b>Import</b>	<b>Duty</b>	<b>Rates</b>	<b>Conditions</b>	<b>Certificate to be signed by</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>	<b>(7)</b>	<b>(8)</b>
<b>103</b>	<b>(i) Consular posts headed by Consular Officers to which the Minister may from time to time, by order, accord privileges specified in Article 50 in the sixth SCHEDULE to the diplomatic privileges and Immunities Act, 1978;</b>	ALL Goods (as may be approved) including items required for initial establishment	Free	Free	Free	<p>(a) That the goods are for the official use of the Consular Posts;</p> <p>(b) That the Minister may determine the terms and conditions upon which the privileges may be enjoyed</p>	The Heads of Posts or such other persons as the Comptroller may approve

	<p>(ii)(a) <b>Consular Officers of the post falling within (i) above upon whom the Minister may from time to time, by order, confer the privileges specified in Article 50 in the Sixth SCHEDULE to the Diplomatic privileges and Immunities Act, 1978;</b></p> <p>(ii)(b) Members of the families of the persons in (a) above forming part of their household</p> <p>(iii)(a) Persons employed in the Administrative and Technical services of the Post falling in (i) above upon whom the Minister may from time to time, by order, confer the privileges specified in Article 50 in the Sixth SCHEDULE to the diplomatic privileges and Immunities Act, 1978;</p> <p>(b) Members of families of the persons in (a) above forming part of their households</p>	<p>Furniture and Household Goods and other Goods as may be approved</p> <p>Furniture and Household Effects</p>	<p>Free</p> <p>Free</p> <p>Free</p>	<p>Free</p> <p>Free</p> <p>Free</p>	<p>Free</p> <p>Free</p> <p>Free</p>	<p>(a) That the goods are for the personal use of the persons specified in column (2);</p> <p>(b) That the persons specified in column (2) are not national of or permanently resident in Samoa</p> <p>(c) The goods are imported within six months of first taking up post in Samoa</p> <p>(d) That the Minister may determine the terms and conditions on which the privileges may be enjoyed</p> <p>(a) That the goods are for the personal use of the persons specified in column (2);</p> <p>(b) The goods are imported within six months of first taking up post in Samoa;</p> <p>(c) That the persons specified in column (2) are not national of or permanently resident in Samoa</p>	<p>The persons specified in column (2) in the case of their own unaccompanied goods or the unaccompanied goods of their respective families Certificate not required in the case of accompanied goods</p> <p>The persons specified in column (2) in the case of their own unaccompanied goods or the unaccompanied goods of their respective families Certificate not required in the case of accompanied goods</p>
104	Consular Posts headed by Honorary consular officers ( <i>Deleted – Customs and Excise Amendment 1999, No.13</i> )						

Code No.	Personal/Bodies	Goods Eligible for Duty Concession	Import Import	Duty Excise	Rates VAGST	Conditions	Certificate to be signed by
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
105	<b>(i) Regional and International Organizations approved by the Minister</b>	As may be approved including items for Initial Establishment	Normal Duties or as may be approved in accordance with the terms and conditions of any agreement between the Regional and International Organizations and the Government of Samoa			The Goods are – (a) for the official use of the Organization  (b) not intended for resale or other disposal in Samoa  (c) subject to the provision of the Customs Act;  (d) subject to any further terms and conditions as may be determine by the Minister;	Person in charge

	<p><b>(ii) Official of the Regional and International Organization specified in (i) above</b></p>	<p>Furniture and Household Effects and other goods as may be approved by the Minister</p>	<p>Normal duties or as may be approved</p>	<p>The Goods are –</p> <p>(a) for the personal of the approved person and members of his family forming part of the household;</p> <p>(b) The goods are imported within six months of first taking up post in Samoa</p> <p>(c) subject to bonding agreements with Treasury</p> <p>(d) not to be resold or disposed of without the prior written approval of the Financial Secretary;</p> <p>(e) subject to full duties and taxes (if disposed off in Samoa within 5 years form time of initial importation) in accordance with standard procedure</p> <p>(f) subject to any further terms and conditions as may be determined by Comptroller</p>	<p>As may be approved by the Comptroller</p>
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Code No.	Personal/Bodies	Goods Eligible for Duty Concession	Import Import	Duty Excise	Rates VAGST	Conditions	Certificate to be signed by
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
106	Foreign Aid Personnel and members of their family forming part of their household	Furniture and Household Goods	Normal Duties or as maybe approved subject to any agreed arrangements			<p>The Goods are</p> <p>(a)for the personal use of the approved person and members of his family forming part of his household;</p> <p>(b)That the goods are imported within six (6) months of first taking up post in Samoa;</p> <p>(c)subject to bonding arrangements with Treasury;</p> <p>(d)not to be resold or disposed of without the prior written approval of the Financial Secretary;</p> <p>(e)subject to full duties and taxes (if disposed off in Samoa within five(5) years from time of initial importation) in accordance with standard procedure;</p> <p>(f)subject to any further terms and conditions as may be determined by Comptroller;</p>	OWNER



Code No.	Personal/Bodies	Goods Eligible for Duty Concession	Import Import	Duty Excise	Rates VAGST	Conditions	Certificate to be signed by
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
107	A Private Individual	All Goods (except liquor and tobacco goods)	Free	Free	15%	<p>(a) That the value for duty of such goods does not exceed \$50 tala and the goods are for personal use of the addressee or the importer and are not for sale or to be otherwise used commercially;</p> <p>(b) That the goods are to be imported by parcel post or airfreight;</p> <p>(c) That the Proper Officer of Customs may, at this discretion, determine that more than one parcel consigned to the same or several consignees, may be treated as a single parcel and in such cases duty shall be assessed accordingly</p>	Certificate not required

108	The Concessionaire	All Goods as may be approved by the Minister	Free	Free	15%	<p>(a) That the Concessionaire shall be approved by the Minister to sell by retail in the Customs Area at an approved Airport</p> <p>(b) That the goods shall be exported as a result of retail sale immediately prior to their departure to persons about to leave Samoa by air from an approved airport; or, that the goods shall be deemed to have been imported into the country as the result of retail sale to bona-fide passengers immediately after initial disembarkation and arrival in Samoa at an approved airport</p>	As may be approved by the Minister
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Code No.	Personal/Bodies	Goods Eligible for Duty Concession	Import Import	Duty Excise	Rates VAGST	Conditions	Certificate to be signed by
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
108 contd						<p>(c) That the import or removal from bond, storage, display and subsequent sale of the goods shall be effected under such conditions as the Comptroller of Customs may, from time to time, impose</p> <p>(d) That the Concessionaire comply with all conditions that may be imposed from time to time including any licensing fees, other fees, charges and levies.</p>	

109	<b>A bona-fide passenger finally disembarking in Samoa</b>	<p>(i) Cigarettes, not exceeding 200 sticks; or</p> <p>(ii) Cigars, cheroots, cigarillos, and the like not exceeding 250g net weight; or</p> <p>(iii) Tobacco not exceeding 250g net weight; or</p> <p>(iv) Any combination of goods in paragraphs (i) to (ii) above, provided the net weight does not exceed 250g; and</p>	Free	Free	Free	<p>(a) That the goods are for personal use/consumption of the disembarking passenger and are not for resale or to be used commercially;</p> <p>(b) That the goods are accompanied at the time of final disembarkation by the passenger, or, the goods are purchased immediately after final disembarkation in Samoa by the passenger;</p> <p>(c) That in the case of goods specified in paragraphs (i) to (viii) of column (3) the age of the passenger shall not be less than 21 years.</p>	Certificate not required
<b>Code No.</b>	<b>Personal/Bodies</b>	<b>Goods Eligible for Duty Concession</b>	<b>Import Import</b>	<b>Duty Excise</b>	<b>Rates VAGST</b>	<b>Conditions</b>	<b>Certificate to be signed by</b>

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
109 contd		(v) Spirituous liquors, not exceeding 2250mls; or  (vi) Wine not exceeding 2250mls; or  (vii) Beer, not exceeding 2250mls; or  (viii) Any combination of the goods in para (v) to (vii) above, provided that the combination does not exceed the equivalent quantity  (ix) Other dutiable goods not exceeding \$500 tala in value;				(d) That in the case of alcoholic beverages, spirits, cigarettes and tobacco goods specified in paragraph (i) to (viii) of column (3), of code 109, no person may bring into Samoa any item under this provision if within the period of seven days preceding its importation he has brought into Samoa any item under this provision	
110	<b>A bona fide passenger finally disembarking in Samoa</b>	Personal effects (including professional instruments, apparatus and implements)	Free	Free	Free	That the goods are –  (a) Owned by the passenger at the time of his arrival in Samoa and are for his personal use;  (b) Not intended as gifts or for sale or exchange;  (c) Used prior to importation;  (d) Not imported into Samoa more than 12 month after the date of final disembarkation of the passenger;  (e) Are of a kind and a quantity that the proper officer of Customs is satisfied that a passenger may recently be expected to carry in his baggage;	(i) The passenger in the case of unaccompanied goods;  (ii) Certificate not required in the case of accompanied goods.

<b>111</b>	<b>(i) Any person taking up initial permanent resident in Samoa;</b>  (ii) Any returning resident of Samoa	Household Effects  Used Household Effects	Free  Free	Free  Free	Free  Free	That the goods are –  (a) Owned by a person specified in column (2) at the time of his/her arrival in Samoa and are for his personal use;  (b) not intended as gifts or for sale or exchange	Owner
<b>Code No.</b>	<b>Personal/Bodies</b>	<b>Goods Eligible for Duty Concession</b>	<b>Import Import</b>	<b>Duty Excise</b>	<b>Rates VAGST</b>	<b>Conditions</b>	<b>Certificate to be signed by</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>	<b>(7)</b>	<b>(8)</b>
<b>111 contd</b>						(c) in the case of persons specify in paragraphs (ii) of column (2), used and being in the possession of such persons for a period of at least 6 months prior to their departure to Samoa;  (d) not imported into Samoa more than 12 months after the date of final disembarkation of the passenger  (e) Are of a kind and of a quantity which the proper officer of customs is satisfied may reasonably be expected to be used in the household.	

<b>112</b>	Tourists	Yachts	Free	Free	Free	<p>(a) That the vessel is the property of the tourist and is imported solely for his/her personal use for a period of 3 months and will not be used commercially;</p> <p>(b) That the Minister may, in special instances, extend the time limit specified in condition (a) above, for a further period not exceeding 3 months</p> <p>(c) That the vessel is accepted by the comptroller for entry under Code 112 subject to any further conditions he may specify;</p> <p>(d) That the disposal or use of the vessel for purposes other than that for which the concession is granted be subject to full duty and taxes;</p> <p>(e) That disposal of vessel in Samoa be subject to the provisions of the Customs Laws</p>	Owner
<b>Code No.</b>	<b>Personal/Bodies</b>	<b>Goods Eligible for Duty Concession</b>	<b>Import Import</b>	<b>Duty Excise</b>	<b>Rates VAGST</b>	<b>Conditions</b>	<b>Certificate to be signed by</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>	<b>(7)</b>	<b>(8)</b>

113	(i)	Fishing	5%	Free	15%	(a)	As may be
	Fishing	<p>Gear</p> <p>And parts of</p> <p>Marine</p> <p>Engines</p> <p>And other</p> <p>operational</p> <p>requirements used in</p> <p>fishing boats, aluminum</p> <p>plate for fishing boat,</p> <p>motors and motor parts,</p> <p>fishing supplies and</p> <p>equipment, caulking</p> <p>and other material for</p> <p>boats,</p> <p>marine safety, navigational</p> <p>and electronic equipment</p>				<p>Recommendation</p> <p>by</p> <p>the Chief</p> <p>Executive</p> <p>Officer of the</p> <p>Ministry for</p> <p>Agriculture</p> <p>and Fisheries</p> <p>and approval</p> <p>of the</p> <p>Minister for</p> <p>Revenue</p>	<p>approved</p> <p>by the</p> <p>Comptroller</p>
		<p>(b)</p> <p>Fishing</p> <p>gear,</p> <p>products</p> <p>used</p> <p>as bait,</p> <p>and</p> <p>marine</p> <p>safety</p> <p>equipment</p> <p>only</p>					
	(ii)		Free	Free	15%	<p>(b) for Item</p> <p>(b) of</p> <p>Column (3)</p> <p>of Code 113</p>	
	Commercial						
	Fishing						
	Businesses						
				- 1199 -		<p>(i) the goods</p> <p>imported</p> <p>must be used</p>	

Code No.	Personal/Bodies	Goods Eligible for Duty Concession	Import Import	Duty Excise	Rates VAGST	Conditions	Certificate to be signed by
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
114	Educational Institution	(i) Teaching Aids, educational printed matter (text books), stationery and other consumable items as may be approved; and  (ii) Equipment including apparatus, appliances, tool and machinery for use in schools for teaching purposes; educational films, projectors, films and slides for use in schools; radios, clocks and furniture for use in schools	Free  5%	Free  Free	15%  15%	Goods subject to recommendation by Director of Education and approval of the Minister  Goods subject to recommendation by Director of Education and approval of the Minister	Director of Education and Head of educational Institution  Director of Education and Head of educational Institution
115	Official Malaga	Ceremonial gifts	Free	Free	Free	(a) Goods for ceremonial gifts, not for commercial use/sale, in the carriage of passengers who are part of official malaga;  (b) Prior written approval of the Minister required.	As may be approved by the Comptroller

<b>116</b>	Religious and Charitable Goods	(a) Articles not for domestic consumption or commercial use, of a religious or charitable nature, donated Free of charge, or sold or supplied to individuals or organizations, as approved by the Minister.	5%	Free	15%	Goods must –  (a) be of a religious or charitable nature;  (b) not be for domestic consumption or commercial use;  (c) be donated free of charge to individuals or organization in need;  (d) be approved by the Minister;  (e) be subject to such conditions as the Comptroller may determine for the protection of the Revenue	As may approved by the Comptroller
<b>Code No.</b>	<b>Personal/Bodies</b>	<b>Goods Eligible for Duty Concession</b>	<b>Import</b>  <b>Import</b>	<b>Duty</b>  <b>Excise</b>	<b>Rates</b>  <b>VAGST</b>	<b>Conditions</b>	<b>Certificate to be signed by</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>	<b>(7)</b>	<b>(8)</b>



<b>116</b> <b>contd</b>	Religious and Charitable Goods	(a) Articles not for domestic consumption or commercial use, of a religious or charitable nature, donated Free of charge, or sold or supplied to individuals or organizations, as approved by the Minister.	5%	Free	15%	(f) in the case of goods in item (b) of Column (3) of Code 116, the approved goods are to be used strictly for the approved purpose and not sold or otherwise disposed of within 5 years from the time of initial approval; in the event of any disposal within the 5 years period, full duties and taxes shall be payable as may be determined.	As may approved by the Comptroller
		(b) Vestments ornaments and other equipment for use in a Church and approved goods for operation or use by charitable organization. Provided that no concession shall apply to building materials and equipment for Church Administration Building	8%	Free	15%		The Head of the Religious or Charitable Organization or as may be approved by the Comptroller.

117	An Organization or Committee approved by Cabinet	Approved material for Disaster Relief	Free	Free	15%	<p>Goods are –</p> <p>(a) intended for relief of a declared state of disaster,</p> <p>(b) received free of charge or for no more than freight and other incidental transport charges;</p> <p>(c) supplied by the United Nations or a Foreign Government or any Agency of the United Nations or a Foreign Government, or other Organizations</p>	As may be approved by the Comptroller
117 contd						<p>(d) supplied to an approved Committee or Organization in Samoa for distribution, free or at a charge not exceeding distribution costs, to ultimate recipients without regard to race, colour or creed, whether in Samoa or the Tokelau Islands, under any scheme of assistants approved by Cabinet;</p> <p>(e) as approved by the Minister</p>	

118	Educational Institutions	Raw materials for construction of School building	5%	Free	15%	<p>(a) Goods are imported for the construction of school buildings;</p> <p>(b) recommended by the Director of Education and approved by the Minister</p> <p>(c) subject to such conditions as the Comptroller may impose for the protection of Revenue</p> <p>(d) subject to such further conditions as the Comptroller may impose to ensure compliance with terms of concession</p>	Director of Education and Head of Educational Institution
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119	Miscellaneous Items	(a) Flavoured milk beverages	5%	Free	15%	Such conditions as may be imposed by the Comptroller for the protection of the Revenue	As may be approved by the Comptroller.
		(b) Milo, Ovaltine and other chocolate or cocoa based processed beverages	5%	Free	15%		
		(c) Chicken meat, nuggets and patties	5%	Free	15%		
		(d) French fries, potato wedges	5%	Free	15%		
		(e) Tombstones and gravestones	5%	Free	15%		
		(f) Baby napkins (cloth or paper)	5%	Free	15%		
		(g) Sanitary pads	5%	Free	15%		
		(h) Bread concentrates and pre-mixes	5%	Free	15%		
					5%		
<b>Code No.</b>	<b>Personal/Bodies</b>	<b>Goods Eligible for Duty Concession</b>	<b>Import</b> <b>Import</b>	<b>Duty</b> <b>Excise</b>	<b>Rates</b> <b>VAGST</b>	<b>Conditions</b>	<b>Certificate to be signed by</b>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

<p><b>119</b> <b>contd</b></p>		<p>(i) Aircraft parts, aviation gas, jet fuel/aviation kerosene</p> <p>(j) Sporting facilities and construction</p>	<p>Free</p> <p>5%</p>	<p>Free</p> <p>Free</p>	<p>15%</p> <p>15%</p>		
<p><b>120</b></p>	<p>Goods for economic social cultural or other purposes</p>	<p>Goods imported for economic social cultural or other purposes not otherwise specified in this Schedule as may be determined by the Minister, subject to such conditions as are set by him</p>	<p>8%</p>	<p>Free</p>	<p>15%</p>	<p>(a) As determined by the Minister</p> <p>(b) As may be further determined by the comptroller for the protection of the Revenue</p>	<p>As may be determined by the Comptroller</p>

121	(i) Commercial Poultry Farmers	(a) Raw materials used by Poultry Farmers for Feed And packaging Chicken Products	Free	Free	15%	(a) Goods must -	As may be approved by Comptroller
	(ii) Commercial Manufacturers of Agricultural Products for export and import substitution	(a) Raw materials used for Agricultural processing	Free	Free	15%	(i) be imported by businesses approved by the Chief Executive Officer of the Ministry of Commerce, Industry And Labour;	
	(iii) Commercial Handicraft Manufacturers	(a) raw materials used in Production of handicrafts  (b) tools and quipment	Free  Free	Free  Free	15%  15%	(ii) not be resold or used for purposes other than those directly linked to the specified manufacturer or production activities of the persons listed in Column 2 of Code 121;  (iii) be imported and used by persons for businesses with an annual turnover of more than \$78,000;	

Code No.	Personal/Bodies	Goods Eligible for Duty Concession	Import Import	Duty Excise	Rates VAGST	Conditions	Certificate to be signed by
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
121  contd	(iv) Commercial Elei Garment Manufacturers	(a) raw materials for elei Garment production	Free	Free	15%	(iv) be approved by the Minister responsible for Revenue;  (b) goods listed as item (b) of Column 3 of Code 121 for persons in paragraph (iii) of Column 2 shall be granted import duty concessions on a one off basis;  (c) such conditions as may be imposed by the Comptroller for the protection of revenue.	

# SECOND SCHEDULE

## PART B – CONCESSIONS APPLICABLE TO TRADE AGREEMENTS IN WHICH SAMOA IS A PARTY TO

### INDEX

<b>Acronym</b>	<b>Agreement Title</b>
PICTA	Pacific Island Countries Trade Agreement
PACER Plus	Pacific Agreement on Closer Economic Relations Plus Agreement
iEPA	interim European Partnership Agreement



## **CONCESSIONS APPLICABLE TO TRADE AGREEMENTS IN WHICH SAMOA IS A PARTY TO**

**Note:-**

- 1.- Unless the context otherwise requires, all references to column numbers in these notes are to be taken to apply to the Columns as described by the numbers 1-4, in this Schedule.
  
- 2.- This part of the Tariff merely provides operation of the Trade Agreements Samoa has entered into with other countries, particularly: PICTA, iEPA and PACER Plus Agreement.

- 2.- For PICTA purposes, all tariff lines are now duty free with the exception of tariff lines in the negative list which is attached to the Agreement which is marked Part A of this Schedule.
- 3.- For PACER Plus, the Schedule of Commitments by Samoa that are included in Chapters 1 to Chapter 97 of the HS Tariff Schedule to the Act.
- 4.- Concessions application for iEPA may be added at a later stage by way of Order pursuant to section 6 of the Customs Tariff Act 1975.
- 5.- Subject to the provisions of Note 6 below and of any qualifying note to this Schedule, goods specified against Code number and Trade Agreement listed respectively in Columns (1) and (2), maybe entered at the rates of import duty under Columns (4).
- 6.- Application of the concessional rates of import duty under this Schedule is governed by the following conditions:
  - (a) That the concession may only be claimed by persons of signatories of the Agreements to which this Schedule applies;
  - (b) That for PICTA purposes, a Certificate of Origin must be submitted and should bear the signature of the Authorized Personnel of the Exporting certification Authority in accordance with the approved specimen of signatures circulated to Forum Island Countries;
  - (c) That for PACER Plus purposes the goods must meet the requirements set out in the Customs (Rules of Origins for PACER Plus Goods) Regulations 2019.
- 6.- The Comptroller may require the submission and verification as required under section 100 of the Customs Act 2014.
- 7.- Unless the contrary is stated or the context otherwise requires, goods specified in Column (3) shall:
  - (a) Be imported by or on behalf of the person or body specified in Column (2); or
  - (b) Not be delivered ex-bond without the express approval of the Comptroller.
- 8.- Duty concessions under this Schedule are claimed by endorsing on the prescribed Customs entry the relevant code number of the Code Column (1) under this Schedule;

## CONCESSIONS

Concession code (1)	Trade Agreement (2)	Goods eligible for duty concession (3)	Import Duty Rates (4)	Duty  Excise	Rates  VAGST	Conditions
400	Pacer Plus	All goods	As approved by the Head of State, acting on the advice of Cabinet under an Order (pursuant to section 6 of the principal Act) with import duty rates specified under the Schedule of Commitment by Samoa under PACER Plus.	Approved rates	Approved rates	The goods have to meet the criteria set out in the Customs (Rules of origin for PACER Plus goods) Regulations 2019
401	iEPA		As approved by the Head of State, acting on the advice of Cabinet under an Order (pursuant to section 6 of the principal Act) with import duty rates specified under Schedule of Commitment by Samoa under iEPA.	Approved rates	Approved	
402	PICTA		As approved by the Head of State, acting on the advice of Cabinet under an Order (pursuant to section 6 of the principal Act) with import duty rates specified under Schedule of Commitment by Samoa under PICTA	Approved rates	Approved rates	