CAYMAN ISLANDS

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CUSTOMS TARIFF LAW

(2015 Revision)

Law 1 of 2012 consolidated with the Customs Tariff (Amendment of Schedules) Order, 2014, the Customs Tariff (Amendment of Schedules) (No. 2) Order, 2014 and the Customs Tariff (Amendment of Schedules) Order, 2015.

Revised under the authority of the Law Revision Law (1999 Revision).

Originally enacted -

Law 1 of 2012-5th April, 2012
Order of 2014-18th February, 2014

Order of 2014-29th August, 2014
Order of 2015-30th June, 2015.

Consolidated and revised this 2nd day of July, 2015.

Note: (not forming part of the Law): This revision replaces the 2014 Revision which should now be discarded.

CUSTOMS TARIFF LAW

(2015 Revision)

ARRANGEMENT OF SECTIONS

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4. Warehouse and transit shed charges
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6. Waiver of duties: Cayman Brac, Little Cayman
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CUSTOMS TARIFF LAW

(2015 Revision)

1. This Law may be cited as the Customs Tariff Law (2015 Revision). — Short title

2. (1) The expressions defined in section 2 of the Customs Law (2012 Revision) shall apply in any case where they appear in this Law. — Interpretation 2012 Revision

(2) In code number 2710.11.30 in Schedule 1 - — Schedule 1

"electricity" means electric current or energy or any like agency; and

"undertaker" means a person in contractual relationship with the Cabinet for the purpose of generating electricity and supplying it to the public for reward.

(3) The provisions of Schedule 6 shall apply in the classification of the goods specified in Schedule 1. — Schedule 6 Schedule 1

3. (1) There shall be charged, collected and paid through Customs to the Treasury upon goods imported into the Islands and enumerated in Schedule 1 the several duties therein specified. — Duties of Customs charged Schedule 1

(2) The goods enumerated in Schedule 2 shall be admitted into the Islands free of duty subject to such conditions as may be imposed by the Cabinet or the Collector, as the case may be. — Schedule 2

(3) The goods enumerated in Schedule 3 shall be chargeable with package tax at the rates shown therein. — Schedule 3

4. (1) The charges payable for handling and general care of goods in a transit shed are set out in Part 1 of Schedule 4. — Warehouse and transit shed charges Part 1 of Schedule 4

(2) The storage charges for goods held in a transit shed are set out in Part 2 of Schedule 4. — Part 2 of Schedule 4

(3) The charges payable for removal of goods from a transit shed to the Queen's Warehouse are set out in Part 3 of Schedule 4. — Part 3 of Schedule 4

(4) The charges payable for storage in the Queen's Warehouse are set out in Part 4 of Schedule 4. — Part 4 of Schedule 4

5. There shall be charged, collected and paid through Customs to the Treasury- — Miscellaneous other charges

(a) upon goods imported into the Islands and enumerated in Part 1 of Schedule 5, the environmental tax specified in Part 1; and — Part 1 of Schedule 5

(b) upon goods imported into the Islands and enumerated in Part 2 of Schedule 5, container inspection fees at the rates shown in Part 2. — Part 2 of Schedule 5

Waiver of duties: Cayman Brac, Little Cayman

Schedule 1

6. The Cabinet may, from time to time, waive or reduce -

(a) any or all of the duties specified under the following headings and code numbers in Schedule 1 in relation to any person or group of persons in Cayman Brac or Little Cayman -

03.06, 03.07, 2402.20.00, 2402.10.00, 2710.11.10, 87.03, 8711.10.00, 8711.90.00, 88.01 to 88.05, 8903.92.10, 8903.10.20, 8903.91.20, 8903.92.20, 8903.92.40, 8903.99.20, 89.07, 9303.90.00, 9305.29.00, 9306.29.00 and 9306.90.00; or

(b) any or all of the duties specified under the respective code numbers in Chapter 87 set out in Schedule 1 in relation to motor vehicle parts and accessories.

Amendment of Schedules

7. The Cabinet may by Order amend any of the Schedules.

Rectification of Schedule 1

8. The Minister of Finance may, by Order subject to negative resolution, rectify any clerical or printing error appearing in Schedule 1.

Repeal of Customs Tariff Law (2011 Revision)

9. The Customs Tariff Law (2011 Revision) is repealed.

Savings

10. (1) Where goods are imported into the Islands before the date of commencement of this Law and not cleared out of Customs charge before that date -

(a) duties shall be charged, collected and paid through Customs to the Treasury upon those imported goods in all respects as if this Law had not come into force; and

(b) duty free concessions shall be granted in respect of those imported goods in all respects as if this Law had not come into force.

(2) Where goods are imported into the Islands before the date of commencement of this Law and not cleared out of Customs charge before that date, package tax shall be charged, collected and paid upon those imported goods in all respects as if this Law had not come into force.

(3) Where goods are imported into the Islands before the date of commencement of this Law and the goods are held on that date -

(a) in the transit shed at the Owen Roberts International Airport; or

(b) in the Queen's Warehouse,

the charges payable for handling, general care and storage of the goods shall be in all respects as if this Law had not come into force.

SCHEDULE 1

section 3(1)

IMPORT DUTIES

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1. Live animals.
2. Meat and edible meat offal.
3. Fish and crustaceans, molluscs and other aquatic invertebrates.
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5. Products of animal origin, not elsewhere specified or included.

Section II

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10. Cereals
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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 or 03.07;
(b) Cultures of micro-organisms and other products of heading 30.02; and
(c) Animals of heading 95.08.

Heading	Code	Description	Unit Of Measure	Rate Of Duty
01.01		**Live horses, asses, mules, and hinnies:**		
	0101.10.00	Horses: Pure-bred breeding animals	NO	0%
	0101.90.00	Other:	NO	17%
01.02		**Live bovine animals:**		
	0102.10.00	Pure-bred breeding animals: cattle	NO	0%
	0102.90.00	Other	NO.	17%
01.03		**Live swine: Pigs**		
	0103.10.00	Pure-bred breeding animals	NO.	0%
	0103.90.00	Other:	NO	17%
01.04	0104.00.00	**Live sheep and goats:**	NO	17%
01.05		**Live poultry of the following kinds:**		
	0105.10.00	Chickens, ducks, geese, turkeys and guineas:	NO	0%
	0105.90.00	Other:	NO	0%
01.06		**Other live animals:**		
		Mammals:		
	0106.11.00	Primates	NO.	17%
	0106.12.00	Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia)	NO.	0%
	0106.19.00	Other:	NO	17%
		Reptiles (including snakes):		

Heading	Code	Description	Unit Of Measure	Rate Of Duty
	0106.20.10	Turtles, live	NO	0%
	0106.20.20	Other Reptiles, live	NO	17%
		Birds:		
	0106.31.00	Birds of prey	NO.	17%
	0106.32.00	Psittaciformes (including parrots, parakeets, macaws and cockatoos)	NO.	0%
	0106.39.00	Other	NO.	17%
		Other:		
	0106.90.10	Cats	NO	0%
	0106.90.20	Dogs	NO	0%
	0106.90.30	Other. .Domestic Pets	NO	0%

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).

Heading	Code	Description	Unit Of Measure	Rate Of Duty
02.01	0201.00.00	**Meat of bovine animals, fresh or chilled: (Beef)**	KG	17%
02.02	0202.00.00	**Meat of bovine animals, frozen: (Beef)**	KG	17%
02.03	0203.00.00	**Meat of swine (pork), fresh, chilled or frozen:**	KG	17%
02.04	0204.00.00	**Meat of sheep or goats, fresh, chilled or frozen:**	KG	17%
02.05	0205.00.00	**Meat of horses, asses, mules or hinnies, fresh, chilled or frozen**	KG	17%
02.06	0206.00.00	**Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen:**	KG	17%
02.07		**Meat and edible offal, of the poultry of heading 0105, fresh, chilled or frozen:**		
	0207.10.00	Meat of fowls of the species Gallus domesticus: chicken	KG	0%
	0207.20.00	Meat of turkeys:	KG	0%
	0207.30.00	Meat of ducks, geese or guinea fowls:	KG	0%
02.08		**Other meat and edible meat offal, fresh, chilled or frozen:**		
	0208.10.00	Of rabbits or hares	KG	17%
	0208.20.00	Frogs' legs	KG	17%
	0208.30.00	Of primates	KG	17%
	0208.40.00	Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	KG	17%
		Of reptiles (including snakes)		
	0208.50.10	Of Turtles	KG	17%
	0208.50.20	Of Reptiles (including snakes), excluding Turtles	KG	17%
	0208.90.00	Others	KG	17%
02.09	0209.00.00	**Pig fat, free of lean meat, and poultry fat, not rendered or other- wise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked**	KG	17%
02.10		**Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal:**		
		Meat of swine:		
	0210.11.00	Hams, shoulders and cuts thereof, with bone in	KG	17%
	0210.12.00	Bellies (streaky) and cuts thereof:	KG	17%
	0210.19.00	Other	KG	17%

Heading	Code	Description	Unit Of Measure	Rate Of Duty
	0210.20.00	Meat of bovine animals. .Salt Beef	KG	0%
		Other, including edible flours and meals of meat or meat offal:		
	0210.91.00	Of primates	KG	17%
	0210.92.00	Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	KG	17%
		Of reptiles (including snakes)		
	0210.93.10	Of Turtles	KG	17%
	0210.93.20	Of reptiles (including snakes) excluding turtles	KG	17%
	0210.99.00	Other	KG	17%

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 (headings 02.08 or 02.10);
(c) Fish (including livers and roes thereof) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading 23.01); or
(d) Caviar or caviar substitutes prepared from fish eggs (heading 16.04).
2. In this Chapter the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a small quantity of binder.

Heading	Code	Description	Unit Of Measure	Rate Of Duty
03.01		**Live fish:**		
	0301.10.00	Ornamental fish	X	0%
	0301.90.00	Other live fish:	X	0%
03.02		**Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04:**		
	0302.10.00	Salmonidae, excluding livers and roes:	KG	0%
	0302.20.00	Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding livers and roes:	KG	0%
	0302.30.00	Tunas (of genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding livers and roes:	KG	0%
	0302.40.00	Herrings (Clupea harengus, Clupea pallasii), excluding livers and roes	KG	0%
	0302.50.00	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus), excluding livers and roes	KG	0%
	0302.60.00	Other fish, excluding livers and roes:	KG	0%
	0302.70.00	Livers and roes:	KG	0%
03.03		**Fish, frozen, excluding fish fillets and other fish meat of heading 03.04:**		
	0303.10.00	Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), excluding livers and roes:	KG	0%
	0303.20.00	Other salmonidae, excluding livers and roes:	KG	0%
	0303.30.00	Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding livers and roes:	KG	0%
	0303.40.00	Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding livers and roes:	KG	0%
	0303.50.00	Herrings (Clupea harengus, Clupea pallasii), excluding livers and roes	KG	0%
	0303.60.00	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus), excluding livers and roes	KG	0%
	0303.70.00	Other fish, excluding livers and roes:	KG	0%
	0303.80.00	Livers and roes:	KG	0%
03.04		**Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen:**		

Heading	Code	Description	Unit Of Measure	Rate Of Duty
	0304.10.00	Fresh or chilled:	KG	0%
	0304.20.00	Frozen fillets:	KG	0%
	0304.90.00	Other:	KG	0%
03.05		**Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption:**		
	0305.10.00	Flours, meals and pellets of fish, fit for human consumption	KG	0%
	0305.20.00	Livers and roes of fish, dried, smoked, salted or in brine:	KG	0%
	0305.30.00	Fish fillets, dried, salted or in brine, but not smoked	KG	0%
	0305.40.00	Smoked fish, including fillets:	KG	0%
	0305.50.00	Dried fish, whether or not salted but not smoked:	KG	0%
	0305.60.00	Fish, salted but not dried or smoked and fish in brine:	KG	0%
03.06		**Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption:**		
		Frozen:		
	0306.11.00	Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	KG	17%
	0306.12.00	Lobsters (Homarus spp.)	KG	17%
	0306.13.00	Shrimps and prawns:	KG	17%
	0306.14.00	Crabs:	KG	17%
	0306.19.00	Other; including flours, meals and pellets of crustaceans, fit for human consumption:	KG	17%
		Not frozen:		
	0306.21.00	Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	KG	17%
	0306.22.00	Lobsters (Homarus spp.)	KG	17%
	0306.23.00	Shrimps and prawns	KG	17%
	0306.24.00	Crabs:	KG	17%
	0306.29.00	Other, including flours, meals and pellets of crustaceans, fit for human consumption	KG	22%
03.07		**Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic inverte- brates other than crustaceans, fit for human consumption:**		
	0307.10.00	Oysters:	KG	17%
		Scallops, including queen scallops, of the genera Pecten, Chlamys or Placopecten:		
	0307.21.00	Live, fresh or chilled	KG	17%
	0307.29.00	Other	KG	17%
		Mussels (Mytilus spp., Perna spp.) :		
	0307.31.00	Live, fresh or chilled	KG	17%
	0307.39.00	Other	KG	17%

Heading	Code	Description	Unit Of Measure	Rate Of Duty
		Cuttle fish (Sepia officinalis, Rossia macrosoma, Sepiola spp.) and squid (Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.) :		
	0307.41.00	Live, fresh or chilled:	KG	17%
	0307.49.00	Other:	KG	17%
		Octopus (Octopus spp.):		
	0307.51.00	Live, fresh or chilled	KG	17%
	0307.59.00	Other	KG	17%
	0307.60.00	Snails, other than sea snails	KG	17%
		Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:		
	0307.91.00	Live, fresh or chilled:	KG	17%
	0307.99.00	Other:	KG	17%

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. Butter does not contain added emulsifiers, but may contain sodium chloride, food colours, neutralising salts and cultures of harmless lactic-acid-producing bacteria.
(b) The expression "dairy spreads" means a spreadable emulsion of the water-in-oil type, containing milkfat as the only fat in the product.
3. Products obtained by the concentration of whey and with the addition of milk or milkfat are to be classified as cheese in heading 04.06 provided that they are moulded or capable of being moulded.
4. This Chapter does not cover:
(a) Products obtained from whey, expressed as anhydrous lactose calculated on the dry matter (heading 17.02); or
(b) Albumins (including concentrates of two or more whey proteins, (heading 35.02) or globulins (heading 35.04).
5. For the purposes of subheading 04.04, the expression "modified whey" means products consisting of whey constituents, i.e., whey from which all or part of the lactose, proteins or minerals have been removed, whey to which natural whey constituents have been added, and products obtained by mixing natural whey constituents.
6. For the purposes of subheading 0405.10.00 the term "butter" does not include dehydrated butter or ghee (subheading 0405.90.00).

Heading	Code	Description	Unit Of Measure	Rate Of Duty
04.01	0401.00.00	**Milk and cream, not concentrated nor containing added sugar or other sweetening matter:**	KG	0%
04.02	0402.00.00	**Milk and cream, concentrated or containing added sugar or other sweetening matter:**	KG	0%
04.03		**Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not con- centrated or containing added sugar or other sweetening matter or flavored or containing added fruit, nuts or cocoa:**		
	0403.10.00	Yogurt	KG	22%
	0403.90.00	Other	KG	22%
04.04	0404.00.00	**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:**	KG	0%
04.05		**Butter and other fats and oils derived from milk; dairy spreads:**		
	0405.10.00	Butter	KG	0%
	0405.20.00	Dairy spreads	KG	22%
	0405.90.00	Other	KG	22%
04.06	0406.00.00	**Cheese and curd:**	KG	0%
04.07	0407.00.00	**Birds' eggs, in shell, fresh, preserved or cooked:**	KG	17%
04.08	0408.00.00	**Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, molded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter:**	KG	22%
04.09	0409.00.00	**Natural honey:**	KG	22%
04.10	0410.00.00	**Edible products of animal origin, not elsewhere specified or included**	KG	22%

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 this law, elephant, hippopotamus, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as "ivory".
4. Throughout this law, the expression "horsehair" means hair of the manes or tails of equine or bovine animals.

Heading	Code	Description	Unit Of Measure	Rate Of Duty
05.01	0501.00.00	**Human hair, unworked, whether or not washed or scoured; waste of human hair**	KG	22%
05.02	0502.00.00	**Pigs', hogs' or boars' bristles and hair; badger hair and other brushmaking hair; waste of such bristles or hair:**	KG	22%
05.03	0503.00.00	**Horsehair (as defined in note 4) and horsehair waste, whether or not put up as a layer with or without supporting material**	KG	22%
05.04	0504.00.00	**Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked:**	KG	17%
05.05	0505.00.00	**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:**	KG	22%
05.06	0506.00.00	**Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinized; powder and waste of these products:**	KG	22%
05.07		**Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape, powder and waste of these products:**		
	0507.10.10	Ivory; ivory powder and waste	KG	22%
	0507.10.20	Turtle Shells	KG	0%
	0507.90.00	Other	KG	22%
05.08	0508.00.00	**Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echino- derms and cuttlebone, unworked or simply prepared but not cut to shape; powder and waste thereof**	KG	0%
05.09	0509.00.00	**Natural sponges of animal origin.**	KG	22%
05.10	0510.00.00	**Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved:**	KG	22%
05.11		**Animal products not elsewhere specified or included; dead animals of chapter 1 or 3, unfit for human consumption:**		
	0511.10.00	Bovine semen	KG	0%
		Other:		
	0511.91.00	Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of chapter 3	KG	22%

Heading	Code	Description	Unit Of Measure	Rate Of Duty
	0511.99.00	Other:	KG	22%

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.

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.

Heading	Code	Description	Unit Of Measure	Rate Of Duty
06.01	0601.00.00	**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:**	NO.	0%
06.02		**Other live plants (including their roots), cuttings and slips; mushroom spawn:**		
	0602.10.00	Unrooted cuttings and slips	NO.	0%
	0602.20.00	Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	NO.	0%
	0602.30.00	Rhododendrons and azaleas, grafted or not	NO.	12%
	0602.40.00	Roses, grafted or not	NO.	12%
		Other:		
	0602.90.10	Onion Seedlings	NO.	0%
	0602.90.20	Other: Seedlings, fruit bearing	NO.	0%
	0602.90.30	Other: Trees, shrubs and bushes, grafted or not (not fruit or nut bearing)	NO.	22%
06.03	0603.00.00	**Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyes, bleached, impreg- nated or otherwise prepared:**	NO.	12%
06.04	0604.00.00	**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:**	NO.	12%

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).

Heading	Code	Description	Unit Of Measure	Rate Of Duty
07.01		**Potatoes, fresh or chilled:**		
	0701.10.00	Seed	KG	0%
	0701.90.00	Other	KG	0%
07.02	0702.00.00	**Tomatoes, fresh or chilled:**	KG	17%
07.03		**Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled:**		
	0703.10.00	Onions and shallots:	KG	0%
	0703.20.00	Garlic	KG	0%
	0703.90.00	Leeks and other alliaceous vegetables	KG	0%
07.04		**Cabbages, cauliflower, kohlrabi, kale and similar edible brassicas, fresh or chilled:**		
	0704.10.00	Cauliflower and headed broccoli (Brassica oleracea var. botrytis)	KG	17%
	0704.20.00	Brussels sprouts	KG	17%
	0704.90.00	Other (including sprouting broccoli, (Brassica oleracea var. italica)):	KG	17%
07.05		**Lettuce (Lactuca sativa) and chicory (Cichorium spp.) fresh or chilled:**		
		Lettuce:		
	0705.11.00	Cabbage lettuce (head lettuce)	KG	17%
	0705.19.00	Other	KG	17%
		Chicory:		
	0705.21.00	Witloof chicory (Cichorium intybus var. foliosum)	KG	17%
	0705.29.00	Other	KG	17%
07.06		**Carrots, turnips, salad beets (salad beetroot) salsify, celeriac, radishes and similar edible roots, fresh or chilled:**		
	0706.10.00	Carrots and turnips:	KG	17%
	0706.90.00	Other	KG	17%
07.07	0707.00.00	**Cucumbers and gherkins, fresh or chilled.**	KG	17%

Heading	Code	Description	Unit Of Measure	Rate Of Duty
07.08		**Leguminous vegetables, shelled or unshelled, fresh or chilled:**		
	0708.10.00	Peas (Pisum sativum)	KG	17%
	0708.20.00	Beans (Vigna spp., Phaseolus spp.)	KG	17%
	0708.90.00	Other leguminous vegetables	KG	17%
07.09		**Other vegetables, fresh or chilled:**		
	0709.10.00	Globe artichokes	KG	17%
	0709.20.00	Asparagus	KG	17%
	0709.30.00	Aubergines (egg-plants)	KG	17%
	0709.40.00	Celery other than celeriac	KG	17%
	0709.50.00	Mushrooms and truffles :	KG	17%
	0709.60.00	Fruits of the genus Capsicum (peppers) or of the genus Pimenta (e.g., allspice)	KG	17%
	0709.70.00	Spinach, New Zealand spinach and orache spinach (garden spinach)	KG	17%
	0709.90.00	Other:	KG	17%
07.10		**Vegetables (uncooked or cooked by steaming or boiling in water), frozen:**		
	0710.10.00	Potatoes: French fries, Hash browns	KG	17%
		Leguminous vegetables, shelled or unshelled:		
	0710.21.00	Peas (Pisum sativum)	KG	17%
	0710.22.00	Beans (Vigna spp., Phaseolus spp.)	KG	17%
	0710.29.00	Other	KG	17%
	0710.30.00	Spinach, New Zealand spinach and orache spinach (garden spinach)	KG	17%
	0710.40.00	Sweet corn	KG	17%
	0710.80.00	Other vegetables:	KG	17%
	0710.90.00	Mixtures of vegetables	KG	17%
07.11		**Vegetables provisionally preserved (for example, by sulfur dioxide gas, in brine, in sulfur water or in other preservative solutions), but unsuitable in that state for immediate consumption:**		
	0711.20.00	Olives	KG	17%
	0711.30.00	Capers	KG	17%
	0711.40.00	Cucumbers and gherkins	KG	17%
	0711.50.00	Mushrooms and truffles:	KG	17%
	0711.90.00	Other vegetables; mixtures of vegetables:	KG	17%
07.12		**Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.**		
	0712.20.00	Onions:	KG	22%
	0712.30.00	Mushrooms, wood ears (Auricularia spp.), jelly fungi (Tremella spp.) and truffles:	KG	22%
	0712.90.00	Other vegetables; mixtures of vegetables:	KG	22%

Heading	Code	Description	Unit Of Measure	Rate Of Duty
07.13	0713.00.00	**Dried leguminous vegetables, shelled, whether or not skinned or split:**	KG	0%
07.14		**Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.**		
	0714.10.00	Cassava (manioc):	KG	17%
	0714.20.00	Sweet potatoes:	KG	17%
	0714.90.00	Other:	KG	17%

Chapter 8

Edible fruit and nuts; peel of citrus fruit or melons

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

Heading	Code	Description	Unit Of Measure	Rate Of Duty
08.01		**Coconuts, brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled:**		
	0801.10.00	Coconuts:	KG	22%
	0801.20.00	Brazil nuts:	KG	22%
	0801.30.00	Cashew nuts:	KG	22%
08.02		**Other nuts, fresh or dried, whether or not shelled or peeled:**		
	0802.10.00	Almonds:	KG	22%
	0802.20.00	Hazelnuts or filberts (corylus spp.):	KG	22%
	0802.30.00	Walnuts:	KG	22%
	0802.40.00	Chestnuts (Castanea spp.)	KG	22%
	0802.50.00	Pistachios:	KG	22%
	0802.90.00	Other:	KG	22%
08.03		**Bananas, including plantains, fresh or dried.**		
	0803.00.10	**Bananas and plantains, fresh**	KG	17%
	0803.00.20	**Bananas and plantains, dried**	KG	22%
08.04		**Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried:**		
		Dates		
	0804.10.10	Dates . . (Dried)	KG	22%
	0804.10.20	Dates . . (Fresh)	KG	17%
		Figs		
	0804.20.10	Figs . . . .(Dried)	KG	22%
	0804.20.20	Figs . . . .(Fresh)	KG	17%
		Pineapples		
	0804.30.10	Pineapples . (Dried)	KG	22%
	0804.30.20	Pineapples . (Fresh)	KG	17%
		Avocados		
	0804.40.10	Avocados . . . (Dried)	KG	22%

Heading	Code	Description	Unit Of Measure	Rate Of Duty
	0804.40.20	Avocados . . . (Fresh)	KG	17%
		Guavas, mangoes and mangosteens		
	0804.50.10	Guavas, mangoes and mangosteens (Dried)	KG	22%
	0804.50.20	Guavas, mangoes and mangosteens .(Fresh)	KG	17%
08.05		**Citrus fruit, fresh or dried:**		
		Oranges:		
	0805.10.10	Oranges: Dried	KG	22%
	0805.10.20	Oranges: Fresh	KG	17%
		Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids:		
	0805.20.10	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids: Dried	KG	22%
	0805.20.20	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids:Fresh	KG	17%
		Grapefruit		
	0805.40.10	Grapefruit. : Dried	KG	22%
	0805.40.20	Grapefruit. : Fresh	KG	17%
		Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia):		
	0805.50.10	Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia):Dried	KG	22%
	0805.50.20	Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia):Fresh	KG	17%
	0805.90.00	Other	KG	22%
08.06		**Grapes, fresh or dried:**		
	0806.10.00	Dried (Raisins)	KG	22%
	0806.20.00	Fresh	KG	17%
08.07		**Melons (including watermelons) and papaws (papayas), fresh.**		
		Melons (including watermelons):		
	0807.11.00	Watermelons	KG	17%
	0807.19.00	Other:	KG	17%
	0807.20.00	Papaws (papayas)	KG	17%
08.08		**Apples, pears and quinces, fresh:**		
	0808.10.00	Apples	KG	17%
	0808.20.00	Pears and quinces	KG	17%
08.09		**Apricots, cherries, peaches (including nectarines), plums (including prune plums) and sloes, fresh:**		
	0809.10.00	Apricots	KG	17%
	0809.20.00	Cherries:	KG	17%
	0809.30.00	Peaches, including nectarines	KG	17%

Heading	Code	Description	Unit Of Measure	Rate Of Duty
	0809.40.00	Plums and sloes	KG	17%
08.10		**Other fruit, fresh:**		
	0810.10.00	Strawberries	KG	17%
	0810.20.00	Raspberries, blackberries, mulberries and loganberries	KG	17%
	0810.30.00	Black, white or red currants and gooseberries (other than kiwi fruit)	KG	17%
	0810.40.00	Cranberries, blueberries and other fruits of the genus Vaccinium:	KG	17%
	0810.50.00	Kiwifruit	KG	17%
	0810.60.00	Durians	KG	17%
	0810.90.00	Other	KG	17%
08.11		**Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter:**		
	0811.10.00	Strawberries	KG	22%
	0811.20.00	Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries (other than kiwi fruit)	KG	22%
	0811.90.00	Other: (Sweetened)	KG	22%
08.12		**Fruit and nuts, provisionally preserved (for example, by sulfur dioxide gas, in brine, in sulfur water or in other preservative solutions), but unsuitable in that state for immediate consumption:**		
	0812.10.00	Cherries	KG	22%
	0812.90.00	Other	KG	22%
08.13		**Fruit, dried, other than that of headings 0801 to 0806; mixtures of nuts or dried fruits of this chapter:**		
	0813.10.00	Apricots	KG	22%
	0813.20.00	Prunes	KG	22%
	0813.30.00	Apples	KG	22%
	0813.40.00	Other fruit:	KG	22%
	0813.50.00	Mixtures of nuts or dried fruits of this chapter:	KG	22%
08.14	0814.00.00	**Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulfur water or in other preservative solutions**	KG	22%

Chapter 9

Coffee, tea, mate and spices

Notes.
1. Mixtures of the products of headings 09.04 to 09.10 are to be classified as follows :
(a) Mixtures of two or more of the products of the same heading are to be classified in that heading;
(b) Mixtures of two or more of the products of different headings are to be classified in heading 09.10.
The addition of other substances to the products of headings 09.04 to 09.10 (or to the mixtures referred to in paragraph (a) or (b) above) shall not affect their classification provided the resulting mixtures retain the essential character of the goods of those headings. Otherwise such mixtures are not classified in this Chapter; those constituting mixed condiments or mixed seasonings are classified in heading 21.03.
2. This Chapter does not cover Cubeb pepper (Piper cubeba) or other products of heading 12.11.

Heading	Code	Description	Unit Of Measure	Rate Of Duty
09.01	0901.00.00	**Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion:**	KG	0%
09.02	0902.00.00	**Tea, whether or not flavored:**	KG	0%
09.03	0903.00.00	**Mate**	KG	0%
09.04	0904.00.00	**Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum (peppers) or of the genus Pimenta (e.g., allspice):**	KG	22%
09.05	0905.00.00	**Vanilla.**	KG	22%
09.06	0906.00.00	**Cinnamon and cinnamon-tree flowers:**	KG	22%
09.07	0907.00.00	**Cloves (whole fruit, cloves and stems).**	KG	22%
09.08	0908.00.00	**Nutmeg, mace and cardamoms:**	KG	22%
09.09	0909.00.00	**Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries:**	KG	22%
09.10	0910.00.00	**Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices:**	KG	22%

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).
3. The term "durum wheat" means wheat of the Triticum durum species.

Heading	Code	Description	Unit Of Measure	Rate Of Duty
10.01		**Wheat and meslin:**		
	1001.10.00	Durum wheat:	KG	0%
	1001.90.00	Other:	KG	0%
10.02	1002.00.00	**Rye.**	TON	0%
10.03	1003.00.00	**Barley:**	TON	0%
10.04	1004.00.00	**Oats:**	KG	0%
10.05		**Corn (maize):**		
	1005.10.00	Seed:	KG	0%
	1005.90.00	Other:	KG	0%
10.06	1006.00.00	**Rice:**	KG	0%
10.07	1007.00.00	**Grain sorghum:**	KG	0%
10.08		**Buckwheat, millet and canary seed; other cereals (including wild rice):**		
	1008.10.00	Buckwheat	KG	0%
	1008.20.00	Millet	KG	0%
	1008.30.00	Canary seed	KG	0%
	1008.90.00	Other cereals:	KG	0%

Chapter 11

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

Notes.
1. This Chapter does not cover:
(a) Roasted malt put up as coffee substitutes (heading 09.01 or 21.01);
(b) Prepared flours, groats, meals or starches of heading 19.01;
(c) Corn flakes or other products of heading 19.04;
(d) Vegetables, prepared or preserved, of heading 20.01, 20.04 or 20.05;
(e) Pharmaceutical products (Chapter 30); or
(f) Starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33).
2. For the purposes of heading 11.03, the terms "groats" and "meal" mean products obtained by the fragmentation of cereal grains.

Heading	Code	Description	Unit Of Measure	Rate Of Duty
11.01	1101.00.00	**Wheat or meslin flour**	KG	0%
11.02		**Cereal flours other than of wheat or meslin:**		
	1102.10.00	Rye flour	KG	0%
	1102.20.00	Maize (corn) flour	KG	0%
	1102.30.00	Rice flour	KG	0%
	1102.90.00	Other	KG	0%
11.03	1103.00.00	**Cereal groats, meal and pellets:**	KG	0%
11.04	1104.00.00	**Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading1006; germ of cereals, whole, rolled, flaked or ground:**	KG	0%
11.05	1105.00.00	**Flour, meal, powder, flakes, granules and pellets of potatoes:**	KG	22%
11.06	1106.00.00	**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:**	KG	22%
11.07	1107.00.00	**Malt, whether or not roasted:**	KG	0%
11.08	1108.00.00	**Starches; inulin:Corn,Wheat,Potato,Cassava,etc.**	KG	0%
11.09	1109.00.00	**Wheat gluten, whether or not dried.**	KG	0%

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.

Heading	Code	Description	Unit Of Measure	Rate Of Duty
12.01	1201.00.00	**Soybeans, whether or not broken:**	KG	22%
12.02	1202.00.00	**Peanuts (ground-nuts), not roasted or otherwise cooked, whether or not shelled or broken:**	KG	22%
12.03	1203.00.00	**Copra (Coconut oil).**	KG	22%
12.04	1204.00.00	**Linseed, whether or not broken.**	KG	22%
12.05	1205.00.00	**Rape or colza seeds, whether or not broken:**	KG	22%
12.06	1206.00.00	**Sunflower seeds, whether or not broken:**	KG	22%
12.07	1207.00.00	**Other oil seeds and oleaginous fruits, whether or not broken:**	KG	22%
12.08		**Flours and meals of oil seeds or oleaginous fruits, other than those of mustard:**		
	1208.10.00	Of soya beans	KG	22%
	1208.90.00	Other	KG	22%
12.09		**Seeds, fruit and spores, of a kind used for sowing:**		
	1209.10.00	Sugar beet seed	KG	0%
	1209.20.00	Seeds of forage plants :	KG	0%
	1209.30.00	Seeds of herbaceous plants cultivated principally for their flowers:	KG	0%
		Other :		
	1209.91.00	Vegetable seeds:	KG	0%
	1209.99.00	Other:	KG	0%

Heading	Code	Description	Unit Of Measure	Rate Of Duty
12.10	1210.00.00	**Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin:**	KG	22%
12.11	1211.00.00	**Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered:Ginseng,Coca Leaf.**	KG	22%
12.12	1212.00.00	**Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit**	KG	22%
12.13	1213.00.00	**Cereal straw and husks, unprepared, whether or not chopped, ground, pressed, or in the form of pellets**	TON	22%
12.14		**Rutabagas (swedes), mangolds, fodder roots, hay, alfalfa (lucerne), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets:**		
	1214.10.00	Alfalfa (lucerne) meal and pellets:	TON	0%
	1214.90.00	Other:	TON	0%

Chapter 13

Lac; gums, resins and other vegetable saps and extracts

Note.
1. Heading 13.02 applies, inter alia, to liquorice extract and extract of pyrethrum, extract of hops, extract of aloes and opium.
The heading does not apply to :
(a) Liquorice extract put up as confectionery (heading 17.04);
(b) Malt extract (heading 19.01);
(c) Extracts of coffee, tea or mate (heading 21.01);
(d) Vegetable saps or extracts constituting alcoholic beverages (Chapter 22);
(e) Camphor, glycyrrhizin or other products of heading 29.14 or 29.38;
(f) Concentrates of poppy straw (heading 29.39);
(g) Medicaments of heading 30.03 or 30.04 or blood-grouping reagents (heading 30.06);
(h) Tanning or dyeing extracts (heading 32.01 or 32.03);
(i) 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
(j) Natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading 40.01).

Heading	Code	Description	Unit Of Measure	Rate Of Duty
13.01	1301.00.00	**Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams):**	KG	22%
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:**		
	1302.10.00	Vegetable saps and extracts : including Aloe Vera	KG	22%
	1302.20.00	Pectic substances, pectinates and pectates	KG	22%
	1302.30.00	Mucilages and thickeners, whether or not modified, derived from vegetable products:	KG	22%

Chapter 14

Vegetable plaiting materials; vegetable products not elsewhere specified or included

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

Heading	Code	Description	Unit Of Measure	Rate Of Duty
14.01	1401.00.00	**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):**	KG	22%
14.02	1402.00.00	**Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material:**	KG	22%
14.03	1403.00.00	**Vegetable materials of a kind used primarily in brooms or in brushes (for example, broomcorn, piassava, couch grass and istle), whether or not in hanks or bundles:**	KG	22%
14.04		**Vegetable products not elsewhere specified or included:**	KG	
	1404.10.00	Raw vegetable materials of a kind used primarily in dyeing or tanning	KG	22%
	1404.20.00	Cotton linters	KG	22%
	1404.90.00	Other	KG	22%

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 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.

Heading	Code	Description	Unit Of Measure	Rate Of Duty
15.01		**Pig fat and poultry fat, (including Lard)other than that of heading 02.09 or 15.03:**		
	1501.00.10	**Lard**	KG	0%
	1501.00.20	**Pig fat and poultry fat**	KG	22%
15.02	1502.00.00	**Fats of bovine animals, sheep or goats, other than those of heading 1503:**	KG	22%
15.03	1503.00.00	**Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.**	KG	22%
15.04	1504.00.00	**Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:**	KG	22%
15.05	1505.00.00	**Wool grease and fatty substances derived therefrom (including lanolin):**	KG	22%
15.06	1506.00.00	**Other animal fats and oils(Including Turtles) and their fractions, whether or not refined, but not chemically modified.**	KG	22%
15.07	1507.00.00	**Soybean oil and its fractions, whether or not refined, but not chemically modified**	KG	22%
15.08	1508.00.00	**Peanut (ground-nut) oil and its fractions, whether or not refined, but not chemically modified:**	KG	22%
15.09	1509.00.00	**Olive oil and its fractions, whether or not refined, but not chemically modified:**	KG	22%
15.10	1510.00.00	**Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils and fractions with oils or fractions of heading 15.09**	KG	22%

Heading	Code	Description	Unit Of Measure	Rate Of Duty
15.11	1511.00.00	**Palm oil and its fractions, whether or not refined, but not chemically modified.**	KG	22%
15.12	1512.00.00	**Sunflower-seed, safflower or cottonseed oil, and fractions thereof, whether or not refined, but not chemically modified:**	KG	22%
15.13	1513.00.00	**Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified:**	KG	22%
15.14	1514.00.00	**Rapeseed, colza or mustard oil, and fractions thereof, whether or not refined, but not chemically modified:**	KG	22%
15.15	1515.00.00	**Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified:**	KG	22%
15.16	1516.00.00	**Animal or vegetable fats and oils, and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinized, whether or not refined, but not further prepared:**	KG	22%
15.17	1517.20.00	**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:**		
	1517.10.00	Margarine, including liquid margarine	KG	0%
	1517.20.00	Shortening	KG	0%
	1517.90.00	Other:	KG	22%
15.18	1518.00.00	**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.**	KG	22%
15.20	1520.00.00	**Glycerol, crude; glycerol waters and glycerol lyes**		
15.21	1521.00.00	**Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or colored:**	KG KG	22% 22%
15.22	1522.00.00	**Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes**	KG	22%

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.

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 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. These provisions do not apply to the stuffed products of heading 19.02 or to the preparations of heading 21.03 or 21.04.
3. For the purposes of subheading 1602.10.00, the expression "homogenised preparations" means preparations of meat, meat offal or blood, finely homogenised, put up for retail sale as infant food or for dietetic purposes. 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.
4. The fish and crustaceans specified in the subheadings of heading 16.04 or 16.05 under their common names only, are of the same species as those mentioned in Chapter 3 under the same name.

Heading	Code	Description	Unit Of Measure	Rate Of Duty
16.01	1601.00.00	**Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.**	KG	22%
16.02		**Other prepared or preserved meat, meat offal or blood:**		
	1602.10.00	Homogenised preparations	KG	22%
	1602.20.00	Of liver of any animal	KG	22%
		Of poultry of heading 01.05 :		
	1602.31.00	Of turkeys	KG	22%
	1602.32.00	Of chickens:	KG	22%
	1602.39.00	Other:	KG	22%
		Of swine :		
	1602.41.00	Hams and cuts thereof:	KG	22%
		Shoulders and cuts thereof:		
	1602.42.10	Salted	KG	22%
	1602.42.20	Unsalted	KG	22%
	1602.49.00	Other, including mixtures:	KG	22%

Heading	Code	Description	Unit Of Measure	Rate Of Duty
	1602.50.00	Of bovine animals:	KG	22%
	1602.90.00	Other, including preparations of blood of any animal	KG	22%
16.03	1603.00.00	**Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates:**	KG	22%
16.04		**Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs:**		
	1604.10.00	Fish, whole or in pieces, but not minced : salmon, tunas, mackerel	KG	22%
	1604.20.00	Other prepared or preserved fish:	KG	22%
	1604.30.00	Caviar and caviar substitutes	KG	22%
16.05		**Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved:**		
	1605.10.00	Crab:	KG	22%
	1605.20.00	Shrimps and prawns:	KG	22%
	1605.30.00	Lobster:	KG	22%
	1605.40.00	Other crustaceans:	KG	22%
	1605.90.00	Other:	KG	22%

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.

2. For the purpose of sub-heading 1701.10.00 "raw sugar" refers to sugar in solid form.

Heading	Code	Description	Unit Of Measure	Rate Of Duty
17.01		**Cane or beet sugar and chemically pure sucrose, in solid form**		
	1701.10.00	Raw sugar not containing added flavouring or colouring matter :	KG	0%
	1701.90.00	Other : Containing added flavouring or colouring matter	KG	0%
17.02	1702.00.00	**Other sugars,including chemically pure lactose,maltose,glucose and fructose, in solid form; sugar syrups(maple) not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel**	KG	22%
17.03		**Molasses resulting from the extraction or refining of sugar:**		
	1703.10.00	Cane molasses liter	KG	22%
	1703.90.00	Other	KG	22%
17.04	1704.00.00	**Sugar confectionery (including white chocolate, chewing gum), not containing cocoa:**	KG	22%

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.

Heading	Code	Description	Unit Of Measure	Rate Of Duty
18.01	1801.00.00	**Cocoa beans, whole or broken, raw or roasted**	KG	22%
18.02	1802.00.00	**Cocoa shells, husks, skins and other cocoa waste (including cocoa cake not suitable for the manufacture of powder)**	KG	22%
18.03	1803.00.00	**Cocoa paste, whether or not defatted:**	KG	22%
18.04	1804.00.00	**Cocoa butter, fat and oil.**	KG	22%
18.05	1805.00.00	**Cocoa powder, not containing added sugar or other sweetening matter**	KG	0%
18.06		**Chocolate and other food preparations containing cocoa:**		
	1806.10.00	Cocoa powder, containing added sugar or other sweetening matter	KG	0%
	1806.20.00	Other preparations in blocks, slabs or bars, or in liquid, paste, powder, granular or other bulk form in containers or immediate packings.	KG	22%
	1806.30.00	Other, in blocks, slabs or bars : Filled or Not	KG	22%
	1806.90.00	Other: Chocolate coated Breakfast Cereals	KG	0%

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 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 :
(i) Cereal flour and meal of Chapter 11, and
(ii) 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 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.

Heading	Code	Description	Unit Of Measure	Rate Of Duty
19.01		**Malt extract; food preparations of flour, groats, meal, starch or malt extract, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04 not containing cocoa.**		
	1901.10.00	Preparations for infant use, put up for retail sale	KG	22%
	1901.20.00	Mixes and doughs for the preparation of bakers' wares of heading 1905.90.10:	KG	0%
	1901.90.00	Other:	KG	22%
19.02		**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:**		
	1902.10.00	Uncooked pasta, not stuffed or otherwise prepared :Containing eggs or Not	KG	0%
	1902.20.00	Stuffed pasta (including ravioli, cannelloni and lasagna), whether or not cooked or otherwise prepared:	KG	22%
	1902.30.00	Other pasta:	KG	22%
	1902.40.00	Couscous	KG	22%
19.03	1903.00.00	**Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms**	KG	0%
19.04		**Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, cornflakes); cereals (other than corn (maize)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included:**		
	1904.10.00	Prepared foods obtained by the swelling or roasting of cereals or cereal products:	KG	0%
	1904.20.00	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	KG	0%
	1904.30.00	Bulgur wheat	KG	0%
	1904.90.00	Other: Cereal Bars, Nutrition Bars	KG	22%
19.05		**Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty capsules of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products:**		

Heading	Code	Description	Unit Of Measure	Rate Of Duty
	1905.10.00	Crispbread (Crackers)	KG	22%
	1905.20.00	Gingerbread and the like	KG	22%
		Cookies (sweet biscuits), waffles and wafers:		
	1905.31.00	Sweet biscuits	KG	22%
	1905.32.00	Waffles and wafers	KG	22%
	1905.40.00	Rusks, toasted bread and similar toasted products	KG	22%
		Other: All other Bakery Products		
	1905.90.10	Bread loaves, whole or sliced (excluding items under 1905.90.11)	KG	0%
	1905.90.11	Other: All other Bakery Products, biscuits,rolls, buns and similar products	KG	22%

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 sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16); or
(c) Homogenised composite food preparations of heading 21.04.
2. Headings 20.07 and 20.08 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading 17.04) or chocolate confectionery (heading 18.06).
3. Headings 20.01, 20.04 and 20.05 cover, as the case may be, only those products of Chapter 7 or of heading 11.05 or 11.06 (other than flour, meal and powder of the products of Chapter 8) which have been prepared or preserved by processes other than those referred to in Note 1 (a).
4. Tomato juice is to be classified in heading 20.02.
5. For the purposes of heading 20.07, the expression "obtained by cooking" means obtained by heat treatment at atmospheric pressure or under reduced pressure to increase the viscosity of a product through reduction of water content or other means.
6. For the purposes of heading 20.09, the expression "juices, unfermented and not containing added spirit" means juices of an alcoholic strength by volume (see Note 2 to Chapter 22) not exceeding 0.5 % vol.
7. For the purposes of subheading 2005.10.00, the expression "homogenised vegetables" means preparations of vegetables, finely homogenised, put up for retail sale as infant food or for dietetic purposes. 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.
8. For the purposes of Heading 20.07, the expression "homogenised preparations" means preparations of fruit, finely homogenised, put up for retail sale as infant food or for dietetic purposes. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit.

Heading	Code	Description	Unit Of Measure	Rate Of Duty
20.01		**Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:**		
	2001.10.00	Cucumbers and gherkins	KG	22%
	2001.90.00	Other:	KG	22%
20.02	2002.00.00	**Tomatoes prepared or preserved otherwise than by vinegar or acetic acid:**	KG	22%
20.03	2003.00.00	**Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid:**	KG	22%
20.04	2004.00.00	**Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06:**	KG	22%
20.05		**Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06:**		
	2005.10.00	Homogenised vegetables	KG	22%
	2005.20.00	Potatoes: French fries, Hash browns	KG	22%
	2005.40.00	Peas (Pisum sativum)	KG	22%
	2005.50.00	Beans (Vigna spp., Phaseolus spp.) :	KG	22%
	2005.60.00	Asparagus	KG	22%
	2005.70.00	Olives	KG	22%
	2005.80.00	Sweet corn (Zea mays var. saccharata)	KG	22%
	2005.90.00	Other vegetables and mixtures of vegetables:	KG	22%
20.06	2006.00.00	**Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glace or crystallised).**	KG	22%

Heading	Code	Description	Unit Of Measure	Rate Of Duty
20.07	2007.00.00	**Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter.**	KG	22%
20.08	2008.00.00	**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:**	KG	22%
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.**		
	2009.10.00	Orange juice :	LTR	22%
	2009.20.00	Grapefruit juice:	LTR	22%
	2009.30.00	Juice of any other single citrus fruit :	LTR	22%
	2009.40.00	Pineapple juice :	LTR	22%
	2009.50.00	Tomato juice	LTR	22%
	2009.60.00	Grape juice (including grape must):	LTR	22%
	2009.70.00	Apple juice:	LTR	22%
	2009.80.00	Juice of any other single fruit or vegetable	LTR	22%
	2009.90.00	Mixtures of juices:	LTR	22%

Chapter 21

Miscellaneous edible preparations

Notes.
1. This Chapter does not cover :
(a) Mixed vegetables of heading 07.12;
(b) Roasted coffee substitutes containing coffee in any proportion (heading 09.01);
(c) Flavoured tea (heading 09.02);
(d) Spices or other products of headings 09.04 to 09.10;
(e) Food preparations, other than the products described in heading 21.03 or 21.04, containing sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
(f) Yeast put up as a medicament or other products of heading 30.03 or 30.04; or
(g) Prepared enzymes of heading 35.07.
2. Extracts of the substitutes referred to in Note 1 (b) above are to be classified in heading 21.01.
3. For the purposes of heading 21.04, the expression "homogenised composite food preparations" means preparations consisting of a finely homogenised mixture of two or more basic ingredients such as meat, fish, vegetables or fruit, put up for retail sale as infant food or for dietetic purposes. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.

Heading	Code	Description	Unit Of Measure	Rate Of Duty
21.01	2101.00.00	**Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.**	KG	
21.02		**Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders:**		
	2102.10.00	Active yeasts		
	2102.20.00	Inactive yeasts; other single-cell micro-organisms, dead		20%
	2102.30.00	Prepared baking powders	KG	0%
21.03	2103.00.00	**Sauces (including ketchup) and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:**	KG	22%
21.04	2104.00.00	**Soups and broths and preparations therefor; homogenized composite food preparations:**	KG	22%
21.05	2105.00.00	**Ice cream and other edible ice, whether or not containing cocoa:**	KG	
21.06	2106.00.00	**Food preparations not elsewhere specified or included:**	KG	
	2106.10.00	Calcium propionate		0%
	2106.90.00	Other	KG	22%

Chapter 22

Beverages, spirits and vinegar

Notes.
1. This Chapter does not cover :
(a) Products of this Chapter (other than those of heading 22.09) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading 21.03);
(b) Sea water (heading 25.01);
(c) Distilled or conductivity water or water of similar purity (heading 28.51);
(d) Acetic acid(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 heading 22.02, the term "non-alcoholic beverages" means beverages of an alcoholic strength by volume not exceeding 0.5 % vol. Alcoholic beverages are classified in headings 22.03 to 22.06 or heading 22.08 as appropriate.

Heading	Code	Description	Unit Of Measure	Rate Of Duty
22.01		**Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavored; ice and snow:**		
		Waters		
	2201.10.10	Mineral waters	LTR	22%
	2201.10.20	Aerated waters	LTR	27%
	2201.90.00	Other	LTR	22%
22.02		**Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavored, and other nonalcoholic beverages, not including fruit or vegetable juices of heading 20.09:**		
		Waters		
	2202.10.10	Mineral waters	LTR	22%
	2202.10.20	Aerated waters (Carbonated soft drinks)	LTR	27%
		Other:		
	2202.90.10	Non-alcoholic Beer	LTR	27%
	2202.90.30	Other:	LTR	27%
	2202.90.40	Non-alcoholic Bitters	LTR	22%
22.03	2203.00.00	**Beer made from malt.**	LTR	$1.95/LITRE
22.04		**Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09:**		
		Sparkling wine		
	2204.10.10	Champagne	LTR	$10.80/LITRE
	2204.10.20	Non-alcoholic wine	LTR	27%
	2204.10.30	Sparkling wine	LTR	$7.80/LITRE
		Other wine; grape must with fermentation prevented or arrested by the addition of alcohol :		

Heading	Code	Description	Unit Of Measure	Rate Of Duty
	2204.21.00	Table Wines	LTR	$3.60/LITRE
	2204.29.00	Dessert Wines	LTR	$5.25/LITRE
	2204.30.00	Other grape must	LTR	$5.25/LITRE
22.05	2205.00.00	**Vermouth and other wine of fresh grapes flavored with plants or aromatic substances:**	LTR	$5.25/LITRE
22.06	2206.00.00	**Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages (for example wine coolers), not elsewhere specified or included:**	LTR	$1.95/LITRE
22.07	2207.00.00	**Undenatured ethyl alcohol of an alcoholic strength by volume of 50 percent vol. or higher; ethyl alcohol and other spirits, denatured, of any strength:**	LTR	$15.98/LITRE
22.08		**Undenatured ethyl alcohol of an alcoholic strength by volume of less than 50 percent vol.; spirits, liqueurs and other spirituous beverages:**		
	2208.20.00	Spirits obtained by distilling grape wine or grape marc (grape brandy)	LTR	$11.85/LITRE
	2208.30.00	Whiskies:	LTR	$11.85/LITRE
	2208.40.00	Rum and tafia:	LTR	$11.85/LITRE
	2208.50.00	Gin and Geneva	LTR	$11.85/LITRE
	2208.60.00	Vodka	LTR	$11.85/LITRE
	2208.70.00	Liqueurs and cordials	LTR	$13.50/LITRE
		Other:	LTR	
	2208.90.10	Bitters (Alcohol)	LTR	$11.85/LITRE
	2208.90.15	Tequila	LTR	$11.858/LITRE
22.09	2209.00.00	**Vinegar and substitutes for vinegar obtained from acetic acid**		22%

Chapter 23

Residues and waste from the food industries; prepared animal fodder

Note.
1. Heading 23.09 includes products of a kind used in animal feeding, not elsewhere specified or included, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, other than vegetable waste, vegetable residues and by-products of such processing.

Heading	Code	Description	Unit Of Measure	Rate Of Duty
23.01	2301.00.00	**Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves (cracklings):**	KG	0%
23.02	2302.00.00	**Bran, sharps (middlings) and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants:**	KG	0%
23.03	2303.00.00	**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:**	KG	0%
23.04	2304.00.00	**Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soybean oil**	KG	0%
23.05	2305.00.00	**Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of peanu**	KG	0%
23.06	2306.00.00	**Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05:**	KG	0%
23.07	2307.00.00	**Wine lees; argol.**	KG	0%
23.08	2308.00.00	**Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included:**	KG	0%
23.09		**Preparations of a kind used in animal feeding:**		
	2309.10.00	Dog or cat food, put up for retail sale	KG	22%
		Other:		
	2309.90.10	Other: Turtle, Cattle, Pigs, Poultry feed	KG	0%
	2309.90.20	Other: Horse, Rabbit, Goat feed	KG	0%

Chapter 24

Tobacco and manufactured tobacco substitutes

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

Heading	Code	Description	Unit Of Measure	Rate Of Duty
24.01		**Unmanufactured tobacco (whether or not threshed or similarly processed); tobacco refuse:**		
	2401.10.00	Tobacco, not stemmed/stripped:	LB	$1.49/LB
	2401.20.00	Tobacco, partly or wholly stemmed/stripped:	LB	$1.49/LB
	2401.30.00	Tobacco refuse (waste):	LB	$1.49/LB
24.02		**Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:**		
	2402.10.00	Cigars, cheroots and cigarillos, containing tobacco:	THS	102%
	2402.20.00	Cigarettes containing tobacco	THS	$210/THOU
	2402.90.00	Other	LB	$1.49/LB
24.03		**Other manufactured tobacco and manufactured tobacco substitutes;" homogenised" or "reconstituted" tobacco; tobacco extracts and essences.**		
	2403.10.00	Smoking tobacco, whether or not containing tobacco substitutes in any proportion:	LB	87%
		Other:		
	2403.91.10	"Homogenized" or "reconstituted" tobacco	LB	$1.49/LB
	2403.91.20	Chewing tobacco	LB	$1.49/LB
	2403.99.00	Other:	LB	87%

Section V

MINERAL 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.

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

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 (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), 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
(i) 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.

Heading	Code	Description	Unit Of Measure	Rate Of Duty
25.01	2501.00.00	**Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.**	KGS	0%
25.02	2502.00.00	**Unroasted iron pyrites.**	TON	22%
25.03	2503.00.00	**Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.**	TON	22%
25.04	2504.00.00	**Natural graphite:**	TON	22%
25.05	2505.00.00	**Natural sands of all kinds, whether or not colored, other than metal-bearing sands of chapter 26:**	TON	22%
25.06	2506.00.00	**Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs.**	TON	22%

Heading	Code	Description	Unit Of Measure	Rate Of Duty
25.07	2507.00.00	**Kaolin and other kaolinic clays, whether or not calcined.**	TON	22%
25.08	2508.00.00	**Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.**	TON	22%
25.09	2509.00.00	**Chalk.**	KG	22%
25.10	2510.00.00	**Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.**	TON	22%
25.11	2511.00.00	**Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16.**	TON	22%
25.12	2512.00.00	**Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined.**	TON	22%
25.13	2513.00.00	**Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.**	KG	22%
25.14	2514.00.00	**Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs.**	TON	22%
25.15	2515.00.00	**Marble, travertine, ecaussine and other calcareous monumental or building stone, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs.**	TON	22%
25.16	2516.00.00	**Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs.**	TON	22%
25.17		**Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated.**		
	2517.10.00	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated	TON	22%
	2517.20.00	Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10.00	TON	22%
	2517.30.00	Tarred macadam	TON	22%
		Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated :		
	2517.41.00	Of marble	TON	22%
	2517.49.00	Other	TON	22%
25.18	2518.00.00	**Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs; dolomite ramming mix.**	TON	22%
25.19	2519.00.00	**Natural magnesium carbonate (magnesite); fused magnesia;**	TON	22%
25.20	2520.00.00	**Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.**	TON	22%
25.21	2521.00.00	**Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.**	TON	22%
25.22	2522.00.00	**Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25.**	TON	22%
25.23		**Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.**		
	2523.10.00	Cement clinkers	TON	22%
		Portland cement :		
	2523.21.00	White cement, whether or not artificially coloured	TON	22%

Heading	Code	Description	Unit Of Measure	Rate Of Duty
	2523.29.00	Other	TON	22%
	2523.30.00	Aluminous cement	TON	22%
	2523.90.00	Other hydraulic cements	TON	22%
25.24	2524.00.00	**Asbestos.**	TON	22%
25.25	2525.00.00	**Mica, including splittings; mica waste:**	KG	22%
25.26	2526.00.00	**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.**	KG	22%
25.28	2528.00.00	**Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid.**	KG	22%
25.29	2529.00.00	**Felspar; leucite, nepheline and nepheline syenite; fluorspar.**	TON	22%
25.30	2530.00.00	**Mineral substances not elsewhere specified or included.**	TON	22%

Chapter 26

Ores, slag and ash

Notes.
1. This Chapter does not cover :
(a) Slag or similar industrial waste prepared as macadam (heading 25.17);
(b) Natural magnesium carbonate (magnesite), whether or not calcined (heading 25.19);
(c) Sludges from the storage tanks of petroleum oils, consisting mainly of such oils (heading 27.10);
(d) Basic slag of Chapter 31;
(e) Slag wool, rock wool or similar mineral wools (heading 68.06);
(f) Waste or scrap of precious metal or of metal clad with precious metal; other waste or scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal (heading 71.12); or
(g) Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).
2. For the purposes of headings 26.01 to 26.17, the term "ores" means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of heading 28.44 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. Headings 26.01 to 26.17 do not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.
3. Heading 26.20 applies only to :
(a) Ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals, excluding ash and residues from the incineration of municipal waste (heading 26.21); and
(b) Ash and residues containing arsenic, whether or not containing metals, of a kind used either for the extraction of arsenic or metals or for the manufacture of their chemical compounds.
4. For the purposes of subheading 2620.21.00, "leaded gasoline sludges and leaded anti-knock compound sludges" mean sludges obtained from storage tanks of leaded gasoline and leaded anti-knock compounds (for example, tetraethyl lead), and consisting essentially of lead, lead compounds and iron oxide.
5. Ash and residues containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds, are to be classified in subheading 2620.60.00.

Heading	Code	Description	Unit Of Measure	Rate Of Duty
26.01	2601.00.00	**Iron ores and concentrates, including roasted iron pyrites:**	TON	22%
26.02	2602.00.00	**Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content**	KG	22%
26.03	2603.00.00	**Copper ores and concentrates:**	KG	22%
26.04	2604.00.00	**Nickel ores and concentrates:**	KG	22%
26.05	2605.00.00	**Cobalt ores and concentrates.**	TON	22%
26.06	2606.00.00	**Aluminum ores and concentrates:**	TON	22%
26.07	2607.00.00	**Lead ores and concentrates.**	KG	22%
26.08	2608.00.00	**Zinc ores and concentrates.**	KG	22%
26.09	2609.00.00	**Tin ores and concentrates.**	TON	22%
26.10	2610.00.00	**Chromium ores and concentrates.**	TON	22%
26.11	2611.00.00	**Tungsten ores and concentrates.**	KG	22%
26.12		**Uranium or thorium ores and concentrates:**		
	2612.10.00	Uranium ores and concentrates	KG	22%
	2612.20.00	Thorium ores and concentrates	TON	22%
26.13	2613.00.00	**Molybdenum ores and concentrates:**	KG	22%

Heading	Code	Description	Unit Of Measure	Rate Of Duty
26.14	2614.00.00	**Titanium ores and concentrates.**	KG	22%
26.15	2615.00.00	**Niobium, tantalum, vanadium or zirconium ores and concentrates:**	KG	22%
26.16	2616.00.00	**Precious metal ores and concentrates.**	GM	22%
26.17	2617.00.00	**Other ores and concentrates:**	KG	22%
26.18	2618.00.00	**Granulated slag (slag sand) from the manufacture of iron or steel**	TON	22%
26.19	2619.00.00	**Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.**	KG	22%
26.20		**Ash and residues (other than from the manufacture of iron or steel) containing arsenic, metals or their compounds:**		
		Containing mainly zinc:		
	2620.11.00	Hard zinc spelter	KG	22%
	2620.19.00	Other	KG	22%
		Containing mainly lead:		
	2620.21.00	Leaded gasoline sludges and leaded anti-knock compound sludges	KG	22%
	2620.29.00	Other	KG	22%
	2620.30.00	Containing mainly copper	KG	22%
	2620.40.00	Containing mainly aluminium	KG	22%
	2620.60.00	Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds .	KG	22%
		Other:		
	2620.91.00	Containing antimony, beryllium, cadmium, chromium or their mixtures	KG	22%
	2620.99.00	Other	KG	22%
26.21	2621.00.00	**Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste.**	TON	22%

Chapter 27

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

Notes.
1. This Chapter does not cover :
(a) Separate chemically defined organic compounds, other than pure methane and propane which are to be classified in heading 27.11;
(b) Medicaments of heading 30.03 or 30.04; or
(c) Mixed unsaturated hydrocarbons of heading 33.01, 33.02 or 38.05.
2. References in heading 27.10 to "petroleum oils and oils obtained from bituminous minerals" include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents. However, the references do not include liquid synthetic polyolefins. (Chapter 39).
3. For the purposes of heading 27.10, "waste oils" means waste containing mainly petroleum oils and oils obtained from bituminous minerals (as described in Note 2 to this Chapter), whether or not mixed with water. These include :
(a) Such oils no longer fit for use as primary products (for example, used lubricating oils, used hydraulic oils and used transformer oils);
(b) Sludge oils from the storage tanks of petroleum oils, mainly containing such oils and a high concentration of additives (for example, chemicals) used in the manufacture of the primary products; and
(c) Such oils in the form of emulsions in water or mixtures with water, such as those resulting from oil spills, storage tank washings, or from the use of cutting oils for machining operations.

Heading	Code	Description	Unit Of Measure	Rate Of Duty
27.01	2701.00.00	**Coal; briquettes, ovoids and similar solid fuels manufactured from coal:**	TON	22%
27.02	2702.00.00	**Lignite, whether or not agglomerated, excluding jet:**	TON	22%
27.03	2703.00.00	**Peat (including peat litter), whether or not agglomerated**	TON	22%
27.04	2704.00.00	**Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.**	TON	22%
27.05	2705.00.00	**Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons Ths m3.**	M3	22%
27.06	2706.00.00	**Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.**	LTR	22%
27.07	2707.00.00	**Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the nonaromatic constituents:**	LTR	22%
27.08	2708.00.00	**Pitch and pitch coke, obtained from coal tar or from other mineral tars:**	KG	22%
27.09	2709.00.00	**Petroleum oils and oils obtained from bituminous minerals, crude:**	GAL	22%
27.10		**Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing more of petroleum oils or oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils:**		
		Petroleum Oils		
		Light oils and preparations:		
	2710.11.10	Motor Gas	GAL	75 cents/GAL
	2710.11.20	Diesel Oil excluding oil under 2710.11.30	GAL	85 cents/GAL
	2710.11.30	Diesel Oil for supply to an undertaker (C.U.C)	GAL	75 cents/GAL
	2710.11.40	Aviation Gas (AV-JET)	GAL	28 cents/GAL
		Other:		

Heading	Code	Description	Unit Of Measure	Rate Of Duty
	2710.19.30	Lubricating Oils	GAL	23%
	2710.19.50	Jet Fuel (Kerosine)	GAL	28 cents/GAL
	2710.19.60	Kerosine (Lamp Oil)	GAL	0%
	2710.90.00	Waste oils :	GAL	22%
27.11		**Petroleum gases and other gaseous hydrocarbons.**		
		Liquefied:		
	2711.11.00	Natural gas	M3	22%
	2711.12.00	Propane	GAL	22%
	2711.13.00	Butanes	GAL	22%
	2711.14.00	Ethylene, propylene, butylene and butadiene kg	KG	22%
	2711.19.00	Other	GAL	22%
		In gaseous state:		
	2711.21.00	Natural gas	M3	22%
	2711.29.00	Other	GAL	22%
27.12		**Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not colored:**		
	2712.10.00	Petroleum jelly	KG	22%
	2712.20.00	Paraffin wax	KG	22%
	2712.90.00	Other	KG	22%
27.13	2713.00.00	**Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals:**	THS	22%
27.14	2714.00.00	**Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks:**	THS	22%
27.15	2715.00.00	**Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs).**	TON	22%
27.16	2716.00.00	**Electrical energy. (optional heading)**	KWH	22%

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

Chapter 28

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

Notes.
1. Except where the context otherwise requires, the headings of this Chapter apply only to :
(a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities;
(b) The products mentioned in (a) above dissolved in water;
(c) The products mentioned in (a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
(d) The products mentioned in (a), (b) or (c) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
(e) The products mentioned in (a), (b), (c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use.
2. In addition to dithionites and sulphoxylates, stabilised with organic substances (heading 28.31), carbonates and peroxocarbonates of inorganic bases (heading 28.36), cyanides, cyanide oxides and complex cyanides of inorganic bases (heading 28.37), fulminates, cyanates and thiocyanates, of inorganic bases (heading 28.38), organic products included in headings 28.43 to 28.46 and carbides (heading 28.49), only the following compounds of carbon are to be classified in this Chapter :
(a) Oxides of carbon, hydrogen cyanide and fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading 28.11);
(b) Halide oxides of carbon (heading 28.12);
(c) Carbon disulphide (heading 28.13);
(d) Thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading 28.42);
(e) Hydrogen peroxide, solidified with urea (heading 28.47), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metal derivatives (heading 28.51) other than calcium cyanamide, whether or not pure (Chapter 31).
3. Subject to the provisions of Note 1 to Section VI, this Chapter does not cover :
(a) Sodium chloride or magnesium oxide, whether or not pure, or other products of Section V;
(b) Organo-inorganic compounds other than those mentioned in Note 2 above;
(c) Products mentioned in Note 2, 3, 4 or 5 to Chapter 31;
(d) Inorganic products of a kind used as luminophores, of heading 32.06; glass frit and other glass in the form of powder, granules or flakes, of heading 32.07;
(e) Artificial graphite (heading 38.01); products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 38.13; ink removers put up in packings for retail sale, of heading 38.24; cultured crystals (other than optical elements), 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;
(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 :
(i) individual nuclides, excluding, however, those existing in nature in the monoisotopic state;
(ii) mixtures of isotopes of one and the same element, enriched in one or several of the said isotopes, that is, elements of which the natural isotopic composition has been artificially modified.
7. Heading 28.48 includes copper phosphide (phosphor copper).
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.

Heading	Code	Description	Unit Of Measure	Rate Of Duty
28.01	2801.00.00	**Fluorine, chlorine, bromine and iodine:**	KG	22%
28.02	2802.00.00	**Sulphur, sublimed or precipitated; colloidal sulphur.**	TON	22%
28.03	2803.00.00	**Carbon (carbon blacks and other forms of carbon not elsewhere specified or included):**	KG	22%
28.04		**Hydrogen, rare gases and other nonmetals:**		
	2804.10.00	Hydrogen	CBM	22%
	2804.20.00	Rare gases :	CBM	22%
	2804.30.00	Nitrogen	M3	22%
		Oxygen		
	2804.40.10	Oxygen	M3	22%
	2804.40.11	Oxygen (for medical use)	M3	12%
	2804.50.00	Boron; tellurium	CBM	22%
	2804.60.00	Silicon:	CBM	22%
	2804.70.00	Phosphorus	KG	22%
	2804.80.00	Arsenic	KG	22%
	2804.90.00	Selenium	KG	22%
28.05	2805.00.00	**Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury:**	KG	22%
28.06		**Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.**		
	2806.10.00	Hydrogen chloride (hydrochloric acid)	TON	22%
	2806.20.00	Chlorosulphuric acid	KG	22%
28.07	2807.00.00	**Sulphuric acid; oleum.**	TON	22%

Heading	Code	Description	Unit Of Measure	Rate Of Duty
28.08	2808.00.00	**Nitric acid; sulphonitric acids.**	KG	22%
28.09	2809.00.00	**Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined:**	TON	22%
28.10	2810.00.00	**Oxides of boron; boric acids.**	TON	22%
28.11		**Other inorganic acids and other inorganic oxygen compounds of nonmetals:**		
	2811.10.00	Other inorganic acids:	KG	22%
	2811.20.00	Other inorganic oxygen compounds of non metals: Carbon dioxide	KG	22%
28.12	2812.00.00	**Halides and halide oxides of nonmetals:**	KG	22%
28.13	2813.00.00	**Sulfides of nonmetals; commercial phosphorus trisulfide:**	KG	22%
28.14	2814.00.00	**Ammonia, anhydrous or in aqueous solution:**	TON	22%
28.15	2815.00.00	**Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.**	KG	22%
28.16	2816.00.00	**Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium:**	KG	22%
28.17	2817.00.00	**Zinc oxide; zinc peroxide.**	KG	22%
28.18	2818.00.00	**Artificial corundum, whether or not chemically defined; aluminum oxide; aluminum hydroxide:**	KG	22%
28.19	2819.00.00	**Chromium oxides and hydroxides:**	KG	22%
28.20	2820.00.00	**Manganese oxides:**	KG	22%
28.21	2821.00.00	**Iron oxides and hydroxides; earth colors**	KG	22%
28.22	2822.00.00	**Cobalt oxides and hydroxides; commercial cobalt oxides.**	KG	22%
28.23	2823.00.00	**Titanium oxides.**	KG	22%
28.24	2824.00.00	**Lead oxides; red lead and orange lead:**	KG	22%
28.25	2825.00.00	**Hydrazine and hydroxylamine and their inorganic salts; other in- organic bases; other metal oxides, hydroxides and peroxides:**	KG	22%
28.26	2826.00.00	**Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts:**	KG	22%
28.27	2827.00.00	**Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides:**	KG	22%
28.28	2828.00.00	**Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites:**	KG	22%
28.29	2829.00.00	**Chlorates and perchlorates; bromates and perbromates; iodates and periodates:**	KG	22%
28.30	2830.00.00	**Sulfides; polysulfides, whether or not chemically defined:**	KG	22%
28.31	2831.00.00	**Dithionites and sulfoxylates:**	KG	22%
28.32	2832.00.00	**Sulfites; thiosulfates:**	KG	22%
28.33	2833.00.00	**Sulfates; alums; peroxosulfates (Persulfates):**	KG	22%
28.34	2834.00.00	**Nitrites; nitrates:**	KG	22%
28.35	2835.00.00	**Phosphinates (hypophosphites), phosphonates (phosphites), and phosphates; polyphosphates, whether or not chemically defined:**	KG	22%
28.36		**Carbonates; peroxocarbonates (Percarbonates); commercial ammonium carbonate containing ammonium carbamate:**		
	2836.10.00	Commercial ammonium carbonate and other ammonium carbonates	KG	22%

Heading	Code	Description	Unit Of Measure	Rate Of Duty
	2836.20.00	Disodium carbonate	KG	22%
	2836.30.00	Sodium hydrogencarbonate (Sodium bicarbonate)	KG	22%
	2836.40.00	Potassium carbonates	KG	22%
	2836.50.00	Calcium carbonate	KG	22%
	2836.60.00	Barium carbonate	KG	22%
	2836.70.00	Lead carbonates	KG	22%
	2836.90.00	Other :	KG	22%
28.37	2837.00.00	**Cyanides, and cyanide oxides and complex cyanides:**	KG	22%
28.38	2838.00.00	**Fulminates, cyanates and thiocyanates.**	KG	22%
28.39	2839.00.00	**Silicates; commercial alkali metal silicates:**	KG	22%
28.40	2840.00.00	**Borates; peroxoborates (Perborates):**	KG	22%
28.41	2841.00.00	**Salts of oxometallic or peroxometallic acids:**	KG	22%
28.42	2842.00.00	**Other salts of inorganic acids or peroxoacids (including aluminosilicates whether or not chemically defined), other than azides:**	KG	22%
28.43		**Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals:**		
	2843.10.00	Colloidal precious metals	KG	22%
	2843.20.00	Silver compounds :	KG	22%
	2843.30.00	Gold compounds	KG	22%
	2843.90.00	Other compounds; amalgams	KG	22%
28.44	2844.00.00	**Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products:**	KG	22%
28.45	2845.00.00	**Isotopes other than those of heading 28.44; compounds, in- organic or organic, of such isotopes, whether or not chemically defined:**	KG	22%
28.46	2846.00.00	**Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals:**	KG	22%
28.47	2847.00.00	**Hydrogen peroxide, whether or not solidified with urea.**	KG	22%
28.48	2848.00.00	**Phosphides, whether or not chemically defined, excluding ferrophosphorus:**	KG	22%
28.49	2849.00.00	**Carbides, whether or not chemically defined:**	KG	22%
28.50	2850.00.00	**Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.**	KG	22%
28.51	2851.00.00	**Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals.**	X	22%

Chapter 29

Organic chemicals

Notes.
1. Except where the context otherwise requires, the headings of this Chapter apply only to :
(a) Separate chemically defined organic compounds, whether or not containing impurities;
(b) Mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);
(c) The products of headings 29.36 to 29.39 or the sugar ethers, sugar acetals and sugar esters, and their salts, of heading 29.40, or the products of heading 29.41, whether or not chemically defined;
(d) The products mentioned in (a), (b) or (c) above dissolved in water;
(e) The products mentioned in (a), (b) or (c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
(f) The products mentioned in (a), (b), (c), (d) or (e) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
(g) The products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti-dusting agent or a colouring or odoriferous substance 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) Urea (heading 31.02 or 31.05);
(f) Colouring matter of vegetable or animal origin (heading 32.03), synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (heading 32.04) or dyes or other colouring matter put up in forms or packings for retail sale (heading 32.12);
(g) Enzymes (heading 35.07);
(h) Metaldehyde, hexamethylenetetramine or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels, or liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm3 (heading 36.06);
(i) 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
(j) Optical elements, for example, of ethylenediamine tartrate (heading 90.01).
3. Goods which could be included in two or more of the headings of this Chapter are to be classified in that one of those headings which occurs last in numerical order.
4. In headings 29.04 to 29.06, 29.08 to 29.11 and 29.13 to 29.20, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives includes a reference to compound derivatives, such as sulphohalogenated, nitrohalogenated, nitrosulphonated or nitrosulphohalogenated derivatives.
Nitro or nitroso groups are not to be taken as "nitrogen-functions" for the 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. (1) 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.
(2) 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.
(3) Subject to Note 1 to Section VI and Note 2 to Chapter 28 :
(a) Inorganic salts of organic compounds such as acid-, phenol- or enol-function compounds or organic bases, of sub-Chapters I to X or heading 29.42, are to be classified in the heading appropriate to the organic compound; and
(b) 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.
4. Metal alcoholates are to be classified in the same heading as the corresponding alcohols except in the case of ethanol (heading 29.05).
5. 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, mercury or lead) directly linked to carbon atoms.
Heading 29.30 (organo-sulphur compounds) and heading 29.31 (other organo-inorganic compounds) do not include sulphonated or halogenated derivatives (including compound derivatives) which, apart from hydrogen, oxygen and nitrogen, only have directly linked to carbon the atoms of sulphur or of a halogen which give them their nature of sulphonated or halogenated derivatives (or compound derivatives).
7. Headings 29.32, 29.33 and 29.34 do not include epoxides with a three-membered ring, ketone peroxides, cyclic polymers of aldehydes or of thioaldehydes, anhydrides of polybasic carboxylic acids, cyclic esters of polyhydric alcohols or phenols with polybasic acids, or imides of polybasic acids.
These provisions apply only when the ring-position hetero-atoms are those resulting solely from the cyclising function or functions here listed.
8. For the purposes of heading 29.37 :
(a) the term "hormones" includes hormone-releasing or hormone-stimulating factors, hormone inhibitors and hormone antagonists (anti-hormones);
(b) the expression "used primarily as hormones" applies not only to hormone derivatives and structural analogues used primarily for their hormonal effect, but also to those derivatives and structural analogues used primarily as intermediates in the synthesis of products of this heading.

9. 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.

Heading	Code	Description	Unit Of Measure	Rate Of Duty
29.01		**Acyclic hydrocarbons:**		
	2901.10.00	Saturated:	KG	22%
		Unsaturated:		
	2901.21.00	Ethylene	KG	22%
	2901.22.00	Propene (propylene)	KG	22%
	2901.23.00	Butene (butylene) and isomers thereof	KG	22%
	2901.24.00	Buta-1,3-diene and isoprene:	KG	22%
	2901.29.00	Other:	KG	22%
29.02		**Cyclic hydrocarbons**		
		Cyclanes, cyclenes and cycloterpenes:		
	2902.11.00	Cyclohexane	KG	22%
	2902.19.00	Other	KG	22%
	2902.20.00	Benzene	LTR	22%
	2902.30.00	Toluene	LTR	22%
		Xylenes:		
	2902.41.00	o-Xylene	LTR	22%
	2902.42.00	m-Xylene	LTR	22%
	2902.43.00	p-Xylene	LTR	22%
	2902.44.00	Mixed xylene isomers	LTR	22%
	2902.50.00	Styrene	KG	22%
	2902.60.00	Ethylbenzene	KG	22%
	2902.70.00	Cumene	KG	22%
	2902.90.00	Other:	LTR	22%
29.03		**Halogenated derivatives of hydrocarbons**		
		Saturated chlorinated derivatives of acyclic hydrocarbons :		
	2903.11.00	Chloromethane (Methyl chloride) and chloroethane (Ethyl chloride):	KG	22%
	2903.12.00	Dichloromethane (methylene chloride)	KG	22%
	2903.13.00	Chloroform (trichloromethane)	KG	22%

Heading	Code	Description	Unit Of Measure	Rate Of Duty
	2903.14.00	Carbon tetrachloride (Tetrachloromethane)	KG	22%
	2903.15.00	1,2-Dichloroethane (Ethylene dichloride) .	KG	22%
	2903.19.00	Other:	KG	22%
		Unsaturated chlorinated derivatives of acyclic hydrocarbons:		
	2903.21.00	Vinyl chloride (chloroethylene)	KG	22%
	2903.22.00	Trichloroethylene	KG	22%
	2903.23.00	Tetrachloroethylene (Perchloroethylene)	KG	22%
	2903.29.00	Other	KG	22%
	2903.30.00	Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons:	KG	22%
		Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:		
	2903.41.00	Trichlorofluoromethane	KG	22%
	2903.42.00	Dichlorodifluoromethane	KG	22%
	2903.43.00	Trichlorotrifluoroethanes	KG	22%
	2903.44.00	Dichlorotetrafluoroethanes and chloropentafluoroethane	KG	22%
	2903.45.00	Other derivatives perhalogenated only with fluorine and chlorine	KG	22%
	2903.46.00	Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	KG	22%
	2903.47.00	Other perhalogenated derivatives	KG	22%
	2903.49.00	Other:	KG	22%
		Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons:		
	2903.51.00	Hexachlorocyclohexane	KG	22%
	2903.59.00	Other	KG	22%
		Halogenated derivatives of aromatic hydrocarbons :		
	2903.61.00	Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	KG	22%
	2903.62.00	Hexachlorobenzene and DDT (1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane)	KG	22%
	2903.69.00	Other	KG	22%
29.04		**Sulfonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated:**		
	2904.10.00	Derivatives containing only sulpho groups, their salts and ethyl esters	KG	22%
	2904.20.00	Derivatives containing only nitro or only nitroso groups:	KG	22%
	2904.90.00	Other	KG	22%
29.05		**Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.**		
		Saturated monohydric alcohols:		
	2905.11.00	Methanol (methyl alcohol)	LTR	22%
	2905.12.00	Propan-1-ol (Propyl alcohol) and propan-2-ol (Isopropy alcohol):	KG	22%
	2905.13.00	Butan-1-ol (n-butyl alcohol)	KG	22%

Heading	Code	Description	Unit Of Measure	Rate Of Duty
	2905.14.00	Other butanols	KG	22%
	2905.15.00	Pentanol (amyl alcohol) and isomers thereof	KG	22%
	2905.16.00	Octanol (octyl alcohol) and isomers thereof	KG	22%
	2905.17.00	Dodecan-1-ol (Lauryl alcohol), hexadecan-1-ol (Cetyl alcohol) and octadecan-1-ol (Stearyl alcohol)	KG	22%
	2905.19.00	Other:	KG	22%
		Unsaturated monohydric alcohols:		
	2905.22.00	Acyclic terpene alcohols	KG	22%
	2905.29.00	Other:	KG	22%
		Diols:		
	2905.31.00	Ethylene glycol (ethanediol)	KG	22%
	2905.32.00	Propylene glycol (propane-1,2-diol)	KG	22%
	2905.39.00	Other	KG	22%
		Other polyhydric alcohols:		
	2905.41.00	Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	KG	22%
	2905.42.00	Pentaerythritol	KG	22%
	2905.43.00	Mannitol	KG	22%
	2905.44.00	D-glucitol (sorbitol)	KG	22%
	2905.45.00	Glycerol	KG	22%
	2905.49.00	Other	KG	22%
		Halogenated, sulfonated, nitrated or nitrosated derivatives of acyclic alcohols:		
	2905.51.00	Ethchlorvynol (INN)	KG	22%
	2905.59.00	Other	KG	22%
29.06	2906.00.00	**Cyclic alcohols and their halogenated, sulfonated, nitrated or nitrosated derivatives:**		22%
29.07		**Phenol, phenol-alcohols:**		
		Monophenols:		
	2907.11.00	Phenol (hydroxybenzene) and its salts	KG	22%
	2907.12.00	Cresols and their salts	KG	22%
	2907.13.00	Octylphenol, nonylphenol and their isomers; salts thereof	KG	22%
	2907.14.00	Xylenols and their salts	KG	22%
	2907.15.00	Naphthols and their salts	KG	22%
	2907.19.00	Other	KG	22%
		Polyphenols; phenol-alcohols:		
	2907.21.00	Resorcinol and its salts (Meta-dihydroxybenzene; 3-hydroxy-phenol; 1,3-dihydroxybenzene) .	KG	22%
	2907.22.00	Hydroquinone (Quinol; para-dihydroxybenzene; 4-hydroxy-phenol; 1,4-dihydroxybenzene) and its salts	KG	22%

Heading	Code	Description	Unit Of Measure	Rate Of Duty
	2907.23.00	Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	KG	22%
	2907.29.00	Other:	KG	22%
29.08		**Halogenated, sulfonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols:**		
	2908.10.00	Derivatives containing only halogen substituents and their salts:	KG	22%
	2908.20.00	Derivatives containing only sulpho groups, their salts and esters	KG	22%
	2908.90.00	Other	KG	22%
29.09		**Ethers, ether-alcohols, ether-phenols, ether-alcoholphenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined) and their halogenated, sulfonated, nitrated or nitrosated derivatives:**		
		Acyclic ethers and their halogenated, sulfonated, nitrated or nitrosated derivatives:		
	2909.11.00	Diethyl ether	KG	22%
	2909.19.00	Other	KG	22%
	2909.20.00	Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulfonated, nitrated or nitrosated derivatives	KG	22%
	2909.30.00	Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	KG	22%
		Ether-alcohols and their halogenated, sulfonated, nitrated or nitrosated derivatives:		
	2909.41.00	2,2'-Oxydiethanol (Diethylene glycol, Digol)	KG	22%
	2909.42.00	Monomethyl ethers of ethylene glycol or of diethylene glycol	KG	22%
	2909.43.00	Monobutyl ethers of ethylene glycol or of diethylene glycol	KG	22%
	2909.44.00	Other monoalkylethers of ethylene glycol or of diethylene glycol	KG	22%
	2909.49.00	Other	KG	22%
	2909.50.00	Ether-phenols, ether-alcohol-phenols and their halogenated, sulfonated, nitrated or nitrosated derivatives	KG	22%
	2909.60.00	Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	KG	22%
29.10		**Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulfonated, nitrated or nitrosated derivatives:**		
	2910.10.00	Oxirane (ethylene oxide)	KG	22%
	2910.20.00	Methyloxirane (propylene oxide)	KG	22%
	2910.30.00	1-Chloro-2,3-epoxypropane (Epichlorohydrin) .	KG	22%
	2910.90.00	Other	KG	22%
29.11	2911.00.00	**Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulfonated, nitrated or nitrosated derivatives:**	KG	22%
29.12		**Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehye**		
		Acyclic aldehydes without other oxygen function:		
	2912.11.00	Methanal (formaldehyde)	KG	22%
	2912.12.00	Ethanal (acetaldehyde)	KG	22%
	2912.13.00	Butanal (butyraldehyde, normal isomer)	KG	22%

Heading	Code	Description	Unit Of Measure	Rate Of Duty
	2912.19.00	Other	KG	22%
		Cyclic aldehydes without other oxygen function:		
	2912.21.00	Benzaldehyde	KG	22%
	2912.29.00	Other	KG	22%
	2912.30.00	Aldehyde-alcohols	KG	22%
		Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function:		
	2912.41.00	Vanillin (4-Hydroxy-3-methoxybenzaldehyde)	KG	22%
	2912.42.00	Ethylvanillin (3-Ethoxy-4-hydroxybenzaldehyde)	KG	22%
	2912.49.00	Other	KG	22%
	2912.50.00	Cyclic polymers of aldehydes:	KG	22%
	2912.60.00	Paraformaldehyde	KG	22%
29.13	2913.00.00	**Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.**	KG	22%
29.14		**Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.**		
		Acyclic ketones without other oxygen function:		
	2914.11.00	Acetone	KG	22%
	2914.12.00	Butanone (methyl ethyl ketone)	KG	22%
	2914.13.00	4-Methylpentan-2-one (Methyl isobutyl ketone)	KG	22%
	2914.19.00	Other	KG	22%
		Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function:		
	2914.21.00	Camphor	KG	22%
	2914.22.00	Cyclohexanone and methylcyclohexanones	KG	22%
	2914.23.00	Ionones and methylionones	KG	22%
	2914.29.00	Other	KG	22%
		Aromatic ketones without other oxygen function:		
	2914.31.00	Phenylacetone (phenylpropan-2-one)	KG	22%
	2914.39.00	Other:	KG	22%
	2914.40.00	Ketone-alcohols and ketone-aldehydes:	KG	22%
	2914.50.00	Ketone-phenols and ketones with other oxygen function	KG	22%
		Quinones:		
	2914.61.00	Anthraquinone	KG	22%
	2914.69.00	Other:	KG	22%
	2914.70.00	Halogenated, sulfonated, nitrated or nitrosated derivatives	KG	22%
29.15		**Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.**		

Heading	Code	Description	Unit Of Measure	Rate Of Duty
		Formic acid, its salts and esters:		
	2915.11.00	Formic acid	KG	22%
	2915.12.00	Salts of formic acid	KG	22%
	2915.13.00	Esters of formic acid	KG	22%
		Acetic acid and its salts; acetic anhydride:		
	2915.21.00	Acetic acid	KG	22%
	2915.22.00	Sodium acetate	KG	22%
	2915.23.00	Cobalt acetates	KG	22%
	2915.24.00	Acetic anhydride	KG	22%
	2915.29.00	Other	KG	22%
		Esters of acetic acid:		
	2915.31.00	Ethyl acetate	KG	22%
	2915.32.00	Vinyl acetate	KG	22%
	2915.33.00	n-Butyl acetate	KG	22%
	2915.34.00	Isobutyl acetate	KG	22%
	2915.35.00	Ethoxyethyl acetate	KG	22%
	2915.39.00	Other:	KG	22%
	2915.40.00	Mono-, di- or trichloracetic acids, their salts and esters	KG	22%
	2915.50.00	Propionic acid, its salts and esters:	KG	22%
	2915.60.00	Butanoic acids, pentanoic acids, their salts and esters	KG	22%
	2915.70.00	Palmitic acid, stearic acid, their salts and esters	KG	22%
	2915.90.00	Other	KG	22%
29.16		**Unsaturated acyclic monocarboxylic acids, cyclic mono- carboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulfonated, nitrated or nitrosated derivatives:**		
		Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
	2916.11.00	Acrylic acid and its salts	KG	22%
	2916.12.00	Esters of acrylic acid:	KG	22%
	2916.13.00	Methacrylic acid and its salts	KG	22%
	2916.14.00	Esters of methacrylic acid:	KG	22%
	2916.15.00	Oleic, linoleic or linolenic acids, their salts and esters:	KG	22%
	2916.19.00	Other:	KG	22%
	2916.20.00	Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	KG	22%
		Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		

Heading	Code	Description	Unit Of Measure	Rate Of Duty
	2916.31.00	Benzoic acid, its salts and esters	KG	22%
	2916.32.00	Benzoyl peroxide and benzoyl chloride:	KG	22%
	2916.34.00	Phenylacetic (Alpha-toluic) acid, its salts:	KG	22%
	2916.35.00	Esters of phenylactic acids:	KG	22%
	2916.39.00	Other	KG	22%
29.17		**Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulfonated, nitrated or nitrosated derivatives:**		
		Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
	2917.11.00	Oxalic acid, its salts and esters	KG	22%
	2917.12.00	Adipic acid, its salts and esters:	KG	22%
	2917.13.00	Azelaic acid, sebacic acid, their salts and esters	KG	22%
	2917.14.00	Maleic anhydride	KG	22%
	2917.19.00	Other:	KG	22%
	2917.20.00	Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	KG	22%
		Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
	2917.31.00	Dibutyl orthophthalates	KG	22%
	2917.32.00	Dioctyl orthophthalates	KG	22%
	2917.33.00	Dinonyl or didecyl orthophthalates:	KG	22%
	2917.34.00	Other esters of orthophthalic acid	KG	22%
	2917.35.00	Phthalic anhydride	KG	22%
	2917.36.00	Terephthalic acid (Para-phthalic acid) and its salts	KG	22%
	2917.37.00	Dimethyl terephthalate	KG	22%
	2917.39.00	Other	KG	22%
29.18		**Carboxylic acids with additional oxygen function and their an- hydrides, halides, peroxides and peroxyacids; their halogenated, sulfonated, nitrated or nitrosated derivatives:**		
		Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
	2918.11.00	Lactic acid, its salts and esters	KG	22%
	2918.12.00	Tartaric acid	KG	22%
	2918.13.00	Salts and esters of tartaric acid	KG	22%
	2918.14.00	Citric acid (2-hydroxy-1,2,3-propanetricarboxylic acid)	KG	22%
	2918.15.00	Salts and esters of citric acid	KG	22%
	2918.16.00	Gluconic acid, its salts and esters	KG	22%
	2918.19.00	Other:	KG	22%
		Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives :		

Heading	Code	Description	Unit Of Measure	Rate Of Duty
	2918.21.00	Salicylic acid and its salts:	KG	22%
	2918.22.00	o-Acetylsalicylic acid (Aspirin), its salts and esters	KG	22%
	2918.23.00	Other esters of salicylic acid and their salts	KG	22%
	2918.29.00	Other	KG	22%
	2918.30.00	Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	KG	22%
	2918.90.00	Other:	KG	22%
29.19	2919.00.00	**Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.**	KG	22%
29.20		**Esters of other inorganic acids of nonmetals (excluding esters of hydrogen halides) and their salts; their halogenated, sulfonated, nitrated or nitrosated derivatives:**		
	2920.10.00	Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives	KG	22%
	2920.90.00	Other	KG	22%
29.21		**Amine-function compounds**		
		Acyclic monoamines and their derivatives; salts thereof:		
	2921.11.00	Methylamine, di- or trimethylamine and their salts	KG	22%
	2921.12.00	Diethylamine and its salts	KG	22%
	2921.19.00	Other:	KG	22%
		Acyclic polyamines and their derivatives; salts thereof:		
	2921.21.00	Ethylenediamine (1,2,-diaminoethane) and its salts	KG	22%
	2921.22.00	Hexamethylenediamine (1,6-diaminohexane) and its salts	KG	22%
	2921.29.00	Other:	KG	22%
	2921.30.00	Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	KG	22%
		Aromatic monoamines and their derivatives; salts thereof:		
	2921.41.00	Aniline and its salts	KG	22%
	2921.42.00	Aniline derivatives and their salts	KG	22%
	2921.43.00	Toluidines and their derivatives; salts thereof	KG	22%
	2921.44.00	Diphenylamine and its derivatives; salts thereof	KG	22%
	2921.45.00	Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	KG	22%
	2921.46.00	Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	KG	22%
	2921.49.00	Other	KG	22%
		Aromatic polyamines and their derivatives; salts thereof:		
	2921.51.00	o-, m-, p-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	KG	22%
	2921.59.00	Other	KG	22%
29.22		**Oxygen-function amino-compounds**		

Heading	Code	Description	Unit Of Measure	Rate Of Duty
		Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:		
	2922.11.00	Monoethanolamine and its salts	KG	22%
	2922.12.00	Diethanolamine (Di(2-hydroxyethyl)-amine) and its salts	KG	22%
	2922.13.00	Triethanolamine (Tri(2-hydroxyethyl-amine) and its salts	KG	22%
	2922.14.00	Dextropropoxyphene (INN) and its salts	KG	22%
	2922.19.00	Other:	KG	22%
		Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:		
	2922.21.00	Aminohydroxynaphthalenesulfonic acids and their salts	KG	22%
	2922.22.00	Anisidines, dianisidines, phenetidines, and their salts	KG	22%
	2922.29.00	Other	KG	22%
		Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof:		
	2922.31.00	Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	KG	22%
	2922.39.00	Other	KG	22%
		Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof:		
	2922.41.00	Lysine and its esters; salts thereof	KG	22%
	2922.42.00	Glutamic acid and its salts	KG	22%
	2922.43.00	Anthranilic acid and its salts	KG	22%
	2922.44.00	Tilidine (INN) and its salts	KG	22%
	2922.49.00	Other:	KG	22%
	2922.50.00	Amino-alcohol-phenols, amino-acid-phenols and other amino compounds with oxygen function:	KG	22%
29.23		**Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined:**		
	2923.10.00	Choline and its salts	KG	22%
	2923.20.00	Lecithins and other phosphoaminolipids:	KG	22%
	2923.90.00	Other	KG	22%
29.24		**Carboxyamide-function compounds; amide function compounds of carbonic acid:**		
		Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof:		
	2924.11.00	Meprobamate (INN)	KG	22%
	2924.19.00	Other	KG	22%
		Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:		
	2924.21.00	Ureines and their derivatives; salts thereof	KG	22%
	2924.23.00	2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts:	KG	22%
	2924.24.00	Ethinamate (INN)	KG	22%
	2924.29.00	Other:	KG	22%

Heading	Code	Description	Unit Of Measure	Rate Of Duty
29.25		**Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds:**		
		Imides and their derivatives; salts thereof:		
	2925.11.00	Saccharin (O-benzosulfimide) and its salts	KG	22%
	2925.12.00	Glutethimide (INN)	KG	22%
	2925.19.00	Other	KG	22%
	2925.20.00	Imines and their derivatives; salts thereof:	KG	22%
29.26		**Nitrile-function compounds:**		
	2926.10.00	Acrylonitrile (Propenenitrile; vinyl cyanide)	KG	22%
	2926.20.00	Cyanoguanidine (dicyandiamide)	KG	22%
	2926.30.00	Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane)	KG	22%
	2926.90.00	Other	KG	22%
29.27	2927.00.00	**Diazo-, azo- or azoxy-compounds.**	KG	22%
29.28	2928.00.00	**Organic derivatives of hydrazine or of hydroxylamine:**	KG	22%
29.29		**Compounds with other nitrogen function:**		
	2929.10.00	Isocyanates:	KG	22%
	2929.90.00	Other	KG	22%
29.30		**Organo-sulfur compounds:**		
	2930.10.00	Dithiocarbonates (xanthates)	KG	22%
	2930.20.00	Thiocarbamates and dithiocarbamates:	KG	22%
	2930.30.00	Thiuram mono-, di- or tetrasulfides:	KG	22%
	2930.40.00	Methionine (2-amino-4-(methylthio)butyric acid)	KG	22%
	2930.90.00	Other:	KG	22%
29.31	2931.00.00	**Other organo-inorganic compounds:**	KG	22%
29.32		**Heterocyclic compounds with oxygen hetero-atom(s) only:**		
		Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:		
	2932.11.00	Tetrahydrofuran	KG	22%
	2932.12.00	Furaldehyde (furfuraldehyde)	KG	22%
	2932.13.00	Furfuryl alcohol and tetrahydrofurfuryl alcohol	KG	22%
	2932.19.00	Other	KG	22%
		Lactones:		
	2932.21.00	Coumarin, methylcoumarins and ethylcoumarins	KG	22%
	2932.29.00	Other lactones:	KG	22%
		Other:		

Heading	Code	Description	Unit Of Measure	Rate Of Duty
	2932.91.00	Isosafrole	KG	22%
	2932.92.00	Benzodioxol-5-yl)propan-2-one	KG	22%
	2932.93.00	Piperonal	KG	22%
	2932.94.00	Safrole	KG	22%
	2932.95.00	Tetrahydrocannabinols (all isomers)	KG	22%
	2932.99.00	Other:	KG	22%
29.33		**Heterocyclic compounds with nitrogen hetero-atom(s) only:**		
		Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure:		
	2933.11.00	Phenazone (Antipyrin) and its derivatives	KG	22%
	2933.19.00	Other:	KG	22%
		Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:		
	2933.21.00	Hydantoin (Glycolylurea) and its derivatives	KG	22%
	2933.29.00	Other	KG	22%
		Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:		
	2933.31.00	Pyridine and its salts	KG	22%
	2933.32.00	Piperidine and its salts:	KG	22%
	2933.33.00	Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof	KG	22%
	2933.39.00	Other	KG	22%
		Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused:		
	2933.41.00	Levorphanol (INN) and its salts	KG	22%
	2933.49.00	Other:	KG	22%
		Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure:		
	2933.52.00	Malonylurea (Barbituric acid) and its salts	KG	22%
	2933.53.00	Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbital (INN), methylphenobarbital (INN); pentobarbital (INN), phenobarbital (INN), secbutabarbital (INN), secobarbital (INN) and vinylbital (INN); salts thereof	KG	22%
	2933.54.00	Other derivatives of malonylurea (barbituric acid); salts thereof	KG	22%
	2933.55.00	Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof .	KG	22%
	2933.59.00	Other:		22%
		Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure:		
	2933.61.00	Melamine (Cyanurtriamide; 2,4,6-triamino symtriazine)	KG	22%
	2933.69.00	Other	KG	22%

Heading	Code	Description	Unit Of Measure	Rate Of Duty
		Lactams:		
	2933.71.00	Hexanelactam (epsilon-caprolactam)	KG	22%
	2933.72.00	Clobazam (INN) and methyprylon (INN)	KG	22%
	2933.79.00	Other lactams	KG	22%
		Other:		
	2933.91.00	Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof	KG	22%
	2933.99.00	Other:	KG	22%
29.34		**Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds:**		
	2934.10.00	Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	KG	22%
	2934.20.00	Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	KG	22%
	2934.30.00	Compounds containing in the structure a phenothiazine ring- system (whether or not hydrogenated), not further fused:	KG	22%
		Other:		
	2934.91.00	Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	KG	22%
	2934.99.00	Other	KG	22%
29.35	2935.00.00	**Sulfonamides:**	KG	22%
29.36	2936.00.00	**Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent.**	KG	22%
29.37		**Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones:**		
		Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues:		
	2937.11.00	Somatotropin, its derivatives and structural analogues	KG	22%
	2937.12.00	Insulin and its salts	KG	0%
	2937.19.00	Other	KG	22%
	2937.20.00	Steroidal hormones, their derivatives and structural analogues :	KG	22%
	2937.30.00	Catecholamine hormones, their derivatives and structural analogues :	KG	22%
	2937.40.00	Amino-acid derivatives	KG	22%
	2937.50.00	Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	KG	22%
	2937.90.00	Other	KG	22%
29.38		**Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives**		

Heading	Code	Description	Unit Of Measure	Rate Of Duty
	2938.10.00	Rutoside (rutin) and its derivatives	KG	22%
	2938.90.00	Other	KG	22%
29.39		**Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives:**		
		Alkaloids of opium and their derivatives; salts thereof:		
	2939.11.00	Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof	G	0%
	2939.19.00	Other	G	0%
		Alkaloids of cinchona and their derivatives; salts thereof :		
	2939.21.00	Quinine and its salts	G	0%
	2939.29.00	Other	G	0%
	2939.30.00	Caffeine (1,3,7-trimethyl-xanthine) and its salts	KG	0%
		Ephedrines and their salts:		
	2939.41.00	Ephedrine and its salts	KG	0%
	2939.42.00	Pseudoephedrine (INN) and its salts	KG	0%
	2939.43.00	Cathine (INN) and its salts	KG	0%
	2939.49.00	Other	G	0%
		Theophylline and aminophylline (Theophylline-ethylene- diamine) and their derivatives; salts thereof:		
	2939.51.00	Fenetylline (INN) and its salts	KG	0%
	2939.59.00	Other	KG	0%
		Alkaloids of rye ergot and their derivatives; salts thereof:		
	2939.61.00	Ergometrine (INN) and its salts	KG	0%
	2939.62.00	Ergotamine (INN) and its salts	KG	0%
	2939.63.00	Lysergic acid and its salts	KG	0%
	2939.69.00	Other	KG	0%
	2939.70.10	Nicotine	KG	22%
		Other:		
	2939.91.00	Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof	KG	0%
	2939.99.00	Other	KG	0%
29.40	2940.00.00	**Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39:**	KG	22%
29.41		**Antibiotics:**		
	2941.10.00	Penicillins and their derivatives with a penicillanic acid structure; salts thereof:	KG	0%
	2941.20.00	Streptomycins and their derivatives; salts thereof:	KG	0%
	2941.30.00	Tetracyclines and their derivatives; salts thereof	G	0%

Heading	Code	Description	Unit Of Measure	Rate Of Duty
	2941.40.00	Chloramphenicol and its derivatives; salts thereof	KG	0%
	2941.50.00	Erythromycin and its derivatives, salts thereof	G	0%
	2941.90.00	Other	KG	0%
29.42	2942.00.00	**Other organic compounds.**	KG	22%

Chapter 30

Pharmaceutical products

Notes.
1. This Chapter does not cover
(a) Foods or beverages (such as dietetic, diabetic or fortified foods, food supplements, tonic beverages and mineral waters), other than nutritional preparations for intravenous administration (Section IV);
(b) Plasters specially calcined or finely ground for use in dentistry (heading 25.20);
(c) Aqueous distillates or aqueous solutions of essential oils, suitable for medicinal uses (heading 33.01);
(d) Preparations of headings 33.03 to 33.07, even if they have therapeutic or prophylactic properties;
(e) Soap or other products of heading 34.01 containing added medicaments;
(f) Preparations with a basis of plaster for use in dentistry (heading 34.07); or
(g) Blood albumin not prepared for therapeutic or prophylactic uses (heading 35.02).
2. For the purposes of heading 30.02, the expression "modified immunological products" applies only to monoclonal antibodies (MABs), antibody fragments, antibody conjugates and antibody fragment conjugates.
3. For the purposes of headings 30.03 and 30.04 and of Note 4 (d) to this Chapter, the following are to be treated :
(a) As unmixed products :
(i) Unmixed products dissolved in water;
(ii) All goods of Chapter 28 or 29; and
(iii) Simple vegetable extracts of heading 13.02, merely standardised or dissolved in any solvent;
(b) As products which have been mixed :
(i) Colloidal solutions and suspensions (other than colloidal sulphur);
(ii) Vegetable extracts obtained by the treatment of mixtures of vegetable materials; and
(iii) 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 this Law -
(a) Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure;
(b) Sterile laminaria and sterile laminaria tents;
(c) Sterile absorbable surgical or dental haemostatics;
(d) Opacifying preparations for X-ray examinations and diagnostic reagents designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more ingredients which have been mixed together for such uses;
(e) Blood-grouping reagents;
(f) Dental cements and other dental fillings; bone reconstruction cements;
(g) First-aid boxes and kits;
(h) Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides;
(i) 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;

Heading	Code	Description	Unit Of Measure	Rate Of Duty
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:**		
	3001.10.00	Glands and other organs, dried, whether or not powdered	KG	12%
	3001.20.00	Extracts of glands or other organs or of their secretions	KG	12%
	3001.90.00	Other:	KG	12%
	3001.90.10	Human Organs	KG	12%
	3001.90.12	Other Human Body Parts	KG	12%
30.02		**Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of microorganisms (excluding yeasts) and similar products:**		
	3002.10.00	Antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes:	KG	12%
	3002.20.00	Vaccines for human medicine	KG	0%
	3002.30.00	Vaccines for veterinary medicine	KG	0%
	3002.90.00	Other:	KG	12%

Heading	Code	Description	Unit Of Measure	Rate Of Duty
	3002.90.20	Human Blood	KG	12%
30.03		**Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale:**		
	3003.10.00	Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	KG	12%
	3003.20.00	Containing other antibiotics	KG	12%
		not containing antibiotics:		
	3003.31.00	Containing insulin	KG	12%
	3003.39.00	Other	X	12%
	3003.40.00	Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 29.37, or antibiotics	KG	12%
	3003.90.00	Other	KG	12%
30.04		**Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale:**		
	3004.10.00	Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives:	KG	12%
	3004.20.00	Containing other antibiotics:	KG	12%
		Containing hormones or other products of heading 29.37 but not containing antibiotics:		
	3004.31.00	Containing insulin	KG	12%
	3004.32.00	Containing corticosteroid hormones, their derivatives and structural analogues	KG	12%
	3004.39.00	Other:	KG	12%
	3004.40.00	Containing alkaloids or derivatives thereof but not	KG	12%
	3004.50.00	Other medicaments containing vitamins or other products of heading 29.36:	KG	12%
	3004.90.00	Other:	KG	12%
30.05		**Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical subst**		
	3005.10.00	Adhesive dressings and other articles having an adhesive layer	KG	12%
	3005.90.00	Other	KG	12%
30.06		**Pharmaceutical goods specified in note 4 to this chapter:**		
	3006.10.00	Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics	KG	12%
	3006.20.00	Blood-grouping reagents	KG	12%
	3006.30.00	Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	KG	12%
	3006.40.00	Dental cements and other dental fillings; bone reconstruction cements	KG	12%
	3006.50.00	First-aid boxes and kits	KG	12%
	3006.60.00	Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	KG	12%
	3006.70.00	Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of	KG	12%

Heading	Code	Description	Unit Of Measure	Rate Of Duty
		the body for surgical operations or physical examinations or as a coupling agent		
	3006.80.00	Waste pharmaceuticals	KG	12%

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), of heading 38.24; optical elements of potassium chloride (heading 90.01).
2. Heading 31.02 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05 :
(a) Goods which answer to one or other of the descriptions given below :
(i) Sodium nitrate, whether or not pure;
(ii) Ammonium nitrate, whether or not pure;
(iii) Double salts, whether or not pure, of ammonium sulphate and ammonium nitrate;
(iv) Ammonium sulphate, whether or not pure;
(v) Double salts (whether or not pure) or mixtures of calcium nitrate and ammonium nitrate;
(vi) Double salts (whether or not pure) or mixtures of calcium nitrate and magnesium nitrate;
(vii) Calcium cyanamide, whether or not pure or treated with oil;
(viii) Urea, whether or not pure.
(b) Fertilisers consisting of any of the goods described in (A) above mixed together.
(c) Fertilisers consisting of ammonium chloride or of any of the goods described in (A) or (B) above mixed with chalk, gypsum or other inorganic non-fertilising substances.
(d) Liquid fertilisers consisting of the goods of subparagraph (A) (ii) or (viii) above, or of mixtures of those goods, in an aqueous or ammoniacal solution.
3.- Heading 31.03 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05 -
(a) Goods which answer to one or other of the descriptions given below -
(i) Basic slag;
(ii) Natural phosphates of heading 25.10, calcined or further heat-treated than for the removal of impurities;
(iii) Superphosphates (single, double or triple);
(iv) Calcium hydrogenorthophosphate containing fluorine calculated on the dry anhydrous product.
(b) Fertilisers consisting of any of the goods described in (A) above mixed together, but with no account being taken of the fluorine content limit.
(c) Fertilisers consisting of any of the goods described in (A) or (B) above, but with no account being taken of the fluorine content limit, mixed with chalk, gypsum or other inorganic non-fertilising substances.
4. Heading 31.04 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05 :
(a) Goods which answer to one or other of the descriptions given below :
(i) Crude natural potassium salts (for example, carnallite, kainite and sylvite);
(ii) Potassium chloride, whether or not pure, except as provided in Note 1 (c) above;
(iii) Potassium sulphate, whether or not pure;
(iv) Magnesium potassium sulphate, whether or not pure.
(b) Fertilisers consisting of any of the goods described in (A) above mixed together.
5. Ammonium dihydrogenorthophosphate (monoammonium phosphate) and diammonium hydrogenorthophosphate (diammonium phosphate), whether or not pure, and intermixtures thereof, are to be classified in heading 31.05.
6. For the purposes of heading 31.05, the term "other fertilisers" applies only to products of a kind used as fertilisers and containing, as an essential constituent, at least one of the fertilising elements nitrogen, phosphorus or potassium.

Heading	Code	Description	Unit Of Measure	Rate Of Duty
31.01	3101.00.00	**Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products.**	KG	0%
31.02	3102.00.00	**Mineral or chemical fertilizers, nitrogenous:**	KG	0%
31.03	3103.00.00	**Mineral or chemical fertilizers, phosphatic:**	KG	0%
31.04	3104.00.00	**Mineral or chemical fertilizers, potassic:**	KG	0%
31.05		**Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorus and potassium; other fertilizers; goods of this chapter in tablets or similar forms or in packages.**		
	3105.10.00	Products of this chapter in tablets or similar forms or in packages.	KG	0%

Heading	Code	Description	Unit Of Measure	Rate Of Duty
	3105.20.00	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	KG	0%
	3105.30.00	Diammonium hydrogenorthophosphate (diammonium phosphate)	KG	0%
	3105.40.00	Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	KG	0%
		Other mineral or chemical fertilizers containing the two fertilizing elements nitrogen and phosphorus:		
	3105.51.00	Containing nitrates and phosphates	KG	0%
	3105.59.00	Other	KG	0%
	3105.60.00	Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	KG	0%
	3105.90.00	Other	KG	0%

Chapter 32

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

Notes.
1. This Chapter does not cover -
(a) Separate chemically defined elements or compounds (except those of heading 32.03 or 32.04, inorganic products of a kind used as luminophores (heading 32.06), glass obtained from fused quartz or other fused silica in the forms provided for in heading 32.07, and also dyes and other colouring matter put up in forms or packings for retail sale, of heading 32.12);
(b) Tannates or other tanning derivatives of products of headings 29.36 to 29.39, 29.41 or 35.01 to 35.04; or
(c) Mastics of asphalt or other bituminous mastics (heading 27.15).
2. Heading 32.04 includes mixtures of stabilised diazonium salts and couplers for the production of azo dyes.
3. Headings 32.03, 32.04, 32.05 and 32.06 apply also to preparations based on colouring matter (including, in the case of heading 32.06, colouring pigments of heading 25.30 or Chapter 28, metal flakes and metal powders), of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations. The headings do not apply, however, to pigments dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints, including enamels (heading 32.12), or to other preparations of heading 32.07, 32.08, 32.09, 32.10, 32.12, 32.13 or 32.15.
4. Heading 32.08 includes solutions (other than collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents.
5. The expression "colouring matter" in this Chapter does not include products of a kind used as extenders in oil paints, whether or not they are also suitable for colouring distempers.
6. The expression "stamping foils" in heading 32.12 applies only to thin sheets of a kind used for printing, for example, book covers or hat bands, and consisting of :
(a) Metallic powder (including powder of precious metal) or pigment, agglomerated with glue, gelatin or other binder; or
(b) Metal (including precious metal) or pigment, deposited on a supporting sheet of any material.

Heading	Code	Description	Unit Of Measure	Rate Of Duty
32.01	3201.00.00	**Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives:**	KG	22%
32.02	3202.00.00	**Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning:**	KG	22%
32.03	3203.00.00	**Coloring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this chapter based on coloring matter of vegetable or animal origin**	KG	22%
32.04	3204.00.00	**Synthetic organic coloring matter, whether or not chemically defined; preparations as specified in Note 3 to this chapter based on synthetic organic coloring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined:**	KG	22%
32.05	3205.00.00	**Color lakes; preparations as specified in Note 3 to this chapter based on color lakes:**	KG	22%
32.06	3206.00.00	**Other coloring matter; preparations as specified in note 3 to this chapter, other than those of heading 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined:**	KG	22%
32.07	3207.00.00	**Prepared pigments, prepared opacifiers and prepared colors, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes:**	KG	22%
32.08	3208.00.00	**Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a nonaqueous medium; solutions as defined in note 4 to this chapter:**	LTR	22%
32.09	3209.00.00	**Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium:**	LTR	22%

Heading	Code	Description	Unit Of Measure	Rate Of Duty
32.10	3210.00.00	**Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.**	LTR	22%
32.11	3211.00.00	**Prepared driers.**	KG	22%
32.12	3212.00.00	**Pigments (including metallic powders and flakes) dispersed in nonaqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other coloring matter put up in forms or packings for retail sale:**	M2	22%
32.13	3213.00.00	**Artists', students' or signboard painters' colors, modifying tints, amusement colors and the like, in tablets, tubes, jars, bottles, pans or in similar form or packings:**	KG	22%
32.14	3214.00.00	**Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; nonrefractory surfacing preparations for facades, indoor walls, floors, ceilings or the like:**	KG	22%
32.15	3215.00.00	**Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid:**	KG	22%

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.

Heading	Code	Description	Unit Of Measure	Rate Of Duty
33.01		**Essential oils (terpeneless or not), including concretes and absolutes; resinoids, extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils:**		
	3301.10.00	Essential oils of citrus fruit :	KG	22%
	3301.20.00	Essential oils other than those of citrus fruit :	KG	22%
	3301.30.00	Resinoids	KG	22%
	3301.90.00	Other	KG	22%
33.02		**Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages:**		
	3302.10.00	Of a kind used in the food or drink industries	KG	22%
	3302.90.00	Other:	KG	22%
33.03		**Perfumes and toilet waters.**		
	3303.00.10	**Perfumes**	KG	0%
	3303.00.20	**Toilet water (includes cologne,eau de tolette)**	KG	27%
	3303.00.30	**Bay water, Bay Rum, Lavander Water**	GAL	$11.00 /GAL
33.04		**Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations:**		
	3304.10.00	Lip make-up preparations	KG	22%
	3304.20.00	Eye make-up preparations	KG	22%
	3304.30.00	Manicure or pedicure preparations	KG	22%
		Other :	X	
	3304.91.00	Powders, whether or not compressed:	KG	22%

Heading	Code	Description	Unit Of Measure	Rate Of Duty
	3304.99.00	Other:	KG	22%
33.05		**Preparations for use on the hair:**		
	3305.10.00	Shampoos (with or without conditioner)	KG	17%
	3305.20.00	Preparations for permanent waving or straightening	KG	22%
	3305.30.00	Hair lacquers	KG	22%
	3305.90.00	Other	KG	22%
33.06		**Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages:**	X	
	3306.10.00	Dentifrices: including toothpaste	KG	22%
	3306.20.00	Yarn used to clean between the teeth (dental floss)	KG	22%
	3306.90.00	Other	KG	22%
33.07		**Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorizers, whether or not perfumed or having disinfectant properties:**		
	3307.10.00	Pre-shave, shaving or after-shave preparations	KG	22%
	3307.20.00	Personal deodorants and antiperspirants	KG	22%
	3307.30.00	Perfumed bath salts and other bath preparations	KG	22%
		Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites:		
	3307.41.00	Agarbatti" and other odoriferous preparations which operate by burnin	KG	22%
	3307.49.00	Other	KG	22%
	3307.90.00	Other	KG	22%

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. 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.
4. In heading 34.04, subject to the exclusions provided below, the expression "artificial waxes and prepared waxes" applies only to :
(a) Chemically produced organic products of a waxy character, whether or not water-soluble;
(b) Products obtained by mixing different waxes;
(c) Products of a waxy character with a basis of one or more waxes and containing fats, resins, mineral substances or other materials.
The heading does not apply to :
(a) Products of heading 15.16, 34.02 or 38.23, even if having a waxy character;
(b) Unmixed animal waxes or unmixed vegetable waxes, whether or not refined or coloured, of heading 15.21;
(c) Mineral waxes or similar products of heading 27.12, whether or not intermixed or merely coloured; or
(d) Waxes mixed with, dispersed in or dissolved in a liquid medium (headings 34.05, 38.09, etc.).

Heading	Code	Description	Unit Of Measure	Rate Of Duty
34.01	3401.00.00	**Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, molded 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:**	KG	17%
34.02		**Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01:**	KG	
	3402.10.00	Organic surface-active agents, whether or not put up for retail sale:		22%
		Preparations put up for retail sale:	KG	
	3402.20.10	Dishwashing Detergents: Liquid or Powdered form	KG	17%
	3402.20.20	Bleaches: Liquid or Powdered form	KG	17%
	3402.90.00	Other:	KG	17%
34.03	3403.00.00	**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 petroleum oils or of oils obtained from bituminous minerals.**	KG	22%
34.04	3404.00.00	**Artificial waxes and prepared waxes:**	KG	22%
34.05	3405.00.00	**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**	KG	22%

Heading	Code	Description	Unit Of Measure	Rate Of Duty
		covered with such preparations), excluding waxes of heading 34.04:		
34.06	3406.00.00	**Candles, tapers and the like.**	KG	22%
34.07	3407.00.00	**Modeling 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 sulfate):**	KG	22%

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. Such products with a reducing sugar content fall in heading 17.02.

Heading	Code	Description	Unit Of Measure	Rate Of Duty
35.01	3501.00.00	**Casein, caseinates and other casein derivatives; casein glues:**	KG	22%
35.02	3502.00.00	**Albumins, including concentrates of two or more whey proteins, albuminates and other albumin derivatives:**	KG	22%
35.03	3503.00.00	**Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or colored) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01:**	KG	22%
35.04	3504.00.00	**Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed:**	KG	22%
35.05		**Dextrins and other modified starches (for example, pregelatinized or esterified starches); glues based on starches, or on dextrins or other modified starches:**		
	3505.10.00	Dextrins and other modified starches:	KG	22%
	3505.20.00	Glues	KG	22%
35.06		**Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives.**		
	3506.10.00	Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives.	KG	22%
	3506.90.00	Other:	KG	22%
35.07	3507.00.00	**Enzymes; prepared enzymes not elsewhere specified or included:**	KG	22%

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
(c) Resin torches, firelighters and the like.

Heading	Code	Description	Unit Of Measure	Rate Of Duty
36.01	3601.00.00	**Propellent powders.**	KG	22%
36.02	3602.00.00	**Prepared explosives, other than propellent powders:**	KG	22%
36.03	3603.00.00	**Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.**	KG	22%
36.04	3604.00.00	**Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.**	KG	22%
36.05	3605.00.00	**Matches, other than pyrotechnic articles of heading 36.04 Gross Cntnrs. 36.06 Ferrocerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in note 2 to this chapter:**	KG	22%
36.06		**Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter.**		
	3606.10.00	Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters.	NO.	42%
	3606.90.00	Other: Resin torches, firelighters and the like.	KG	22%

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.

Heading	Code	Description	Unit Of Measure	Rate Of Duty
37.01		**Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitized, unexposed whether or not in packs:**		
	3701.10.00	For X-ray :	M2	22%
	3701.20.00	Instant print film	M2	22%
	3701.30.00	Other plates and film	M2	22%
		Other : Colour photography		
	3701.91.00	For colour photography (polychrome)	M2	22%
	3701.99.00	Other:	M2	22%
37.02		**Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.**		
	3702.10.00	For X-ray:	M2	22%
	3702.20.00	Instant print film	M2	22%
	3702.30.00	Other film, without perforations, of a width not exceeding 105 mm :	M2	22%
	3702.40.00	Other film, without perforations, of a width exceeding 105 mm (4.1 in.):	M2	22%
	3702.50.00	Other film, for colour photography (polychrome) :	M2	22%
	3702.90.00	Other :	M2	22%
37.03	3703.00.00	**Photographic paper, paperboard and textiles, sensitized, unexposed:**	M2	22%
37.04	3704.00.00	**Photographic plates, film, paper, paperboard and textiles, exposed but not developed.**	M2	22%
37.05	3705.00.00	**Photographic plates and film, exposed and developed, other than motion picture film:**	M2	22%
37.06	3706.00.00	**Motion-picture film, exposed and developed, whether or not incorporating sound track or consisting only of sound track:**	M	22%
37.07	3707.00.00	**Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use:**	KG	22%

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 :
(i) Artificial graphite (heading 38.01);
(ii)Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up as described in heading 38.08;
(iii)Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading 38.13);
(iv) Certified reference materials specified in Note 2 below;
(v) Products specified in Note 3 (a) or 3 (c) below;
(b) Mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally heading 21.06);
(c) Ash and residues (including sludges, other than sewage sludge), containing metals, arsenic or their mixtures and meeting the requirements of Note 3 (a) or 3 (b) to Chapter 26 (heading 26.20);
(d) Medicaments (heading 30.03 or 30.04); or
(e) Spent catalysts of a kind used for the extraction of base metals or for the manufacture of chemical compounds of base metals (heading 26.20), spent catalysts of a kind used principally for the recovery of precious metal (heading 71.12) or catalysts consisting of metals or metal alloys in the form of, for example, finely divided powder or woven gauze (Section XIV or XV).
2.(1) 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 this Law.
3.Heading 38.24 includes the following goods which are not to be classified in any other heading of this Law :
(a) Cultured crystals (other than optical elements), of magnesium oxide or of the halides of the alkali or alkaline-earth metals;
(b) Fusel oil; Dippel's oil;
(c) Ink removers put up in packings for retail sale;
(d) Stencil correctors and other correcting fluids put up in packings for retail sale; and
(e) Ceramic firing testers, fusible (for example, Seger cones).
4.Throughout this Law, "municipal waste" means waste of a kind collected from households, hotels, restaurants, hospitals, shops, offices, etc., road and pavement sweepings, as well as construction and demolition waste. Municipal waste generally contains a large variety of materials such as plastics, rubber, wood, paper, textiles, glass, metals, food materials, broken furniture and other damaged or discarded articles. The term "municipal waste", however, does not cover :
(a) Individual materials or articles segregated from the waste, such as wastes of plastics, rubber, wood, paper, textiles, glass or metals and spent batteries which fall in their appropriate headings of this Law;
(b) Industrial waste;
(c) Clinical waste, as defined in Note 6 (a) below.
5.For the purposes of heading 38.25, "sewage sludge" means sludge arising from urban effluent treatment plant and includes pre-treatment waste, scourings and unstabilised sludge. Stabilised sludge when suitable for use as fertiliser is excluded (Chapter 31).
6.For the purposes of heading 38.25, the expression "other wastes" applies to :
(a) Clinical waste, that is, contaminated waste arising from medical research, diagnosis, treatment or other medical, surgical, dental or veterinary procedures, which often contain pathogens and pharmaceutical substances and require special disposal procedures (for example, soiled dressings, used gloves and used syringes);
(b) Waste organic solvents;
(c) Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freezing fluids; and
(d) Other wastes from chemical or allied industries.
The expression "other wastes" does not, however, cover wastes which contain mainly petroleum oils or oils obtained from bituminous minerals (heading 27.10).
7.For the purposes of Headings 38.25, "waste organic solvents" are wastes containing mainly organic solvents, not fit for further use as presented as primary products, whether or not intended for recovery of the solvents.

Heading	Code	Description	Unit Of Measure	Rate Of Duty
38.01	3801.00.00	**Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semimanufactures:**	KG	22%
38.02	3802.00.00	**Activated carbon; activated natural mineral products; animal black, including spent animal black:**	KG	22%
38.03	3803.00.00	**Tall oil, whether or not refined.**	KG	22%
38.04	3804.00.00	**Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 38.03.**	KG	22%
38.05	3805.00.00	**Gum, wood or sulfate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulfite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent:**	KG	22%
38.06	3806.00.00	**Rosin and resin acids, and derivatives thereof; rosin spirit**	KG	22%
38.07	3807.00.00	**Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch.**	KG	22%
38.08		**Insecticides, rodenticides, fungicides, herbicides, antisprouting 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, sulfur-treated bands, wicks and candles, and flypapers):**		
	3808.10.00	Insecticides	KG	0%
	3808.20.00	Fungicides	KG	0%
	3808.30.00	Herbicides, anti-sprouting products and plant-growth regulators	KG	0%
	3808.40.00	Disinfectants	KG	0%
	3808.90.00	Other	KG	0%
38.09	3809.00.00	**Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included:**	KG	22%
38.10	3810.00.00	**Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods:**	KG	22%
38.11		**Antiknock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anticorrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils:**		
		Antiknock preparations:		
	3811.11.00	Based on lead compounds	KG	22%
	3811.19.00	Other	KG	22%
		Additives for lubricating oils:		
	3811.21.00	Containing petroleum oils or oils obtained from bituminous minerals	KG	22%
	3811.29.00	Other	KG	22%
	3811.90.00	Other	KG	22%
38.12	3812.00.00	**Prepared rubber accelerators; compound plasticizers for rubber or plastics not elsewhere specified or included, antioxidizing preparations and other compound stabilizers for rubber or plastics:**	KG	22%
38.13	3813.00.00	**Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.**	KG	22%
38.14	3814.00.00	**Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers**	KG	22%

Heading	Code	Description	Unit Of Measure	Rate Of Duty
38.15	3815.00.00	**Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included:**	KG	22%
38.16	3816.00.00	**Refractory cements, mortars, concretes, and similar compositions, other than products of heading 38.01:**	KG	22%
38.17	3817.00.00	**Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02:**	KG	22%
38.18	3818.00.00	**Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.**	KG	22%
38.19	3819.00.00	**Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing petroleum oils or oils obtained from bituminous minerals.**	KG	22%
38.20	3820.00.00	**Antifreezing preparations and prepared deicing fluids**	KG	22%
38.21	3821.00.00	**Prepared culture media for development of micro-organisms**	KG	22%
38.22	3822.00.00	**Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06; certified reference materials.**	KG	22%
38.23	3823.00.00	**Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:**	KG	22%
38.24	3824.00.00	**Prepared binders for foundry molds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included:**	KG	22%
38.25	3825.00.00	**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:**	KG	22%

Section VII

PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

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

Chapter 39

Plastics and articles thereof

Notes.
1.Throughout this Law 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 this Law any reference to "plastics" also includes vulcanised fibre. The expression, however, does not apply to materials regarded as textile materials of Section XI.
2.This Chapter does not cover :
(a)Waxes of heading 27.12 or 34.04;
(b)Separate chemically defined organic compounds (Chapter 29);
(c)Heparin or its salts (heading 30.01);
(d)Solutions (other than collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents (heading 32.08); stamping foils of heading 32.12;
(e)Organic surface-active agents or preparations of heading 34.02;
(f)Run gums or ester gums (heading 38.06);
(g)Diagnostic or laboratory reagents on a backing of plastics (heading 38.22);
(h)Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
(i)Saddlery or harness (heading 42.01) or trunks, suitcases, handbags or other containers of heading 42.02;
(j)Plaits, wickerwork or other articles of Chapter 46;
(k)Wall coverings of heading 48.14;
(l)Goods of Section XI (textiles and textile articles);
(m)Articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding-crops or parts thereof);
(n)Imitation jewellery of heading 71.17;
(o)Articles of Section XVI (machines and mechanical or electrical appliances);
(p)Parts of aircraft or vehicles of Section XVII;
(q)Articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);
(r)Articles of Chapter 91 (for example, clock or watch cases);
(s)Articles of Chapter 92 (for example, musical instruments or parts thereof);
(t)Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);
(u)Articles of Chapter 95 (for example, toys, games, sports requisites); or
(v)Articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils).
3.Headings 39.01 to 39.11 apply only to goods of a kind produced by chemical synthesis, falling in the following categories :
(a)Liquid synthetic polyolefins of (headings 39.01 and 39.02);
(b)Resins, not highly polymerised, of the coumarone-indene type (heading 39.11);
(c)Other synthetic polymers;
(d)Silicones (heading 39.10);
(e)Resols (heading 39.09) and other prepolymers.
4.The expression "copolymers" covers all polymers.
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, 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:
(a) Reservoirs, tanks (including septic tanks), vats and similar containers;
(b)Structural elements used, for example, in floors, walls or partitions, ceilings or roofs;
(c)Gutters and fittings therefor;
(d)Doors, windows and their frames and thresholds for doors;
(e)Balconies, balustrades, fencing, gates and similar barriers;
(f)Shutters, blinds (including Venetian blinds) and similar articles and and parts and fittings thereof;
(g)Large-scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses;
(h)Ornamental architectural features, for example, flutings, cupolas, dovecotes; and
(i)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.
12.Within any one heading of this Chapter, polymers (including copolymers) and chemically modified polymers are to be classified according to the following provisions :
(a) Where there is a subheading named "Other" in the same series :
(i) The designation in a subheading of a polymer by the prefix "poly" (e.g., polyethylene and polyamide-6,6) means that the constituent monomer unit or monomer units of the named polymer taken together must contribute a majority by weight of the total polymer content.
(ii)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.
(iii)Polymers not meeting (1) or (2) above, are to be classified in the subheading, among the remaining subheadings in the series, covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series of subheadings under consideration are to be compared.
(b) Where there is no subheading named "Other" in the same series
(i) 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.
(ii)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.
13.For the purposes of Heading 39.20, the term "plasticisers" includes secondary plasticisers.

Heading	Code	Description	Unit Of Measure	Rate Of Duty
39.01	3901.00.00	**Polymers of ethylene:**	KG	22%
39.02	3902.00.00	**Polymers of propylene or of other olefins:**	KG	22%
39.03	3903.00.00	**Polymers of styrene:**	KG	22%
39.04	3904.00.00	**Polymers of vinyl chloride or of other halogenated olefins:**	KG	22%
39.05	3905.00.00	**Polymers of vinyl acetate or of other vinyl esters; other vinyl polymers:**	KG	22%
39.06	3906.00.00	**Acrylic polymers:**	KG	22%
39.07	3907.00.00	**Polyacetals, other polyethers and epoxide resins; polycarbonates, alkyd resins, polyallyl esters, and other polyesters:**		22%

Heading	Code	Description	Unit Of Measure	Rate Of Duty
39.08	3908.00.00	**Polyamides:**	KG	22%
39.09	3909.00.00	**Amino-resins, phenolic resins and polyurethanes:**		22%
39.10	3910.00.00	**Silicones:**	KG	22%
39.11	3911.00.00	**Petroleum resins; coumarone-indene resins polyterpenes, polysulfides, polysulfones and other products specified in note 3 to this chapter, not elsewhere specified or included:**		22%
39.12	3912.00.00	**Cellulose and its chemical derivatives, not elsewhere specified or included:**	KG	22%
39.13	3913.00.00	**Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included:**	KG	22%
39.14	3914.00.00	**Ion-exchangers based on polymers of headings 39.01 to 39.13:**	KG	22%
39.15	3915.00.00	**Waste, parings and scrap, of plastics:**	KG	22%
39.16	3916.00.00	**Monofilament , rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics:**	KG	22%
39.17	3917.00.00	**Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics:**	KG	22%
39.18	3918.00.00	**Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in note 9 to this chapter:**	M2	22%
39.19	3919.00.00	**Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls:**	M2	22%
39.20	3920.00.00	**Other plates, sheets, film, foil and strip, of plastics non-cellular and not reinforced, laminated, supported or similarity combined with other materials:**	KG	22%
39.21	3921.00.00	**Other plates, sheets, film, foil and strip, of plastics:**	KG	22%
39.22		**Baths, shower baths, sinks, washbasins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics:**		
	3922.10.00	Baths, shower-baths, sinks and wash-basins	M2	22%
	3922.20.00	Lavatory seats and covers	M2	22%
	3922.90.00	Other	M2	22%
39.23		**Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics:**		
	3923.10.00	Boxes, cases, crates and similar articles	X	22%
	3923.20.00	Sacks and bags (including cones):	X	22%
	3923.30.00	Carboys, bottles, flasks and similar articles	X	22%
	3923.40.00	Spools, cops, bobbins and similar supports .	X	22%
	3923.50.00	Stoppers, lids, caps and other closures	X	22%
	3923.90.00	Other	X	22%
39.24	3924.00.00	**Tableware, kitchenware, other household articles and toilet articles of plastic.**	X	22%
39.25		**Builders' ware of plastics, not elsewhere specified or included:**		
	3925.10.00	Reservoirs, tanks, vats and similar containers.	X	22%
	3925.20.00	Doors, windows and their frames and thresholds for doors:	NO	22%
	3925.30.00	Shutters, blinds (including venetian blinds) and similar articles and parts thereof:	NO	22%
	3925.90.00	Other	X	22%

Heading	Code	Description	Unit Of Measure	Rate Of Duty
39.26		**Other articles of plastics and articles of other materials of headings 39.01 to 39.14:**		
		Office supplies		
	3926.10.10	Office supplies	KG	22%
	3926.20.00	Articles of apparel and clothing accessories (including gloves, mittens and mitts):	DPR	22%
	3926.30.00	Fittings for furniture, coachwork or the like:	KG	22%
	3926.40.00	Statuettes and other ornamental articles	KG	22%
	3926.90.00	Other:	NO	22%

Chapter 40

Rubber and articles thereof

Notes.
1.Except where the context otherwise requires, throughout this Law the expression "rubber" means the following products, whether or not vulcanised or hard : natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, synthetic rubber, factice derived from oils, and such substances reclaimed.
2.This Chapter does not cover :
(a) Goods of Section XI (textiles and textile articles);
(b) Footwear or parts thereof of Chapter 64;
(c) Headgear or parts thereof (including bathing caps) of Chapter 65;
(d) Mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber;
(e) Articles of Chapter 90, 92, 94 or 96; or
(f) Articles of Chapter 95 (other than sports gloves, mittens and mitts and articles of headings 40.11 to 40.13).
3.In headings 40.01 to 40.03 and 40.05, the expression "primary forms" applies only to the following forms :
(a) Liquids and pastes (including latex, whether or not pre-vulcanised, and other dispersions and solutions);
(b) Blocks of irregular shape, lumps, bales, powders, granules, crumbs and similar bulk forms.
4.In Note 1 to this Chapter and in heading 40.02, the expression "synthetic rubber" applies to :
(a) Unsaturated synthetic substances which can be irreversibly transformed by vulcanisation with sulphur into non-thermoplastic substances which, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length. For the purposes of this test, substances necessary for the cross-linking, such as vulcanising activators or accelerators, may be added; the presence of substances as provided for by Note 5 (b) (ii) and (iii) is also permitted. However, the presence of any substances not necessary for the cross-linking, such as extenders, plasticisers and fillers, is not permitted;
(b) Thioplasts (TM); and
(c) Natural rubber modified by grafting or mixing with plastics, depolymerised natural rubber, mixtures of unsaturated synthetic substances with saturated synthetic high polymers provided that all the above-mentioned products comply with the requirements concerning vulcanisation, elongation and recovery in (a) above.
5.(i) 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 :
(a) vulcanising agents, accelerators, retarders or activators (other than those added for the preparation of pre-vulcanised rubber latex);
(b) pigments or other colouring matter, other than those added solely for the purpose of identification;
(c) 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);
(2) The presence of the following substances in any rubber or mixture of rubbers shall not affect its classification in heading 40.01 or 40.02, as the case may be, provided that such rubber or mixture of rubbers retains its essential character as a raw material :
(a) emulsifiers or anti-tack agents;
(b) small amounts of breakdown products of emulsifiers;
(c) very small amounts of the following : heat-sensitive agents (generally for obtaining thermosensitive rubber latexes), cationic surface-active agents (generally for obtaining electro-positive rubber latexes), antioxidants, coagulants, crumbling agents, freeze-resisting agents, peptisers, preservatives, stabilisers, viscosity-control agents, or similar special-purpose additives.
6.For the purposes of heading 40.04, the expression "waste, parings and scrap" means rubber waste, parings and scrap from the manufacture or working of rubber and rubber goods definitely not usable as such because of cutting-up, wear or other reasons.
7.Thread wholly of vulcanised rubber, is to be classified as strip, rods or profile shapes, of heading 40.08.
8.Heading 40.10 includes conveyor or transmission belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber.
9.In headings 40.01, 40.02, 40.03, 40.05 and 40.08, the expressions "plates", "sheets" and "strip" apply only to plates, sheets and strip and to blocks of regular geometric shape, uncut or simply cut to rectangular (including square) shape, whether or not having the character of articles and whether or not printed or otherwise surface-worked, but not otherwise cut to shape or further worked.
In heading 40.08 the expressions "rods" and "profile shapes" apply only to such products, whether or not cut to length or surface-worked but not otherwise worked.

Heading	Code	Description	Unit Of Measure	Rate Of Duty
40.01	4001.00.00	**Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip:**	KG	22%
40.02	4002.00.00	**Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 40.01 with any product of this heading, in primary forms or in plates, sheets or strip:**	KG	22%
40.03	4003.00.00	**Reclaimed rubber in primary forms or in plates, sheets or strip**	KG	22%

Heading	Code	Description	Unit Of Measure	Rate Of Duty
40.04	4004.00.00	**Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.**	KG	22%
40.05	4005.00.00	**Compounded rubber, unvulcanized, in primary forms or in plates, sheets or strip:**	KG	22%
40.06	4006.00.00	**Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanized rubber:**	KG	22%
40.07	4007.00.00	**Vulcanised rubber thread and cord.**	KG	22%
40.08	4008.00.00	**Plates, sheets, strip, rods and profile shapes of vulcanized rubber other than hard rubber:**	KG	22%
40.09	4009.00.00	**Tubes, pipes and hoses, of vulcanized rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges):**	NO.	22%
40.10		**Conveyor or transmission belts or belting of vulcanized rubber:**		
	4010.10.00	Conveyor belts or belting:	KG	22%
		Transmission belts or belting:		
	4010.30.10	For Motor Vehicles	KG	27%
	4010.30.20	Other belting:	KG	22%
40.11		**New pneumatic tires, of rubber:**		
	4011.10.00	Of a kind used on motor cars (including station wagons and racing cars):	NO	22%
	4011.20.00	Of a kind used on buses or trucks:	NO	22%
	4011.30.00	Of a kind used on aircraft	NO.	22%
	4011.40.00	Of a kind used on motorcycles	NO.	22%
	4011.50.00	Of a kind used on bicycles	NO.	22%
		Other, having a "herring-bone" or similar tread :		
	4011.91.00	Of a kind used on agricultural or forestry vehicles and machines	NO.	22%
	4011.92.00	Of a kind used on construction or industrial handling vehicles and machines.	NO	22%
	4011.99.00	Other:	NO	22%
40.12		**Retreaded or used pneumatic tires, of rubber; solid or cushion tires, tire treads and tire flaps, of rubber:**		
		Retreaded tires:		
	4012.11.00	Of a kind used on motor cars (including station wagons and racing cars)	NO.	22%
	4012.12.00	Of a kind used on buses or lorries	NO.	22%
	4012.13.00	Of a kind used on aircraft	NO.	22%
	4012.19.00	Other	NO.	22%
	4012.20.00	Used pneumatic tyres: Motor Vehicles	NO.	22%
	4012.90.00	Other	NO.	22%
40.13		**Inner tubes, of rubber:**		
	4013.10.00	Of a kind used on motor cars (including station wagons and racing cars), buses or trucks:	NO	22%

Heading	Code	Description	Unit Of Measure	Rate Of Duty
	4013.20.00	Of a kind used on bicycles	NO.	22%
	4013.90.00	Other	NO.	22%
40.14		**Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.**		
	4014.10.00	Sheath contraceptives (Condoms)	DOZ	12%
	4014.90.00	Other:	DOZ	12%
40.15		**Articles of apparel and clothing accessories (including gloves, surgical gloves, mittens or mitts), for all purposes, of vulcanized rubber other than hard rubber:**		
		Gloves, mittens and mitts :		
	4015.11.00	Surgical	DPR	22%
	4015.19.00	Other	DPR	22%
	4015.90.00	Other	DPR	22%
40.16		**Other articles of vulcanized rubber other than hard rubber:**		
	4016.10.00	Of cellular rubber	NO.	22%
		Other:		
	4016.91.00	Floor coverings and mats	NO.	22%
	4016.92.00	Erasers	NO.	22%
	4016.93.00	Gaskets, washers and other seals	NO.	22%
	4016.94.00	Boat or dock fenders, whether or not inflatable	NO.	22%
	4016.95.00	Other inflatable articles	NO.	22%
	4016.99.00	Other:	NO.	22%
40.17	4017.00.00	**Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.**	NO.	22%

Section VIII

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

Chapter 41

Raw hides and skins (other than furskins) and leather

Notes.
1.This Chapter does not cover :
(a) Parings or similar waste, of raw hides or skins (heading 05.11);
(b) Birdskins or parts of birdskins, with their feathers or down, of heading 05.05 or 67.01; or
(c) Hides or skins, with the hair or wool on, raw, tanned or dressed (Chapter 43); the following are, however, to be classified in Chapter 41, namely, raw hides and skins with the hair or wool on, of bovine animals (including buffalo), of equine animals, of sheep or lambs (except Astrakhan, Broadtail, Caracul, Persian or similar lambs, Indian, Chinese, Mongolian or Tibetan lambs), of goats or kids (except Yemen, Mongolian or Tibetan goats and kids), of swine (including peccary), of chamois, of gazelle, of reindeer, of elk, of deer, of roebucks or of dogs.
2.(1) 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).
(2) 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 this law the expression "composition leather" means only substances of the kind referred to in heading 41.15.

Heading	Code	Description	Unit Of Measure	Rate Of Duty
41.01	4101.00.00	**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.**	PCS	22%
41.02	4102.00.00	**Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (c) to this Chapter.**	PCS	22%
41.03	4103.00.00	**Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter.**	PCS	22%
41.04	4104.00.00	**Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.**	M2	22%
41.05	4105.00.00	**Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.**	M2	22%
41.06	4106.00.00	**Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.**	M2	22%
41.07	4107.00.00	**Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14.**	M2	0%
41.12	4112.00.00	**Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.**	M2	0%
41.13	4113.00.00	**Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14.**	M2	0%

Heading	Code	Description	Unit Of Measure	Rate Of Duty
41.14	4114.00.00	**Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.**	M2	22%
41.15	4115.00.00	**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.**	KG	0%

Chapter 42

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

Notes.
1.This Chapter does not cover :
(a) Sterile surgical catgut or similar sterile suture materials (heading 30.06);
(b) Articles of apparel or clothing accessories (except gloves, mittens and mitts), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading 43.03 or 43.04);
(c) Made up articles of netting (heading 56.08);
(d) Articles of Chapter 64;
(e) Headgear or parts thereof of Chapter 65;
(f) Whips, riding-crops or other articles of heading 66.02;
(g) Cuff-links, bracelets or other imitation jewellery (heading 71.17);
(h) Fittings or trimmings for harness, such as stirrups, bits, horse brasses and buckles, separately presented (generally Section XV);
(i) Strings, skins for drums or the like, or other parts of musical instruments (heading 92.09);
(j) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
(k) Articles of Chapter 95 (for example, toys, games, sports requisites); or
(l) Buttons, press-fasteners, snap-fasteners, press-studs, button moulds or other parts of these articles, button blanks, of heading 96.06.
2.(1) In addition to the provisions of Note 1 above, heading 42.02 does not cover :
(a) Bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (heading 39.23);
(b) Articles of plaiting materials (heading 46.02).
(2) Articles of headings 42.02 and 42.03 which have parts of precious metal or metal clad with precious metal, of natural or cultured pearls, of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in those headings even if such parts constitute more than minor fittings or minor ornamentation, provided that these parts do not give the articles their essential character. If, on the other hand, the parts give the articles their essential character, the articles are to be classified in Chapter 71.
3.For the purposes of heading 42.03, the expression "articles of apparel and clothing accessories" applies, inter alia, to gloves, mittens and mitts (including those for sport or for protection), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, but excluding watch straps (heading 91.13).

Heading	Code	Description	Unit Of Measure	Rate Of Duty
42.01	4201.00.00	**Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.**	NO.	17%
42.02		**Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper.**		
		Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers :		
	4202.11.00	With outer surface of leather, of composition leather or of patent leather	NO.	0%
	4202.12.00	With outer surface of plastics or of textile materials	NO.	22%
	4202.19.00	Other	NO.	22%
		Handbags, whether or not with shoulder strap, including those without handle :		
	4202.21.00	With outer surface of leather, of composition leather or of patent leather	NO.	0%
	4202.22.00	With outer surface of plastic sheeting or of textile materials	NO.	22%
	4202.29.00	Other	NO.	22%

Heading	Code	Description	Unit Of Measure	Rate Of Duty
		Articles of a kind normally carried in the pocket or in the handbag :		
	4202.31.00	With outer surface of leather, of composition leather or of patent leather	NO.	0%
	4202.32.00	With outer surface of plastic sheeting or of textile materials	NO.	22%
	4202.39.00	Other	NO.	22%
		Other :		
	4202.91.00	With outer surface of leather, of composition leather or of patent leather	NO	0%
	4202.92.00	With outer surface of plastic sheeting or of textile materials	NO	22%
	4202.99.00	Other	NO.	22%
42.03	4203.00.00	**Articles of apparel and clothing accessories, of leather or of composition leather.**	NO.	22%
42.04	4204.00.00	**Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses.**	NO.	22%
42.05	4205.00.00	**Other articles of leather or of composition leather.**	NO.	22%
42.06		**Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.**		
	4206.10.00	Catgut	NO.	22%
	4206.90.00	Other	NO.	22%

Chapter 43

Furskins and artificial fur; manufactures thereof

Notes.
1.Throughout this Law references to "furskins", other than to raw furskins of heading 43.01, apply to hides or skins of all animals which have been tanned or dressed with the hair or wool on.
2.This Chapter does not cover :
(a) Birdskins or parts of birdskins, with their feathers or down (heading 05.05 or 67.01);
(b) Raw hides or skins, with the hair or wool on, of Chapter 41 (see Note 1 (c) to that Chapter);
(c) Gloves, mittens and mitts consisting of leather and furskin or of leather and artificial fur (heading 42.03);
(d) Articles of Chapter 64;
(e) Headgear or parts thereof of Chapter 65; or
(f) Articles of Chapter 95 (for example, toys, games, sports requisites).
3.Heading 43.03 includes furskins and parts thereof, assembled with the addition of other materials, and furskins and parts thereof, sewn together in the form of garments or parts or accessories of garments or in the form of other articles.
4.Articles of apparel and clothing accessories (except those excluded by Note 2) lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming are to be classified in heading 43.03 or 43.04 as the case may be.
5.Throughout this law the expression "artificial fur" means any imitation of furskin consisting of wool, hair or other fibres gummed or sewn on to leather, woven fabric or other materials, but does not include imitation furskins obtained by weaving or knitting (generally, heading 58.01 or 60.01).

Heading	Code	Description	Unit Of Measure	Rate Of Duty
43.01	4301.00.00	**Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 41.01, 41.02 or 41.03.**	NO	22%
43.02	4302.00.00	**Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 43.03.**	NO	22%
43.03	4303.00.00	**Articles of apparel, clothing accessories and other articles of furskin.**	NO	22%
43.04	4304.00.00	**Artificial fur and articles thereof.**	NO.	22%

Section IX

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

Chapter 44

Wood and articles of wood; wood charcoal

Notes.
1.This Chapter does not cover :
(a) Wood, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading 12.11);
(b) Bamboos or other materials of a woody nature of a kind used primarily for plaiting, in the rough, whether or not split, sawn lengthwise or cut to length (heading 14.01);
(c) Wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading 14.04);
(d) Activated charcoal (heading 38.02);
(e) Articles of heading 42.02;
(f) Goods of Chapter 46;
(g) Footwear or parts thereof of Chapter 64;
(h) Goods of Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);
(i) Goods of heading 68.08;
(j) Imitation jewellery of heading 71.17;
(k) Goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights' wares);
(l) Goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);
(m) Parts of firearms (heading 93.05);
(n) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
(o) Articles of Chapter 95 (for example, toys, games, sports requisites);
(p) Articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils) excluding bodies and handles, of wood, for articles of heading 96.03; or
(q) 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.
7.For the purpose of this chapter the expression "tropical wood" means one of the following types of wood :
Abura, Acajou d'Afrique, Afrormosia, Ako, Alan, Andiroba, Aningre, Avodire, Azobe, Balau, Balsa, Bosse clair, Bosse fonce, Cativo, Cedro, Dabema, Dark Red Meranti, Dibetou, Doussie, Framire, Freijo, Fromager, Fuma, Geronggang, Ilomba, Imbuia, Ipe, Iroko, Jaboty, Jelutong, Jequitiba, Jongkong, Kapur, Kempas, Keruing, Kosipo, Kotibe, Koto, Light Red Meranti, Limba, Louro, Macaranduba, Mahogany, Makore, Mandioqueira, Mansonia, Mengkulang, Meranti Bakau, Merawan, Merbau, Merpauh, Mersawa, Moabi, Niangon, Nyatoh, Obeche, Okoume, Onzabili, Orey, Ovengkol, Ozigo, Padauk, Paldao, Palissandre de Guatemala, Palissandre de Para, Palissandre de Rio, Palissandre de Rose, Pau Amarelo, Pau Marfim, Pulai, Punah, Quaruba, Ramin, Sapelli, Saqui-Saqui, Sepetir, Sipo, Sucupira, Suren, Tauari, Teak, Tiama, Tola, Virola, White Lauan, White Meranti, White Seraya, Yellow Meranti.

Heading	Code	Description	Unit Of Measure	Rate Of Duty
44.01	4401.00.00	**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.**	TON	22%
44.02	4402.00.00	**Wood charcoal (including shell or nut charcoal), whether or not agglomerated.**	TON	22%
44.03	4403.00.00	**Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.**	M3	17%
44.04	4404.00.00	**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.**	NO.	17%
44.05	4405.00.00	**Wood wool; wood flour.**	KG	22%
44.06	4406.00.00	**Railway or tramway sleepers (cross-ties) of wood.**	KG	17%
44.07	4407.00.00	**Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed..**	M3	17%
44.08	4408.00.00	**Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for other similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed.**	M2	22%
44.09	4409.00.00	**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.**	M2	17%
44.10	4410.00.00	**Particle board and similar board (for example, oriented strand board and waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.**	M3	22%
44.11	4411.00.00	**Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.**	M3	22%
44.12	4412.00.00	**Plywood, veneered panels and similar laminated wood.**	M3	22%
44.13	4413.00.00	**Densified wood, in blocks, plates, strips or profile shapes.**	KG	22%
44.14	4414.00.00	**Wooden frames for paintings, photographs, mirrors or similar objects.**	NO.	22%
44.15	4415.00.00	**Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.**	NO	22%
44.16	4416.00.00	**Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.**	NO	22%
44.17	4417.00.00	**Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.**	NO.	22%
44.18		**Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes.**		
	4418.10.00	Windows, French-windows and their frames	NO.	22%
	4418.20.00	Doors and their frames and thresholds	NO	22%
	4418.30.00	Parquet panels	M2	22%
	4418.40.00	Shuttering for concrete constructional work	NO.	22%
	4418.50.00	Shingles and shakes	SQ	22%
	4418.90.00	Other	NO.	22%
44.19		**Tableware and kitchenware, of wood.**		
	4419.00.10	**Hand carved.**	NO.	0%
	4419.00.20	**Other**	NO.	22%

Heading	Code	Description	Unit Of Measure	Rate Of Duty
44.20		**Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.**		
		Statuettes and other ornaments, of wood		
	4420.10.10	Statuettes and other ornaments, of wood, including small personal adornments;wooden rings, earrings, bangles (Hand carved)	NO.	0%
	4420.10.20	Statuettes and other ornaments, of wood, including small personal adornments;wooden rings, errings, bangles (Other)	NO.	22%
	4420.90.00	Other	NO	22%
44.21		**Other articles of wood.**		
	4421.10.00	Clothes hangers	NO.	22%
	4421.90.00	Other	NO.	22%

Chapter 45

Cork and articles of cork

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

Heading	Code	Description	Unit Of Measure	Rate Of Duty
45.01		**Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.**		
	4501.10.00	Natural cork, raw or simply prepared	KG	22%
	4501.90.00	Other	KG	22%
45.02	4502.00.00	**Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers).**	KG	22%
45.03		**Articles of natural cork.**		
	4503.10.00	Corks and stoppers	NO.	22%
	4503.90.00	Other	NO.	22%
45.04		**Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.**		
	4504.10.00	Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	NO.	22%
	4504.90.00	Other	KG	22%

Chapter 46

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

Notes.
1.In this Chapter the expression "plaiting materials" means materials in a state or form suitable for plaiting, interlacing or similar processes; it includes straw, osier or willow, bamboos, rushes, reeds, strips of wood, strips of other vegetable material (for example, strips of bark, narrow leaves and raffia or other strips obtained from broad leaves), unspun natural textile fibres, monofilament and strip and the like of plastics and strips of paper, but not strips of leather or composition leather or of felt or nonwovens, human hair, horsehair, textile rovings or yarns, or monofilament and strip and the like of Chapter 54.
2.This Chapter does not cover :
(a) Wall coverings of heading 48.14;
(b) Twine, cordage, ropes or cables, plaited or not (heading 56.07);
(c) Footwear or headgear or parts thereof of Chapter 64 or 65;
(d) Vehicles or bodies for vehicles of basketware (Chapter 87); or
(e) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings).
3.For the purposes of heading 46.01, the expression "plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands" means plaiting materials, plaits and similar products of plaiting materials, placed side by side and bound together, in the form of sheets, whether or not the binding materials are of spun textile materials.

Heading	Code	Description	Unit Of Measure	Rate Of Duty
46.01		**Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).**		
	4601.20.00	Mats, matting and screens of vegetable materials	NO.	22%
		Other :		
	4601.91.00	Of vegetable materials	KG	22%
	4601.99.00	Other	KG	22%
46.02		**Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah.**		
	4602.10.00	Of vegetable materials	NO.	22%
	4602.90.00	Other	NO.	22%

Section X

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

Chapter 47

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

Note.
1.For the purposes of heading 47.02, the expression "chemical wood pulp, dissolving grades" means chemical wood pulp having soda or sulphate wood pulp after one hour in a caustic soda solution.

Heading	Code	Description	Unit Of Measure	Rate Of Duty
47.01	4701.00.00	**Mechanical wood pulp.**	TON	22%
47.02	4702.00.00	**Chemical wood pulp, dissolving grades.**	TON	22%
47.03	4703.00.00	**Chemical wood pulp, soda or sulphate, other than dissolving grades.**	TON	22%
47.04	4704.00.00	**Chemical wood pulp, sulphite, other than dissolving grades.**	TON	22%
47.05	4705.00.00	**Wood pulp obtained by a combination of mechanical and chemical pulping processes.**	TON	22%
47.06	4706.00.00	**Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.**	TON	22%
47.07	4707.00.00	**Recovered (waste and scrap) paper or paperboard.**	TON	22%

Chapter 48

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

Notes.
1.For the purposes of this Chapter, except where the context otherwise requires, a reference to "paper" includes references to paperboard (irrespective of thickness or weight).
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);
(i) Articles of Chapter 46 (manufactures of plaiting material);
(j) Paper yarn or textile articles of paper yarn (Section XI);
(k) Articles of Chapter 64 or Chapter 65;
(l) 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);
(m) Metal foil backed with paper or paperboard (Section XV);
(n) Articles of heading 92.09; or
(o) Articles of Chapter 95 (for example, toys, games, sports requisites) or Chapter 96 (for example, buttons).
3.Subject to the provisions of Note 7, headings 48.01 to 48.05 include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, false water-marking or surface sizing, and also paper, 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.
5.For the purposes of heading 48.02, the expressions "paper and paperboard, of a kind used for writing, printing or other graphic purposes" and "non perforated punch-cards and punch tape paper" mean paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical or chemi-mechanical process.
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 which 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 this law.
8.Headings 48.01 and 48.03 to 48.09 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres:
(a) in strips or rolls; or
(b) in rectangular (including square) sheets with one side 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, suitable for wall or ceiling decoration :
(i) Grained, embossed, surface-coloured, design-printed or otherwise surface-decorated (e.g., with textile flock), whether or not coated or covered with transparent protective plastics;
(ii) With an uneven surface resulting from the incorporation of particles of wood, straw, etc.;
(iii) Coated or covered on the face side with plastics, the layer of plastics being grained, embossed, coloured, design-printed or otherwise decorated; or
(iv) Covered on the face side with plaiting material, whether or not bound together in parallel strands or woven;
(b) Borders and friezes, of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration;
(c) Wall coverings of paper made up of several panels, in rolls or sheets, printed so as to make up a scene, design or motif when applied to a wall.
Products on a base of paper or paperboard, suitable for use both as floor coverings and as wall coverings, are to be classified in heading 48.15.
10.Heading 48.20 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.
11.Heading 48.23 applies, inter alia, to perforated paper or paperboard cards for Jacquard or similar machines and paper lace.
12.Except for the goods of heading 48.14 or 48.21, paper, paperboard, cellulose wadding and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

Heading	Code	Description	Unit Of Measure	Rate Of Duty
48.01	4801.00.00	**Newsprint, in rolls or sheets.**	TON	22%
48.02	4802.00.00	**Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 48.01 or 48.03; hand-made paper and paperboard.**	KG	22%
48.03	4803.00.00	**Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets.**	KG	22%
48.04	4804.00.00	**Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03.**	KG	22%
48.05	4805.00.00	**Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter.**	KG	22%
48.06	4806.00.00	**Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.**	KG	22%
48.07	4807.00.00	**Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.**	KG	22%
48.08	4808.00.00	**Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 48.03.**	KG	22%
48.09	4809.00.00	**Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets.**	KG	22%
48.10	4810.00.00	**Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size.**	KG	22%
48.11	4811.00.00	**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.**	KG	22%
48.12	4812.00.00	**Filter blocks, slabs and plates, of paper pulp.**	KG	22%
48.13	4813.00.00	**Cigarette paper, whether or not cut to size or in the form of booklets or tubes.**	KG	42%
48.14	4814.00.00	**Wallpaper and similar wall coverings; window transparencies of paper.**	KG	22%
48.15	4815.00.00	**Floor coverings on a base of paper or of paperboard, whether or not cut to size.**	KG	22%
48.16	4816.00.00	**Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes.**	KG	22%
48.17		**Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.**		
	4817.10.00	Envelopes	KG	22%
	4817.20.00	Letter cards, plain postcards and correspondence cards	KG	22%
	4817.30.00	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	KG	22%
48.18		**Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.**		

Heading	Code	Description	Unit Of Measure	Rate Of Duty
	4818.10.00	Toilet paper	KG	22%
	4818.20.00	Handkerchiefs, cleansing or facial tissues and towels	KG	22%
	4818.30.00	Tablecloths and serviettes	KG	22%
	4818.40.00	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles	KG	22%
	4818.50.00	Articles of apparel and clothing accessories	KG	22%
	4818.90.00	Other	KG	22%
48.19		**Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.**		
	4819.10.00	Cartons, boxes and cases, of corrugated paper or paperboard	KG	22%
	4819.20.00	Folding cartons, boxes and cases, of non-corrugated paper or paperboard	KG	22%
	4819.30.00	Sacks and bags.	KG	22%
	4819.40.00	Other sacks and bags, including cones	KG	22%
	4819.50.00	Other packing containers, including record sleeves	KG	22%
	4819.60.00	Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	KG	22%
48.20		**Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.**		
	4820.10.00	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	KG	22%
	4820.20.00	Exercise books	KG	0%
	4820.20.10	Note book paper including loose-leaf	KG	0%
	4820.20.15	Composition books	NO	0%
	4820.30.00	Binders (other than book covers), folders and file covers	KG	22%
	4820.40.00	Manifold business forms and interleaved carbon sets	KG	22%
	4820.50.00	Albums for samples or for collections	KG	22%
	4820.90.00	Other	KG	22%
48.21	4821.00.00	**Paper or paperboard labels of all kinds, whether or not printed.**	KG	22%
48.22		**Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether**		
	4822.10.00	Of a kind used for winding textile yarn	KG	22%
	4822.90.00	Other	KG	22%
48.23		**Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.**		
	4823.10.00	Gummed or adhesive paper, in strips or rolls :	KG	22%
	4823.20.00	Filter paper and paperboard	KG	22%
	4823.40.00	Rolls, sheets and dials, printed for self-recording apparatus	KG	22%

Heading	Code	Description	Unit Of Measure	Rate Of Duty
	4823.60.00	Trays, dishes, plates, cups and the like, of paper or paperboard	KG	22%
	4823.70.00	Moulded or pressed articles of paper pulp	KG	22%
	4823.90.00	Other	KG	22%

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.

Heading	Code	Description	Unit Of Measure	Rate Of Duty
49.01		**Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.**		
	4901.10.00	In single sheets, whether or not folded	KG	0%
		Other :		
	4901.91.00	Dictionaries and encyclopaedias, and serial instalments thereof	NO.	0%
	4901.91.10	Professional Reference Books (used by doctors, lawyers, accountants, etc.)	NO	22%
	4901.99.00	Other	NO.	0%
49.02	4902.00.00	**Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.**	KG	0%
49.03	4903.00.00	**Children's picture, drawing or colouring books.**	NO.	0%
49.04	4904.00.00	**Music, printed or in manuscript, whether or not bound or illustrated.**	KG	0%
49.05		**Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.**		
	4905.10.00	Globes	KG	0%
		Other :		
	4905.91.00	In book form	NO.	0%
	4905.99.00	Other:	KG	0%
49.06	4906.00.00	**Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.**	KG	0%

Heading	Code	Description	Unit Of Measure	Rate Of Duty
49.07		**Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title.**		
	4907.00.10	**Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; Travellers checques; banknotes.**	KG	0%
	4907.00.11	**Stamp-impressed paper; Cheque forms; Stock, share or bond certificates and similar documents of title.**	KG	22%
49.08	4908.00.00	**Transfers (decalcomanias).**	KG	22%
49.09	4909.00.00	**Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.**	THS	22%
49.10	4910.00.00	**Calendars of any kind, printed, including calendar blocks.**	KG	0%
49.11		**Other printed matter, including printed pictures and photographs.**		
	4911.10.00	Trade advertising material, commercial catalogues and the like	KG	0%
		Other :		
	4911.91.00	Pictures, designs and photographs	KG	0%
	4911.99.00	Other: Other architectural and engineering plans	NO.	22%

Section XI

TEXTILES AND TEXTILE ARTICLES

Notes.
1.This Section does not cover :
(a) Animal brush making bristles or hair (heading 05.02); horsehair or horsehair waste (heading 05.03);
(b) Human hair or articles of human hair (heading 05.01, 67.03 or 67.04), except straining cloth of a kind commonly used in oil presses or the like (heading 59.11);
(c) Cotton linters or other vegetable materials of Chapter 14;
(d) Asbestos of heading 25.24 or articles of asbestos or other products of heading 68.12 or 68.13;
(e) Articles of heading 30.05 or 30.06 (for example, wadding, gauze, bandages and similar articles for medical, surgical, dental or veterinary purposes, sterile surgical suture materials); yarn used to clean between the teeth (dental floss), in individual retail packages, of heading 33.06;
(f) Sensitised textiles of headings 37.01 to 37.04;
(g) Monofilament or strip or the like (for example, artificial straw) of plastics (Chapter 39), or plaits or fabrics or other basketware or wickerwork of such monofilament or strip (Chapter 46);
(h) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39;
(i) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with rubber, or articles thereof, of Chapter 40;
(j) Hides or skins with their hair or wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, of heading 43.03 or 43.04;
(k) Articles of textile materials of heading 42.01 or 42.02;
(l) Products or articles of Chapter 48 (for example, cellulose wadding);
(m) Footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;
(n) Hair-nets or other headgear or parts thereof of Chapter 65;
(o) Goods of Chapter 67;
(p) Abrasive-coated textile material (heading 68.05) and also carbon fibres or articles of carbon fibres of heading 68.15;
(q) Glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);
(r) Articles of Chapter 94 (for example, furniture, bedding, lamps and lighting fittings);
(s) Articles of Chapter 95 (for example, toys, games, sports requisites and nets);
(t) Articles of Chapter 96 (for example, brushes, travel sets for sewing, slide fasteners and typewriter ribbons); or
(u) Articles of Chapter 97.
2.(A) Goods classifiable in Chapters 50 to 55 or in heading 58.09 or 59.02 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates by weight over any other single textile material.
When no one textile material predominates by weight, the goods are to be classified as if consisting wholly of that one textile material which is covered by the heading which occurs last in numerical order among those which equally merit consideration.
(B) For the purposes of the above rule :
(a) Gimped horsehair yarn (heading 51.10) and metallised yarn (heading 56.05) are to be treated as a single textile material the weight of which is to be taken as the aggregate of the weights of its components; for the classification of woven fabrics, metal thread is to be regarded as a textile material;
(b)The choice of appropriate heading shall be effected by determining first the Chapter and then the applicable heading within that Chapter, disregarding any materials not classified in that Chapter;
(c) When both Chapters 54 and 55 are involved with any other Chapter, Chapters 54 and 55 are to be treated as a single Chapter;
(d) Where a Chapter or a heading refers to goods of different textile materials, such materials are to be treated as a single textile material.
(C) The provisions of paragraphs (A) and (B) above apply also to the yarns referred to in Note 3, 4, 5 or 6 below.
3.(A) For the purposes of this Section, and subject to the exceptions in paragraph (B) below, yarns (single, multiple (folded) or cabled) of the following descriptions are to be treated as "twine, cordage, ropes and cables" :
(a) Of silk or waste silk;
(b) Of man-made fibres (including yarn of two or more monofilaments of Chapter 54);
(c) Of true hemp or flax :
(i) Polished or glazed; or
(ii Not polished or glazed;
(d) Of coir, consisting of three or more plies;
(e) Of other vegetable fibres; 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 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:
(b) In balls, hanks or skeins:
(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 :
(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;

(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; 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);
(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):
Single yarn of nylon or other polyamides, or of polyesters
Multiple (folded) or cabled yarn of nylon or other polyamides, or of polyesters
Single, multiple (folded) or cabled yarn of viscose rayon.
7.For the purposes of this Section, the expression "made up" means :
(a) Cut otherwise than into squares or rectangles;
(b) Produced in the finished state, ready for use (or merely needing separation by cutting dividing threads) without sewing or other working (for example, certain dusters, towels, table cloths, scarf squares, blankets);
(c) Hemmed or with rolled edges, or with a knotted fringe at any of the edges, but excluding fabrics the cut edges of which have been prevented from unravelling by whipping or by other simple means;
(d) Cut to size and having undergone a process of drawn thread work;
(e) Assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more textiles assembled in layers, whether or not padded);
(f) Knitted or crocheted to shape, whether presented as separate items or in the form of a number of items in the length.
8.For the purposes of Chapters 50 to 60 :
(a) Chapters 50 to 55 and 60 and, except where the context otherwise requires, Chapters 56 to 59 do not apply to goods made up within the meaning of Note 7 above; and
(b) Chapters 50 to 55 and 60 do not apply to goods of Chapters 56 to 59.
9.The woven fabrics of Chapters 50 to 55 include fabrics consisting of layers of parallel textile yarns superimposed on each other at acute or right angles. These layers are bonded at the intersections of the yarns by an adhesive or by thermal bonding.
10.Elastic products consisting of textile materials combined with rubber threads are classified in this Section.
11.For the purposes of this Section, the expression "impregnated" includes "dipped".
12.For the purposes of this Section, the expression "polyamides" includes "aramids".
13.Unless the context otherwise requires, textile garments of different headings are to be classified in their own headings even if put up in sets for retail sale. For the purposes of this Note, the expression "textile garments" means garments of headings 61.01 to 61.14 and headings 62.01 to 62.11.
14.In this Section and, where applicable, throughout this Law, the following expressions have the meanings hereby assigned to them :
(a) Elastomeric yarn
Filament yarn, including monofilament, of synthetic textile material, other than textured yarn.
(b) Unbleached yarn
Yarn which :
(i) has the natural colour of its constituent fibres and has not been bleached, dyed (whether or not in the mass) or printed; or
(ii) is of indeterminate colour ("grey yarn"), manufactured from garnetted stock.
Such yarn may have been treated with a colourless dressing or fugitive dye (which disappears after simple washing with soap) and, in the case of man-made fibres, treated in the mass with delustring agents (for example, titanium dioxide).
(c) Bleached yarn
Yarn which :
(i) has undergone a bleaching process, is made of bleached fibres or, unless the context otherwise requires, has been dyed white (whether or not in the mass) or treated with a white dressing;
(ii) consists of a mixture of unbleached and bleached fibres; or
(iii) is multiple (folded) or cabled and consists of unbleached and bleached yarns.
(d) Coloured (dyed or printed) yarn
Yarn which :
(i) is dyed (whether or not in the mass) other than white or in a fugitive colour, or printed, or made from dyed or printed fibres;
(ii) consists of a mixture of dyed fibres of different colours or of a mixture of unbleached or bleached fibres with coloured fibres (marl or mixture yarns), or is printed in one or more colours at intervals to give the impression of dots;
(iii) is obtained from slivers or rovings which have been printed; or
(iv) is multiple (folded) or cabled and consists of unbleached or bleached yarn and coloured yarn.
The above definitions also apply, mutatis mutandis, to monofilament and to strip or the like of Chapter 54.
(e) Unbleached woven fabric
Woven fabric made from unbleached yarn and which has not been bleached, dyed or printed. Such fabric may have been treated with a colourless dressing or a fugitive dye.
(f) Bleached woven fabric
Woven fabric which :
(i) has been bleached or, unless the context otherwise requires, dyed white or treated with a white dressing, in the piece;
(ii) consists of bleached yarn; or
(iii) consists of unbleached and bleached yarn.
(g) Dyed woven fabric
Woven fabric which :

(i) is dyed a single uniform colour other than white (unless the context otherwise requires) or has been treated with a coloured finish other than white (unless the context otherwise requires), in the piece; or
(ii) consists of coloured yarn of a single uniform colour.
(h) Woven fabric of yarns of different colours
Woven fabric (other than printed woven fabric) which :
(i) consists of yarns of different colours or yarns of different shades of the same colour (other than the natural colour of the constituent fibres);
(ii) consists of unbleached or bleached yarn and coloured yarn; or
(iii) consists of marl or mixture yarns.
(In all cases, the yarn used in selvedges and piece ends is not taken into consideration.)
(i) 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 (e) to (ij) above apply, mutatis mutandis, to knitted or crocheted fabrics.
(j) Plain weave
A fabric construction in which each yarn of the weft passes alternately over and under successive yarns of the warp and each yarn of the warp passes alternately over and under successive yarns of the weft.
2.(A) Products of Chapters 56 to 63 containing two or more textile materials are to be regarded as consisting wholly of that textile material which would be selected under Note 2 to this Section for the classification of a product of Chapters 50 to 55 or of heading 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

Heading	Code	Description	Unit Of Measure	Rate Of Duty
50.01	5001.00.00	**Silk-worm cocoons suitable for reeling.**	KG	12%
50.02	5002.00.00	**Raw silk (not thrown).**	KG	12%
50.03	5003.00.00	**Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).**	KG	12%
50.04	5004.00.00	**Silk yarn (other than yarn spun from silk waste) not put up for retail sale.**	KG	12%
50.05	5005.00.00	**Yarn spun from silk waste, not put up for retail sale.**	KG	12%
50.06	5006.00.00	**Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.**	KG	12%
50.07	5007.00.00	**Woven fabrics of silk or of silk waste.**	M2	12%

Chapter 51

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

Note.
1.Throughout this Law :
(a) "Wool" means the natural fibre grown by sheep or lambs;
(b) "Fine animal hair" means the hair of alpaca, llama, vicuna, camel, yak, Angora, Tibetan, Kashmir or similar goats (but not common goats), rabbit (including Angora rabbit), hare, beaver, nutria or musk-rat;
(c) "Coarse animal hair" means the hair of animals not mentioned above, excluding brush-making hair and bristles (heading 05.02) and horsehair (heading 05.03).

Heading	Code	Description	Unit Of Measure	Rate Of Duty
51.01	5101.00.00	**Wool, not carded or combed.**	KG	12%
51.02	5102.00.00	**Fine or coarse animal hair, not carded or combed.**	KG	12%
51.03	5103.00.00	**Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.**	KG	12%
51.04	5104.00.00	**Garnetted stock of wool or of fine or coarse animal hair.**	KG	12%
51.05	5105.00.00	**Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).**	KG	12%
51.06	5106.00.00	**Yarn of carded wool, not put up for retail sale.**	KG	0%
51.07	5107.00.00	**Yarn of combed wool, not put up for retail sale.**	KG	0%
51.08	5108.00.00	**Yarn of fine animal hair (carded or combed), not put up for retail sale.**	KG	0%
51.09	5109.00.00	**Yarn of wool or of fine animal hair, put up for retail sale.**	KG	0%
51.10	5110.00.00	**Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.**	KG	0%
51.11	5111.00.00	**Woven fabrics of carded wool or of carded fine animal hair.**	M2	12%
51.12	5112.00.00	**Woven fabrics of combed wool or of combed fine animal hair.**	M2	12%
51.13	5113.00.00	**Woven fabrics of coarse animal hair or of horsehair.**	KG	12%

Chapter 52

Cotton

Subheading Note.
1.For the purposes of subheadings 5209.42.00 and 5211.40.00, the expression "denim" means fabrics of yarns of different colours, of 3-thread or 4-thread twill, including broken twill, warp faced, the warp yarns of which are of one and the same colour and the weft yarns of which are unbleached, bleached, dyed grey or coloured a lighter shade of the colour of the warp yarns.

Heading	Code	Description	Unit Of Measure	Rate Of Duty
52.01	5201.00.00	**Cotton, not carded or combed.**	KG	12%
52.02	5202.00.00	**Cotton waste (including yarn waste and garnetted stock).**	KG	12%
52.03	5203.00.00	**Cotton, carded or combed.**	KG	12%
52.04	5204.00.00	**Cotton sewing thread, whether or not put up for retail sale.**	KG	12%
52.05	5205.00.00	**Cotton yarn (other than sewing thread), not put up for retail sale.**	KG.	12%
52.06	5206.00.00	**Not in use**		12%
52.07	5207.00.00	**Cotton yarn (other than sewing thread) put up for retail sale.**	KG	12%
52.08	5208.00.00	**Woven fabrics of cotton.**	KG	12%
52.09		**Woven fabrics of cotton.**		
		Unbleached :		
	5209.11.00	Plain weave	KG	12%
	5209.12.00	thread or 4-thread twill, including cross twill	KG	12%
	5209.19.00	Other fabrics	KG	12%
		Bleached :		
	5209.21.00	Plain weave	KG	12%
	5209.22.00	thread or 4-thread twill, including cross twill	KG	12%
	5209.29.00	Other fabrics	KG	12%
		Dyed :		
	5209.31.00	Plain weave	KG	12%
	5209.32.00	thread or 4-thread twill, including cross twill	KG	12%
	5209.39.00	Other fabrics	KG	12%
		Of yarns of different colours :		
	5209.41.00	Plain weave	KG	12%
	5209.42.00	Denim	KG	12%
	5209.43.00	Other fabrics of 3-thread or 4-thread twill, including cross twill	KG	12%
	5209.49.00	Other fabrics	KG	12%

Heading	Code	Description	Unit Of Measure	Rate Of Duty
		Printed :		
	5209.51.00	Plain weave	KG	12%
	5209.52.00	thread or 4-thread twill, including cross twill	KG	12%
	5209.59.00	Other fabrics	KG	12%
52.11		**Woven fabrics of cotton, mixed mainly or solely with man-made fibres.**		
	5211.10.00	Unbleached :	KG	12%
	5211.20.00	Bleached :	KG	12%
	5211.30.00	Dyed :	KG	12%
	5211.40.00	Of yarns of different colours :	KG	12%
	5211.50.00	Printed :	KG	12%
52.12	5212.00.00	**Other woven fabrics of cotton.**	KG	12%

Chapter 53

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

Heading	Code	Description	Unit Of Measure	Rate Of Duty
53.01	5301.00.00	**Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).**	KG	12%
53.02	5302.00.00	**True hemp (Cannabis sativa L.), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).**	KG	12%
53.03	5303.00.00	**Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).**	KG	12%
53.04	5304.00.00	**Sisal and other textile fibres of the genus Agave, raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).**	KG	12%
53.05	5305.00.00	**Coconut, abaca (Manila hemp or Musa textilis Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock).**	KG	12%
53.06	5306.00.00	**Flax yarn.**	KG	12%
53.07	5307.00.00	**Yarn of jute or of other textile bast fibres of heading 53.03.**	KG	12%
53.08	5308.00.00	**Yarn of other vegetable textile fibres; paper yarn.**	KG	12%
53.09	5309.00.00	**Woven fabrics of flax.**	M2	12%
53.10	5310.00.00	**Woven fabrics of jute or of other textile bast fibres of heading 53.03.**	M2	12%
53.11	5311.00.00	**Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.**	KG	12%

Chapter 54

Man-made filaments

Notes.
1.Throughout this Law, the term "man-made fibres" means staple fibres and filaments of organic polymers produced by manufacturing processes, either :
(a) By polymerisation of organic monomers, such as polyamides, polyesters, polyurethanes or polyvinyl derivatives; or
(b) By chemical transformation of natural organic polymers (for example, cellulose, casein, proteins or algae), such as viscose rayon, cellulose acetate, cupro or alginates.
The terms "synthetic" and "artificial", used in relation to fibres, mean : synthetic : fibres as defined at (a); artificial : fibres as defined at (b).
The terms "man-made", "synthetic" and "artificial" shall have the same meanings when used in relation to "textile materials".
2.Headings 54.02 and 54.03 do not apply to synthetic or artificial filament tow of Chapter 55.

Heading	Code	Description	Unit Of Measure	Rate Of Duty
54.01	5401.00.00	**Sewing thread of man-made filaments, whether or not put up for retail sale.**	KG	22%
54.02	5402.00.00	**Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament.**	KG	22%
54.03	5403.00.00	**Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament.**	KG	22%
54.04	5404.00.00	**Synthetic monofilament ; strip and the like (for example, artificial straw) of synthetic textile materials.**	KG	22%
54.05	5405.00.00	**Artificial monofilament; strip and the like (for example, artificial straw) of artificial textile materials.**	KG	22%
54.06	5406.00.00	**Man-made filament yarn (other than sewing thread), put up for retail sale.**	KG	22%
54.07	5407.00.00	**Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.**	KG	12%
54.08	5408.00.00	**Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05.**	KG	12%

Chapter 55

Man-made staple fibres

Note.
1.Headings 55.01 and 55.02 apply only to man-made filament tow.

Heading	Code	Description	Unit Of Measure	Rate Of Duty
55.01	5501.00.00	**Synthetic filament tow.**	KG	22%
55.02	5502.00.00	**Artificial filament tow.**	KG	22%
55.03	5503.00.00	**Synthetic staple fibres, not carded, combed or otherwise processed for spinning.**	KG	22%
55.04	5504.00.00	**Artificial staple fibres, not carded, combed or otherwise processed for spinning.**	KG	22%
55.05	5505.00.00	**Waste (including noils, yarn waste and garnetted stock) of man-made fibres.**	KG	22%
55.06	5506.00.00	**Synthetic staple fibres, carded, combed or otherwise processed for spinning.**	KG	22%
55.07	5507.00.00	**Artificial staple fibres, carded, combed or otherwise processed for spinning.**	KG	22%
55.08	5508.00.00	**Sewing thread of man-made staple fibres, whether or not put up for retail sale.**	KG	22%
55.09	5509.00.00	**Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.**	KG	22%
55.10	5510.00.00	**Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.**	KG	22%
55.11	5511.00.00	**Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.**	KG	22%
55.12	5512.00.00	**Woven fabrics of synthetic staple fibres.**	KG	12%
55.13	5513.00.00	**Woven fabrics of synthetic staple fibres, mixed mainly or solely with cotton.**	KG	12%
55.15	5515.00.00	**Other woven fabrics of synthetic staple fibres.**	KG	12%
55.16	5516.00.00	**Woven fabrics of artificial staple fibres.**	KG	12%

Chapter 56

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

Notes.
1.This Chapter does not cover :
(a) Wadding, felt or nonwovens, impregnated, coated or covered with substances or preparations (for example, perfumes or cosmetics of Chapter 33, soaps or detergents of heading 34.01, polishes, creams or similar preparations of heading 34.05, fabric softeners of heading 38.09) where the textile material is present merely as a carrying medium;
(b) Textile products of heading 58.11;
(c) Natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (heading 68.05);
(d) Agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading 68.14); or
(e) Metal foil on a backing of felt or nonwovens (Section XV).
2.The term "felt" includes needleloom felt and fabrics consisting of a web of textile 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, of textile material or felt completely embedded in plastics or rubber (Chapter 39 or 40);
(b) Nonwovens, either completely embedded in plastics or rubber, or entirely coated or covered on both sides with such materials, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39 or 40); or
(c) Plates, sheets or strip of cellular plastics or cellular rubber combined with felt or nonwovens, where the textile material is present merely for reinforcing purposes (Chapter 39 or 40).
4.Heading 56.04 does not cover textile yarn, or strip or the like of heading 54.04 or 54.05, in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55); for the purpose of this provision, no account should be taken of any resulting change of colour.

Heading	Code	Description	Unit Of Measure	Rate Of Duty
56.01		**Wadding of textile materials and articles thereof; textile fibres, (including flock), textile dust and mill neps.**		
	5601.10.00	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding	KG	22%
	5601.20.00	Wadding; other articles of wadding :	KG	22%
	5601.30.00	Textile flock and dust and mill neps	KG	22%
56.02	5602.00.00	**Felt, whether or not impregnated, coated, covered or laminated.**	KG	22%
56.03	5603.00.00	**Nonwovens, whether or not impregnated, coated, covered or laminated.**	KG	22%
56.04	5604.00.00	**Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics.**	KG	22%
56.05	5605.00.00	**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.**	KG	22%
56.06	5606.00.00	**Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.**	KG	22%
56.07	5607.00.00	**Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.**	KG	22%
56.08		**Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.**		
		Of man-made textile materials :		
	5608.11.00	Made up fishing nets	KG	22%

Heading	Code	Description	Unit Of Measure	Rate Of Duty
	5608.19.00	Other	KG	22%
		Other		
	5608.90.10	Mosquito Netting	KG	0%
	5608.90.20	Other	KG	22%
56.09	5609.00.00	**Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.**	KG	22%

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.

Heading	Code	Description	Unit Of Measure	Rate Of Duty
57.01	5701.00.00	**Carpets and other textile floor coverings, knotted, whether or not made up.**	KG	22%
57.02	5702.00.00	**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.**	KG	22%
57.03	5703.00.00	**Carpets and other textile floor coverings, tufted, whether or not made up.**	KG	22%
57.04	5704.00.00	**Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.**	KG	22%
57.05	5705.00.00	**Other carpets and other textile floor coverings, whether or not made up.**	KG	22%

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 whether woven as such or cut from wider pieces, provided with selvedges (woven, gummed or otherwise made) on both edges;
(b) Tubular woven fabrics and
(c) Bias binding with folded edges.
Narrow woven fabrics with woven fringes are to be classified in heading 58.08.
6.In heading 58.10, the expression "embroidery" means, inter alia, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn applique work of sequins, beads or ornamental motifs of textile or other materials. The heading does not apply to needlework tapestry (heading 58.05).
7.In addition to the products of heading 58.09, this Chapter also includes articles made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

Heading	Code	Description	Unit Of Measure	Rate Of Duty
58.01	5801.00.00	**Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.**	M2	12%
58.02	5802.00.00	**Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 58.06; tufted textile fabrics, other than products of heading 57.03.**	M2	12%
58.03	5803.00.00	**Gauze, other than narrow fabrics of heading 58.06.**	M2	12%
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.**		
	5804.10.00	Tulles and other net fabrics	KG	12%
	5804.20.00	Mechanically made lace :	KG	12%
	5804.30.00	Hand-made lace	KG	12%
58.05	5805.00.00	**Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.**	M2	12%
58.06	5806.00.00	**Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).**	KG	12%
58.07	5807.00.00	**Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.**	KG	22%
58.08	5808.00.00	**Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.**	KG	22%
58.09	5809.00.00	**Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.**	M2	12%
58.10	5810.00.00	**Embroidery in the piece, in strips or in motifs.**	KG	22%
58.11	5811.00.00	**Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10.**	KG	12%

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 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);
(3) Fabrics partially coated or partially covered with plastics and bearing designs resulting from these treatments (usually Chapters 50 to 55, 58 or 60);
(4) Plates, sheets or strip of cellular plastics, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 39); or
(5) Textile products of heading 58.11;
(a) 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, 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,
(b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading 56.04; and
(c) Fabrics composed of parallel textile yarns agglomerated with rubber.
This heading does not, however, apply to plates, sheets or strip of cellular rubber, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 40), or textile products of heading 58.11.
5.Heading 59.07 does not apply to :
(a) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
(b) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like);

(c)Fabrics partially covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; however, imitation pile fabrics remain classified in this heading;
(d) Fabrics finished with normal dressings having a basis of amylaceous or similar substances;
(e) Wood veneered on a backing of textile fabrics (heading 44.08);
(f) Natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading 68.05);
(g) Agglomerated or reconstituted mica, on a backing of textile fabrics (heading 68.14); or
(h) Metal foil on a backing of textile fabrics (Section XV).
6.Heading 59.10 does not apply to :
(a) Transmission or conveyor belting, of textile material.
(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).

Heading	Code	Description	Unit Of Measure	Rate Of Duty
59.01	5901.00.00	**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.**	M2	22%
59.02	5902.00.00	**Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.**	M2	22%
59.03	5903.00.00	**Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.**	M2	22%
59.04	5904.00.00	**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.**	M2	22%
59.05	5905.00.00	**Textile wall coverings.**	M2	22%
59.06	5906.00.00	**Rubberised textile fabrics, other than those of heading 59.02.**	M2	22%
59.07	5907.00.00	**Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.**	M2	22%
59.08	5908.00.00	**Textile wicks, woven, plaited or knitted , for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated.**	KG	22%
59.09	5909.00.00	**Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.**	KG	22%
59.10	5910.00.00	**Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material.**	KG	22%
59.11	5911.00.00	**Textile products and articles, for technical uses, specified in Note 7 to this Chapter.**	KG	22%

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 this law reference to "knitted" goods includes a reference to stitch-bonded goods in which the chain stitches are formed of textile yarn.

Heading	Code	Description	Unit Of Measure	Rate Of Duty
60.01	6001.00.00	**Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted.**	M2	12%
60.02	6002.00.00	**Knitted or crocheted fabrics of elastomeric yarn or rubber thread, other than those of heading 60.01.**	KG	12%
60.03	6003.00.00	**Knitted or crocheted fabrics, other than those of heading 60.01 or 60.02.**	KG	12%
60.05	6005.00.00	**Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04.**	KG	12%
60.06	6006.00.00	**Other knitted or crocheted fabrics.**	KG	12%

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. 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; it also covers babies' napkins;
(b) Articles which are, prima facie, classifiable both in heading 61.11 and in other headings of this Chapter are to be classified in heading 61.11.
7.For the purposes of heading 61.12, "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of :
(a) a "ski overall", that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or
(b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising :
- one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and
- one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.
The "ski ensemble" may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.
All the components of a "ski ensemble" must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.
8.Garments which are, prima facie, classifiable both in heading 61.13 and in other headings of this Chapter, excluding heading 61.11, are to be classified in heading 61.13.
9.Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys' garments, and those designed for right over left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.
Garments which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments.
10.Articles of this Chapter may be made of metal thread.

Heading	Code	Description	Unit Of Measure	Rate Of Duty
61.01	6101.00.00	**Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03.**	NO.	22%
61.02	6102.00.00	**Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind- jackets and similar articles, knitted or crocheted, other than those of heading 61.04.**	NO.	22%
61.03	6103.00.00	**Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.**	NO.	22%
61.04	6104.00.00	**Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.**	NO.	22%
61.05	6105.00.00	**Men's or boys' shirts, knitted or crocheted.**	NO.	22%
61.06	6106.00.00	**Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.**	NO.	22%
61.07	6107.00.00	**Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.**	NO.	22%
61.08	6108.00.00	**Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles, knitted or crocheted.**	NO.	22%
61.09	6109.00.00	**T-shirts, singlets and other vests, knitted or crocheted.**	NO.	22%
61.10	6110.00.00	**Jerseys, pullovers, cardigans, waist-coats and similar articles, knitted or crocheted.**	NO.	22%
61.11	6111.00.00	**Babies' garments and clothing accessories, knitted or crocheted.**	NO.	22%
61.12	6112.00.00	**Track suits, ski suits and swimwear, knitted or crocheted.**	NO.	22%
61.13	6113.00.00	**Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.**	NO.	22%
61.14	6114.00.00	**Other garments, knitted or crocheted.**	NO.	22%
61.15	6115.00.00	**Panty hose, tights, stockings, socks and other hosiery, including stockings for varicose veins and footwear without applied soles, knitted or crocheted.**	DPR	22%
61.16	6116.00.00	**Gloves, mittens and mitts, knitted or crocheted.**	DPR	22%
61.17	6117.00.00	**Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.**	NO.	22%

Chapter 62

Articles of apparel and clothing accessories, not knitted or crocheted

Notes.
1.This Chapter applies only to made up articles of any textile fabric other than wadding, excluding knitted or crocheted articles (other than those of heading 62.12).
2.This Chapter does not cover :
(a) Worn clothing or other worn articles of heading 63.09; or
(b) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).
3.For the purposes of headings 62.03 and 62.04 :
(a) The term "suit" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising :
- one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and
- one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.
All of the components of a "suit" must be of the same fabric construction, colour and composition; they must also be of the same style and of corresponding or compatible size. However, these components may have piping (a strip of fabric sewn into the seam) in a different fabric.
If several separate components to cover the lower part of the body are presented together (for example, two pairs of trousers or trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be one pair of trousers or, in the case of women's or girls' suits, the skirt or divided skirt, the other garments being considered separately.
The term "suit" includes the following sets of garments, whether or not they fulfil all the above conditions :
- morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
- evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
- dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.
(b) The term "ensemble" means a set of garments (other than suits and articles of heading 62.07 or 62.08) composed of several pieces made up in identical fabric, put up for retail sale, and comprising :
- one garment designed to cover the upper part of the body, with the exception of waistcoats which may also form a second upper garment, and
- one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.
All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term "ensemble" does not apply to track suits or ski suits, of heading 62.11.
4.For the purposes of heading 62.09 :
(a) The expression "babies' garments and clothing accessories" means articles for young children; it also covers babies' napkins;

(b) Articles which are, prima facie, classifiable both in heading 62.09 and in other headings of this Chapter are to be classified in heading 62.09.
5.Garments which are, prima facie, classifiable both in heading 62.10 and in other headings of this Chapter, excluding heading 62.09, are to be classified in heading 62.10.
6.- For the purposes of heading 62.11, "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of :
(a) a "ski overall", that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or
(b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising :
- one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and
- one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.
The "ski ensemble" may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.
All the components of a "ski ensemble" must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.
7.Scarves and articles of the scarf type, square or approximately square, are to be classified as handkerchiefs (heading 62.13).
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.

Heading	Code	Description	Unit Of Measure	Rate Of Duty
62.01	6201.00.00	**Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03.**	NO.	22%
62.02	6202.00.00	**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.**	NO.	22%
62.03	6203.00.00	**Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).**	NO.	22%
62.04	6204.00.00	**Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).**	NO.	22%
62.05	6205.00.00	**Men's or boys' shirts.**	NO.	22%
62.06	6206.00.00	**Women's or girls' blouses, shirts and shirt-blouses.**	NO.	22%
62.07	6207.00.00	**Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.**	NO.	22%
62.08	6208.00.00	**Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles.**	NO.	22%
62.09	6209.00.00	**Babies' garments and clothing accessories.**	NO.	22%
62.10		**Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.**		
	6210.10.10	Garments of fabrics of headings 56.02 or 56.03.	NO.	22%
	6210.10.20	Other garments as described in headings 62.01 and 62.02. Made of wool, fine animal hair, cotton, man made fibres or other textile materials.	NO.	22%
	6210.10.30	Nonwoven disposable apparel designed for use in hospitals, clinics, laboratories or contaminated areas.	NO.	22%
	6210.10.40	Disposable briefs and panties designed for one-time use.	NO.	22%
62.11	6211.00.00	**Track suits, ski suits and swimwear; other garments.**	NO.	22%
62.12	6212.00.00	**Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.**	NO.	22%
62.13	6213.00.00	**Handkerchiefs.**	NO.	22%
62.14	6214.00.00	**Shawls, scarves, mufflers, mantillas, veils and the like.**	NO.	22%
62.15	6215.00.00	**Ties, bow ties and cravats.**	NO.	22%
62.16	6216.00.00	**Gloves, mittens and mitts.**	NO.	22%
62.17	6217.00.00	**Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12.**	NO.	22%

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.

Heading	Code	Description	Unit Of Measure	Rate Of Duty
63.01	6301.00.00	**Blankets and travelling rugs.**	NO.	22%
63.02	6302.00.00	**Bed linen, table linen, toilet linen and kitchen linen.**	NO.	22%
63.03	6303.00.00	**Curtains (including drapes) and interior blinds; curtain or bed valances.**	NO.	22%
63.04		**Other furnishing articles, excluding those of heading 94.04.**		
	6304.10.00	Bedspreads :	NO	22%
	6304.90.00	Other :	NO	22%
63.05	6305.00.00	**Sacks and bags, of a kind used for the packing of goods.**	KG	22%
63.06	6306.00.00	**Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.**	KG	22%
63.07		**Other made up articles, including dress patterns.**		
	6307.10.00	Floor-cloths, dish-cloths, dusters and similar cleaning cloths	KG	22%
	6307.20.00	Life-jackets and life-belts	KG	22%
		Other		
	6307.90.10	Flags of all nations	KG	0%
	6307.90.20	Other	KG	22%
63.08	6308.00.00	**Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.**	KG	22%
63.09	6309.00.00	**Worn clothing and other worn articles.**	KG	22%
63.10	6310.00.00	**Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.**	KG	22%

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.
5.For the purposes of headings 64. 02, 64. 03, and 64.04, the expression "sports footwear" applies only to :
(a) footwear which is designed for a sporting activity and has, or has provision for the attachment of, spikes, sprigs, stops, clips, bars or the like;
(b) skating boots, ski-boots and cross-country ski footwear, snowboard boots, wrestling boots, boxing boots and cycling shoes.

Heading	Code	Description	Unit Of Measure	Rate Of Duty
64.01	6401.00.00	**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.**	PRS	22%
64.02	6402.00.00	**Other footwear with outer soles and uppers of rubber or plastics.**	PRS	22%
64.03	6403.00.00	**Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.**	PRS	22%
64.04	6404.00.00	**Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.**	PRS	22%
64.05	6405.00.00	**Other footwear.**	PRS	22%
64.06	6406.00.00	**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.**	PRS	22%

Chapter 65

Headgear and parts thereof

Notes.
1.This Chapter does not cover :
(a) Worn headgear of heading 63.09;
(b) Asbestos headgear (heading 68.12); or
(c) Dolls' hats, other toy hats or carnival articles of Chapter 95.
2.Heading 65.02 does not cover hat-shapes made by sewing, other than those obtained simply by sewing strips in spirals.

Heading	Code	Description	Unit Of Measure	Rate Of Duty
65.01	6501.00.00	**Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.**	KG	22%
65.02	6502.00.00	**Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.**	KG	22%
65.03	6503.00.00	**Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading 65.01, whether or not lined or trimmed.**	KG	22%
65.04	6504.00.00	**Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.**	KG	22%
65.05	6505.00.00	**Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.**	KG	22%
65.06	6506.00.00	**Other headgear, whether or not lined or trimmed.**	KG	22%
65.07	6507.00.00	**Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.**	KG	22%

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.

Heading	Code	Description	Unit Of Measure	Rate Of Duty
66.01	6601.00.00	**Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas).**	DOZ	22%
66.02	6602.00.00	**Walking-sticks, seat-sticks, whips, riding-crops and the like.**	NO.	22%
66.03	6603.00.00	**Parts, trimmings and accessories of articles of heading 66.01 or 66.02.**	DOZ	22%

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.

Heading	Code	Description	Unit Of Measure	Rate Of Duty
67.01	6701.00.00	**Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes).**	NO.	22%
67.02		**Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.**		
	6702.10.00	Of plastics	NO.	22%
	6702.90.00	Of other materials	NO.	22%
67.03	6703.00.00	**Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like.**	KG	22%
67.04		**Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included.**		
	6704.10.00	Of synthetic textile materials :	KG	22%
	6704.20.00	Of human hair	KG	22%
	6704.90.00	Of other materials	KG	22%

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);
(i) Articles of Chapter 91 (for example, clocks and clock cases);
(j) 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 96.02, if made of materials specified in Note 2 (b) to Chapter 96, or of heading 96.06 (for example, buttons), 96.09 (for example, slate pencils) or 96.10 (for example, drawing slates); or
(m) Articles of Chapter 97 (for example, works of art).
2.In heading 68.02 the expression "worked monumental or building stone" applies not only to the varieties of stone referred to in heading 25.15 or 25.16 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it does not, however, apply to slate.

Heading	Code	Description	Unit Of Measure	Rate Of Duty
68.01	6801.00.00	**Setts, curbstones and flagstones, of natural stone (except slate).**	TON	22%
68.02		**Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate).**		
	6802.10.00	Tiles, cubes and similar articles ; artificially coloured granules, chippings and powder	TON	22%
		Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface :		
	6802.21.00	Marble, travertine and alabaster	TON	22%
	6802.22.00	Other calcareous stone	TON	22%
	6802.23.00	Granite	TON	22%
	6802.29.00	Other stone	TON	22%
		Other :		
	6802.91.00	Marble, travertine and alabaster;	TON	22%

Heading	Code	Description	Unit Of Measure	Rate Of Duty
	6802.92.00	Other calcareous stone	TON	22%
	6802.93.00	Granite	TON	22%
	6802.99.00	Other stone;	TON	22%
68.03	6803.00.00	**Worked slate and articles of slate or of agglomerated slate.**	TON	22%
68.04	6804.00.00	**Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials.**	NO.	22%
68.05	6805.00.00	**Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up.**	KG	22%
68.06	6806.00.00	**Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 68.11 or 68.12 or of Chapter 69.**	KG	22%
68.07	6807.00.00	**Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).**	KG	22%
68.08	6808.00.00	**Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.**	KG	22%
68.09	6809.00.00	**Articles of plaster or of compositions based on plaster.**	KG	22%
68.10		**Articles of cement, of concrete or of artificial stone, whether or not reinforced.**		
		Tiles, flagstones, bricks and similar articles :		
	6810.11.00	Building blocks and bricks	TON	22%
	6810.19.00	Other	TON	22%
		Other articles :		
	6810.91.00	Prefabricated structural components for building or civil engineering	TON	22%
	6810.99.00	Other	TON	22%
68.11	6811.00.00	**Articles of asbestos-cement, of cellulose fibre-cement or the like.**	KG	22%
68.12	6812.00.00	**Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 68.11 or 68.13.**	KG	22%
68.13	6813.00.00	**Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials.**	NO.	22%
68.14	6814.00.00	**Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials.**	KG	22%
68.15	6815.00.00	**Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included.**	KG	22%

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);
(i) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
(j) Articles of Chapter 95 (for example, toys, games and sports requisites);
(k) Articles of heading 96.06 (for example, buttons) or of heading 96.14 (for example, smoking pipes); or
(l) Articles of Chapter 97 (for example, works of art).

Heading	Code	Description	Unit Of Measure	Rate Of Duty
69.01	6901.00.00	**Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.**	TON	22%
69.02	6902.00.00	**Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths.**	TON	22%
69.03	6903.00.00	**Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths.**	KG	22%
69.04	6904.00.00	**Ceramic building bricks, flooring blocks, support or filler tiles and the like.**	THS	22%
69.05	6905.00.00	**Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.**	M2	22%
69.06	6906.00.00	**Ceramic pipes, conduits, guttering and pipe fittings.**	KG	22%
69.07	6907.00.00	**Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing.**	M2	22%
69.08	6908.00.00	**Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing.**	M2	22%
69.09	6909.00.00	**Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods.**	KG	22%
69.10	6910.00.00	**Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.**	NO.	22%
69.11		**Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.**		
	6911.10.00	Tableware and kitchenware	DPC	0%
		Other		
	6911.90.10	Household Articles	DPC	0%
	6911.90.20	Toilet Articles	DPC	0%
69.12	6912.00.00	**Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.**	DPC	12%

Heading	Code	Description	Unit Of Measure	Rate Of Duty
69.13		**Statuettes and other ornamental ceramic articles.**		
	6913.10.00	Of porcelain or china	KG	0%
	6913.90.00	Other	KG	0%
69.14	6914.00.00	**Other ceramic articles.**	KG	22%

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 silica.
(b)Mineral wools with a silica, but with an alkaline oxide (K_2O or Na_2O) or a boric oxide (B_2O_3).
5.Throughout this Law, the expression "glass" includes fused quartz and other fused silica (SiO_2).
6.For the purposes of subheadings 7013.21.00, 7013.31.00 and 7013.91.00, the expression "lead crystal" means only glass having a minimum lead monoxide (PbO) content.

Heading	Code	Description	Unit Of Measure	Rate Of Duty
70.01	7001.00.00	**Cullet and other waste and scrap of glass; glass in the mass.**	KG	22%
70.02	7002.00.00	**Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked.**	KG	22%
70.03	7003.00.00	**Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.**	M2	22%
70.04	7004.00.00	**Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.**	M2	22%
70.05	7005.00.00	**Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.**	M2	22%
70.06	7006.00.00	**Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.**	M2	22%
70.07		**Safety glass, consisting of toughened (tempered) or laminated glass.**		
		Toughened (tempered) safety glass :		
	7007.10.11	Toughened (tempered) safety glass : Motor Vehicles	M2	27%
	7007.10.12	Toughened (tempered) safety glass : Other	M2	22%
		Laminated safety glass :		
	7007.20.11	Laminated safety glass : Motor Vehicles	M2	27%
	7007.20.12	Laminated safety glass : Other	M2	22%
70.08	7008.00.00	**Multiple-walled insulating units of glass.**	NO.	22%

Heading	Code	Description	Unit Of Measure	Rate Of Duty
70.09		**Glass mirrors, whether or not framed, including rear-view mirrors.**		
	7009.10.00	Rear-view mirrors for vehicles	NO.	27%
	7009.90.00	Other :	NO.	22%
70.10	7010.00.00	**Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass.**	GR	22%
70.11	7011.00.00	**Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like.**	HUN	22%
70.12	7012.00.00	**Glass inners for vacuum flasks or for other vacuum vessels.**	NO.	22%
70.13		**Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18).**		
	7013.10.00	Of glass-ceramics	NO.	22%
		Drinking glasses other than of glass-ceramics :		
	7013.21.00	Of lead crystal	NO.	0%
	7013.29.00	Other	NO.	22%
		Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass-ceramics :		
	7013.31.00	Of lead crystal	NO.	0%
	7013.32.00	Of glass having a linear coefficient of expansion.	NO.	22%
	7013.39.00	Other	NO.	22%
		Other glassware :		
	7013.91.00	Of lead crystal	NO.	0%
	7013.99.00	Other	NO.	22%
70.14	7014.00.00	**Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.**	NO.	22%
70.15		**Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses.**		
	7015.10.00	Glasses for corrective spectacles	NO.	0%
	7015.10. 11	Glasses for non- corrective spectacles	NO.	0%
	7015.90.00	Others:	NO.	22%
70.16	7016.00.00	**Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms.**		
70.17	7017.00.00	**Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.**	NO.	22%
70.18	7018.00.00	**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.**	NO.	22%
70.19	7019.00.00	**Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).**	KG	22%
70.20	7020.00.00	**Other articles of glass.**	NO.	22%

Section XIV

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

Chapter 71

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

Notes.

1.Subject to Note 1 (a) to Section VI and except as provided below, all articles consisting wholly or partly :
(a) Of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or
(b) Of precious metal or of metal clad with precious metal, are to be classified in this Chapter.
2.(a) Headings 71.13, 71.14 and 71.15 do not cover articles in which precious metal or metal clad with precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph (b) of the foregoing Note does not apply to such articles (*).
(b) Heading 71.16 does not cover articles containing precious metal or metal clad with precious metal (other than as minor constituents).
3.This Chapter does not cover :
(a) Amalgams of precious metal, or colloidal precious metal (heading 28.43);
(b) Sterile surgical suture materials, dental fillings or other goods of Chapter 30;
(c) Goods of Chapter 32 (for example, lustres);
(d) Supported catalysts (heading 38.15);
(e) Articles of heading 42.02 or 42.03 referred to in Note 2 (B) to Chapter 42;
(f) Articles of heading 43.03 or 43.04;
(g) Goods of Section XI (textiles and textile articles);
(h) Footwear, headgear or other articles of Chapter 64 or 65;
(i) Umbrellas, walking-sticks or other articles of Chapter 66;
(j) 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);
(k) Articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments);
(l) Arms or parts thereof (Chapter 93);
(m) Articles covered by Note 2 to Chapter 95;
(n) Articles classified in Chapter 96 by virtue of Note 4 to that Chapter; or
(o) 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. Alloys of precious metal are to be classified according to the following rules :
(a) An alloy of platinum is to be treated as an alloy of platinum;
(b) An alloy of gold but no platinum is to be treated as an alloy of gold;
(c) Other alloys of silver are to be treated as alloys of silver.
6.Except where the context otherwise requires, any reference in this Law 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 this Law 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 this Law.
9.For the purposes of heading 71.13, the expression "articles of jewellery" means :
(a) Any small objects of personal adornment (gem-set or not) (for example, rings, bracelets, necklaces, brooches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and
(b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (such as cigarette cases, powder boxes, chain purses, cachou boxes).
10.For the purposes of heading 71.14, the expression "articles of goldsmiths' or silversmiths' wares" includes such articles as ornaments, tableware,

toilet-ware, smokers' requisites and other articles of household, office or religious use.
11.For the purposes of heading 71.17, the expression "imitation jewellery" means articles of jewellery within the meaning of paragraph (a) of Note 9 above (but not including buttons or other articles of heading 96.06, or dress-combs, hair-slides or the like, or hairpins, of heading 96.15), not incorporating natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.
12.For the purposes of subheadings 7106.10.00, 7108.11.00, and heading 71.10, the expressions "powder" and "in powder form" mean products which passes through a sieve having a mesh aperture.
13.Notwithstanding the provisions of Chapter Note 4 (b), for the purposes of heading 71.10, the expression "platinum" does not include iridium, osmium, palladium, rhodium or ruthenium.
14.For the classification of alloys in the subheadings of heading 71.10, each alloy is to be classified with that metal, platinum, palladium, rhodium, iridium, osmium or ruthenium which predominates by weight over each other of these metals.

Heading	Code	Description	Unit Of Measure	Rate Of Duty
71.01	7101.00.00	**Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport.**	CAR	0%
71.02	7102.00.00	**Diamonds, whether or not worked, but not mounted or set.**	CAR	12%
71.03	7103.00.00	**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.**	CAR	12%
71.04	7104.00.00	**Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.**	CAR	12%
71.05	7105.00.00	**Dust and powder of natural or synthetic precious or semi-precious stones.**	G	12%
71.06		**Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.**		
	7106.10.00	Powder	G	22%
		Other :		
	7106.91.00	Unwrought	G	22%
		Semi-manufactured:		
	7106.92.10	Non-monetary Bullion	G	0%
	7106.92.20	Monetary Bullion	G	0%
	7106.92.30	Other	G	0%
71.07	7107.00.00	**Base metals clad with silver, not further worked than semi-manufactured.**	G	12%
71.08		**Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.**		
		Non-monetary :		
	7108.11.00	Powder	G	22%
	7108.12.00	**Other unwrought forms**	G	22%
		Other semi-manufactured forms:		
	7108.13.10	Bullion	G	0%
	7108.13.20	Other	G	0%

Heading	Code	Description	Unit Of Measure	Rate Of Duty
		Monetary		
	7108.20.10	Bullion	G	0%
	7108.20.20	Other	G	0%
71.09	7109.00.00	**Base metals or silver, clad with gold, not further worked than semi-manufactured.**	G	12%
71.10	7110.00.00	**Platinum, unwrought or in semi-manufactured forms, or in powder form.**	G	12%
71.11	7111.00.00	**Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.**	G	12%
71.12	7112.00.00	**Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal.**	KG	22%
71.13	7113.00.00	**Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.**	G	12%
71.14		**Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.**		
		Of precious metal whether or not plated or clad with precious metal :		
		Of silver, whether or not plated or clad with other precious metal		
	7114.11.10	Of silver, whether or not plated or clad with other precious metal	NO.	0%
	7114.11.11	Smokers' Requisites of silver, whether or not plated or clad with other precious metal	NO.	42%
		Of other precious metal, whether or not plated or clad with precious metal		
	7114.19.10	Of other precious metal, whether or not plated or clad with precious metal	NO.	0%
	7114.19.11	Smokers' Requisites of other precious metal, whether or not plated or clad with precious metal	NO.	42%
		Of base metal clad with precious metal		
	7114.20.10	Of base metal clad with precious metal	NO.	0%
	7114.20.11	Smokers' Requisites of base metal clad with precious metal	NO.	42%
71.15		**Other articles of precious metal or of metal clad with precious metal.**	G	
	7115.10.00	Catalysts in the form of wire cloth or grill, of platinum	NO.	0%
	7115.90.00	Other	NO.	0%
71.16	7116.00.00	**Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).**	NO.	12%
71.17	7117.00.00	**Imitation jewellery.**	NO.	22%
71.18		**Coin**		
		Coin (other than gold coin)		
	7118.10.10	Not being legal tender	G	0%
	7118.10.20	Being of legal tender	G	0%
		Other		
	7118.90.10	Gold coin, not being legal tender	G	0%
	7118.90.20	Gold coin, being of legal tender	G	0%

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;
(i) Lead shot prepared for ammunition (heading 93.06) or other articles of Section XIX (arms and ammunition);
(j) Articles of Chapter 94 (for example, furniture, mattress supports, lamps and lighting fittings, illuminated signs, prefabricated buildings);
(k) Articles of Chapter 95 (for example, toys, games, sports requisites);
(l) Hand sieves, buttons, pens, pencil-holders, pen nibs or other articles of Chapter 96 (miscellaneous manufactured articles); or
(m) Articles of Chapter 97 (for example, works of art).
2.Throughout this Law, 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 this Law, 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 this Law, the term "cermets" means products containing a microscopic heterogeneous combination of a metallic component and a ceramic component. The term "cermets" includes sintered metal carbides (metal carbides sintered with a metal).
5.Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 72 and 74) :
(a) An alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals;
(b) An alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present;
(c) In this Section the term "alloys" includes sintered mixtures of metal powders, heterogeneous intimate mixtures obtained by melting (other than cermets) and intermetallic compounds.
6.Unless the context otherwise requires, any reference in this Law to a base metal includes a reference to alloys which, by virtue of Note 5 above, are to be classified as alloys of that metal.
7.Classification of composite articles :
Except where the headings otherwise require, articles of base metal (including articles of mixed materials treated as articles of base metal under the Interpretative Rules) containing two or more base metals are to be treated as articles of the base metal predominating by weight over each of the other metals.
For this purpose :
(a) Iron and steel, or different kinds of iron or steel, are regarded as one and the same metal;
(b) An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 5, it is classified; and
(c) A cermet of heading 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 which passes through a sieve having a mesh aperture.

Chapter 72

Iron and steel

Notes.
1.In this Chapter and, in the case of Notes (d), (e) and (f) throughout this Law, the following expressions have the meanings hereby assigned to them :
(a) Pig iron
Iron-carbon alloys not usefully malleable, containing carbon and which may contain one or more other elements.
(b) Spiegeleisen
Iron-carbon alloys 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 iron and one or more other elements.
(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 containing carbon. However, chromium steels may contain higher proportions of carbon.
(e) Stainless steel
Alloy steels containing chromium, with or without other elements.
(f) Other alloy steel
Steels not complying with the definition of stainless steel.
(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 which passes through a sieve with a mesh aperture.
(i) 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.
(j) Flat-rolled products
Rolled products of solid rectangular (other than square) cross-section, which do not conform to the definition at (i) above in the form of :
- coils of successively superimposed layers, or
- straight lengths.
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, provided that they do not assume the character of articles or products of other headings.
(k) 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).
(l) Other bars and rods
Products which do not conform to any of the definitions at (i), (j) or (k) 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.
(m) 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 (i), (j), (k) or (l) above or to the definition of wire.
Chapter 72 does not include products of heading 73.01 or 73.02.
(n) 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.
(o) Hollow drill bars and rods
Hollow bars and rods of any cross-section, suitable for drills. 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.
4.In this Chapter the following expressions have the meanings hereby assigned to them :
(a) Alloy pig iron
(b) Non-alloy free-cutting steel

Non-alloy steel
(c) Silicon-electrical steel
Alloy steels.
(d) High speed steel
Alloy steels, with or without other elements.
(e) Silico-manganese steel
Alloy steels of manganese and silicon, but no other element in a proportion that would give the steel the characteristics of another alloy steel.
5.For the classification of ferro-alloys in the 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.

Heading	Code	Description	Unit Of Measure	Rate Of Duty
72.01	7201.00.00	**Pig iron and spiegeleisen in pigs, blocks or other primary forms.**	TON	22%
72.02	7202.00.00	**Ferro-alloys.**	KG	22%
72.03	7203.00.00	**Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron in lumps, pellets or similar forms.**	TON	22%
72.04	7204.00.00	**Ferrous waste and scrap; remelting scrap ingots of iron or steel.**	TON	22%
72.05	7205.00.00	**Granules and powders, of pig iron, spiegeleisen, iron or steel.**	KG	22%
72.06	7206.00.00	**Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03).**	KG	22%
72.07	7207.00.00	**Semi-finished products of iron or non-alloy steel.**	KG	22%
72.08	7208.00.00	**Flat-rolled products of iron or non-alloy steel, hot-rolled, not clad, plated or coated.**	KG	22%
72.09	7209.00.00	**Flat-rolled products of iron or non-alloy steel, cold-rolled (cold-reduced), not clad, plated or coated.**	KG	22%
72.10	7210.00.00	**Flat-rolled products of iron or non-alloy steel, clad, plated or coated.**	KG	22%
72.11	7211.00.00	**Flat-rolled products of iron or non-alloy steel, not clad, plated or coated.**	KG	22%
72.13	7213.00.00	**Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.**	KG	22%
72.14	7214.00.00	**Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling.**	KG	22%
72.15	7215.00.00	**Other bars and rods of iron or non-alloy steel.**	KG	22%
72.16	7216.00.00	**Angles, shapes and sections of iron or non-alloy steel.**	KG	22%
72.17	7217.00.00	**Wire of iron or non-alloy steel.**	KG	22%
72.18	7218.00.00	**Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.**	KG	22%
72.19	7219.00.00	**Flat-rolled products of stainless steel.**	KG	22%
72.21	7221.00.00	**Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.**	KG	22%
72.22	7222.00.00	**Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.**	KG	22%
72.23	7223.00.00	**Wire of stainless steel.**	KG	22%
72.24	7224.00.00	**Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.**	KG	22%
72.25	7225.00.00	**Flat-rolled products of other alloy steel.**	KG	22%

Heading	Code	Description	Unit Of Measure	Rate Of Duty
72.27	7227.00.00	**Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.**	KG	22%
72.28	7228.00.00	**Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.**	KG	22%
72.29	7229.00.00	**Wire of other alloy steel.**	KG	22%

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 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.

Heading	Code	Description	Unit Of Measure	Rate Of Duty
73.01	7301.00.00	**Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel.**	KG	22%
73.02	7302.00.00	**Railway or tramway track construction material of iron or steel, the following : rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails.**	KG	22%
73.03	7303.00.00	**Tubes, pipes and hollow profiles, of cast iron.**	KG	22%
73.04	7304.00.00	**Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.**	KG	22%
73.05	7305.00.00	**Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections of iron or steel.**	KG	22%
73.06	7306.00.00	**Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.**	KG	22%
73.07	7307.00.00	**Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.**	KG	22%
73.08	7308.00.00	**Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel.**	KG	22%
73.09	7309.00.00	**Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.**	NO.	22%
73.10	7310.00.00	**Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.**	NO.	22%
73.11	7311.00.00	**Containers for compressed or liquefied gas, of iron or steel.**	NO.	22%
73.12	7312.00.00	**Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.**	KG	22%
73.13	7313.00.00	**Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel.**	KG	17%
73.14		**Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.**		
	7314.10.00	Woven cloth :	M2	22%
		Grill, netting and fencing, welded at the intersection.		
	7314.20.10	Netting and fencing	M2	17%
	7314.20.20	Grill	M2	22%
		Other grill, netting and fencing, welded at the intersection:		
	7314.30.10	Other netting and fencing	M2	22%

Heading	Code	Description	Unit Of Measure	Rate Of Duty
	7314.30.20	Other grill	M2	22%
		Other cloth, grill, netting and fencing : Plated or coated with Zinc or Plastics		
	7314.40.10	Netting and fencing	M2	22%
	7314.40.20	Cloth, Grill	M2	22%
	7314.50.00	Expanded metal	M2	22%
73.15		**Chain and parts thereof, of iron or steel.**		
		Articulated link chain and parts thereof :		
	7315.11.00	Roller chain	KG	22%
	7315.12.00	Other chain	KG	22%
	7315.19.00	Parts	KG	22%
	7315.20.00	Skid chain	KG	22%
		Other chain :		
	7315.81.00	Stud-link	KG	22%
	7315.82.00	Other, welded link	KG	22%
	7315.89.00	Other	KG	22%
	7315.90.00	Other parts	KG	22%
73.16	7316.00.00	**Anchors, grapnels and parts thereof, of iron or steel.**	KG	22%
73.17		**Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.**		
	7317.00.10	**Nails, corrugated nails, staples**	KG	17%
	7317.00.20	**Tacks, drawing pins, and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.**	KG	22%
73.18	7318.00.00	**Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.**	KG	22%
73.19	7319.00.00	**Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.**	THS	22%
73.20	7320.00.00	**Springs and leaves for springs, of iron or steel.**	KG	22%
73.21		**Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel.**		
	7321.10.00	Cooking appliances and plate warmers :	NO.	22%
	7321.80.00	Other appliances :	NO.	22%
	7321.90.00	Parts	NO.	22%
73.22	7322.00.00	**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.**	NO.	22%
73.23		**Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel:**		

Heading	Code	Description	Unit Of Measure	Rate Of Duty
	7323.10.00	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	KG	22%
		Other :		
	7323.91.00	Of cast iron, not enamelled	KG	22%
	7323.92.00	Of cast iron, enamelled	KG	22%
	7323.93.00	Of stainless steel	KG	0%
	7323.94.00	Of iron (other than cast iron) or steel, enamelled	KG	22%
	7323.99.00	Other	KG	22%
73.24		**Sanitary ware and parts thereof, of iron or steel.**		
	7324.10.00	Sinks and wash basins, of stainless steel	NO.	22%
	7324.20.00	Baths :	NO.	22%
	7324.90.00	Other, including parts	NO.	22%
73.25	7325.00.00	**Other cast articles of iron or steel.**	KG	22%
73.26	7326.00.00	**Other articles of iron or steel.**	KG	22%

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 copper.
(b) Copper alloys
Metallic substances other than unrefined copper in which copper predominates over each of the other elements.
(c) Master alloys
Alloys containing with other elements 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 phosphorus.
(d) Bars and rods
Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.
Wire-bars and billets with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, drawing stock (wire-rod) or tubes, are however to be taken to be unwrought copper of heading 74.03.
(e) Profiles
Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.
(f) Wire
Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.
In the case of heading 74.14, however, the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape.
(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.
- 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.
2.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, tin predominates other each of such other elements.
(b) Copper-tin base alloys (bronzes)
Alloys of copper and tin, with or without other elements.
(c) Copper-nickel-zinc base alloys (nickel silvers)
Alloys of copper, nickel and zinc, with or without other elements.
(d) Copper-nickel base alloys
Alloys of copper and nickel, with or without other elements. When other elements are present, nickel predominates over each of such other elements.

Heading	Code	Description	Unit Of Measure	Rate Of Duty
74.01	7401.00.00	**Copper mattes; cement copper (precipitated copper).**	KG	22%
74.02	7402.00.00	**Unrefined copper; copper anodes for electrolytic refining.**	KG	22%
74.03	7403.00.00	**Refined copper and copper alloys, unwrought.**	KG	22%
74.04	7404.00.00	**Copper waste and scrap.**	KG	22%
74.05	7405.00.00	**Master alloys of copper.**	KG	22%
74.06	7406.00.00	**Copper powders and flakes.**	KG	22%
74.07	7407.00.00	**Copper bars, rods and profiles.**	KG	22%
74.08	7408.00.00	**Copper wire.**	KG	22%
74.09	7409.00.00	**Copper plates, sheets and strip.**	KG	22%
74.10	7410.00.00	**Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials).**	KG	22%
74.11	7411.00.00	**Copper tubes and pipes.**	KG	22%
74.12		**Copper tube or pipe fittings (for example, couplings, elbows, sleeves).**		
	7412.10.00	Of refined copper	KG	22%
	7412.20.00	Of copper alloys	KG	22%
74.13	7413.00.00	**Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.**	KG	22%
74.14	7414.00.00	**Cloth (including endless bands), grill and netting, of copper wire; expanded metal of copper.**	M2	22%
74.15		**Nails, tacks, drawing pins, staples (other than those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper.**		
		Nails and tacks, drawing pins, staples and similar articles		
	7415.10.10	Nails and staples	KG	17%
	7415.10.20	Tacks, drawing pins and similar articles	KG	22%
	7415.20.00	Other articles, not threaded :	KG	22%
	7415.30.00	Other threaded articles :	KG	22%
74.16	7416.00.00	**Copper springs.**	KG	22%
74.17	7417.00.00	**Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper.**	KG	22%
74.18	7418.00.00	**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.**	KG	22%
74.19	7419.00.00	**Other articles of copper.**	KG	22%

Chapter 75

Nickel and articles thereof

Note.
1.In this Chapter the following expressions have the meanings hereby assigned to them :
(a)Bars and rods
Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The 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.
(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 rectangular (including square) shape,
- 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.
2.In this Chapter the following expressions have the meanings hereby assigned to them :
(a) Nickel, not alloyed
Metal containing Nickel plus Cobalt.
(b) Nickel alloys
Metallic substances in which Nickel predominates over other elements, including cobalt.
3.Notwithstanding the provisions of Chapter Note 1 (c), for the purposes of heading 75.08 the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape.

Heading	Code	Description	Unit Of Measure	Rate Of Duty
75.01	7501.00.00	**Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.**	KG	22%
75.02	7502.00.00	**Unwrought nickel.**	KG	22%
75.03	7503.00.00	**Nickel waste and scrap.**	KG	22%
75.04	7504.00.00	**Nickel powders and flakes.**	KG	22%
75.05	7505.00.00	**Nickel bars, rods, profiles and wire.**	KG	22%
75.06	7506.00.00	**Nickel plates, sheets, strip and foil.**	KG	22%
75.07	7507.00.00	**Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).**	KG	22%

Heading	Code	Description	Unit Of Measure	Rate Of Duty
75.08	7508.00.00	**Other articles of nickel (including wire)**	KG	22%

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 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.
(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,
- 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.
2.In this Chapter the following expressions have the meanings hereby assigned to them :
(a) Aluminium, not alloyed
Metal containing aluminium
(b) Aluminium alloys
Metallic substances in which aluminium predominates over each of the other elements.
3.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.

Heading	Code	Description	Unit Of Measure	Rate Of Duty
76.01	7601.00.00	**Unwrought aluminium.**	KG	22%
76.02	7602.00.00	**Aluminium waste and scrap.**	KG	22%
76.03	7603.00.00	**Aluminium powders and flakes.**	KG	22%
76.04	7604.00.00	**Aluminium bars, rods and profiles.**	KG	22%
76.05	7605.00.00	**Aluminium wire.**	KG	22%
76.06	7606.00.00	**Aluminium plates, sheets and strip.**	KG	22%
76.07	7607.00.00	**Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) (excluding any backing).**	KG	22%

Heading	Code	Description	Unit Of Measure	Rate Of Duty
76.08	7608.00.00	**Aluminium tubes and pipes.**		22%
76.09	7609.00.00	**Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).**	KG	22%
76.10		**Aluminium structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures.**		
	7610.10.00	Doors, windows and their frames and thresholds for doors	NO.	22%
	7610.90.00	Other	NO.	22%
76.11	7611.00.00	**Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.**	NO.	22%
76.12	7612.00.00	**Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.**	NO.	22%
76.13	7613.00.00	**Aluminium containers for compressed or liquefied gas.**	NO.	22%
76.14	7614.00.00	**Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.**	KG	22%
76.15	7615.00.00	**Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium.**	KG	22%
76.16		**Other articles of aluminium.**		
		Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles		
	7616.10.10	Nails, staples	KG	17%
	7616.10.20	Tacks	KG	17%
		Other :		
		Cloth, grill, netting and fencing, of aluminium wire		
	7616.91.10	Netting and fencing	KG	22%
	7616.91.20	Cloth, grill	KG	22%
	7616.99.00	Other	KG	22%

Chapter 77

Note.
This Chapter is reserved for future use.

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 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.
(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,
- 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.
2. In this Chapter the expression "refined lead" means:
Metal containing lead.

Heading	Code	Description	Unit Of Measure	Rate Of Duty
78.01	7801.00.00	**Unwrought lead.**	KG	22%
78.02	7802.00.00	**Lead waste and scrap.**	KG	22%
78.03	7803.00.00	**Lead bars, rods, profiles and wire.**	KG	22%
78.04	7804.00.00	**Lead plates, sheets, strip and foil; lead powders and flakes.**	KG	22%
78.05	7805.00.00	**Lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).**	KG	22%
78.06	7806.00.00	**Other articles of lead.**	KG	22%

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 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.
(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,
- 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.
2.In this Chapter the following expressions have the meanings hereby assigned to them :
(a) Zinc, not alloyed
Metal containing zinc.
(b) Zinc alloys
Metallic substances in which zinc predominates over each of the other elements.
(c) Zinc dust
Dust obtained by condensation of zinc vapour, consisting of spherical particles which are finer than zinc powders.

Heading	Code	Description	Unit Of Measure	Rate Of Duty
79.01	7901.00.00	**Unwrought zinc.**	KG	22%
79.02	7902.00.00	**Zinc waste and scrap.**	KG	22%
79.03	7903.00.00	**Zinc dust, powders and flakes.**	KG	22%
79.04	7904.00.00	**Zinc bars, rods, profiles and wire.**	KG	22%
79.05	7905.00.00	**Zinc plates, sheets, strip and foil.**	KG	22%
79.06	7906.00.00	**Zinc tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).**	KG	22%
79.07	7907.00.00	**Other articles of zinc.**	KG	22%

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 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.
(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,
- 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 80.04 and 80.05 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.
2.In this Chapter the following expressions have the meanings hereby assigned to them :
(a) Tin, not alloyed
Metal containing tin.
(b) Tin alloys
Metallic substances in which tin predominates over each of the other elements.

Heading	Code	Description	Unit Of Measure	Rate Of Duty
80.01	8001.00.00	**Unwrought tin.**	KG	22%
80.02	8002.00.00	**Tin waste and scrap.**	KG	22%
80.03	8003.00.00	**Tin bars, rods, profiles and wire.**	KG	22%
80.04	8004.00.00	**Tin plates, sheets and strip.**	KG	22%
80.05	8005.00.00	**Tin foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), (excluding any backing);tin powders and flakes.**	KG	22%
80.06	8006.00.00	**Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).**	KG	22%
80.07	8007.00.00	**Other articles of tin.**	NO.	22%

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.

Heading	Code	Description	Unit Of Measure	Rate Of Duty
81.01	8101.00.00	**Tungsten (wolfram) and articles thereof, including waste and scrap.**	KG	22%
81.02	8102.00.00	**Molybdenum and articles thereof, including waste and scrap.**	KG	22%
81.03	8103.00.00	**Tantalum and articles thereof, including waste and scrap.**	KG	22%
81.04	8104.00.00	**Magnesium and articles thereof, including waste and scrap.**	KG	22%
81.05	8105.00.00	**Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.**	KG	22%
81.06	8106.00.00	**Bismuth and articles thereof, including waste and scrap.**	KG	22%
81.07	8107.00.00	**Cadmium and articles thereof, including waste and scrap.**	KG	22%
81.08	8108.00.00	**Titanium and articles thereof, including waste and scrap.**	KG	22%
81.09	8109.00.00	**Zirconium and articles thereof, including waste and scrap.**	KG	22%
81.10	8110.00.00	**Antimony and articles thereof, including waste and scrap.**	KG	22%
81.11	8111.00.00	**Manganese and articles thereof, including waste and scrap.**	KG	22%
81.12	8112.00.00	**Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap.**	KG	22%
81.13	8113.00.00	**Cermets and articles thereof, including waste and scrap.**	KG	22%

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.

Heading	Code	Description	Unit Of Measure	Rate Of Duty
82.01		**Hand tools, the following : spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.**		
	8201.10.00	Spades and shovels	NO.	17%
	8201.20.00	Forks	NO.	17%
	8201.30.00	Mattocks, picks, hoes and rakes	NO.	17%
	8201.40.00	Axes, bill hooks and similar hewing tools	NO.	17%
	8201.50.00	Secateurs and similar one-handed pruners and shears (including poultry shears)	NO.	17%
	8201.60.00	Hedge shears, two-handed pruning shears and similar two-handed shears	NO.	17%
	8201.90.00	Other hand tools of a kind used in agriculture, horticulture or forestry	NO.	17%
82.02		**Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).**		
	8202.10.00	Hand saws	NO.	17%
	8202.20.00	Band saw blades	NO.	17%
		Circular saw blades (including slitting or slotting saw blades) :		
	8202.31.00	With working part of steel	NO.	17%
	8202.39.00	Other, including parts	NO.	17%
	8202.40.00	Chain saw blades	NO.	17%
		Other saw blades :		
	8202.91.00	Straight saw blades, for working metal	NO.	17%
	8202.99.00	Other	NO.	17%
82.03		**Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.**		

Heading	Code	Description	Unit Of Measure	Rate Of Duty
	8203.10.00	Files, rasps and similar tools	NO.	17%
	8203.20.00	Pliers (including cutting pliers), pincers, tweezers and similar tools	NO.	17%
	8203.30.00	Metal cutting shears and similar tools	NO.	17%
	8203.40.00	Pipe-cutters, bolt croppers, perforating punches and similar tools	NO.	17%
82.04	8204.00.00	**Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.**	NO.	17%
82.05		**Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine tools; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.**		
	8205.10.00	Drilling, threading or tapping tools	NO.	17%
	8205.20.00	Hammers and sledge hammers	NO.	17%
	8205.30.00	Planes, chisels, gouges and similar cutting tools for working wood	NO.	17%
	8205.40.00	Screwdrivers	NO.	17%
		Other hand tools (including glaziers' diamonds) :		
	8205.51.00	Household tools	NO.	17%
	8205.59.00	Other	NO.	17%
	8205.60.00	Blow lamps	NO.	17%
	8205.70.00	Vices, clamps and the like	NO.	17%
	8205.80.00	Anvils; portable forges; hand or pedal-operated grinding wheels with frameworks	NO.	17%
	8205.90.00	Sets of articles of two or more of the foregoing subheadings	PCS	17%
82.06	8206.00.00	**Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.**	PCS	17%
82.07		**Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools.**		
		Rock drilling or earth boring tools :		
	8207.13.00	With working part of cermets	NO.	22%
	8207.19.00	Other, including parts	NO.	22%
	8207.20.00	Dies for drawing or extruding metal	NO.	22%
	8207.30.00	Tools for pressing, stamping or punching	NO.	22%
	8207.40.00	Tools for tapping or threading	NO.	22%
	8207.50.00	Tools for drilling, other than for rock drilling	NO.	22%
	8207.60.00	Tools for boring or broaching	NO.	22%
	8207.70.00	Tools for milling	NO.	22%
	8207.80.00	Tools for turning	NO.	22%
	8207.90.00	Other interchangeable tools	NO.	22%
82.08		**Knives and cutting blades, for machines or for mechanical appliances.**		
	8208.10.00	For metal working	NO.	22%

Heading	Code	Description	Unit Of Measure	Rate Of Duty
	8208.20.00	For wood working	NO.	22%
	8208.30.00	For kitchen appliances or for machines used by the food industry	NO.	22%
	8208.40.00	For agricultural, horticultural or forestry machines	NO.	0%
	8208.90.00	Other	NO.	22%
82.09	8209.00.00	**Plates, sticks, tips and the like for tools, unmounted, of cermets.**	KG	22%
82.10	8210.00.00	**Hand-operated mechanical appliances used in the preparation, conditioning or serving of food or drink.**	NO.	22%
82.11		**Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor.**		
	8211.10.00	Sets of assorted articles	PCS	22%
		Other :		
	8211.91.00	Table knives having fixed blades	NO.	22%
	8211.92.00	Other knives having fixed blades	NO.	22%
	8211.93.00	Knives having other than fixed blades	NO.	22%
	8211.94.00	Blades	NO.	22%
	8211.95.00	Handles of base metal	NO.	22%
82.12		**Razors and razor blades (including razor blade blanks in strips).**		
	8212.10.00	Razors	NO.	22%
	8212.20.00	Safety razor blades, including razor blade blanks in strips	NO.	22%
	8212.90.00	Other parts	NO.	22%
82.13	8213.00.00	**Scissors, tailors' shears and similar shears, and blades therefor.**	NO.	22%
82.14		**Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files).**		
	8214.10.00	Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	NO.	22%
	8214.20.00	Manicure or pedicure sets and instruments (including nail files)	NO.	22%
	8214.90.00	Other	NO.	22%
82.15		**Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.**		
	8215.10.00	Sets of assorted articles containing at least one article plated with precious metal	PCS	22%
	8215.20.00	Other sets of assorted articles	PCS	22%
		Other :		
	8215.91.00	Plated with precious metal	PCS	22%
	8215.99.00	Other	PCS	22%

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).

Heading	Code	Description	Unit Of Measure	Rate Of Duty
83.01		**Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal.**		
	8301.10.00	Padlocks	DOZ	22%
	8301.20.00	Locks of a kind used for motor vehicles	DOZ	27%
	8301.30.00	Locks of a kind used for furniture	KG	22%
	8301.40.00	Other locks	DOZ	22%
	8301.50.00	Clasps and frames with clasps, incorporating locks	KG	22%
	8301.60.00	Parts	KG	22%
	8301.70.00	Keys presented separately	KG	22%
83.02		**Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal.**		
	8302.10.00	Hinges	KG	22%
	8302.20.00	Castors	KG	22%
	8302.30.00	Other mountings, fittings and similar articles suitable for motor vehicles	NO.	27%
		Other mountings, fittings and similar articles :		
	8302.41.00	Suitable for buildings	KG	22%
	8302.42.00	Other, suitable for furniture	KG	22%
	8302.49.00	Other	KG	22%
	8302.50.00	Hat-racks, hat-pegs, brackets and similar fixtures	KG	22%
	8302.60.00	Automatic door closers	KG	22%
83.03	8303.00.00	**Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal.**	KG	22%
83.04	8304.00.00	**Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03.**	KG	22%
83.05	8305.00.00	**Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal.**	KG	22%
83.06	8306.00.00	**Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of**	KG	22%

Heading	Code	Description	Unit Of Measure	Rate Of Duty
		base metal; photograph, picture or similar frames, of base metal; mirrors of base metal.		
83.07	8307.00.00	**Flexible tubing of base metal, with or without fittings.**	KG	22%
83.08	8308.00.00	**Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal.**	KG	22%
83.09	8309.00.00	**Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal.**	KG	22%
83.10	8310.00.00	**Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.**	KG	22%
83.11	8311.00.00	**Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying.**	KG	22%

Section XVI

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

Notes.
1.This Section does not cover :
(a) Transmission or conveyor belts or belting, of plastics of Chapter 39, or of vulcanised rubber (heading 40.10); or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16);
(b) Articles of leather or of composition leather (heading 42.04) or of furskin (heading 43.03), of a kind used in machinery or mechanical appliances or for other technical uses;
(c) Bobbins, spools, cops, cones, cores, reels or similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV);
(d) Perforated cards for Jacquard or similar machines (for example, Chapter 39 or 48 or Section XV);
(e) Transmission or conveyor belts or belting, of textile material (heading 59.10) or other articles of textile material for technical uses (heading 59.11);
(f) Precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.02 to 71.04, or articles wholly of such stones of heading 71.16, except unmounted worked sapphires and diamonds for styli (heading 85.22);
(g) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
(h) Drill pipe (heading 73.04);
(i) Endless belts of metal wire or strip (Section XV);
(j) Articles of Chapter 82 or 83;
(k) Articles of Section XVII;
(l) Articles of Chapter 90;
(m) Clocks, watches or other articles of Chapter 91;
(n) 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);
(o) Articles of Chapter 95; or
(p) Typewriter or similar ribbons, whether or not on spools or in cartridges (classified according to their constituent material, or in heading 96.12 if inked or otherwise prepared for giving impressions).
2.Subject to Note 1 to this Section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading 84.84, 85.44, 85.45, 85.46 or 85.47) are to be classified according to the following rules :
(a) Parts which are goods included in any of the headings of Chapter 84 or 85 (other than headings 84.09, 84.31, 84.48, 84.66, 84.73, 84.85, 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 84.85 or 85.48.
3.Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.
4.Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.
5.For the purposes of these Notes, the expression "machine" means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85.

Chapter 84

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

Notes.
1.This Chapter does not cover :
(a) Millstones, grindstones or other articles of Chapter 68;
(b) Machinery or appliances (for example, pumps) of ceramic material and ceramic parts of machinery or appliances of any material (Chapter 69);
(c) Laboratory glassware (heading 70.17); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading 70.19 or 70.20);
(d) Articles of heading 73.21 or 73.22 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81);
(e) Electro-mechanical domestic appliances of heading 85.09; digital cameras of heading 85.25; or
(f) Hand-operated mechanical floor sweepers, not motorised (heading 96.03).
2.Subject to the operation of Note 3 to Section XVI, a machine or appliance which answers to a description in one or more of the headings 84.01 to 84.24 and at the same time to a description in one or other of the headings 84.25 to 84.80 is to be classified under the appropriate heading of the

former group and not the latter.
Heading 84.19 does not, however, cover :
(a) Germination plant, incubators or brooders (heading 84.36);
(b) Grain dampening machines (heading 84.37);
(c) Diffusing apparatus for sugar juice extraction (heading 84.38);
(d) Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading 84.51); or
(e) Machinery or plant, designed for mechanical operation, in which a change of temperature, even if necessary, is subsidiary.
Heading 84.22 does not cover :
(a) Sewing machines for closing bags or similar containers (heading 84.52); or
(b) Office machinery of heading 84.72.
Heading 84.24 does not cover :
Ink-jet printing machines (heading 84.43 or 84.71).
3.A machine-tool for working any material which answers to a description in heading 84.56 and at the same time to a description in heading 84.57, 84.58, 84.59, 84.60, 84.61, 84.64 or 84.65 is to be classified in heading 84.56.
4.Heading 84.57 applies only to machine-tools for working metal, other than lathes (including turning centres), which can carry out different types of machining operations either :
(a) by automatic tool change from a magazine or the like in conformity with a machining programme (machining centres),
(b) by the automatic use, simultaneously or sequentially, of different unit heads working on a fixed position workpiece (unit construction machines, single station), or
(c) by the automatic transfer of the workpiece to different unit heads (multi-station transfer machines).
5.(A) For the purposes of heading 84.71, the expression "automatic data processing machines" means :
(a) Digital machines, capable of (1) storing the processing program or programs and at least the data immediately necessary for the execution of the program; (2) being freely programmed in accordance with the requirements of the user; (3) performing arithmetical computations specified by the user; and, (4) executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run;
(b) Analogue machines capable of simulating mathematical models and comprising at least : analogue elements, control elements and programming elements;
(c) Hybrid machines consisting of either a digital machine with analogue elements or an analogue machine with digital elements.
(B) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units. Subject to paragraph (E) below, a unit is to be regarded as being a part of a complete system if it meets all of the following conditions :
(a) It is of a kind solely or principally used in an automatic data processing system;
(b) It is connectable to the central processing unit either directly or through one or more other units; and
(c) It is able to accept or deliver data in a form (codes or signals) which can be used by the system.
(C) Separately presented units of an automatic data processing machine are to be classified in heading 84.71.
(D) Printers, keyboards, X-Y co-ordinate input devices and disk storage units which satisfy the conditions of paragraphs (B) (b) and (B) (c) above, are in all cases to be classified as units of heading 84.71.
(E) Machines performing a specific function other than data processing and incorporating or working in conjunction with an automatic data processing machine are to be classified in the headings appropriate to their respective functions or, failing that, in residual headings.
6.Heading 84.82 applies, inter alia, to polished steel balls.
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.For the purposes of heading 84.71, the term "systems" means automatic data processing machines whose units satisfy the conditions laid down in Note 5 (B) to Chapter 84 and which comprise at least a central processing unit, one input unit (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or a printer).
10. Heading 84.82 applies only to bearings with cylindrical rollers. The ends of the rollers may be rounded.

Heading	Code	Description	Unit Of Measure	Rate Of Duty
84.01	8401.00.00	**Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.**	TON	22%
84.02	8402.00.00	**Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers.**	TON	22%

Heading	Code	Description	Unit Of Measure	Rate Of Duty
84.03	8403.00.00	**Central heating boilers other than those of heading 84.02.**	TON	22%
84.04	8404.00.00	**Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units.**	TON	22%
84.05	8405.00.00	**Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers.**	TON	22%
84.06	8406.00.00	**Steam turbines and other vapour turbines.**	TON	22%
84.07		**Spark-ignition reciprocating or rotary internal combustion piston engines.**		
	8407.10.00	Aircraft engines	NO.	22%
		Marine propulsion engines :		
	8407.21.00	Outboard motors	NO.	22%
	8407.29.00	Other	NO.	22%
	8407.30.00	Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87 :	NO.	22%
	8407.90.00	Other engines	NO.	22%
84.08		**Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).**		
	8408.10.00	Marine propulsion engines	NO.	22%
	8408.20.00	Engines of a kind used for the propulsion of vehicles of Chapter 87	NO.	27%
	8408.90.00	Other engines	NO.	22%
84.09		**Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08.**		
	8409.10.00	For aircraft engines	KG	22%
		Other :		
	8409.91.00	Suitable for use solely or principally with spark-ignition internal combustion piston engines	KG	22%
	8409.99.00	Other	KG	22%
84.10	8410.00.00	**Hydraulic turbines, water wheels, and regulators therefor.**	NO.	22%
84.11		**Turbo-jets, turbo-propellers and other gas turbines.**		
	8411.10.00	Turbo-jets :	NO.	22%
	8411.20.00	Turbo-propellers :	NO.	22%
	8411.80.00	Other gas turbines :	NO.	22%
	8411.90.00	Parts :	NO.	22%
84.12		**Other engines and motors.**		
	8412.10.00	Reaction engines other than turbo-jets	NO.	22%
	8412.20.00	Hydraulic power engines and motors :	NO.	22%
	8412.30.00	Pneumatic power engines and motors :	NO.	22%
	8412.80.00	Other	NO.	22%
	8412.90.00	Parts	NO.	22%
84.13	8413.00.00	**Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.**	NO.	22%

Heading	Code	Description	Unit Of Measure	Rate Of Duty
84.14	8414.00.00	**Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters.**	NO.	22%
84.15		**Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.**		
	8415.10.00	Window or wall types, self-contained or "split-system"	NO.	22%
	8415.20.00	Of a kind used for persons, in motor vehicles	NO.	22%
		Other :		
	8415.81.00	Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	NO.	22%
	8415.82.00	Other, incorporating a refrigerating unit	NO.	22%
	8415.83.00	Not incorporating a refrigerating unit	NO.	22%
	8415.90.00	Parts	NO.	22%
84.16	8416.00.00	**Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.**	NO.	22%
84.17	8417.00.00	**Industrial or laboratory furnaces and ovens, including incinerators, non-electric.**	NO.	22%
84.18	8418.00.00	**Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.**	NO.	22%
84.19		**Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric.**		
		Instantaneous or storage water heaters, non-electric :		
	8419.11.00	Instantaneous gas water heaters	NO.	22%
	8419.19.00	Other	NO.	22%
	8419.20.00	Medical, surgical or laboratory sterilisers	NO.	22%
		Dryers :		
	8419.31.00	For agricultural products	NO.	22%
	8419.32.00	For wood, paper pulp, paper or paperboard	NO.	22%
	8419.39.00	Other	NO.	22%
	8419.40.00	Distilling or rectifying plant	NO.	22%
	8419.50.00	Heat exchange units	NO.	22%
	8419.60.00	Machinery for liquefying air or other gases	NO.	22%
		Other machinery, plant and equipment :		
	8419.81.00	For making hot drinks or for cooking or heating food	NO.	22%
	8419.89.00	Other	NO.	22%
	8419.90.00	Parts	NO.	22%
84.20	8420.00.00	**Calendering or other rolling machines, other than for metals or glass, and cylinders therefor.**	NO.	22%

Heading	Code	Description	Unit Of Measure	Rate Of Duty
84.21	8421.00.00	**Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.**	NO.	22%
84.22		**Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages.**		
		Dish washing machines :		
	8422.11.00	Of the household type	NO.	22%
	8422.19.00	Other	NO.	22%
	8422.20.00	Machinery for cleaning or drying bottles or other containers	NO.	22%
	8422.30.00	Machinery for filling, closing, sealing, or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	NO.	22%
	8422.40.00	Other packing or wrapping machinery (including heat-shrink wrapping machinery)	NO.	22%
	8422.90.00	Parts	NO.	22%
84.23		**Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds.**		
	8423.10.00	Personal weighing machines, including baby scales; household scales	NO.	22%
	8423.20.00	Scales for continuous weighing of goods on conveyors	NO.	22%
	8423.30.00	Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	NO.	22%
	8423.80.00	Other weighing machinery :	KG	22%
	8423.90.00	Weighing machine weights of all kinds; parts of weighing machinery	NO.	22%
84.24		**Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines.**		
	8424.10.00	Fire extinguishers, whether or not charged	NO.	22%
	8424.20.00	Spray guns and similar appliances	NO.	22%
	8424.30.00	Steam or sand blasting machines and similar jet projecting machines	NO.	22%
		Other appliances :		
	8424.81.00	Agricultural or horticultural	NO.	22%
	8424.89.00	Other	NO.	22%
	8424.90.00	Parts	NO.	22%
84.25	8425.00.00	**Pulley tackle and hoists other than skip hoists; winches and capstans; jacks.**	NO.	22%
84.26	8426.00.00	**Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane.**	NO.	22%
84.27	8427.00.00	**Fork-lift trucks; other works trucks fitted with lifting or handling equipment.**	NO.	22%
84.28		**Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).**		
	8428.10.00	Lifts and skip hoists	NO.	22%
	8428.20.00	Pneumatic elevators and conveyors	NO.	

Heading	Code	Description	Unit Of Measure	Rate Of Duty
		Other continuous-action elevators and conveyors, for goods or materials :		
	8428.31.00	Specially designed for underground use	NO.	22%
	8428.32.00	Other, bucket type	NO.	22%
	8428.33.00	Other, belt type	NO.	22%
	8428.39.00	Other	NO.	22%
	8428.40.00	Escalators and moving walkways	NO.	22%
	8428.50.00	Mine wagon pushers, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment	NO.	22%
	8428.60.00	Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	NO.	22%
	8428.90.00	Other machinery	NO.	22%
84.29		**Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.**		
		- Bulldozers and angledozers :		
	8429.11.00	Track laying	NO.	22%
	8429.19.00	Other	NO.	22%
	8429.20.00	Graders and levellers	NO.	22%
	8429.30.00	Scrapers	NO.	22%
	8429.40.00	Tamping machines and road rollers	NO.	22%
		Mechanical shovels, excavators and shovel loaders :		
	8429.51.00	Front-end shovel loaders	NO.	22%
	8429.52.00	Machinery with a 360 degree revolving superstructure	NO.	22%
	8429.59.00	Other	NO.	22%
84.30	8430.00.00	**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.**	NO.	22%
84.31	8431.00.00	**Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30.**	NO.	22%
84.32	8432.00.00	**Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.**	NO.	22%
84.33		**Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37.**		
		Mowers for lawns, parks or sports-grounds :		
	8433.11.00	Powered, with the cutting device rotating in a horizontal plane	NO.	22%
	8433.19.00	Other (including self propelled)	NO.	22%
	8433.20.00	Other mowers, including cutter bars for tractor mounting	NO.	22%
	8433.30.00	Other haymaking machinery	NO.	22%
	8433.40.00	Straw or fodder balers, including pick-up balers	NO.	
		Other harvesting machinery; threshing machinery :		
	8433.51.00	Combine harvester-threshers	NO.	

Heading	Code	Description	Unit Of Measure	Rate Of Duty
	8433.52.00	Other threshing machinery	NO.	22%
	8433.53.00	Root or tuber harvesting machines	NO.	22%
	8433.59.00	Other	NO.	22%
	8433.60.00	Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	NO.	22%
	8433.90.00	Parts	NO.	22%
84.34	8434.00.00	**Milking machines and dairy machinery.**	NO.	22%
84.35	8435.00.00	**Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.**	NO.	22%
84.36	8436.00.00	**Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.**	NO.	22%
84.37	8437.00.00	**Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery.**	NO.	22%
84.38		**Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils.**		
	8438.10.00	Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	NO.	22%
	8438.20.00	Machinery for the manufacture of confectionery, cocoa or chocolate	NO.	22%
	8438.30.00	Machinery for sugar manufacture	NO.	22%
	8438.40.00	Brewery machinery	NO.	22%
	8438.50.00	Machinery for the preparation of meat or poultry	NO.	22%
	8438.60.00	Machinery for the preparation of fruits, nuts or vegetables	NO.	22%
	8438.80.00	Other machinery	NO.	22%
	8438.90.00	Parts	NO.	22%
84.39	8439.00.00	**Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.**	NO.	22%
84.40	8440.00.00	**Book-binding machinery, including book-sewing machines.**	NO.	22%
84.41	8441.00.00	**Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.**	NO.	22%
84.42	8442.00.00	**Machinery, apparatus and equipment (other than the machine-tools of headings 84.56 to 84.65), for type-founding or type-setting, for preparing or making printing blocks, plates, cylinders or other printing components; printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).**	NO.	22%
84.43	8443.00.00	**Printing machinery used for printing by means of the printing type, blocks, plates, cylinders and other printing components of heading 84.42; ink-jet printing machines, other than those of heading 84.71; machines for uses ancillary to printing.**	NO.	22%
84.44	8444.00.00	**Machines for extruding, drawing, texturing or cutting man-made textile materials.**	NO.	22%
84.45	8445.00.00	**Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 84.46 or 84.47.**	NO.	22%
84.46	8446.00.00	**Weaving machines (looms).**	NO.	22%
84.47	8447.00.00	**Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.**	NO.	22%
84.48	8448.00.00	**Auxiliary machinery for use with machines of heading 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 heading 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles).**	NO.	22%

Heading	Code	Description	Unit Of Measure	Rate Of Duty
84.49	8449.00.00	**Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.**	NO.	22%
84.50	8450.00.00	**Household or laundry-type washing machines, including machines which both wash and dry.**	NO.	22%
84.51	8451.00.00	**Machinery (other than machines of heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics.**	NO.	22%
84.52	8452.00.00	**Sewing machines, other than book-sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles.**	NO.	22%
84.53	8453.00.00	**Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines.**	NO.	22%
84.54	8454.00.00	**Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.**	NO.	22%
84.55	8455.00.00	**Metal-rolling mills and rolls therefor.**	NO.	22%
84.56	8456.00.00	**Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes.**	NO.	22%
84.57	8457.00.00	**Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal.**	NO.	22%
84.58	8458.00.00	**Lathes (including turning centres) for removing metal.**	NO.	22%
84.59	8459.00.00	**Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 84.58.**	NO.	22%
84.60	8460.00.00	**Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 84.61.**	NO.	22%
84.61	8461.00.00	**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.**	NO.	22%
84.62	8462.00.00	**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.**	NO.	22%
84.63	8463.00.00	**Other machine-tools for working metal or cermets, without removing material.**	NO.	22%
84.64	8464.00.00	**Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass.**	NO.	22%
84.65	8465.00.00	**Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.**	NO.	22%
84.66	8466.00.00	**Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand.**	NO.	22%

Heading	Code	Description	Unit Of Measure	Rate Of Duty
84.67		**Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor.**		
		Pneumatic :		
	8467.11.00	Rotary type (including combined rotary-percussion)	NO.	22%
	8467.19.00	Other	NO.	22%
		With self-contained electric motor :		
	8467.21.00	Drills of all kinds	NO.	22%
	8467.22.00	Saws	NO.	22%
	8467.29.00	Other	NO.	22%
		Other tools :		
	8467.81.00	Chain saws	NO.	22%
	8467.89.00	Other	NO.	22%
		Parts :		
	8467.91.00	Of chain saws	NO.	22%
	8467.92.00	Of pneumatic tools	NO.	22%
	8467.99.00	Other	NO.	22%
84.68	8468.00.00	**Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 85.15; gas-operated surface tempering machines and appliances.**	NO.	22%
84.69	8469.00.00	**Typewriters other than printers of heading 84.71; word-processing machines.**	NO.	22%
84.70	8470.00.00	**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.**	NO.	22%
84.71		**Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included.**	NO.	22%
	8471.10.00	Analogue or hybrid automatic data processing machines (Tablets and iPads etc.)	NO.	22%
	8471.30.00	Portable digital automatic data processing machines, consisting of at least a central processing unit, a keyboard and display (laptops etc)	NO.	22%
	8471.41.00	Desktop computers	NO.	22%
	8471.90.00	Other	NO.	22%

Heading	Code	Description	Unit Of Measure	Rate Of Duty
84.72	8472.00.00	**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).**	NO.	22%
84.73	8473.00.00	**Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 84.69 to 84.72.**	NO.	22%
84.74	8474.00.00	**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.**	NO.	22%
84.75	8475.00.00	**Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware.**	NO.	22%
84.76	8476.00.00	**Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines.**	NO.	22%
84.77	8477.00.00	**Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter.**	NO.	22%
84.78	8478.00.00	**Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.**	NO.	22%
84.79	8479.00.00	**Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.**	NO.	22%
84.80	8480.00.00	**Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.**	NO.	22%
84.81	8481.00.00	**Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.**	NO.	22%
84.82	8482.00.00	**Ball or roller bearings.**	NO.	22%
84.83		**Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints).**		
	8483.10.00	Transmission shafts (including cam shafts and crank shafts) and cranks	NO.	27%
	8483.20.00	Bearing housings, incorporating ball or roller bearings	NO.	27%
	8483.30.00	Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	KG	27%
	8483.40.00	Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters	NO.	27%
	8483.50.00	Flywheels and pulleys, including pulley blocks	NO.	27%
	8483.60.00	Clutches and shaft couplings (including universal joints)	NO.	27%
		Toothed wheels, chain sprockets and other transmission elements presented separately; parts		
	8483.90.10	Other than those for motor vehicles	KG	22%
84.84	8484.00.00	**Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals.**	NO.	22%
84.85		**Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter.**		
	8485.10.00	Ships' or boats' propellers and blades therefor	KG	22%
	8485.90.00	Other	KG	22%

Chapter 85

Heading		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	Unit Of Measure	Rates of Duty
	8503.00.00			22%
	8504.00.00			22%

Notes.
1.This Chapter does not cover :
(a) Electrically warmed blankets, bed pads, foot-muffs or the like; electrically warmed clothing, footwear or ear pads or other electrically warmed articles worn on or about the person;
(b) Articles of glass of heading 70.11; or
(c) Electrically heated furniture of Chapter 94.
2.Headings 85.01 to 85.04 do not apply to goods described in heading 85.11, 85.12, 85.40, 85.41 or 85.42.
However, metal tank mercury arc rectifiers remain classified in heading 85.04.
3.Heading 85.09 covers only the following electro-mechanical machines of the kind commonly used for domestic purposes :
(a) Vacuum cleaners, including dry and wet vacuum cleaners, floor polishers, food grinders and mixers, and fruit or vegetable juice extractors, of any weight;
(b) Other machines. The heading does not, however, apply to fans or ventilating or recycling hoods incorporating a fan, whether or not fitted with filters (heading 84.14),
centrifugal clothes-dryers (heading 84.21), dish washing machines (heading 84.22), household washing machines (heading 84.50), roller or other ironing machines (heading 84.20 or 84.51), sewing machines (heading 84.52), electric scissors (heading 84.67) or to electro-thermic appliances (heading 85.16).
4.For the purposes of heading 85.34 "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.
5.For the purposes of headings 85.41 and 85.42 :
(i) "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;
(ii) "Electronic integrated circuits and microassemblies" are :
(a) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, interconnections, etc.) are created in the mass (essentially) and on the surface of a semiconductor material (doped silicon, for example) and are inseparably associated;
(b) Hybrid integrated circuits in which passive elements (resistors, capacitors, interconnections, etc.), obtained by thin- or thick-film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc.), obtained by semiconductor technology, are combined to all intents and purposes indivisibly, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;
(c) Microassemblies of the moulded module, micromodule or similar types, consisting of discrete, active or both active and passive, components which are combined and interconnected.
For the classification of the articles defined in this Note, headings 85.41 and 85.42 shall take precedence over any other heading in this Law which might cover them by reference to, in particular, their function.
6.Records, tapes and other media of heading 85.23 or 85.24 remain classified in those headings when presented with the apparatus for which they are intended.
This Note does not apply to such media when they are presented with articles other than the apparatus for which they are intended.

Heading	Code	Description	Unit Of Measure	Rate Of Duty
85.01	8501.00.00	**Electric motors and generators (excluding generating sets).**	NO.	22%
85.02		**Electric generating sets and rotary converters.** -Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines):		
	8502.31.10	**Electric generating sets (Wind Powered) – Residential use only.**	NO	0%
	8502.31.12	**Electric generating sets (Wind Powered) – Commercial use.**	NO	22%
	8502.39.00	**Other generating sets.**	NO	22%
	8502.40.10	**Electric rotary converters (Wind Powered) – Residential use only.**	NO	0%
	8502.40.12	**Electric rotary converters (Wind Powered) – Commercial use.**	NO	22%

	Code	Description		
85.03		**Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.**	NO.	
85.04		**Electrical transformers, static converters (for example, rectifiers) and inductors.**	NO.	
85.05	8505.00.00	**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.**	NO.	22%

Heading	Code	Description	Unit Of Measure	Rate Of Duty
85.06		**Primary cells and primary batteries.**		
	8506.10.00	Manganese dioxide	NO.	22%
	8506.30.00	Mercuric oxide	NO.	22%
	8506.40.00	Silver oxide	NO.	22%
	8506.50.00	Lithium	NO.	22%
	8506.60.00	Air-zinc	NO.	22%
	8506.80.00	Other primary cells and primary batteries	NO.	22%
	8506.90.00	Parts	NO.	22%
85.07		**Electric accumulators, including separators therefor, whether or not rectangular (including square).**		
	8507.10.00	Lead-acid, of a kind used for starting piston engines	NO.	22%
	8507.20.00	Other lead-acid accumulators	KG	22%
	8507.30.00	Nickel-cadmium	KG	22%
	8507.40.00	Nickel-iron	NO.	22%
	8507.80.00	Other accumulators	NO.	22%
	8507.90.00	Parts	NO.	22%
85.09		**Electro-mechanical domestic appliances, with self-contained electric motor.**		
	8509.10.00	Vacuum cleaners, including dry and wet vacuum cleaners	NO.	22%
	8509.20.00	Floor polishers	NO.	22%
	8509.30.00	Kitchen waste disposers	NO.	22%
	8509.40.00	Food grinders and mixers; fruit or vegetable juice extractors	NO.	22%
	8509.80.00	Other appliances	NO.	22%
	8509.90.00	Parts	NO.	22%
85.10	8510.00.00	**Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.**	NO	22%
85.11		**Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines.**		
		Sparking plugs		
	8511.10.10	For motor vehicles	HUN	27%
	8511.10.20	Other: including boats and aircraft	HUN	22%
		Ignition magnetos; magneto-dynamos; magnetic flywheels		
	8511.20.10	For Motor vehicles	NO.	27%
	8511.20.20	Other: including boats and aircraft	NO.	22%
		Distributors; ignition coils		
	8511.30.10	For Motor vehicles	NO.	27%

Heading	Code	Description	Unit Of Measure	Rate Of Duty
	8511.30.20	Other: including boats and aircraft	NO.	22%
		Starter motors and dual purpose starter-generators		
	8511.40.10	For motor vehicles	NO.	27%
	8511.40.20	Other: including boats and aircraft	NO.	22%
		Other generators		
	8511.50.10	For motor vehicles	NO.	27%
	8511.50.20	Other: including boats and aircraft	NO.	22%
		Other equipment		
	8511.80.10	For motor vehicles	NO.	27%
	8511.80.20	Other: including boats and aircraft	NO.	22%
		Parts		
	8511.90.10	For Motor vehicles	NO.	27%
	8511.90.20	Other: including boats and aircfaft	NO.	22%
85.12		**Electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.**		
	8512.10.00	Lighting or visual signalling equipment of a kind used on bicycles	NO.	22%
		Other lighting or visual signalling equipment		
	8512.20.10	For Motor vehicles	NO.	27%
	8512.20.20	Other	NO.	22%
		Sound signalling equipment		
	8512.30.10	For motor vehicles	NO.	27%
	8512.30.20	Other	NO.	22%
		Windscreen wipers, defrosters and demisters		
	8512.40.10	For Motor vehicles	NO.	27%
	8512.40.20	Other	NO.	22%
		Parts		
	8512.90.10	For Motor vehicles	NO.	27%
	8512.90.20	Other	NO.	22%
85.13	8513.00.00	**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.**	NO.	22%
85.14	8514.00.00	**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.**	NO	22%
85.15	8515.00.00	**Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets.**	NO	22%
85.16		**Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus**		

Heading	Code	Description	Unit Of Measure	Rate Of Duty
		(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.		
	8516.10.00	Electric instantaneous or storage water heaters and immersion heaters	NO.	22%
		Electric space heating apparatus and electric soil heating apparatus		
	8516.21.00	Storage heating radiators	NO.	22%
	8516.29.00	Other	NO.	22%
		Electro-thermic hair-dressing or hand-drying apparatus		
	8516.31.00	Hair dryers	NO.	22%
	8516.32.00	Other hair-dressing apparatus	NO.	22%
	8516.33.00	Hand-drying apparatus	NO.	22%
	8516.40.00	Electric smoothing irons	NO.	22%
	8516.50.00	Microwave ovens	NO.	22%
	8516.60.00	Other ovens; cookers, cooking plates, boiling rings, grillers and roasters	NO.	22%
		Other electro-thermic appliances		
	8516.71.00	Coffee or tea makers	NO.	22%
	8516.72.00	Toasters	NO.	22%
	8516.79.00	Other	NO.	22%
	8516.80.00	Electric heating resistors	NO.	22%
	8516.90.00	Parts	NO.	22%
85.17		**Electrical apparatus for line telephony or line telegraphy, including line telephone sets with cordless handsets and telecommunication apparatus for carrier-current line systems or for digital line systems; videophones:**		
		Telephone sets; videophones		
	8517.11.00	Line telephone sets with cordless handsets	NO.	22%
	8517.19.00	Other	NO.	22%
		Facsimile machines and teleprinters		
	8517.21.00	Facsimile machines	NO.	22%
	8517.22.00	Teleprinters	NO.	22%
	8517.30.00	Telephonic or telegraphic switching apparatus	NO.	22%
	8517.50.00	Other apparatus, for carrier-current line systems or for digital line systems	NO.	22%
	8517.80.00	Other apparatus	NO.	22%
	8517.90.00	Parts	NO.	22%
85.18	8518.00.00	**Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets.**	NO.	22%
85.19		**Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device:**		

Heading	Code	Description	Unit Of Measure	Rate Of Duty
	8519.10.00	Coin- or disc-operated record-players	NO.	22%
		Other record-players		
	8519.21.00	Without loudspeaker	NO.	22%
	8519.29.00	Other	NO.	22%
		Turntables (record-decks)		
	8519.31.00	With automatic record changing mechanism	NO.	22%
	8519.39.00	Other	NO.	22%
	8519.40.00	Transcribing machines	NO.	22%
		Other sound reproducing apparatus :		
	8519.92.00	Pocket-size cassette-players (valued more than $100)	NO.	22%
	8519.93.00	Other, cassette-type	NO.	22%
	8519.99.00	Other: all portable items of the above commodities with a value of less than $100.	NO.	0%
85.20		**Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device.**		
	8520.10.00	Dictating machines not capable of operating without an external source of power	NO.	22%
	8520.20.00	Telephone answering machines	NO.	22%
	8520.30.00	Other magnetic tape recorders incorporating sound reproducing apparatus :	NO.	22%
	8520.90.00	Other	NO.	22%
85.21	8521.00.00	**Video recording or reproducing apparatus, whether or not incorporating a video tuner.**	NO.	22%
85.22	8522.00.00	**Parts and accessories suitable for use solely or principally with the apparatus of headings 85.19 to 85.21.**	NO.	22%
85.23	8523.00.00	**Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37.**	NO	22%
85.24		**Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37:/**		
	8524.10.00	Gramophone records	NO.	22%
	8524.30.00	Discs for laser reading systems :		22%
	8524.40.00	Magnetic tapes for reproducing phenomena other than sound or image	M2	22%
	8524.50.00	Other magnetic tapes :		22%
	8524.60.00	Cards incorporating a magnetic stripe	NO.	22%
		Other		
	8524.91.00	For reproducing phenomena other than sound or image	NO.	22%
		Other		
	8524.99.10	CD's, Records, Tapes for educational purposes	NO.	22%
	8524.99.20	Other	NO.	22%
85.25		**Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video**		

Heading	Code	Description	Unit Of Measure	Rate Of Duty
		camera recorders; digital cameras:		
	8525.10.00	Transmission apparatus	NO.	22%
	8525.20.00	Transmission apparatus incorporating reception apparatus	NO.	22%
	8525.20.00	Closed-Circuit television (CCTV)	NO.	0%
	8525.30.20	Television cameras	NO.	0%
	8525.40.00	Still image video cameras and other video camera recorders; digital cameras	NO.	0%
85.26	8526.00.00	**Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.**	NO.	22%
85.27		**Reception apparatus for radio-telephony, radio-telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.**		
		Radio-broadcast receivers capable of operating without an external source of power, including apparatus capable of receiving also radio-telephony or radio-telegraphy :		
		Pocket-size radio cassette-players		
	8527.12.10	Pocket-size radio cassette-players (Less than $100)	NO.	0%
	8527.12.20	Pocket-size radio cassette-players (More than $100)	NO.	22%
	8527.13.00	Other apparatus combined with sound recording or reproducing apparatus	NO.	22%
	8527.19.00	Other		22%
		Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles, including apparatus capable of receiving also radio-telephony or radio-telegraphy :		
	8527.21.00	Combined with sound recording or reproducing apparatus	NO.	22%
	8527.29.00	Other	NO.	22%
		Other radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy :		
	8527.31.00	Combined with sound recording or reproducing apparatus	NO.	22%
	8527.32.00	Not combined with sound recording or reproducing apparatus but combined with a clock	NO.	22%
	8527.39.00	Other	NO.	22%
	8527.90.00	Other apparatus	NO.	22%
85.28	8528.00.00	**Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors.**	NO	22%
85.29		**Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28.**		
	8529.10.00	Aerials and aerial reflectors of all kinds; parts suitable for use therewith	NO.	22%
	8529.90.00	Other	NO.	
85.30	8530.00.00	**Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 86.08).**	NO.	
85.31	8531.00.00	**Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 85.12 or 85.30.**	NO.	
85.32	8532.00.00	**Electrical capacitors, fixed, variable or adjustable (pre-set).**	NO.	
85.33	8533.00.00	**Electrical resistors (including rheostats and potentiometers), other than heating resistors.**	NO.	
85.34	8534.00.00	**Printed circuits.**	NO.	

Heading	Code	Description	Unit Of Measure	Rate Of Duty
85.35	8535.00.00	**Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs, junction boxes), for a voltage exceeding 1,000 volts.**	NO.	22%
85.36	8536.00.00	**Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders, junction boxes), for a voltage not exceeding 1,000 volts.**	NO	22%
85.37	8537.00.00	**Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17.**	NO	22%
85.38		**Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37.**		
	8538.10.00	Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus	NO.	22%
	8538.90.00	Other	NO.	22%
85.39		**Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps.**		
	8539.10.00	Sealed beam lamp units	NO.	22%
		Other filament lamps, excluding ultra-violet or infra-red lamps :		
	8539.21.00	Tungsten halogen	NO.	22%
	8539.22.00	Other, of a power not exceeding 200 W and for a voltage exceeding 100 V	NO.	22%
	8539.29.00	Other	NO.	22%
		Discharge lamps, other than ultra-violet lamps :		
	8539.31.00	Fluorescent, hot cathode	NO.	22%
	8539.32.00	Mercury or sodium vapour lamps; metal halide lamps	NO.	22%
	8539.39.00	Other	NO.	22%
		Ultra-violet or infra-red lamps; arc-lamps :		
	8539.41.00	Arc-lamps	NO.	22%
	8539.49.00	Other	NO.	22%
	8539.90.00	Parts	NO.	22%
85.40	8540.00.00	**Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes).**	NO.	22%
85.41	8541.10.00	**Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals (solar systems) (Residential use only).**	NO.	0%
	8541.12.00	**Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals (solar systems) (Commercial use).**	NO.	22%
	8541.90.00	**Parts suitable for use solely or principally with machines of Leading 85.41**	NO.	22%
85.42	8542.00.00	**Electronic integrated circuits and microassemblies.**	NO.	22%
85.43	8543.00.00	**Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.**	NO.	22%
	8543.70.90	Electronic cigarettes	NO.	22%

Heading	Code	Description	Unit Of Measure	Rate Of Duty
85.44	8544.00.00	**Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors.**	NO.	22%
85.45	8545.00.0	**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.**	NO.	22%
85.46	8546.00.0	**Electrical insulators of any material.**	NO.	22%
85.47	8547.00.00	**Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material.**	NO.	22%
85.48	8548.00.00	**Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.**	NO.	102%

Section XVII

VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

Notes.
1.This Section does not cover articles of heading 95.01, 95.03 or 95.08, or bobsleighs, toboggans or the like of heading 95.06.
2.The expressions "parts" and "parts and accessories" do not apply to the following articles, whether or not they are identifiable as for the goods of this Section :
(a) Joints, washers or the like of any material (classified according to their constituent material or in heading 84.84) or other articles of vulcanised rubber other than hard rubber (heading 40.16);
(b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
(c) Articles of Chapter 82 (tools);
(d) Articles of heading 83.06;
(e) Machines or apparatus of headings 84.01 to 84.79, or parts thereof; articles of heading 84.81 or 84.82 or, provided they constitute integral parts of engines or motors, articles of heading 84.83;
(f) Electrical machinery or equipment (Chapter 85);
(g) Articles of Chapter 90;
(h) Articles of Chapter 91;
(i) Arms (Chapter 93);
(j) Lamps or lighting fittings of heading 94.05; or
(k) 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.

Heading	Code	Description	Unit Of Measure	Rate Of Duty
86.01	8601.00.00	**Rail locomotives powered from an external source of electricity or by electric accumulators.**	NO.	29.50%
86.02	8602.00.00	**Other rail locomotives; locomotive tenders.**	NO.	29.50%
86.03	8603.00.00	**Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04.**	NO.	29.50%
86.04	8604.00.00	**Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles).**	NO.	29.50%
86.05	8605.00.00	**Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 86.04).**	NO.	22%
86.06	8606.00.00	**Railway or tramway goods vans and wagons, not self-propelled.**	NO.	22%
86.07	8607.00.00	**Parts of railway or tramway locomotives or rolling-stock.**	NO.	22%
86.08	8608.00.00	**Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.**	NO.	22%
86.09	8609.00.00	**Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.**	NO.	22%

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 95.01.

Heading	Code	Description	Unit Of Measure	Rate Of Duty
87.01		**Tractors (other than tractors of heading 87.09). Pedestrian controlled tractors**		
	8701.10.00	Pedestrian controlled tractors for agricultural use	NO	0%
	8701.10.10	Other	NO	22%
	8701.20.00	Road tractors for semi-trailers	NO	29.50%
	8701.20.60	Used road tractors for semi-trailers (valued $12,000 CIF and under)	NO.	29.50%
	8701.30.00	Track-laying tractors	NO	22%
	8701.90.00	Other	NO	22%
87.02		**Motor vehicles for the transport of ten or more persons, including the driver.**		
	8702.10.00	With compression-ignition internal combustion piston engine (diesel or semi-diesel)	NO.	29.50%
	8702.10.60	Used vehicles valued $12,000 CIF and under (diesel or semi-diesel)	NO.	29.50%
	8702.90.00	Others	NO.	29.50%
87.03		**Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.**		
	8703.10.10	Vehicles specially designed for travelling on snow; golf cars and similar vehicles	NO.	29.50%
	8703.10.12	Go-Carts, All Terrine vehicles (ATV) and similar off road vehicles	NO.	29.50%
	8703.10.60	Used vehicles valued $12,000 CIF and under	NO.	29.50%
	8703.20.00	Vehicles to the transport handicapped persons, not for commercial purposes.		0%
		Other vehicles, with spark-ignition internal combustion reciprocating piston engine :		
	8703.20.10	Valued up to $20,000	NO.	29.50%
	8703.20.20	Valued from $20,001 to $25,000	NO.	32%
	8703.20.30	Valued from $25,001 to $30,000	NO.	37%
	8703.20.40	Valued over $30,000	NO.	42%
	8703.20.50	Hybrid vehicles (Mogas and electric)	NO.	15%
	8703.20.60	Used vehicles valued $12,000 CIF and under	NO.	29.50%
		Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel) :		
	8703.30.10	Valued up to $20,000	NO.	29.50%
	8703.30.20	Valued from to $20,001 to $25,000	NO.	32%
	8703.30.30	Valued from to $25,001 to $30,000	NO.	37%
	8703.30.40	Valued over $30,000	NO.	42%
	8703.30.50	Hybrid vehicles (diesel or semi-diesel and electric)	NO.	15%
	8703.30.60	Used vehicles valued $12,000 CIF and under	NO.	29.50%

Heading	Code	Description	Unit Of Measure	Rate Of Duty
		Other		
	8703.90.10	Valued up to $20,000	NO.	29.50%
	8703.90.20	Valued from $20,001 to $25,000	NO.	32%
	8703.90.30	Valued from $25,001 to $30,000	NO.	37%
	8703.90.40	Valued over $30,000	NO.	42%
	8703.90.50	Electric Powered vehicles	NO.	10%
87.04		**Motor vehicles for the transport of goods.**		
	8704.10.00	Other	NO	29.50%
	8704.10.60	Used vehicles valued $12,000 CIF and under	NO	29.50%
87.05	8705.00.00	**Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).**	NO	29.50%
87.06	8706.00.00	**Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.**	NO.	27%
87.07	8707.00.00	**Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.**	NO	27%
87.08		**Parts and accessories of the motor vehicles of headings 87.01 to 87.05.**		
	8708.10.00	Bumpers and parts thereof	NO.	27%
		Other parts and accessories of bodies (including cabs) :		
	8708.21.00	Safety seat belts	KG	27%
	8708.29.00	Other	NO.	27%
		Brakes and servo-brakes and parts thereof :		
	8708.31.00	Mounted brake linings	NO.	27%
	8708.39.00	Other	NO.	27%
	8708.40.00	Gear boxes	NO.	27%
	8708.50.00	Drive-axles with differential, whether or not provided with other transmission components		27%
	8708.60.00	Non-driving axles and parts thereof	NO.	27%
	8708.70.00	Road wheels and parts and accessories thereof	NO.	27%
	8708.80.00	Suspension shock-absorbers	NO.	27%
		Other parts and accessories :		
	8708.91.00	Radiators	NO.	27%
	8708.92.00	Silencers and exhaust pipes	NO.	27%
	8708.93.00	Clutches and parts thereof	NO.	27%
	8708.94.00	Steering wheels, steering columns and steering boxes	NO.	27%
	8708.99.00	Other	NO.	27%
87.09		**Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.**		
		Vehicles :		
	8709.11.00	Electrical	NO.	29.50%
	8709.19.00	Other	NO.	29.50%

Heading	Code	Description	Unit Of Measure	Rate Of Duty
	8709.90.00	Parts	NO.	27%
87.10	8710.00.00	**Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.**	NO.	29.50%
87.11		**Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without**		
	8711.10.00	With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 90 cc	NO	32%
	8711.90.00	Other: Motorcycles over 90cc.	NO	37%
	8711.90.20	Electrical motorcycles	NO	10%
	8711.90.25	Hybrid motorcycles	NO	15%
	8711.90.50	Segway	NO	10%
87.12	8712.00.00	**Bicycles and other cycles (including delivery tricycles), not motorised.**	NO.	22%
87.13		**Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.**		
		Not mechanically propelled		
	8713.10.10	Not mechanically propelled (Commercial)	NO.	0%
	8713.10.20	Not mechanically propelled (Non-commercial)	NO.	0%
	8713.10.30	Mechanically propelled (Commercial)	NO.	0%
	8713.10.40	Mechanically propelled (Non-commercial)	NO.	0%
	8713.90.00	Other	NO.	0%
87.14		**Parts and accessories of vehicles of headings 87.11 to 87.13.** **Of motorcycles (including mopeds) :**		
	8714.11.00	Saddles	KG	22%
		Other	KG	22%
	8714.19.00	Of carriages for disabled persons	KG	0%
	8714.20.00	**Other :**		
	8714.91.00	Frames and forks, and parts thereof	NO.	22%
	8714.92.00	Wheel rims and spokes	KG	22%
	8714.93.00	Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	NO.	22%
	8714.94.00	Brakes, including coaster braking hubs and hub brakes, and parts thereof	NO.	22%
	8714.95.00	Saddles	NO.	22%
	8714.96.00	Pedals and crank-gear, and parts thereof	KG	22%
	8714.99.00	Other	KG	22%
87.15	8715.00.00	**Baby carriages and parts thereof.**	NO.	22%
87.16	8716.00.00	**Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.**	NO.	22%

Chapter 88

Aircraft, spacecraft, and parts thereof

1.For the purposes of heading 88.02, 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.

Heading	Code	Description	Unit Of Measure	Rate Of Duty
88.01	8801.00.00	**Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.**	NO.	22%
88.02	8802.00.00	**Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles (including machines of unladen weight).**	NO.	22%
88.03	8803.00.00	**Parts of goods of heading 88.01 or 88.02.**	NO.	22%
88.04	8804.00.00	**Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.**	KG	22%
88.05	8805.00.00	**Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.**	KG	22%

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.

Heading	Code	Description	Unit Of Measure	Rate Of Duty
89.01	8901.00.00	**Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.**	TON	12%
89.02	8902.00.00	**Fishing vessels; factory ships and other vessels for processing or preserving fishery products.**	TON	12%
89.03		**Yachts and other vessels for pleasure or sports; rowing boats and canoes.**		
		Inflatable		
	8903.10.10	Inflatable: Up to 18 feet	NO.	0%
	8903.10.20	Inflatable: Over 18 feet	NO.	12%
		Other :		
		Sailboats, with or without auxiliary motor		
	8903.91.10	Up to 18 feet	NO.	0%
	8903.91.20	Over 18 feet	NO.	12%
		Motorboats, other than outboard motorboats		
	8903.92.10	Up to 18 feet	NO.	0%
	8903.92.20	Over 18 feet	NO.	12%
	8903.92.30	Motorboats with outboard engines: Up to 18 feet	NO.	0%
	8903.92.40	Motorboats with outboard engines: Over 18 feet	NO.	12%
		Other		
	8903.99.10	Rowing boats and canoes: Up to 18 feet	NO.	0%
	8903.99.20	Rowing boats and canoes: Over 18 feet	NO.	12%
	8903.99.30	Jet Skis, Wave Runners and other similar craft	NO.	22%
89.04	8904.00.00	**Tugs and pusher craft.**	NO.	12%
89.05	8905.00.00	**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.**	TON	22%
89.06	8906.00.00	**Other vessels, including warships and lifeboats other than rowing boats.**	TON	12%
89.07	8907.00.00	**Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).**	NO.	22%
89.08	8908.00.00	**Vessels and other floating structures for breaking up.**	TON	22%

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 42.04) or of textile material (heading 59.11);

(b) Supporting belts or other support articles of textile material, whose intended effect on the organ to be supported or held derives solely from their elasticity (for example, maternity belts, thoracic support bandages, abdominal support bandages, supports for joints or muscles) (Section XI);

(c) Refractory goods of heading 69.03; ceramic wares for laboratory, chemical or other technical uses, of heading 69.09;

(d) Glass mirrors, not optically worked, of heading 70.09, or mirrors of base metal or of precious metal, not being optical elements (heading 83.06 or Chapter 71);

(e) Goods of heading 70.07, 70.08, 70.11, 70.14, 70.15 or 70.17;

(f) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39);

(g) Pumps incorporating measuring devices, of heading 84.13; weight-operated counting or checking machinery, or separately presented weights for balances (heading 84.23); lifting or handling machinery (headings 84.25 to 84.28); paper or paperboard cutting machines of all kinds (heading 84.41); fittings for adjusting work or tools on machine-tools, of heading 84.66, including fittings with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); calculating machines (heading 84.70); valves or other appliances of heading 84.81;

(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 or 85.20); sound-heads (heading 85.22); still image video cameras, other video camera recorders and digital cameras (heading 85.25); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading 85.26); numerical control apparatus of heading 85.37; sealed beam lamp units of heading 85.39; optical fibre cables of heading 85.44;

(i) Searchlights or spotlights of heading 94.05;

(j) Articles of Chapter 95;

(k) Capacity measures, which are to be classified according to their constituent material; or

(l) 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 84.85, 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 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.

Heading	Code	Description	Unit Of Measure	Rate Of Duty
90.01		**Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked.**		
	9001.10.00	Optical fibres, optical fibre bundles and cables	M	22%
	9001.20.00	Sheets and plates of polarising material	KG	22%
	9001.30.10	Contact lenses	PRS	0%
	9001.30.12	Contact lenses (non-corrective)	PRS	0%
	9001.40.00	Spectacle lenses of glass	PRS	0%
	9001.50.00	Spectacle lenses of other materials	PRS	0%
	9001.90.00	Other	PRS	0%
90.02		**Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked.**		
		Objective lenses :		
	9002.10.10	For Cameras	NO.	0%
	9002.10.20	For Projectors, enlargers or reducers	NO.	22%
	9002.10.90	Others	NO.	22%
	9002.20.00	Filters	NO.	22%
	9002.90.00	Other	NO.	22%
90.03	9003.00.00	**Frames and mountings for spectacles, goggles or the like, and parts thereof.**	NO.	0%
90.04		**Spectacles, goggles and the like, corrective, protective or other.**		
	9004.10.00	Sunglasses	DOZ	0%
	9004.90.00	Other	DOZ	0%
90.05		**Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy.**		
	9005.10.00	Binoculars	NO.	0%
	9005.80.00	Other instruments	NO.	0%
	9005.90.00	Parts and accessories (including mountings)	NO.	0%
90.06		**Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39.**		
	9006.10.00	Cameras of a kind used for preparing printing plates or cylinders	NO.	0%
	9006.20.00	Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	NO.	0%

Heading	Code	Description	Unit Of Measure	Rate Of Duty
	9006.30.00	Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes	NO.	0%
	9006.40.00	Instant print cameras	NO.	0%
	9006.50.00	Other cameras :	NO.	0%
	9006.60.00	Photographic flashlight apparatus and flashbulbs :	NO.	0%
	9006.90.00	Parts and accessories :	NO.	0%
90.07		**Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.**		
		Cameras :		
	9007.11.00	For film of less than 16 mm width or for double-8 mm film	NO.	0%
	9007.19.00	Other	NO.	0%
	9007.20.00	Projectors	NO.	22%
		Parts and accessories :		
	9007.91.00	For cameras	NO.	0%
	9007.92.00	For projectors	NO.	22%
90.08	9008.00.00	**Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers (including parts and accessories).**	NO.	22%
90.09	9009.00.00	**Photocopying apparatus incorporating an optical system or of the contact type and thermo-copying apparatus (including parts and accessories).**	NO.	22%
90.10		**Apparatus and equipment for photographic (including cinematographic) laboratories (including apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials), not specified or included elsewhere in this Chapter; negatoscopes; projection screens.**		
	9010.10.00	Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	NO.	22%
		Apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials :		
	9010.41.00	Direct write-on-wafer apparatus	NO.	22%
	9010.42.00	Step and repeat aligners	NO.	22%
	9010.49.00	Other	NO.	22%
	9010.50.00	Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	NO.	22%
	9010.60.00	Projection screens	NO.	22%
	9010.90.00	Parts and accessories	NO.	22%
90.11		**Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection.**		
	9011.10.00	Stereoscopic microscopes	NO.	0%
	9011.20.00	Other microscopes, for photomicrography, cinephoto-micrography or microprojection	NO.	0%
	9011.80.00	Other microscopes	NO.	0%
	9011.90.00	Parts and accessories	NO.	0%
90.12		**Microscopes other than optical microscopes; diffraction apparatus.**		

Heading	Code	Description	Unit Of Measure	Rate Of Duty
	9012.10.00	Microscopes other than optical microscopes; diffraction apparatus	NO.	22%
	9012.90.00	Parts and accessories	NO.	22%
90.13		**Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter.**		
	9013.10.00	Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	NO.	22%
	9013.20.00	Lasers, other than laser diodes	NO.	22%
	9013.80.00	Other devices, appliances and instruments	NO.	22%
	9013.90.00	Parts and accessories	NO.	22%
90.14		**Direction finding compasses; other navigational instruments and appliances.**		
	9014.10.00	Direction finding compasses	NO.	22%
	9014.20.00	Instruments and appliances for aeronautical or space navigation (other than compasses)	NO.	22%
	9014.80.00	Other instruments and appliances	NO.	22%
	9014.90.00	Parts and accessories	NO.	22%
90.15		**Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.**		
	9015.10.00	Rangefinders	NO.	22%
	9015.20.00	Theodolites and tachymeters (tacheometers)	NO.	22%
	9015.30.00	Levels	NO.	22%
	9015.40.00	Photogrammetrical surveying instruments and appliances	NO.	22%
	9015.80.00	Other instruments and appliances	NO.	22%
	9015.90.00	Parts and accessories	NO.	22%
90.16	9016.00.00	**Balances with or without weights.**	NO.	22%
90.17		**Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter.**		
	9017.10.00	Drafting tables and machines, whether or not automatic	NO.	22%
	9017.20.00	Other drawing, marking-out or mathematical calculating instruments	NO.	22%
	9017.30.00	Micrometers, callipers and gauges	NO.	22%
	9017.80.00	Other instruments	NO.	22%
	9017.90.00	Parts and accessories	NO.	22%
90.18		**Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments.**		
		Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters) :		
	9018.11.00	Electro-cardiographs	NO.	22%
	9018.12.00	Ultrasonic scanning apparatus	NO.	22%

Heading	Code	Description	Unit Of Measure	Rate Of Duty
	9018.13.00	Magnetic resonance imaging apparatus	NO.	22%
	9018.14.00	Scintigraphic apparatus	NO.	22%
	9018.19.00	Other	NO.	22%
	9018.20.00	Ultra-violet or infra-red ray apparatus	NO.	22%
		Syringes, needles, catheters, cannulae and the like :		
	9018.31.00	Syringes, with or without needles	NO.	22%
	9018.32.00	Tubular metal needles and needles for sutures	NO.	22%
	9018.39.00	Other	NO.	22%
		Other instruments and appliances, used in dental sciences :		
	9018.41.00	Dental drill engines, whether or not combined on a single base with other dental equipment	NO.	22%
	9018.49.00	Other	NO.	22%
	9018.50.00	Other ophthalmic instruments and appliances	NO.	22%
	9018.90.00	Other instruments and appliances	NO.	22%
90.19		**Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.**		
	9019.10.00	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	NO.	22%
	9019.20.00	Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	NO.	22%
90.20	9020.00.00	**Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.**	NO.	22%
90.21		**Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability.**		
	9021.10.00	Orthopaedic or fracture appliances	NO.	0%
	9021.20.00	Artificial teeth and dental fittings :	NO.	22%
		Other artificial parts of the body :		
	9021.31.00	Artificial joints	NO.	0%
	9021.39.00	Other	NO.	0%
	9021.40.00	Hearing aids, excluding parts and accessories	NO.	0%
	9021.50.00	Pacemakers for stimulating heart muscles, excluding parts and accessories	NO.	0%
	9021.90.00	Other: including orthopaedic shoes	NO.	0%
90.22	9022.00.00	**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.**	NO.	22%
90.23	9023.00.00	**Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.**	NO.	22%
90.24	9024.00.00	**Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics).**	NO.	22%

Heading	Code	Description	Unit Of Measure	Rate Of Duty
90.25	9025.00.00	**Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments.**	NO.	22%
90.26	9026.00.00	**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.**	NO.	22%
90.27	9027.00.00	**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.**	NO.	22%
90.28	9028.00.00	**Gas, liquid or electricity supply or production meters, including calibrating meters therefor.**	NO.	22%
90.29	9029.00.00	**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.**	NO.	22%
90.30		**Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations.**		
	9030.10.00	Instruments and apparatus for measuring or detecting ionising radiations	NO.	22%
	9030.20.00	Cathode-ray oscilloscopes and cathode-ray oscillographs	NO.	22%
		Other instruments and apparatus, for measuring or checking voltage, current, resistance or power, without a recording device :		
	9030.31.00	Multimeters	NO.	22%
	9030.39.00	Other	NO.	22%
	9030.40.00	Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	NO.	22%
		Other instruments and apparatus :		
	9030.82.00	For measuring or checking semiconductor wafers or devices	NO.	22%
	9030.83.00	Other, with a recording device	NO.	22%
	9030.89.00	Other	NO.	22%
	9030.90.00	Parts and accessories	NO.	22%
90.31		**Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.**	NO.	
	9031.10.00	Machines for balancing mechanical parts	NO.	22%
	9031.20.00	Test benches	NO.	22%
	9031.30.00	Profile projectors	NO.	22%
	9031.40.00	Other optical instruments and appliances :	NO.	22%
	9031.80.00	Other instruments, appliances and machines	NO.	22%
	9031.90.00	Parts and accessories	NO.	22%
90.32		**Automatic regulating or controlling instruments and apparatus.**		
	9032.10.00	Thermostats	NO.	22%
	9032.20.00	Manostats	NO.	22%

Heading	Code	Description	Unit Of Measure	Rate Of Duty
	9032.80.00	Other instruments and apparatus :	NO.	22%
	9032.90.00	Parts and accessories	NO.	22%
90.33	9033.00.00	**Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.**	NO.	22%

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.
4.Except as provided in Note 1, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be classified in this Chapter.

Heading	Code	Description	Unit Of Measure	Rate Of Duty
91.01	9101.00.00	**Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.**	NO.	7%
91.02	9102.00.00	**Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01.**	NO.	7%
91.03	9103.00.00	**Clocks with watch movements, excluding clocks of heading 91.04.**	NO.	22%
91.04		**Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.**		
	9104.00.10	**For Motor Vehicles**	NO.	22%
	9104.00.20	**Other**	NO.	22%
91.05		**Other clocks.**		
	9105.10.00	Alarm clocks :	NO.	22%
	9105.20.00	Wall clocks :	NO.	22%
	9105.90.00	Other : Travelling clocks	NO.	7%
91.06	9106.00.00	**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).**	NO.	22%
91.07	9107.00.00	**Time switches with clock or watch movement or with synchronous motor.**	NO.	22%
91.08	9108.00.00	**Watch movements, complete and assembled.**	NO.	22%
91.09	9109.00.00	**Clock movements, complete and assembled.**	NO.	22%
91.10	9110.00.00	**Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.**	NO.	22%
91.11		**Watch cases and parts thereof.**		

Heading	Code	Description	Unit Of Measure	Rate Of Duty
	9111.10.00	Cases of precious metal or of metal clad with precious metal	NO.	7%
	9111.20.00	Cases of base metal, whether or not gold- or silver-plated	NO.	7%
	9111.80.00	Other cases	NO.	7%
	9111.90.00	Parts	NO.	7%
91.12		**Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.**		
	9112.20.00	Cases	NO.	22%
	9112.90.00	Parts	NO.	22%
91.13	9113.00.00	**Watch straps, watch bands and watch bracelets, and parts thereof.**	NO.	7%
91.14		**Other clock or watch parts.**		
	9114.10.00	Springs, including hair-springs	NO.	22%
	9114.20.00	Jewels	NO.	22%
	9114.30.00	Dials	NO.	22%
	9114.40.00	Plates and bridges	NO.	22%
	9114.90.00	Other	NO.	22%

Chapter 92

Musical instruments; parts and accessories of such articles

Notes.
1.This Chapter does not cover :
(a) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
(b) Microphones, amplifiers, loud-speakers, head-phones, switches, stroboscopes or other accessory instruments, apparatus or equipment of Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of this Chapter;
(c) Toy instruments or apparatus (heading 95.03);
(d) Brushes for cleaning musical instruments (heading 96.03); or
(e) Collectors' pieces or antiques (heading 97.05 or 97.06).
2.Bows and sticks and similar devices used in playing the musical instruments of heading 92.02 or 92.06 presented with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified in the same heading as the relative instruments.
Cards, discs and rolls of heading 92.09 presented with an instrument are to be treated as separate articles and not as forming a part of such instrument.

Heading	Code	Description	Unit Of Measure	Rate Of Duty
92.01	9201.00.00	**Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.**	NO.	0%
92.02	9202.00.00	**Other string musical instruments (for example, guitars, violins, harps).**	NO.	0%
92.03	9203.00.00	**Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds.**	NO.	0%
92.04	9204.00.00	**Accordions and similar instruments; mouth organs.**	NO.	0%
92.05	9205.00.00	**Other wind musical instruments (for example, clarinets, trumpets, bagpipes).**	NO.	0%
92.06	9206.00.00	**Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).**	NO.	0%
92.07	9207.00.00	**Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).**	NO.	0%
92.08		**Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments.**	NO.	
	9208.10.00	Musical boxes	NO.	22%
	9208.90.00	Other	NO.	22%
92.09		**Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds.**		
	9209.10.00	Metronomes, tuning forks and pitch pipes	NO.	22%
	9209.20.00	Mechanisms for musical boxes, including cards, discs and rolls for mechanical instruments.	NO.	22%
	9209.30.00	Musical instrument strings	NO.	0%
		Other :		
	9209.91.00	Parts and accessories for pianos	NO.	0%
	9209.92.00	Parts and accessories for the musical instruments of heading 92.02	NO.	0%
	9209.93.00	Parts and accessories for the musical instruments of heading 92.03	NO.	0%

Heading	Code	Description	Unit Of Measure	Rate Of Duty
	9209.94.00	Parts and accessories for the musical instruments of heading 92.07	NO.	0%
	9209.99.00	Other	NO.	0%

Section XIX

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

Chapter 93

Arms and ammunition; parts and accessories thereof

Notes.
1. This Chapter does not cover :
(a) Goods of Chapter 36 (for example, percussion caps, detonators, signalling flares);
(b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
(c) Armoured fighting vehicles (heading 87.10);
(d) Telescopic sights or other optical devices suitable for use with arms, unless mounted on a firearm or presented with the firearm on which they are designed to be mounted (Chapter 90);
(e) Bows, arrows, fencing foils or toys (Chapter 95); or
(f) Collectors' pieces or antiques (heading 97.05 or 97.06).
2. In heading 93.06, the reference to "parts thereof" does not include radio or radar apparatus of heading 85.26.

Heading	Code	Description	Unit Of Measure	Rate Of Duty
93.01	9301.00.00	**Military weapons, other than revolvers, pistols and the arms of heading 93.07.**	NO	102%
93.02	9302.00.00	**Revolvers and pistols, other than those of heading 93.03 or 93.04.**	NO	102%
93.03		**Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns).**		
	9303.10.00	Muzzle-loading firearms	NO.	102%
	9303.20.00	Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	NO.	102%
	9303.30.00	Other sporting, hunting or target-shooting rifles	NO.	102%
	9303.90.00	Other: For farmers	NO.	22%
93.04	9304.00.00	**Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.**	NO.	102%
93.05		**Parts and accessories of articles of headings 93.01 to 93.04.**		
	9305.10.00	Of revolvers or pistols	NO.	102%
		Of shotguns or rifles of heading 93.03 :		
	9305.21.00	Shotgun barrels	NO.	102%
	9305.29.00	Other: For farmers	NO.	22%
		Other :		
	9305.91.00	Of military weapons of heading 93.01	NO.	102%
	9305.99.00	Other	NO.	102%

Heading	Code	Description	Unit Of Measure	Rate Of Duty
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.**		
	9306.10.00	Cartridges for riveting or similar tools or for captive-bolt humane killers and parts thereof	THS	42%
		Shotgun cartridges and parts thereof; air gun pellets :		
	9306.21.00	Cartridges	THS	42%
	9306.29.00	Other: For farmers	THS	22%
	9306.30.00	Other cartridges and parts thereof	THS	42%
	9306.90.00	Other: For farmers	THS	22%
93.07	9307.00.00	**Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.**	NO.	22%

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 to 85.21 (heading 85.22) or of headings 85.25 to 85.28 (heading 85.29);
(h) Articles of heading 87.14;
(i) Dentists' chairs incorporating dental appliances of heading 90.18 or dentists' spittoons (heading 90.18);
(j) Articles of Chapter 91 (for example, clocks and clock cases); or
(k) 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).
2.The articles (other than parts) referred to in headings 94.01 to 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground.
The following are, however, to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other :
(a) Cupboards, bookcases, other shelved furniture and unit furniture;
(b) Seats and beds.
3.(a) In headings 94.01 to 94.03 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in Chapter 68 or 69.
(b) Goods described in heading 94.04, presented separately, are not to be classified in heading 94.01, 94.02 or 94.03 as parts of goods.
4.For the purposes of heading 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 (restricted).

Heading	Code	Description	Unit Of Measure	Rate Of Duty
94.01		**Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.**		
	9401.10.00	Seats of a kind used for aircraft	NO.	22%
	9401.20.00	Seats of a kind used for motor vehicles	NO.	27%
	9401.30.00	Swivel seats with variable height adjustment	NO.	22%
	9401.40.00	Seats other than garden seats or camping equipment, convertible into beds	NO.	22%
	9401.50.00	Seats of cane, osier, bamboo or similar materials	NO.	22%

Heading	Code	Description	Unit Of Measure	Rate Of Duty
	9401.60.00	Other seats, with wooden frames :	NO.	22%
	9401.70.00	Other seats, with metal frames :	NO.	22%
	9401.80.00	Other seats	NO.	22%
	9401.90.00	Parts	NO.	22%
94.02	9402.00.00	**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.**	NO.	22%
94.03		**Other furniture and parts thereof.**		
	9403.10.00	Metal furniture of a kind used in offices	NO.	22%
	9403.20.00	Other metal furniture	NO.	22%
	9403.30.00	Wooden furniture of a kind used in offices	NO.	22%
	9403.40.00	Wooden furniture of a kind used in the kitchen	NO.	22%
	9403.50.00	Wooden furniture of a kind used in the bedroom	NO.	22%
	9403.60.00	Other wooden furniture	NO.	22%
	9403.70.00	Furniture of plastics	NO.	22%
	9403.80.00	Furniture of other materials, including cane, osier, bamboo or similar materials	NO.	22%
	9403.90.00	Parts	NO.	22%
94.04	9404.00.00	**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, sleeping bags, whether or not covered.**	NO.	22%
94.05		**Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.**		
	9405.10.00	Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares	NO.	22%
	9405.20.00	Electric table, desk, bedside or floor-standing lamps	NO.	22%
	9405.30.00	Lighting sets of a kind used for Christmas trees	NO.	22%
	9405.40.00	Other electric lamps and lighting fittings	NO.	22%
	9405.50.00	Non-electrical lamps and lighting fittings	NO.	22%
	9405.60.00	Illuminated signs, illuminated name-plates and the like	NO.	22%
	9405.90.00	Parts :	NO.	22%
94.06	9406.00.00	**Prefabricated buildings.**	NO.	22%

Chapter 95

Toys, games and sports requisites; parts and accessories thereof

Notes.
1.This Chapter does not cover :
(a) Christmas tree candles (heading 34.06);
(b) Fireworks or other pyrotechnic articles of heading 36.04;
(c) Yarns, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading 42.06 or Section XI;
(d) Sports bags or other containers of heading 42.02, 43.03 or 43.04;
(e) Sports clothing or fancy dress, of textiles, of Chapter 61 or 62;
(f) Textile flags or 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);
(i) Unmounted glass eyes for dolls or other toys, of heading 70.18;
(j) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
(k) Bells, gongs or the like of heading 83.06;
(l) Pumps for liquids (heading 84.13), filtering or purifying machinery and apparatus for liquids or gases (heading 84.21), electric motors (heading 85.01), electric transformers (heading 85.04) or radio remote control apparatus (heading 85.26);
(m) Sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;
(n) Children's bicycles (heading 87.12);
(o) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
(p) Spectacles, goggles or the like, for sports or outdoor games (heading 90.04);
(q) Decoy calls or whistles (heading 92.08);
(r) Arms or other articles of Chapter 93;
(s) Electric garlands of all kinds (heading 94.05); or
(t) Racket strings, tents or other camping goods, or gloves, mittens and mitts (classified according to their constituent material).
2.This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or 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.Heading 95.03 does not cover articles which, on account of their design, shape or constituent material, are identifiable as intended exclusively for animals, e.g., "pet toys" (classification in their own appropriate heading).

Heading	Code	Description	Unit Of Measure	Rate Of Duty
95.01	9501.00.00	**Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages.**	NO.	22%
95.02	9502.00.00	**Dolls representing only human beings.**	NO.	22%
95.03		**Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds.**		
	9503.10.00	Electric trains, including tracks, signals and other accessories therefor	NO.	22%
	9503.20.00	Reduced-size ("scale") model assembly kits, whether or not working models, excluding those of subheading 9503.10.00.	NO.	22%
	9503.30.00	Other construction sets and constructional toys	NO.	22%
	9503.40.00	Toys representing animals or non-human creatures :	NO.	22%
	9503.50.00	Toy musical instruments and apparatus	NO.	22%
	9503.60.00	Puzzles	NO.	22%
	9503.70.00	Other toys, put up in sets or outfits	NO.	22%
	9503.80.00	Other toys and models, incorporating a motor	NO.	22%
	9503.80.20	Drones incorporating a motor or/and equipped with other components	NO.	22%
	9503.90.00	Other	NO.	22%

Heading	Code	Description	Unit Of Measure	Rate Of Duty
95.04		**Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment.**		
	9504.10.00	Video games of a kind used with a television receiver	NO.	22%
	9504.20.00	Articles and accessories for billiards	NO.	22%
	9504.30.00	Other games, operated by coins, banknotes (paper currency), discs or other similar articles, other than bowling alley equipment	NO.	22%
	9504.40.00	Playing cards	PKS	22%
	9504.90.00	Other	NO.	22%
95.05		**Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.**		
	9505.10.00	Articles for Christmas festivities	NO.	22%
	9505.90.00	Other	NO.	22%
95.06		**Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table- tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools.**		
	9506.10.00	Snow-skis and other snow-ski equipment :	NO.	22%
	9506.20.00	Water-skis, surf-boards, sailboards and other water-sport equipment :	NO.	22%
	9506.30.00	Golf clubs and other golf equipment :	NO.	22%
	9506.40.00	Articles and equipment for table-tennis	NO.	22%
	9506.50.00	Tennis, badminton or similar rackets, whether or not strung :	NO.	22%
	9506.60.00	Balls, other than golf balls and table-tennis balls :	NO.	22%
	9506.70.00	Ice skates and roller skates, including skating boots with skates attached	NO.	22%
		Other :	NO.	
	9506.91.00	Articles and equipment for general physical exercise, gymnastics or athletics	NO.	22%
	9506.99.00	Other	NO.	22%
95.07	9507.00.00	**Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading 92.08 or 97.05) and similar hunting or shooting requisites.**	NO.	22%
95.08		**Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses and travelling menageries; travelling theatres.**		
	9508.10.00	Travelling circuses and travelling menageries	NO.	22%
	9508.90.00	Other	NO.	22%

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);
(i)Articles of Chapter 93 (arms and parts thereof);
(j) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
(k) Articles of Chapter 95 (toys, games, sports requisites); or
(l) 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.

Heading	Code	Description	Unit Of Measure	Rate Of Duty
96.01		**Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).**		
	9601.10.00	Worked ivory and articles of ivory	NO.	22%
		Other:		
	9601.90.10	Turtle shell	NO.	50%
	9601.90.20	Worked black or pink coral: whether or not containg jewellery	NO.	22%
96.02	9602.00.00	**Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin.**	NO.	22%
96.03		**Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).**		
	9603.10.00	Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles -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 :	NO.	22%
	9603.21.00	Tooth brushes, including dental-plate brushes	NO.	22%
	9603.29.00	Other	NO.	22%

Heading	Code	Description	Unit Of Measure	Rate Of Duty
	9603.30.00	Artists' brushes, writing brushes and similar brushes for the application of cosmetics	NO.	17%
	9603.40.00	Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30.00); paint pads and rollers	NO.	17%
	9603.50.00	Other brushes constituting parts of machines, appliances or vehicles	NO.	22%
	9603.90.00	Other	NO.	22%
96.04	9604.00.00	**Hand sieves and hand riddles.**	NO.	22%
96.05	9605.00.00	**Travel sets for personal toilet, sewing or shoe or clothes cleaning.**	NO.	22%
96.06	9606.00.00	**Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.**	NO.	22%
96.07	9607.00.00	**Slide fasteners and parts thereof.**	NO.	22%
96.08	9608.00.00	**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.**	NO.	22%
96.09	9609.00.00	**Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.**	NO.	22%
96.10	9610.00.00	**Slates and boards, with writing or drawing surfaces, whether or not framed.**	NO.	22%
96.11	9611.00.00	**Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks.**	NO.	22%
96.12		**Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes.**		
	9612.10.00	Ribbons	DOZ	22%
	9612.20.00	Ink-pads	NO.	22%
96.13	9613.00.00	**Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.**	NO.	42%
96.14	9614.00.00	**Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.**	NO.	42%
96.15	9615.00.00	**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.**	NO.	22%
96.16	9616.00.00	**Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations.**	NO.	22%
96.17	9617.00.00	**Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners.**	NO.	22%
96.18	9618.00.00	**Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.**	NO	22%

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 this Law.
(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.

Heading	Code	Description	Unit Of Measure	Rate Of Duty
97.01		**Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques.**		
	9701.10.00	Paintings, drawings and pastels	NO.	22%
	9701.90.00	Other	NO.	22%
97.02	9702.00.00	**Original engravings, prints and lithographs.**	NO.	22%
97.03	9703.00.00	**Original sculptures and statuary, in any material.**	NO.	22%
97.04	9704.00.00	**Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49.07.**	NO.	22%
97.05	9705.00.00	**Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.**	NO.	22%
97.06	9706.00.00	**Antiques of an age exceeding one hundred years.**	NO.	0%

Section XXII

OTHER SPECIAL CLASSIFICATION PROVISIONS

Chapter 98

Other Special Classification Provisions

Note: For heading 98.01, every effort should be made to classify postal packages by reference to the headings appropriate to the goods contained in a postal package. When this is impossible (owing to absence of evidence as to the contents), an overall duty rate of 22% of the total value of the package may be accepted under this heading.

For 98.02 unspecified personal effects, this heading may be applied in exceptional circumstances when a large number of personal effects fall to be charged, and individual values cannot readily be obtained. The written agreement of the importer must be obtained to this procedure.

Heading 98.03 applies to any raw materials not specifically rated under any heading of the Tariff. These will include materials such as: Mineral ores, slag and ash; Rubber in primary form and waste rubber; pulp, waste and scrap paper and paperboard; raw and semi - processed textile fibres and waste; primary metal waste and scrap.

Heading	Code	Description	Unit Of Measure	Rate Of Duty
98.01	9801.00.00	**Postal packages not specified by commodity.**	NO.	22%
98.02	9802.00.00	**Unspecified personal effects.**	NO.	22%
98.03	9803.00.00	**Raw and semi-processed materials, not elsewhere specified.**	NO.	22%

SCHEDULE 2

section 3(2)

DUTY FREE IMPORTED GOODS

Items

1. Commercial sample, pattern and advertising materials

Samples and patterns of no commercial value, and advertising material with no other purpose and use than advertising, except that the term"of no commercial value" means that the goods have been so marked or defaced as to render them un-saleable.

To qualify under this relief, goods must be designed and capable of use for no other purpose than advertising. Items such as T-shirts, pens, ashtrays, etc., carrying advertising logos do not qualify; nor do direction signs (e.g. carrying names of hotels, banks, shops, real estates signs or condominium complexes).

2. Farming

Agricultural equipment of all kinds, including permanent plants, building units and appliances for local agricultural productive purposes other than transport or the processing of non-agricultural by-products, but including animal husbandry, hydroponics, fish farming, plant and crop cultivation and the preservation, preparation, packing and marketing of foodstuffs and other produce of the soil, certified as such by the importer, except that such products admitted duty free shall be subject to full duty if diverted to any other purpose.

Notes:

A farmer's ID issued by the Agriculture Department shall be presented to the Customs Department, and if such an ID is presented, the item covers agricultural equipment of any kind, except equipment to process non-agricultural by-products, for example, stone crushing or quarrying products.

This item also excludes: such agricultural vehicles as spraying Lorries; motor vehicles designed for the transport of persons; animals or food stuffs. Fork lift trucks, other work trucks fitted with lifting or handling equipment (Heading 84.27) , Bulldozers & angledozers, mechanical shovels, excavators & shovel loaders (Heading 84.29), Special purpose motor vehicles breakdown lorries (Heading 87.05). The above are liable to duty under tariff headings; 84.27 at 29.5%, heading 84.29 at 22% & heading 87.05 at 29.5%.

3. Governor’s Imports

Articles imported or taken out of bond for the use of the Governor or his household.

4. Articles Re-imported into the Islands

Articles re-imported into the Islands and shown not to have undergone any process abroad, if it can be shown that any duty due in respect of a previous importation was paid and has not been repaid, as drawback or otherwise.

Notes:

If it is shown that the goods while abroad have been subjected to a process of repair, renovation or improvement, the goods shall be dealt with in accordance with section 44 of the Customs Law (2007 Revision).

5. Baggage and household effects

Baggage and household effects consisting of the following to the satisfaction of an officer of the Customs Department, subject to the condition that articles admitted free of duty under this provision shall, if not previously consumed or used up, be re-exported at the end of the importer's stay in the Islands, and will not, while in the islands be sold, hired, lent or otherwise disposed of to other persons for a period of at least two years, and also subject to any other conditions which the Collector may see fit to impose -

(1) Items accompanying a passenger -

(a) if such passenger is over the age of 18 years, up to 1 litre of potable spirits or 4 litres of wine or 1 case (not exceeding 9 litres) of beer;

(b) if such passenger is over the age of eighteen years, up to -

(i) 200 cigarettes;
(ii) 250 grams tobacco
(iii) 100 cigarillos; or
(iv) 25 cigars

(c) if such passenger is a resident returning from an overseas visit, dutiable personal and household goods (not including merchandise) at the discretion of the Collector, up to a value of CI$350.

(2) Wearing apparel of tourists and other visitors; articles of personal adornment and other personal effects which, to the satisfaction of an officer of the Customs Department, are reasonable for the period of the intended visit.

(3) Passengers previously permanently resident abroad who are entering the Islands on a bona fide change of residence, that is, for a period exceeding twelve months -

(a) Baggage and household effects accompanying the passenger-

(i) A reasonable quantity of wearing apparel, articles of personal adornment and other normal personal effect new and used;
(ii) Instruments and tools of trade, to be used for the purpose of the passenger's trade or profession, proved to have been in bona fide use and ownership abroad by the passenger for a period of not less than six months and not imported for sale or commercial exchange; and
(iii) Household effects proved to have been in bona fide use and ownership abroad by the passenger for a period of not less than six months and not imported for sale or commercial exchange; and

(b) Baggage and household effects (consisting of any such article as would be exempted from duty under paragraph (a), imported before or within six months of the arrival of the passenger or such further period as the Collector may, in special circumstances, permit.

(4) Personal and household effects, not being merchandise, of natives of the Islands or persons domiciled in the islands that have died abroad.

(5) Minors (under 18 years), whether accompanied by a parent or guardian shall not import into the Islands spirits, alcoholic beverages and tobacco products.

Notes:

These allowances apply only to articles carried through Customs by a passenger and do not apply to articles imported in unaccompanied baggage, but lost luggage, which has been delayed though no fault of the passenger may, subject to officer's satisfaction, be afforded the same treatment on arrival as accompanied baggage.

None of the allowances apply to goods brought in for sale or other commercial purposes.

This relief covers any items which a visitor to the islands might reasonably be expected to carry, regardless of whether the items are new or used.

6. Equipment and appliances for the relief of the seriously bodily disabled

Notes:

Articles admissible under this item are:

Orthopaedic appliances for correcting bodily deformities or supporting the whole or part of the body such as wheel chairs etc. following an illness or operation.

Other appliances, which are worn,carried or implanted in the body to compensate for a deficit or disability, for example, pacemakers for stimulating defective heart or other muscles, speech aids for persons who have lost the use of vocal cords, electronic aids for the blind, hearing aids.

Artificial limbs, eyes etc; artificial respiration apparatus for example iron lungs, kidney machines and the like. This item does not cover medical instruments or apparatus for diagnostic testing or surgery or dental and X-ray instruments.

7. Commercial aircraft, parts, gasoline and aviation fuel. Importation of aircraft, parts and fuel for commercial purposes

Notes:

Parts and fuel are exempted for use in the maintenance, servicing and operation of commercial aircraft.

For private aircraft to enjoy this type of exemption regarding fuel, such applicable flights are to and from ports outside the Islands.

Gasoline and aviation fuel are segregated at the time of importation under Customs control and allowed duty free admission.

8. Commercial and non-commercial vessels including equipment, parts and fuel for the same

Ships and other vessels regularly engaged on International voyages and commercial fishing vessels.

Equipment, parts and fuel used in the maintenance, servicing or operation of commercial ships engaged in international voyages.

Gasoline, diesel or other dutiable fuel, parts and equipment for use by non- commercial vessels used solely for voyages to and from ports outside the Islands.

Parts and equipment for the manufacture and maintenance of commercial fishing vessels.

Notes:

This exemption applies to vessels, which are departing the Cayman Islands for a foreign port, whether commercial or not.

The exemption also applies to commercial fishing vessels, whether engaged in foreign voyages, or fishing in Caymanian waters.

Fuel for all shipping is purchased duty-paid in bulk by the Port Authority, and repayment claimed in respect of fuel sold to commercial and other vessels that are engaged in voyages between the islands and foreign ports qualiy under this relief.

9. Re-export of goods

Goods imported for the purpose of being re-exported after having been processed, further manufactured, incorporated in other goods or the subject of some other such operation.

Note

To qualify under this item, the process must be in the interest of the export trade of the Islands.
The Collector of Customs will impose certain conditions as he sees fit in order to satisfy himself that the goods relieved from duty under this item are used solely for the intended purposes, or for other control purposes, and also subject to such security as he may require.

Insofar as the whole of the imported goods may not be intended to be used in the production of exported goods, the duty relief may be granted only in respect of those that can be shown to be so intended, full duty being payable in respect of the balance.

10. Containers of any type for local manufacturers

Notes:

To qualify under this item, containers must be printed/marked with the name of the local product and the producer thereof.These containers include wrappers and may be made of fibre, metal, glass, cardboard, wax paper or plastic.
Containers exported with produce and returned empty.

11. Paper

Paper intended exclusively for the printing of newspapers, periodicals or magazines.

Notes:

This exemption covers paper imported in rolls or large sheets suitable for printing newspapers, etc. The paper shall not be cut to smaller size, or be water- marked.

12. Human Remains

Natives of the Cayman Islands or persons domiciled in the Islands who have died abroad.

Notes

A death certificate shall be presented to the Customs Department along with the appropriate entry.

13. Memorials

Items such as tombstones, monuments and memorial tablets.

14. Trophies, awards, plaques, shields and cups

Trophies and other articles as awards of distinction in art, literature, science or sport, war medals or medals for public service or otherwise as a record of meritorious achievement.

15. School Supplies and Uniforms

Notes:

Articles admissible under this item are:

Wood pencils, pencil cases, crayons, rulers, erasers, glue sticks, crafting glues, pocket folders, scientific calculators, geometry/compass sets, dry erase markers, pencil sharpeners (non-electric), school bags (excluding laptop bags) and lunch containers.

School uniforms (including uniforms for Physical Education and sports) ordered and imported by Parent/Teacher Associations (PTAs), Home/School Associations (HSAs), and schools approved by the Chief Education Officer.

SCHEDULE 3

section 3(3)

RATES OF PACKAGE TAX

Item	Description of Goods	Basis of Charge	Rate
1.	Trailer For each 100 lbs or Part thereof	per package	$5.00
2.	Boat with trailer -		
	(i) less than 18 ft	per package	$5.00
	(ii) 18 ft or more For each 100 lbs or Part thereof	same	$5.00
3.	(a) Goods in packages for each 100 lbs or part thereof	per package	$5.00
	(b) accompanying a passenger arriving at an airport	per package	$2.00
	(c) imported through a post office (commonly referred to as “Parcel Post”)	per package	$2.00
4.	Unpackaged goods for each 100 lbs or part thereof	per package	$5.00
5.	Lumber For each 100 lbs or Part thereof	per bundle/package	$5.00
6.	Motorcycle: crated or uncrated, for each 100 lbs or part thereof	unit/package	$5.00
7.	Power driven vehicle (car, truck, etc.) For each 100 lbs or Part thereof	Unit/package	$5.00
8.	Mobile heavy equipment For each 100 lbs or Part thereof	unit/package	$5.00
9.	Goods in bundles for each 100 lbs or part thereof	bundle/package	$5.00
10.	Unbundled goods for each 100 lbs or part thereof	bundle/package	$5.00

SCHEDULE 4

TRANSIT SHED AND WAREHOUSE FEES

PART 1 section 4(1))

Handling charges and charges for general care within a transit shed

Goods in packages -	
For each 100 lbs or part thereof	$5.00 per package
Unpackaged goods -	
For each 100 lbs or part thereof	$5.00 per package

PART 2 (Section 4(2))

Storage Charges for goods held in transit shed

The free time allowed for removing inbound cargo is seven days, including Saturdays, Sundays and Public Holidays. Goods remaining after the expiry of free time shall be assessed for storage charges as follows -

Over seven days and not exceeding thirty days -

Goods in packages:	
For each 100 lbs or part thereof	$1.00 per package per day
Unpackaged goods:	
For each 100 lbs or part thereof	$1.00 per day

In excess of thirty days -

Goods in packages:	
For each 100 lbs or part thereof	$2.00 per package per day
Unpackaged goods:	
For each 100 lbs or part thereof	$2.00 per day

PART 3 (Section 4(3))

Charges for removal to the Queen's Warehouse

Goods in packages:	
For each 100 lbs or part thereof	$1.00 per package
Unpackaged goods:	
For each 100 lbs or part thereof	$1.00 per package

PART 4 (Section 4(4))

Charges for storage in the Queen's warehouse

Goods in packages:	
For each 100 lbs or part thereof	$2.00 per package per day
Unpackaged goods:	
For each 100 lbs or part thereof	$2.00 per day

SCHEDULE 5 section 5

MISCELLANEOUS CHARGES

Part 1

Imported Goods in respect of which Environmental Tax is chargeable

Imported Goods	Environmental Tax
Used automobiles, automotives and other mechanically propelled vehicles of not more than $12,000 C.I.F. value (other than construction and mining machinery (Tariff codes 8429.11.00, 8429.19.00, 8429.20.00, 8429.30.00, 8429.40.00, 8429.51.00, 8429.52.00, 8429.59.00 and 8430.00.00), mowers for lawns, parks or sporting-grounds (Tariff code 8433.19.00), Golf and Go-carts, All Terraine vehicles (ATVs) and similar off road vehicles (Tariff codes 8703.10.10 and 8703.10.12) and motor cycles (Tariff codes 8711.10.00 and 8711.90.00)).	$1,000

Part 2

Imported Goods in respect of which an Inspection Fee is chargeable

Imported Goods	Inspection Fee
Cargo containers including flat racks(single consignee) being imported or through the ports of the Cayman Islands	$100 per container
Loose cargo being imported through the ports of the Cayman Islands	15 cents per cubic foot or part thereof

SCHEDULE 6

section 2(3)

RULES FOR THE INTERPRETATION OF THE TARIFF SET OUT IN SCHEDULE 1

Classification of goods in Schedule 1 shall 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. (1) 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.

(2) 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(2) 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 paragraph (a) shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable;

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

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

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

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

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

6. For legal purposes, the classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings and any related subheading notes and with the necessary changes to the above rules, on the understanding that only subheadings at the same level are comparable. For the purposes of this rule the relative section and chapter notes also apply, unless the context otherwise requires.

7. (1) Where in relation to any goods there exists a more specific description for the classification of the goods in the Harmonized System than in Schedule 1 then the goods are to be classified bearing the same first six digits as applies to those goods in the Harmonized System.

(2) In this rule -"Harmonized System" means nomenclature of the International Convention on the Harmonized Commodity Description and Coding System done in Brussels on 14th June 1983 as amended by the Protocol of Amendment to that Convention.

8. For the purposes of the interpretation of the Tariff set out in Schedule 1, the abbreviations and symbols listed in the first column below have the meanings listed in the second column below in relation to those abbreviations and symbols -

ABBREVIATION	ABBREVIATION MEANING
BBL	Barrel(s)
CM2	Square centimtre(s)
Cm3	Cubic centimetre(s)
DOZ	Dozen(s)
G	Gram(s)
HUN	Hundred(s)
KG	kilogram(s)
CAR	Carat(s)
KWH	kilowatt(s)
LTR	Liter(s)
M	Meter(s)
M2	Square metre(s)
M3	Cubic metre(s)
NO.	Number
PCS	Pieces
SQ	Square
TON	Ton(s)
U	Unit(s)
THS	Thousand(s)
DPR	Dozen pair(s)
%	Percent
X	No unit required
Lb	Pound
GAL	Imperial Gallon
PR	Pair

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Kim Bullings
Clerk of Cabinet

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