

FSM CUSTOMS TARIFF



HS 2017

SCHEDULE 1 - HARMONIZED SYSTEM NOMENCLATURE of FSM

General Provisions, Tariff and Exemptions

1. This schedule embodies a classification of goods for import tariff and statistical purposes.
2. For the purposes of classification of all imported goods an international system has been used, designated the Harmonized System Nomenclature (hereafter referred to as the HS) published by the Customs Co-operation Council in Brussels. In this Schedule, the HS is fully reproduced to the (6) digit level.
3. A split in the TARIFF ITEM at the seventh and/or eighth digit level represents additions and extensions at the national level.
4. The following abbreviations and symbols have the following meanings:

<u>ABBREVIATIONS & SYMBOL</u>		<u>ABBREVIATIONS & SYMBOL</u>	
AC	alternating current	M	metre(s)
ASTM	American Society for Testing Materials	<i>m-</i>	meta-
Bq	Becquerel	m ²	square metre(s)
°C	degree(s) Celsius	Ci	Microcurie
cc	cubic centimetre(s)	Mm	Millimetre
cg	centigram(s)	mN	millinewton(s)
cm	centimetre(s)	MPa	megapascal(s)
cm ²	square centimetre(s)	N	newton(s)
cm ³	cubic centimetre(s)	No.	Number
cN	centinewton(s)	<i>o-</i>	Ortho-
DC	direct current	<i>p-</i>	Para-
g	gram(s)	T	tonne(s)
Hz	Hertz	UV	ultra-violet
IR	infra-red	V	volt(s)
kcal	kilocalorie(s)	vol.	Volume
kg	kilogram(s)	W	watt(s)
kgf	kilogram force	%	Percent
kN	kilonewton(s)	x°	x degree(s)
kPa	kilopascal(s)	<u>Examples</u>	
kV	kilovolt(s)	1500	means one thousand five
kVA	kilovolt(s) - ampere(s)	g/m ²	hundred grams per square metre
kvar	kilovolt(s) - ampere(s) . reactive	15 °C	means fifteen degrees Celsius
kW	kilowatt(s)		

5. The following are the standard unit of quantity for statistical purpose. The standard units of quantity expressed are :

Weight	-	Kilogrammes (Kg); Carat (carat)
Length	-	Metres (m)
Area	-	square metres (m ²)
Volume	-	cubic metres (m ³); Litres (l)
Electrical power	-	1,000 Kilowatt hours (1000 kwh)

GENERAL RULES FOR THE INTERPRETATION OF THE HARMONISED SYSTEM

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

1. The titles of Sections, Chapters and sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions:
2. (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this Rule), presented unassembled or disassembled.

(b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule
3. When by application of Rule 2(b) or for any other reason, goods are, *prima facie*, classifiable under two or more headings, classification shall be effected as follows:
 - (a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.
 - (b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3 (a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.
 - (c) When goods cannot be classified by reference to 3 (a) or 3 (b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.
4. Goods which cannot be classified in accordance with the above Rules shall be classified under the heading appropriate to the goods to which they are most akin.
5. In addition to the foregoing provisions, the following Rules shall apply in respect of the goods referred to therein:
 - (a) Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a

specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith.

- (b) Subject to the provisions of Rule 5 (a) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive use.
6. For legal purposes, the classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings and any related Subheading Notes and, *mutatis mutandis*, to the above Rules, on the understanding that only subheadings at the same level are comparable. For the purposes of this Rule the relative Section and Chapter Notes also apply, unless the context otherwise requires.

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

SECTION II VEGETABLE PRODUCTS

Section Note

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

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

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

SECTION IV
**PREPARED FOODSTUFFS;
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AND MANUFACTURED TOBACCO SUBSTITUTES**

Section Note.

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

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

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Section Notes.

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

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RUBBER AND ARTICLES THEREOF**

Section Notes.

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

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(OTHER THAN SILK-WORM GUT)**

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

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CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW,
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- 44. Wood and articles of wood; wood charcoal.
- 45. Cork and articles of cork.
- 46. Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork.

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

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

SECTION XI
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Section Notes.

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

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

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

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

SECTION XV

BASE METALS AND ARTICLES OF BASE METAL

Section Notes

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

SECTION XVI

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

Section Notes.

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

SECTION XVII
VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

Section Notes.

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

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

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

SECTION XIX
ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

- 93. Arms and ammunition; parts and accessories thereof.

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

SECTION XXI
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- 97. Works of art, collectors' pieces and antiques.
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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, 03.07 or 03.08;
 - (b) Cultures of micro-organisms and other products of heading 30.02; and
 - (c) Animals of heading 95.08.

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
01.01	Live horses, asses, mules and hinnies				
	-Horses :				
0101.21.00	-- Pure-bred breeding animals	no.	4%	Free	0015
0101.29.00	-- Other	no.	4%	Free	0015
0101.30.00	-Asses	no.	4%	Free	0015
0101.90.00	-Other	no.	4%	Free	0015
01.02	Live bovine animals				
	-Cattle :				
0102.21.00	-- Pure-bred breeding animals	no.	4%	Free	00111
0102.29.00	-- Other	no.	4%	Free	00119
	-Buffalo :				
0102.31.00	-- Pure-bred breeding animals	no.	4%	Free	00111
0102.39.00	-- Other	no.	4%	Free	00119
0102.90.00	-Other	no.	4%	Free	00111
01.03	Live swine				
0103.10.00	- Pure-bred breeding animals	no.	4%	Free	00131
	-Other :				
0103.91.00	-- Weighing less than 50 kg	no.	4%	Free	00139
0103.92.00	-- Weighing 50 kg or more	no.	4%	Free	00139
01.04	Live sheep and goats				

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
0104.10.00	- Sheep	no.	4%	Free	00121
0104.20.00	-Goats	no.	4%	Free	00122
01.05	Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls				
	-Weighing not more than 185 g :				
0105.11.00	-- Fowls of the species Gallus domesticus	no.	4%	Free	00141
0105.12.00	-- Turkeys	no.	4%	Free	00141
0105.13.00	-- Ducks	no.	4%	Free	00141
0105.14.00	-- Geese	no.	4%	Free	00141
0105.15.00	-- Guinea fowls	no.	4%	Free	00141
	-Other :				
0105.94.00	-- Fowls of the species Gallus domesticus	no.	4%	Free	00149
0105.99.00	-- Other	no.	4%	Free	00149
01.06	Other live animals				
	-Mammals :				
0106.11.00	-- Primates	no.	4%	Free	0019
	-- Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia)				
0106.12.10	---Dolphins and porpoises	no.	4%	Free	0019
0106.12.90	---Other	no.	4%	Free	0019
0106.13.00	-- Camels and other camelids (<i>Camelidae</i>)	no.	4%	Free	0019
0106.14.00	-- Rabbits and hares	no.	4%	Free	0019
0106.19.00	-- Other	no.	4%	Free	0019
0106.20.00	-Reptiles (including snakes and turtles)	no.	4%	Free	0019
	-Birds :				
0106.31.00	-- Birds of prey	no.	4%	Free	0019
0106.32.00	-- Psittaciformes (including parrots, parakeets, macaws and cockatoos)	no.	4%	Free	0019
0106.33.00	-- Ostriches; emus (<i>Dromaius novaehollandiae</i>)	no.	4%	Free	0019
0106.39.00	-- Other	no.	4%	Free	0019
	- Insects :				
0106.41.00	-- Bees	no.	4%	Free	0019
0106.49.00	-Other	no.	4%	Free	0019
0106.90.00	-- Other	no.	4%	Free	0019

Chapter 2

Meat and edible meat offal

Note.

1.- This Chapter does not cover:

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

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
02.01	Meat of bovine animals, fresh or chilled				
0201.10.00	-Carcasses and half-carcasses	kg	3%	Free	01111
0201.20.00	-Other cuts with bone in	kg	3%	Free	01111
0201.30.00	-Boneless	kg	3%	Free	01112
02.02	Meat of bovine animals, frozen				
0202.10.00	-Carcasses and half-carcasses	kg	3%	Free	01121
0202.20.00	-Other cuts with bone in	kg	3%	Free	01121
0202.30.00	-Boneless	kg	3%	Free	01122
02.03	Meat of swine, fresh, chilled or frozen				
	- Fresh or chilled :				
0203.11.00	-- Carcasses and half-carcasses	kg	3%	Free	01221
0203.12.00	-- Hams, shoulders and cuts thereof, with bone in	kg	3%	Free	01221
	-- Other				
0203.19.10	---Pig trotters	kg	3%	Free	01221
0203.19.90	---Other	kg	3%	Free	01221
	- Frozen :				
0203.21.00	-- Carcasses and half-carcasses	kg	3%	Free	01222
0203.22.00	-- Hams, shoulders and cuts thereof, with bone in	kg	3%	Free	01222
	-- Other				
0203.29.10	---Pig trotters	kg	3%	Free	01222
0203.29.90	---Other	kg	3%	Free	01222
02.04	Meat of sheep or goats, fresh, chilled or frozen				
0204.10.00	-Carcasses and half-carcasses of lamb, fresh or chilled	kg	3%	Free	01211
	-Other meat of sheep, fresh or chilled :				
0204.21.00	-- Carcasses and half-carcasses	kg	3%	Free	01211
0204.22.00	-- Other cuts with bone in	kg	3%	Free	01211
0204.23.00	-- Boneless	kg	3%	Free	01211
0204.30.00	-Carcasses and half-carcasses of lamb, frozen	kg	3%	Free	01212
	-Other meat of sheep, frozen :				
0204.41.00	-- Carcasses and half-carcasses	kg	3%	Free	01212

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
0204.42.00	-- Other cuts with bone in	kg	3%	Free	01212
	-- Boneless				
0204.43.10	---Mutton flaps (inexpensive cut of meat from sheep)	kg	3%	Free	01212
0204.43.90	---Other	kg	3%	Free	01212
0204.50.00	-Meat of goats	kg	3%	Free	01213
0205.00.00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen	kg	3%	Free	0124
02.06	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen				
0206.10.00	-Of bovine animals, fresh or chilled	kg	3%	Free	01251
	-Of bovine animals, frozen :				
0206.21.00	-- Tongues	kg	3%	Free	01252
0206.22.00	-- Livers	kg	3%	Free	01252
0206.29.00	-- Other	kg	3%	Free	01252
0206.30.00	-Of swine, fresh or chilled	kg	3%	Free	01253
	-Of swine, frozen :				
0206.41.00	-- Livers	kg	3%	Free	01254
0206.49.00	-- Other	kg	3%	Free	01254
0206.80.00	-Other, fresh or chilled	kg	3%	Free	01255
0206.90.00	-Other, frozen	kg	3%	Free	01256
02.07	Meat and edible offal, of the poultry of 0105, fresh, chilled or frozen				
	-Of fowls of the species <i>Gallus domesticus</i> :				
	-- Not cut in pieces, fresh or chilled				
0207.11.10	---Livers	kg	3%	Free	01231
0207.11.20	---Wings	kg	3%	Free	01231
0207.11.90	---Other	kg	3%	Free	01231
	-- Not cut in pieces, frozen				
0207.12.10	---Livers	kg	3%	Free	01232
0207.12.20	---Wings	kg	3%	Free	01232
0207.12.90	---Other	kg	3%	Free	01232
	-- Cuts and offal, fresh or chilled				
0207.13.10	---Livers	kg	3%	Free	01234
0207.13.20	---Wings	kg	3%	Free	01234
0207.13.90	---Other	kg	3%	Free	01234
	-- Cuts and offal, frozen				
0207.14.10	---Livers	kg	3%	Free	01235
0207.14.20	---Wings	kg	3%	Free	01235
0207.14.90	---Other	kg	3%	Free	01235
	-Of turkeys :				
0207.24.00	-- Not cut in pieces, fresh or chilled	kg	3%	Free	01231
0207.25.00	-- Not cut in pieces, frozen	kg	3%	Free	01232

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
	-- Cuts and offal, fresh or chilled				
0207.26.10	---Livers	kg	3%	Free	01234
0207.26.20	---Wings	kg	3%	Free	01234
0207.26.30	---Tails	kg	3%	Free	01234
0207.26.90	---Other	kg	3%	Free	01234
	-- Cuts and offal, frozen				
0207.27.10	---Livers	kg	3%	Free	01235
0207.27.20	---Wings	kg	3%	Free	01235
0207.27.30	---Tails	kg	3%	Free	01235
0207.27.90	---Other	kg	3%	Free	01235
	-Of ducks :				
0207.41.00	-- Not cut in pieces, fresh or chilled	kg	3%	Free	01231
0207.42.00	-- Not cut in pieces, frozen	kg	3%	Free	01232
0207.43.00	-- Fatty livers, fresh or chilled	kg	3%	Free	01233
0207.44.00	-- Other, fresh or chilled	kg	3%	Free	01234
	-- Other, frozen				
0207.45.10	---Livers	kg	3%	Free	01235
0207.45.90	---Other	kg	3%	Free	01235
	-Of geese:				
0207.51.00	-- Not cut in pieces, fresh or chilled	kg	3%	Free	01231
0207.52.00	-- Not cut in pieces, frozen	kg	3%	Free	01232
0207.53.00	-- Fatty livers, fresh or chilled	kg	3%	Free	01233
0207.54.00	-- Other, fresh or chilled	kg	3%	Free	01234
	-- Other, frozen				
0207.55.10	---Livers	kg	3%	Free	01235
0207.55.90	---Other	kg	3%	Free	01235
	-Of guinea fowls				
0207.60.10	---Livers	kg	3%	Free	01234
0207.60.90	---Other	kg	3%	Free	01234
02.08	Other meat and edible meat offal, fresh, chilled or frozen				
0208.10.00	-Of rabbits or hares	kg	3%	Free	01291
0208.30.00	-Of primates	kg	3%	Free	01299
	-Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)				
0208.40.10	---Dolphins and porpoises	kg	3%	Free	01299

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
0208.40.90	---Other	kg	3%	Free	01299
	-Of reptiles (including snakes and turtles)				
0208.50.10	---Of crocodiles	kg	3%	Free	01299
0208.50.90	---Other	kg	3%	Free	01299
0208.60.00	-Of camels and other camelids (<i>Camelidae</i>)	kg	3%	Free	01299
0208.90.00	-Other	kg	3%	Free	01299
02.09	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked				
0209.10.00	-Of pigs	kg	3%	Free	41131
0209.90.00	-Other	kg	3%	Free	41131
02.10	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal				
	-Meat of swine :				
0210.11.00	-- Hams, shoulders and cuts thereof, with bone in	kg	3%	Free	01611
0210.12.00	-- Bellies (streaky) and cuts thereof	kg	3%	Free	01612
	-- Other				
0210.19.10	---Bacon	kg	3%	Free	01619
0210.19.90	---Other	kg	3%	Free	01619
	-Meat of bovine animals				
0210.20.10	---Beef, corned	kg	3%	Free	01681
0210.20.20	---Tongues	kg	3%	Free	01681
0210.20.90	---Other	..	3%	Free	01681
	-Other, including edible flours and meals of meat or meat offal :				
0210.91.00	-- Of primates	kg	3%	Free	01689
0210.92.00	-- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	kg	3%	Free	01689
	-- Of reptiles (including snakes and turtles)				
0210.93.10	---Of crocodiles	kg	3%	Free	01689
0210.93.90	---Other	kg	3%	Free	01689
	-- Other				
0210.99.10	---Shearwaters (Mutton birds)	kg	3%	Free	01689
0210.99.20	---Poultry liver	kg	3%	Free	01689

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
0210.99.90	---Other	kg	3%	Free	01689

Chapter 3

Fish and crustaceans, molluscs and other aquatic invertebrates

Notes.

1.- This Chapter does not cover:

- (a) Mammals of heading 01.06;
- (b) Meat of mammals of heading 01.06 (heading 02.08 or 02.10);
- (c) Fish (including livers, roes and milt thereof) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (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.

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
03.01	Live fish				
	-Ornamental fish :				
0301.11.00	-- Freshwater	..	4%	Free	03411
0301.19.00	-- Other	..	4%	Free	03411
	-Other live fish :				
0301.91.00	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	..	4%	Free	03411
0301.92.00	-- Eels (<i>Anguilla spp.</i>)	..	4%	Free	03411
0301.93.00	-- Carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus Hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>)	..	4%	Free	03411
0301.94.00	-- Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	..	4%	Free	03411
0301.95.00	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	..	4%	Free	03411
	-- Other				
0301.99.10	---Live Tilapia fingerlinks (<i>Oreochromis ssp.</i>)	..	4%	Free	03411
0301.99.20	---Live Vietnamese catfish fingerlinks (<i>Pangassius ssp.</i>)	..	4%	Free	03411
0301.99.30	---Other live juvenile fingerlinks	..	4%	Free	03411
0301.99.90	---Other	..	4%	Free	03411
03.02	Fish, fresh or chilled, excluding fish fillets and other fish meat of 0304				
	- Salmonidae, excluding edible fish offal of subheadings 0302.91 to 0302.99 :				
0302.11.00	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus</i>)	kg	25%	Free	03412

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
	<i>aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster</i>)				
0302.13.00	-- Pacific salmon (<i>Oncorhynchus nerka, Oncorhynchus gorbusha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus</i>)	kg	25%	Free	03412
0302.14.00	-- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg	25%	Free	03412
0302.19.00	-- Other - Flat fish (<i>Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scopthalmidae and Citharidae</i>), excluding edible fish offal of subheadings 0302.91 to 0302.99 :	kg	25%	Free	03412
0302.21.00	-- Halibut (<i>Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis</i>)	kg	25%	Free	03413
0302.22.00	-- Plaice (<i>Pleuronectes platessa</i>)	kg	25%	Free	03413
0302.23.00	-- Sole (<i>Solea spp.</i>)	kg	25%	Free	03413
0302.24.00	-- Turbots (<i>Psetta maxima</i>)	kg	25%	Free	03413
0302.29.00	-- Other	kg	25%	Free	03413
	-Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus</i> (<i>Katsuwonus</i>) pelamis), excluding edible fish offal of subheadings 0302.91 to 0302.99 :				
0302.31.00	-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	kg	25%	Free	03414
0302.32.00	-- Yellowfin tunas (<i>Thunnus albacares</i>)	kg	25%	Free	03414
0302.33.00	-- Skipjack or stripe-bellied bonito	kg	25%	Free	03414
0302.34.00	-- Bigeye tunas (<i>Thunnus obesus</i>)	kg	25%	Free	03414
0302.35.00	-- Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus, Thunnus orientalis</i>)	kg	25%	Free	03414
0302.36.00	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	kg	25%	Free	03414
0302.39.00	-- Other	kg	25%	Free	03414
	-Herrings (<i>Clupea harengus, Clupea pallasii</i>), anchovies (<i>Engraulis spp.</i>), sardines (<i>Sardina pilchardus, Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus, Scomber australasicus, Scomber japonicus</i>), Indian mackerels (<i>Rastrelliger spp.</i>), seerfishes (<i>Scomberomorus spp.</i>), jack and horse mackerel (<i>Trachurus spp.</i>), jacks, crevalles (<i>Caranx spp.</i>), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus spp.</i>), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus spp.</i>), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda spp.</i>), marlins, sailfishes, spearfish (<i>Istiophoridae</i>), excluding edible fish offal of				

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
	subheadings 0302.91 to 0302.99 :				
0302.41.00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	kg	25%	Free	03415
0302.42.00	-- Anchovies (<i>Engraulis spp.</i>)	kg	25%	Free	03418
0302.43.00	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella	kg	25%	Free	03415
0302.44.00	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomberjaponicus</i>)	kg	25%	Free	03417
0302.45.00	-- Jack and horse mackerel (<i>Trachurus spp.</i>)	kg	25%	Free	03418
0302.46.00	-- Cobia (<i>Rachycentron canadum</i>)	kg	25%	Free	03418
0302.47.00	-- Swordfish (<i>Xiphias gladius</i>)	kg	25%	Free	03418
	-- Other				
0302.49.10	---Marlin	kg	25%	Free	03418
0302.49.20	---Sailfish	kg	25%	Free	03418
0302.49.90	---Other	kg	25%	Free	03418
	- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheadings 0302.91 to 0302.99:				
0302.51.00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	kg	25%	Free	03416
0302.52.00	-- Haddock (<i>Melanogrammus aeglefinus</i>)	kg	25%	Free	03418
0302.53.00	-- Coalfish (<i>Pollachius virens</i>)	kg	25%	Free	03418
0302.54.00	-- Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)	kg	25%	Free	03418
0302.55.00	-- Alaska Pollack (<i>Theragra chalcogramma</i>)	kg	25%	Free	03418
0302.56.00	-- Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	kg	25%	Free	03418
0302.59.00	-- Other - Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>), excluding edible fish offal of subheadings 0302.91 to 0302.99 :	kg	25%	Free	03418
0302.71.00	-- Tilapias (<i>Oreochromis spp.</i>)	kg	25%	Free	03418
0302.72.00	-- Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	kg	25%	Free	03418
0302.73.00	-- Carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>)	kg	25%	Free	03418
0302.74.00	-- Eels (<i>Anguilla spp.</i>)	kg	25%	Free	03418
0302.79.00	-- Other	kg	25%	Free	03418
	- Other fish, excluding edible fish offal of subheadings 0302.91 to 0302.99 :				

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
0302.81.00	-- Dogfish and other sharks	kg	25%	Free	03418
0302.82.00	-- Rays and skates (<i>Rajidae</i>)	kg	25%	Free	03418
0302.83.00	-- Toothfish (<i>Dissostichus spp.</i>)	kg	25%	Free	03418
0302.84.00	-- Seabass (<i>Dicentrarchus spp.</i>)	kg	25%	Free	03418
0302.85.00	-- Seabream (<i>Sparidae</i>)	kg	25%	Free	03418
	-- Other				
0302.89.10	---Barramundi	kg	25%	Free	03418
0302.89.20	---Barracuda	kg	25%	Free	03418
0302.89.30	---Barracouta	kg	25%	Free	03418
0302.89.90	---Other	kg	25%	Free	03418
	- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal :				
0302.91.00	-- Livers, roes and milt	kg	25%	Free	03419
0302.92.00	-- Shark fins	kg	25%	Free	03418
0302.99.00	-- Other	kg	25%	Free	03412
03.03	Fish, frozen, excluding fish fillets and other fish meat of 03.04				
	- Salmonidae, excluding edible fish offal of subheadings 0303.91 to 0303.99 :				
0303.11.00	-- Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)	kg	25%	Free	03421
0303.12.00	-- Other Pacific salmon (<i>Oncorhynchus gorboscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)	kg	25%	Free	03421
0303.13.00	-- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg	25%	Free	03421
0303.14.00	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	kg	25%	Free	03421
0303.19.00	-- Other	kg	25%	Free	03421
	-Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>), excluding edible fish offal of subheadings 0303.91 to 0303.99 :				
0303.23.00	-- Tilapias (<i>Oreochromis spp.</i>)	kg	25%	Free	03428
0303.24.00	-- Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	kg	25%	Free	03428
0303.25.00	-- Carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>)	kg	25%	Free	03428
0303.26.00	-- Eels (<i>Anguilla spp.</i>)	kg	25%	Free	03428

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
0303.29.00	-- Other	kg	25%	Free	03428
	-Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding edible fish offal of subheadings 0303.91 to 0303.99 :				
0303.31.00	-- Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)	kg	25%	Free	03422
0303.32.00	-- Plaice (Pleuronectes platessa)	kg	25%	Free	03422
0303.33.00	-- Sole (Solea spp.)	kg	25%	Free	03422
0303.34.00	-- Turbot (Psetta maxima)	kg	25%	Free	03422
0303.39.00	-- Other	kg	25%	Free	03422
	-Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding edible fish offal of subheadings 0303.91 to 0303.99 :				
0303.41.00	-- Albacore or longfinned tunas (Thunnus alalunga)	kg	25%	Free	03423
0303.42.00	-- Yellowfin tunas (Thunnus albacares)	kg	25%	Free	03423
0303.43.00	-- Skipjack or stripe-bellied bonito	kg	25%	Free	03423
0303.44.00	-- Bigeye tunas (Thunnus obesus)	kg	25%	Free	03423
0303.45.00	-- Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis)	kg	25%	Free	03423
0303.46.00	-- Southern bluefin tunas (Thunnus maccoyii)	kg	25%	Free	03423
0303.49.00	-- Other	kg	25%	Free	03423
	-Herrings (Clupea harengus, Clupea pallasii), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), Indian mackerels (Rastrelliger spp.), seerfishes (Scomberomorus spp), jack and horse mackerel (Trachurus spp.), jacks, crevalles (Caranx spp.), cobia (Rachycentron canadum), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.), capelin (Mallotus villosus), swordfish (Xiphias gladius), Kawakawa (Euthynnus affinis), bonitos (Sarda spp.), marlins, sailfishes, spearfish (Istiophoridae), excluding edible fish offal of subheadings 0303.91 to 0303.99 :				
0303.51.00	-- Herrings (Clupea harengus, Clupea pallasii)	kg	25%	Free	03424
0303.53.00	-- Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus)	kg	25%	Free	03424
0303.54.00	-- Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)	kg	25%	Free	03426
0303.55.00	-- Jack and horse mackerel (Trachurus spp.)	kg	25%	Free	03428
0303.56.00	-- Cobia (Rachycentron canadum)	kg	25%	Free	03428
0303.57.00	-- Swordfish (Xiphias gladius)	kg	25%	Free	03428
0303.59.00	-- Other	kg	25%	Free	03428

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
	-Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of ubheadings 0303.91 to 0303.99 :				
0303.63.00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	kg	25%	Free	03425
0303.64.00	-- Haddock (<i>Melanogrammus aeglefinus</i>)	kg	25%	Free	03428
0303.65.00	-- Coalfish (<i>Pollachius virens</i>)	kg	25%	Free	03428
0303.66.00	-- Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	kg	25%	Free	03427
0303.67.00	-- Alaska Pollack (<i>Theragra chalcogramma</i>)	kg	25%	Free	03428
0303.68.00	-- Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	kg	25%	Free	03428
0303.69.00	-- Other -Other fish, excluding edible fish offal of subheadings 0303.91 to 0303.99 :	kg	25%	Free	03428
0303.81.00	-- Dogfish and other sharks	kg	25%	Free	03428
0303.82.00	-- Rays and skates (<i>Rajidae</i>)	kg	25%	Free	03428
0303.83.00	-- Toothfish (<i>Dissostichus</i> spp.)	kg	25%	Free	03428
0303.84.00	-- Seabass (<i>Dicentrarchus</i> spp.)	kg	25%	Free	03428
	-- Other				
0303.89.10	---Barramundi	kg	25%	Free	03428
0303.89.20	---Barracuda	kg	25%	Free	03428
0303.89.30	---Barracouta	kg	25%	Free	03428
0303.89.90	---Other	kg	25%	Free	03428
	-Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal :				
0303.91.00	-- Livers, roes and milt	kg	25%	Free	03429
0303.92.00	-- Shark fins	kg	25%	Free	03428
		Kg	25%	Free	03421
0303.99.00	-- Other				
03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen				
	-Fresh or chilled fillets of tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon dellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>nguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.) :				
0304.31.00	-- Tilapias (<i>Oreochromis</i> spp.)	kg	25%	Free	03451
0304.32.00	-- Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	kg	25%	Free	03451
0304.33.00	-- Nile Perch (<i>Lates niloticus</i>)	kg	25%	Free	03451
0304.39.00	-- Other - Fresh or chilled fillets of other fish :	kg	25%	Free	03451

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
0304.41.00	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorboscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>ncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg	25%	Free	03451
0304.42.00	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	kg	25%	Free	03451
0304.43.00	-- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	kg	25%	Free	03451
0304.44.00	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	kg	25%	Free	03451
0304.45.00	-- Swordfish (<i>Xiphias gladius</i>)	kg	25%	Free	03451
0304.46.00	-- Toothfish (<i>Dissostichus spp.</i>)	kg	25%	Free	03451
0304.47.00	-- Dogfish and other sharks	kg	25%	Free	03451
0304.48.00	-- Rays and skates (<i>Rajidae</i>)	kg	25%	Free	03451
0304.49.00	-- Other	kg	25%	Free	03451
	-Other, fresh or chilled :				
0304.51.00	-- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>ypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	kg	25%	Free	03451
0304.52.00	-- Salmonidae	kg	25%	Free	03451
0304.53.00	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	kg	25%	Free	03451
0304.54.00	-- Swordfish (<i>Xiphias gladius</i>)	kg	25%	Free	03451
0304.55.00	-- Toothfish (<i>Dissostichus spp.</i>)	kg	25%	Free	03451
0304.56.00	-- Dogfish and other sharks	kg	25%	Free	03451
0304.57.00	-- Rays and skates (<i>Rajidae</i>)	kg	25%	Free	03451
0304.59.00	-- Other	kg	25%	Free	03451
0304.61.00	- Frozen fillets of tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>) : -- Tilapias (<i>Oreochromis spp.</i>)	kg	25%	Free	0344

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
0304.62.00	-- Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	kg	25%	Free	0344
0304.63.00	-- Nile Perch (<i>Lates niloticus</i>)	kg	25%	Free	0344
0304.69.00	-- Other - Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae :	kg	25%	Free	0344
0304.71.00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	kg	25%	Free	0344
0304.72.00	-- Haddock (<i>Melanogrammus aeglefinus</i>)	kg	25%	Free	0344
0304.73.00	-- Coalfish (<i>Pollachius virens</i>)	kg	25%	Free	0344
0304.74.00	-- Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	kg	25%	Free	0344
0304.75.00	-- Alaska Pollack (<i>Theragra chalcogramma</i>)	kg	25%	Free	0344
0304.79.00	-- Other	kg	25%	Free	0344
	- Frozen fillets of other fish :				
0304.81.00	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>ncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg	25%	Free	0344
0304.82.00	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	kg	25%	Free	0344
0304.83.00	-- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	kg	25%	Free	0344
0304.84.00	-- Swordfish (<i>Xiphias gladius</i>)	kg	25%	Free	0344
0304.85.00	-- Toothfish (<i>Dissostichus</i> spp.)	kg	25%	Free	0344
0304.86.00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	kg	25%	Free	0344
0304.87.00	-- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>)	kg	25%	Free	0344
0304.88.00	-- Dogfish, other sharks, rays and skates (<i>Rajidae</i>)	kg	25%	Free	0344
0304.89.00	-- Other	kg	25%	Free	0344
	-Other, frozen :				
0304.91.00	-- Swordfish (<i>Xiphias gladius</i>)	kg	25%	Free	03455
0304.92.00	-- Toothfish (<i>Dissostichus</i> spp.)	kg	25%	Free	03455
0304.93.00	-- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>ypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	kg	25%	Free	03455
0304.94.00	-- Alaska Pollack (<i>Theragra chalcogramma</i>)	kg	25%	Free	03455

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
0304.95.00	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than Alaska Pollack (heragra chalcogramma)	kg	25%	Free	03455
0304.96.00	-- Dogfish and other sharks	kg	25%	Free	03455
0304.97.00	-- Rays and skates (Rajidae)	kg	25%	Free	03455
	-- Other				
0304.99.10	---Barramundi	kg	25%	Free	03455
0304.99.20	---Barracuda	kg	25%	Free	03455
0304.99.30	---Barracouta	kg	25%	Free	03455
0304.99.90	---Other	kg	25%	Free	03455
03.05	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; Flours, meals and pellets of fish, fit for human consumption				
0305.10.00	- Flours, meals and pellets of fish, fit for human consumption	kg	3%	Free	0355
0305.20.00	-Livers, roes and milt of fish, dried, smoked, salted or in brine	kg	3%	Free	0354
	- Fish fillets, dried, salted or in brine, but not smoked :				
0305.31.00	-- Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, ypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), ile perch (Lates niloticus) and snakeheads (Channa spp.)	kg	3%	Free	03512
0305.32.00	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	kg	3%	Free	03512
0305.39.00	-- Other	kg	3%	Free	03512
	- Smoked fish, including fillets, other than edible fish offal :				
0305.41.00	-- Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and ncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	kg	3%	Free	0353
0305.42.00	-- Herrings (Clupea harengus, Clupea pallasii)	kg	3%	Free	0353
0305.43.00	-- Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	kg	3%	Free	0353

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
0305.44.00	-- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>ypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	kg	3%	Free	0353
	-- Other				
0305.49.10	---Sardines	kg	3%	Free	0353
0305.49.20	---Tunas	kg	3%	Free	0353
0305.49.30	---Mackerals	kg	3%	Free	0353
0305.49.90	---Other	kg	3%	Free	0353
	-Dried fish, other than edible fish offal, whether or not salted but not smoked :				
0305.51.00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	kg	3%	Free	03511
0305.52.00	-- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>ypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	kg	3%	Free	03513
0305.53.00	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , other than cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	kg	3%	Free	03513
0305.54.00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis</i> spp.), sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), Indian mackerels (<i>Rastrelliger</i> spp.), seerfishes (<i>Scomberomorus</i> spp.), jack and horse mackerel (<i>Trachurus</i> spp.), jacks, crevalles (<i>Caranx</i> spp.), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus</i> spp.), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus</i> spp.), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda</i> spp.), marlins, sailfishes, spearfish (<i>Istiophoridae</i>)	kg	3%	Free	03513
	-- Other				
0305.59.10	---Sardines	kg	3%	Free	03513
0305.59.20	---Tunas	kg	3%	Free	03513
0305.59.30	---Mackerals	kg	3%	Free	03513

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
0305.59.40	---Salmon	kg	3%	Free	03513
0305.59.90	---Other	kg	3%	Free	03513
0305.61.00	- Fish, salted but not dried or smoked and fish in brine, other than edible offal : -- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	kg	3%	Free	03529
0305.62.00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	kg	3%	Free	03521
0305.63.00	-- Anchovies (<i>Engraulis</i> spp.)	kg	3%	Free	03522
0305.64.00	-- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>pophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), ile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	kg	3%	Free	03529
	-- Other				
0305.69.10	---Tunas	kg	3%	Free	03529
0305.69.20	---Mackerals	kg	3%	Free	03529
0305.69.30	---Salmon	kg	3%	Free	03529
0305.69.40	---Sharks	kg	3%	Free	03529
0305.69.90	---Other	kg	3%	Free	03529
	- Fish fins, heads, tails, maws and other edible fish offal :				
0305.71.00	-- Shark fins	kg	3%	Free	03513
0305.72.00	-- Fish heads, tails and maws	kg	3%	Free	03511
0305.79.00	-- Other	kg	3%	Free	03511
03.06	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption				
	- Frozen :				
	-- Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)				
0306.11.10	---Crayfish	kg	25%	Free	03619
0306.11.90	---Other	kg	25%	Free	03619
0306.12.00	-- Lobsters (<i>Homarus</i> spp.)	kg	25%	Free	03619
0306.14.00	-- Crabs	kg	25%	Free	03619
0306.15.00	-- Norway lobsters (<i>Nephrops norvegicus</i>)	kg	25%	Free	03619
0306.16.00	-- Cold-water shrimps and prawns (<i>Pandalus</i> spp., <i>Crangon crangon</i>)	kg	25%	Free	03611
0306.17.00	-- Other shrimps and prawns	kg	25%	Free	03611
0306.19.00	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption	kg	25%	Free	03619
	-Live, fresh or chilled :				

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
0306.31.00	-- Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	kg	25%	Free	0362
0306.32.00	-- Lobsters (Homarus spp.)	kg	25%	Free	0362
0306.33.00	-- Crabs	kg	25%	Free	0362
0306.34.00	-- Norway lobsters (Nephrops norvegicus)	kg	25%	Free	0362
0306.35.00	-- Cold-water shrimps and prawns (Pandalus spp., Crangon crangon)	kg	25%	Free	0362
0306.36.00	-- Other shrimps and prawns	kg	25%	Free	0362
0306.39.00	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption	kg	25%	Free	0362
	-Other :				
0306.91.00	-- Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	kg	3%	Free	0362
0306.92.00	-- Lobsters (Homarus spp.)	kg	3%	Free	0362
0306.93.00	-- Crabs	kg	3%	Free	0362
0306.94.00	-- Norway lobsters (Nephrops norvegicus)	kg	3%	Free	0362
0306.95.00	-- Cold-water shrimps and prawns (Pandalus spp., Crangon crangon)	kg	3%	Free	0362
0306.96.00	-- Shrimps and prawns	kg	3%	Free	0362
0306.99.00	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption	kg	3%	Free	0362
03.07	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption				
	-Oysters :				
0307.11.00	-- Live, fresh or chilled	kg	25%	Free	03631
0307.12.00	-- Frozen	kg	25%	Free	03631
0307.19.00	-- Other	kg	3%	Free	03631
	- Scallops, including queen scallops, of the genera Pecten, Chlamys or Placopecten :				
0307.21.00	-- Live, fresh or chilled	kg	25%	Free	03635
0307.22.00	-- Frozen	kg	25%	Free	03639
0307.29.00	-- Other	kg	3%	Free	03639
	-Mussels (Mytilus spp., Perna spp.) :				
0307.31.00	-- Live, fresh or chilled	kg	25%	Free	03635
0307.32.00	-- Frozen	kg	25%	Free	03639
	-- Other				
0307.39.10	---Clams	kg	25%	Free	03639
0307.39.90	---Other	kg	25%	Free	03639
	-Cuttle fish and squid :				
0307.42.00	-- Live, fresh or chilled	kg	25%	Free	03633
0307.43.00	-- Frozen	kg	25%	Free	03637
0307.49.00	-- Other	kg	3%	Free	03637
	-Octopus (Octopus spp.):				
0307.51.00	-- Live, fresh or chilled	kg	25%	Free	03633
0307.52.00	-- Frozen	kg	25%	Free	03637

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
0307.59.00	-- Other	kg	3%	Free	03637
0307.60.00	- Snails, other than sea snails	kg	3%	Free	01293
	-Clams, cockles and ark shells (families Arcidae, Arctiidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, ridacnidae and Veneridae) :				
0307.71.00	-- Live, fresh or chilled	kg	25%	Free	03635
0307.72.00	-- Frozen	kg	25%	Free	03639
0307.79.00	-- Other	kg	3%	Free	03639
	-Abalone (Haliotis spp.) and stromboid conchs (Strombus spp.) :				
0307.81.00	-- Live, fresh or chilled abalone (Haliotis spp.)	kg	25%	Free	03635
0307.82.00	-- Live, fresh or chilled stromboid conchs (Strombus spp.)	kg	25%	Free	03635
0307.83.00	-- Frozen abalone (Haliotis spp.)	kg	25%	Free	03639
0307.84.00	-- Frozen stromboid conchs (Strombus spp.)	kg	25%	Free	03639
0307.87.00	-- Other abalone (Haliotis spp.)	kg	25%	Free	03639
0307.88.00	-- Other stromboid conchs (Strombus spp.)	kg	25%	Free	03639
	-Other, including flours, meals and pellets, fit for human consumption :				
0307.91.00	-- Live, fresh or chilled	kg	25%	Free	03635
0307.92.00	-- Frozen	kg	25%	Free	03639
0307.99.00	-- Other	kg	3%	Free	03639
03.08	Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption				
	- Sea cucumbers (Stichopus japonicus, Holothuroidea) :				
	-- Live, fresh or chilled				
0308.11.10	--- Live	kg	4%	Free	03635
0308.11.20	--- Fresh or chilled	kg	25%	Free	03635
0308.11.90	--- Other	kg	25%	Free	03635
0308.12.00	--Frozen	kg	25%	Free	03635
0308.19.00	-- Other	kg	25%	Free	03639
	-Sea urchins (Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echinus esculentus) :				
	-- Live, fresh or chilled				
0308.21.10	--- Live	kg	4%	Free	03635
0308.21.20	--- Fresh or chilled	kg	25%	Free	03635
0308.21.90	--- Other	kg	3%	Free	03635
0308.22.00	-- Frozen	kg	25%	Free	03639
0308.29.00	-- Other	kg	3%	Free	03639
0308.30.00	- Jellyfish (Rhopilema spp.)	kg	25%	Free	03635
	-Other				

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
0308.90.10	---Seahorse	kg	25%	Free	03635
0308.90.90	---Other	kg	25%	Free	03635

Chapter 4

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

Notes.

- 1.- The expression **%milk+** means full cream milk or partially or completely skimmed milk.
- 2.- For the purposes of heading 04.05:
 - (a) The term **%butter+** means natural butter, whey butter or recombined butter (fresh, salted or rancid, including canned butter) derived exclusively from milk, with a milkfat content of 80 % or more but not more than 95 % by weight, a maximum milk solids-not-fat content of 2 % by weight and a maximum water content of 16 % by weight. Butter does not contain added emulsifiers, but may contain sodium chloride, food colours, neutralising salts and cultures of harmless lactic-acid producing bacteria.
 - (b) The expression **%dairy spreads+** means a spreadable emulsion of the water-in-oil type, containing milkfat as the only fat in the product, with a milkfat content of 39 % or more but less than 80 % by weight.
- 3.- Products obtained by the concentration of whey and with the addition of milk or milkfat are to be classified as cheese in heading 04.06 provided that they have the three following characteristics:
 - (a) a milkfat content, by weight of the dry matter, of 5 % or more;
 - (b) a dry matter content, by weight, of at least 70 % but not exceeding 85 %; and
 - (c) they are moulded or capable of being moulded.
- 4.- This Chapter does not cover:
 - (a) Products obtained from whey, containing by weight more than 95 % lactose, expressed as anhydrous lactose calculated on the dry matter (heading 17.02);
 - (b) Products obtained from milk by replacing one or more of its natural constituents (for example, butyric fats) by another substance (for example, oleic fats) (heading 19.01 or 21.06); or
 - (c) Albumins (including concentrates of two or more whey proteins, containing by weight more than 80 % whey proteins, calculated on the dry matter) (heading 35.02) or globulins (heading 35.04).

Subheading Notes.

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

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
04.01	Milk and cream, not concentrated nor containing added sugar or other sweetening matter.				
0401.10.00	- Of a fat content, by weight, not exceeding 1 %	l	3%	Free	02211
0401.20.00	- Of a fat content, by weight, exceeding 1 % but not exceeding 6 %	l	3%	Free	02212
0401.40.00	- Of a fat content, by weight, exceeding 6 % but not exceeding 10 %	l	3%	Free	02213
0401.50.00	- Of a fat content, by weight, exceeding 10 %	l	3%	Free	02213
04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter				
0402.10.00	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5 %	kg	25%	Free	02221
	- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5 % :				
	-- Not containing added sugar or other sweetening matter				
0402.21.10	--- Milk for infant use	kg	3%	Free	02222
0402.29.00	-- Other	kg	3%	Free	02222
0402.91.00	-Other :	kg	3%	Free	02223
	-- Not containing added sugar or other sweetening matter				
	-- Other				
0402.99.10	--- Evaporated milk	kg	3%	Free	02224
0402.99.20	---Condensed milk	kg	3%	Free	02224
0402.99.90	--- Other	kg	3%	Free	02224
04.03	Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa				
	-Yogurt				
0403.10.10	---Natural yogurt	..	3%	Free	02231
0403.10.90	---Other	..	3%	Free	02231
0403.90.00	-Other	..	3%	Free	02232
04.04	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.				
0404.10.00	-Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	..	3%	Free	02241
0404.90.00	-Other	..	3%	Free	02249
04.05	Butter and other fats and oils derived from milk; dairy spreads.				
0405.10.00	-Butter	kg	3%	Free	0230
0405.20.00	-Dairy spreads	kg	3%	Free	0230
	-Other				

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
0405.90.10	--- Ghee	kg	3%	Free	0230
0405.90.90	--- Other	kg	3%	Free	0230
04.06	Cheese and curd.				
0406.10.00	- Fresh (unripened or uncured) cheese, including whey cheese, and curd	kg	3%	Free	02491
0406.20.00	-Grated or powdered cheese, of all kinds	kg	3%	Free	0241
0406.30.00	- Processed cheese, not grated or powdered	kg	3%	Free	0242
0406.40.00	-Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	kg	3%	Free	0243
0406.90.00	-Other cheese	kg	3%	Free	02499
04.07	Birds' eggs, in shell, fresh, preserved or cooked.				
	- Fertilised eggs for incubation :				
0407.11.00	-- Of fowls of the species <i>Gallus domesticus</i>	..	3%	Free	0251
0407.19.00	-- Other	..	3%	Free	0251
	-Other fresh eggs :				
0407.21.00	-- Of fowls of the species <i>Gallus domesticus</i>	doz	3%	Free	0251
0407.29.00	-- Other	kg	3%	Free	0251
0407.90.00	-Others	kg	3%	Free	0251
04.08	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.				
	-Egg yolks :				
0408.11.00	-- Dried	kg	3%	Free	02521
0408.19.00	-- Other	kg	3%	Free	02522
	-Other :				
0408.91.00	-- Dried	kg	3%	Free	02521
0408.99.00	-- Other	kg	3%	Free	02522
0409.00.00	Natural honey.	kg	3%	Free	0616
0410.00.00	Edible products of animal origin, not elsewhere specified or included.	..	3%	Free	09892

Chapter 5

Products of animal origin, not elsewhere specified or included

Notes.

1.- This Chapter does not cover:

- (a) Edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);
- (b) Hides or skins (including furskins) other than goods of heading 05.05 and parings and similar waste of raw hides or skins of heading 05.11 (Chapter 41 or 43);
- (c) Animal textile materials, other than horsehair and horsehair waste (Section XI); or
- (d) Prepared knots or tufts for broom or brush making (heading 96.03).

2.- For the purposes of heading 05.01, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.

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

4.- Throughout the Nomenclature, the expression %horsehair+ means hair of the manes or tails of equine or bovine animals. Heading 05.11 covers, *inter alia*, horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
0501.00.00	Human hair, unworked, whether or not washed or scoured; waste of human hair.	..	4%	Free	29191
05.02	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.				
0502.10.00	- Pigs', hogs' or boars' bristles and hair and waste thereof	..	4%	Free	29192
0502.90.00	-Other	..	4%	Free	29192
[05.03]					
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.	..	3%	Free	29193
05.05	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers .				
0505.10.00	- Feathers of a kind used for stuffing; down	..	4%	Free	29195
0505.90.00	-Other	..	4%	Free	29195

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
05.06	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.				
0506.10.00	-Ossein and bones treated with acid	..	4%	Free	29111
0506.90.00	-Other	..	4%	Free	29111
05.07	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.				
0507.10.00	- Ivory; ivory powder and waste	..	4%	Free	29116
	-Other				
0507.90.10	---Tortoiseshell	..	4%	Free	29116
0507.90.90	---Other	..	4%	Free	29116
05.08	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof				
0508.00.10	--- Coral and similar materials	kg	4%	Free	29115
0508.00.20	---Sea fan	kg	4%	Free	29115
	---Shells :				
0508.00.31	----Trochus shell	kg	4%	Free	29115
0508.00.32	----Mother of pearl shell	kg	4%	Free	29115
0508.00.33	---- Green snail money	kg	4%	Free	29115
0508.00.34	----Shell money, unworked or unprocessed	kg	4%	Free	29115
0508.00.39	----Other shells	kg	4%	Free	29115
0508.00.90	---Other	kg	4%	Free	29115
[05.09]					
0510.00.00	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.	..	4%	Free	29198
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	..	4%	Free	29194
	-Other :				
0511.91.00	Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3	..	4%	Free	29196
	-- Other				
0511.99.10	---Fish, including cuttle fish and squid for use as fish bait	..	4%	Free	29199

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
0511.99.20	---Fertile fish eggs for hatching	..	4%	Free	29199
0511.99.30	---Silkworm eggs	..	4%	Free	29199
0511.99.90	---Other	..	4%	Free	29199

Section II

VEGETABLE PRODUCTS

Note.

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

Chapter 6

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

Notes.

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

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
06.01	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of 12.12.				
0601.10.00	-Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	..	4%	Free	29261
0601.20.00	-Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	..	4%	Free	29261
06.02	Other live plants (including their roots), cuttings and slips; mushroom spawn.				
0602.10.00	-Unrooted cuttings and slips	..	4%	Free	29269
0602.20.00	-Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	..	4%	Free	29269
0602.30.00	-Rhododendrons and azaleas, grafted or not	..	4%	Free	29269
0602.40.00	-Roses, grafted or not	..	4%	Free	29269
0602.90.00	-Other	..	4%	Free	29269
06.03	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes,				

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
	fresh, dried, dyed, bleached, impregnated or otherwise prepared.				
	- Fresh :				
0603.11.00	-- Roses	..	4%	Free	29271
0603.12.00	-- Carnations	..	4%	Free	29271
0603.13.00	-- Orchids	..	4%	Free	29271
0603.14.00	-- Chrysanthemums	..	4%	Free	29271
0603.15.00	-- Lilies (<i>Lilium spp.</i>)	..	4%	Free	29271
0603.19.00	-- Other	..	4%	Free	29271
0603.90.00	-Other	..	4%	Free	29271
06.04	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.				
0604.20.00	- Fresh	..	4%	Free	29272
0604.90.00	-Other	..	4%	Free	29272

Chapter 7

Edible vegetables and certain roots and tubers

Notes.

- 1.- This Chapter does not cover forage products of heading 12.14.
- 2.- In headings 07.09, 07.10, 07.11 and 07.12 the word ~~vegetables~~ includes edible mushrooms, truffles, olives, capers, marrows, pumpkins, aubergines, sweet corn (*Zea mays var. saccharata*), fruits of the genus *Capsicum* or of the genus *Pimenta*, fennel, parsley, chervil, tarragon, cress and sweet marjoram (*Majorana hortensis* or *Origanum majorana*).
- 3.- Heading 07.12 covers all dried vegetables of the kinds falling in headings 07.01 to 07.11, other than:
 - (a) dried leguminous vegetables, shelled (heading 07.13);
 - (b) sweet corn in the forms specified in headings 11.02 to 11.04;
 - (c) flour, meal, powder, flakes, granules and pellets of potatoes (heading 11.05);
 - (d) flour, meal and powder of the dried leguminous vegetables of heading 07.13 (heading 11.06).
- 4.- However, dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta* are excluded from this Chapter (heading 09.04).

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
07.01	Potatoes, fresh or chilled.				
0701.10.00	- Seed	kg	4%	Free	0541
0701.90.00	-Other	kg	3%	Free	0541
0702.00.00	Tomatoes, fresh or chilled.	kg	3%	Free	0544
07.03	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.				
0703.10.00	-Onions and shallots	kg	3%	Free	05451
0703.20.00	-Garlic	kg	3%	Free	05452
0703.90.00	-Leeks and other alliaceous vegetables	kg	3%	Free	05452
07.04	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.				
0704.10.00	-Cauliflowers and headed broccoli	kg	3%	Free	05453
0704.20.00	-Brussels sprouts	kg	3%	Free	05453
	-Other				
	---Leafy vegetables				
0704.90.11	----Taro leaves	kg	3%	Free	05453
0704.90.12	----Pele (bele, slippery cabbage, Island cabbage) leaves	kg	3%	Free	05453
0704.90.19	----Other leafy vegetables	kg	3%	Free	05453
0704.90.90	---Other	kg	3%	Free	05453
07.05	Lettuce (<i>lactuca sativa</i>) and chicory (<i>cichorium spp</i>), fresh or chilled.				
	-Lettuce :				

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
0705.11.00	-- Cabbage lettuce (head lettuce)	kg	3%	Free	05454
0705.19.00	--Other	kg	3%	Free	05454
	-Chicory :				
0705.21.00	-- Witloof chicory (<i>Cichorium intybus</i> var. <i>foliosum</i>)	kg	3%	Free	05454
0705.29.00	--Other	kg	3%	Free	05454
07.06	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.				
0706.10.00	-Carrots and turnips	kg	3%	Free	05455
0706.90.00	-Other	kg	3%	Free	05455
0707.00.00	Cucumbers and gherkins, fresh or chilled.	kg	3%	Free	05456
07.08	Leguminous vegetables, shelled or unshelled, fresh or chilled.				
0708.10.00	- Peas (<i>Pisum sativum</i>)	kg	3%	Free	05457
0708.20.00	-Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)	kg	3%	Free	05457
0708.90.00	-Other leguminous vegetables	kg	3%	Free	05457
07.09	Other vegetables, fresh or chilled.				
0709.20.00	-Asparagus	kg	3%	Free	05459
0709.30.00	-Aubergines (egg-plants)	kg	3%	Free	05459
0709.40.00	-Celery other than celeriac	kg	3%	Free	05459
	-Mushrooms and truffles :				
0709.51.00	-- Mushrooms of the genus <i>Agaricus</i>	kg	3%	Free	05458
0709.59.00	-- Other	kg	3%	Free	05458
0709.60.00	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	kg	3%	Free	05459
0709.70.00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	kg	3%	Free	05459
	-Other :				
0709.91.00	-- Globe artichokes	kg	3%	Free	05459
0709.92.00	-- Olives	kg	3%	Free	05459
0709.93.00	-- Pumpkins, squash and gourds (<i>Cucurbita spp.</i>)	kg	3%	Free	05459
	-- Other				
0709.99.10	---Betel leaves (Korokua)	kg	3%	Free	05459
0709.99.20	---Bamboo shoots	kg	3%	Free	05459
0709.99.30	---Soya bean sprouts	kg	3%	Free	05459
0709.99.90	---Other	kg	3%	Free	05459
07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.				
0710.10.00	- Potatoes	kg	3%	Free	05469
	-Leguminous vegetables, shelled or unshelled :				
0710.21.00	-- Peas (<i>Pisum sativum</i>)	kg	3%	Free	05469
0710.22.00	-- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)	kg	3%	Free	05469
0710.29.00	-- Other	kg	3%	Free	05469
0710.30.00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	kg	3%	Free	05469
0710.40.00	- Sweet corn	kg	3%	Free	05461
0710.80.00	-Other vegetables	kg	3%	Free	05469

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
0710.90.00	-Mixtures of vegetables	kg	3%	Free	05469
07.11	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.				
0711.20.00	-Olives	kg	3%	Free	0547
0711.40.00	-Cucumbers and gherkins	kg	3%	Free	0547
	-Mushrooms and truffles :				
0711.51.00	-- Mushrooms of the genus <i>Agaricus</i>	kg	3%	Free	0547
0711.59.00	-- Other	kg	3%	Free	0547
0711.90.00	-Other vegetables; mixtures of vegetables	kg	3%	Free	0547
07.12	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.				
0712.20.00	-Onions	kg	3%	Free	05612
	-Mushrooms, wood ears (<i>Auricularia spp.</i>), jelly fungi (<i>Tremella spp.</i>) and truffles :				
0712.31.00	-- Mushrooms of the genus <i>Agaricus</i>	kg	3%	Free	05613
0712.32.00	-- Wood ears (<i>Auricularia spp.</i>)	kg	3%	Free	05613
0712.33.00	-- Jelly fungi (<i>Tremella spp.</i>)	kg	3%	Free	05613
0712.39.00	-- Other	kg	3%	Free	05613
0712.90.00	-Other vegetables; mixtures of vegetables	kg	3%	Free	05619
07.13	Dried leguminous vegetables, shelled, whether or not skinned or split.				
0713.10.00	- Peas (<i>Pisum sativum</i>)	kg	3%	Free	05421
0713.20.00	-Chickpeas (garbanzos)	kg	3%	Free	05422
	-Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>) :			Free	
0713.31.00	-- Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek	kg	3%	Free	05423
0713.32.00	-- Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>)	kg	3%	Free	05423
0713.33.00	-- Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>)	kg	3%	Free	05423
0713.34.00	-- Bambara beans (<i>Vigna subterranea</i> or <i>Voandzeia subterranea</i>)	kg	3%	Free	05423
0713.35.00	-- Cow peas (<i>Vigna unguiculata</i>)	kg	3%	Free	05423
0713.39.00	-- Other	kg	3%	Free	05423
0713.40.00	-Lentils	kg	3%	Free	05424
0713.50.00	-Broad beans (<i>Vicia faba</i> var. <i>major</i>) and horse beans (<i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i>)	kg	3%	Free	05425
0713.60.00	- Pigeon peas (<i>Cajanus cajan</i>)	kg	3%	Free	05429
0713.90.00	-Other	kg	3%	Free	05429
07.14	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.				
0714.10.00	-Manioc (cassava)	kg	3%	Free	05481
0714.20.00	- Sweet potatoes	kg	3%	Free	05483

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
0714.30.00	-Yams (<i>Dioscorea spp.</i>)	kg	3%	Free	05483
0714.40.00	-Taro (<i>Colocasia spp.</i>)	kg	3%	Free	05483
0714.50.00	-Yautia (<i>Xanthosoma spp.</i>)	kg	3%	Free	05483
0714.90.00	-Other	kg	3%	Free	05483

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 (for example, by moderate heat treatment, sulphuring, the addition of sorbic acid or potassium sorbate),
 - (b) To improve or maintain their appearance (for example, by the addition of vegetable oil or small quantities of glucose syrup), provided that they retain the character of dried fruit or dried nuts.

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
08.01	Coconuts, brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.				
	-Coconuts :				
0801.11.00	-- Desiccated	kg	3%	Free	05771
0801.12.00	-- In the inner shell (endocarp)	kg	3%	Free	05771
0801.19.00	-- Other	kg	3%	Free	05771
	-Brazil nuts :				
0801.21.00	-- In shell	kg	3%	Free	05772
0801.22.00	-- Shelled	kg	3%	Free	05772
	-Cashew nuts :			Free	
0801.31.00	-- In shell	kg	3%	Free	05773
0801.32.00	-- Shelled	kg	3%	Free	05773
08.02	Other nuts, fresh or dried, whether or not shelled or peeled.				
	-Almonds :			Free	
0802.11.00	-- In shell	kg	3%	Free	05774
0802.12.00	-- Shelled	kg	3%	Free	05774
	-Hazelnuts or filberts (<i>Corylus spp.</i>) :				
0802.21.00	-- In shell	kg	3%	Free	05775
0802.22.00	-- Shelled	kg	3%	Free	05775
	-Walnuts :				
0802.31.00	-- In shell	kg	3%	Free	05776
0802.32.00	-- Shelled	kg	3%	Free	05776
	-Chestnuts (<i>Castanea spp.</i>) :				
0802.41.00	-- In shell	kg	3%	Free	05777
0802.42.00	-- Shelled	kg	3%	Free	05777
	- Pistachios :				
0802.51.00	-- In shell	kg	3%	Free	05778

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
0802.52.00	-- Shelled	kg	3%	Free	05778
	-Macadamia nuts :				
0802.61.00	-- In shell	kg	3%	Free	05779
0802.62.00	-- Shelled	kg	3%	Free	05779
0802.70.00	-Kola nuts (<i>Cola spp.</i>)	kg	3%	Free	05779
	-Areca nuts				
0802.80.10	---Betel nuts	kg	3%	Free	05779
0802.80.90	---Other	kg	3%	Free	05779
0802.90.00	-Other	kg	3%	Free	05779
08.03	Bananas, including plantains, fresh or dried				
0803.10.00	- Plantains	kg	3%	Free	0573
0803.90.00	-Other	kg	3%	Free	0573
08.04	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.				
0804.10.00	-Dates	kg	3%	Free	05796
0804.20.00	- Figs	kg	3%	Free	0576
0804.30.00	- Pineapples	kg	3%	Free	05795
0804.40.00	-Avocados	kg	3%	Free	05797
0804.50.00	-Guavas, mangoes and mangosteens	kg	3%	Free	05797
08.05	Citrus fruit, fresh or dried.				
0805.10.00	-Oranges	kg	3%	Free	05711
	-Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids :				
0805.21.00	-- Mandarins (including tangerines and satsumas)	kg	3%	Free	05712
0805.22.00	-- Clementines	kg	3%	Free	05712
0805.29.00	-- Other	kg	3%	Free	05712
0805.40.00	-Grapefruit, including pomelos	kg	3%	Free	05722
0805.50.00	-Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>)	kg	3%	Free	05721
0805.90.00	-Other	kg	3%	Free	05729
08.06	Grapes, fresh or dried.				
0806.10.00	- Fresh	kg	3%	Free	05751
0806.20.00	-Dried	kg	3%	Free	05752
08.07	Melons (including watermelons) and pawpaws (papayas), fresh.				
	-Melons (including watermelons) :				
0807.11.00	-- Watermelons	kg	3%	Free	05791
0807.19.00	-- Other	kg	3%	Free	05791
0807.20.00	- Papaws (papayas)	kg	3%	Free	05791
08.08	Apples, pears and quinces, fresh.				
0808.10.00	-Apples	kg	3%	Free	0574
0808.30.00	- Pears	kg	3%	Free	05792
0808.40.00	-Quinces	kg	3%	Free	05792
08.09	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.				
0809.10.00	-Apricots	kg	3%	Free	05793
	-Cherries :				
0809.21.00	-- Sour cherries (<i>Prunus cerasus</i>)	kg	3%	Free	05793

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
0809.29.00	-- Other	kg	3%	Free	05793
0809.30.00	- Peaches, including nectarines	kg	3%	Free	05793
0809.40.00	- Plums and sloes	kg	3%	Free	05793
08.10	Other fruit, fresh.				
0810.10.00	- Strawberries	kg	3%	Free	05794
0810.20.00	-Raspberries, blackberries, mulberries and loganberries	kg	3%	Free	05794
0810.30.00	-Black, white or red currants and gooseberries	kg	3%	Free	05798
0810.40.00	-Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	kg	3%	Free	05794
0810.50.00	-Kiwifruit	kg	3%	Free	05798
0810.60.00	-Durians	kg	3%	Free	05798
0810.70.00	- Persimmons	kg	3%	Free	05798
	-Other				
0810.90.10	---Breadfruit	kg	3%	Free	05798
0810.90.20	---Jackfruit	kg	3%	Free	05798
0810.90.30	---Noni fruit (<i>Morinda citrifolia</i> L.)	kg	3%	Free	05798
0810.90.40	---Tamarind	kg	3%	Free	05798
0810.90.90	---Other	kg	3%	Free	05798
08.11	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.				
0811.10.00	- Strawberries	kg	3%	Free	05831
0811.20.00	-Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	kg	3%	Free	05832
0811.90.00	-Other	kg	3%	Free	05839
08.12	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.				
0812.10.00	-Cherries	kg	3%	Free	05821
0812.90.00	-Other	kg	3%	Free	05821
0812.90.10	---Passionfruit	kg	3%	Free	05821
0812.90.90	---Other	kg	3%	Free	05821
08.13	Fruit, dried, other than that of 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.				
0813.10.00	-Apricots	kg	3%	Free	05799
0813.20.00	- Prunes	kg	3%	Free	05799
0813.30.00	-Apples	kg	3%	Free	05799
0813.40.00	-Other fruit	kg	3%	Free	05799
0813.50.00	-Mixtures of nuts or dried fruits of this Chapter	kg	3%	Free	05799
0814.00.00	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.	kg	3%	Free	05822

Chapter 9

Coffee, tea, maté and spices

Notes.

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

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

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

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

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
09.01	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion				
	-Coffee, not roasted :				
0901.11.00	-- Not decaffeinated	kg	25%	Free	07111
0901.12.00	-- Decaffeinated	kg	25%	Free	07112
	-Coffee roasted :				
0901.21.00	-- Not decaffeinated	kg	25%	Free	0712
0901.22.00	-- Decaffeinated	kg	25%	Free	0712
0901.90.00	-Other	kg	25%	Free	07132
09.02	Tea, whether or not flavoured.				
0902.10.00	-Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	kg	25%	Free	07411
0902.20.00	-Other green tea (not fermented)	kg	25%	Free	07412
0902.30.00	-Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	kg	25%	Free	07413
0902.40.00	-Other black tea (fermented) and other partly fermented tea	kg	25%	Free	07414
0903.00.00	Maté	kg	25%	Free	07431
09.04	Pepper of the genus <i>Piper</i>; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>				
	- Pepper :				
0904.11.00	-- Neither crushed nor ground	kg	3%	Free	07511
0904.12.00	-- Crushed or ground	kg	3%	Free	07512
	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> :				

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
0904.21.00	-- Dried, neither crushed nor ground	kg	3%	Free	07513
0904.22.00	-- Crushed or ground	kg	3%	Free	07513
09.05	Vanilla.				
0905.10.00	-Neither crushed nor ground	kg	3%	Free	07521
0905.20.00	-Crushed or ground	kg	3%	Free	07521
09.06	Cinnamon and cinnamon-tree flowers.				
	-Neither crushed nor ground :				
0906.11.00	-- Cinnamon (<i>Cinnamomum zeylanicum</i> Blume)	kg	3%	Free	07522
0906.19.00	-- Other	kg	3%	Free	07522
0906.20.00	-Crushed or ground	kg	3%	Free	07523
09.07	Cloves (whole fruit, cloves and stems).				
0907.10.00	-Neither crushed nor ground	kg	3%	Free	07524
0907.20.00	-Crushed or ground	kg	3%	Free	07524
09.08	Nutmeg, mace and cardamoms.				
	-Nutmeg :				
0908.11.00	-- Neither crushed nor ground	kg	3%	Free	07525
0908.12.00	-- Crushed or ground	kg	3%	Free	07525
	-Mace :				
0908.21.00	-- Neither crushed nor ground	kg	3%	Free	07525
0908.22.00	-- Crushed or ground	kg	3%	Free	07525
	-Cardamoms :				
0908.31.00	-- Neither crushed nor ground	kg	3%	Free	07525
0908.32.00	-- Crushed or ground	kg	3%	Free	07525
09.09	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.				
	- Seeds of coriander :				
0909.21.00	-- Neither crushed nor ground	kg	3%	Free	07526
0909.22.00	-- Crushed or ground	kg	3%	Free	07526
	- Seeds of cumin :				
0909.31.00	-- Neither crushed nor ground	kg	3%	Free	07526
0909.32.00	-- Crushed or ground	kg	3%	Free	07526
	- Seeds of anise, badian, caraway or fennel; juniper berries :				
0909.61.00	-- Neither crushed nor ground	kg	3%	Free	07526
0909.62.00	-- Crushed or ground	kg	3%	Free	07526
09.10	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.				
	-Ginger:				
0910.11.00	--Neither crushed nor ground	kg	3%	Free	07527
	-- Crushed or ground				
0910.12.10	---Ginger, preserved in brine	kg	3%	Free	07527
0910.12.90	---Other	kg	3%	Free	07527
0910.20.00	- Saffron	kg	3%	Free	07528
0910.30.00	-Turmeric (curcuma)	kg	3%	Free	07529
	-Other spices :				
0910.91.00	-- Mixtures referred to in Note 1 (b) to this Chapter	kg	3%	Free	07529
0910.99.00	-- Other	kg	3%	Free	07529

Chapter 10

Cereals

Notes.

1.- (A) The products specified in the headings of this Chapter are to be classified in those headings only if grains are present, whether or not in the ear or on the stalk.

(B) The Chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled or broken remains classified in heading 10.06.

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

Subheading Note.

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

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
10.01	Wheat and meslin.				
	-Durum wheat :				
1001.11.00	-- Seed	Kg	3%	Free	0411
1001.19.00	-- Other	Kg	3%	Free	0411
	-Other :				
1001.91.00	-- Seed	Kg	3%	Free	0412
1001.99.00	-- Other	Kg	3%	Free	0412
10.02	Rye.				
1002.10.00	- Seed	Kg	3%	Free	0451
1002.90.00	-Other	Kg	3%	Free	0451
10.03	Barley.				
1003.10.00	- Seed	Kg	3%	Free	0430
1003.90.00	-Other	Kg	3%	Free	0430
10.04	Oats.				
1004.10.00	- Seed	Kg	3%	Free	0452
1004.90.00	-Other	Kg	3%	Free	0452
10.05	Maize (corn).				
1005.10.00	- Seed	Kg	3%	Free	0441
1005.90.00	-Other	Kg	3%	Free	0449
10.06	Rice.				
1006.10.00	-Rice in the husk (paddy or rough)	Kg	3%	Free	0421
1006.20.00	-Husked (brown) rice	Kg	3%	Free	0422
1006.30.00	-Semi-milled or wholly milled rice, whether or not polished or glazed	Kg	3%	Free	04231
1006.40.00	-Broken rice	Kg	3%	Free	04232
10.07	Grain sorghum.				
1007.10.00	- Seed	Kg	3%	Free	0453
1007.90.00	-Other	Kg	3%	Free	0453
10.08	Buckwheat, millet and canary seed; other				

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
	cereals.				
1008.10.00	-Buckwheat	Kg	3%	Free	04592
	-Millet :				
1008.21.00	-- Seed	Kg	3%	Free	04591
1008.29.00	-- Other	Kg	3%	Free	04591
1008.30.00	-Canary seeds	Kg	3%	Free	04593
1008.40.00	- Fonio (<i>Digitaria spp.</i>)	Kg	3%	Free	04599
1008.50.00	-Quinoa (<i>Chenopodium quinoa</i>)	Kg	3%	Free	04599
1008.60.00	-Triticale	Kg	3%	Free	04599
1008.90.00	-Other cereals	Kg	3%	Free	04599

Chapter 11

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

Notes.

1.- This Chapter does not cover:

- (a) Roasted malt put up as coffee substitutes (heading 09.01 or 21.01);
- (b) Prepared flours, groats, meals or starches of heading 19.01;
- (c) Corn flakes or other products of heading 19.04;
- (d) Vegetables, prepared or preserved, of heading 20.01, 20.04 or 20.05;
- (e) Pharmaceutical products (Chapter 30); or
- (f) Starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33).

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

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

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

(B) Products falling in this Chapter under the above provisions shall be classified in heading 11.01 or 11.02 if the percentage passing through a woven metal wire cloth sieve with the aperture indicated in Column (4) or (5) is not less, by weight, than that shown against the cereal concerned. Otherwise, they fall in heading 11.03 or 11.04.

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

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

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

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
1101.00.00	Wheat or meslin flour.	Kg	3%	Free	0461
11.02	Cereal flours other than of wheat or meslin.				
1102.20.00	-Maize (corn) flour	Kg	3%	Free	04711
1102.90.00	-Other	Kg	3%	Free	04719
11.03	Cereal groats, meal and pellets.				
	-Groats and meal :				
1103.11.00	-- Of wheat	Kg	3%	Free	0462
1103.13.00	-- Of maize (corn)	Kg	3%	Free	04721
1103.19.00	-- Of other cereals	Kg	3%	Free	04722
1103.20.00	- Pellets	Kg	3%	Free	04723
11.04	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of 1006; germ of cereals, whole, rolled, flaked or ground.				
	-Rolled or flaked grains :				
1104.12.00	-- Of oats	Kg	3%	Free	04813
1104.19.00	-- Of other cereals	Kg	3%	Free	04813
	-Other worked grains (for example, hulled, pearled, sliced or kibbled) :				
1104.22.00	-- Of oats	Kg	3%	Free	04814
1104.23.00	-- Of maize (corn)	Kg	3%	Free	04814
1104.29.00	-- Of other cereals	Kg	3%	Free	04814
1104.30.00	-Germ of cereals, whole, rolled, flaked or ground	Kg	3%	Free	04815
11.05	Flour, meal, powder, flakes, granules and pellets of potatoes.				
1105.10.00	- Flour, meal and powder	Kg	3%	Free	05641
1105.20.00	- Flakes, granules and pellets	Kg	3%	Free	05642
11.06	Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.				
1106.10.00	-Of the dried leguminous vegetables of heading 07.13	Kg	3%	Free	05646
1106.20.00	-Of sago or of roots or tubers of heading 07.14	Kg	3%	Free	05647
1106.30.00	-Of the products of Chapter 8	Kg	3%	Free	05648
11.07	Malt, whether or not roasted.				
1107.10.00	-Not roasted	Kg	3%	Free	0482
1107.20.00	-Roasted	Kg	3%	Free	0482
11.08	Starches; inulin.				
	- Starches :				
1108.11.00	-- Wheat starch	Kg	3%	Free	59211
1108.12.00	-- Maize (corn) starch	Kg	3%	Free	59212
1108.13.00	-- Potato starch	Kg	3%	Free	59213
1108.14.00	-- Manioc (cassava) starch	Kg	3%	Free	59214
1108.19.00	-- Other starches	Kg	3%	Free	59215
1108.20.00	- Inulin	Kg	3%	Free	59216
1109.00.00	Wheat gluten, whether or not dried.	Kg	3%	Free	59217

Chapter 12

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

Notes.

- 1.- Heading 12.07 applies, *inter alia*, to palm nuts and kernels, cotton seeds, castor oil seeds, sesamum seeds, mustard seeds, safflower seeds, poppy seeds and shea nuts (karite nuts). It does not apply to products of heading 08.01 or 08.02 or to olives (Chapter 7 or Chapter 20).
- 2.- Heading 12.08 applies not only to non-defatted flours and meals but also to flours and meals which have been partially defatted or defatted and wholly or partially refatted with their original oils. It does not, however, apply to residues of headings 23.04 to 23.06.
- 3.- For the purposes of heading 12.09, beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches (other than those of the species *Vicia faba*) or of lupines are to be regarded as seeds of a kind used for sowing.
Heading 12.09 does not, however, apply to the following even if for sowing:
 - (a) Leguminous vegetables or sweet corn (Chapter 7);
 - (b) Spices or other products of Chapter 9;
 - (c) Cereals (Chapter 10); or
 - (d) Products of headings 12.01 to 12.07 or 12.11.
- 4.- Heading 12.11 applies, *inter alia*, to the following plants or parts thereof: basil, borage, ginseng, hyssop, liquorice, all species of mint, rosemary, rue, sage and wormwood.
Heading 12.11 does not, however, apply to:
 - (a) Medicaments of Chapter 30;
 - (b) Perfumery, cosmetic or toilet preparations of Chapter 33; or
 - (c) Insecticides, fungicides, herbicides, disinfectants or similar products of heading 38.08.
- 5.- For the purposes of heading 12.12, the term ~~seaweeds and other algae~~ does not include:
 - (a) Dead single-cell micro-organisms of heading 21.02;
 - (b) Cultures of micro-organisms of heading 30.02; or
 - (c) Fertilisers of heading 31.01 or 31.05.

Subheading Note.

- 1.- For the purposes of subheading 1205.10, the expression ~~low erucic acid rape or colza seeds~~ means rape or colza seeds yielding a fixed oil which has an erucic acid content of less than 2% by weight and yielding a solid component which contains less than 30 micromoles of glucosinolates per gram.

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
12.01	Soya beans, whether or not broken.				
1201.10.00	- Seed	..	3%	Free	2222
1201.90.00	-Other	..	3%	Free	2222
12.02	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.				
1202.30.00	- Seed	kg	3%	Free	22211
	-Other :				
1202.41.00	-- In shell	..	3%	Free	22211
1202.42.00	-- Shelled, whether or not broken	..	3%	Free	22212
1203.00.00	Copra.	kg	4%	Free	2231
1204.00.00	Linseed, whether or not broken.	..	3%	Free	2234
12.05	Rape or colza seeds, whether or not broken.				
1205.10.00	-Low erucic acid rape or colza seeds	..	3%	Free	22261
1205.90.00	-Other	..	3%	Free	22261
1206.00.00	Sunflower seeds, whether or not broken.	..	3%	Free	2224
12.07	Other oil seeds and oleaginous fruits, whether or not broken.				
1207.10.00	- Palm nuts and kernels	..	3%	Free	2237
	-Cotton seeds :			Free	
1207.21.00	-- Seed	..	3%	Free	2223
1207.29.00	-- Other	..	3%	Free	2223
1207.30.00	-Castor oil seeds	..	3%	Free	2237
1207.40.00	- Sesamum seeds	..	3%	Free	2225
1207.50.00	-Mustard seeds	..	3%	Free	22262
1207.60.00	- Safflower (<i>Carthamus tinctorius</i>) seeds	..	3%	Free	2237
1207.70.00	-Melon seeds	..	3%	Free	2237
	-Other :				
1207.91.00	-- Poppy seeds	..	3%	Free	2237
	-- Other				
1207.99.10	---Tea seeds for planting	..	4%	Free	2237
1207.99.90	---Other	..	3%	Free	2237
12.08	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.				
1208.10.00	-Of soya beans	..	3%	Free	2239
1208.90.00	-Other	..	3%	Free	2239
12.09	Seeds, fruit and spores, of a kind used for sowing.				
1209.10.00	- Sugar beet seeds	..	4%	Free	29251
	- Seeds of forage plants :			Free	
1209.21.00	-- Lucerne (alfalfa) seeds	..	4%	Free	29252
1209.22.00	-- Clover (<i>Trifolium spp.</i>) seeds	..	4%	Free	29252
1209.23.00	-- Fescue seeds	..	4%	Free	29252
1209.24.00	-- Kentucky blue grass (<i>Poa pratensis L.</i>) seeds	..	4%	Free	29252
1209.25.00	-- Rye grass (<i>Lolium multiflorum Lam., Lolium perenne L.</i>) seeds	..	4%	Free	29252
1209.29.00	-- Other	..	4%	Free	29252
1209.30.00	- Seeds of herbaceous plants cultivated principally for their flowers	..	4%	Free	29253
	-Other :				
	-- Vegetable seeds				

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
1209.91.10	---Squash seeds	..	4%	Free	29254
1209.91.90	---Other	..	4%	Free	29254
	-- Other				
1209.99.10	---Seeds for pastures	..	4%	Free	29259
1209.99.90	---Other	..	4%	Free	29259
12.10	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.				
1210.10.00	-Hop cones, neither ground nor powdered nor in the form of pellets	..	4%	Free	05484
1210.20.00	-Hop cones, ground, powdered or in the form of pellets; lupulin	..	4%	Free	05484
12.11	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered.				
1211.20.00	-Ginseng roots	..	4%	Free	29249
1211.30.00	-Coca leaf	..	4%	Free	29249
1211.40.00	- Poppy straw	..	4%	Free	29249
1211.50.00	-Ephedra	..	4%	Free	29249
	-Other				
	---Kava				
1211.90.11	----Kava (yaqona or sakau) in dried chips form	..	4%	Free	29249
1211.90.12	----Kava (yaqona or sakau) in powder form	..	25%	Free	29249
1211.90.13	----Kava (yaqona or sakau) roots, dried	..	4%	Free	29249
1211.90.14	----Kava (yaqona or sakau) frozen		4%	Free	29249
1211.90.20	---Noni (nonu) leaf	..	4%	Free	29249
1211.90.30	---Sandalwood chips and shavings	..	4%	Free	29249
1211.90.40	---Barks of trees (excluding cinnamon of 0906.11.00)	..	4%	Free	29249
1211.90.90	---Other	..	4%	Free	29249
12.12	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety Cichorium intybus sativum) of a kind used primarily for human consumption, not elsewhere specified or included.				
	- Seaweeds and other algae :				
1212.21.00	-- Fit for human consumption	..	3%	Free	29297
1212.29.00	-- Other	..	3%	Free	29297
	-Other :				
1212.91.00	-- Sugar beet	..	3%	Free	05487
1212.92.00	-- Locust beans (carob)	..	3%	Free	05489
1212.93.00	-- Sugar cane	..	3%	Free	05489
1212.94.00	-- Chicory roots	..	3%	Free	05489
1212.99.00	-- Other	..	3%	Free	05489

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
1213.00.00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.	..	4%	Free	08111
12.14	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.				
1214.10.00	-Lucerne (alfalfa) meal and pellets	T	4%	Free	08112
1214.90.00	-Other	T	4%	Free	08113

Chapter 13

Lac; gums, resins and other vegetable saps and extracts

Note.

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

The heading does not apply to:

- (a) Liquorice extract containing more than 10 % by weight of sucrose or put up as confectionery (heading 17.04);
- (a) Malt extract (heading 19.01);
- (b) Extracts of coffee, tea or maté (heading 21.01);
- (d) Vegetable saps or extracts constituting alcoholic beverages (Chapter 22);
- (e) Camphor, glycyrrhizin or other products of heading 29.14 or 29.38;
- (f) Concentrates of poppy straw containing not less than 50 % by weight of alkaloids (heading 29.39);
- (g) Medicaments of heading 30.03 or 30.04 or blood-grouping reagents (heading 30.06);
- (h) Tanning or dyeing extracts (heading 32.01 or 32.03);
- (ij) Essential oils, concretes, absolutes, resinoids, extracted oleoresins, aqueous distillates or aqueous solutions of essential oils or preparations based on odoriferous substances of a kind used for the manufacture of beverages (Chapter 33); or
- (k) Natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading 40.01).

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
13.01	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).				
1301.20.00	-Gum Arabic	..	4%	Free	29222
1301.90.00	-Other	..	4%	Free	29229
13.02	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.				
	-Vegetable saps and extracts :				
1302.11.00	-- Opium	..	4%	Free	29294
1302.12.00	-- Of liquorice	..	4%	Free	29294
1302.13.00	-- Of hops	..	4%	Free	29294
1302.14.00	-- Of ephedra	..	4%	Free	29294
	-- Other				
1302.19.10	---Sea weed extract	..	4%	Free	29294
1302.19.90	---Other	..	4%	Free	29294
1302.20.00	- Pectic substances, pectinates and pectates	..	4%	Free	29295

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
	-Mucilages and thickeners, whether or not modified, derived from vegetable products :				
1302.31.00	-- Agar-agar	..	4%	Free	29296
1302.32.00	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	..	4%	Free	29296
1302.39.00	-- Other	..	4%	Free	29296

Chapter 14

Vegetable plaiting materials; vegetable products not elsewhere specified or included

Notes.

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

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
14.01	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).				
1401.10.00	-Bamboos	..	4%	Free	29231
1401.20.00	-Rattans	..	4%	Free	29232
	-Other				
1401.90.10	---Pandanus	..	4%	Free	29239
1401.90.20	---Other	..	4%	Free	29239
[14.02]					
[14.03]					
14.04	Vegetable products not elsewhere specified or included.				
1404.20.00	-Cotton linters	..	4%	Free	2632
1404.90.00	-Other	..	4%	Free	29299

Section III

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

Chapter 15

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

Notes.

1.- This Chapter does not cover:

- (a) Pig fat or poultry fat of heading 02.09;
- (b) Cocoa butter, fat or oil (heading 18.04);
- (c) Edible preparations containing by weight more than 15 % of the products of heading 04.05 (generally Chapter 21);
- (d) Greaves (heading 23.01) or residues of headings 23.04 to 23.06;
- (e) Fatty acids, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetic or toilet preparations, sulphonated oils or other goods of Section VI; or
- (f) Factice derived from oils (heading 40.02).

2.- Heading 15.09 does not apply to oils obtained from olives by solvent extraction (heading 15.10).

3.- Heading 15.18 does not cover fats or oils or their fractions, merely denatured, which are to be classified in the heading appropriate to the corresponding undenatured fats and oils and their fractions.

4.- Soap-stocks, oil foots and dregs, stearin pitch, glycerol pitch and wool grease residues fall in heading 15.22.

Subheading Note.

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

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY IMPORT	SITC CODE
15.01	Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.				
1501.10.00	-Lard	kg	3%	Free	4112
1501.20.00	-Other pig fat	kg	3%	Free	4112
1501.90.00	-Other	kg	3%	Free	4112
15.02	Fats of bovine animals, sheep or goats, other than those of heading 15.03.				
1502.10.00	-Tallow	kg	3%	Free	41132
1502.90.00	-Other	kg	3%	Free	41132
15.03	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.				
1503.00.10	---Edible products	kg	3%	Free	41133
1503.00.20	---Oleo-oil	kg	4%	Free	41133
1503.00.90	---Other	kg	4%	Free	41133
15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.				
1504.10.00	- Fish-liver oils and their fractions	Kg	3%	Free	41111
1504.20.00	- Fats and oils and their fractions, of fish, other than liver oils	Kg	3%	Free	41112
1504.30.00	- Fats and oils and their fractions, of marine mammals	Kg	3%	Free	41113
1505.00.00	Wool grease and fatty substances derived therefrom (including lanolin).	Kg	4%	Free	41135
15.06	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.				
1506.00.10	---Edible products	Kg	3%	Free	41139
1506.00.90	---Other	Kg	3%	Free	41139
15.07	Soya-bean oil and its fractions, whether or not refined, but not chemically modified.				
1507.10.00	-Crude oil, whether or not degummed	Kg	3%	Free	42111
1507.90.00	-Other	Kg	3%	Free	42119
15.08	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.				
1508.10.00	-Crude oil	Kg	3%	Free	42131
1508.90.00	-Other	Kg	3%	Free	42139
15.09	Olive oil and its fractions, whether or not refined, but not chemically modified.				
1509.10.00	-Virgin	Kg	3%	Free	42141
1509.90.00	-Other	Kg	3%	Free	42142
15.10	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.				
1510.00.10	---Crude oil	Kg	3%	Free	42149
1510.00.90	---Other	Kg	3%	Free	42149
15.11	Palm oil and its fractions, whether or not refined, but not chemically modified.				
1511.10.00	-Crude oil	Kg	3%	Free	42221

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY IMPORT	SITC CODE
1511.90.00	-Other	Kg	3%	Free	42229
15.12	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.				
	Sunflower-seed or safflower oil and fractions thereof :				
1512.11.00	-Crude oil	kg	3%	Free	42151
1512.19.00	-Other	kg	3%	Free	42159
	-Cotton-seed oil and its fractions :				
1512.21.00	-- Crude oil, whether or not gossypol has been removed	kg	3%	Free	42121
1512.29.00	-- Other	kg	3%	Free	42129
15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.				
	-Coconut (copra) oil and its fractions :				
1513.11.00	-- Crude oil	kg	3%	Free	42231
	-- Other				
1513.19.10	---Virgin	kg	3%	Free	42239
1513.19.90	---Other	kg	3%	Free	42239
	- Palm kernel or babassu oil and fractions thereof :				
1513.21.00	-- Crude oil	kg	3%	Free	42241
1513.29.00	-- Other	kg	3%	Free	42249
15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.				
	-Low erucic acid rape or colza oil and its fractions :				
1514.11.00	-- Crude oil	kg	3%	Free	42171
1514.19.00	-- Other	kg	3%	Free	42179
	-Other :				
1514.91.00	-- Crude oil	kg	3%	Free	42171
1514.99.00	-- Other	kg	3%	Free	42179
15.15	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.				
	-Linseed oil and its fractions :				
1515.11.00	-- Crude oil	kg	3%	Free	42211
1515.19.00	-- Other	kg	3%	Free	42219
	-Maize (corn) oil and its fractions :				
1515.21.00	-- Crude oil	kg	3%	Free	42161
1515.29.00	-- Other	kg	3%	Free	42169
1515.30.00	-Castor oil and its fractions	kg	3%	Free	4225
	- Sesame oil and its fractions				
1515.50.10	---Crude oil	kg	3%	Free	4218
1515.50.90	---Other	kg	3%	Free	4218
	-Other				
1515.90.10	---Crude oil	kg	3%	Free	4229
1515.90.90	---Other	kg	3%	Free	4229

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY IMPORT	SITC CODE
15.16	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.				
1516.10.00	-Animal fats and oils and their fractions	kg	3%	Free	43121
1516.20.00	-Vegetable fats and oils and their fractions	kg	3%	Free	43122
15.17	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16.				
1517.10.00	-Margarine, excluding liquid margarine	kg	3%	Free	09101
	-Other				
1517.90.10	---Liquid margarine, imitation lard and shortenings	kg	3%	Free	09109
1517.90.90	---Other	kg	3%	Free	09109
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	3%	Free	4311
[15.19]					
15.20	Glycerol, crude; glycerol waters and glycerol lyes.				
1520.00.10	---Glycerol, crude	kg	4%	Free	51222
1520.00.20	---Glycerol waters and glycerol lyes	kg	4%	Free	51222
15.21	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.				
1521.10.00	-Vegetable waxes	kg	4%	Free	43141
	-Other				
1521.90.10	---Beeswax	kg	4%	Free	43142
1521.90.90	---Other	kg	4%	Free	43142
1522.00.00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	kg	4%	Free	4313

Section IV

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

Note.

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

Chapter 16

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

Notes.

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

Subheading Notes.

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

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
16.01	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.				
1601.00.10	---Beef	Kg	3%	Free	0172
1601.00.20	---Pork	Kg	3%	Free	0172
1601.00.30	---Other	Kg	3%	Free	0172
16.02	Other prepared or preserved meat, meat offal or blood.				
1602.10.00	-Homogenised preparations	Kg	3%	Free	09811
1602.20.00	-Of liver of any animal	Kg	3%	Free	0173
	-Of poultry of heading 01.05 :				
1602.31.00	-- Of turkeys	Kg	3%	Free	0174
1602.32.00	-- Of fowls of the species <i>Gallus domesticus</i>	Kg	3%	Free	0174
1602.39.00	-- Other	Kg	3%	Free	0174
	-Of swine :				
1602.41.00	-- Hams and cuts thereof	Kg	3%	Free	0175
1602.42.00	-- Shoulders and cuts thereof	Kg	3%	Free	0175
1602.49.00	-- Other, including mixtures	Kg	3%	Free	0175
	-Of bovine animals				
1602.50.10	---Canned beef	Kg	3%	Free	0176
1602.50.90	---Other	Kg	3%	Free	0176
	-Other, including preparations of blood of any animal				
1602.90.10	---Of crocodile	Kg	3%	Free	0179
1602.90.20	---Of kangaroo	Kg	3%	Free	0179
1602.90.30	---Canned meat of sheep or lamb	Kg	3%	Free	0179
1602.90.90	---Other	Kg	3%	Free	0179
1603.00.00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.	Kg	3%	Free	0171
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.				
	- Fish, whole or in pieces, but not minced :				
1604.11.00	-- Salmon	Kg	3%	Free	03711
1604.12.00	-- Herrings	Kg	3%	Free	03712
1604.13.00	-- Sardines, sardinella and brisling or sprats	Kg	3%	Free	03712
1604.14.00	-- Tunas, skipjack and bonito (<i>Sarda spp.</i>)	Kg	3%	Free	03713
1604.15.00	-- Mackerel	Kg	3%	Free	03714
1604.16.00	-- Anchovies	Kg	3%	Free	03715
1604.17.00	-- Eels	Kg	3%	Free	03715
1604.18.00	-- Shark fins	Kg	3%	Free	03715
1604.19.00	-- Other	Kg	3%	Free	03715
1604.20.00	-Other prepared or preserved fish	Kg	3%	Free	03716
	-Caviar and caviar substitutes :				
1604.31.00	-- Caviar	Kg	3%	Free	03717
1604.32.00	-- Caviar substitutes	Kg	3%	Free	03717
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.				
1605.10.00	-Crab	Kg	3%	Free	03721
	- Shrimps and prawns :				

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
1605.21.00	-- Not in airtight container	Kg	3%	Free	03721
1605.29.00	-- Other	Kg	3%	Free	03721
1605.30.00	-Lobster	Kg	3%	Free	03721
1605.40.00	-Other crustaceans	Kg	3%	Free	03721
	-Molluscs :				
1605.51.00	-- Oysters	Kg	3%	Free	03722
1605.52.00	-- Scallops, including queen scallops	Kg	3%	Free	03722
1605.53.00	-- Mussels	Kg	3%	Free	03722
1605.54.00	-- Cuttle fish and squid	Kg	3%	Free	03722
1605.55.00	-- Octopus	Kg	3%	Free	03722
1605.56.00	-- Clams, cockles and arkshells	Kg	3%	Free	03722
1605.57.00	-- Abalone	Kg	3%	Free	03722
1605.58.00	-- Snails, other than sea snails	Kg	3%	Free	03722
1605.59.00	-- Other	Kg	3%	Free	03722
	-Other aquatic invertebrates :				
1605.61.00	-- Sea cucumbers	Kg	3%	Free	03722
1605.62.00	-- Sea urchins	Kg	3%	Free	03722
1605.63.00	-- Jellyfish	Kg	3%	Free	03722
1605.69.00	-- Other	Kg	3%	Free	03722

Chapter 17

Sugars and sugar confectionery

Note.

1.- This Chapter does not cover:

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

Subheading Notes.

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

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
17.01	Cane or beet sugar and chemically pure sucrose, in solid form.				
	-Raw sugar not containing added flavouring or colouring matter :				
1701.12.00	-- Beet sugar	Kg	3%	Free	06112
1701.13.00	-- Cane sugar specified in Subheading Note 2 to this Chapter	Kg	3%	Free	06111
1701.14.00	-- Other cane sugar	Kg	3%	Free	06111
	-Other :				
1701.91.00	-- Containing added flavouring or colouring matter	Kg	3%	Free	06121
1701.99.00	-- Other	Kg	3%	Free	06129
17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.				
	-Lactose and lactose syrup :				
1702.11.00	-- Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	Kg	3%	Free	06191
1702.19.00	-- Other	Kg	3%	Free	06191
1702.20.00	-Maple sugar and maple syrup	Kg	3%	Free	06192
1702.30.00	-Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose	Kg	3%	Free	06193

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
1702.40.00	-Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose, excluding invert sugar	Kg	3%	Free	06194
1702.50.00	-Chemically pure fructose	Kg	3%	Free	06195
1702.60.00	-Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose, excluding invert sugar	Kg	3%	Free	06196
1702.90.00	-Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose	Kg	3%	Free	06199
17.03	Molasses resulting from the extraction or refining of sugar.				
1703.10.00	-Cane molasses	Kg	3%	Free	06151
1703.90.00	-Other	Kg	3%	Free	06159
17.04	Sugar confectionery (including white chocolate), not containing cocoa.				
1704.10.00	-Chewing gum, whether or not sugar-coated	Kg	3%	Free	06221
1704.90.00	-Other	Kg	3%	Free	06229

Chapter 18

Cocoa and cocoa preparations

Notes.

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

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
1801.00.00	Cocoa beans, whole or broken, raw or roasted.	Kg	3%	Free	0721
1802.00.00	Cocoa shells, husks, skins and other cocoa waste.	Kg	3%	Free	0725
18.03	Cocoa paste, whether or not defatted.			Free	
1803.10.00	-Not defatted	Kg	3%	Free	07231
1803.20.00	-Wholly or partly defatted	Kg	3%	Free	07232
1804.00.00	Cocoa butter, fat and oil.	Kg	3%	Free	0724
1805.00.00	Cocoa powder, not containing added sugar or other sweetening matter.	Kg	3%	Free	0722
18.06	Chocolate and other food preparations containing cocoa.				
1806.10.00	-Cocoa powder, containing added sugar or other sweetening matter	Kg	3%	Free	0731
	-Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg				
1806.20.10	---Chocolate confectionery in blocks, slabs or bars	Kg	3%	Free	0732
1806.20.20	---Beverages and preparations for making beverages	Kg	25%	Free	0732
1806.20.90	---Other	Kg	3%	Free	0732
	-Other, in blocks, slabs or bars :				
1806.31.00	-- Filled	Kg	3%	Free	0733
1806.32.00	-- Not filled	Kg	3%	Free	0733
	-Other				
1806.90.10	---Milo	Kg	25%	Free	0739
1806.90.20	---Chocolate coated products: sugar confectionery containing cocoa	Kg	3%	Free	0739
1806.90.90	---Other	Kg	3%	Free	0739

Chapter 19

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

Notes.

1.- This Chapter does not cover:

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

2.- For the purposes of heading 19.01:

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

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

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

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
19.01	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.				
1901.10.00	- Preparations suitable for infants or young children, put up for retail sale	Kg	3%	Free	09893
1901.20.00	-Mixes and doughs for the preparation of bakers' wares of heading 19.05	Kg	3%	Free	0485
	-Other				
1901.90.10	---Preparations for making beverages and malt	Kg	25%	Free	09894

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
	extracts				
1901.90.90	---Other	Kg	3%	Free	09894
19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.				
	-Uncooked pasta, not stuffed or otherwise prepared:				
1902.11.00	-- Containing eggs	Kg	3%	Free	0483
1902.19.00	-- Other	Kg	3%	Free	0483
1902.20.00	- Stuffed pasta, whether or not cooked or otherwise prepared	Kg	3%	Free	09891
	-Other pasta				
1902.30.10	---Instant noodles	Kg	3%	Free	09891
1902.30.90	---Other	Kg	3%	Free	09891
1902.40.00	-Couscous	Kg	3%	Free	09891
1903.00.00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	Kg	3%	Free	05645
19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals, other than maize (corn) in grain form or in the form of flakes or other worked grains (except flour, 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	3%	Free	04811
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	3%	Free	04811
1904.30.00	-Bulgur wheat	Kg	3%	Free	04812
1904.90.00	-Other	Kg	3%	Free	04812
19.05	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.				
1905.10.00	-Crispbread	Kg	3%	Free	04841
1905.20.00	-Gingerbread and the like	Kg	3%	Free	04842
	- Sweet biscuits; waffles and wafers :				
1905.31.00	-- Sweet biscuits	Kg	3%	Free	04842
	-- Waffles and wafers				
1905.32.10	---Wafers coated with chocolate	Kg	3%	Free	04842
1905.32.90	---Other	Kg	3%	Free	04842
1905.40.00	-Rusks, toasted bread and similar toasted products	Kg	3%	Free	04841

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
	-Other				
1905.90.10	---Ships biscuits or cabin biscuits	Kg	3%	Free	04849
1905.90.90	---Other	Kg	3%	Free	04849

Chapter 20

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

Notes.

- 1.- This Chapter does not cover:
 - (a) Vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapter 7, 8 or 11;
 - (b) Food preparations containing more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
 - (c) Bakers' wares and other products of heading 19.05; or
 - (d) Homogenised composite food preparations of heading 21.04.
- 2.- Headings 20.07 and 20.08 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading 17.04) or chocolate confectionery (heading 18.06).
- 3.- Headings 20.01, 20.04 and 20.05 cover, as the case may be, only those products of Chapter 7 or of heading 11.05 or 11.06 (other than flour, meal and powder of the products of Chapter 8) which have been prepared or preserved by processes other than those referred to in Note 1 (a).
- 4.- Tomato juice the dry weight content of which is 7 % or more is to be classified in heading 20.02.
- 5.- For the purposes of heading 20.07, the expression %obtained by cooking+ means obtained by heat treatment at atmospheric pressure or under reduced pressure to increase the viscosity of a product through reduction of water content or other means.
- 6.- For the purposes of heading 20.09, the expression %juices, unfermented and not containing added spirit+ means juices of an alcoholic strength by volume (see Note 2 to Chapter 22) not exceeding 0.5 % vol..

Subheading Notes.

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

a refractometer, at a temperature of 20°C or corrected for 20 °C if the reading is made at a different temperature.

Supplementary Note.

1.- For the purposes of regional subheading 2005.60.00, the term %Asparagus+includes duruka.

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
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	3%	Free	05671
2001.90.00	-Other	Kg	3%	Free	05671
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.				
2002.10.00	-Tomatoes, whole or in pieces	Kg	3%	Free	05672
2002.90.00	-Other	Kg	3%	Free	05673
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.				
2003.10.00	-Mushrooms of the genus <i>Agaricus</i>	Kg	3%	Free	05674
2003.90.00	-Other	Kg	3%	Free	05674
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.				
2004.10.00	- Potatoes	Kg	3%	Free	05661
2004.90.00	-Other vegetables and mixtures of vegetables	Kg	3%	Free	05669
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	3%	Free	09812
2005.20.00	- Potatoes	Kg	3%	Free	05676
2005.40.00	- Peas (<i>Pisum sativum</i>)	Kg	3%	Free	05679
	-Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>):				
2005.51.00	-- Beans, shelled	Kg	3%	Free	05679
2005.59.00	-- Other	Kg	3%	Free	05679
2005.60.00	-Asparagus	Kg	3%	Free	05679
2005.70.00	-Olives	Kg	3%	Free	05679
2005.80.00	- Sweet corn (<i>Zea mays var. saccharata</i>)	Kg	3%	Free	05677
	-Other vegetables and mixtures of vegetables :				
2005.91.00	-- Bamboo shoots	Kg	3%	Free	05679
2005.99.00	-- Other	Kg	3%	Free	05679
20.06	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).				
2006.00.10	---Ginger preserved by sugar	Kg	3%	Free	0621
2006.00.90	---Other	Kg	3%	Free	0621
20.07	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.				
2007.10.00	-Homogenised preparations	Kg	3%	Free	09813

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
	-Other :				
2007.91.00	-- Citrus fruit	Kg	3%	Free	0581
2007.99.00	-- Other	Kg	3%	Free	0581
20.08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.				
	-Nuts, ground-nuts and other seeds, whether or not mixed together :				
	-- Ground-nuts				
2008.11.10	---Peanut butter	Kg	3%	Free	05892
2008.11.90	---Other	Kg	3%	Free	05892
2008.19.00	-- Other, including mixtures	Kg	3%	Free	05892
2008.20.00	- Pineapples	Kg	3%	Free	05893
2008.30.00	-Citrus fruit	Kg	3%	Free	05894
2008.40.00	- Pears	Kg	3%	Free	05896
2008.50.00	-Apricots	Kg	3%	Free	05895
2008.60.00	-Cherries	Kg	3%	Free	05895
2008.70.00	- Peaches, including nectarines	Kg	3%	Free	05895
2008.80.00	- Strawberries	Kg	3%	Free	05896
	-Other, including mixtures other than those of subheading 2008.19 :			Free	
2008.91.00	-- Palm hearts	Kg	3%	Free	05896
2008.93.00	-- Cranberries (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i>)	Kg	3%	Free	05896
2008.97.00	-- Mixtures	Kg	3%	Free	05897
2008.99.00	-- Other	Kg	3%	Free	05896
20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter				
	-Orange juice :				
	-- Frozen				
2009.11.10	---- Containing 25% or more juice content	l	3%	Free	0591
2009.11.90	----Other	l	25%	Free	0591
	-- Not frozen, of a Brix value not exceeding 20				
2009.12.10	---- Containing 25% or more juice content	l	3%	Free	0591
2009.12.90	----Other	l	25%	Free	0591
	-- Other				
2009.19.10	---- Containing 25% or more juice content	l	3%	Free	0591
2009.19.90	----Other	l	25%	Free	0591
	-Grapefruit (including pomelo) juice :				
	-- Of a Brix value not exceeding 20				
2009.21.10	---- Containing 25% or more juice content	l	3%	Free	0592
2009.21.90	----Other	l	25%	Free	0592
	-- Other				
2009.29.10	---- Containing 25% or more juice content	l	3%	Free	0592
2009.29.90	----Other	l	25%	Free	0592
	- Juice of any other single citrus fruit :				

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
	-- Of a Brix value not exceeding 20				
2009.31.10	---- Containing 25% or more juice content	l	3%	Free	0593
2009.31.90	----Other	l	25%	Free	0593
	-- Other				
2009.39.10	---- Containing 25% or more juice content	l	3%	Free	0593
2009.39.90	----Other	l	25%	Free	0593
	- Pineapple juice :				
	-- Of a Brix value not exceeding 20				
2009.41.10	---- Containing 25% or more juice content	l	3%	Free	05991
2009.41.90	----Other	l	25%	Free	05991
	-- Other				
2009.49.10	---- Containing 25% or more juice content	L	3%	Free	05991
2009.49.90	----Other	L	25%	Free	05991
	-Tomato juice				
2009.50.10	---- Containing 25% or more juice content	L	3%	Free	05992
2009.50.90	----Other	L	25%	Free	05992
	-Grape juice (including grape must) :				
	-- Of a Brix value not exceeding 30				
2009.61.10	---- Containing 25% or more juice content	L	3%	Free	05993
2009.61.90	----Other	L	25%	Free	05993
	-- Other				
2009.69.10	---- Containing 25% or more juice content	L	3%	Free	05993
2009.69.90	----Other	L	25%	Free	05993
	-Apple juice :				
	-- Of a Brix value not exceeding 20				
2009.71.10	---- Containing 25% or more juice content	L	3%	Free	05994
2009.71.90	----Other	L	25%	Free	05994
	-- Other				
2009.79.10	---- Containing 25% or more juice content	L	3%	Free	05994
2009.79.90	----Other	L	25%	Free	05994
	- Juice of any other single fruit or vegetable :				
	-- Cranberry (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea) juice				
2009.81.10	---- Containing 25% or more juice content	L	3%	Free	05995
2009.81.90	----Other	L	25%	Free	05995
	-- Other				
2009.89.10	---Noni juice	L	3%	Free	05995
2009.89.90	---Other	L	3%	Free	05995
	-Mixtures of juices				
2009.90.10	---- Containing 25% or more juice content	L	3%	Free	05996
2009.90.90	----Other	L	25%	Free	05996

Chapter 21

Miscellaneous edible preparations

Notes.

1.- This Chapter does not cover:

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

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

3.- For the purposes of heading 21.04, the expression %homogenised composite food preparations+ means preparations consisting of a finely homogenised mixture of two or more basic ingredients such as meat, fish, vegetables, fruit or nuts, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
21.01	Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.				
	-Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee :				
2101.11.00	-- Extracts, essences and concentrates	Kg	25%	Free	07131
2101.12.00	-- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	Kg	25%	Free	07131
	-Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté.				
2101.20.10	---Herbal, flavoured or infused tea	Kg	25%	Free	07432
2101.20.90	---Others	Kg	25%	Free	07432

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
2101.30.00	-Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	Kg	25%	Free	07133
21.02	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of 30.02); prepared baking powders.				
2102.10.00	-Active yeasts	Kg	3%	Free	0986
2102.20.00	- Inactive yeasts; other single-cell micro-organisms, dead	Kg	3%	Free	0986
2102.30.00	- Prepared baking powders	Kg	3%	Free	0986
21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.				
2103.10.00	- Soya sauce	Kg	3%	Free	09841
2103.20.00	-Tomato ketchup and other tomato sauces	Kg	3%	Free	09842
2103.30.00	-Mustard flour and meal and prepared mustard	Kg	3%	Free	09843
2103.90.00	-Other	Kg	3%	Free	09849
21.04	Soups and broths and preparations therefor; homogenised composite food preparations.				
2104.10.00	- Soups and broths and preparations therefor	Kg	3%	Free	0985
2104.20.00	-Homogenised composite food preparations	Kg	3%	Free	09814
2105.00.00	Ice cream and other edible ice, whether or not containing cocoa.	Kg	3%	Free	02233
21.06	Food preparations not elsewhere specified or included.				
2106.10.00	- Protein concentrates and textured protein substances	Kg	3%	Free	09899
	-Other				
2106.90.10	---Food preparations of flour or meal	Kg	3%	Free	09899
2106.90.20	---Powder and preparations for making beverages other than those with a basis of milk; flavoured or coloured sugar syrups; mixes or bases for ice-cream other than those falling under Heading Nos.1808 and 1901	Kg	25%	Free	09899
2106.90.30	---Alcoholic preparations of a kind used in the manufacture of various alcoholic beverages	Kg	25%	Free	09899
2106.90.40	---Ice cream mix	Kg	25%	Free	09899
2106.90.50	---Preparations, often put up as food supplements	Kg	3%	Free	09899
2106.90.60	---Coconut milk and cream	Kg	3%	Free	09899
2106.90.90	---Other	Kg	3%	Free	09899

Chapter 22

Beverages, spirits and vinegar

Notes.

1.- This Chapter does not cover:

- (a) Products of this Chapter (other than those of heading 22.09) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading 21.03);
- (b) Sea water (heading 25.01);
- (c) Distilled or conductivity water or water of similar purity (heading 28.53);
- (d) Acetic acid of a concentration exceeding 10 % by weight of acetic acid (heading 29.15);
- (e) Medicaments of heading 30.03 or 30.04; or
- (f) Perfumery or toilet preparations (Chapter 33).

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

3.- For the purposes of heading 22.02, the term non-alcoholic beverages means beverages of an alcoholic strength by volume not exceeding 0.5 % vol. Alcoholic beverages are classified in headings 22.03 to 22.06 or heading 22.08 as appropriate.

Subheading Note.

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

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
22.01	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.				
	-Mineral waters and aerated waters				
2201.10.10	---Mineral water/drinking water	l	4%	Free	11101
2201.10.20	---Aerated water	l	25%	Free	11101
2201.90.00	-Other	l	25%	Free	11101
22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of 20.09				
2202.10.00	-Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	l	25%	Free	11102
	-Other :				
2202.91.00	-- Non-alcoholic beer	l	25%	Free	11102
2202.99.00	-- Other	l	25%	Free	11102
2203.00.00	Beer made from malt	l	\$0.7045/L	Free	1123

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of 20.09.				
2204.10.00	- Sparkling wine	l	30%	Free	11215
	-Other wine; grape must with fermentation prevented or arrested by the addition of alcohol :				
2204.21.00	-- In containers holding 2 l or less	l	30%	Free	11217
2204.22.00	-- In containers holding more than 2 l but not more than 10 l	l	30%	Free	11217
2204.29.00	-- Other	l	30%	Free	11217
2204.30.00	-Other grape must	l	30%	Free	11211
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.				
2205.10.00	- In containers holding 2 l or less	l	30%	Free	11213
2205.90.00	-Other	l	30%	Free	11213
22.06	Other fermented beverages (for example, cider, perry, mead and saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.				
2206.00.10	---Ginger beer and herb beer	l	30%	Free	1122
2206.00.20	---Other fermented beverages, sparkling	l	30%	Free	1122
2206.00.30	---Other fermented beverages, still	l	30%	Free	1122
2206.00.90	---Other	l	30%	Free	1122
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength				
2207.10.00	-Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher	Gal	\$12/GAL	Free	51215
2207.20.00	-Ethyl alcohol and other spirits, denatured, of any strength	Gal	\$12/GAL	Free	51216
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.				
2208.20.00	- Spirits obtained by distilling grape wine or grape marc	Gal	\$12/GAL	Free	11242
2208.30.00	-Whiskies	Gal	\$12/GAL	Free	11241
2208.40.00	-Rum and other spirits obtained by distilling fermented sugar-cane products	Gal	\$12/GAL	Free	11244
2208.50.00	-Gin and Geneva	Gal	\$12/GAL	Free	11245
2208.60.00	-Vodka	Gal	\$12/GAL	Free	11249
	-Liqueurs and cordials				
2208.70.10	---Liqueurs	Gal	\$12/GAL	Free	11249
2208.70.20	---Cordials	Gal	\$12/GAL	Free	11249
2208.70.90	---Others	Gal	\$12/GAL	Free	11249
2208.90.00	-Other	Gal	\$12/GAL	Free	11249
2209.00.00	Vinegar and substitutes for vinegar obtained from acetic acid	..	3%	Free	09844

Chapter 23

Residues and waste from the food industries; prepared animal fodder

Note.

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

Subheading Note.

1.- For the purposes of subheading 2306.41, the expression ~~low erucic acid rape or colza seeds~~+ means seeds as defined in Subheading Note 1 to Chapter 12.

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
23.01	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.				
2301.10.00	- Flours, meals and pellets, of meat or meat offal; greaves	T	4%	Free	08141
2301.20.00	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	T	4%	Free	08142
23.02	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.				
2302.10.00	-Of maize (corn)	T	4%	Free	08124
2302.30.00	-Of wheat	T	4%	Free	08126
2302.40.00	-Of other cereals	T	4%	Free	08129
2302.50.00	-Of leguminous plants	T	4%	Free	08123
23.03	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.				
2303.10.00	-Residues of starch manufacture and similar residues	T	4%	Free	08151
2303.20.00	-Beet-pulp, bagasse and other waste of sugar manufacture	T	4%	Free	08152
2303.30.00	-Brewing or distilling dregs and waste	T	4%	Free	08153
2304.00.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.	kg	4%	Free	08131
2305.00.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.	kg	4%	Free	08132

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
23.06	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05.				
2306.10.00	-Of cotton seeds	kg	4%	Free	08133
2306.20.00	-Of linseed	kg	4%	Free	08134
2306.30.00	-Of sunflower seeds -Of rape or colza seeds :	kg	4%	Free	08135
2306.41.00	-- Of low erucic acid rape or colza seeds	kg	4%	Free	08136
2306.49.00	-- Other	kg	4%	Free	08136
2306.50.00	-Of coconut or copra (copra cake)	kg	4%	Free	08137
2306.60.00	-Of palm nuts or kernels	kg	4%	Free	08138
2306.90.00	-Other	kg	4%	Free	08139
2307.00.00	Wine lees; argol.	kg	4%	Free	08194
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	4%	Free	08119
23.09	Preparations of a kind used in animal feeding.				
2309.10.00	-Dog or cat food, put up for retail sale -Other	kg	4%	Free	08195
2309.90.10	---Of a kind suitable for poultry	kg	4%	Free	08199
2309.90.20	---Of a kind suitable for pigs	kg	4%	Free	08199
2309.90.30	---Of a kind suitable for fish	kg	4%	Free	08199
2309.90.90	---Other	kg	4%	Free	08199

Chapter 24

Tobacco and manufactured tobacco substitutes

Note.

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

Subheading Note.

1.- For the purposes of subheading 2403.11, the expression **water pipe tobacco** means tobacco intended for smoking in a water pipe and which consists of a mixture of tobacco and glycerol, whether or not containing aromatic oils and extracts, molasses or sugar, and whether or not flavoured with fruit. However, tobacco free products intended for smoking in a water pipe are excluded from this subheading.

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
24.01	Unmanufactured tobacco; tobacco refuse.				
2401.10.00	-Tobacco, not stemmed/stripped	kg	50%	Free	1211
2401.20.00	-Tobacco, partly or wholly stemmed/stripped	kg	50%	Free	1212
2401.30.00	-Tobacco refuse	kg	50%	Free	1213
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.				
2402.10.00	-Cigars, cheroots and cigarillos, containing tobacco	kg	50%	Free	1221
2402.20.00	-Cigarettes containing tobacco	THS	\$50	Free	1222
	-Other				
2402.90.10	---Cigars, cheroots, cigarillos and cigarettes containing tobacco substitutes	kg	50%	Free	12231
2402.90.90	---Other	kg	50%	Free	12231
24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.				
	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion :				
2403.11.00	-- Water pipe tobacco specified in Subheading Note 1 to this Chapter	kg	50%	Free	12232
	-- Other				
2403.19.10	---Chewing tobacco	kg	50%	Free	12232
2403.19.20	---Twist tobacco	kg	50%	Free	12232
2403.19.30	---Stick tobacco	kg	50%	Free	12232
2403.19.40	---Coarse shredded tobacco for roll your own cigarettes	kg	50%	Free	12232
2403.19.90	---Other	kg	50%	Free	12232
	-Other :				
2403.91.00	-- %homogenised+or %reconstituted+tobacco	kg	50%	Free	12239
	--Other				
2403.99.10	---Tobacco extracts and essences	kg	50%	Free	12239

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
2403.99.20	---Snuff	kg	50%	Free	12239
2403.99.90	---Other	kg	50%	Free	12239

Section V MINERAL PRODUCTS

Chapter 25

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

Notes.

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

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

2.- This Chapter does not cover:

- (a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (heading 28.02);
- (b) Earth colours containing 70 % or more by weight of combined iron evaluated as Fe_2O_3 (heading 28.21);
- (c) Medicaments or other products of Chapter 30;
- (d) Perfumery, cosmetic or toilet preparations (Chapter 33);
- (e) Setts, curbstones or flagstones (heading 68.01); mosaic cubes or the like (heading 68.02); roofing, facing or damp course slates (heading 68.03);
- (f) Precious or semi-precious stones (heading 71.02 or 71.03);
- (g) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of sodium chloride or of magnesium oxide, of heading 38.24; optical elements of sodium chloride or of magnesium oxide (heading 90.01);
- (h) Billiard chinks (heading 95.04); or
- (ij) Writing or drawing chinks or tailors' chinks (heading 96.09).

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

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

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
25.01	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water				
2501.00.10	---Table salt	..	3%	Free	2783
2501.00.90	---Other	..	4%	Free	2783
2502.00.00	Unroasted iron pyrites	..	4%	Free	2742
2503.00.00	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur	..	4%	Free	2741
25.04	Natural graphite				
2504.10.00	- In powder or in flakes	..	4%	Free	27822
2504.90.00	-Other	..	4%	Free	27822
25.05	Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26				
2505.10.00	- Silica sands and quartz sands	T	4%	Free	27331
2505.90.00	-Other	T	4%	Free	27339
25.06	Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape				
2506.10.00	-Quartz	Kg	4%	Free	27851
	-Quartzite				
2506.20.10	---Merely cut by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	..	4%	Free	27851
2506.20.90	---Other	..	4%	Free	27851
2507.00.00	Kaolin and other kaolinic clays, whether or not calcined	..	4%	Free	27826
25.08	Other clays (not including expanded clays of 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths				
2508.10.00	-Bentonite	..	4%	Free	27827
2508.30.00	- Fire-clay	..	4%	Free	27829
2508.40.00	-Other clays	..	4%	Free	27829
2508.50.00	-Andalusite, kyanite and sillimanite	..	4%	Free	27829
2508.60.00	-Mullite	..	4%	Free	27829
2508.70.00	-Chamotte or dinas earths	..	4%	Free	27829
2509.00.00	Chalk	..	4%	Free	27891

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
25.10	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.				
2510.10.00	-Unground	..	4%	Free	27231
2510.20.00	-Ground	..	4%	Free	27232
25.11	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of 28.16.				
2511.10.00	-Natural barium sulphate (barytes)	..	4%	Free	27892
2511.20.00	-Natural barium carbonate (witherite)	..	4%	Free	27892
2512.00.00	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less	..	4%	Free	27892
25.13	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated				
2513.10.00	- Pumice stone	..	4%	Free	27723
2513.20.00	-Emery, natural corundum, natural garnet and other natural abrasives	..	4%	Free	27722
25.14	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape				
2514.00.10	---Merely cut by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	..	4%	Free	27311
2514.00.90	---Other	..	4%	Free	27311
25.15	Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape				
	-Marble and travertine :				
2515.11.00	-- Crude or roughly trimmed	..	4%	Free	27312
2515.12.00	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	..	4%	Free	27312
2515.20.00	-Ecaussine and other calcareous monumental or building stone; alabaster	..	4%	Free	27312
25.16	Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape				
	-Granite :				
2516.11.00	-- Crude or roughly trimmed	..	4%	Free	27313
2516.12.00	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	..	4%	Free	27313
2516.20.00	- Sandstone	..	4%	Free	27313

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
2516.90.00	-Other monumental or building stone	..	4%	Free	27313
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	..	4%	Free	2734
2517.20.00	-Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	..	4%	Free	2734
2517.30.00	-Tarred macadam	..	4%	Free	2734
	-Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated :				
2517.41.00	-- Of marble	..	4%	Free	2734
2517.49.00	-- Other	..	4%	Free	2734
25.18	Dolomite, whether or not calcined; or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix				
	-Dolomite, not calcined or sintered				
2518.10.10	---Merely cut by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	..	4%	Free	27823
2518.10.90	---Other	..	4%	Free	27823
	-Calcined or sintered dolomite				
2518.20.10	---Merely cut by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	..	4%	Free	27823
2518.20.90	---Other	..	4%	Free	27823
2518.30.00	-Dolomite ramming mix	..	4%	Free	27823
25.19	Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure				
2519.10.00	-Natural magnesium carbonate (magnesite)	..	4%	Free	27824
2519.90.00	-Other	..	4%	Free	27825
25.20	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders				

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
2520.10.00	-Gypsum; anhydrite	..	4%	Free	27323
	- Plasters				
2520.20.10	---Of a kind suitable in dentistry	..	4%	Free	27324
2520.20.90	---Other	..	4%	Free	27324
2521.00.00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement	..	4%	Free	27322
25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of 28.25				
2522.10.00	-Quicklime	..	4%	Free	66111
2522.20.00	- Slaked lime	..	4%	Free	66112
2522.30.00	-Hydraulic lime	..	4%	Free	66113
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	T	4%	Free	66121
	- Portland cement :				
2523.21.00	-- White cement, whether or not artificially coloured	T	4%	Free	66122
2523.29.00	-- Other	T	4%	Free	66122
2523.30.00	-Aluminous cement	T	4%	Free	66123
2523.90.00	-Other hydraulic cements	T	4%	Free	66129
25.24	Asbestos				
2524.10.00	-Crocidolite	T	4%	Free	2784
2524.90.00	-Other	T	4%	Free	2784
25.25	Mica, including splittings; mica waste				
2525.10.00	-Crude mica and mica rifted into sheets or splittings	..	4%	Free	27852
2525.20.00	-Mica powder	..	4%	Free	27852
2525.30.00	-Mica waste	..	4%	Free	27852
25.26	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc				
	-Not crushed, not powdered				
2526.10.10	---Merely cut by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	..	4%	Free	27893
2526.10.90	---Other	..	4%	Free	27893
2526.20.00	-Crushed or powdered	..	4%	Free	27893
[25.27]					
2528.00.00	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H ₃ BO ₃ calculated on the dry weight	..	4%	Free	27894
25.29	Feldspar; leucite; nepheline and nepheline syenite; fluorspar				
2529.10.00	- Feldspar	..	4%	Free	27853

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
	- Fluorspar :				
2529.21.00	-- Containing by weight 97 % or less of calcium fluoride	..	4%	Free	27854
2529.22.00	-- Containing by weight more than 97 % of calcium fluoride	..	4%	Free	27854
2529.30.00	-Leucite; nepheline and nepheline syenite	..	4%	Free	27853
25.30	Mineral substances not elsewhere specified or included.				
2530.10.00	-Vermiculite, perlite and chlorites, unexpanded	..	4%	Free	27898
2530.20.00	-Kieserite, epsomite (natural magnesium sulphates)	..	4%	Free	27899
2530.90.00	-Other	..	4%	Free	27899

Chapter 26

Ores, slag and ash

Notes.

1.- This Chapter does not cover:

- (a) Slag or similar industrial waste prepared as macadam (heading 25.17);
- (b) Natural magnesium carbonate (magnesite), whether or not calcined (heading 25.19);
- (c) Sludges from the storage tanks of petroleum oils, consisting mainly of such oils (heading 27.10);
- (d) Basic slag of Chapter 31;
- (e) Slag wool, rock wool or similar mineral wools (heading 68.06);
- (f) Waste or scrap of precious metal or of metal clad with precious metal; other waste or scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal (heading 71.12); or
- (g) Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).

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

3.- Heading 26.20 applies only to:

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

Subheading Notes.

1.- For the purposes of subheading 2620.21, **leaded gasoline sludges and leaded anti-knock compound sludges** mean sludges obtained from storage tanks of leaded gasoline and leaded anti-knock compounds (for example, tetraethyl lead), and consisting essentially of lead, lead compounds and iron oxide.

2.- Slag, ash and residues containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds, are to be classified in subheading 2620.60.

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT RATE DUTY	EXPORT DUTY RATE	SITC CODE
26.01	Iron ores and concentrates, including roasted iron pyrites				
	- Iron ores and concentrates, other than roasted iron pyrites :				
2601.11.00	-- Non-agglomerated	..	4%	Free	2815
2601.12.00	-- Agglomerated	..	4%	Free	2816
2601.20.00	-Roasted iron pyrites	..	4%	Free	2814
2602.00.00	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.	..	4%	Free	2877
2603.00.00	Copper ores and concentrates	..	4%	Free	2831
2604.00.00	Nickel ores and concentrates	..	4%	Free	2841
2605.00.00	Cobalt ores and concentrates	..	4%	Free	28793
2606.00.00	Aluminium ores and concentrates	..	4%	Free	2851
2607.00.00	Lead ores and concentrates	..	4%	Free	2874
2608.00.00	Zinc ores and concentrates	..	4%	Free	2875
2609.00.00	Tin ores and concentrates	..	4%	Free	2876
2610.00.00	Chromium ores and concentrates	..	4%	Free	28791
2611.00.00	Tungsten ores and concentrates	..	4%	Free	28792
26.12	Uranium or thorium ores and concentrates				
2612.10.00	-Uranium ores and concentrates	..	4%	Free	2861
2612.20.00	-Thorium ores and concentrates	..	4%	Free	2862
26.13	Molybdenum ores and concentrates				
2613.10.00	-Roasted	..	4%	Free	28781
2613.90.00	-Other	..	4%	Free	28782
2614.00.00	Titanium ores and concentrates	..	4%	Free	28783
26.15	Niobium, tantalum, vanadium or zirconium ores and concentrates				
2615.10.00	-Zirconium ores and concentrates	..	4%	Free	28784
2615.90.00	-Other	..	4%	Free	28785
26.16	Precious metal ores and concentrates				
2616.10.00	- Silver ores and concentrates	..	4%	Free	28911
	-Other				
2616.90.10	---Gold ores and concentrates	..	4%	Free	28919
2616.90.90	---Other	..	4%	Free	28919
26.17	Other ores and concentrates				
2617.10.00	-Antimony ores and concentrates	..	4%	Free	28799
2617.90.00	-Other	..	4%	Free	28799
2618.00.00	Granulated slag (slag sand) from the manufacture of iron or steel	..	4%	Free	27861
2619.00.00	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel	..	4%	Free	27862
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	..	4%	Free	2881
2620.19.00	-- Other	..	4%	Free	2881

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT RATE DUTY	EXPORT DUTY RATE	SITC CODE
	-Containing mainly lead :				
2620.21.00	-- Leaded gasoline sludges and leaded anti-knock compound sludges	..	4%	Free	2881
2620.29.00	-- Other	..	4%	Free	2881
2620.30.00	-Containing mainly copper	..	4%	Free	2881
2620.40.00	-Containing mainly aluminium	..	4%	Free	2881
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	..	4%	Free	2881
	-Other				
2620.91.00	-- Containing antimony, beryllium, cadmium, chromium or their mixtures	..	4%	Free	2881
2620.99.00	-- Other	..	4%	Free	2881
26.21	Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste.				
2621.10.00	-Ash and residues from the incineration of municipal waste	..	4%	Free	27869
2621.90.00	-Other	..	4%	Free	27869

Chapter 27

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

Notes.

1.- This Chapter does not cover:

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

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

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

3.- For the purposes of heading 27.10, ~~%~~waste oils+means waste containing mainly petroleum oils and oils obtained from bituminous minerals (as described in Note 2 to this Chapter), whether or not mixed with water. These include:

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

Subheading Notes.

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

2.- For the purposes of subheading 2701.12, ~~%~~bituminous coal+means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14 % and a calorific value limit (on a moist, mineral-matter free basis) equal to or greater than 5,833 kcal/kg.

3.- For the purposes of subheadings 2707.10, 2707.20, 2707.30 and 2707.40 the terms ~~%~~benzol (benzene)+, ~~%~~toluol (toluene)+, ~~%~~xylol (xylenes)+and ~~%~~naphthalene+apply to products which contain more than 50 % by weight of benzene, toluene, xylenes or naphthalene, respectively.

4.- For the purposes of subheading 2710.12, ~~%~~light oils and preparations+are those of which 90 % or more by volume (including losses) distil at 210 °C according to the ISO 3405 method (equivalent to the ASTM D 86 method).

5.- For the purposes of the subheadings of heading 2710, the term **bio-diesel** means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal or vegetable fats and oils whether or not used.

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
27.01	Coal; briquettes, ovoids and similar solid fuels manufactured from coal				
	-Coal, whether or not pulverised, but not agglomerated :				
2701.11.00	-- Anthracite	T	4%	Free	3211
2701.12.00	-- Bituminous coal	T	4%	Free	32121
2701.19.00	-- Other coal	T	4%	Free	32122
2701.20.00	-Briquettes, ovoids and similar solid fuels manufactured from coal	T	4%	Free	3221
27.02	Lignite, whether or not agglomerated, excluding jet				
2702.11.00	-Lignite, whether or not pulverised, but not agglomerated	T	4%	Free	32221
2702.20.00	-Agglomerated lignite	T	4%	Free	32222
2703.00.00	Peat (including peat litter), whether or not agglomerated	T	4%	Free	3223
2704.00.00	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon	T	4%	Free	3250
2705.00.00	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons	T	4%	Free	3450
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	T	4%	Free	33521
27.07	Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents				
2707.10.00	-Benzol (benzene)	..	4%	Free	33522
2707.20.00	-Toluol (toluene)	..	4%	Free	33523
2707.30.00	-Xylol (xylenes)	..	4%	Free	33524
2707.40.00	-Naphthalene	..	4%	Free	33525
2707.50.00	-Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distills at 250 °C by the ISO 3405 method (equivalent to the ASTM D 86 method)	..	4%	Free	33525
	-Other :				
2707.91.00	-- Creosote oils	..	4%	Free	33525
2707.99.00	-- Other	..	4%	Free	33525
27.08	Pitch and pitch coke, obtained from coal tar or from other mineral tars				
2708.10.00	- Pitch	..	4%	Free	33531
2708.20.00	- Pitch coke	..	4%	Free	33532
2709.00.00	Petroleum oils and oils obtained from bituminous minerals, crude	Gal	4%	Free	3330

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.				
	- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils :				
	-- Light oils and preparations				
	---Motor spirit				
2710.12.11	----Motor spirit leaded	gal	\$0.05	Free	3346
2710.12.12	----Motor spirit unleaded	gal	\$0.05	Free	3346
2710.12.20	---Aviation spirit (aviation gasoline or Avgas)	gal	\$0.05	Free	3346
2710.12.30	---White spirit (mineral turpentine)	..	4%	Free	3346
2710.12.40	---Naphtha	..	4%	Free	3346
2710.12.90	---Other	..	4%	Free	3346
	-- Other				
	---Diesel fuel				
2710.19.11	----Automotive diesel fuel	gal	\$0.05	Free	3346
2710.19.12	----Marine and other diesel fuel	gal	\$0.05	Free	3346
2710.19.20	---Aviation turbine fuel or Jet fuel	gal	\$0.05	Free	3346
	---Kerosene				
2710.19.31	----Kerosene for use on Jets	gal	\$0.05	Free	3346
2710.19.32	----Kerosene for home use	gal	\$0.05	Free	3346
2710.19.40	---Lubricating oil and greases	..	4%	Free	3346
2710.19.50	---Transmission oils	..	4%	Free	3346
2710.19.60	---Transformer and heat transfer oils	..	4%	Free	3346
2710.19.70	---Heavy fuel oil	..	4%	Free	3346
2710.19.80	---Residual fuel oil	..	4%	Free	3346
2710.19.90	---Other	..	4%	Free	3346
	- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils				
	-Waste oils :				
2710.91.00	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	gal	4%	Free	3347
	--Other				
2710.99.10	---Biodiesel	gal	4%	Free	3347

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
2710.99.90	---Other	gal	4%	Free	3347
27.11	Petroleum gases and other gaseous hydrocarbons				
	-Liquefied :				
2711.11.00	-- Natural gas	gal	4%	Free	3431
2711.12.00	-- Propane	gal	4%	Free	3421
2711.13.00	-- Butanes	gal	4%	Free	3425
2711.14.00	-- Ethylene, propylene, butylene and butadiene	gal	4%	Free	3441
2711.19.00	-- Other	gal	4%	Free	3442
	- In gaseous state :				
2711.21.00	-- Natural gas	gal	4%	Free	3432
2711.29.00	-- Other	gal	4%	Free	3449
27.12	Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured				
2712.10.00	- Petroleum jelly	..	4%	Free	33511
2712.20.00	- Paraffin wax containing by weight less than 0.75 % of oil	..	4%	Free	33512
2712.90.00	-Other	..	4%	Free	33512
27.13	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals				
	- Petroleum coke :				
2713.11.00	-- Not calcined	T	4%	Free	33542
2713.12.00	-- Calcined	T	4%	Free	33542
2713.20.00	- Petroleum bitumen	T	4%	Free	33541
2713.90.00	-Other residues of petroleum oils or of oils obtained from bituminous minerals	T	4%	Free	33541
27.14	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks				
2714.10.00	-Bituminous or oil shale and tar sands	T	4%	Free	27896
2714.90.00	-Other	T	4%	Free	27897
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)	T	4%	Free	33543
2716.00.00	Electrical energy. (optional heading)	..	4%	Free	3510

Section VI

PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

Notes.

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

Chapter 28

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

Notes.

- 1.- Except where the context otherwise requires, the headings of this Chapter apply only to:
 - (a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities;
 - (b) The products mentioned in (a) above dissolved in water;
 - (c) The products mentioned in (a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
 - (d) The products mentioned in (a), (b) or (c) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
 - (e) The products mentioned in (a), (b), (c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use.

2.- In addition to dithionites and sulphoxylates, stabilised with organic substances (heading 28.31), carbonates and peroxocarbonates of inorganic bases (heading 28.36), cyanides, cyanide oxides and complex cyanides of inorganic bases (heading 28.37), fulminates, cyanates and thiocyanates, of inorganic bases (heading 28.42), organic products included in heading 28.43 to 28.46 and 28.52 and carbides (heading 28.49), only the following compounds of carbon are to be classified in this Chapter:

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

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

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

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

5.- Headings 28.26 to 28.42 apply only to metal or ammonium salts or peroxysalts.

Except where the context otherwise requires, double or complex salts are to be classified in heading 28.42.

6.- Heading 28.44 applies only to:

- (a) Technetium (atomic No. 43), promethium (atomic No. 61), polonium (atomic No. 84) and all elements with an atomic number greater than 84;
- (b) Natural or artificial radioactive isotopes (including those of the precious metals or of the base metals of Sections XIV and XV), whether or not mixed together;
- (c) Compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together;

- (d) Alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or isotopes or inorganic or organic compounds thereof and having a specific radioactivity exceeding 74 Bq/g (0.002 Ci/g);
- (e) Spent (irradiated) fuel elements (cartridges) of nuclear reactors;
- (f) Radioactive residues whether or not usable.

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

- individual nuclides, excluding, however, those existing in nature in the monoisotopic state;
- mixtures of isotopes of one and the same element, enriched in one or several of the said isotopes, that is, elements of which the natural isotopic composition has been artificially modified.

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

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

Subheading Note.

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

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
	I. - CHEMICALS ELEMENTS				
28.01	Fluorine, chlorine, bromine and iodine				
2801.10.00	-Chlorine	..	4%	Free	52224
2801.20.00	- Iodine	..	4%	Free	52225
2801.30.00	- Fluorine; bromine	..	4%	Free	52225
2802.00.00	Sulphur, sublimed or precipitated; colloidal sulphur	..	4%	Free	52226
2803.00.00	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included)	..	4%	Free	5221
28.04	Hydrogen, rare gases and other non-metals				
2804.10.00	-Hydrogen	..	4%	Free	52221
	-Rare gases :				
2804.21.00	-- Argon	..	4%	Free	52221
2804.29.00	-- Other	..	4%	Free	52221
2804.30.00	-Nitrogen	..	4%	Free	52221
2804.40.00	-Oxygen	..	4%	Free	52221
2804.50.00	-Boron; tellurium	..	4%	Free	52222
	- Silicon :				
2804.61.00	-- Containing by weight not less than 99.99 % of silicon	..	4%	Free	52223
2804.69.00	-- Other	..	4%	Free	52223
2804.70.00	- Phosphorus	..	4%	Free	52222
2804.80.00	-Arsenic	..	4%	Free	52222

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
2804.90.00	- Selenium	..	4%	Free	52222
28.05	Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury.				
	-Alkali or alkaline-earth metals :				
2805.11.00	-- Sodium	..	4%	Free	52228
2805.12.00	-- Calcium	..	4%	Free	52229
2805.19.00	-- Other	..	4%	Free	52229
2805.30.00	-Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	..	4%	Free	52229
2805.40.00	-Mercury	..	4%	Free	52227
	II. - INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS				
28.06	Hydrogen chloride (hydrochloric acid); chlorosulphuric acid				
2806.10.00	- Hydrogen chloride (hydrochloric acid)	..	4%	Free	52231
2806.20.00	- Chlorosulphuric acid	..	4%	Free	52231
2807.00.00	Sulphuric acid; oleum	..	4%	Free	52232
2808.00.00	Nitric acid; sulphonitric acids	..	4%	Free	52233
28.09	Diphosphorus pentaoxide; phosphoric acid polyphosphoric acids, whether or not chemically defined				
2809.10.00	- Diphosphorus pentaoxide	..	4%	Free	52234
2809.20.00	- Phosphoric acid and polyphosphoric acids	..	4%	Free	52234
2810.00.00	Oxides of boron; boric acids	..	4%	Free	52235
28.11	Other inorganic acids and other inorganic oxygen compounds of non-metals				
	- Other inorganic acids :				
2811.11.00	-- Hydrogen fluoride (hydrofluoric acid)	..	4%	Free	52236
2811.12.00	-- Hydrogen cyanide (hydrocyanic acid)	..	4%	Free	52236
2811.19.00	-- Other	..	4%	Free	52236
	- Other inorganic oxygen compounds of non-metals :				
2811.21.00	-- Carbon dioxide	..	4%	Free	52239
2811.22.00	-- Silicon dioxide	..	4%	Free	52237
2811.29.00	-- Other	..	4%	Free	52239
	III. - HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS				
28.12	Halides and halide oxides of non-metals				
	- Chlorides and chloride oxides :				
2812.11.00	-- Carbonyl dichloride (phosgene)	..	4%	Free	52241
2812.12.00	-- Phosphorus oxychloride	..	4%	Free	52241
2812.13.00	-- Phosphorus trichloride	..	4%	Free	52241
2812.14.00	-- Phosphorus pentachloride	..	4%	Free	52241
2812.15.00	-- Sulphur monochloride	..	4%	Free	52241
2812.16.00	-- Sulphur dichloride	..	4%	Free	52241
2812.17.00	-- Thionyl chloride	..	4%	Free	52241
2812.18.00	--Other	..	4%	Free	52241
2812.90.00	-Other	..	4%	Free	52241
28.13	Sulphides of non-metals; commercial				

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
	phosphorus trisulphide				
2813.10.00	-Carbon disulphide	..	4%	Free	52242
2813.90.00	-Other	..	4%	Free	52242
	IV. - INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS				
28.14	Ammonia, anhydrous or in aqueous solution				
2814.10.00	-Anhydrous ammonia	..	4%	Free	52261
2814.20.00	-Ammonia in aqueous solution	..	4%	Free	52261
28.15	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium				
	- Sodium hydroxide (caustic soda) :				
2815.11.00	-- Solid	..	4%	Free	52262
2815.12.00	-- In aqueous solution (soda lye or liquid soda)	..	4%	Free	52263
2815.20.00	- Potassium hydroxide (caustic potash)	..	4%	Free	52264
2815.30.00	- Peroxides of sodium or potassium	..	4%	Free	52264
28.16	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium				
2816.10.00	-Hydroxide and peroxide of magnesium	..	4%	Free	52265
2816.40.00	-Oxides, hydroxides and peroxides, of strontium or barium	..	4%	Free	52265
2817.00.00	Zinc oxide; zinc peroxide.	..	4%	Free	52251
28.18	Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide				
2818.10.00	-Artificial corundum, whether or not chemically defined	..	4%	Free	52267
2818.20.00	-Aluminium oxide, other than artificial corundum	..	4%	Free	2852
2818.30.00	-Aluminium hydroxide	..	4%	Free	52266
28.19	Chromium oxides and hydroxides				
2819.10.00	-Chromium trioxide	..	4%	Free	52252
2819.90.00	-Other	..	4%	Free	52252
28.20	Manganese oxides				
2820.10.00	-Manganese dioxide	..	4%	Free	52253
2820.90.00	-Other	..	4%	Free	52253
28.21	Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe₂O₃				
2821.10.00	- Iron oxides and hydroxides	..	4%	Free	52254
2821.20.00	-Earth colours	..	4%	Free	52254
2822.00.00	Cobalt oxides and hydroxides; commercial cobalt oxides	..	4%	Free	52255
2823.00.00	Titanium oxides	..	4%	Free	52256
28.24	Lead oxides; red lead and orange lead				
2824.10.00	-Lead monoxide (litharge, massicot)	..	4%	Free	52257
2824.90.00	-Other	..	4%	Free	52257

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
28.25	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides				
2825.10.00	-Hydrazine and hydroxylamine and their inorganic salts	..	4%	Free	52268
2825.20.00	-Lithium oxide and hydroxide	..	4%	Free	52269
2825.30.00	-Vanadium oxides and hydroxides	..	4%	Free	52269
2825.40.00	-Nickel oxides and hydroxides	..	4%	Free	52269
2825.50.00	-Copper oxides and hydroxides	..	4%	Free	52269
2825.60.00	-Germanium oxides and zirconium dioxide	..	4%	Free	52269
2825.70.00	-Molybdenum oxides and hydroxides	..	4%	Free	52269
2825.80.00	-Antimony oxides	..	4%	Free	52269
2825.90.00	- Other	..	4%	Free	52269
	V. - SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS				
28.26	Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts				
	- Fluorides :				
2826.12.00	-- Of aluminium	..	4%	Free	5231
2826.19.00	-- Other	..	4%	Free	5231
2826.30.00	- Sodium hexafluoroaluminate (synthetic cryolite)	..	4%	Free	5231
2826.90.00	-Other	..	4%	Free	5231
28.27	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides				
2827.10.00	-Ammonium chloride	..	4%	Free	52321
2827.20.00	-Calcium chloride	..	4%	Free	52322
	-Other chlorides :				
2827.31.00	-- Of magnesium	..	4%	Free	52329
2827.32.00	-- Of aluminium	..	4%	Free	52329
2827.35.00	-- Of nickel	..	4%	Free	52329
2827.39.00	-- Other	..	4%	Free	52329
	-Chloride oxides and chloride hydroxides :				
2827.41.00	-- Of copper	..	4%	Free	52329
2827.49.00	-- Other	..	4%	Free	52329
	-Bromides and bromide oxides :				
2827.51.00	-- Bromides of sodium or of potassium	..	4%	Free	52329
2827.59.00	-- Other	..	4%	Free	52329
2827.60.00	- Iodides and iodide oxides	..	4%	Free	52329
28.28	Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites				
2828.10.00	-Commercial calcium hypochlorite and other calcium hypochlorites	..	4%	Free	52331
2828.90.00	-Other	..	4%	Free	52331
28.29	Chlorates and perchlorates; bromates and perbromates; iodates and periodates				
	-Chlorates :				
2829.11.00	-- Of sodium	..	4%	Free	52332

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
2829.19.00	-- Other	..	4%	Free	52339
2829.90.00	-Other	..	4%	Free	52339
28.30	Sulphides; polysulphides, whether or not chemically defined				
2830.10.00	- Sodium sulphides	..	4%	Free	52341
2830.90.00	-Other	..	4%	Free	52342
28.31	Dithionites and sulphonylates				
2831.10.00	-Of sodium	..	4%	Free	52343
2831.90.00	-Other	..	4%	Free	52343
28.32	Sulphites; thiosulphates				
2832.10.00	- Sodium sulphites	..	4%	Free	52344
2832.20.00	-Other sulphites	..	4%	Free	52344
2832.30.00	-Thiosulphates	..	4%	Free	52344
28.33	Sulphates; alums; peroxosulphates (persulphates)				
	- Sodium sulphates :				
2833.11.00	-- Disodium sulphate	..	4%	Free	52345
2833.19.00	-- Other	..	4%	Free	52345
	-Other sulphates :				
2833.21.00	-- Of magnesium	..	4%	Free	52349
2833.22.00	-- Of aluminium	..	4%	Free	52349
2833.24.00	-- Of nickel	..	4%	Free	52349
2833.25.00	-- Of copper	..	4%	Free	52349
2833.27.00	-- Of barium	..	4%	Free	52349
2833.29.00	-- Other	..	4%	Free	52349
2833.30.00	-Alums	..	4%	Free	52349
2833.40.00	- Peroxosulphates (persulphates)	..	4%	Free	52349
28.34	Nitrites; nitrates				
2834.10.00	-Nitrites	..	4%	Free	52351
	-Nitrates :				
2834.21.00	-- Of potassium	..	4%	Free	52352
2834.29.00	-- Other	..	4%	Free	52359
28.35	Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates whether or not chemically defined				
2835.10.00	- Phosphinates (hypophosphites) and phosphonates (phosphites)	..	4%	Free	52361
	- Phosphates :				
2835.22.00	-- Of mono- or disodium	..	4%	Free	52363
2835.24.00	-- Of potassium	..	4%	Free	52363
2835.25.00	-- Calcium hydrogenorthophosphate (%calcium phosphate+)	..	4%	Free	52363
2835.26.00	-- Other phosphates of calcium	..	4%	Free	52363
2835.29.00	-- Other	..	4%	Free	52363
	- Polyphosphates :				
2835.31.00	-- Sodium triphosphate (sodium tripolyphosphate)	..	4%	Free	52364
2835.39.00	-- Other	..	4%	Free	52365

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
28.36	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate				
2836.20.00	-Disodium carbonate	..	4%	Free	52372
2836.30.00	- Sodium hydrogencarbonate (sodium bicarbonate)	..	4%	Free	52373
2836.40.00	- Potassium carbonates	..	4%	Free	52374
2836.50.00	-Calcium carbonate	..	4%	Free	52379
2836.60.00	-Barium carbonate	..	4%	Free	52379
	-Other :				
2836.91.00	-- Lithium carbonates	..	4%	Free	52379
2836.92.00	-- Strontium carbonate	..	4%	Free	52379
2836.99.00	-- Other	..	4%	Free	52379
28.37	Cyanides, cyanide oxides and complex cyanides				
	-Cyanides and cyanide oxides :				
2837.11.00	-- Of sodium	..	4%	Free	52381
2837.19.00	-- Other	..	4%	Free	52381
2837.20.00	-Complex cyanides	..	4%	Free	52381
28.38	Silicates; commercial alkali metal silicates				
	-Of sodium :				
2839.11.00	-- Sodium metasilicates	..	4%	Free	52383
2839.19.00	-- Other	..	4%	Free	52383
2839.90.00	-Other	..	4%	Free	52383
28.40	Borates; peroxoborates (perborates)				
	-Disodium tetraborate (refined borax) :				
2840.11.00	-- Anhydrous	..	4%	Free	52384
2840.19.00	-- Other	..	4%	Free	52384
2840.20.00	-Other borates	..	4%	Free	52384
2840.30.00	- Peroxoborates (perborates)	..	4%	Free	52384
28.41	Salts of oxometallic or peroxometallic acids				
2841.30.00	- Sodium dichromate	..	4%	Free	52431
2841.50.00	-Other chromates and dichromates; peroxochromates	..	4%	Free	52431
	-Manganites, manganates and permanganates :				
2841.61.00	-- Potassium permanganate	..	4%	Free	52431
2841.69.00	-- Other	..	4%	Free	52431
2841.70.00	-Molybdates	..	4%	Free	52431
2841.80.00	-Tungstates (wolframates)	..	4%	Free	52431
2841.90.00	-Other	..	4%	Free	52431
28.42	Other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined); other than azides				
2842.10.00	-Double or complex silicates, including aluminosilicates whether or not chemically defined	..	4%	Free	52389
2842.90.00	-Other	..	4%	Free	52389
	VI. – MISCELLANEOUS				

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
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	..	4%	Free	52432
	- Silver compounds :				
2843.21.00	-- Silver nitrate	..	4%	Free	52432
2843.29.00	-- Other	..	4%	Free	52432
2843.30.00	-Gold compounds	..	4%	Free	52432
2843.90.00	-Other compounds; amalgams	..	4%	Free	52432
28.44	Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products				
2844.10.00	-Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	..	4%	Free	52511
2844.20.00	-Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products	..	4%	Free	52513
2844.30.00	-Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products	..	4%	Free	52515
2844.40.00	-Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	..	4%	Free	52519
2844.50.00	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors	..	4%	Free	52517
28.45	Isotopes other than those of 2844; compounds, inorganic or organic, of such isotopes, whether or not chemically defined				
2845.10.00	-Heavy water (deuterium oxide)	..	4%	Free	52591
2845.90.00	-Other	..	4%	Free	52591
28.46	Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals				
2846.10.00	-Cerium compounds	..	4%	Free	52595
2846.90.00	-Other	..	4%	Free	52595
2847.00.00	Hydrogen peroxide, whether or not solidified with urea	..	4%	Free	52491
[28.48]					

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
28.49	Carbides, whether or not chemically defined				
2849.10.00	-Of calcium	..	4%	Free	52493
2849.20.00	-Of silicon	..	4%	Free	52494
2849.90.00	-Other	..	4%	Free	52494
2850.00.00	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of 2849.	..	4%	Free	52495
[28.51]					
28.52	Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams				
2852.10.00	-Chemically defined	..	4%	Free	52496
2852.90.00	-Other	..	4%	Free	52496
28.53	Phosphides, whether or not chemically defined, excluding ferrophosphorus; other inorganic compounds (including distilled or conductivity water and water of imilar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals.				
2853.10.00	- Cyanogen chloride (chlorcyan)	..	4%	Free	52499
2853.90.00	- Other	..	4%	Free	52492

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 anticaking agent) necessary for their preservation or transport;
- (g) The products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti-dusting agent or a colouring or odoriferous substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use;
- (h) The following products, diluted to standard strengths, for the production of azo dyes: diazonium salts, couplers used for these salts and diazotisable amines and their salts.

2.- This Chapter does not cover:

- (a) Goods of heading 15.04 or crude glycerol of heading 15.20;
- (b) Ethyl alcohol (heading 22.07 or 22.08);
- (c) Methane or propane (heading 27.11);
- (d) The compounds of carbon mentioned in Note 2 to Chapter 28;
- (e) Immunological products of heading 30.02;
- (f) Urea (heading 31.02 or 31.05);
- (g) Colouring matter of vegetable or animal origin (heading 32.03), synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (heading 32.04) or dyes or other colouring matter put up in forms or packings for retail sale (heading 32.12);
- (h) Enzymes (heading 35.07);

- (j) 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);
- (k) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 38.13; ink removers put up in packings for retail sale, of heading 38.24; or
- (l) Optical elements, for example, of ethylenediamine tartrate (heading 90.01).

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

4.- In headings 29.04 to 29.06, 29.08 to 29.11 and 29.13 to 29.20, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives includes a reference to compound derivatives, such as sulphohalogenated, nitrohalogenated, nitrosulphonated or nitrosulphohalogenated derivatives.

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

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

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

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

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

(1) Inorganic salts of organic compounds such as acid-, phenol- or enol-function compounds or organic bases, of sub-Chapters I to X or heading 29.42, are to be classified in the heading appropriate to the organic compound;

(2) Salts formed between organic compounds of sub-Chapters I to X or heading 29.42 are to be classified in the heading appropriate to the base or to the acid (including phenol- or enol-function compounds) from which they are formed, whichever occurs last in numerical order in the Chapter; and

(3) Co-ordination compounds, other than products classifiable in sub-Chapter XI or heading 29.41, are to be classified in the heading which occurs last in numerical order in Chapter 29, among those appropriate to the fragments formed by "cleaving" of all metal bonds, other than metal-carbon bonds.

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

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

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

Heading 29.30 (organo-sulphur compounds) and heading 29.31 (other organo-inorganic compounds) do not include sulphonated or halogenated derivatives (including compound derivatives) which, apart from hydrogen, oxygen and nitrogen, only have directly linked to

carbon the atoms of sulphur or of a halogen which give them their nature of sulphonated or halogenated derivatives (or compound derivatives).

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

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

8.- For the purposes of heading 29.37:

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

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

Subheading Notes.

1.- Within any one heading of this Chapter, derivatives of a chemical compound (or group of chemical compounds) are to be classified in the same subheading as that compound (or group of compounds) provided that they are not more specifically covered by any other subheading and that there is no residual subheading named **Other** in the series of subheadings concerned.

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

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
	I. - HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES				
29.01	Acyclic hydrocarbons				
	- Saturated				
2901.10.00	-Unsaturated :	..	4%	Free	51114
2901.21.00	-- Ethylene	..	4%	Free	51111
2901.22.00	-- Propene (propylene)	..	4%	Free	51112
2901.23.00	-- Butene (butylene) and isomers thereof	..	4%	Free	51113
2901.24.00	-- Buta-1,3-diene and isoprene	..	4%	Free	51113
2901.29.00	-- Other	..	4%	Free	51119
29.02	Cyclic hydrocarbons				
	-Cyclanes, cyclenes and cycloterpenes :				
2902.11.00	-- Cyclohexane	..	4%	Free	51121
2902.19.00	-- Other	..	4%	Free	51129
2902.20.00	-Benzene	..	4%	Free	51122
2902.30.00	-Toluene	..	4%	Free	51123
	-Xylenes :				
2902.41.00	-- <i>o</i> -Xylene	..	4%	Free	51124
2902.42.00	-- <i>m</i> -Xylene	..	4%	Free	51124
2902.43.00	-- <i>p</i> -Xylene	..	4%	Free	51124
2902.44.00	-- Mixed xylene isomers	..	4%	Free	51124
2902.50.00	- Styrene	..	4%	Free	51125
2902.60.00	-Ethylbenzene	..	4%	Free	51126

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
2902.70.00	-Cumene	..	4%	Free	51127
2902.90.00	-Other	..	4%	Free	51129
29.03	Halogenated derivatives of hydrocarbons				
	- Saturated chlorinated derivatives of acyclic hydrocarbons :				
2903.11.00	-- Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	..	4%	Free	51136
2903.12.00	-- Dichloromethane (methylene chloride)	..	4%	Free	51136
2903.13.00	-- Chloroform (trichloromethane)	..	4%	Free	51136
2903.14.00	-- Carbon tetrachloride	..	4%	Free	51136
2903.15.00	-- Ethylene dichloride (ISO) (1,2-dichloroethane)	..	4%	Free	51135
2903.19.00	-- Other	..	4%	Free	51136
	-Unsaturated chlorinated derivatives of acyclic hydrocarbons :				
2903.21.00	-- Vinyl chloride (chloroethylene)	..	4%	Free	51131
2903.22.00	-- Trichloroethylene	..	4%	Free	51132
2903.23.00	-- Tetrachloroethylene (perchloroethylene)	..	4%	Free	51133
2903.29.00	-- Other	..	4%	Free	51134
	- Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons :				
2903.31.00	-- Ethylene dibromide (ISO) (1,2-dibromoethane)	..	4%	Free	51137
2903.39.00	-- Other	..	4%	Free	51137
	-Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens :				
2903.71.00	-- Chlorodifluoromethane	..	4%	Free	51138
2903.72.00	-- Dichlorotrifluoroethanes	..	4%	Free	51138
2903.73.00	-- Dichlorofluoroethanes	..	4%	Free	51138
2903.74.00	-- Chlorodifluoroethanes	..	4%	Free	51138
2903.75.00	-- Dichloropentafluoropropanes	..	4%	Free	51138
2903.76.00	-- Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	..	4%	Free	51138
	-- Other, perhalogenated only with fluorine and chlorine				
2903.77.11	---Chlorotrifluoromethane	..	4%	Free	51138
2903.77.12	---Pentachlorodifluoroethanes	..	4%	Free	51138
2903.77.13	---Tetrachlorodifluoroethanes	..	4%	Free	51138
2903.77.14	---Heptachlorofluoropropanes	..	4%	Free	51138
2903.77.15	---Hexachlorodifluoropropanes	..	4%	Free	51138
2903.77.16	---Pentachlorotrifluoropropanes	..	4%	Free	51138
2903.77.17	---Tetrachlorotetrafluoropropanes	..	4%	Free	51138
2903.77.18	---Trichloropentafluoropropanes	..	4%	Free	51138
2903.77.19	---Dichlorohexafluoropropanes	..	4%	Free	51138
2903.77.20	---Chloroheptafluoropropanes	..	4%	Free	51138
2903.77.90	---Other	..	4%	Free	51138
2903.78.00	-- Other perhalogenated derivatives	..	4%	Free	51138
	-- Other				
2903.79.10	---Derivatives of methane, ethane or propane, halogenated only with fluorine and chlorine	..	4%	Free	51138

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
2903.79.90	---Other	..	4%	Free	51138
	-Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons :				
2903.81.00	-- 1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	..	4%	Free	51139
2903.82.00	-- Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	..	4%	Free	51139
2903.83.00	-- Mirex (ISO)	..	4%	Free	51139
2903.89.00	-- Other	..	4%	Free	51139
	-Halogenated derivatives of aromatic hydrocarbons :				
2903.91.00	-- Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	..	4%	Free	51139
2903.92.00	-- Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane)	..	4%	Free	51139
2903.93.00	-- Pentachlorobenzene (ISO)	..	4%	Free	51139
2903.94.00	-- Hexabromobiphenyls	..	4%	Free	51139
2903.99.00	-- Other	..	4%	Free	51139
29.04	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated				
2904.10.00	-Derivatives containing only sulpho groups, their salts and ethyl esters	..	4%	Free	5114
2904.20.00	-Derivatives containing only nitro or only nitroso groups	..	4%	Free	5114
	- Perfluorooctane sulphonic acid, its salts and perfluorooctane sulphonyl fluoride :				
2904.31.00	-- Perfluorooctane sulphonic acid	..	4%	Free	5114
2904.32.00	-- Ammonium perfluorooctane sulphonate	..	4%	Free	5114
2904.33.00	-- Lithium perfluorooctane sulphonate	..	4%	Free	5114
2904.34.00	-- Potassium perfluorooctane sulphonate	..	4%	Free	5114
2904.35.00	-- Other salts of perfluorooctane sulphonic acid	..	4%	Free	5114
2904.36.00	-- Perfluorooctane sulphonyl fluoride	..	4%	Free	5114
	-Other :				
2904.91.00	-- Trichloronitromethane (chloropicrin)	..	4%	Free	5114
2904.99.00	-- Other	..	4%	Free	5114
	II. - ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES				
29.05	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives				
	- Saturated monohydric alcohols :				
2905.11.00	-- Methanol (methyl alcohol)	..	4%	Free	51211
2905.12.00	-- Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	..	4%	Free	51212
2905.13.00	-- Butan-1-ol (n-butyl alcohol)	..	4%	Free	51213
2905.14.00	-- Other butanols	..	4%	Free	51213
2905.16.00	-- Octanol (octyl alcohol) and isomers thereof	..	4%	Free	51214

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
2905.17.00	-- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	..	4%	Free	51219
2905.19.00	-- Other	..	4%	Free	51219
	-Unsaturated monohydric alcohols :				
2905.22.00	-- Acyclic terpene alcohols	..	4%	Free	51219
2905.29.00	-- Other	..	4%	Free	51219
	-Diols :				
2905.31.00	-- Ethylene glycol (ethanediol)	..	4%	Free	51221
2905.32.00	-- Propylene glycol (propane-1,2-diol)	..	4%	Free	51229
2905.39.00	-- Other	..	4%	Free	51229
	-Other polyhydric alcohols :				
2905.41.00	-- 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	..	4%	Free	51229
2905.42.00	-- Pentaerythritol	..	4%	Free	51223
2905.43.00	-- Mannitol	..	4%	Free	51224
2905.44.00	-- D-glucitol (sorbitol)	..	4%	Free	51225
2905.45.00	-- Glycerol	..	4%	Free	51222
2905.49.00	-- Other	..	4%	Free	51229
	-Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols :				
2905.51.00	-- Ethchlorvynol (INN)	..	4%	Free	51229
2905.59.00	-- Other	..	4%	Free	51229
29.06	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives				
	- Cyclanic, cyclenic or cycloterpenic :				
2906.11.00	-- Menthol	..	4%	Free	51231
2906.12.00	-- Cyclohexanol, methylcyclohexanols and dimethylcyclo-hexanols	..	4%	Free	51231
2906.13.00	-- Sterols and inositols	..	4%	Free	51231
2906.19.00	-- Other	..	4%	Free	51231
	-Aromatic :				
2906.21.00	-- Benzyl alcohol	..	4%	Free	51235
2906.29.00	-- Other	..	4%	Free	51235
	III. - PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES				
29.07	Phenols; phenol-alcohols				
	-Monophenols :				
2907.11.00	-- Phenol (hydroxybenzene) and its salts	..	4%	Free	51241
2907.12.00	-- Cresols and their salts	..	4%	Free	51242
2907.13.00	-- Octylphenol, nonylphenol and their isomers; salts thereof	..	4%	Free	51243
2907.15.00	-- Naphthols and their salts	..	4%	Free	51243
2907.19.00	-- Other	..	4%	Free	51243
	- Polyphenols; phenol-alcohols :				
2907.21.00	-- Resorcinol and its salts	..	4%	Free	51243
2907.22.00	-- Hydroquinone (quinol) and its salts	..	4%	Free	51243
2907.23.00	-- 4,4'-Isopropylidenediphenol (bisphenol A,	..	4%	Free	51243

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
	diphenylolpropane) and its salts				
2907.29.00	-- Other	..	4%	Free	51243
29.08	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols				
	-Derivatives containing only halogen substituents and their salts :				
2908.11.00	-- Pentachlorophenol (ISO)	..	4%	Free	51244
2908.19.00	-- Other	..	4%	Free	51244
	-Other :				
2908.91.00	-- Dinoseb (ISO) and its salts	..	4%	Free	51244
2908.92.00	-- 4,6-Dinitro-o-cresol (DNOC (ISO)) and its salts	..	4%	Free	51244
2908.99.00	-- Other	..	4%	Free	51244
	IV. - ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES, EPOXIDES WITH A THREE-MEMBERED RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES				
29.09	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives				
	-Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives :				
2909.11.00	-- Diethyl ether	..	4%	Free	51616
2909.19.00	-- Other	..	4%	Free	51616
2909.20.00	-Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	..	4%	Free	51616
2909.30.00	-Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	..	4%	Free	51616
	-Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives :				
2909.41.00	-- 2,2'-Oxydiethanol (diethylene glycol, digol)	..	4%	Free	51617
2909.43.00	-- Monobutyl ethers of ethylene glycol or of diethylene glycol	..	4%	Free	51617
2909.44.00	-- Other monoalkylethers of ethylene glycol or of diethylene glycol	..	4%	Free	51617
2909.49.00	-- Other	..	4%	Free	51617
2909.50.00	-Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	..	4%	Free	51617
2909.60.00	-Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	..	4%	Free	51617
29.10	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives				

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
2910.10.00	-Oxirane (ethylene oxide)	..	4%	Free	51613
2910.20.00	-Methyloxirane (propylene oxide)	..	4%	Free	51614
2910.30.00	- 1-Chloro-2,3-epoxypropane (epichlorohydrin)	..	4%	Free	51615
2910.40.00	-Dieldrin (ISO, INN)	..	4%	Free	51615
2910.50.00	-Endrin (ISO)	..	4%	Free	51615
2910.90.00	-Other	..	4%	Free	51615
2911.00.00	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives	..	4%	Free	51612
	V. - ALDEHYDE-FUNCTION COMPOUNDS				
29.12	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde				
	-Acyclic aldehydes without other oxygen function :				
2912.11.00	-- Methanal (formaldehyde)	..	4%	Free	51621
2912.12.00	-- Ethanal (acetaldehyde)	..	4%	Free	51621
2912.19.00	-- Other	..	4%	Free	51621
	-Cyclic aldehydes without other oxygen function :				
2912.21.00	-- Benzaldehyde	..	4%	Free	51622
2912.29.00	-- Other	..	4%	Free	51622
	-Aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function :				
2912.41.00	-- Vanillin (4-hydroxy-3-methoxybenzaldehyde)	..	4%	Free	51622
2912.42.00	-- Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	..	4%	Free	51622
2912.49.00	-- Other	..	4%	Free	51622
2912.50.00	-Cyclic polymers of aldehydes	..	4%	Free	51622
2912.60.00	- Paraformaldehyde	..	4%	Free	51622
2913.00.00	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of Heading 2912	..	4%	Free	51626
	VI. - KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS				
29.14	Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated nitrosated derivatives				
	-Acyclic ketones without other oxygen function :				
2914.11.00	-- Acetone	..	4%	Free	51623
2914.12.00	-- Butanone (methyl ethyl ketone)	..	4%	Free	51624
2914.13.00	-- 4-Methylpentan-2-one (methyl isobutyl ketone)	..	4%	Free	51625
2914.19.00	-- Other	..	4%	Free	51625
	-Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function :				
2914.22.00	-- Cyclohexanone and methylcyclohexanones	..	4%	Free	51628
2914.23.00	-- Ionones and methylionones	..	4%	Free	51628
2914.29.00	-- Other	..	4%	Free	51628

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
	-Aromatic ketones without other oxygen function :				
2914.31.00	-- Phenylacetone (phenylpropan-2-one)	..	4%	Free	51629
2914.39.00	-- Other	..	4%	Free	51629
2914.40.00	-Ketone-alcohols and ketone-aldehydes	..	4%	Free	51629
2914.50.00	-Ketone-phenols and ketones with other oxygen function	..	4%	Free	51629
	-Quinones :				
2914.61.00	-- Anthraquinone	..	4%	Free	51629
2914.62.00	-- Coenzyme Q10 (ubidecarenone (INN))	..	4%	Free	51629
2914.69.00	-- Other	..	4%	Free	51629
	-Halogenated, sulphonated, nitrated or nitrosated derivatives :				
2914.71.00	-- Chlordecone (ISO)	..	4%	Free	51629
2914.79.00	-- Other	..	4%	Free	51629
	VII. - CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES				
29.15	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.				
	- Formic acid, its salts and esters :				
2915.11.00	-- Formic acid	..	4%	Free	51374
2915.12.00	-- Salts of formic acid	..	4%	Free	51374
2915.13.00	-- Esters of formic acid	..	4%	Free	51374
	-Acetic acid and its salts; acetic anhydride :				
2915.21.00	-- Acetic acid	..	4%	Free	51371
2915.24.00	-- Acetic anhydride	..	4%	Free	51377
2915.29.00	-- Other	..	4%	Free	51371
	-Esters of acetic acid :				
2915.31.00	-- Ethyl acetate	..	4%	Free	51372
2915.32.00	-- Vinyl acetate	..	4%	Free	51372
2915.33.00	-- <i>n</i> -Butyl acetate	..	4%	Free	51372
2915.36.00	-- Dinoseb (ISO) acetate	..	4%	Free	51372
2915.39.00	-- Other	..	4%	Free	51372
2915.40.00	-Mono-, di- or trichloroacetic acids, their salts and esters	..	4%	Free	51377
2915.50.00	- Propionic acid, its salts and esters	..	4%	Free	51377
2915.60.00	-Butanoic acids, pentanoic acids, their salts and esters	..	4%	Free	51375
2915.70.00	- Palmitic acid, stearic acid, their salts and esters	..	4%	Free	51376
2915.90.00	-Other	..	4%	Free	51377
29.16	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated,				

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
	sulphonated, nitrated or nitrosated derivatives				
	-Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :				
2916.11.00	-- Acrylic acid and its salts	..	4%	Free	51379
2916.12.00	-- Esters of acrylic acid	..	4%	Free	51379
2916.13.00	-- Methacrylic acid and its salts	..	4%	Free	51373
2916.14.00	-- Esters of methacrylic acid	..	4%	Free	51373
2916.15.00	-- Oleic, linoleic or linolenic acids, their salts and esters	..	4%	Free	51378
2916.16.00	-- Binapacryl (ISO)	..	4%	Free	51379
2916.19.00	-- Other	..	4%	Free	51379
2916.20.00	-Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	..	4%	Free	51379
	-Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :				
2916.31.00	-- Benzoic acid, its salts and esters	..	4%	Free	51379
2916.32.00	-- Benzoyl peroxide and benzoyl chloride	..	4%	Free	51379
2916.34.00	-- Phenylacetic acid and its salts	..	4%	Free	51379
2916.39.00	-- Other	..	4%	Free	51379
29.17	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives				
	-Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :				
2917.11.00	-- Oxalic acid, its salts and esters	..	4%	Free	51389
2917.12.00	-- Adipic acid, its salts and esters	..	4%	Free	51389
2917.13.00	-- Azelaic acid, sebacic acid, their salts and esters	..	4%	Free	51389
2917.14.00	-- Maleic anhydride	..	4%	Free	51381
2917.19.00	-- Other	..	4%	Free	51389
2917.20.00	-Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	..	4%	Free	51385
	-Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :				
2917.32.00	-- Dioctyl orthophthalates	..	4%	Free	51383
2917.33.00	-- Dinonyl or didecyl orthophthalates	..	4%	Free	51389
2917.34.00	-- Other esters of orthophthalic acid	..	4%	Free	51389
2917.35.00	-- Phthalic anhydride	..	4%	Free	51382
2917.36.00	-- Terephthalic acid and its salts	..	4%	Free	51389
2917.37.00	-- Dimethyl terephthalate	..	4%	Free	51384
2917.39.00	-- Other	..	4%	Free	51389

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
29.18	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives				
	-Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives :				
2918.11.00	-- Lactic acid, its salts and esters	..	4%	Free	51391
2918.12.00	-- Tartaric acid	..	4%	Free	51391
2918.13.00	-- Salts and esters of tartaric acid	..	4%	Free	51391
2918.14.00	-- Citric acid	..	4%	Free	51391
2918.15.00	-- Salts and esters of citric acid	..	4%	Free	51391
2918.16.00	-- Gluconic acid, its salts and esters	..	4%	Free	51392
2918.17.00	-- 2,2-Diphenyl-2-hydroxyacetic acid (benzilic acid)	..	4%	Free	51392
2918.18.00	-- Chlorobenzilate (ISO)	..	4%	Free	51392
2918.19.00	-- Other	..	4%	Free	51392
	-Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives :				
2918.21.00	-- Salicylic acid and its salts	..	4%	Free	51393
2918.22.00	-- O-Acetylsalicylic acid, its salts and esters	..	4%	Free	51393
2918.23.00	-- Other esters of salicylic acid and their salts	..	4%	Free	51393
2918.29.00	-- Other	..	4%	Free	51394
2918.30.00	-Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	..	4%	Free	51395
	-Other :				
2918.91.00	-- 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	..	4%	Free	51396
2918.99.00	-- Other	..	4%	Free	51396
	VIII. - ESTERS OF INORGANIC ACIDS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES				
29.19	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives				
2919.10.00	-Tris (2,3-dibromopropyl) phosphate	..	4%	Free	51631
2919.90.00	-Other	..	4%	Free	51631
29.20	Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives				
	-Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives :				

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
2920.11.00	-- Parathion (ISO) and parathion-methyl (ISO) (methyl-parathion)	..	4%	Free	51639
2920.19.00	-- Other	..	4%	Free	51639
	- Phosphite esters and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives :				
2920.21.00	-- Dimethyl phosphite	..	4%	Free	51639
2920.22.00	-- Diethyl phosphite	..	4%	Free	51639
2920.23.00	-- Trimethyl phosphite	..	4%	Free	51639
2920.24.00	-- Triethyl phosphite	..	4%	Free	51639
2920.29.00	-- Other	..	4%	Free	51639
2920.30.00	-Endosulfan (ISO)	..	4%	Free	51639
2920.90.00	-Other	..	4%	Free	51639
	IX. - NITROGEN-FUNCTION COMPOUNDS				
29.21	Amine-function compounds				
	-Acyclic monoamines and their derivatives; salts thereof :				
2921.11.00	-- Methylamine, di- or trimethylamine and their salts	..	4%	Free	51451
2921.12.00	-- 2-(N,N-Dimethylamino)ethylchloride hydrochloride	..	4%	Free	51451
2921.13.00	-- 2-(N,N-Diethylamino)ethylchloride hydrochloride	..	4%	Free	51451
2921.14.00	-- 2-(N,N-Diisopropylamino)ethylchloride hydrochloride	..	4%	Free	51451
2921.19.00	-- Other	..	4%	Free	51451
	-Acyclic polyamines and their derivatives; salts thereof :				
2921.21.00	-- Ethylenediamine and its salts	..	4%	Free	51452
2921.22.00	-- Hexamethylenediamine and its salts	..	4%	Free	51452
2921.29.00	-- Other	..	4%	Free	51452
2921.30.00	-Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	..	4%	Free	51453
	-Aromatic monoamines and their derivatives; salts thereof :				
2921.41.00	-- Aniline and its salts	..	4%	Free	51454
2921.42.00	-- Aniline derivatives and their salts	..	4%	Free	51454
2921.43.00	-- Toluidines and their derivatives; salts thereof	..	4%	Free	51454
2921.44.00	-- Diphenylamine and its derivatives; salts thereof	..	4%	Free	51454
2921.45.00	-- 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (betanaphthylamine) and their derivatives; salts thereof	..	4%	Free	51454
2921.46.00	-- Amfetamine (INN), benzfetamine (INN), dexametamine (INN), etilametamine (INN), fencamfamin (INN), lefetamine (INN), levametamine (INN), mafenorex (INN) and phentermine (INN); salts thereof	..	4%	Free	51454
2921.49.00	-- Other	..	4%	Free	51454
	-Aromatic polyamines and their derivatives; salts thereof :				

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
2921.51.00	-- o-, m-, p-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	..	4%	Free	51455
2921.59.00	-- Other	..	4%	Free	51455
29.22	Oxygen-function amino-compounds				
	-Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof :				
2922.11.00	-- Monoethanolamine and its salts	..	4%	Free	51461
2922.12.00	-- Diethanolamine and its salts	..	4%	Free	51461
2922.14.00	-- Dextropropoxyphene (INN) and its salts	..	4%	Free	51461
2922.15.00	-- Triethanolamine	..	4%	Free	51461
2922.16.00	-- Diethanolammonium perfluorooctane sulphonate	..	4%	Free	51461
2922.17.00	-- Methyl-diethanolamine and ethyl-diethanolamine	..	4%	Free	51461
2922.18.00	-- 2-(N,N-Diisopropylamino)ethanol	..	4%	Free	51461
2922.19.00	-- Other	..	4%	Free	51461
	-Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof :				
2922.21.00	-- Aminohydroxynaphthalenesulphonic acids and their salts	..	4%	Free	51462
2922.29.00	-- Other	..	4%	Free	51462
	-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	..	4%	Free	51463
2922.39.00	-- Other	..	4%	Free	51463
	-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	..	4%	Free	51464
2922.42.00	-- Glutamic acid and its salts	..	4%	Free	51464
2922.43.00	-- Anthranilic acid and its salts	..	4%	Free	51465
2922.44.00	-- Tilidine (INN) and its salts	..	4%	Free	51465
2922.49.00	-- Other	..	4%	Free	51465
2922.50.00	-Amino-alcohol-phenols, amino-acid-phenols and other aminocompounds with oxygen function	..	4%	Free	51467
29.23	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids whether or not chemically defined				
2923.10.00	-Choline and its salts	..	4%	Free	51481
2923.20.00	-Lecithins and other phosphoaminolipids	..	4%	Free	51481
2923.30.00	-Tetraethylammonium perfluorooctane sulphonate	..	4%	Free	51481
2923.40.00	-Didecyl-dimethylammonium perfluorooctane sulphonate	..	4%	Free	51481
2923.90.00	-Other	..	4%	Free	51481
29.24	Carboxamide-function compounds; amide-				

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
	function compounds of carbonic acid				
	-Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof :				
2924.11.00	-- Meprobamate (INN)	..	4%	Free	51471
2924.12.00	-- Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	..	4%	Free	51471
2924.19.00	-- Other	..	4%	Free	51471
	-Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof :				
2924.21.00	-- Ureines and their derivatives; salts thereof	..	4%	Free	51473
2924.23.00	-- 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	..	4%	Free	51479
2924.24.00	-- Ethinamate (INN)	..	4%	Free	51479
2924.25.00	-- Alachlor (ISO)	..	4%	Free	51479
2924.29.00	-- Other	..	4%	Free	51479
29.25	Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds				
	- Imides and their derivatives; salts thereof :				
2925.11.00	-- Saccharin and its salts	..	4%	Free	51482
2925.12.00	-- Glutethimide (INN)	..	4%	Free	51482
2925.19.00	-- Other	..	4%	Free	51482
	- Imines and their derivatives; salts thereof :				
2925.21.00	-- Chlordimeform (ISO)	..	4%	Free	51482
2925.29.00	-- Other	..	4%	Free	51482
29.26	Nitrile-function compounds				
2926.10.00	-Acrylonitrile	..	4%	Free	51483
2926.20.00	- 1-Cyanoguanidine (dicyandiamide)	..	4%	Free	51484
2926.30.00	- Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane)	..	4%	Free	51484
2926.40.00	- alpha-Phenylacetoacetonitrile	..	4%	Free	51484
2926.90.00	-Other	..	4%	Free	51484
2927.00.00	Diazo-, azo- or azoxy-compounds	..	4%	Free	51485
2928.00.00	Organic derivatives of hydrazine or of hydroxylamine	..	4%	Free	51486
29.29	Compounds with other nitrogen function				
2929.10.00	- Isocyanates	..	4%	Free	51489
2929.90.00	-Other	..	4%	Free	51489
	X. - ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES				
29.30	Organo-sulphur compounds				
2930.20.00	-Thiocarbamates and dithiocarbamates	..	4%	Free	51542
2930.30.00	-Thiuram mono-, di- or tetrasulphides	..	4%	Free	51543
2930.40.00	-Methionine	..	4%	Free	51544
2930.60.00	- 2-(N,N-Diethylamino)ethanethiol	..	4%	Free	51549
2930.70.00	-Bis(2-hydroxyethyl)sulfide (thiodiglycol (INN))	..	4%	Free	51549
2930.80.00	-Aldicarb (ISO), captafol (ISO) and	..	4%	Free	51549

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
	methamidophos (ISO)				
	-Other				
2930.90.10	---Allyl isothiocyanates (or artificial mustard oil)	..	4%	Free	51549
2930.90.90	---Other	..	4%	Free	51549
29.31	Other organo-inorganic compounds				
2931.10.00	-Tetramethyl lead and tetraethyl lead	..	4%	Free	5155
2931.20.00	-Tributyltin compounds	..	4%	Free	5155
	-Other organo-phosphorous derivatives :				
2931.31.00	-- Dimethyl methylphosphonate	..	4%	Free	5155
2931.32.00	-- Dimethyl propylphosphonate	..	4%	Free	5155
2931.33.00	-- Diethyl ethylphosphonate	..	4%	Free	5155
2931.34.00	-- Sodium 3-(trihydroxysilyl)propyl methylphosphonate	..	4%	Free	5155
2931.35.00	-- 2,4,6-Tripropyl-1,3,5,2,4,6-trioxatriphosphinane 2,4,6-trioxide	..	4%	Free	5155
2931.36.00	-- (5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl methylphosphonate	..	4%	Free	5155
2931.37.00	-- Bis[(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate	..	4%	Free	5155
2931.38.00	-- Salt of methylphosphonic acid and (aminoiminomethyl)urea (1 : 1)	..	4%	Free	5155
2931.39.00	-- Other	..	4%	Free	5155
2931.90.00	-Other	..	4%	Free	5155
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	..	4%	Free	51569
2932.12.00	-- 2-Furaldehyde (furfuraldehyde)	..	4%	Free	51569
2932.13.00	-- Furfuryl alcohol and tetrahydrofurfuryl alcohol	..	4%	Free	51569
2932.14.00	-- Sucralose	..	4%	Free	51569
2932.19.00	-- Other	..	4%	Free	51569
2932.20.00	-Lactones	..	4%	Free	51562
	-Other :				
2932.91.00	-- Isosafrole	..	4%	Free	51569
2932.92.00	-- 1-(1,3-Benzodioxol-5-yl)propan-2-one	..	4%	Free	51569
2932.93.00	-- Piperonal	..	4%	Free	51569
2932.94.00	-- Safrole	..	4%	Free	51569
2932.95.00	-- Tetrahydrocannabinols (all isomers)	..	4%	Free	51569
2932.99.00	-- Oth	..	4%	Free	51569
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	..	4%	Free	51571
2933.19.00	-- Other	..	4%	Free	51571

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
	-Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure :				
2933.21.00	-- Hydantoin and its derivatives	..	4%	Free	51572
2933.29.00	-- Other	..	4%	Free	51573
	-Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure :				
2933.31.00	-- Pyridine and its salts	..	4%	Free	51574
2933.32.00	-- Piperidine and its salts	..	4%	Free	51574
2933.33.00	-- Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof	..	4%	Free	51574
2933.39.00	-- Other	..	4%	Free	51574
	-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	..	4%	Free	51575
2933.49.00	-- Other	..	4%	Free	51575
	-Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure :				
2933.52.00	-- Malonylurea (barbituric acid) and its salts	..	4%	Free	51576
2933.53.00	-- Allobarbitol (INN), amobarbitol (INN), barbitol (INN), butalbitol (INN), butobarbitol, cyclobarbitol (INN), methylphenobarbitol (INN), pentobarbitol (INN), phenobarbitol (INN), secbutabarbitol (INN), secobarbitol (INN) and vinylbitol (INN); salts thereof	..	4%	Free	51576
2933.54.00	-- Other derivatives of malonylurea (barbituric acid); salts thereof	..	4%	Free	51576
2933.55.00	-- Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	..	4%	Free	51576
2933.59.00	-- Other	..	4%	Free	51576
	-Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure :				
2933.61.00	-- Melamine	..	4%	Free	51576
2933.69.00	-- Other	..	4%	Free	51576
	-Lactams :				
2933.71.00	-- 6-Hexanelactam (epsilon-caprolactam)	..	4%	Free	51561
2933.72.00	-- Clobazam (INN) and methyprylon (INN)	..	4%	Free	51561
2933.79.00	-- Other lactams	..	4%	Free	51561
	-Other :				
2933.91.00	-- Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam	..	4%	Free	51577

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
	(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				
2933.92.00	-- Azinphos-methyl (ISO)	..	4%	Free	51577
2933.99.00	-- Other	..	4%	Free	51577
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	..	4%	Free	51579
2934.20.00	-Compounds containing in the structure a benzothiazole ringsystem (whether or not hydrogenated), not further fused	..	4%	Free	51579
2934.30.00	-Compounds containing in the structure a phenothiazine ringsystem (whether or not hydrogenated), not further fused	..	4%	Free	51578
	-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	..	4%	Free	51579
2934.99.00	-- Other	..	4%	Free	51579
29.35	Sulphonamides				
2935.10.00	-N-Methylperfluorooctane sulphonamide	..	4%	Free	5158
2935.20.00	-N-Ethylperfluorooctane sulphonamide	..	4%	Free	5158
2935.30.00	-N-Ethyl-N-(2-hydroxyethyl) perfluorooctane sulphonamide	..	4%	Free	5158
2935.40.00	-N-(2-Hydroxyethyl)-N-methylperfluorooctane sulphonamide	..	4%	Free	5158
2935.50.00	-Other perfluorooctane sulphonamides	..	4%	Free	5158
2935.90.00	-Other	..	4%	Free	5158
	XI. - PROVITAMINS, VITAMINS AND HORMONES				
29.36	Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent				
	-Vitamins and their derivatives, unmixed :				
2936.21.00	-- Vitamins A and their derivatives	..	4%	Free	54112
2936.22.00	-- Vitamin B1 and its derivatives	..	4%	Free	54113
2936.23.00	-- Vitamin B2 and its derivatives	..	4%	Free	54113
2936.24.00	-- D- or DL-Pantothenic acid (Vitamin B3 or	..	4%	Free	54113

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
	Vitamin B5) and its derivatives				
2936.25.00	-- Vitamin B6 and its derivatives	..	4%	Free	54113
2936.26.00	-- Vitamin B12 and its derivatives	..	4%	Free	54113
2936.27.00	-- Vitamin C and its derivatives	..	4%	Free	54114
2936.28.00	-- Vitamin E and its derivatives	..	4%	Free	54115
2936.29.00	-- Other vitamins and their derivatives	..	4%	Free	54116
2936.90.00	-Other, including natural concentrates	..	4%	Free	54117
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	..	4%	Free	54154
2937.12.00	-- Insulin and its salts	..	4%	Free	54154
2937.19.00	-- Other	..	4%	Free	54154
	- Steroidal hormones, their derivatives and structural analogues :				
2937.21.00	-- Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	..	4%	Free	54153
2937.22.00	-- Halogenated derivatives of corticosteroidal hormones	..	4%	Free	54153
2937.23.00	-- Oestrogens and progestogens	..	4%	Free	54153
2937.29.00	-- Other	..	4%	Free	54153
2937.50.00	- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	..	4%	Free	54156
2937.90.00	-Other	..	4%	Free	54155
	XII. - GLYCOSIDES AND ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES				
29.38	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives				
2938.10.00	-Rutoside (rutin) and its derivatives	..	4%	Free	54161
2938.90.00	-Other	..	4%	Free	54161
29.39	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),	..	4%	Free	54141

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
	thebacon (INN) and thebaine; salts thereof				
2939.19.00	-- Other	..	4%	Free	54141
2939.20.00	-Alkaloids of cinchona and their derivatives; salts thereof	..	4%	Free	54142
2939.30.00	-Caffeine and its salts	..	4%	Free	54143
	-Ephedrine and its salts :				
2939.41.00	-- Ephedrine and its salts	..	4%	Free	54144
2939.42.00	-- Pseudoephedrine (INN) and its salts	..	4%	Free	54144
2939.43.00	-- Cathine (INN) and its salts	..	4%	Free	54144
2939.44.00	-- Norephedrine and its salts	..	4%	Free	54144
2939.49.00	-- Other	..	4%	Free	54144
	-Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof :				
2939.51.00	-- Fenetylline (INN) and its salts	..	4%	Free	54145
2939.59.00	-- Other	..	4%	Free	54145
	-Alkaloids of rye ergot and their derivatives; salts thereof :				
2939.61.00	-- Ergometrine (INN) and its salts	..	4%	Free	54146
2939.62.00	-- Ergotamine (INN) and its salts	..	4%	Free	54146
2939.63.00	-- Lysergic acid and its salts	..	4%	Free	54146
2939.69.00	-- Other	..	4%	Free	54146
	-Other, of vegetal origin :				
2939.71.00	-- Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof	..	4%	Free	54149
2939.79.00	-- Other	..	4%	Free	54149
2939.80.00	-Other	..	4%	Free	54149
	XIII. - OTHER ORGANIC COMPOUNDS				
2940.00.00	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of 2937, 2938 or 2939	..	4%	Free	51692
29.41	Antibiotics				
2941.10.00	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof	..	4%	Free	54131
2941.20.00	- Streptomycins and their derivatives; salts thereof	..	4%	Free	54132
2941.30.00	-Tetracyclines and their derivatives; salts thereof	..	4%	Free	54133
2941.40.00	-Chloramphenicol and its derivatives; salts thereof	..	4%	Free	54139
2941.50.00	-Erythromycin and its derivatives; salts thereof	..	4%	Free	54139
2941.90.00	-Other	..	4%	Free	54139
2942.00.00	Other organic compounds	..	4%	Free	51699

Chapter 30

Pharmaceutical products

Notes.

1.- This Chapter does not cover:

- (a) Foods or beverages (such as dietetic, diabetic or fortified foods, food supplements, tonic beverages and mineral waters), other than nutritional preparations for intravenous administration (Section IV);
- (b) Preparations, such as tablets, chewing gum or patches (transdermal systems), intended to assist smokers to stop smoking (heading 21.06 or 38.24);
- (c) Plasters specially calcined or finely ground for use in dentistry (heading 25.20);
- (d) Aqueous distillates or aqueous solutions of essential oils, suitable for medicinal uses (heading 33.01);
- (e) Preparations of headings 33.03 to 33.07, even if they have therapeutic or prophylactic properties;
- (f) Soap or other products of heading 34.01 containing added medicaments;
- (g) Preparations with a basis of plaster for use in dentistry (heading 34.07); or
- (h) Blood albumin not prepared for therapeutic or prophylactic uses (heading 35.02).

2.- For the purposes of heading 30.02, the expression ~~immunological products~~ applies to peptides and proteins (other than goods of heading 29.37) which are directly involved in the regulation of immunological processes, such as monoclonal antibodies (MAB), antibody fragments, antibody conjugates and antibody fragment conjugates, interleukins, interferons (IFN), chemokines and certain tumor necrosis factors (TNF), growth factors (GF), hematopoietins and colony stimulating factors (CSF).

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

- (a) As unmixed products:
 - (1) Unmixed products dissolved in water;
 - (2) All goods of Chapter 28 or 29; and
 - (3) Simple vegetable extracts of heading 13.02, merely standardised or dissolved in any solvent;
- (b) As products which have been mixed:
 - (1) Colloidal solutions and suspensions (other than colloidal sulphur);
 - (2) Vegetable extracts obtained by the treatment of mixtures of vegetable materials; and
 - (3) Salts and concentrates obtained by evaporating natural mineral waters.

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

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

- (c) Sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable;
- (d) Opacifying preparations for X-ray examinations and diagnostic reagents designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more ingredients which have been mixed together for such uses;
- (e) Blood-grouping reagents;
- (f) Dental cements and other dental fillings; bone reconstruction cements;
- (g) First-aid boxes and kits;
- (h) Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides;
- (ij) Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments;
- (k) Waste pharmaceuticals, that is, pharmaceutical products which are unfit for their original intended purpose due to, for example, expiry of shelf life; and
- (l) Appliances identifiable for ostomy use, that is, colostomy, ileostomy and urostomy pouches cut to shape and their adhesive wafers or faceplates.

Subheading Notes.

1.- For the purposes of subheadings 3002.13 and 3002.14, the following are to be treated:

- (a) As unmixed products, pure products, whether or not containing impurities;
- (b) As products which have been mixed:
 - (1) The products mentioned in (a) above dissolved in water or in other solvents;
 - (2) The products mentioned in (a) and (b) (1) above with an added stabiliser necessary for their preservation or transport; and
 - (3) The products mentioned in (a), (b) (1) and (b) (2) above with any other additive.

2.- Subheadings 3003.60 and 3004.60 cover medicaments containing artemisinin (INN) for oral ingestion combined with other pharmaceutical active ingredients, or containing any of the following active principles, whether or not combined with other pharmaceutical active ingredients : amodiaquine (INN); artelinic acid or its salts; artenimol (INN); artemotil (INN); artemether (INN); artesunate (INN); chloroquine (INN); dihydroartemisinin (INN); lumefantrine (INN); mefloquine (INN); piperaquine (INN); pyrimethamine (INN) or sulfadoxine (INN).

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
30.01	Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included				
3001.20.00	-Extracts of glands or other organs or of their secretions	..	4%	Free	54162
3001.90.00	-Other	..	4%	Free	54162

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
30.02	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products				
	-Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes :				
3002.11.00	-- Malaria diagnostic test kits	..	4%	Free	54163
3002.12.00	-- Antisera and other blood fractions	..	4%	Free	54163
3002.13.00	-- Immunological products, unmixed, not put up in measured doses or in forms or packings for retail sale	..	4%	Free	54163
3002.14.00	-- Immunological products, mixed, not put up in measured doses or in forms or packings for retail sale	..	4%	Free	54163
3002.15.00	-- Immunological products, put up in measured doses or in forms or packings for retail sale	..	4%	Free	54163
3002.19.00	-- Other	..	4%	Free	54163
3002.20.00	-Vaccines for human medicine	..	4%	Free	54163
3002.30.00	-Vaccines for veterinary medicine	..	4%	Free	54163
3002.90.00	-Other	..	4%	Free	54163
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	..	4%	Free	54211
3003.20.00	-Other, containing antibiotics	..	4%	Free	54212
	-Other, containing hormones or other products of heading 29.37 :				
3003.31.00	-- Containing insulin	..	4%	Free	54221
3003.39.00	-- Other	..	4%	Free	54222
	-Other, containing alkaloids or derivatives thereof :				
3003.41.00	-- Containing ephedrine or its salts	..	4%	Free	54231
3003.42.00	-- Containing pseudoephedrine (INN) or its salts	..	4%	Free	54231
3003.43.00	-- Containing norephedrine or its salts	..	4%	Free	54231
3003.49.00	-- Other	..	4%	Free	54231
3003.60.00	-Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter	..	4%	Free	54291
3003.90.00	-Other	..	4%	Free	54291

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
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	..	4%	Free	54213
3004.20.00	-Other, containing antibiotics	..	4%	Free	54219
	-Other, containing hormones or other products of heading 29.37 :				
3004.31.00	-- Containing insulin	..	4%	Free	54223
3004.32.00	-- Containing corticosteroid hormones, their derivatives or structural analogues	..	4%	Free	54224
3004.39.00	-- Other	..	4%	Free	54229
	-Other, containing alkaloids or derivatives thereof :				
3004.41.00	-- Containing ephedrine or its salts	..	4%	Free	54232
3004.42.00	-- Containing pseudoephedrine (INN) or its salts	..	4%	Free	54232
3004.43.00	-- Containing norephedrine or its salts	..	4%	Free	54232
3004.49.00	-- Other	..	4%	Free	54232
3004.50.00	-Other, containing vitamins or other products of heading 29.36	..	4%	Free	54292
3004.60.00	-Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter	..	4%	Free	54293
3004.90.00	-Other	..	4%	Free	54293
30.05	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes				
3005.10.00	-Adhesive dressings and other articles having an adhesive layer	..	4%	Free	54191
	-Other				
3005.90.10	---Wadding, including cotton wool and absorbent cotton	..	4%	Free	54191
3005.90.90	---Other	..	4%	Free	54191
30.06	Pharmaceutical goods specified in Note 4 to this Chapter				
3006.10.00	- Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable	..	4%	Free	54199
3006.20.00	-Blood-grouping reagents	..	4%	Free	54192
3006.30.00	-Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	..	4%	Free	54193

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
3006.40.00	-Dental cements and other dental fillings; bone reconstruction cements	..	4%	Free	54199
3006.50.00	- First-aid boxes and kits	..	4%	Free	54199
3006.60.00	-Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	..	4%	Free	54199
3006.70.00	-Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	..	4%	Free	54199
	-Other :				
3006.91.00	-- Appliances identifiable for ostomy use	..	4%	Free	54199
3006.92.00	-- Waste pharmaceuticals	..	4%	Free	54199

Chapter 31

Fertilisers

Notes.

1.- This Chapter does not cover:

- (a) Animal blood of heading 05.11;
- (b) Separate chemically defined compounds (other than those answering to the descriptions in Note 2 (a), 3 (a), 4 (a) or 5 below); or
- (c) Cultured potassium chloride crystals (other than optical elements) weighing not less than 2.5 g each, of heading 38.24; optical elements of potassium chloride (heading 90.01).

2.- Heading 31.02 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05 :

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

- (i) Sodium nitrate, whether or not pure;
- (ii) Ammonium nitrate, whether or not pure;
- (iii) Double salts, whether or not pure, of ammonium sulphate and ammonium nitrate;
- (iv) Ammonium sulphate, whether or not pure;
- (v) Double salts (whether or not pure) or mixtures of calcium nitrate and ammonium nitrate;
- (vi) Double salts (whether or not pure) or mixtures of calcium nitrate and magnesium nitrate;
- (vii) Calcium cyanamide, whether or not pure or treated with oil;
- (viii) Urea, whether or not pure.

(b) Fertilisers consisting of any of the goods described in (a) above mixed together.

(c) Fertilisers consisting of ammonium chloride or of any of the goods described in (a) or (b) above mixed with chalk, gypsum or other inorganic non-fertilising substances.

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

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

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

- (i) Basic slag;
- (ii) Natural phosphates of heading 25.10, calcined or further heat-treated than for the removal of impurities;
- (iii) Superphosphates (single, double or triple);
- (iv) Calcium hydrogenorthophosphate containing not less than 0.2 % by weight of fluorine calculated on the dry anhydrous product.

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

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

4.- Heading 31.04 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05:

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

- (i) Crude natural potassium salts (for example, carnallite, kainite and sylvite);
- (ii) Potassium chloride, whether or not pure, except as provided in Note 1 (c) above;
- (iii) Potassium sulphate, whether or not pure;
- (iv) Magnesium potassium sulphate, whether or not pure.

(b) Fertilisers consisting of any of the goods described in (a) above mixed together.

5.- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and diammonium hydrogenorthophosphate (diammonium phosphate), whether or not pure, and intermixtures thereof, are to be classified in heading 31.05.

6.- For the purposes of heading 31.05, the term ~~other fertilisers~~ applies only to products of a kind used as fertilisers and containing, as an essential constituent, at least one of the fertilising elements nitrogen, phosphorus or potassium.

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
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	T	4%	Free	2721
31.02	Mineral or chemical fertilisers, nitrogenous				
3102.10.00	-Urea, whether or not in aqueous solution	T	4%	Free	56216
	-Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate :				
3102.21.00	-- Ammonium sulphate	T	4%	Free	56213
3102.29.00	-- Other	T	4%	Free	56212
3102.30.00	-Ammonium nitrate, whether or not in aqueous solution	T	4%	Free	56211
3102.40.00	-Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	T	4%	Free	56219
3102.50.00	- Sodium nitrate	T	4%	Free	2722
3102.60.00	-Double salts and mixtures of calcium nitrate and ammonium nitrate	T	4%	Free	56214
3102.80.00	-Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	T	4%	Free	56217
3102.90.00	-Other, including mixtures not specified in the foregoing subheadings	T	4%	Free	56219
31.03	Mineral or chemical fertilisers, phosphatic.				
	- Superphosphates :				
3103.11.00	-- Containing by weight 35 % or more of diphosphorus pentoxide (P ₂ O ₅)	T	4%	Free	56222
3103.19.00	-- Other	T	4%	Free	56222
3103.90.00	-Other	T	4%	Free	56229

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
31.04	Mineral or chemical fertilisers, potassic.				
3104.20.00	- Potassium chloride	T	4%	Free	56231
3104.30.00	- Potassium sulphate	T	4%	Free	56232
3104.90.00	-Other	T	4%	Free	56239
31.05	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg				
3105.10.00	-Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	Kg	4%	Free	56296
3105.20.00	-Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	T	4%	Free	56291
3105.30.00	-Diammonium hydrogenorthophosphate (diammonium phosphate)	T	4%	Free	56293
3105.40.00	-Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	T	4%	Free	56294
	-Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus :				
3105.51.00	-- Containing nitrates and phosphates	T	4%	Free	56295
3105.59.00	-- Other	T	4%	Free	56295
3105.60.00	-Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	T	4%	Free	56295
3105.90.00	-Other	T	4%	Free	56292

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 tannin derivatives of products of headings 29.36 to 29.39, 29.41 or 35.01 to 35.04; or
 - (c) Mastics of asphalt or other bituminous mastics (heading 27.15).
- 2.- 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 when the weight of the solvent exceeds 50 % of the weight of the solution.
- 5.- The expression %colouring matter+ in this Chapter does not include products of a kind used as extenders in oil paints, whether or not they are also suitable for colouring distempers.
- 6.- The expression %stamping foils+ in heading 32.12 applies only to thin sheets of a kind used for printing, for example, book covers or hat bands, and consisting of:
 - (a) Metallic powder (including powder of precious metal) or pigment, agglomerated with glue, gelatin or other binder; or
 - (b) Metal (including precious metal) or pigment, deposited on a supporting sheet of any material.

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
32.01	Tanning extracts of vegetable origins; tannins and their salts, ethers, esters and other derivatives				
3201.10.00	-Quebracho extract	..	4%	Free	53221
3201.20.00	-Wattle extract	..	4%	Free	53221
3201.90.00	-Other	..	4%	Free	53221

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
32.02	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning				
3202.10.00	- Synthetic organic tanning substances	..	4%	Free	53231
3202.90.00	-Other	..	4%	Free	53232
3203.00.00	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin	..	4%	Free	53222
32.04	Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined				
	- Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter :				
3204.11.00	-- Disperse dyes and preparations based thereon	..	4%	Free	53111
3204.12.00	-- Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon	..	4%	Free	53112
3204.13.00	-- Basic dyes and preparations based thereon	..	4%	Free	53113
3204.14.00	-- Direct dyes and preparations based thereon	..	4%	Free	53114
3204.15.00	-- Vat dyes (including those usable in that state as pigments) and preparations based thereon	..	4%	Free	53115
3204.16.00	-- Reactive dyes and preparations based thereon	..	4%	Free	53116
3204.17.00	-- Pigments and preparations based thereon	..	4%	Free	53117
3204.19.00	-- Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19	..	4%	Free	53119
3204.20.00	- Synthetic organic products of a kind used as fluorescent brightening agents	..	4%	Free	53121
3204.90.00	-Other	..	4%	Free	53121
3205.00.00	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.	..	4%	Free	53122
32.06	Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined.				
	- Pigments and preparations based on titanium dioxide :				

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
3206.11.00	-- Containing 80 % or more by weight of titanium dioxide calculated on the dry matter	..	4%	Free	53311
	-- Other				
3206.19.10	---Pearl essence pigment	..	4%	Free	53311
3206.19.90	---Other	..	4%	Free	53311
3206.20.00	- Pigments and preparations based on chromium compounds	..	4%	Free	53312
	-Other colouring matter and other preparations :				
3206.41.00	-- Ultramarine and preparations based thereon	..	4%	Free	53314
3206.42.00	-- Lithopone and other pigments and preparations based on zinc sulphide	..	4%	Free	53315
3206.49.00	-- Other	..	4%	Free	53317
3206.50.00	- Inorganic products of a kind used as luminophores	..	4%	Free	53318
32.07	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes				
3207.10.00	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations	..	4%	Free	53351
3207.20.00	-Vitrifiable enamels and glazes, engobes (slips) and similar preparations	..	4%	Free	53351
3207.30.00	-Liquid lustres and similar preparations	..	4%	Free	53351
3207.40.00	-Glass frit and other glass, in the form of powder, granules or flakes	..	4%	Free	53351
32.08	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter				
	-Based on polyesters				
3208.10.10	--- Automotive Paints	l	4%	Free	53342
3208.10.20	---Marine paints	l	4%	Free	53342
3208.10.90	---Other	l	4%	Free	53342
	-Based on acrylic or vinyl polymers				
3208.20.10	--- Automotive Paints	l	4%	Free	53342
3208.20.20	---Marine paints	l	4%	Free	53342
3208.20.90	---Other	l	4%	Free	53342
3208.90.00	-Other	l	4%	Free	53342
32.09	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium				
3209.10.00	-Based on acrylic or vinyl polymers	l	4%	Free	53341
3209.90.00	-Other	l	4%	Free	53341
3210.00.00	Other paints and varnishes (including enamels, lacquers and distempers); prepared	l	4%	Free	53343

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
	water pigments of a kind used for finishing leather				
3211.00.00	Prepared driers	l	4%	Free	53353
32.12	Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matterput up in forms or packings for retail sale				
3212.10.00	- Stamping foils	..	4%	Free	53344
3212.90.00	-Other	..	4%	Free	53344
32.13	Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings				
3213.10.00	-Colours in sets	..	4%	Free	53352
3213.90.00	-Other	..	4%	Free	53352
32.14	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				
3214.10.00	-Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings	..	4%	Free	53354
3214.90.00	-Other	..	4%	Free	53354
32.15	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid				
	- Printing ink :				
3215.11.00	-- Black	..	4%	Free	53321
3215.19.00	-- Other	..	4%	Free	53329
3215.90.00	-Other	..	4%	Free	89591

Chapter 33

Essential oils and resinoids; perfumery, cosmetic or toilet preparations

Notes.

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

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
33.01	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils				
	-Essential oils of citrus fruit :				
3301.12.00	-- Of orange	..	4%	Free	55131
3301.13.00	-- Of lemon	..	4%	Free	55131
3301.19.00	-- Other	..	4%	Free	55131
	-Essential oils other than those of citrus fruit :				
3301.24.00	-- Of peppermint (<i>Mentha piperita</i>)	..	4%	Free	55132
3301.25.00	-- Of other mints	..	4%	Free	55132
	-- Other				
3301.29.10	---Island oils (e.g. Monoi oil, Tamanu oil, Tongan oil, FSM oil)	..	4%	Free	55132
3301.29.90	---Other	..	4%	Free	55132
3301.30.00	-Resinoids	..	4%	Free	55133
	-Other				
3301.90.10	---Aqueous distillates and aqueous solutions of essential oils	..	4%	Free	55135
3301.90.90	---Other	..	4%	Free	55135
33.02	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a				

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
	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	..	4%	Free	55141
3302.90.00	-Other	..	4%	Free	55149
3303.00.00	Perfumes and toilet waters	..	25%	Free	5531
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	..	25%	Free	5532
3304.20.00	-Eye make-up preparations	..	25%	Free	5532
3304.30.00	-Manicure or pedicure preparations	..	25%	Free	5532
	-Other :				
3304.91.00	-- Powders, whether or not compressed	..	25%	Free	5532
3304.99.00	-- Other	..	25%	Free	5532
33.05	Preparations for use on the hair				
3305.10.00	- Shampoos	..	25%	Free	5533
3305.20.00	- Preparations for permanent waving or straightening	..	25%	Free	5533
3305.30.00	-Hair lacquers	..	25%	Free	5533
	-Other				
3305.90.10	---Hair dye	..	25%	Free	5533
3305.90.90	---Other	..	25%	Free	5533
33.06	Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages				
3306.10.00	-Dentifrices	..	25%	Free	5534
3306.20.00	-Yarn used to clean between the teeth (dental floss)	..	25%	Free	5534
3306.90.00	-Other	..	25%	Free	5534
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 deodorisers, whether or not perfumed or having disinfectant properties				
3307.10.00	- Pre-shave, shaving or after-shave preparations	..	25%	Free	55351
3307.20.00	- Personal deodorants and antiperspirants	..	25%	Free	55352
3307.30.00	- Perfumed bath salts and other bath preparations	..	25%	Free	55353
	- Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during				

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
	religious rites :				
3307.41.00	-- %Agarbatti+ and other odoriferous preparations which operate by burning	..	4%	Free	55354
	-- Other				
3307.49.10	---Room deodorisers	..	4%	Free	55354
3307.49.90	---Other	..	4%	Free	55354
	-Other				
3307.90.10	---Urinal deodorant blocks	..	4%	Free	55359
3307.90.90	---Other	..	4%	Free	55359

Chapter 34

Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, “dental waxes” and dental preparations with a basis of plaster

Notes.

1.- This Chapter does not cover:

- (a) Edible mixtures or preparations of animal or vegetable fats or oils of a kind used as mould release preparations (heading 15.17);
- (b) Separate chemically defined compounds; or
- (c) Shampoos, dentifrices, shaving creams and foams, or bath preparations, containing soap or other organic surface-active agents (heading 33.05, 33.06 or 33.07).

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

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

- (a) give a transparent or translucent liquid or stable emulsion without separation of insoluble matter; and
- (b) reduce the surface tension of water to 4.5×10^{-2} N/m (45 dyne/cm) or less.

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

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

- (a) Chemically produced organic products of a waxy character, whether or not water-soluble;
- (b) Products obtained by mixing different waxes;
- (c) Products of a waxy character with a basis of one or more waxes and containing fats, resins, mineral substances or other materials.

The heading does not apply to:

- (a) Products of heading 15.16, 34.02 or 38.23, even if having a waxy character;
- (b) Unmixed animal waxes or unmixed vegetable waxes, whether or not refined or coloured, of heading 15.21;
- (c) Mineral waxes or similar products of heading 27.12, whether or not intermixed or merely coloured; or
- (d) Waxes mixed with, dispersed in or dissolved in a liquid medium (headings 34.05, 38.09, etc.).

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
34.01	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface active products and preparation for washing the skin, in the form of liquid or cream and put up for sale, whether or not containing soap, paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent.				
	- Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent :				
	-- For toilet use (including medicated products)				
3401.11.10	---Medicated soap including disinfectant	..	4%	Free	55411
3401.11.20	---Other soap including bathing soap	..	25%	Free	55411
3401.19.00	-- Other	..	25%	Free	55415
3401.20.00	- Soap in other forms	..	25%	Free	55419
3401.30.00	-Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	..	25%	Free	55422
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 34.01				
	-Organic surface-active agents, whether or not put up for retail sale :				
3402.11.00	-- Anionic	..	4%	Free	55421
3402.12.00	-- Cationic	..	4%	Free	55421
3402.13.00	-- Non-ionic	..	4%	Free	55421
3402.19.00	-- Other	..	4%	Free	55421
3402.20.00	- Preparations put up for retail sale	..	4%	Free	55422
3402.90.00	-Other	..	4%	Free	55423
34.03	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals				
	-Containing petroleum oils or oils obtained from bituminous minerals :				
3403.11.00	-- Preparations for the treatment of textile materials, leather, furskins or other materials	..	4%	Free	59771

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
3403.19.00	-- Other	..	4%	Free	59772
	-Other :				
3403.91.00	-- Preparations for the treatment of textile materials, leather, furskins or other materials	..	4%	Free	59773
3403.99.00	-- Other	..	4%	Free	59774
34.04	Artificial waxes and prepared waxes				
3404.20.00	-Of poly(oxyethylene) (polyethylene glycol)	..	4%	Free	59835
3404.90.00	-Other	..	4%	Free	59839
34.05	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of 34.04.				
3405.10.00	- Polishes, creams and similar preparations for footwear or leather	..	4%	Free	55431
3405.20.00	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	..	4%	Free	55432
3405.30.00	Polishes and similar preparations for coachwork, other than metal polishes	..	4%	Free	55433
3405.40.00	- Scouring pastes and powders and other scouring preparations	..	4%	Free	55434
3405.90.00	-Other	..	4%	Free	55435
3406.00.00	Candles, tapers and the like	..	4%	Free	89931
3407.00.00	Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)	..	4%	Free	59895

Chapter 35

Albuminoidal substances; modified starches; glues; enzymes

Notes.

1.- This Chapter does not cover:

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

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

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
35.01	Casein, caseinates and other casein derivatives; casein glues.				
3501.10.00	-Casein	..	4%	Free	59221
3501.90.00	-Other	..	4%	Free	59222
35.02	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.				
	-Egg albumin :				
3502.11.00	-- Dried	..	4%	Free	0253
3502.19.00	-- Other	..	4%	Free	0253
3502.20.00	-Milk albumin, including concentrates of two or more whey proteins	..	4%	Free	59223
3502.90.00	-Other	..	4%	Free	59223
3503.00.00	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of 35.01	..	4%	Free	59224
3504.00.00	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed	..	4%	Free	59225
35.05	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches				

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
3505.10.00	-Dextrins and other modified starches	..	4%	Free	59226
3505.20.00	-Glues	..	4%	Free	59227
35.06	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg				
3506.10.00	- Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	..	4%	Free	59229
	-Other :				
3506.91.00	-- Adhesives based on polymers of headings 39.01 to 39.13 or on rubber	..	4%	Free	59229
3506.99.00	--Other	..	4%	Free	59229
35.07	Enzymes; prepared enzymes not elsewhere specified or included				
3507.10.00	-Rennet and concentrates thereof	..	4%	Free	51691
3507.90.00	-Other	..	4%	Free	51691

Chapter 36

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

Notes.

- 1.- This Chapter does not cover separate chemically defined compounds other than those described in Note 2 (a) or (b) below.
- 2.- The expression %articles of combustible materials+in heading 36.06 applies only to:
 - (a) Metaldehyde, hexamethylenetetramine and similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels; fuels with a basis of alcohol, and similar prepared fuels, in solid or semisolid form;
 - (b) Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm³; and
 - (c) Resin torches, firelighters and the like.

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
3601.00.00	Propellant powders.	..	4%	Free	59311
3602.00.00	Prepared explosives, other than propellant powders	..	4%	Free	59312
36.03	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators				
3603.00.10	---Safety fuses	..	4%	Free	5932
3603.00.20	---Detonating fuses	..	4%	Free	5932
3603.00.30	---Percussion cap	..	4%	Free	5932
3603.00.40	---Detonating caps	..	4%	Free	5932
3603.00.50	---Igniters	..	4%	Free	5932
3603.00.60	---Electric detonators	..	4%	Free	5932
3603.00.90	---Other	..	4%	Free	5932
36.04	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles				
3604.10.00	- Fireworks	..	4%	Free	59331
3604.90.00	-Other	..	4%	Free	59333
36.05	Matches, other than pyrotechnic articles of heading 36.04				
3605.00.10	---Wooden	..	4%	Free	89932
3605.00.90	---Other	..	4%	Free	89932
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 and of a capacity not exceeding 300 cm ³	..	4%	Free	89934

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
3606.90.00	-Other	..	4%	Free	89939

Chapter 37

Photographic or cinematographic goods

Notes.

1.- This Chapter does not cover waste or scrap.

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

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
37.01	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs				
3701.10.00	- For X-ray	..	4%	Free	8822
3701.20.00	- Instant print film	..	4%	Free	8822
	-Other plates and film, with any side exceeding 255 mm				
3701.30.10	---Photo process plates for offset reproduction	..	4%	Free	8822
3701.30.20	---Lithographic plates	..	4%	Free	8822
3701.30.90	---Other	..	4%	Free	8822
	-Other :				
3701.91.00	-- For colour photography (polychrome)	..	4%	Free	8822
3701.99.00	-- Other	..	4%	Free	8822
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	..	4%	Free	8823
	-Other film, without perforations, of a width not exceeding 105 mm :				
3702.31.00	-- For colour photography (polychrome)	..	4%	Free	8823
3702.32.00	-- Other, with silver halide emulsion	..	4%	Free	8823
3702.39.00	-- Other	..	4%	Free	8823
	-Other film, without perforations, of a width exceeding 105 mm :				
3702.41.00	-- Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	..	4%	Free	8823
3702.42.00	-- Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography	..	4%	Free	8823
3702.43.00	-- Of a width exceeding 610 mm and of a length not exceeding 200 m	..	4%	Free	8823
3702.44.00	-- Of a width exceeding 105 mm but not exceeding 610 mm	..	4%	Free	8823
	-Other film, for colour photography (polychrome) :				

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
3702.52.00	-- Of a width not exceeding 16 mm	..	4%	Free	8823
3702.53.00	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	..	4%	Free	8823
3702.54.00	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides	..	4%	Free	8823
3702.55.00	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	..	4%	Free	8823
3702.56.00	-- Of a width exceeding 35 mm	..	4%	Free	8823
	-Other :				
3702.96.00	-- Of a width not exceeding 35 mm and of a length not exceeding 30 m	..	4%	Free	8823
3702.97.00	-- Of a width not exceeding 35 mm and of a length exceeding 30 m	..	4%	Free	8823
3702.98.00	-- Of a width exceeding 35 mm	..	4%	Free	8823
37.03	Photographic paper, paperboard and textiles, sensitised, unexposed.				
3703.10.00	- In rolls of a width exceeding 610 mm	..	4%	Free	8824
3703.20.00	-Other, for colour photography (polychrome)	..	4%	Free	8824
3703.90.00	-Other	..	4%	Free	8824
37.04	Photographic plates, film, paper, paperboard and textiles, exposed but not developed.				
3704.00.10	---Photoprocess plates for off-set reproduction	..	4%	Free	8825
3704.00.90	---Other	..	4%	Free	8825
3705.00.00	Photographic plates and film, exposed and developed, other than cinematographic film	..	4%	Free	8826
37.06	Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track				
3706.10.00	-Of a width of 35 mm or more	..	4%	Free	8831
3706.90.00	-Other	..	4%	Free	8839
37.07	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use				
3707.10.00	- Sensitising emulsions	..	4%	Free	8821
3707.90.00	-Other	..	4%	Free	8821

Chapter 38

Miscellaneous chemical products

Notes.

1.- This Chapter does not cover:

- (a) Separate chemically defined elements or compounds with the exception of the following:
 - (1) Artificial graphite (heading 38.01);
 - (2) Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up as described in heading 38.08;
 - (3) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading 38.13);
 - (4) Certified reference materials specified in Note 2 below;
 - (5) Products specified in Note 3 (a) or 3 (c) below;
- (b) Mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally heading 21.06);
- (c) Slag, ash and residues (including sludges, other than sewage sludge), containing metals, arsenic or their mixtures and meeting the requirements of Note 3 (a) or 3 (b) to Chapter 26 (heading 26.20);
- (d) Medicaments (heading 30.03 or 30.04); or
- (e) Spent catalysts of a kind used for the extraction of base metals or for the manufacture of chemical compounds of base metals (heading 26.20), spent catalysts of a kind used principally for the recovery of precious metal (heading 71.12) or catalysts consisting of metals or metal alloys in the form of, for example, finely divided powder or woven gauze (Section XIV or XV).

2.- (A) For the purpose of heading 38.22, the expression ~~certified reference materials~~ means reference materials which are accompanied by a certificate which indicates the values of the certified properties, the methods used to determine these values and the degree of certainty associated with each value and which are suitable for analytical, calibrating or referencing purposes.

(B) With the exception of the products of Chapter 28 or 29, for the classification of certified reference materials, heading 38.22 shall take precedence over any other heading in the Nomenclature.

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

- (a) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of magnesium oxide or of the halides of the alkali or alkaline-earth metals;
- (b) Fusel oil; Dippel's oil;
- (c) Ink removers put up in packings for retail sale;
- (d) Stencil correctors, other correcting fluids and correction tapes (other than those of heading 96.12), put up in packings for retail sale; and
- (e) Ceramic firing testers, fusible (for example, Seger cones).

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

- (a) Individual materials or articles segregated from the waste, such as wastes of plastics, rubber, wood, paper, textiles, glass or metals and spent batteries which fall in their appropriate headings of the Nomenclature;
- (b) Industrial waste;
- (c) Waste pharmaceuticals, as defined in Note 4 (k) to Chapter 30; or
- (d) Clinical waste, as defined in Note 6 (a) below.

5.- For the purposes of heading 38.25, ~~the~~ ~~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 ~~the~~ ~~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 ~~the~~ ~~other wastes~~ does not, however, cover wastes which contain mainly petroleum oils or oils obtained from bituminous minerals (heading 27.10).

7.- For the purposes of heading 3826, the term ~~the~~ ~~biodiesel~~ means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal or vegetable fats and oils whether or not used.

Subheading Notes.

1.- Subheadings 3808.52 and 3808.59 cover only goods of heading 38.08, containing one or more of the following substances : alachlor (ISO); aldicarb (ISO); aldrin (ISO); azinphos-methyl (ISO); binapacryl (ISO); camphechlor (ISO) (toxaphene); captafol (ISO); chlordane (ISO); chlordimeform (ISO); chlorobenzilate (ISO); DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(*p*-chlorophenyl)ethane); dieldrin (ISO, INN); 4,6-dinitro-*o*-cresol (DNOC (ISO)) or its salts; dinoseb (ISO), its salts or its esters; endosulfan (ISO); ethylene dibromide (ISO) (1,2-dibromoethane); ethylene dichloride (ISO) (1,2-dichloroethane); fluoroacetamide (ISO); heptachlor (ISO); hexachlorobenzene (ISO); 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); mercury compounds; methamidophos (ISO); monocrotophos (ISO); oxirane (ethylene oxide); parathion (ISO); parathionmethyl (ISO) (methyl-parathion); penta- and octabromodiphenyl ethers; pentachlorophenol (ISO), its salts or its esters; perfluorooctane sulphonic acid and its salts; perfluorooctane sulphonamides; perfluorooctane sulphonyl fluoride; phosphamidon (ISO); 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts or its esters; tributyltin compounds.

Subheading 3808.59 also covers dustable powder formulations containing a mixture of benomyl (ISO), carbofuran (ISO) and thiram (ISO).

2.- Subheadings 3808.61 to 3808.69 cover only goods of heading 38.08, containing alpha-cypermethrin (ISO), bendiocarb (ISO), bifenthrin (ISO), chlorfenapyr (ISO), cyfluthrin (ISO), deltamethrin (INN, ISO), etofenprox (INN), fenitrothion (ISO), lambda-cyhalothrin (ISO), malathion (ISO), pirimiphosmethyl (ISO) or propoxur (ISO).

- 3.- Subheadings 3824.81 to 3824.88 cover only mixtures and preparations containing one or more of the following substances: oxirane (ethylene oxide), polybrominated biphenyls (PBBs), polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs), tris(2,3-dibromopropyl) phosphate, aldrin (ISO), camphechlor (ISO) (toxaphene), chlordane (ISO), chlordecone (ISO), DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(*p*-chlorophenyl)ethane), dieldrin (ISO, INN), endosulfan (ISO), endrin (ISO), heptachlor (ISO), mirex (ISO), 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN), pentachlorobenzene (ISO), hexachlorobenzene (ISO), perfluorooctane sulphonic acid, its salts, perfluorooctane sulphonamides, perfluorooctane sulphonyl fluoride or tetra-, penta-, hexa-, hepta- or octabromodiphenyl ethers.
- 4.- For the purposes of subheadings 3825.41 and 3825.49, ~~waste~~ organic solvents are wastes containing mainly organic solvents, not fit for further use as presented as primary products, whether or not intended for recovery of the solvents.

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
38.01	Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures.				
3801.10.00	-Artificial graphite	..	4%	Free	59861
3801.20.00	-Colloidal or semi-colloidal graphite	..	4%	Free	59861
3801.30.00	-Carbonaceous pastes for electrodes and similar pastes for furnace linings	..	4%	Free	59861
3801.90.00	-Other	..	4%	Free	59861
38.02	Activated carbon; activated natural mineral products; animal black, including spent animal black.				
3802.10.00	-Activated carbon	..	4%	Free	59864
3802.90.00	-Other	..	4%	Free	59865
3803.00.00	Tall oil, whether or not refined.	..	4%	Free	59811
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 38.03	..	4%	Free	59812
38.05	Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent				
3805.10.00	-Gum, wood or sulphate turpentine oils	..	4%	Free	59813
3805.90.00	-Other	..	4%	Free	59813
38.06	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums				
3806.10.00	-Rosin and resin acids	..	4%	Free	59814
3806.20.00	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	..	4%	Free	59814
3806.30.00	-Ester gums	..	4%	Free	59814
3806.90.00	-Other	..	4%	Free	59814

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
38.07	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch				
3807.00.10	---Wood tar and wood tar oils; cresote and wood naphtha	..	4%	Free	59818
3807.00.90	---Other	..	4%	Free	59818
38.08	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers)				
	-Goods specified in Subheading Note 1 to this Chapter :				
3808.52.00	-- DDT (ISO) (clofenotane (INN)), in packings of a net weight content not exceeding 300 g	..	4%	Free	5919
3808.59.00	-- Other	..	4%	Free	5919
	-Goods specified in Subheading Note 2 to this Chapter :				
3808.61.00	-- In packings of a net weight content not exceeding 300 g	..	4%	Free	5911
3808.62.00	-- In packings of a net weight content exceeding 300 g but not exceeding 7.5 kg	..	4%	Free	5911
3808.69.00	-- Other	..	4%	Free	5911
	-Other :				
	-- Insecticides				
3808.91.10	---Mosquito Repellents (Mat and coil)	..	4%	Free	5911
3808.91.90	---Other	..	4%	Free	5911
3808.92.00	-- Fungicides	..	4%	Free	5912
3808.93.00	-- Herbicides, anti-sprouting products and plant-growth regulators	..	4%	Free	5913
	-- Disinfectants				
3808.94.10	---Organic surface-active products and preparations, with active cation (e.g quaternary ammonium salts) having disinfectant properties, put up for sale by retail	..	4%	Free	5914
3808.94.90	---Other	..	4%	Free	5914
	-- Other				
3808.99.10	---Organic surface-active products and preparations, with active cation (e.g quaternary ammonium salts), having antiseptic bactericidal or germicidal properties, put up for sale by retail	..	4%	Free	5919
3808.99.20	--- Rodenticides	..	4%	Free	5919
3808.99.90	---Other	..	4%	Free	5919
38.09	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included.				
3809.10.00	-With a basis of amylaceous substances	..	4%	Free	59891

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
	-Other :				
3809.91.00	-- Of a kind used in the textile or like industries	..	4%	Free	59891
3809.92.00	-- Of a kind used in the paper or like industries	..	4%	Free	59891
3809.93.00	-- Of a kind used in the leather or like industries	..	4%	Free	59891
38.10	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods.				
3810.10.00	- Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	..	4%	Free	59896
3810.90.00	-Other	..	4%	Free	59896
38.11	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils				
	-Anti-knock preparations :				
3811.11.00	-- Based on lead compounds	..	4%	Free	59721
3811.19.00	-- Other	..	4%	Free	59721
	-Additives for lubricating oils :				
3811.21.00	-- Containing petroleum oils or oils obtained from bituminous minerals	..	4%	Free	59725
3811.29.00	-- Other	..	4%	Free	59725
3811.90.00	-Other	..	4%	Free	59729
38.12	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics				
3812.10.00	- Prepared rubber accelerators	..	4%	Free	59863
3812.20.00	-Compound plasticisers for rubber or plastics	..	4%	Free	59893
	-Anti-oxidising preparations and other compound stabilizers for rubber or plastics :				
3812.31.00	-- Mixtures of oligomers of 2,2,4-trimethyl-1,2-dihydroquinoline (TMQ)	..	4%	Free	59893
3812.39.00	-- Other	..	4%	Free	59893
3813.00.00	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	..	4%	Free	59894
3814.00.00	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers	..	4%	Free	53355
38.15	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included				
	- Supported catalysts :				
3815.11.00	-- With nickel or nickel compounds as the active substance	..	4%	Free	59881

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
3815.12.00	-- With precious metal or precious metal compounds as the active substance	..	4%	Free	59883
3815.19.00	-- Other	..	4%	Free	59885
3815.90.00	-Other	..	4%	Free	59889
3816.00.00	Refractory cements, mortars, concretes and similar compositions, other than products of 3801.	..	4%	Free	66233
3817.00.00	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02.	..	4%	Free	5984
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.	..	4%	Free	5985
3819.00.00	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals.	..	4%	Free	59731
3820.00.00	Anti-freezing preparations and prepared de-icing fluids.	..	4%	Free	59733
3821.00.00	Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells.	..	4%	Free	59867
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.	..	4%	Free	59869
38.23	Industrial monocarboxylic fatty acids; acid oils from refinery; industrial fatty alcohols				
	- Industrial monocarboxylic fatty acids; acid oils from refining :				
3823.11.00	-- Stearic acid	..	4%	Free	51218
3823.12.00	-- Oleic acid	..	4%	Free	51218
3823.13.00	-- Tall oil fatty acids	..	4%	Free	51218
3823.19.00	-- Other	..	4%	Free	51218
3823.70.00	- Industrial fatty alcohols	..	4%	Free	51217
38.24	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included.				
3824.10.00	- Prepared binders for foundry moulds or cores	..	4%	Free	59899
3824.30.00	-Non-agglomerated metal carbides mixed together or with metallic binders	..	4%	Free	59899
3824.40.00	-Prepared additives for cements, mortars or concretes	..	4%	Free	59897
3824.50.00	-Non-refractory mortars and concretes	..	4%	Free	59898
3824.60.00	- Sorbitol other than that of subheading 2905.44	..	4%	Free	59899
	-Mixtures containing halogenated derivatives of methane, ethane or propane :				

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
3824.71.00	-- Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	..	4%	Free	59899
3824.72.00	-- Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	..	4%	Free	59899
3824.73.00	-- Containing hydrobromofluorocarbons (HBFCs)	..	4%	Free	59899
3824.74.00	-- Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)	..	4%	Free	59899
3824.75.00	-- Containing carbon tetrachloride	..	4%	Free	59899
3824.76.00	--Containing 1,1,1-trichloroethane (methyl chloroform)	..	4%	Free	59899
3824.77.00	--Containing bromomethane (methyl bromide) or bromochloromethane	..	4%	Free	59899
3824.78.00	-- Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	..	4%	Free	59899
3824.79.00	-- Other	..	4%	Free	59899
	-Goods specified in Subheading Note 3 to this Chapter :				
3824.81.00	-- Containing oxirane (ethylene oxide)	..	4%	Free	59899
3824.82.00	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	..	4%	Free	59899
3824.83.00	-- Containing tris(2,3-dibromopropyl) phosphate	..	4%	Free	59899
3824.84.00	-- Containing aldrin (ISO), camphechlor (ISO) (toxaphene), chlordane (ISO), chlordane (ISO), DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane), dieldrin (ISO, INN), endosulfan (ISO), endrin (ISO), heptachlor (ISO) or mirex (ISO)	..	4%	Free	59899
3824.85.00	-- Containing 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	..	4%	Free	59899
3824.86.00	-- Containing pentachlorobenzene (ISO) or hexachlorobenzene (ISO)	..	4%	Free	59899
3824.87.00	-- Containing perfluorooctane sulphonic acid, its salts, perfluorooctane sulphonamides, or perfluorooctane sulphonyl fluoride	..	4%	Free	59899
3824.88.00	-- Containing tetra-, penta-, hexa-, hepta- or octabromodiphenyl ethers	..	4%	Free	59899
	-Other :				
3824.91.00	-- Mixtures and preparations consisting mainly of (5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl methylphosphonate and bis[(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate	..	4%	Free	59899
	--Other				
3824.99.10	---Nicotine e-liquids	..	4%	Free	59899
3824.99.20	---Food preservatives	..	4%	Free	59899

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
3824.99.90	---Other	..	4%	Free	59899
38.25	Residual products of the chemical or allied industries, not elsewhere specified or included, municipal waste; sewage sludge; other waste specified in Note 6 to this Chapter.				
3825.10.00	-Municipal waste	..	4%	Free	5991
3825.20.00	- Sewage sludge	..	4%	Free	5991
3825.30.00	-Clinical waste	..	4%	Free	5992
	-Waste organic solvents :				
3825.41.00	-- Halogenated	..	4%	Free	5993
3825.49.00	-- Other	..	4%	Free	5993
3825.50.00	-Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	..	4%	Free	5994
	-Other wastes from chemical or allied industries :				
3825.61.00	-- Mainly containing organic constituents	..	4%	Free	5999
3825.69.00	-- Other	..	4%	Free	5999
3825.90.00	-Other	..	4%	Free	5999
3826.00.00	Biodiesel and mixtures thereof, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals.	..	4%	Free	59899

Section VII

PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

Notes.

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

Chapter 39

Plastics and articles thereof

Notes.

- 1.- Throughout the Nomenclature the expression **%plastics+** means those materials of headings 39.01 to 39.14 which are or have been capable, either at the moment of polymerisation or at some subsequent stage, of being formed under external influence (usually heat and pressure, if necessary with a solvent or plasticiser) by moulding, casting, extruding, rolling or other process into shapes which are retained on the removal of the external influence.

Throughout the Nomenclature any reference to **%plastics+** also includes vulcanised fibre. The expression, however, does not apply to materials regarded as textile materials of Section XI.
- 2.- This Chapter does not cover:
 - (a) Lubricating preparations of heading 27.10 or 34.03;
 - (b) Waxes of heading 27.12 or 34.04;
 - (c) Separate chemically defined organic compounds (Chapter 29);
 - (d) Heparin or its salts (heading 30.01);
 - (e) Solutions (other than collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50 % of the weight of the solution (heading 32.08); stamping foils of heading 32.12;
 - (f) Organic surface-active agents or preparations of heading 34.02;
 - (g) Run gums or ester gums (heading 38.06);

- (h) Prepared additives for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils (heading 38.11);
 - (ij) Prepared hydraulic fluids based on polyglycols, silicones or other polymers of Chapter 39 (heading 38.19);
 - (k) Diagnostic or laboratory reagents on a backing of plastics (heading 38.22);
 - (l) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
 - (m) Saddlery or harness (heading 42.01) or trunks, suitcases, handbags or other containers of heading 42.02;
 - (n) Plaits, wickerwork or other articles of Chapter 46;
 - (o) Wall coverings of heading 48.14;
 - (p) Goods of Section XI (textiles and textile articles);
 - (q) Articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding-crops or parts thereof);
 - (r) Imitation jewellery of heading 71.17;
 - (s) Articles of Section XVI (machines and mechanical or electrical appliances);
 - (t) Parts of aircraft or vehicles of Section XVII;
 - (u) Articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);
 - (v) Articles of Chapter 91 (for example, clock or watch cases);
 - (w) Articles of Chapter 92 (for example, musical instruments or parts thereof);
 - (x) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);
 - (y) Articles of Chapter 95 (for example, toys, games, sports requisites); or
 - (z) Articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils, and monopods, bipods, tripods and similar articles).
- 3.- Headings 39.01 to 39.11 apply only to goods of a kind produced by chemical synthesis, falling in the following categories:
- (a) Liquid synthetic polyolefins of which less than 60 % by volume distils at 300°C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (headings 39.01 and 39.02);
 - (b) Resins, not highly polymerised, of the coumarone-indene type (heading 39.11);
 - (c) Other synthetic polymers with an average of at least 5 monomer units;
 - (d) Silicones (heading 39.10);
 - (e) Resols (heading 39.09) and other prepolymers.
- 4.- The expression % copolymers covers all polymers in which no single monomer unit contributes 95 % or more by weight to the total polymer content.

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

Note, constituent comonomer units of polymers falling in the same heading shall be taken together.

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

- 5.- Chemically modified polymers, that is those in which only appendages to the main polymer chain have been changed by chemical reaction, are to be classified in the heading appropriate to the unmodified polymer. This provision does not apply to graft copolymers.
- 6.- In headings 39.01 to 39.14, the expression %primary forms+applies only to the following forms:
 - (a) Liquids and pastes, including dispersions (emulsions and suspensions) and solutions;
 - (b) Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.
- 7.- Heading 39.15 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings 39.01 to 39.14).
- 8.- For the purposes of heading 39.17, the expression %tubes, pipes and hoses+ means hollow products, whether semi-manufactures or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes sausage casings and other lay-flat tubing. However, except for the last-mentioned, those having an internal cross-section other than round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.
- 9.- For the purposes of heading 39.18, the expression %wall or ceiling coverings of plastics+applies to products in rolls, of a width not less than 45 cm, suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the layer of plastics (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.
- 10.- In headings 39.20 and 39.21, the expression %plates, sheets, film, foil and strip+applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use).
- 11.- Heading 39.25 applies only to the following articles, not being products covered by any of the earlier headings of sub-Chapter II:
 - (a) Reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 l;
 - (b) Structural elements used, for example, in floors, walls or partitions, ceilings or roofs;
 - (c) Gutters and fittings therefor;
 - (d) Doors, windows and their frames and thresholds for doors;
 - (e) Balconies, balustrades, fencing, gates and similar barriers;
 - (f) Shutters, blinds (including Venetian blinds) and similar articles and parts and fittings thereof;
 - (g) Large-scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses;
 - (h) Ornamental architectural features, for example, flutings, cupolas, dovecotes; and

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

Subheading Notes.

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

(a) Where there is a subheading named %Other+ in the same series:

- (1) The designation in a subheading of a polymer by the prefix %poly+ (for example, polyethylene and polyamide-6,6) means that the constituent monomer unit or monomer units of the named polymer taken together must contribute 95 % or more by weight of the total polymer content.
- (2) The copolymers named in subheadings 3901.30, 3901.40, 3903.20, 3903.30 and 3904.30 are to be classified in those subheadings, provided that the comonomer units of the named copolymers contribute 95 % or more by weight of the total polymer content.
- (3) Chemically modified polymers are to be classified in the subheading named %Other+, provided that the chemically modified polymers are not more specifically covered by another subheading.
- (4) Polymers not meeting (1), (2) or (3) above, are to be classified in the subheading, among the remaining subheadings in the series, covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series of subheadings under consideration are to be compared.

(b) Where there is no subheading named %Other+ in the same series:

- (1) Polymers are to be classified in the subheading covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series under consideration are to be compared.
- (2) Chemically modified polymers are to be classified in the subheading appropriate to the unmodified polymer. Polymer blends are to be classified in the same subheading as polymers of the same monomer units in the same proportions.

2.- For the purposes of subheading 3920.43, the term %plasticisers+ includes secondary plasticisers.

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODES
	I.- PRIMARY FORMS				
39.01	Polymers of ethylene, in primary forms.				
3901.10.00	- Polyethylene having a specific gravity of less than 0.94	..	4%	Free	57111
3901.20.00	- Polyethylene having a specific gravity of 0.94 or more	..	4%	Free	57112
3901.30.00	-Ethylene-vinyl acetate copolymers	..	4%	Free	5712
3901.40.00	-Ethylene-alpha-olefin copolymers, having a specific gravity of less than 0.94	..	4%	Free	5719
3901.90.00	-Other	..	4%	Free	5719
39.02	Polymers of propylene or of other olefins, in primary forms.				
3902.10.00	- Polypropylene	..	4%	Free	57511
3902.20.00	- Polyisobutylene	..	4%	Free	57512
3902.30.00	- Propylene copolymers	..	4%	Free	57513
3902.90.00	-Other	..	4%	Free	57519
39.03	Polymers of styrene, in primary forms.				
	- Polystyrene :				
3903.11.00	-- Expansible	..	4%	Free	57211
3903.19.00	-- Other	..	4%	Free	57219
3903.20.00	- Styrene-acrylonitrile (SAN) copolymers	..	4%	Free	57291
3903.30.00	-Acrylonitrile-butadiene-styrene copolymers (ABS)	..	4%	Free	57292
3903.90.00	-Other	..	4%	Free	57299
39.04	Polymers of vinyl chloride or of other halogenated olefins, in primary forms.				
3904.10.00	- Poly(vinyl chloride), not mixed with any other substances	..	4%	Free	57311
	-Other poly(vinyl chloride) :				
3904.21.00	-- Non-plasticised	..	4%	Free	57312
3904.22.00	-- Plasticised	..	4%	Free	57313
3904.30.00	-Vinyl chloride-vinyl acetate copolymers	..	4%	Free	57391
3904.40.00	-Other vinyl chloride copolymers	..	4%	Free	57392
3904.50.00	-Vinylidene chloride polymers	..	4%	Free	57393
	- Fluoro-polymers :				
3904.61.00	-- Polytetrafluoroethylene	..	4%	Free	57394
3904.69.00	-- Other	..	4%	Free	57394
3904.90.00	-Other	..	4%	Free	57399
39.05	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.				
	- Poly(vinyl acetate) :				
3905.12.00	-- In aqueous dispersion	..	4%	Free	57591
3905.19.00	-- Other	..	4%	Free	57591
	-Vinyl acetate copolymers :				
3905.21.00	-- In aqueous dispersion	..	4%	Free	57591
3905.29.00	-- Other	..	4%	Free	57591
3905.30.00	-Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	..	4%	Free	57592
	-Other :				
3905.91.00	-- Copolymers	..	4%	Free	57592
3905.99.00	-- Other	..	4%	Free	57592

39.06	Acrylic polymers in primary forms.				
3906.10.00	- Poly(methyl methacrylate)	..	4%	Free	57521
3906.90.00	-Other	..	4%	Free	57529
39.07	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.				
3907.10.00	- Polyacetals	..	4%	Free	57411
3907.20.00	-Other polyethers	..	4%	Free	57419
3907.30.00	-Epoxide resins	..	4%	Free	5742
3907.40.00	- Polycarbonates	..	4%	Free	57431
3907.50.00	-Alkyd resins	..	4%	Free	57432
	- Poly(ethylene terephthalate) :				
3907.61.00	-- Having a viscosity number of 78 ml/g or higher	..	4%	Free	57433
3907.69.00	-- Other	..	4%	Free	57433
3907.70.00	- Poly(lactic acid)	..	4%	Free	57439
	-Other polyesters :				
3907.91.00	-- Unsaturated	..	4%	Free	57434
3907.99.00	-- Other	..	4%	Free	57439
39.08	Polyamides in primary forms.				
3908.10.00	- Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12	..	4%	Free	57531
3908.90.00	-Other	..	4%	Free	57539
39.09	Amino-resins, phenolic resins and polyurethanes, in primary forms.				
3909.10.00	-Urea resins; thiourea resins	..	4%	Free	57541
3909.20.00	-Melamine resins	..	4%	Free	57542
	-Other amino-resins :				
3909.31.00	-- Poly(methylene phenyl isocyanate) (crude MDI, polymeric MDI)	..	4%	Free	57543
3909.39.00	-- Other	..	4%	Free	57543
3909.40.00	- Phenolic resins	..	4%	Free	57544
3909.50.00	- Polyurethanes	..	4%	Free	57545
3910.00.00	Silicones in primary forms.	..	4%	Free	57593
39.11	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms.				
3911.10.00	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	..	4%	Free	57596
3911.90.00	-Other	..	4%	Free	57596
39.12	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.				
	-Cellulose acetates :				
3912.11.00	-- Non-plasticised	..	4%	Free	57551
3912.12.00	-- Plasticised	..	4%	Free	57552
3912.20.00	-Cellulose nitrates (including collodions)	..	4%	Free	57553
	-Cellulose ethers :				
3912.31.00	-- Carboxymethylcellulose and its salts	..	4%	Free	57554
3912.39.00	-- Other	..	4%	Free	57554
3912.90.00	-Other	..	4%	Free	57559

39.13	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.				
3913.10.00	-Alginic acid, its salts and esters	..	4%	Free	57594
3913.90.00	-Other	..	4%	Free	57595
3914.00.00	Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.	..	4%	Free	57597
	II.-WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES				
39.15	Waste, parings and scrap, of plastics.				
3915.10.00	-Of polymers of ethylene	..	4%	Free	5791
3915.20.00	-Of polymers of styrene	..	4%	Free	5792
3915.30.00	-Of polymers of vinyl chloride	..	4%	Free	5793
3915.90.00	-Of other plastics	..	4%	Free	5799
39.16	Monofilament of which any cross-sectional dimension exceed 1 mm, rods, sticks and profile shapes, whether or not surface worked but not otherwise worked, of plastics.				
3916.10.00	-Of polymers of ethylene	..	4%	Free	5831
3916.20.00	-Of polymers of vinyl chloride	..	4%	Free	5832
3916.90.00	-Of other plastics	..	4%	Free	5839
39.17	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.				
3917.10.00	-Artificial guts (sausage casings) of hardened protein or of cellulosic materials	..	4%	Free	5811
	-Tubes, pipes and hoses, rigid :				
3917.21.00	-- Of polymers of ethylene	..	4%	Free	5812
3917.22.00	-- Of polymers of propylene	..	4%	Free	5812
3917.23.00	-- Of polymers of vinyl chloride	..	4%	Free	5812
3917.29.00	-- Of other plastics	..	4%	Free	5812
	-Other tubes, pipes and hoses :				
	-- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 Mpa				
3917.31.10	---Of a kind used as replacement component in motor vehicles of 87.01 to 87.05	..	4%	Free	5813
3917.31.20	---Drinking straw	..	4%	Free	5813
3917.31.90	---Other	..	4%	Free	5813
	-- Other, not reinforced or otherwise combined with other materials, without fittings				
3917.32.10	---Of a kind used as replacement component in motor vehicles of 87.01 to 87.05	..	4%	Free	5814
3917.32.20	---Drinking straw	..	4%	Free	5814
3917.32.90	---Other	..	4%	Free	5814
	-- Other, not reinforced or otherwise combined with other materials, with fittings				
3917.33.10	---Of a kind used as replacement component in motor vehicles of 87.01 to 87.05	..	4%	Free	5815
3917.33.20	---Drinking straw	..	4%	Free	5815
3917.33.90	---Other	..	4%	Free	5815
	-- Other				

3917.39.10	---Of a kind used as replacement component in motor vehicles of 87.01 to 87.05	..	4%	Free	5816
3917.39.20	---Drinking straw	..	4%	Free	5816
3917.39.30	---Lay-flat tubing of polyethylene (Polythylene)	..	4%	Free	5816
3917.39.90	---Other	..	4%	Free	5816
3917.40.00	- Fittings	..	4%	Free	5817
39.18	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.				
3918.10.00	-Of polymers of vinyl chloride	..	4%	Free	89331
3918.90.00	-Of other plastics	..	4%	Free	89331
39.19	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.				
3919.10.00	- In rolls of a width not exceeding 20 cm	..	4%	Free	58211
3919.90.00	-Other	..	4%	Free	58219
39.20	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.				
	-Of polymers of ethylene				
3920.10.10	---Printed and unprinted laminated films in rolls	..	4%	Free	58221
3920.10.20	---Low or high density polyethylene (polythylene)	..	4%	Free	58221
3920.10.90	---Other	..	4%	Free	58221
	-Of polymers of propylene				
3920.20.10	---Printed and unprinted laminated films in rolls	..	4%	Free	58222
3920.20.90	---Other	..	4%	Free	58222
3920.30.00	-Of polymers of styrene	..	4%	Free	58223
	-Of polymers of vinyl chloride :				
	-- Containing by weight not less than 6 % of plasticisers				
3920.43.10	---Printed and unprinted laminated films in rolls	..	4%	Free	58224
3920.43.90	---Other	..	4%	Free	58224
3920.49.00	-- Other	..	4%	Free	58224
	-Of acrylic polymers :				
3920.51.00	-- Of poly(methyl methacrylate)	..	4%	Free	58225
3920.59.00	-- Other	..	4%	Free	58225
	-Of polycarbonates, alkyd resins, polyallyl esters or other polyester :				
3920.61.00	-- Of polycarbonates	..	4%	Free	58226
	-- Of poly(ethylene terephthalate)				
3920.62.10	---Printed and unprinted laminated films in rolls	..	4%	Free	58226
3920.62.90	---Other	..	4%	Free	58226
	-- Of unsaturated polyesters				
3920.63.10	---Printed and unprinted laminated films in rolls	..	4%	Free	58226
3920.63.90	---Other	..	4%	Free	58226
3920.69.00	-- Of other polyesters	..	4%	Free	58226
	-Of cellulose or its chemical derivatives :				
3920.71.00	-- Of regenerated cellulose	..	4%	Free	58228
3920.73.00	-- Of cellulose acetate	..	4%	Free	58228
3920.79.00	-- Of other cellulose derivatives	..	4%	Free	58228

	-Of other plastics :				
3920.91.00	-- Of poly(vinyl butyral)	..	4%	Free	58229
	-- Of polyamides				
3920.92.10	---Printed and unprinted laminated films in rolls	..	4%	Free	58229
3920.92.90	---Other	..	4%	Free	58229
3920.93.00	-- Of amino-resins	..	4%	Free	58229
3920.94.00	-- Of phenolic resins	..	4%	Free	58229
3920.99.00	-- Of other plastics	..	4%	Free	58229
39.21	Other plates, sheets, film, foil and strip, of plastics.				
	-Cellular :				
	-- Of polymers of styrene				
3921.11.10	---Textile fabric coated or laminated on both sides	..	4%	Free	58291
3921.11.90	---Other	..	4%	Free	58291
	-- Of polymers of vinyl chloride				
3921.12.10	---Textile fabric coated or laminated on both sides	..	4%	Free	58291
3921.12.90	---Other	..	4%	Free	58291
	-- Of polyurethanes				
3921.13.10	---Textile fabric coated or laminated on both sides	..	4%	Free	58291
3921.13.90	---Other	..	4%	Free	58291
3921.14.00	-- Of regenerated cellulose	..	4%	Free	58291
3921.19.00	-- Of other plastics	..	4%	Free	58291
	-Other				
3921.90.10	---Laminated plates and sheets, hard	..	4%	Free	58299
3921.90.90	---Other	..	4%	Free	58299
39.22	Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.				
3922.10.00	-Baths, shower-baths, sinks and wash-basins	..	4%	Free	89321
3922.20.00	-Lavatory seats and covers	..	4%	Free	89321
3922.90.00	-Other	..	4%	Free	89321
39.23	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.				
	-Boxes, cases, crates and similar articles				
3923.10.10	---Of Styrofoam	..	4%	Free	89319
3923.10.90	---Other	..	4%	Free	89319
	- Sacks and bags (including cones) :				
3923.21.00	-- Of polymers of ethylene	..	4%	Free	89311
3923.29.00	-- Of other plastics	..	4%	Free	89311
3923.30.00	-Carboys, bottles, flasks and similar articles	..	4%	Free	89319
3923.40.00	- Spools, cops, bobbins and similar supports	..	4%	Free	89319
3923.50.00	- Stoppers, lids, caps and other closures	..	4%	Free	89319
	-Other				
3923.90.10	---Of biodegradable plastics (Green Bag)	..	4%	Free	89319
3923.90.90	---Other	..	4%	Free	89319
39.24	Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.				

3924.10.00	-Tableware and kitchenware	..	4%	Free	89332
3924.90.00	-Other	..	4%	Free	89332
39.25	Builders' ware of plastics, not elsewhere specified or included.				
3925.10.00	-Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	..	4%	Free	89329
3925.20.00	-Doors, windows and their frames and thresholds for doors	..	4%	Free	89329
3925.30.00	-Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	..	4%	Free	89329
3925.90.00	-Other	..	4%	Free	89329
39.26	Other articles of plastics and articles of other materials of headings 39.01 to 39.14.				
3926.10.00	-Office or school supplies	..	4%	Free	89394
3926.20.00	-Articles of apparel and clothing accessories (including gloves, mittens and mitts)	..	4%	Free	84821
	- Fittings for furniture, coachwork or the like				
3926.30.10	---Of a kind used as replacement components in motor vehicles of 87.01 to 87.05	..	4%	Free	89395
3926.30.90	---Other	..	4%	Free	89395
3926.40.00	- Statuettes and other ornamental articles	..	4%	Free	89399
	-Other				
3926.90.10	---Of a kind used as replacement components in motor vehicles of 87.01 to 87.05	..	4%	Free	89399
3926.90.20	---Mounting, fitting and similar articles specially designed for electrical and telecommunication works	..	4%	Free	89399
3926.90.90	---Other	..	4%	Free	89399

Chapter 40

Rubber and articles thereof

Notes.

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

2.- This Chapter does not cover:

- (a) Goods of Section XI (textiles and textile articles);
- (b) Footwear or parts thereof of Chapter 64;
- (c) Headgear or parts thereof (including bathing caps) of Chapter 65;
- (d) Mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber;
- (e) Articles of Chapter 90, 92, 94 or 96; or
- (f) Articles of Chapter 95 (other than sports gloves, mittens and mitts and articles of headings 40.11 to 40.13).

3.- In headings 40.01 to 40.03 and 40.05, the expression **'primary forms'** applies only to the following forms:

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

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

- (a) Unsaturated synthetic substances which can be irreversibly transformed by vulcanisation with sulphur into non-thermoplastic substances which, at a temperature between 18°C and 29°C, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length. For the purposes of this test, substances necessary for the cross-linking, such as vulcanising activators or accelerators, may be added; the presence of substances as provided for by Note 5 (B) (ii) and (iii) is also permitted. However, the presence of any substances not necessary for the cross-linking, such as extenders, plasticisers and fillers, is not permitted;
- (b) Thioplasts (TM); and
- (c) Natural rubber modified by grafting or mixing with plastics, depolymerised natural rubber, mixtures of unsaturated synthetic substances with saturated synthetic high polymers provided that all the above-mentioned products comply with the requirements concerning vulcanisation, elongation and recovery in (a) above.

5.- (A) Headings 40.01 and 40.02 do not apply to any rubber or mixture of rubbers which has been compounded, before or after coagulation, with:

- (i) vulcanising agents, accelerators, retarders or activators (other than those added for the preparation of pre-vulcanised rubber latex);

- (ii) pigments or other colouring matter, other than those added solely for the purpose of identification;
- (iii) plasticisers or extenders (except mineral oil in the case of oil-extended rubber), fillers, reinforcing agents, organic solvents or any other substances, except those permitted under (B);

(B) The presence of the following substances in any rubber or mixture of rubbers shall not affect its classification in heading 40.01 or 40.02, as the case may be, provided that such rubber or mixture of rubbers retains its essential character as a raw material:

- (i) emulsifiers or anti-tack agents;
- (ii) small amounts of breakdown products of emulsifiers;
- (iii) very small amounts of the following: heat-sensitive agents (generally for obtaining thermosensitive rubber latexes), cationic surface-active agents (generally for obtaining electropositive rubber latexes), antioxidants, coagulants, crumbling agents, freeze-resisting agents, peptisers, preservatives, stabilisers, viscosity-control agents, or similar special-purpose additives.

6.-For the purposes of heading 40.04, the expression ~~%waste~~, parings and scrap means rubber waste, parings and scrap from the manufacture or working of rubber and rubber goods definitely not usable as such because of cutting-up, wear or other reasons.

7.- Thread wholly of vulcanised rubber, of which any cross-sectional dimension exceeds 5 mm, is to be classified as strip, rods or profile shapes, of heading 40.08.

8.- Heading 40.10 includes conveyor or transmission belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber.

9.- In headings 40.01, 40.02, 40.03, 40.05 and 40.08, the expressions ~~%plates+~~, ~~%sheets+~~ and ~~%strip+~~ apply only to plates, sheets and strip and to blocks of regular geometric shape, uncut or simply cut to rectangular (including square) shape, whether or not having the character of articles and whether or not printed or otherwise surface-worked, but not otherwise cut to shape or further worked.

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

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
40.01	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.				
4001.10.00	-Natural rubber latex, whether or not pre-vulcanised	..	4%	Free	2311
	-Natural rubber in other forms :				
4001.21.00	-- Smoked sheets	..	4%	Free	23121
4001.22.00	-- Technically specified natural rubber (TSNR)	..	4%	Free	23125
4001.29.00	-- Other	..	4%	Free	23129
4001.30.00	-Balata, gutta-percha, guayule, chicle and similar natural gums	..	4%	Free	2313
40.02	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of 40.01 with any product of this heading, in primary forms or in plates, sheets or strip.				

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
	-Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR) :				
4002.11.00	-- Latex	..	4%	Free	23211
4002.19.00	-- Other	..	4%	Free	23211
4002.20.00	-Butadiene rubber (BR)	..	4%	Free	23212
	-Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR) :				
4002.31.00	-- Isobutene-isoprene (butyl) rubber (IIR)	..	4%	Free	23213
4002.39.00	-- Other	..	4%	Free	23213
	-Chloroprene (chlorobutadiene) rubber (CR) :				
4002.41.00	-- Latex	..	4%	Free	23214
4002.49.00	-- Other	..	4%	Free	23214
	-Acrylonitrile-butadiene rubber (NBR) :				
4002.51.00	-- Latex	..	4%	Free	23215
4002.59.00	-- Other	..	4%	Free	23215
4002.60.00	- Isoprene rubber (IR)	..	4%	Free	23216
4002.70.00	-Ethylene-propylene-non-conjugated diene rubber (EPDM)	..	4%	Free	23217
4002.80.00	-Mixtures of any product of heading 40.01 with any product of this heading	..	4%	Free	23218
	-Other :				
4002.91.00	-- Latex	..	4%	Free	23219
4002.99.00	-- Other	..	4%	Free	23219
4003.00.00	Reclaimed rubber in primary forms or in plates, sheets or strip.	..	4%	Free	23221
4004.00.00	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.	..	4%	Free	23222
40.05	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strips.				
4005.10.00	-Compounded with carbon black or silica	..	4%	Free	62111
4005.20.00	-Solutions; dispersions other than those of subheading 4005.10	..	4%	Free	62112
	-Other :				
4005.91.00	-- Plates, sheets and strip	..	4%	Free	62119
4005.99.00	-- Other	..	4%	Free	62119
40.06	Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.				
4006.10.00	- %Camel-back+strips for retreading rubber tyres	..	4%	Free	62121
4006.90.00	-Other	..	4%	Free	62129
4007.00.00	Vulcanised rubber thread and cord.	..	4%	Free	62131
40.08	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.				
	-Of cellular rubber :				
4008.11.00	-- Plates, sheets and strip	..	4%	Free	62132
4008.19.00	-- Other	..	4%	Free	62132
	-Of non-cellular rubber :				
	-- Plates, sheets and strip				
4008.21.10	---Flooring materials in the piece and tiles, mats and	..	4%	Free	62133

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
	other articles				
4008.21.20	---Rubber sheets other than expanded foam falling under 4008.11.10 used as material for footwear soling	..	4%	Free	62133
4008.21.30	---Material for use as offset printing machine blankets	..	4%	Free	62133
4008.21.90	---Other	..	4%	Free	62133
4008.29.00	-- Other	..	4%	Free	62133
40.09	 Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).				
	-Not reinforced or otherwise combined with other materials :				
	-- Without fittings				
4009.11.10	---Of a kind used as replacement components in motor vehicles of headings 87.01 to 87.05	..	4%	Free	62141
4009.11.90	---Other	..	4%	Free	62141
	-- With fittings				
4009.12.10	---Of a kind used as replacement components in motor vehicles of headings 87.01 to 87.05	..	4%	Free	62145
4009.12.90	---Other	..	4%	Free	62145
	-Reinforced or otherwise combined only with metal :				
	-- Without fittings				
4009.21.10	---Of a kind used as replacement components in motor vehicles of headings 87.01 to 87.05	..	4%	Free	62142
4009.21.90	---Other	..	4%	Free	62142
	-- With fittings				
4009.22.10	---Of a kind used as replacement components in motor vehicles of headings 87.01 to 87.05	..	4%	Free	62145
4009.22.90	---Other	..	4%	Free	62145
	-Reinforced or otherwise combined only with textile materials :				
	-- Without fittings				
4009.31.10	---Of a kind used as replacement components in motor vehicles of headings 87.01 to 87.05	..	4%	Free	62143
4009.31.90	---Other	..	4%	Free	62143
	-- With fittings				
4009.32.10	---Of a kind used as replacement components in motor vehicles of headings 87.01 to 87.05	..	4%	Free	62145
4009.32.90	---Other	..	4%	Free	62145
	-Reinforced or otherwise combined with other materials :				
	-- Without fittings				
4009.41.10	---Of a kind used as replacement components in motor vehicles of headings 87.01 to 87.05	..	4%	Free	62144
4009.41.90	---Other	..	4%	Free	62144
	-- With fittings				
4009.42.10	---Of a kind used as replacement components in motor vehicles of headings 87.01 to 87.05	..	4%	Free	62145
4009.42.90	---Other	..	4%	Free	62145

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
40.10	Conveyor or transmission belts or belting, of vulcanised rubber.				
	-Conveyor belts or belting :				
4010.11.00	-- Reinforced only with metal	..	4%	Free	62922
4010.12.00	-- Reinforced only with textile materials	..	4%	Free	62922
4010.19.00	-- Other	..	4%	Free	62922
	-Transmission belts or belting :				
4010.31.00	-- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	..	4%	Free	62921
4010.32.00	-- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	..	4%	Free	62921
4010.33.00	-- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	..	4%	Free	62921
4010.34.00	-- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	..	4%	Free	62921
4010.35.00	-- Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	..	4%	Free	62921
4010.36.00	-- Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	..	4%	Free	62921
4010.39.00	--Other	..	4%	Free	62921
40.11	New pneumatic tyres, of rubber.				
4011.10.00	-Of a kind used on motor cars (including station wagons and racing cars)	no.	4%	Free	6251
4011.20.00	-Of a kind used on buses or lorries	no.	4%	Free	6252
4011.30.00	-Of a kind used on aircraft	no.	4%	Free	6253
4011.40.00	-Of a kind used on motorcycles	no.	4%	Free	62541
4011.50.00	-Of a kind used on bicycles	no.	4%	Free	62542
4011.70.00	-Of a kind used on agricultural or forestry vehicles and machines	no.	4%	Free	62551
4011.80.00	-Of a kind used on construction, mining or industrial handling vehicles and machines	no.	4%	Free	62551
4011.90.00	-Other	no.	4%	Free	62551
40.12	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.				
	-Retreaded tyres :				
4012.11.00	-- Of a kind used on motor cars (including station wagons and racing cars)	no.	4%	Free	62592
4012.12.00	-- Of a kind used on buses or lorries	no.	4%	Free	62592
4012.13.00	-- Of a kind used on aircraft	no.	4%	Free	62592
4012.19.00	-- Other	no.	4%	Free	62592
4012.20.00	-Used pneumatic tyres	no.	4%	Free	62593

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
4012.90.00	-Other	..	4%	Free	62594
40.13	Inner tubes, of rubber.				
4013.10.00	-Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	no.	4%	Free	62591
4013.20.00	-Of a kind used on bicycles	..	4%	Free	62591
4013.90.00	-Other	..	4%	Free	62591
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	..	4%	Free	62911
	-Other				
4014.90.10	---Hot water bottles	..	4%	Free	62919
4014.90.20	---Teats	..	4%	Free	62919
4014.90.90	---Other	..	4%	Free	62919
40.15	Articles of apparel and clothing accessories (including gloves); mittens and mitts for all purposes, of vulcanised rubber other than hard rubber.				
	-Gloves, mittens and mitts :				
4015.11.00	-- Surgical	..	4%	Free	84822
4015.19.00	-- Other	..	4%	Free	84822
4015.90.00	-Other	..	4%	Free	84829
4015.90.10	---Diving dress, wetsuits, and similar garments, mittens and mitts	..	4%	Free	84829
4015.90.90	---Other	..	4%	Free	84829
40.16	Other articles of vulcanised rubber other than hard rubber.				
4016.10.00	-Of cellular rubber	..	4%	Free	62992
	-Other :				
4016.91.00	-- Floor coverings and mats	..	4%	Free	62999
4016.92.00	-- Erasers	..	4%	Free	62999
4016.93.00	-- Gaskets, washers and other seals	..	4%	Free	62999
4016.94.00	-- Boat or dock fenders, whether or not inflatable	..	4%	Free	62999
4016.95.00	-- Other inflatable articles	..	4%	Free	62999
4016.99.00	-- Other	..	4%	Free	62999
4017.00.00	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.	..	4%	Free	62991

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 camels (including dromedaries), of reindeer, of elk, of deer, of roebucks or of dogs.

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

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

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

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
41.01	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.				
4101.20.00	-Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved	..	4%	Free	21121
4101.50.00	-Whole hides and skins, of a weight exceeding 16 kg	..	4%	Free	21129
4101.90.00	-Other, including butts, bends and bellies	..	4%	Free	21129
41.02	Raw skins of sheep or lambs (fresh, or salted,				

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
	dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (c) to this Chapter.				
4102.10.00	-With wool on	..	4%	Free	2116
	-Without wool on :				
4102.21.00	-- Pickled	..	4%	Free	2117
4102.29.00	-- Other	..	4%	Free	2117
41.03	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter.				
	-Of reptiles				
4103.20.10	---Of crocodiles	..	4%	Free	21199
4103.20.90	---Other	..	4%	Free	21199
4103.30.00	-Of swine	..	4%	Free	21199
4103.90.00	-Other	..	4%	Free	21199
41.04	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.				
	- In the wet state (including wet-blue) :				
4104.11.00	-- Full grains, unsplit; grain splits	..	4%	Free	61143
4104.19.00	-- Other	..	4%	Free	61143
	- In the dry state (crust) :				
4104.41.00	-- Full grains, unsplit; grain splits	..	4%	Free	61144
4104.49.00	-- Other	..	4%	Free	61144
41.05	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.				
4105.10.00	- In the wet state (including wet-blue)	..	4%	Free	61151
4105.30.00	- In the dry state (crust)	..	4%	Free	61151
41.06	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split but not further prepared.				
	-Of goats or kids :				
4106.21.00	-- In the wet state (including wet-blue)	..	4%	Free	61161
4106.22.00	-- In the dry state (crust)	..	4%	Free	61161
	-Of swine :				
4106.31.00	-- In the wet state (including wet-blue)	..	4%	Free	61171
4106.32.00	-- In the dry state (crust)	..	4%	Free	61171
	-Of reptiles				
4106.40.10	---Of crocodiles	..	4%	Free	61172
4106.40.90	---Other	..	4%	Free	61172
	-Other :				
4106.91.00	-- In the wet state (including wet-blue)	..	4%	Free	61179
4106.92.00	-- In the dry state (crust)	..	4%	Free	61179
41.07	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair				

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
	on, whether or not split, other than leather of heading 41.14.				
	-Whole hides and skins :				
4107.11.00	-- Full grains, unsplit	..	4%	Free	61145
4107.12.00	-- Grain splits	..	4%	Free	61145
4107.19.00	-- Other	..	4%	Free	61145
	-Other, including sides :				
4107.91.00	-- Full grains, unsplit	..	4%	Free	61145
4107.92.00	-- Grain splits	..	4%	Free	61145
4107.99.00	-- Other	..	4%	Free	61145
[41.08]					
[41.09]					
[41.10]					
[41.11]					
4112.00.00	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.	..	4%	Free	61152
41.13	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals without wool or hair on, whether or not split, other than leather of heading 41.14.				
4113.10.00	-Of goats or kids	..	4%	Free	61162
4113.20.00	-Of swine	..	4%	Free	61171
	-Of reptiles				
4113.30.10	---Of crocodiles	..	4%	Free	61172
4113.30.20	---Other	..	4%	Free	61172
4113.90.00	-Other	..	4%	Free	61179
41.14	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.				
4114.10.00	-Chamois (including combination chamois) leather	..	4%	Free	61181
4114.20.00	-Patent leather and patent laminated leather; metallised leather	..	4%	Free	61183
41.15	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strips, whether or not in rolls, parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour.				
4115.10.00	-Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	..	4%	Free	6112
4115.20.00	-Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	..	4%	Free	21191

Chapter 42

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

Notes.

- 1.- For the purposes of this Chapter, the term "leather" includes chamois (including combinationchamois) leather, patent leather, patent laminated leather and metallised leather.
- 2.- This Chapter does not cover:
 - (a) Sterile surgical catgut or similar sterile suture materials (heading 30.06);
 - (b) Articles of apparel or clothing accessories (except gloves, mittens and mitts), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading 43.03 or 43.04);
 - (c) Made up articles of netting (heading 5608);
 - (d) Articles of Chapter 64;
 - (e) Headgear or parts thereof of Chapter 65;
 - (f) Whips, riding-crops or other articles of heading 66.02;
 - (g) Cuff-links, bracelets or other imitation jewellery (heading 71.17);
 - (h) Fittings or trimmings for harness, such as stirrups, bits, horse brasses and buckles, separately presented (generally Section XV);
 - (ij) Strings, skins for drums or the like, or other parts of musical instruments (heading 92.09);
 - (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
 - (l) Articles of Chapter 95 (for example, toys, games, sports requisites); or
 - (m) Buttons, press-fasteners, snap-fasteners, press-studs, button moulds or other parts of these articles, button blanks, of heading 96.06.
- 3.- (A) In addition to the provisions of Note 2 above, heading 42.02 does not cover:
 - (a) Bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (heading 39.23);
 - (b) Articles of plaiting materials (heading 46.02).(B) Articles of headings 42.02 and 42.03 which have parts of precious metal or metal clad with precious metal, of natural or cultured pearls, of precious or semi-precious stones (natural, synthetic 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.
- 4.- For the purposes of heading 42.03, the expression "articles of apparel and clothing accessories" applies, *inter alia*, to gloves, mittens and mitts (including those for sport or for protection), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, but excluding watch straps (heading 91.13).

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
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.	..	4%	Free	6122
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 or of composition leather	..	4%	Free	83121
4202.12.00	-- With outer surface of plastics or of textile materials	..	4%	Free	83122
4202.19.00	-- Other	..	4%	Free	83129
	-Handbags, whether or not with shoulder strap, including those without handle :				
4202.21.00	-- With outer surface of leather or of composition leather	..	4%	Free	83111
4202.22.00	-- With outer surface of sheeting of plastics or of textile materials	..	4%	Free	83112
4202.29.00	-- Other	..	4%	Free	83119
	-Articles of a kind normally carried in the pocket or in the handbag :				
4202.31.00	-- With outer surface of leather or of composition leather	..	4%	Free	83191
4202.32.00	-- With outer surface of sheeting of plastics or of textile materials	..	4%	Free	83191
4202.39.00	-- Other	..	4%	Free	83191
	-Other :				
	-- With outer surface of leather or of composition leather				
4202.91.10	---Golf bags	..	4%	Free	83199
4202.91.20	---Cases, boxes and similar containers specially shaped or fitted to contain cameras, camera lenses, binoculars and telescopes	..	4%	Free	83199
4202.91.90	---Other	..	4%	Free	83199
	-- With outer surface of sheeting of plastics or of textile materials				
4202.92.10	---Golf bags	..	4%	Free	83199
4202.92.20	---Cases, boxes and similar containers specially shaped or fitted to contain cameras, camera lenses, binoculars and telescopes	..	4%	Free	83199
4202.92.30	---Bilums	..	4%	Free	83199

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
4202.92.90	---Other	..	4%	Free	83199
	-- Other				
4202.99.10	---Golf bags	..	4%	Free	83199
4202.99.20	---Cases, boxes and similar containers specially shaped or fitted to contain cameras, camera lenses, binoculars and telescopes	..	4%	Free	83199
4202.99.90	---Other	..	4%	Free	83199
42.03	Articles of apparel and clothing accessories, of leather or of composition leather.				
4203.10.00	-Articles of apparel	..	4%	Free	84811
	-Gloves, mittens and mitts :				
4203.21.00	-- Specially designed for use in sports	..	4%	Free	89477
4203.29.00	-- Other	..	4%	Free	84812
4203.30.00	-Belts and bandoliers	..	4%	Free	84813
4203.40.00	-Other clothing accessories	..	4%	Free	84819
[42.04]					
42.05	Other articles of leather or of composition leather.				
4205.00.10	---Articles of leather or of composition leather, of a kind used in machinery or mechanical appliance or for other technical use	..	4%	Free	6129
4205.00.90	---Other	..	4%	Free	6129
4206.00.00	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.	..	4%	Free	89991

Chapter 43

Furskins and artificial fur; manufactures thereof

Notes.

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

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
43.01	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of 41.01, 41.02 or 41.03.				
4301.10.00	-Of mink, whole, with or without head, tail or paws	..	4%	Free	2121
4301.30.00	-Of lamb, the following : Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	..	4%	Free	21222
4301.60.00	-Of fox, whole, with or without head, tail or paws	..	4%	Free	21225
4301.80.00	-Other furskins, whole, with or without head, tail or paws	..	4%	Free	21229
4301.90.00	-Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	..	4%	Free	2123
43.02	Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of 43.03.				
	-Whole skins, with or without head, tail or paws, not				

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
	assembled:				
4302.11.00	-- Of mink, whole, with or without head, tail or paws	..	4%	Free	61311
4302.19.00	-- Other	..	4%	Free	61319
4302.20.00	-Heads, tails, paws and other pieces or cuttings, not assembled	..	4%	Free	6132
4302.30.00	-Whole skins and pieces or cuttings thereof, assembled	..	4%	Free	6133
43.03	Articles of apparel, clothing accessories and other articles of furskin.				
4303.10.00	-Articles of apparel and clothing accessories	..	4%	Free	84831
4303.90.00	-Other	..	4%	Free	84831
4304.00.00	Artificial fur and articles thereof	..	4%	Free	84832

Section IX

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

Chapter 44 (1)

Wood and articles of wood; wood charcoal

Notes.

1.- This Chapter does not cover:

- (a) Wood, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading 12.11);
- (b) Bamboos or other materials of a woody nature of a kind used primarily for plaiting, in the rough, whether or not split, sawn lengthwise or cut to length (heading 14.01);
- (c) Wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading 14.04);
- (d) Activated charcoal (heading 38.02);
- (e) Articles of heading 42.02;
- (f) Goods of Chapter 46;
- (g) Footwear or parts thereof of Chapter 64;
- (h) Goods of Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);
- (ij) Goods of heading 68.08;
- (k) Imitation jewellery of heading 71.17;
- (l) Goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights' wares);
- (m) Goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);
- (n) Parts of firearms (heading 9305);
- (o) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
- (p) Articles of Chapter 95 (for example, toys, games, sports requisites);
- (q) Articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils, and monopods, bipods, tripods and similar articles) excluding bodies and handles, of wood, for articles of heading 96.03; or
- (r) Articles of Chapter 97 (for example, works of art).

2.- In this Chapter, the expression "laminated 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 otherworking part is formed by any of the materials specified in Note 1 to Chapter 82.
- 6.- Subject to Note 1 above and except where the context otherwise requires, any reference to %wood+ in a heading of this Chapter applies also to bamboos and other materials of a woody nature.

Subheading Note.

- 1.- For the purposes of subheading 4401.31, the expression %wood pellets+means by-products such as cutter shavings, sawdust or chips, of the mechanical wood processing industry, furniture-making industry or other wood transformation activities, which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3 % by weight. Such pellets are cylindrical, with a diameter not exceeding 25 mm and a length not exceeding 100 mm.

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
44.01	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.				
	- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms :				
4401.11.00	-- Coniferous	..	4%	Free	24501
4401.12.00	-- Non-coniferous	..	4%	Free	24501
	-Wood in chips or particles :				
4401.21.00	-- Coniferous	..	4%	Free	24611
4401.22.00	-- Non-coniferous	..	4%	Free	24615
	- Sawdust and wood waste and scrap, agglomerated in logs, briquettes, pellets or similar forms :				
4401.31.00	-- Wood pellets	..	4%	Free	2462
4401.39.00	-- Other	..	4%	Free	2462
	- Sawdust and wood waste and scrap, not agglomerated				
4401.40.10	---Woodchips	..	4%	Free	2462
4401.40.90	---Other	..	4%	Free	2462
44.02	Wood charcoal (including shell or nut charcoal), whether or not agglomerated.				
4402.10.00	-Of bamboo	..	4%	Free	24502
4402.90.00	-Other	..	4%	Free	24502

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
44.03	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.				
	-Treated with paint, stains, creosote or other preservatives:				
4403.11.00	-- Coniferous	..	4%	Free	2473
4403.12.00	-- Non-coniferous	..	4%	Free	2473
	-Other, coniferous :				
4403.21.00	-- Of pine (<i>Pinus spp.</i>), of which any cross-sectional dimension is 15 cm or more	..	4%	Free	2474
4403.22.00	-- Of pine (<i>Pinus spp.</i>), other	..	4%	Free	2474
4403.23.00	-- Of fir (<i>Abies spp.</i>) and spruce (<i>Picea spp.</i>), of which any cross-sectional dimension is 15 cm or more	..	4%	Free	2474
4403.24.00	-- Of fir (<i>Abies spp.</i>) and spruce (<i>Picea spp.</i>), other	..	4%	Free	2474
4403.25.00	-- Other, of which any cross-sectional dimension is 15 cm or more	..	4%	Free	2474
4403.26.00	-- Other	..	4%	Free	2474
	-Other, of tropical wood :				
4403.41.00	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	M3	4%	Free	2475
4403.49.00	-- Other	M3	4%	Free	2475
	-Other :				
4403.91.00	-- Of oak (<i>Quercus spp.</i>)	M3	4%	Free	2479
4403.93.00	-- Of beech (<i>Fagus spp.</i>), of which any cross-sectional dimension is 15 cm or more	M3	4%	Free	2479
4403.94.00	-- Of beech (<i>Fagus spp.</i>), other	M3	4%	Free	2479
4403.95.00	-- Of birch (<i>Betula spp.</i>), of which any cross-sectional dimension is 15 cm or more	M3	4%	Free	2479
4403.96.00	-- Of birch (<i>Betula spp.</i>), other	M3	4%	Free	2479
4403.97.00	-- Of poplar and aspen (<i>Populus spp.</i>)	M3	4%	Free	2479
4403.98.00	-- Of eucalyptus (<i>Eucalyptus spp.</i>)	M3	4%	Free	2479
4403.99.00	-- Other	M3	4%	Free	2479
44.04	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like.				
4404.10.00	-Coniferous	..	4%	Free	63491
4404.20.00	-Non-coniferous	..	4%	Free	63491
4405.00.00	Wood wool; wood flour.	..	4%	Free	63493
44.06	Railway or tramway sleepers (cross-ties) of wood.				
	-Not impregnated :				
4406.11.00	-- Coniferous	..	4%	Free	24811
4406.12.00	-- Non-coniferous	..	4%	Free	24811
	-Other :				
4406.91.00	-- Coniferous	..	4%	Free	24819
4406.92.00	-- Non-coniferous	..	4%	Free	24819

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
44.07	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6 mm.				
	-Coniferous :				
4407.11.00	-- Of pine (<i>Pinus spp.</i>)	M3	4%	Free	2482
4407.12.00	-- Of fir (<i>Abies spp.</i>) and spruce <i>Picea spp.</i>)	M3	4%	Free	2482
	-- Other				
4407.19.10	--- Of Daku (Kauri)	M3	4%	Free	2482
4407.19.90	---Other	M3	4%	Free	2482
	-Of tropical wood :				
4407.21.00	-- Mahogany (<i>Swietenia spp.</i>)	M3	4%	Free	2484
4407.22.00	-- Virola, Imbuia and Balsa	M3	4%	Free	2484
4407.25.00	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	M3	4%	Free	2484
4407.26.00	-- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	M3	4%	Free	2484
4407.27.00	-- Sapelli	M3	4%	Free	2484
4407.28.00	-- Iroko	M3	4%	Free	2484
4407.29.00	-- Other	M3	4%	Free	2484
	-Other :				
4407.91.00	-- Of oak (<i>Quercus spp.</i>)	M3	4%	Free	2484
4407.92.00	-- Of beech (<i>Fagus spp.</i>)	M3	4%	Free	2484
4407.93.00	-- Of maple (<i>Acer spp.</i>)	M3	4%	Free	2484
4407.94.00	-- Of cherry (<i>Prunus spp.</i>)	M3	4%	Free	2484
4407.95.00	-- Of ash (<i>Fraxinus spp.</i>)	M3	4%	Free	2484
4407.96.00	-- Of birch (<i>Betula spp.</i>)	M3	4%	Free	2484
4407.97.00	-- Of poplar and aspen (<i>Populus spp.</i>)	M3	4%	Free	2484
	-- Other				
	---Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6 mm common in the Pacific				
4407.99.11	----Of raintree	M3	4%	Free	2484
4407.99.12	----Of kauvula	M3	4%	Free	2484
4407.99.13	----Of teakwood	M3	4%	Free	2484
4407.99.14	----Of sandalwood	M3	4%	Free	2484
4407.99.90	---Other	M3	4%	Free	2484
44.08	Sheets of veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood or other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed or of thickness not exceeding 6 mm.				
4408.10.00	-Coniferous	..	4%	Free	63411
	-Of tropical wood :				
4408.31.00	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	..	4%	Free	63412
4408.39.00	-- Other	..	4%	Free	63412
4408.90.00	-Other	..	4%	Free	63412

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
44.09	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed.				
	-Coniferous				
4409.10.10	---Of Dakua (Kauri)	..	4%	Free	2483
4409.10.90	---Other	..	4%	Free	2483
	-Non-coniferous :				
4409.21.00	-- Of bamboo	..	4%	Free	2485
	-- Of tropical wood				
	---Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed common in the Pacific				
4409.22.11	----Of raintree	..	4%	Free	2485
4409.22.12	----Of kavula	..	4%	Free	2485
4409.22.90	---Other	..	4%	Free	2485
4409.29.00	-- Other	..	4%	Free	2485
44.10	Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.				
	-Of wood :				
4410.11.00	-- Particle board	M3	4%	Free	63422
4410.12.00	-- Oriented strand board (OSB)	M3	4%	Free	63422
4410.19.00	-- Other	M3	4%	Free	63422
4410.90.00	-Other	M3	4%	Free	63423
44.11	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.				
	-Medium density fibreboard (MDF) :				
4411.12.00	-- Of a thickness not exceeding 5 mm	..	4%	Free	63454
4411.13.00	-- Of a thickness exceeding 5 mm but not exceeding 9 mm	..	4%	Free	63454
4411.14.00	-- Of a thickness exceeding 9 mm	..	4%	Free	63454
	-Other :				
4411.92.00	-- Of a density exceeding 0.8 g/cm ³	..	4%	Free	63459
4411.93.00	-- Of a density exceeding 0.5 g/cm ³ but not exceeding 0.8 g/cm ³	..	4%	Free	63459
4411.94.00	-- Of a density not exceeding 0.5 g/cm ³	..	4%	Free	63459
44.12	Plywood, veneered panels and similar laminated wood.				
4412.10.00	-Of bamboo	..	4%	Free	63432
	-Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness :				
4412.31.00	-- With at least one outer ply of tropical wood	..	4%	Free	63431

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
4412.33.00	-- Other, with at least one outer ply of non-coniferous wood of the species alder (<i>Alnus spp.</i>), ash (<i>Fraxinus spp.</i>), beech (<i>Fagus spp.</i>), birch (<i>Betula spp.</i>), cherry (<i>Prunus spp.</i>), chestnut (<i>Castanea spp.</i>), elm (<i>Ulmus spp.</i>), eucalyptus (<i>Eucalyptus spp.</i>), hickory (<i>Carya spp.</i>), horse chestnut (<i>Aesculus spp.</i>), lime (<i>Tilia spp.</i>), maple (<i>Acer spp.</i>), oak (<i>Quercus spp.</i>), plane tree (<i>Platanus spp.</i>), poplar and aspen (<i>Populus spp.</i>), robinia (<i>Robinia spp.</i>), tulipwood (<i>Liriodendron spp.</i>) or walnut (<i>Juglans spp.</i>)	..	4%	Free	63431
4412.34.00	-- Other, with at least one outer ply of non-coniferous wood not specified under subheading 4412.33	M3	4%	Free	63431
4412.39.00	-- Other, with both outer plies of coniferous wood	M3	4%	Free	63431
	-Other :				
4412.94.00	-- Blockboard, laminboard and battenboard	M3	4%	Free	63433
	--Other				
4412.99.10	---Veneered panels and plywood	M3	4%	Free	63439
4412.99.90	---Other	M3	4%	Free	63439
4413.00.00	Densified wood, in blocks, plates, strips or profile shapes.	..	4%	Free	63421
4414.00.00	Wooden frames for paintings, photographs, mirrors or similar objects.	..	4%	Free	63541
44.15	Packing cases, boxes, crates, drums and similar packing, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.				
4415.10.00	-Cases, boxes, crates, drums and similar packings; cable-drums	..	4%	Free	63511
4415.20.00	- Pallets, box pallets and other load boards; pallet collars	..	4%	Free	63512
4416.00.00	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.	..	4%	Free	63512
4417.00.00	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.	..	4%	Free	63591
44.18	Builders' joinery and carpentry wood, including cellular wood panels, assembled flooring panels, shingles and shakes.				
4418.10.00	-Windows, French-windows and their frames	..	4%	Free	63531
4418.20.00	-Doors and their frames and thresholds	..	4%	Free	63532
4418.40.00	- Shuttering for concrete constructional work	..	4%	Free	63539
4418.50.00	- Shingles and shakes	..	4%	Free	63533
4418.60.00	- Posts and beams	..	4%	Free	63539
	-Assembled flooring panels :				
4418.73.00	-- Of bamboo or with at least the top layer (wear layer) of bamboo	..	4%	Free	63534
4418.74.00	-- Other, for mosaic floors	..	4%	Free	63534
4418.75.00	-- Other, multilayer	..	4%	Free	63534
4418.79.00	-- Other	..	4%	Free	63534
	-Other :				

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
4418.91.00	-- Of bamboo	..	4%	Free	63539
4418.99.00	-- Other	..	4%	Free	63539
44.19	Tableware and kitchenware, of wood.				
	-Of bamboo :				
4419.11.00	-- Bread boards, chopping boards and similar boards	..	4%	Free	63542
4419.12.00	-- Chopsticks	..	4%	Free	63542
4419.19.00	-- Other	..	4%	Free	63542
4419.90.00	-Other	..	4%	Free	63542
44.20	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.				
4420.10.00	- Statuettes and other ornaments, of wood	..	4%	Free	63549
	-Other				
4420.90.10	---Wooden articles of furniture not falling in Chapter 94	..	4%	Free	63549
4420.90.90	---Other	..	4%	Free	63549
44.21	Other articles of wood.				
4421.10.00	-Clothes hangers	..	4%	Free	63599
	-Other :				
4421.91.00	-- Of bamboo	..	4%	Free	63599
	-- Other				
4421.99.10	---Spools, cops, bobbins, sewing thread reels and the like of turned wood	..	4%	Free	63599
4421.99.20	---Clothes pegs	..	4%	Free	63599
4421.99.30	---Toothpicks	..	4%	Free	63599
4421.99.40	---Candy sticks, ice cream sticks and ice cream spoons	..	4%	Free	63599
4421.99.50	---Coffin boxes	..	4%	Free	63599
4421.99.90	---Other	..	4%	Free	63599

Chapter 45

Cork and articles of cork

Note.

1.- This Chapter does not cover:

- (a) Footwear or parts of footwear of Chapter 64;
- (b) Headgear or parts of headgear of Chapter 65; or
- (c) Articles of Chapter 95 (for example, toys, games, sports requisites).

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
45.01	Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.				
4501.10.00	-Natural cork, raw or simply prepared	..	4%	Free	24403
4501.90.00	-Other	..	4%	Free	24404
4502.00.00	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip, (including sharp-edged blanks for corks or stoppers).	..	4%	Free	24402
45.03	Articles of natural cork.				
4503.10.00	-Corks and stoppers	..	4%	Free	63311
4503.90.00	-Other	..	4%	Free	63319
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	..	4%	Free	63321
	-Other				
4504.90.10	---Floats for use in fishing nets	..	4%	Free	63329
4504.90.90	---Other	..	4%	Free	63329

Chapter 46

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

Notes.

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

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
46.01	Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).				
	-Mats, matting and screens of vegetable materials :				
4601.21.00	-- Of bamboo	..	4%	Free	89974
4601.22.00	-- Of rattan	..	4%	Free	89974
4601.29.00	-- Other	..	4%	Free	89974
	-Other :				
4601.92.00	-- Of bamboo	..	4%	Free	89979
4601.93.00	-- Of rattan	..	4%	Free	89979
4601.94.00	-- Of other vegetable materials	..	4%	Free	89979
	-- Other				
4601.99.10	---Tapa	..	4%	Free	89979
4601.99.90	---Other	..	4%	Free	89979
46.02	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of 46.01; articles of loofah.				

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
	-Of vegetable materials :				
4602.11.00	-- Of bamboo	..	4%	Free	89971
4602.12.00	-- Of rattan	..	4%	Free	89971
4602.19.00	-- Other	..	4%	Free	89971
4602.90.00	-Other	..	4%	Free	89971

Section X

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

Chapter 47

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

Note.

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

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
4701.00.00	Mechanical wood pulp.	..	4%	Free	2512
4702.00.00	Chemical wood pulp, dissolving grades.	..	4%	Free	2513
47.03	Chemical wood pulp, soda or sulphate, other than dissolving grades.				
	-Unbleached :				
4703.11.00	-- Coniferous	..	4%	Free	25141
4703.19.00	-- Non-coniferous	..	4%	Free	25142
	- Semi-bleached or bleached :				
4703.21.00	-- Coniferous	..	4%	Free	25151
4703.29.00	-- Non-coniferous	..	4%	Free	25152
47.04	Chemical wood pulp, sulphite, other than dissolving grades.				
	-Unbleached :				
4704.11.00	-- Coniferous	..	4%	Free	25161
4704.19.00	-- Non-coniferous	..	4%	Free	25161
	- Semi-bleached or bleached :				
4704.21.00	-- Coniferous	..	4%	Free	25162
4704.29.00	-- Non-coniferous	..	4%	Free	25162
4705.00.00	Wood pulp obtained by a combination of mechanical and chemical pulping processes.	..	4%	Free	25191
47.06	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.				

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
4706.10.00	-Cotton linters pulp	..	4%	Free	25192
4706.20.00	- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	..	4%	Free	25192
4706.30.00	-Other, of bamboo	..	4%	Free	25192
	-Other :				
4706.91.00	-- Mechanical	..	4%	Free	25192
4706.92.00	-- Chemical	..	4%	Free	25192
4706.93.00	-- Obtained by a combination of mechanical and chemical processes	..	4%	Free	25192
47.07	Recovered (waste and scrap) paper or paperboard.				
4707.10.00	-Unbleached kraft paper or paperboard or corrugated paper or paperboard	..	4%	Free	25111
4707.20.00	-Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	..	4%	Free	25112
4707.30.00	- Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	..	4%	Free	25113
4707.90.00	-Other, including unsorted waste and scrap	..	4%	Free	25119

Chapter 48

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

Notes.

- 1.- For the purposes of this Chapter, except where the context otherwise requires, a reference to %paper+includes references to paperboard (irrespective of thickness or weight per m²).
- 2.- This Chapter does not cover:
 - (a) Articles of Chapter 30;
 - (b) Stamping foils of heading 32.12;
 - (c) Perfumed papers or papers impregnated or coated with cosmetics (Chapter 33);
 - (d) Paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading 34.01), or with polishes, creams or similar preparations (heading 34.05);
 - (e) Sensitised paper or paperboard of headings 37.01 to 37.04;
 - (f) Paper impregnated with diagnostic or laboratory reagents (heading 38.22);
 - (g) Paper-reinforced stratified sheeting of plastics, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials, other than wall coverings of heading 48.14 (Chapter 39);
 - (h) Articles of heading 42.02 (for example, travel goods);
 - (ij) Articles of Chapter 46 (manufactures of plaiting material);
 - (k) Paper yarn or textile articles of paper yarn (Section XI);
 - (l) Articles of Chapter 64 or Chapter 65;
 - (m) Abrasive paper or paperboard (heading 68.05) or paper- or paperboard-backed mica (heading 68.14) (paper and paperboard coated with mica powder are, however, to be classified in this Chapter);
 - (n) Metal foil backed with paper or paperboard (generally Section XIV or XV);
 - (o) Articles of heading 92.09;
 - (p) Articles of Chapter 95 (for example, toys, games, sports requisites); or
 - (q) Articles of Chapter 96 (for example, buttons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners for babies).
- 3.- Subject to the provisions of Note 7, headings 48.01 to 48.05 include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, false water-marking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading 48.03 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed.
- 4.- In this Chapter the expression %newsprint+means uncoated paper of a kind used for the printing of newspapers, of which not less than 50 % by weight of the total fibre content consists of wood fibres obtained by a mechanical or chemi-mechanical process, unsized or very lightly sized, having a surface roughness Parker Print Surf (1 MPa) on each side exceeding 2.5 micrometres (microns), weighing not less than 40 g/m² and not more than 65 g/m², and applies only to paper :

(a) in strips or rolls of a width exceeding 28 cm; or (b) in rectangular (including square) sheets with one side exceeding 28 cm and the other side exceeding 15 cm in the unfolded state.

5.- For the purposes of heading 48.02, the expressions %paper and paperboard, of a kind used for writing, printing or other graphic purposes+ and %non perforated punch-cards and punch tape paper+mean paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical or chemi-mechanical process and satisfying any of the following criteria:

For paper or paperboard weighing not more than 150 g/m²:

(a) containing 10 % or more of fibres obtained by a mechanical or chemi-mechanical process, and

1. weighing not more than 80 g/m², or
2. coloured throughout the mass; or

(b) containing more than 8 % ash, and

1. weighing not more than 80 g/m², or
2. coloured throughout the mass; or

(c) containing more than 3 % ash and having a brightness of 60 % or more; or

(d) containing more than 3 % but not more than 8 % ash, having a brightness less than 60 %, and a burst index equal to or less than 2.5 kPa·m²/g; or

(e) containing 3 % ash or less, having a brightness of 60 % or more and a burst index equal to or less than 2.5 kPa·m²/g.

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

(a) coloured throughout the mass; or

(b) having a brightness of 60 % or more, and

1. a caliper of 225 micrometres (microns) or less, or
2. a caliper of more than 225 micrometres (microns) but not more than 508 micrometres (microns) and an ash content of more than 3 %; or

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

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

6.- In this Chapter %kraft paper and paperboard+means paper and paperboard of which not less than 80 % by weight of the total fibre content consists of fibres obtained by the chemical sulphate or sodaprocesses.

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 theNomenclature.

8.- Headings 48.03 to 48.09 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres:

(a) in strips or rolls of a width exceeding 36 cm; or

(b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.

9.- For the purposes of heading 4814, the expression %wallpaper and similar wall coverings+ applies only to:

(a) Paper in rolls, of a width of not less than 45 cm and not more than 160 cm, suitable for wall or ceiling decoration:

(i) Grained, embossed, surface-coloured, design-printed or otherwise surface-decorated (for example, with textile flock), whether or not coated or covered with transparent protective plastics;

(ii) With an uneven surface resulting from the incorporation of particles of wood, straw, etc.;

(iii) Coated or covered on the face side with plastics, the layer of plastics being grained, embossed, coloured, design-printed or otherwise decorated; or

(iv) Covered on the face side with plaiting material, whether or not bound together in parallel strands or woven;

(b) Borders and friezes, of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration;

(c) Wall coverings of paper made up of several panels, in rolls or sheets, printed so as to make up a scene, design or motif when applied to a wall.

Products on a base of paper or paperboard, suitable for use both as floor coverings and as wall coverings, are to be classified in heading 48.23.

10.-Heading 48.20 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.

11.- Heading 48.23 applies, inter alia, to perforated paper or paperboard cards for Jacquard or similar machines and paper lace.

12.- Except for the goods of heading 48.14 or 48.21, paper, paperboard, cellulose wadding and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

Subheading Notes.

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

Weight g/m²	Minimum Mullen bursting strength kPa
115	393
125	417
200	637
300	824
400	961

2.- For the purposes of subheadings 4804.21 and 4804.29, **back kraft paper**+ means machine-finished paper, of which not less than 80 % by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes, in rolls, weighing not less than 60 g/m² but not more than 115 g/m² and meeting one of the following sets of specifications:

(a) Having a Mullen burst index of not less than 3.7 kPa·m²/g and a stretch factor of more than 4.5 % in the cross direction and of more than 2 % in the machine direction.

(b) Having minima for tear and tensile as indicated in the following table or the linearly interpolated equivalent for any other weight:

Weight g/m ²	Minimum tear mN		Minimum tensile kN/m	
	Machine direction	Machine direction plus cross direction	Cross direction	Machine direction plus cross direction
60	700	1510	1.9	6.0
70	830	1790	2.3	7.2
80	965	2070	2.8	8.3
100	1230	2635	3.7	10.6
115	1425	3060	4.4	12.3

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

4.- Subheading 4805.12 covers paper, in rolls, made mainly of straw pulp obtained by a combination of mechanical and chemical processes, weighing 130 g/m² or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.4 newtons/g/m² at 50 % relative humidity, at 23 °C.

5.- Subheadings 4805.24 and 4805.25 cover paper and paperboard made wholly or mainly of pulp of recovered (waste and scrap) paper or paperboard. Testliner may also have a surface layer of dyed paper or of paper made of bleached or unbleached non-recovered pulp. These products have a Mullen burst index of not less than 2 kPa·m²/g.

6.- For the purposes of subheading 4805.30, **sulphite wrapping paper**+ means machine-glazed paper, of which more than 40 % by weight of the total fibre content consists of wood fibres obtained by the chemical sulphite process, having an ash content not exceeding 8 % and having a Mullen burst index of not less than 1.47 kPa·m²/g.

7.- For the purposes of subheading 4810.22, **light-weight coated paper**+ means paper, coated on both sides, of a total weight not exceeding 72 g/m², with a coating weight not exceeding 15 g/m² per side, on a base of which not less than 50 % by weight of the total fibre content consists of wood fibres obtained by a mechanical process.

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPOR T DUTY RATE	EXPORT DUTY RATE	SITC CODE
4801.00.00	Newsprint, in rolls or sheets	..	4%	Free	6411
48.02	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punching cards and punch tape paper, in rolls or rectangular (including square) sheets of any size, other than paper of 48.01 or 48.03; hand-made paper and paperboard.				
4802.10.00	-Hand-made paper and paperboard	..	4%	Free	64121
4802.20.00	- Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	..	4%	Free	64122
4802.40.00	-Wallpaper base	..	4%	Free	64124
	-Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres :				
4802.54.00	-- Weighing less than 40 g/m ²	..	4%	Free	64126
4802.55.00	-- Weighing 40 g/m ² or more but not more than 150 g/m ² , in rolls	..	4%	Free	64126
4802.56.00	-- Weighing 40 g/m ² or more but not more than 150 g/m ² , in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	..	4%	Free	64126
4802.57.00	-- Other, weighing 40 g/m ² or more but not more than 150 g/m ²	..	4%	Free	64126
4802.58.00	-- Weighing more than 150 g/m ²	..	4%	Free	64126
	-Other paper and paperboard, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process :				
4802.61.00	-- In rolls	..	4%	Free	64129
4802.62.00	-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	..	4%	Free	64129
4802.69.00	-- Other	..	4%	Free	64129
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.	..	4%	Free	64163
48.04	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of 48.02 or 48.03.				
	-Kraftliner :				
4804.11.00	-- Unbleached	..	4%	Free	64141
4804.19.00	-- Other	..	4%	Free	64141
	- Sack kraft paper :				
4804.21.00	-- Unbleached	..	4%	Free	64142
4804.29.00	-- Other	..	4%	Free	64142
	-Other kraft paper and paperboard weighing 150 g/m ² or less :				
4804.31.00	-- Unbleached	..	4%	Free	64146

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPOR T DUTY RATE	EXPORT DUTY RATE	SITC CODE
4804.39.00	-- Other	..	4%	Free	64146
	-Other kraft paper and paperboard weighing more than 150 g/m ² but less than 225 g/m ² :				
4804.41.00	-- Unbleached	..	4%	Free	64147
4804.42.00	-- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process	..	4%	Free	64147
4804.49.00	-- Other	..	4%	Free	64147
	-Other kraft paper and paperboard weighing 225 g/m ² or more :				
4804.51.00	-- Unbleached	..	4%	Free	64148
4804.52.00	-- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood obtained by a chemical process	..	4%	Free	64148
4804.59.00	-- Other	..	4%	Free	64148
48.05	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter.				
	- Fluting paper :				
4805.11.00	-- Semi-chemical fluting paper	..	4%	Free	64151
4805.12.00	-- Straw fluting paper	..	4%	Free	64151
4805.19.00	-- Other	..	4%	Free	64151
	-Testliner (recycled liner board) :				
4805.24.00	-- Weighing 150 g/m ² or less	..	4%	Free	64154
4805.25.00	-- Weighing more than 150 g/m ²	..	4%	Free	64154
4805.30.00	- Sulphite wrapping paper	..	4%	Free	64152
	- Filter paper and paperboard				
4805.40.10	---Teabag paper	..	4%	Free	64156
4805.40.90	---Other	..	4%	Free	64156
4805.50.00	- Felt paper and paperboard	..	4%	Free	64156
	-Other :				
4805.91.00	-- Weighing 150 g/m ² or less	..	4%	Free	64159
4805.92.00	-- Weighing more than 150 g/m ² but less than 225 g/m ²	..	4%	Free	64159
4805.93.00	-- Weighing 225 g/m ² or more	..	4%	Free	64159
48.06	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.				
4806.10.00	-Vegetable parchment	..	4%	Free	64153
4806.20.00	-Greaseproof papers	..	4%	Free	64153
4806.30.00	-Tracing papers	..	4%	Free	64153
4806.40.00	-Glassine and other glazed transparent or translucent papers	..	4%	Free	64153
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.	..	4%	Free	64192

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPOR T DUTY RATE	EXPORT DUTY RATE	SITC CODE
48.08	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in Heading 48.03.				
4808.10.00	-Corrugated paper and paperboard, whether or not perforated	..	4%	Free	64164
4808.40.00	-Kraft paper, creped or crinkled, whether or not embossed or perforated	..	4%	Free	64164
4808.90.00	-Other	..	4%	Free	64169
48.09	Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets.				
4809.20.00	- Self-copy paper	..	4%	Free	64131
4809.90.00	-Other	..	4%	Free	64131
48.10	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size.				
	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres :				
	-- In rolls				
4810.13.10	---Paper and paperboard ruled, lined or squared, but not otherwise printed	..	4%	Free	64132
4810.13.90	---Other	..	4%	Free	64132
	-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state				
4810.14.10	---Paper and paperboard ruled, lined or squared, but not otherwise printed	..	4%	Free	64132
4810.14.20	--- Printing paper and photocopying paper (A3, A4, or A5)	..	4%	Free	64132
4810.14.30	---Preprint paper in reels or rolls	..	4%	Free	64132
4810.14.90	---Other	..	4%	Free	64132
	-- Other	..	4%	Free	64132
	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemimechanical process :				
	-- Light-weight coated paper				
4810.22.10	---Paper and paperboard ruled, lined or squared, but not otherwise printed in rolls or sheets	..	4%	Free	64134
4810.22.20	--- Printing paper and photocopying paper (A3, A4, or A5)	..	4%	Free	64134
4810.22.30	---Preprint paper in reels or rolls	..	4%	Free	64134
4810.22.90	---Other	..	4%	Free	64134

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPOR T DUTY RATE	EXPORT DUTY RATE	SITC CODE
	-- Other				
4810.29.10	---Paper and paperboard ruled, lined or squared, but not otherwise printed in rolls or sheets	..	4%	Free	64134
4810.29.20	--- Printing paper and photocopying paper (A3, A4, or A5)	..	4%	Free	64134
4810.29.90	---Other	..	4%	Free	64134
	-Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes :				
	-- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m ² or less				
4810.31.10	---Paper and paperboard ruled, lined or squared, but not otherwise printed in rolls or sheets	..	4%	Free	64174
4810.31.20	---Preprint paper in reels or rolls	..	4%	Free	64174
4810.31.90	---Other	..	4%	Free	64174
	-- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m ²				
4810.32.10	---Paper and paperboard ruled, lined or squared, but not otherwise printed in rolls or sheets	..	4%	Free	64175
4810.32.90	---Other	..	4%	Free	64175
	-- Other				
4810.39.10	---Paper and paperboard ruled, lined or squared, but not otherwise printed in rolls or sheets	..	4%	Free	64176
4810.39.90	---Other	..	4%	Free	64176
	-Other paper and paperboard :				
	-- Multi-ply				
4810.92.10	---Paper and paperboard ruled, lined or squared, but not otherwise printed in rolls or sheets	..	4%	Free	64177
4810.92.90	---Other	..	4%	Free	64177
	-- Other			Free	
4810.99.10	---Paper and paperboard ruled, lined or squared, but not otherwise printed in rolls or sheets	..	4%	Free	64177
4810.99.90	---Other	..	4%	Free	64177
48.11	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 48.03, 48.09 or 48.10.				
	-Tarred, bituminised or asphalted paper and paperboard				
4811.10.10	---Floor covering of paper or of paperboard	..	4%	Free	64173
4811.10.90	---Other	..	4%	Free	64173
	-Gummed or adhesive paper and paperboard :				
	-- Self-adhesive				
4811.41.10	---Printed	..	4%	Free	64178
4811.41.90	---Other	..	4%	Free	64178

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPOR T DUTY RATE	EXPORT DUTY RATE	SITC CODE
4811.49.00	-- Other	..	4%	Free	64178
	- Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives) :				
	-- Bleached, weighing more than 150 g/m ²				
4811.51.10	---Floor covering of paper or of paperboard	..	4%	Free	64171
4811.51.90	---Other	..	4%	Free	64171
	-- Other				
4811.59.10	---Floor covering of paper or of paperboard	..	4%	Free	64172
4811.59.90	---Other	..	4%	Free	64172
	- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol				
4811.60.10	---Floor covering of paper or of paperboard	..	4%	Free	64179
4811.60.20	---Paper coated with wax in rolls of a width not exceeding 50cm	..	4%	Free	64179
	-Other paper, paperboard, cellulose wadding and webs of cellulose fibres				
4811.90.10	---Floor covering of paper or of paperboard	..	4%	Free	64179
4811.90.90	---Other	..	4%	Free	64179
4812.00.00	Filter blocks, slabs and plates, of paper pulp.	..	4%	Free	64193
48.13	Cigarette paper, whether or not cut to size or in the form of booklets or tubes.				
4813.10.00	- In the form of booklets or tubes	..	4%	Free	64241
4813.20.00	- In rolls of a width not exceeding 5 cm	..	4%	Free	64241
4813.90.00	-Other	..	4%	Free	64155
48.14	Wallpaper and similar wall coverings; window transparencies of paper.				
4814.20.00	-Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	..	4%	Free	64194
4814.90.00	-Other	..	4%	Free	64194
[48.15]					
48.16	Carbon paper, self-copy paper and other copying or transfer papers (other than those of 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes.				
4816.20.00	-Self-copy paper	..	4%	Free	64242
4816.90.00	-Other	..	4%	Free	64242
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.				
	-Envelopes				
4817.10.10	---Printed or personalised	..	4%	Free	64221
4817.10.90	---Other	..	4%	Free	64221
4817.20.00	-Letter cards, plain postcards and correspondence cards	..	4%	Free	64222
4817.30.00	-Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	..	4%	Free	64223

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPOR T DUTY RATE	EXPORT DUTY RATE	SITC CODE
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, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.				
4818.10.00	-Toilet paper	..	4%	Free	64243
4818.20.00	-Handkerchiefs, cleansing or facial tissues and towels	..	4%	Free	64294
4818.30.00	-Tablecloths and serviettes	..	4%	Free	64294
4818.50.00	-Articles of apparel and clothing accessories	..	4%	Free	64294
4818.90.00	-Other	..	4%	Free	64294
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	..	4%	Free	64211
4819.20.00	- Folding cartons, boxes and cases, of non-corrugated paper or paperboard	..	4%	Free	64212
4819.30.00	- Sacks and bags, having a base of a width of 40 cm or more	..	4%	Free	64213
4819.40.00	-Other sacks and bags, including cones	..	4%	Free	64214
4819.50.00	-Other packing containers, including record sleeves	..	4%	Free	64215
4819.60.00	-Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	..	4%	Free	64216
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 paper-board.				
4820.10.00	-Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	..	4%	Free	64231
4820.20.00	-Exercise books	..	4%	Free	64232
4820.30.00	-Binders (other than book covers), folders and file covers	..	4%	Free	64233
4820.40.00	-Manifold business forms and interleaved carbon sets	..	4%	Free	64234
4820.50.00	-Albums for samples or for collections	..	4%	Free	64235
4820.90.00	-Other	..	4%	Free	64239

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPOR T DUTY RATE	EXPORT DUTY RATE	SITC CODE
48.21	Paper or paperboard labels of all kinds, whether or not printed.				
	- Printed				
4821.10.10	---Self-adhesive	..	4%	Free	89281
4821.10.90	---Other	..	4%	Free	89281
4821.90.00	-Other	..	4%	Free	89281
48.22	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).				
4822.10.00	-Of a kind used for winding textile yarn	..	4%	Free	64291
4822.90.00	-Other	..	4%	Free	64291
48.23	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.				
4823.20.00	- Filter paper and paperboard	..	4%	Free	64245
4823.40.00	-Rolls, sheets and dials, printed for self-recording apparatus	..	4%	Free	64299
	-Trays, dishes, plates, cups and the like, of paper or paperboard :				
4823.61.00	-- Of bamboo	..	4%	Free	64293
	--Other				
4823.69.10	---Trays, dishes, plates and the like	..	4%	Free	64293
4823.69.90	---Other	..	4%	Free	64293
4823.70.00	-Moulded or pressed articles of paper pulp	..	4%	Free	64299
	-Other				
4823.90.10	---Dress patterns	..	4%	Free	64299
4823.90.20	---Floor covering of paper or of paperboard	..	4%	Free	64299
4823.90.90	---Other	..	4%	Free	64299

Chapter 49

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

Notes.

- 1.- This Chapter does not cover:
 - (a) Photographic negatives or positives on transparent bases (Chapter 37);
 - (b) Maps, plans or globes, in relief, whether or not printed (heading 90.23);
 - (c) Playing cards or other goods of Chapter 95; or
 - (d) Original engravings, prints or lithographs (heading 97.02), postage or revenue stamps, stamp postmarks, first-day covers, postal stationery or the like of heading 97.04, antiques of an age exceeding one hundred years or other articles of Chapter 97.
- 2.- For the purposes of Chapter 49, the term "printed" also means reproduced by means of a duplicating machine, produced under the control of an automatic data processing machine, embossed, photographed, photocopied, thermocopied or typewritten.
- 3.- Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one number under a single cover are to be classified in heading 49.01, whether or not containing advertising material.
- 4.- Heading 49.01 also covers:
 - (a) A collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes;
 - (b) A pictorial supplement accompanying, and subsidiary to, a bound volume; and
 - (c) Printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding. However, printed pictures or illustrations not bearing a text, whether in the form of signatures or separate sheets, fall in heading 49.11.
- 5.- Subject to Note 3 to this Chapter, heading 49.01 does not cover publications which are essentially devoted to advertising (for example, brochures, pamphlets, leaflets, trade catalogues, year books published by trade associations, tourist propaganda). Such publications are to be classified in heading 49.11.
- 6.- For the purposes of heading 49.03, the expression "children's picture books" means books for children in which the pictures form the principal interest and the text is subsidiary.

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
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	..	4%	Free	89215
	-Other :				
4901.91.00	-- Dictionaries and encyclopaedias, and serial instalments thereof	..	4%	Free	89216

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
	-- Other				
4901.99.10	---Holy bibles	..	4%	Free	89219
4901.99.20	---Religious books for teaching	..	4%	Free	89219
4901.99.90	---Other	..	4%	Free	89219
49.02	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.				
4902.10.00	-Appearing at least four times a week	..	4%	Free	89221
4902.90.00	-Other	..	4%	Free	89229
4903.00.00	Children's picture, drawing or colouring books.	..	4%	Free	89212
4904.00.00	Music, printed or in manuscript, whether or not bound or illustrated.	..	4%	Free	89285
49.05	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.				
4905.10.00	-Globes	..	4%	Free	89214
	-Other :				
4905.91.00	-- In book form	..	4%	Free	89213
4905.99.00	-- Other	..	4%	Free	89214
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	..	4%	Free	89282
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	---Bank and currency notes	..	4%	Free	89283
4907.00.20	---Postage stamps	..	4%	Free	89283
4907.00.90	---Other	..	4%	Free	89283
49.08	Transfers (decalcomanias)				
4908.10.00	-Transfers (decalcomanias), vitrifiable	..	4%	Free	89241
4908.90.00	-Other	..	4%	Free	89241
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.	..	4%	Free	89242
4910.00.00	Calendars of any kind, printed, including calendar blocks.	..	4%	Free	89284
49.11	Other printed matter, including printed pictures and photographs.				
4911.10.00	-Trade advertising material, commercial catalogues and the like	..	4%	Free	89286
	-Other :				
4911.91.00	-- Pictures, designs and photographs	..	4%	Free	89287
4911.99.00	-- Other	..	4%	Free	89288

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
4911.99.10	---Printed cinema, theatre, concerts and other similar tickets	..	4%	Free	89289
4911.99.90	---Other	..	4%	Free	89289

Section XI

TEXTILES AND TEXTILE ARTICLES

Notes.

1.- This Section does not cover:

- (a) Animal brush making bristles or hair (heading 05.02); horsehair or horsehair waste (heading 05.11);
- (b) Human hair or articles of human hair (heading 05.01, 67.03 or 67.04), except straining cloth of a kind commonly used in oil presses or the like (heading 59.11);
- (c) Cotton linters or other vegetable materials of Chapter 14;
- (d) Asbestos of heading 25.24 or articles of asbestos or other products of heading 68.12 or 68.13;
- (e) Articles of heading 30.05 or 30.06; yarn used to clean between the teeth (dental floss), in individual retail packages, of heading 33.06;
- (f) Sensitised textiles of headings 37.01 to 37.04;
- (g) Monofilament of which any cross-sectional dimension exceeds 1 mm or strip or the like (for example, artificial straw) of an apparent width exceeding 5 mm, of plastics (Chapter 39), or plaits or fabrics or other basket-ware or wickerwork of such monofilament or strip (Chapter 46);
- (h) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39;
- (ij) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with rubber, or articles thereof, of Chapter 40;
- (k) Hides or skins with their hair or wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, of heading 43.03 or 43.04;
- (l) Articles of textile materials of heading 42.01 or 42.02;
- (m) Products or articles of Chapter 48 (for example, cellulose wadding);
- (n) Footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;
- (o) Hair-nets or other headgear or parts thereof of Chapter 65;
- (p) Goods of Chapter 67;

- (q) Abrasive-coated textile material (heading 68.05) and also carbon fibres or articles of carbon fibres of heading 6815;
 - (r) Glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);
 - (s) Articles of Chapter 94 (for example, furniture, bedding, lamps and lighting fittings);
 - (t) Articles of Chapter 95 (for example, toys, games, sports requisites and nets);
 - (u) Articles of Chapter 96 (for example, brushes, travel sets for sewing, slide fasteners, typewriter ribbons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners for babies); or
 - (v) Articles of Chapter 97.
- 2.- (A) Goods classifiable in Chapters 50 to 55 or in heading 58.09 or 59.02 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates by weight over any other single textile material.
- 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 ~~wine, cordage, ropes and cables~~:
- (a) Of silk or waste silk, measuring more than 20,000 decitex;
 - (b) Of man-made fibres (including yarn of two or more monofilaments of Chapter 54), measuring more than 10,000 decitex;
 - (c) Of true hemp or flax:
 - (i) Polished or glazed, measuring 1,429 decitex or more; or
 - (ii) Not polished or glazed, measuring more than 20,000 decitex;

- (d) Of coir, consisting of three or more plies;
- (e) Of other vegetable fibres, measuring more than 20,000 decitex; or
- (f) Reinforced with metal thread.

(B) Exceptions:

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

4.- (A) For the purposes of Chapters 50, 51, 52, 54 and 55, the expression ~~put~~ put up for retail sale in relation to yarn means, subject to the exceptions in paragraph (B) below, yarn (single, multiple (folded) or cabled) put up:

- (a) On cards, reels, tubes or similar supports, of a weight (including support) not exceeding:
 - (i) 85 g in the case of silk, waste silk or man-made filament yarn; or
 - (ii) 125 g in other cases;

(b) In balls, hanks or skeins of a weight not exceeding:

- (i) 85 g in the case of man-made filament yarn of less than 3,000 decitex, silk or silk waste;
- (ii) 125 g in the case of all other yarns of less than 2,000 decitex; or
- (iii) 500 g in other cases;

(c) In hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding:

- (i) 85 g in the case of silk, waste silk or man-made filament yarn; or
- (ii) 125 g in other cases.

(B) Exceptions:

(a) Single yarn of any textile material, except:

- (i) Single yarn of wool or fine animal hair, unbleached; and
- (ii) Single yarn of wool or fine animal hair, bleached, dyed or printed, measuring more than 5,000 decitex;

(b) Multiple (folded) or cabled yarn, unbleached:

- (i) Of silk or waste silk, however put up; or

- (ii) Of other textile material except wool or fine animal hair, in hanks or skeins;
- (c) Multiple (folded) or cabled yarn of silk or waste silk, bleached, dyed or printed, measuring 133 decitex or less; and
- (d) Single, multiple (folded) or cabled yarn of any textile material:
 - (i) In cross-reeled hanks or skeins; or
 - (ii) Put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).

5.- For the purposes of headings 52.04, 54.01 and 55.08 the expression **sewing thread** means multiple (folded) or cabled yarn:

- (a) Put up on supports (for example, reels, tubes) of a weight (including support) not exceeding 1,000 g;
- (b) Dressed for use as sewing thread; and
- (c) With a final **Z**+twist.

6.- For the purposes of this Section, the expression **high tenacity yarn** means yarn having a tenacity, expressed in cN/tex (centinewtons per tex), greater than the following:

Single yarn of nylon or other polyamides, or of polyesters	60 cN/tex
Multiple (folded) or cabled yarn of nylon or other polyamides, or of polyesters....	53 cN/tex
Single, multiple (folded) or cabled yarn of viscose ray	27 cN/tex.

7.- For the purposes of this Section, the expression **made up** means:

- (a) Cut otherwise than into squares or rectangles;
- (b) Produced in the finished state, ready for use (or merely needing separation by cutting dividing threads) without sewing or other working (for example, certain dusters, towels, table cloths, scarf squares, blankets);
- (c) Cut to size and with at least one heat-sealed edge with a visibly tapered or compressed border and the other edges treated as described in any other subparagraph of this Note, but excluding fabrics the cut edges of which have been prevented from unravelling by hot cutting or by other simple means;
- (d) Hemmed or with rolled edges, or with a knotted fringe at any of the edges, but excluding fabrics the cut edges of which have been prevented from unravelling by whipping or by other simple means;
- (e) Cut to size and having undergone a process of drawn thread work;
- (f) Assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more textiles assembled in layers, whether or not padded);
- (g) Knitted or crocheted to shape, whether presented as separate items or in the form of a number of items in the length.

8.- For the purposes of Chapters 50 to 60:

- (a) Chapters 50 to 55 and 60 and, except where the context otherwise requires, Chapters 56 to 59 do not apply to goods made up within the meaning of Note 7 above; and
- (b) Chapters 50 to 55 and 60 do not apply to goods of Chapters 56 to 59.
- 9.- The woven fabrics of Chapters 50 to 55 include fabrics consisting of layers of parallel textile yarns superimposed on each other at acute or right angles. These layers are bonded at the intersections of the yarns by an adhesive or by thermal bonding.
- 10.- Elastic products consisting of textile materials combined with rubber threads are classified in this Section.
- 11.- For the purposes of this Section, the expression ~~%impregnated+~~ includes ~~%dipped+~~.
- 12.- For the purposes of this Section, the expression ~~%polyamides+~~ includes ~~%aramids+~~.
- 13.- For the purposes of this Section and, where applicable, throughout the Nomenclature, the expression ~~%elastomeric yarn+~~ means filament yarn, including monofilament, of synthetic textile material, other than textured yarn, which does not break on being extended to three times its original length and which returns, after being extended to twice its original length, within a period of five minutes, to a length not greater than one and a half times its original length.
- 14.- Unless the context otherwise requires, textile garments of different headings are to be classified in their own headings even if put up in sets for retail sale. For the purposes of this Note, the expression ~~%textile garments+~~ means garments of headings 61.01 to 61.14 and headings 62.01 to 62.11.

Subheading Notes.

- 1.- In this Section and, where applicable, throughout the Nomenclature, the following expressions have the meanings hereby assigned to them:

(a) Unbleached yarn

Yarn which:

- (i) has the natural colour of its constituent fibres and has not been bleached, dyed (whether or not in the mass) or printed; or
- (ii) is of indeterminate colour (~~%grey yarn+~~), manufactured from garnetted stock.

Such yarn may have been treated with a colourless dressing or fugitive dye (which disappears after simple washing with soap) and, in the case of man-made fibres, treated in the mass with delustring agents (for example, titanium dioxide).

(b) Bleached yarn

Yarn which:

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

(c) Coloured (dyed or printed) yarn

Yarn which:

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

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

(d) Unbleached woven fabric

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

(e) Bleached woven fabric

Woven fabric which:

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

(f) Dyed woven fabric

Woven fabric which:

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

(g) Woven fabric of yarns of different colours

Woven fabric (other than printed woven fabric) which:

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

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

(h) Printed woven fabric

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

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

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

The definitions at (d) to (h) above apply, *mutatis mutandis*, to knitted or crocheted fabrics.

(ij) Plain weave

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

2.- (A) Products of Chapters 56 to 63 containing two or more textile materials are to be regarded as consisting wholly of that textile material which would be selected under Note 2 to this Section for the classification of a product of Chapters 50 to 55 or of heading 58.09 consisting of the same textile materials.

(B) For the application of this rule:

- (a) where appropriate, only the part which determines the classification under Interpretative Rule 3 shall be taken into account;
- (b) in the case of textile products consisting of a ground fabric and a pile or looped surface no account shall be taken of the ground fabric;
- (c) in the case of embroidery of heading 58.10 and goods thereof, only the ground fabric shall be taken into account. However, embroidery without visible ground, and goods thereof, shall be classified with reference to the embroidering threads alone.

Chapter 50

Silk

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
5001.00.00	Silk-worm cocoons suitable for reeling	..	4%	Free	26141
5002.00.00	Raw silk (not thrown)	..	4%	Free	2613
5003.00.00	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock)	..	4%	Free	26142
5004.00.00	Silk yarn (other than yarn spun from silk waste) not put up for retail sale	..	4%	Free	65192
5005.00.00	Yarn spun from silk waste, not put up for retail sale	..	4%	Free	65193
5006.00.00	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.	..	4%	Free	65194

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
50.07	Woven fabrics of silk or of silk waste.				
5007.10.00	- Fabrics of noil silk	..	4%	Free	65411
5007.20.00	-Other fabrics, containing 85 % or more by weight of silk or of silk waste other than noil silk	..	4%	Free	65413
5007.90.00	-Other fabrics	..	4%	Free	65419

Chapter 51

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

Note.

1.- Throughout the Nomenclature:

- (a) %Wool+means the natural fibre grown by sheep or lambs;
- (b) %fine animal hair+means the hair of alpaca, llama, vicuna, camel (including dromedary), yak, Angora, Tibetan, Kashmir or similar goats (but not common goats), rabbit (including Angora rabbit), hare, beaver, nutria or musk-rat;
- (c) %Coarse animal hair+ means the hair of animals not mentioned above, excluding brush-making hair and bristles (heading 05.02) and horsehair (heading 05.11).

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
51.01	Wool, not carded or combed.				
	-Greasy, including fleece-washed wool :				
5101.11.00	-- Shorn wool	..	4%	Free	26811
5101.19.00	-- Other	..	4%	Free	26819
	-Degreased, not carbonised :				
5101.21.00	-- Shorn wool	..	4%	Free	26821
5101.29.00	-- Other	..	4%	Free	26821
5101.30.00	-Carbonised	..	4%	Free	26829
	Fine or coarse animal hair, not carded or combed				
	- Fine animal hair :				
5102.11.00	-- Of Kashmir (cashmere) goats	..	4%	Free	2683
5102.19.00	-- Other	..	4%	Free	2683
5102.20.00	-Coarse animal hair	..	4%	Free	2685
	Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.				
5103.10.00	-Noils of wool or of fine animal hair	..	4%	Free	26863
5103.20.00	-Other waste of wool or of fine animal hair	..	4%	Free	26869
5103.30.00	-Waste of coarse animal hair	..	4%	Free	26869
5104.00.00	Garnetted stock of wool or of fine or coarse animal hair.	..	4%	Free	26862
51.05	Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).				
5105.10.00	-Carded wool	..	4%	Free	26871
	-Wool tops and other combed wool :				
5105.21.00	-- Combed wool in fragments	..	4%	Free	26871
5105.29.00	-- Other	..	4%	Free	26873
	- Fine animal hair, carded or combed :				
5105.31.00	-- Of Kashmir (cashmere) goats	..	4%	Free	26877
5105.39.00	-- Other	..	4%	Free	26877

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
5105.40.00	-Coarse animal hair, carded or combed	..	4%	Free	26877
51.06	Yarn of carded wool, not put up for retail sale.				
5106.10.00	-Containing 85 % or more by weight of wool	..	4%	Free	65112
5106.20.00	-Containing less than 85 % by weight of wool	..	4%	Free	65117
51.07	Yarn of combed wool, not put up for retail sale.				
5107.10.00	-Containing 85 % or more by weight of wool	..	4%	Free	65113
5107.20.00	-Containing less than 85 % by weight of wool	..	4%	Free	65118
51.08	Yarn of fine animal hair (carded or combed), not put up for retail sale.				
5108.10.00	-Carded	..	4%	Free	65114
5108.20.00	-Combed	..	4%	Free	65114
51.09	Yarn of wool or of fine animal hair, put up for retail sale.				
5109.10.00	-Containing 85 % or more by weight of wool or of fine animal hair	..	4%	Free	65116
5109.90.00	-Other	..	4%	Free	65119
5110.00.00	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.	..	4%	Free	65115
51.11	Woven fabrics of carded wool or of carded fine animal hair.				
	-Containing 85 % or more by weight of wool or of fine animal hair :				
5111.11.00	-- Of a weight not exceeding 300 g/m ²	..	4%	Free	65421
5111.19.00	-- Other	..	4%	Free	65421
5111.20.00	-Other, mixed mainly or solely with man-made filaments	..	4%	Free	65431
5111.30.00	-Other, mixed mainly or solely with man-made staple fibres	..	4%	Free	65431
5111.90.00	-Other	..	4%	Free	65433
51.12	Woven fabrics of combed wool or of combed fine animal hair.				
	-Containing 85 % or more by weight of wool or of fine animal hair :				
5112.11.00	-- Of a weight not exceeding 200 g/m ²	..	4%	Free	65422
5112.19.00	-- Other	..	4%	Free	65422
5112.20.00	-Other, mixed mainly or solely with man-made filaments	..	4%	Free	65432
5112.30.00	-Other, mixed mainly or solely with man-made staple fibres	..	4%	Free	65432
5112.90.00	-Other	..	4%	Free	65434
5113.00.00	Woven fabrics of coarse animal hair or of horsehair.	..	4%	Free	65492

Chapter 52

Cotton

Subheading Note.

- 1.- For the purposes of subheadings 5209.42 and 5211.42, the expression ~~denim~~ means fabrics of yarns of different colours, of 3-thread or 4-thread twill, including broken twill, warp faced, the warp yarns of which are of one and the same colour and the weft yarns of which are unbleached, bleached, dyed grey or coloured a lighter shade of the colour of the warp yarns.

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPOR T DUTY RATE	EXPORT DUTY RATE	SITC CODE
5201.00.00	Cotton, not carded or combed.	..	4%	Free	2631
52.02	Cotton waste (including yarn waste and garnetted stock).				
5202.10.00	-Yarn waste (including thread waste)	..	4%	Free	26331
	-Other :				
5202.91.00	-- Garnetted stock	..	4%	Free	26332
5202.99.00	-- Other	..	4%	Free	26339
5203.00.00	Cotton, carded or combed.	..	4%	Free	2634
52.04	Cotton sewing thread, whether or not put up for retail sale.				
	-Not put up for retail sale :				
5204.11.00	-- Containing 85 % or more by weight of cotton	..	4%	Free	65121
5204.19.00	-- Other	..	4%	Free	65121
5204.20.00	- Put up for retail sale	..	4%	Free	65122
52.05	Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale.				
	- Single yarn, of uncombed fibres :				
5205.11.00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number).	..	4%	Free	65133
5205.12.00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	..	4%	Free	65133
5205.13.00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	..	4%	Free	65133
5205.14.00	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	..	4%	Free	65133
5205.15.00	-- Measuring less than 125 decitex (exceeding 80 metric number)	..	4%	Free	65133
	- Single yarn, of combed fibres :				
5205.21.00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	..	4%	Free	65133
5205.22.00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	..	4%	Free	65133

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPOR T DUTY RATE	EXPORT DUTY RATE	SITC CODE
5205.23.00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	..	4%	Free	65133
5205.24.00	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	..	4%	Free	65133
5205.26.00	-- Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	..	4%	Free	65133
5205.27.00	-- Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	..	4%	Free	65133
5205.28.00	-- Measuring less than 83.33 decitex (exceeding 120 metric number)	..	4%	Free	65133
	-Multiple (folded) or cabled yarn, of uncombed fibres :				
5205.31.00	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	..	4%	Free	65133
5205.32.00	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	..	4%	Free	65133
5205.33.00	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	..	4%	Free	65133
5205.34.00	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	..	4%	Free	65133
5205.35.00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	..	4%	Free	65133
	-Multiple (folded) or cabled yarn, of combed fibres :				
5205.41.00	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	..	4%	Free	65133
5205.42.00	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	..	4%	Free	65133
5205.43.00	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	..	4%	Free	65133
5205.44.00	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	..	4%	Free	65133
5205.46.00	-- Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	..	4%	Free	65133

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPOR T DUTY RATE	EXPORT DUTY RATE	SITC CODE
5205.47.00	-- Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	..	4%	Free	65133
5205.48.00	-- Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	..	4%	Free	65133
52.06	Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale.				
	- Single yarn, of uncombed fibres :				
5206.11.00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	..	4%	Free	65134
5206.12.00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	..	4%	Free	65134
5206.13.00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	..	4%	Free	65134
5206.14.00	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	..	4%	Free	65134
5206.15.00	-- Measuring less than 125 decitex (exceeding 80 metric number)	..	4%	Free	65134
	- Single yarn, of combed fibres :				
5206.21.00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	..	4%	Free	65134
5206.22.00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	..	4%	Free	65134
5206.23.00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	..	4%	Free	65134
5206.24.00	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	..	4%	Free	65134
5206.25.00	-- Measuring less than 125 decitex (exceeding 80 metric number)	..	4%	Free	65134
	-Multiple (folded) or cabled yarn, of uncombed fibres :				
5206.31.00	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	..	4%	Free	65134
5206.32.00	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	..	4%	Free	65134
5206.33.00	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	..	4%	Free	65134
5206.34.00	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	..	4%	Free	65134

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPOR T DUTY RATE	EXPORT DUTY RATE	SITC CODE
	per single yarn)				
5206.35.00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	..	4%	Free	65134
	-Multiple (folded) or cabled yarn, of combed fibres :				
5206.41.00	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	..	4%	Free	65134
5206.42.00	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	..	4%	Free	65134
5206.43.00	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	..	4%	Free	65134
5206.44.00	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	..	4%	Free	65134
5206.45.00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	..	4%	Free	65134
52.07	Cotton yarn (other than sewing thread) put up for retail sale.				
5207.10.00	-Containing 85 % or more by weight of cotton	..	4%	Free	65131
5207.90.00	-Other	..	4%	Free	65132
52.08	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m2.				
	-Unbleached :				
5208.11.00	-- Plain weave, weighing not more than 100 g/m2	..	4%	Free	65221
5208.12.00	-- Plain weave, weighing more than 100 g/m2	..	4%	Free	65221
5208.13.00	-- 3-thread or 4-thread twill, including cross twill	..	4%	Free	65221
5208.19.00	-- Other fabrics	..	4%	Free	65221
	-Bleached :				
5208.21.00	-- Plain weave, weighing not more than 100 g/m2	..	4%	Free	65231
5208.22.00	-- Plain weave, weighing more than 100 g/m2	..	4%	Free	65231
5208.23.00	-- 3-thread or 4-thread twill, including cross twill	..	4%	Free	65231
5208.29.00	-- Other fabrics	..	4%	Free	65231
	-Dyed :				
5208.31.00	-- Plain weave, weighing not more than 100 g/m2	..	4%	Free	65232
5208.32.00	-- Plain weave, weighing more than 100 g/m2	..	4%	Free	65232
5208.33.00	-- 3-thread or 4-thread twill, including cross twill	..	4%	Free	65232
5208.39.00	-- Other fabrics	..	4%	Free	65232
	-Of yarns of different colours :				
5208.41.00	-- Plain weave, weighing not more than 100 g/m2	..	4%	Free	65233
5208.42.00	-- Plain weave, weighing more than 100 g/m2	..	4%	Free	65233
5208.43.00	-- 3-thread or 4-thread twill, including cross twill	..	4%	Free	65233
5208.49.00	-- Other fabrics	..	4%	Free	65233
	- Printed :				
5208.51.00	-- Plain weave, weighing not more than 100 g/m2	..	4%	Free	65234

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPOR T DUTY RATE	EXPORT DUTY RATE	SITC CODE
5208.52.00	-- Plain weave, weighing more than 100 g/m2	..	4%	Free	65234
5208.59.00	-- Other fabrics	..	4%	Free	65234
52.09	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m2.				
	-Unbleached :				
5209.11.00	-- Plain weave	..	4%	Free	65222
5209.12.00	-- 3-thread or 4-thread twill, including cross twill	..	4%	Free	65222
5209.19.00	-- Other fabrics	..	4%	Free	65222
	-Bleached :				
5209.21.00	-- Plain weave	..	4%	Free	65241
5209.22.00	-- 3-thread or 4-thread twill, including cross twill	..	4%	Free	65241
5209.29.00	-- Other fabrics	..	4%	Free	65241
	-Dyed :				
5209.31.00	-- Plain weave	..	4%	Free	65242
5209.32.00	-- 3-thread or 4-thread twill, including cross twill	..	4%	Free	65242
5209.39.00	-- Other fabrics	..	4%	Free	65242
	-Of yarns of different colours :				
5209.41.00	-- Plain weave	..	4%	Free	65244
5209.42.00	-- Denim	..	4%	Free	65243
5209.43.00	-- Other fabrics of 3-thread or 4-thread twill, including cross twill	..	4%	Free	65244
5209.49.00	-- Other fabrics	..	4%	Free	65244
	- Printed :				
5209.51.00	-- Plain weave	..	4%	Free	65245
5209.52.00	-- 3-thread or 4-thread twill, including cross twill	..	4%	Free	65245
5209.59.00	-- Other fabrics	..	4%	Free	65245
52.10	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m2.				
	-Unbleached :				
5210.11.00	-- Plain weave	..	4%	Free	65223
5210.19.00	-- Other fabrics	..	4%	Free	65223
	-Bleached :				
5210.21.00	-- Plain weave	..	4%	Free	65251
5210.29.00	-- Other fabrics	..	4%	Free	65251
	-Dyed :				
5210.31.00	-- Plain weave	..	4%	Free	65252
5210.32.00	-- 3-thread or 4-thread twill, including cross twill	..	4%	Free	65252
5210.39.00	-- Other fabrics	..	4%	Free	65252
	-Of yarns of different colours :				
5210.41.00	-- Plain weave	..	4%	Free	65253
5210.49.00	-- Other fabrics	..	4%	Free	65253
	- Printed :				
5210.51.00	-- Plain weave	..	4%	Free	65254
5210.59.00	-- Other fabrics	..	4%	Free	65254
52.11	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely				

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPOR T DUTY RATE	EXPORT DUTY RATE	SITC CODE
	with man-made fibres, weighing more than 200 g/m2.				
	-Unbleached :				
5211.11.00	-- Plain weave	..	4%	Free	65224
5211.12.00	-- 3-thread or 4-thread twill, including cross twill	..	4%	Free	65224
5211.19.00	-- Other fabrics	..	4%	Free	65224
5211.20.00	-Bleached	..	4%	Free	65261
	-Dyed :				
5211.31.00	-- Plain weave	..	4%	Free	65262
5211.32.00	-- 3-thread or 4-thread twill, including cross twill	..	4%	Free	65262
5211.39.00	-- Other fabrics	..	4%	Free	65262
	-Of yarns of different colours :				
5211.41.00	-- Plain weave	..	4%	Free	65264
5211.42.00	-- Denim	..	4%	Free	65263
5211.43.00	-- Other fabrics of 3-thread or 4-thread twill, including cross twill	..	4%	Free	65264
5211.49.00	-- Other fabrics	..	4%	Free	65264
	- Printed :				
5211.51.00	-- Plain weave	..	4%	Free	65265
5211.52.00	-- 3-thread or 4-thread twill, including cross twill	..	4%	Free	65265
5211.59.00	-- Other fabrics	..	4%	Free	65265
52.12	Other woven fabrics of cotton.				
	-Weighing not more than 200 g/m2 :				
5212.11.00	-- Unbleached	..	4%	Free	65225
5212.12.00	-- Bleached	..	4%	Free	65291
5212.13.00	-- Dyed	..	4%	Free	65292
5212.14.00	-- Of yarns of different colours	..	4%	Free	65293
5212.15.00	-- Printed	..	4%	Free	65294
	-Weighing more than 200 g/m2 :				
5212.21.00	-- Unbleached	..	4%	Free	65226
5212.22.00	-- Bleached	..	4%	Free	65295
5212.23.00	-- Dyed	..	4%	Free	65296
5212.24.00	-- Of yarns of different colours	..	4%	Free	65297
5212.25.00	-- Printed	..	4%	Free	65298

Chapter 53

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

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
53.01	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).				
5301.10.00	- Flax, raw or retted	..	4%	Free	26511
	- Flax, broken, scutched, hackled or otherwise processed, but not spun :				
5301.21.00	-- Broken or scotched	..	4%	Free	26512
5301.29.00	-- Other	..	4%	Free	26512
5301.30.00	- Flax tow and waste	..	4%	Free	26513
53.02	True hemp (<i>Cannabis sativa L.</i>), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).				
5302.10.00	-True hemp, raw or retted	..	4%	Free	26521
5302.90.00	-Other	..	4%	Free	26529
53.03	Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).				
5303.10.00	- Jute and other textile bast fibres, raw or retted	..	4%	Free	2641
5303.90.00	-Other	..	4%	Free	2649
[53.04]					
5305.00.00	Coconut, abaca (Manila hemp or <i>Musa textilis Nee</i>), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock).	..	4%	Free	2658
53.06	Flax yarn.				
5306.10.00	- Single	..	4%	Free	65196
5306.20.00	-Multiple (folded) or cabled	..	4%	Free	65196
53.07	Yarn of jute or of other textile bast fibres of heading 53.03.				
5307.10.00	- Single	..	4%	Free	65197
5307.20.00	-Multiple (folded) or cabled	..	4%	Free	65197
53.08	Yarn of other vegetable textile fibres; paper yarn.				
5308.10.00	-Coir yarn	..	4%	Free	65199
5308.20.00	-True hemp yarn	..	4%	Free	65199
5308.90.00	-Other	..	4%	Free	65199
53.09	Woven fabrics of flax.				
	-Containing 85 % or more by weight of flax :				
5309.11.00	-- Unbleached or bleached	..	4%	Free	65441
5309.19.00	-- Other	..	4%	Free	65441
	-Containing less than 85 % by weight of flax :				
5309.21.00	-- Unbleached or bleached	..	4%	Free	65442
5309.29.00	-- Other	..	4%	Free	65442
53.10	Woven fabrics of jute or of other textile bast fibres				

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
	of heading 53.03.				
5310.10.00	-Unbleached	..	4%	Free	6545
5310.90.00	-Other	..	4%	Free	6545
5311.00.00	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.	..	4%	Free	65493

Chapter 54

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

Notes.

1.- Throughout the Nomenclature, the term **man-made fibres** means staple fibres and filaments of organic polymers produced by manufacturing processes, either:

- (a) By polymerisation of organic monomers to produce polymers such as polyamides, polyesters, polyolefins or polyurethanes, or by chemical modification of polymers produced by this process (for example, poly(vinyl alcohol) prepared by the hydrolysis of poly(vinyl acetate)); or
- (b) By dissolution or chemical treatment of natural organic polymers (for example, cellulose) to produce polymers such as cuprammonium rayon (cupro) or viscose rayon, or by chemical modification of natural organic polymers (for example, cellulose, casein and other proteins, or alginic acid), to produce polymers such as cellulose acetate 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). Strip and the like of heading 54.04 or 54.05 are not considered to be man-made fibres.

The terms **man-made**, **synthetic** and **artificial** shall have the same meanings when used in relation to **textile materials**.

2.- Headings 54.02 and 54.03 do not apply to synthetic or artificial filament tow of Chapter 55.

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
54.01	Sewing thread of man-made filaments, whether or not put up for retail sale.				
5401.10.00	-Of synthetic filaments	..	4%	Free	65141
5401.20.00	-Of artificial filaments	..	4%	Free	65142
54.02	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.				
	- High tenacity yarn of nylon or other polyamides, whether or not textured :				
5402.11.00	-- Of aramids	..	4%	Free	65162
5402.19.00	-- Other	..	4%	Free	65162
5402.20.00	- High tenacity yarn of polyesters, whether or not textured	..	4%	Free	65162
	-Textured yarn :				
5402.31.00	-- Of nylon or other polyamides, measuring per single yarn not more than 50 tex	..	4%	Free	65151
5402.32.00	-- Of nylon or other polyamides, measuring per	..	4%	Free	65151

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
	single yarn more than 50 tex				
5402.33.00	-- Of polyesters	..	4%	Free	65152
5402.34.00	-- Of polypropylene	..	4%	Free	65159
5402.39.00	-- Other	..	4%	Free	65159
	-Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre :				
5402.44.00	-- Elastomeric	..	4%	Free	65163
5402.45.00	-- Other, of nylon or other polyamides	..	4%	Free	65163
5402.46.00	-- Other, of polyesters, partially oriented	..	4%	Free	65163
5402.47.00	-- Other, of polyesters	..	4%	Free	65163
5402.48.00	-- Other, of polypropylene	..	4%	Free	65163
5402.49.00	-- Other	..	4%	Free	65163
	-Other yarn, single, with a twist exceeding 50 turns per metre :				
5402.51.00	-- Of nylon or other polyamides	..	4%	Free	65164
5402.52.00	-- Of polyesters	..	4%	Free	65164
5402.53.00	-- Of polypropylene	..	4%	Free	65164
5402.59.00	-- Other	..	4%	Free	65164
	-Other yarn, multiple (folded) or cabled :				
5402.61.00	-- Of nylon or other polyamides	..	4%	Free	65169
5402.62.00	-- Of polyesters	..	4%	Free	65169
5402.63.00	-- Of polypropylene	..	4%	Free	65169
5402.69.00	-- Other	..	4%	Free	65169
54.03	Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.				
5403.10.00	-High tenacity yarn of viscose rayon	..	4%	Free	65173
	-Other yarn, single :				
5403.31.00	-- Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	..	4%	Free	65174
5403.32.00	-- Of viscose rayon, with a twist exceeding 120 turns per metre	..	4%	Free	65175
5403.33.00	-- Of cellulose acetate	..	4%	Free	65175
5403.39.00	-- Other	..	4%	Free	65175
	-Other yarn, multiple (folded) or cabled :				
5403.41.00	-- Of viscose rayon	..	4%	Free	65176
5403.42.00	-- Of cellulose acetate	..	4%	Free	65176
5403.49.00	-- Other	..	4%	Free	65176
54.04	Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm.				
	-Monofilament :				
5404.11.00	-- Elastomeric	..	4%	Free	65188
5404.12.00	-- Other, of polypropylene	..	4%	Free	65188
	-- Other				
5404.19.10	---Fishing line	..	4%	Free	65188
5404.19.90	---Other	..	4%	Free	65188
5404.90.00	-Other	..	4%	Free	65188

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
5405.00.00	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.	..	4%	Free	65177
5406.00.00	Man-made filament yarn (other than sewing thread), put up for retail sale.	..	4%	Free	65178
54.07	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.				
5407.10.00	-Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	..	4%	Free	65311
5407.20.00	-Woven fabrics obtained from strip or the like	..	4%	Free	65312
5407.30.00	- Fabrics specified in Note 9 to Section XI	..	4%	Free	65313
	-Other woven fabrics, containing 85 % or more by weight of filaments of nylon or other polyamides :				
5407.41.00	-- Unbleached or bleached	..	4%	Free	65314
5407.42.00	-- Dyed	..	4%	Free	65314
5407.43.00	-- Of yarns of different colours	..	4%	Free	65314
5407.44.00	-- Printed	..	4%	Free	65314
	-Other woven fabrics, containing 85 % or more by weight of textured polyester filaments :				
5407.51.00	-- Unbleached or bleached	..	4%	Free	65315
5407.52.00	-- Dyed	..	4%	Free	65315
5407.53.00	-- Of yarns of different colours	..	4%	Free	65315
5407.54.00	-- Printed	..	4%	Free	65315
	-Other woven fabrics, containing 85 % or more by weight of polyester filaments :				
5407.61.00	-- Containing 85 % or more by weight of non-textured polyester filaments	..	4%	Free	65316
5407.69.00	--Other	..	4%	Free	65317
	-Other woven fabrics, containing 85 % or more by weight of synthetic filaments :				
5407.71.00	-- Unbleached or bleached	..	4%	Free	65317
5407.72.00	-- Dyed	..	4%	Free	65317
5407.73.00	-- Of yarns of different colours	..	4%	Free	65317
5407.74.00	-- Printed	..	4%	Free	65317
	-Other woven fabrics, containing less than 85 % by weight of synthetic filaments, mixed mainly or solely with cotton :				
5407.81.00	-- Unbleached or bleached	..	4%	Free	65318
5407.82.00	-- Dyed	..	4%	Free	65318
5407.83.00	-- Of yarns of different colours	..	4%	Free	65318
5407.84.00	-- Printed	..	4%	Free	65318
	-Other woven fabrics :				
5407.91.00	-- Unbleached or bleached	..	4%	Free	65319
5407.92.00	-- Dyed	..	4%	Free	65319
5407.93.00	-- Of yarns of different colours	..	4%	Free	65319
5407.94.00	-- Printed	..	4%	Free	65319

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
54.08	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05.				
5408.10.00	-Woven fabrics obtained from high tenacity yarn of viscose rayon	..	4%	Free	65351
	-Other woven fabrics, containing 85 % or more by weight of artificial filament or strip or the like :				
5408.21.00	-- Unbleached or bleached	..	4%	Free	65352
5408.22.00	-- Dyed	..	4%	Free	65352
5408.23.00	-- Of yarns of different colours	..	4%	Free	65352
5408.24.00	-- Printed	..	4%	Free	65352
	-Other woven fabrics :				
5408.31.00	-- Unbleached or bleached	..	4%	Free	65359
5408.32.00	-- Dyed	..	4%	Free	65359
5408.33.00	-- Of yarns of different colours	..	4%	Free	65359
5408.34.00	-- Printed	..	4%	Free	65359

Chapter 55

Man-made staple fibres

Note.

1.- Headings 55.01 and 55.02 apply only to man-made filament tow, consisting of parallel filaments of a uniform length equal to the length of the tow, meeting the following specifications :

- (a) Length of tow exceeding 2 m;
- (b) Twist less than 5 turns per metre;
- (c) Measuring per filament less than 67 decitex;
- (d) Synthetic filament tow only: the tow must be drawn, that is to say, be incapable of being stretched by more than 100 % of its length;
- (e) Total measurement of tow more than 20,000 decitex.

Tow of a length not exceeding 2 m is to be classified in heading 55.03 or 55.04.

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
55.01	Synthetic filament tow.				
5501.10.00	-Of nylon or other polyamides	..	4%	Free	26661
5501.20.00	-Of polyesters	..	4%	Free	26662
5501.30.00	-Acrylic or modacrylic	..	4%	Free	26663
5501.40.00	-Of polypropylene	..	4%	Free	26669
5501.90.00	-Other	..	4%	Free	26669
55.02	Artificial filament tow.				
5502.10.00	-Of cellulose acetate	..	4%	Free	26712
5502.90.00	-Other	..	4%	Free	26712
55.03	Synthetic staple fibres, not carded, combed or otherwise processed for spinning.				
	-Of nylon or other polyamides :				
5503.11.00	-- Of aramids	..	4%	Free	26651
5503.19.00	-- Other	..	4%	Free	26651
5503.20.00	-Of polyesters	..	4%	Free	26652
5503.30.00	-Acrylic or modacrylic	..	4%	Free	26653
5503.40.00	-Of polypropylene	..	4%	Free	26659
5503.90.00	-Other	..	4%	Free	26659
55.04	Artificial staple fibres, not carded, combed or otherwise processed for spinning.				
5504.10.00	-Of viscose rayon	..	4%	Free	26711
5504.90.00	-Other	..	4%	Free	26711
55.05	Waste (including noils, yarn waste and garnetted stock) of man-made fibres.				
5505.10.00	-Of synthetic fibres	..	4%	Free	26721
5505.20.00	-Of artificial fibres	..	4%	Free	26722
55.06	Synthetic staple fibres, carded, combed or otherwise processed for spinning.				
5506.10.00	-Of nylon or other polyamides	..	4%	Free	26671
5506.20.00	-Of polyesters	..	4%	Free	26672
5506.30.00	-Acrylic or modacrylic	..	4%	Free	26673

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
5506.40.00	-Of polypropylene	..	4%	Free	26679
5506.90.00	-Other	..	4%	Free	26679
5507.00.00	Artificial staple fibres, carded, combed or otherwise processed for spinning.	..	4%	Free	26713
55.08	Sewing thread of man-made staple fibres, whether or not put up for retail sale.				
5508.10.00	-Of synthetic staple fibres	..	4%	Free	65143
5508.20.00	-Of artificial staple fibres	..	4%	Free	65144
55.09	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.				
	-Containing 85 % or more by weight of staple fibres of nylon or other polyamides :				
5509.11.00	-- Single yarn	..	4%	Free	65182
5509.12.00	-- Multiple (folded) or cabled yarn	..	4%	Free	65182
	-Containing 85 % or more by weight of polyester staple fibre :				
5509.21.00	-- Single yarn	..	4%	Free	65182
5509.22.00	-- Multiple (folded) or cabled yarn	..	4%	Free	65182
	-Containing 85 % or more by weight of acrylic or modacrylic staple fibres :				
5509.31.00	-- Single yarn	..	4%	Free	65182
5509.32.00	-- Multiple (folded) or cabled yarn	..	4%	Free	65182
	-Other yarn, containing 85 % or more by weight of synthetic staple fibres :				
5509.41.00	-- Single yarn	..	4%	Free	65182
5509.42.00	-- Multiple (folded) or cabled yarn	..	4%	Free	65182
	-Other yarn, of polyester staple fibres :				
5509.51.00	-- Mixed mainly or solely with artificial staple fibres	..	4%	Free	65184
5509.52.00	-- Mixed mainly or solely with wool or fine animal hair	..	4%	Free	65184
5509.53.00	-- Mixed mainly or solely with cotton	..	4%	Free	65184
5509.59.00	-- Other	..	4%	Free	65184
	-Other yarn, of acrylic or modacrylic staple fibres :				
5509.61.00	-- Mixed mainly or solely with wool or fine animal hair	..	4%	Free	65184
5509.62.00	-- Mixed mainly or solely with cotton	..	4%	Free	65184
5509.69.00	-- Other	..	4%	Free	65184
	-Other yarn :				
5509.91.00	-- Mixed mainly or solely with wool or fine animal hair	..	4%	Free	65184
5509.92.00	-- Mixed mainly or solely with cotton	..	4%	Free	65184
5509.99.00	-- Other	..	4%	Free	65184
55.10	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.				
	-Containing 85 % or more by weight of artificial staple fibres :				
5510.11.00	-- Single yarn	..	4%	Free	65186
5510.12.00	-- Multiple (folded) or cabled yarn	..	4%	Free	65186
5510.20.00	-Other yarn, mixed mainly or solely with wool or fine animal hair	..	4%	Free	65187

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
5510.30.00	-Other yarn, mixed mainly or solely with cotton	..	4%	Free	65187
5510.90.00	-Other yarn	..	4%	Free	65187
55.11	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.				
5511.10.00	-Of synthetic staple fibres, containing 85 % or more by weight of such fibres	..	4%	Free	65181
5511.20.00	-Of synthetic staple fibres, containing less than 85 % by weight of such fibres	..	4%	Free	65183
5511.30.00	-Of artificial staple fibres	..	4%	Free	65185
55.12	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres.				
	-Containing 85 % or more by weight of polyester staple fibres :				
5512.11.00	-- Unbleached or bleached	..	4%	Free	65321
5512.19.00	-- Other	..	4%	Free	65321
	-Containing 85 % or more by weight of acrylic or modacrylic staple fibres :				
5512.21.00	-- Unbleached or bleached	..	4%	Free	65325
5512.29.00	-- Other	..	4%	Free	65325
	-Other :				
5512.91.00	-- Unbleached or bleached	..	4%	Free	65329
5512.99.00	-- Other	..	4%	Free	65329
55.13	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m2.				
	-Unbleached or bleached :				
5513.11.00	-- Of polyester staple fibres, plain weave	..	4%	Free	65331
5513.12.00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	..	4%	Free	65331
5513.13.00	-- Other woven fabrics of polyester staple fibres	..	4%	Free	65331
5513.19.00	-- Other woven fabrics	..	4%	Free	65332
	-Dyed :				
5513.21.00	-- Of polyester staple fibres, plain weave	..	4%	Free	65331
5513.23.00	-- Other woven fabrics of polyester staple fibres	..	4%	Free	65331
5513.29.00	-- Other woven fabrics	..	4%	Free	65332
	-Of yarns of different colours :				
5513.31.00	-- Of polyester staple fibres, plain weave	..	4%	Free	65331
5513.39.00	-- Other woven fabrics	..	4%	Free	65332
	- Printed :				
5513.41.00	-- Of polyester staple fibres, plain weave	..	4%	Free	65331
5513.49.00	-- Other woven fabrics	..	4%	Free	65332
55.14	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m2.				
	-Unbleached or bleached :				
5514.11.00	-- Of polyester staple fibres, plain weave	..	4%	Free	65333
5514.12.00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	..	4%	Free	65333

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
5514.19.00	-- Other woven fabrics	..	4%	Free	65334
	-Dyed :				
5514.21.00	-- Of polyester staple fibres, plain weave	..	4%	Free	65333
5514.22.00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	..	4%	Free	65333
5514.23.00	-- Other woven fabrics of polyester staple fibres	..	4%	Free	65333
5514.29.00	-- Other woven fabrics	..	4%	Free	65334
5514.30.00	-Of yarns of different colours	..	4%	Free	65335
	- Printed :				
5514.41.00	-- Of polyester staple fibres, plain weave	..	4%	Free	65333
5514.42.00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	..	4%	Free	65333
5514.43.00	-- Other woven fabrics of polyester staple fibres	..	4%	Free	65333
5514.49.00	-- Other woven fabrics	..	4%	Free	65334
55.15	Other woven fabrics of synthetic staple fibres.				
	-Of polyester staple fibres :				
5515.11.00	-- Mixed mainly or solely with viscose rayon staple fibres	..	4%	Free	65343
5515.12.00	-- Mixed mainly or solely with man-made filaments	..	4%	Free	65342
5515.13.00	-- Mixed mainly or solely with wool or fine animal hair	..	4%	Free	65341
5515.19.00	-- Other	..	4%	Free	65343
	-Of acrylic or modacrylic staple fibres :				
5515.21.00	-- Mixed mainly or solely with man-made filaments	..	4%	Free	65342
5515.22.00	-- Mixed mainly or solely with wool or fine animal hair	..	4%	Free	65341
5515.29.00	-- Other	..	4%	Free	65343
	-Other woven fabrics :				
5515.91.00	-- Mixed mainly or solely with man-made filaments	..	4%	Free	65342
5515.99.00	-- Other	..	4%	Free	65343
55.16	Woven fabrics of artificial staple fibres.				
	-Containing 85 % or more by weight of artificial staple fibres :				
5516.11.00	-- Unbleached or bleached	..	4%	Free	6536
5516.12.00	-- Dyed	..	4%	Free	6536
5516.13.00	-- Of yarns of different colours	..	4%	Free	6536
5516.14.00	-- Printed	..	4%	Free	6536
	-Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with man-made filaments :				
5516.21.00	-- Unbleached or bleached	..	4%	Free	65383
5516.22.00	-- Dyed	..	4%	Free	65383
5516.23.00	-- Of yarns of different colours	..	4%	Free	65383
5516.24.00	-- Printed	..	4%	Free	65383
	-Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair :				
5516.31.00	-- Unbleached or bleached	..	4%	Free	65382

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
5516.32.00	-- Dyed	..	4%	Free	65382
5516.33.00	-- Of yarns of different colours	..	4%	Free	65382
5516.34.00	-- Printed	..	4%	Free	65382
	-Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with cotton :				
5516.41.00	-- Unbleached or bleached	..	4%	Free	65381
5516.42.00	-- Dyed	..	4%	Free	65381
5516.43.00	-- Of yarns of different colours	..	4%	Free	65381
5516.44.00	-- Printed	..	4%	Free	65381
	-Other :				
5516.91.00	-- Unbleached or bleached	..	4%	Free	65389
5516.92.00	-- Dyed	..	4%	Free	65389
5516.93.00	-- Of yarns of different colours	..	4%	Free	65389
5516.94.00	-- Printed	..	4%	Free	65389

Chapter 56

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

Notes.

1.- This Chapter does not cover:

- (a) Wadding, felt or nonwovens, impregnated, coated or covered with substances or preparations (for example, perfumes or cosmetics of Chapter 33, soaps or detergents of heading 34.01, polishes, creams or similar preparations of heading 34.05, fabric softeners of heading 38.09) where the textile material is present merely as a carrying medium;
- (b) Textile products of heading 58.11;
- (c) Natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (heading 68.05);
- (d) Agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading 68.14);
- (e) Metal foil on a backing of felt or nonwovens (generally Section XIV or XV); or
- (f) Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles of heading 96.19.

2.- The term ~~felt~~ includes needleloom felt and fabrics consisting of a web of textile fibres the cohesion of which has been enhanced by a stitch-bonding process using fibres from the web itself.

3.- Headings 56.02 and 56.03 cover respectively felt and nonwovens, impregnated, coated, covered or laminated with plastics or rubber whatever the nature of these materials (compact or cellular).

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

Headings 56.02 and 56.03 do not, however, cover:

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

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

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
56.01	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.				
	-Wadding of textile materials and articles thereof :				
5601.21.00	-- Of cotton	..	4%	Free	65771
5601.22.00	-- Of man-made fibres	..	4%	Free	65771
5601.29.00	-- Other	..	4%	Free	65771
5601.30.00	-Textile flock and dust and mill neps	..	4%	Free	65771
56.02	Felt, whether or not impregnated, coated, covered or laminated.				
5602.10.00	-Needleloom felt and stitch-bonded fibre fabrics	..	4%	Free	65711
	-Other felt, not impregnated, coated, covered or laminated :				
5602.21.00	-- Of wool or fine animal hair	..	4%	Free	65712
5602.29.00	-- Of other textile materials	..	4%	Free	65712
5602.90.00	-Other	..	4%	Free	65719
56.03	Nonwovens, whether or not impregnated, coated, covered or laminated.				
	-Of man-made filaments :				
5603.11.00	-- Weighing not more than 25 g/m ²	..	4%	Free	6572
5603.12.00	-- Weighing more than 25 g/m ² but not more than 70 g/m ²	..	4%	Free	6572
5603.13.00	-- Weighing more than 70 g/m ² but not more than 150 g/m ²	..	4%	Free	6572
5603.14.00	-- Weighing more than 150 g/m ²	..	4%	Free	6572
	-Other :				
5603.91.00	-- Weighing not more than 25 g/m ²	..	4%	Free	6572
5603.92.00	-- Weighing more than 25 g/m ² but not more than 70 g/m ²	..	4%	Free	6572
5603.93.00	-- Weighing more than 70 g/m ² but not more than 150 g/m ²	..	4%	Free	6572
5603.94.00	-- Weighing more than 150 g/m ²	..	4%	Free	6572
56.04	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.				
5604.10.00	-Rubber thread and cord, textile covered	..	4%	Free	65781
5604.90.00	-Other	..	4%	Free	65789
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.	..	4%	Free	65191
5606.00.00	Gimped yarn, and strip and the like of heading No 54.04 or 54.05, gimped (other than those of 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.	..	4%	Free	65631

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
56.07	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.				
	-Of sisal or other textile fibres of the genus Agave :				
5607.21.00	-- Binder or baler twine	..	4%	Free	65751
5607.29.00	-- Other	..	4%	Free	65751
	-Of polyethylene or polypropylene :				
5607.41.00	-- Binder or baler twine	..	4%	Free	65751
5607.49.00	-- Other	..	4%	Free	65751
5607.50.00	-Of other synthetic fibres	..	4%	Free	65751
5607.90.00	-Other	..	4%	Free	65751
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	..	4%	Free	65752
5608.19.00	-- Other	..	4%	Free	65752
5608.90.00	-Other	..	4%	Free	65752
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.	..	4%	Free	65759

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 floorcoverings in which textile materials serve as the exposed surface of the article when in use and includes articles having the characteristics of textile floor coverings but intended for use for other purposes.
- 2.- This Chapter does not cover floor covering underlays.

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
57.01	Carpets and other textile floor coverings, knotted, whether or not made up.				
5701.10.00	-Of wool or fine animal hair	..	4%	Free	65921
5701.90.00	-Of other textile materials	..	4%	Free	65929
57.02	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs.				
5702.10.00	- %Kelem+, %Schumacks+, %Karamanie+ and similar hand-woven rugs	..	4%	Free	6593
5702.20.00	- Floor coverings of coconut fibres (coir)	..	4%	Free	65959
	-Other, of pile construction, not made up :				
5702.31.00	-- Of wool or fine animal hair	..	4%	Free	65951
5702.32.00	-- Of man-made textile materials	..	4%	Free	65952
5702.39.00	-- Of other textile materials	..	4%	Free	65959
	-Other, of pile construction, made up :				
5702.41.00	-- Of wool or fine animal hair	..	4%	Free	65951
5702.42.00	-- Of man-made textile materials	..	4%	Free	65952
5702.49.00	-- Of other textile materials	..	4%	Free	65959
5702.50.00	-Other, not of pile construction, not made up	..	4%	Free	65953
	-Other, not of pile construction, made up :				
5702.91.00	-- Of wool or fine animal hair	..	4%	Free	65951
5702.92.00	-- Of man-made textile materials	..	4%	Free	65952
5702.99.00	-- Of other textile materials	..	4%	Free	65959
57.03	Carpets and other textile floor coverings, tufted, whether or not made up.				
5703.10.00	-Of wool or fine animal hair	..	4%	Free	65941
5703.20.00	-Of nylon or other polyamides	..	4%	Free	65942
5703.30.00	-Of other man-made textile materials	..	4%	Free	65943
5703.90.00	-Of other textile materials	..	4%	Free	65949
57.04	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.				
5704.10.00	-Tiles, having a maximum surface area of 0.3 m ²	..	4%	Free	65961
5704.20.00	-Tiles, having a maximum surface area exceeding 0.3 m ² but not exceeding 1 m ²	..	4%	Free	65961
5704.90.00	-Other	..	4%	Free	65961

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
5705.00.00	Other carpets and other textile floor coverings, whether or not made up.	..	4%	Free	65969

Chapter 58

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

Notes.

- 1.- This Chapter does not apply to textile fabrics referred to in Note 1 to Chapter 59, impregnated, coated, covered or laminated, or to other goods of Chapter 59.
- 2.- Heading 58.01 also includes woven weft pile fabrics which have not yet had the floats cut, at which stage they have no pile standing up.
- 3.- For the purposes of heading 58.03, *%gauze+* means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass.
- 4.- Heading 58.04 does not apply to knotted net fabrics of twine, cordage or rope, of heading 56.08.
- 5.- For the purposes of heading 58.06, the expression *%narrow woven fabrics+* means:
 - (a) Woven fabrics of a width not exceeding 30 cm, whether woven as such or cut from wider pieces, provided with selvages (woven, gummed or otherwise made) on both edges;
 - (b) Tubular woven fabrics of a flattened width not exceeding 30 cm; and
 - (c) Bias binding with folded edges, of a width when unfolded not exceeding 30 cm.
 Narrow woven fabrics with woven fringes are to be classified in heading 58.08.
- 6.- In heading 58.10, the expression *%embroidery+* means, *inter alia*, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn appliqué work of sequins, beads or ornamental motifs of textile or other materials. The heading does not apply to needlework tapestry (heading 58.05).
- 7.- In addition to the products of heading 58.09, this Chapter also includes articles made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
58.01	Woven pile fabrics and chenille fabrics, other than fabrics of 58.02 or 58.06.				
5801.10.00	-Of wool or fine animal hair	..	4%	Free	65435
	-Of cotton :				
5801.21.00	-- Uncut weft pile fabrics	..	4%	Free	65214
5801.22.00	-- Cut corduroy	..	4%	Free	65215
5801.23.00	-- Other weft pile fabrics	..	4%	Free	65215
5801.26.00	-- Chenille fabrics	..	4%	Free	65215
5801.27.00	-- Warp pile fabrics	..	4%	Free	65214
	-Of man-made fibres :				
5801.31.00	-- Uncut weft pile fabrics	..	4%	Free	65391
5801.32.00	-- Cut corduroy	..	4%	Free	65393
5801.33.00	-- Other weft pile fabrics	..	4%	Free	65393
5801.36.00	-- Chenille fabrics	..	4%	Free	65393

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
5801.37.00	-- Warp pile fabrics	..	4%	Free	65391
5801.90.00	-Of other textile materials	..	4%	Free	65495
58.02	Terry towelling and similar woven terry fabrics, other than narrow fabrics of 58.06; tufted textile fabrics, other than products of 57.03.				
	-Terry towelling and similar woven terry fabrics, of cotton :				
5802.11.00	-- Unbleached	..	4%	Free	65212
5802.19.00	-- Other	..	4%	Free	65213
5802.20.00	-Terry towelling and similar woven terry fabrics, of other textile materials	..	4%	Free	65496
5802.30.00	-Tufted textile fabrics	..	4%	Free	65497
5803.00.00	Gauze, other than narrow fabrics of 58.06.	..	4%	Free	65494
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	..	4%	Free	65641
	-Mechanically made lace :				
5804.21.00	-- Of man-made fibres	..	4%	Free	65642
5804.29.00	-- Of other textile materials	..	4%	Free	65642
5804.30.00	-Hand-made lace	..	4%	Free	65643
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.	..	4%	Free	65891
58.06	Narrow woven fabrics, other than goods of 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).				
5806.10.00	-Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	..	4%	Free	65611
5806.20.00	-Other woven fabrics, containing by weight 5 % or more of elastomeric yarn or rubber thread	..	4%	Free	65612
	-Other woven fabrics :				
5806.31.00	-- Of cotton	..	4%	Free	65613
5806.32.00	-- Of man-made fibres	..	4%	Free	65613
5806.39.00	-- Of other textile materials	..	4%	Free	65613
5806.40.00	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	..	4%	Free	65614
58.07	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered				
5807.10.00	-Woven	..	4%	Free	65621
5807.90.00	-Other	..	4%	Free	65629
58.08	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.				
5808.10.00	-Braids in the piece	..	4%	Free	65632

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
5808.90.00	-Other	..	4%	Free	65632
5809.00.00	Woven fabrics of metal thread and woven fabrics of metallised yarn of 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.	..	4%	Free	65491
58.10	Embroidery in the piece, in strips or in motifs				
	-Embroidery without visible ground				
5810.10.10	---Labels, badges, emblems "flashes", initials, numbers, stars, national and sporting insignia and the like	..	4%	Free	65651
5810.10.90	---Other	..	4%	Free	65651
	-Other embroidery :				
	-- Of cotton				
5810.91.10	---Labels, badges, emblems "flashes", initials, numbers, stars, national and sporting insignia and the like	..	4%	Free	65659
5810.91.90	---Other	..	4%	Free	65659
	-- Of man-made fibres				
5810.92.10	---Labels, badges, emblems "flashes", initials, numbers, stars, national and sporting insignia and the like	..	4%	Free	65659
5810.92.90	---Other	..	4%	Free	65659
	-- Of other textile materials				
5810.99.10	---Labels, badges, emblems "flashes", initials, numbers, stars, national and sporting insignia and the like	..	4%	Free	65659
5810.99.90	---Other	..	4%	Free	65659
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 58.10.	..	4%	Free	6574

Chapter 59

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

Notes.

1.- Except where the context otherwise requires, for the purposes of this Chapter the expression **%textile fabrics+** applies only to the woven fabrics of Chapters 50 to 55 and headings 58.03 and 58.06, the braids and ornamental trimmings in the piece of heading 58.08 and the knitted or crocheted fabrics of headings 60.02 to 60.06.

2.- Heading 59.03 applies to:

(a) Textile fabrics, impregnated, coated, covered or laminated with plastics, whatever the weight per square metre and whatever the nature of the plastic material (compact or cellular), other than:

(1) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;

(2) Products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7 mm, at a temperature between 15 °C and 30 °C (usually Chapter 39);

(3) Products in which the textile fabric is either completely embedded in plastics or entirely coated or covered on both sides with such material, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39);

(4) Fabrics partially coated or partially covered with plastics and bearing designs resulting from these treatments (usually Chapters 50 to 55, 58 or 60);

(5) Plates, sheets or strip of cellular plastics, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 39); or

(6) Textile products of heading 58.11;

(b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with plastics, of heading 56.04.

3.- For the purposes of heading 59.05, the expression **%textile wall coverings+** applies to products in rolls, of a width of not less than 45 cm, suitable for wall or ceiling decoration, consisting of a textile surface which has been fixed on a backing or has been treated on the back (impregnated or coated to permit pasting)

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

4.- For the purposes of heading 59.06, the expression **%rubberised textile fabrics+** means:

(a) Textile fabrics impregnated, coated, covered or laminated with rubber,

(i) Weighing not more than 1,500 g/m²; or

(ii) Weighing more than 1,500 g/m² and containing more than 50 % by weight of textile material;

- (b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading 56.04; and
- (c) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre.

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

5.- Heading 59.07 does not apply to:

- (a) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
- (b) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like);
- (c) Fabrics partially covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; however, imitation pile fabrics remain classified in this heading;
- (d) Fabrics finished with normal dressings having a basis of amylaceous or similar substances;
- (e) Wood veneered on a backing of textile fabrics (heading 44.08);
- (f) Natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading 68.05);
- (g) Agglomerated or reconstituted mica, on a backing of textile fabrics (heading 68.14); or
- (h) Metal foil on a backing of textile fabrics (generally Section XIV or XV).

6.- Heading 59.10 does not apply to:

- (a) Transmission or conveyor belting, of textile material, of a thickness of less than 3 mm; or
- (b) Transmission or conveyor belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber (heading 40.10).

7.- Heading 59.11 applies to the following goods, which do not fall in any other heading of Section XI:

- (a) Textile products in the piece, cut to length or simply cut to rectangular (including square) shape (other than those having the character of the products of headings 59.08 to 59.10), the following only:
 - (i) Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for
 - (ii) other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams);
 - (iii) Bolting cloth;
 - (iv) Straining cloth of a kind used in oil presses or the like, of textile material or of human hair;
 - (v) 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;
 - (vi) Textile fabrics reinforced with metal, of a kind used for technical purposes;
 - (vii) 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 papermaking or similar machines (for example, for pulp or asbestos-cement), gaskets, washers, polishing discs and other machinery parts).

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
59.01	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations.				
5901.10.00	-Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	..	4%	Free	65731
5901.90.00	-Other	..	4%	Free	65731
59.02	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.				
5902.10.00	-Of nylon or other polyamides	..	4%	Free	65793
5902.20.00	-Of polyesters	..	4%	Free	65793
5902.90.00	-Other	..	4%	Free	65793
59.03	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of 59.02.				
5903.10.00	-With poly(vinyl chloride)	..	4%	Free	65732
5903.20.00	-With polyurethane	..	4%	Free	65732
5903.90.00	-Other	..	4%	Free	65732
59.04	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.				
5904.10.00	-Linoleum	..	4%	Free	6591
5904.90.00	-Other	..	4%	Free	6591
5905.00.00	Textile wall coverings.	..	4%	Free	65735
59.06	Rubberised textile fabrics, other than those of 59.02.				
5906.10.00	-Adhesive tape of a width not exceeding 20 cm	..	4%	Free	65733
	-Other :				
	-- Knitted or crocheted				
5906.91.10	---Fabrics laminated with expanded or foam rubber	..	4%	Free	65733
5906.91.90	---Other	..	4%	Free	65733
5906.99.00	-- Other	..	4%	Free	65733
5907.00.00	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.	..	4%	Free	65734
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.	..	4%	Free	65772
5909.00.00	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.	..	4%	Free	65791

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
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.	..	4%	Free	65792
59.11	Textile products and articles, for technical uses, specified in Note 7 to this Chapter.				
5911.10.00	-Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)	..	4%	Free	65773
5911.20.00	-Bolting cloth, whether or not made up	..	4%	Free	65773
	-Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement) :				
5911.31.00	-- Weighing less than 650 g/m2	..	4%	Free	65773
5911.32.00	-- Weighing 650 g/m2 or more	..	4%	Free	65773
5911.40.00	- Straining cloth of a kind used in oil presses or the like, including that of human hair	..	4%	Free	65773
5911.90.00	-Other	..	4%	Free	65773

Chapter 60

Knitted or crocheted fabrics

Notes.

1.- This Chapter does not cover:

- (a) Crochet lace of heading 58.04;
- (b) Labels, badges or similar articles, knitted or crocheted, of heading 58.07; or
- (c) Knitted or crocheted fabrics, impregnated, coated, covered or laminated, of Chapter 59.
However, knitted or crocheted pile fabrics, impregnated, coated, covered or laminated, remain classified in heading 60.01.

2.- This Chapter also includes fabrics made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

3.- Throughout the Nomenclature any reference to %knitted+ goods includes a reference to stitch-bonded goods in which the chain stitches are formed of textile yarn.

Subheading Note.

1.- Subheading 6005.35 covers fabrics of polyethylene monofilament or of polyester multifilament, weighing not less than 30 g/m² and not more than 55 g/m², having a mesh size of not less than 20 holes/cm² and not more than 100 holes/cm², and impregnated or coated with alpha-cypermethrin (ISO), chlorfenapyr (ISO), deltamethrin (INN, ISO), lambda-cyhalothrin (ISO), permethrin (ISO) or pirimiphos-methyl (ISO).

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
60.01	Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted.				
6001.10.00	- %long pile+fabrics	..	4%	Free	65511
	-Looped pile fabrics :				
6001.21.00	-- Of cotton	..	4%	Free	65512
6001.22.00	-- Of man-made fibres	..	4%	Free	65512
6001.29.00	-- Of other textile materials	..	4%	Free	65512
	-Other :				
6001.91.00	-- Of cotton	..	4%	Free	65519
6001.92.00	-- Of man-made fibres	..	4%	Free	65519
6001.99.00	-- Of other textile materials	..	4%	Free	65519
60.02	Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread, other than those of heading 60.01.				
6002.40.00	-Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread	..	4%	Free	65521
6002.90.00	-Other	..	4%	Free	65521
60.03	Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02.				

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
6003.10.00	-Of wool or fine animal hair	..	4%	Free	65521
6003.20.00	-Of cotton	..	4%	Free	65521
6003.30.00	-Of synthetic fibres	..	4%	Free	65521
6003.40.00	-Of artificial fibres	..	4%	Free	65521
6003.90.00	-Other	..	4%	Free	65521
60.04	Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread, other than those of heading 60.01.				
6004.10.00	-Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread	..	4%	Free	65522
6004.90.00	-Other	..	4%	Free	65522
60.05	Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04.				
	-Of cotton :				
6005.21.00	-- Unbleached or bleached	..	4%	Free	65523
6005.22.00	-- Dyed	..	4%	Free	65523
6005.23.00	-- Of yarns of different colours	..	4%	Free	65523
6005.24.00	-- Printed	..	4%	Free	65523
	-Of synthetic fibres :				
6005.35.00	-- Fabrics specified in Subheading Note 1 to this Chapter	..	4%	Free	65523
6005.36.00	-- Other, unbleached or bleached	..	4%	Free	65523
6005.37.00	-- Other, dyed	..	4%	Free	65523
6005.38.00	-- Other, of yarns of different colours	..	4%	Free	65523
6005.39.00	-- Other, printed	..	4%	Free	65523
	-Of artificial fibres :				
6005.41.00	-- Unbleached or bleached	..	4%	Free	65523
6005.42.00	-- Dyed	..	4%	Free	65523
6005.43.00	-- Of yarns of different colours	..	4%	Free	65523
6005.44.00	-- Printed	..	4%	Free	65523
6005.90.00	-Other	..	4%	Free	65523
60.06	Other knitted or crocheted fabrics.				
6006.10.00	-Of wool or fine animal hair	..	4%	Free	65529
	-Of cotton :				
6006.21.00	-- Unbleached or bleached	..	4%	Free	65529
6006.22.00	-- Dyed	..	4%	Free	65529
6006.23.00	-- Of yarns of different colours	..	4%	Free	65529
6006.24.00	-- Printed	..	4%	Free	65529
	-Of synthetic fibres :				
6006.31.00	-- Unbleached or bleached	..	4%	Free	65529
6006.32.00	-- Dyed	..	4%	Free	65529
6006.33.00	-- Of yarns of different colours	..	4%	Free	65529
6006.34.00	-- Printed	..	4%	Free	65529
	-Of artificial fibres :				
6006.41.00	-- Unbleached or bleached	..	4%	Free	65529
6006.42.00	-- Dyed	..	4%	Free	65529
6006.43.00	-- Of yarns of different colours	..	4%	Free	65529

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
6006.44.00	-- Printed	..	4%	Free	65529
6006.90.00	-Other	..	4%	Free	65529

Chapter 61

Articles of apparel and clothing accessories, knitted or crocheted

Notes.

1.- This Chapter applies only to made up knitted or crocheted articles.

2.- This Chapter does not cover:

- (a) Goods of heading 62.12;
- (b) Worn clothing or other worn articles of heading 63.09; or
- (c) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).

3.- For the purposes of headings 61.03 and 61.04 :

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

- one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and

- one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

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

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

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

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

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

- one garment designed to cover the upper part of the body, with the exception of pullovers which may form a second upper garment in the sole context of twin sets, and of waistcoats which may also form a second upper garment, and

- one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

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

4.- Headings 61.05 and 61.06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment, or garments having an average of less than 10 stitches per linear centimetre in each direction counted on an area measuring at least 10 cm x 10 cm. Heading 61.05 does not cover sleeveless garments.

5.- Heading 61.09 does not cover garments with a drawstring, ribbed waistband or other means of tightening at the bottom of the garment.

6.- For the purposes of heading 61.11:

- (a) The expression *babies' garments and clothing accessories* means articles for young children of a body height not exceeding 86 cm;
- (b) Articles which are, prima facie, classifiable both in heading 61.11 and in other headings of this

Chapter are to be classified in heading 61.11.

7.- For the purposes of heading 61.12, *ski suits* means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (crosscountry 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 foot straps; 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.

Supplementary Note

- For the purpose of the expression "Tropical Island Wear" under headings 61.04, 61.05 and 61.06 and 6109 include; Mumus; Skirts; Bula Shirts; Mission Dresses, Meri Blouses and "ROHS".

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
61.01	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, windjackets and similar articles, knitted or crocheted, other than those of 61.03.				
6101.20.00	-Of cotton	..	4%	Free	8431
6101.30.00	-Of man-made fibres	..	4%	Free	8431
6101.90.00	-Of other textile materials	..	4%	Free	8431
61.02	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, windjackets and similar articles, knitted or crocheted, other than those of 61.04.				
6102.10.00	-Of wool or fine animal hair	..	4%	Free	8441
6102.20.00	-Of cotton	..	4%	Free	8441
6102.30.00	-Of man-made fibres	..	4%	Free	8441
6102.90.00	-Of other textile materials	..	4%	Free	8441
61.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.				
6103.10.00	- Suits	..	4%	Free	84321
	-Ensembles :				
6103.22.00	-- Of cotton	..	4%	Free	84322
6103.23.00	-- Of synthetic fibres	..	4%	Free	84322
6103.29.00	-- Of other textile materials	..	4%	Free	84322
	- Jackets and blazers :				
6103.31.00	-- Of wool or fine animal hair	..	4%	Free	84323
6103.32.00	-- Of cotton	..	4%	Free	84323
6103.33.00	-- Of synthetic fibres	..	4%	Free	84323
6103.39.00	-- Of other textile materials	..	4%	Free	84323
	-Trousers, bib and brace overalls, breeches and shorts :				
6103.41.00	-- Of wool or fine animal hair	..	4%	Free	84324
6103.42.00	-- Of cotton	..	4%	Free	84324
6103.43.00	-- Of synthetic fibres	..	4%	Free	84324
6103.49.00	-- Of other textile materials	..	4%	Free	84324
61.04	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.				
	- Suits :				

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
6104.13.00	-- Of synthetic fibres	..	4%	Free	84421
6104.19.00	-- Of other textile materials	..	4%	Free	84421
	-Ensembles :				
6104.22.00	-- Of cotton	..	4%	Free	84422
6104.23.00	-- Of synthetic fibres	..	4%	Free	84422
6104.29.00	-- Of other textile materials	..	4%	Free	84422
	- Jackets and blazers :				
6104.31.00	-- Of wool or fine animal hair	..	4%	Free	84423
6104.32.00	-- Of cotton	..	4%	Free	84423
6104.33.00	-- Of synthetic fibres	..	4%	Free	84423
6104.39.00	-- Of other textile materials	..	4%	Free	84423
	-Dresses :				
6104.41.00	-- Of wool or fine animal hair	..	4%	Free	84424
6104.42.00	-- Of cotton	..	4%	Free	84424
6104.43.00	-- Of synthetic fibres	..	4%	Free	84424
6104.44.00	-- Of artificial fibres	..	4%	Free	84424
6104.49.00	-- Of other textile materials	..	4%	Free	84424
	- Skirts and divided skirts :				
6104.51.00	-- Of wool or fine animal hair	..	4%	Free	84425
6104.52.00	-- Of cotton	..	4%	Free	84425
6104.53.00	-- Of synthetic fibres	..	4%	Free	84425
6104.59.00	-- Of other textile materials	..	4%	Free	84425
	-Trousers, bib and brace overalls, breeches and shorts :				
6104.61.00	-- Of wool or fine animal hair	..	4%	Free	84426
6104.62.00	-- Of cotton	..	4%	Free	84426
6104.63.00	-- Of synthetic fibres	..	4%	Free	84426
6104.69.00	-- Of other textile materials	..	4%	Free	84426
61.05	Men's or boys' shirts, knitted or crocheted.				
6105.10.00	-Of cotton	..	4%	Free	84371
6105.20.00	-Of man-made fibres	..	4%	Free	84379
6105.90.00	-Of other textile materials	..	4%	Free	84379
61.06	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.				
6106.10.00	-Of cotton	..	4%	Free	8447
6106.20.00	-Of man-made fibres	..	4%	Free	8447
6106.90.00	-Of other textile materials	..	4%	Free	8447
61.07	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.				
	-Underpants and briefs :				
6107.11.00	-- Of cotton	..	4%	Free	84381
6107.12.00	-- Of man-made fibres	..	4%	Free	84381
6107.19.00	-- Of other textile materials	..	4%	Free	84381
	-Nightshirts and pyjamas :				
6107.21.00	-- Of cotton	..	4%	Free	84382
6107.22.00	-- Of man-made fibres	..	4%	Free	84382
6107.29.00	-- Of other textile materials	..	4%	Free	84382
	-Other :				
6107.91.00	-- Of cotton	..	4%	Free	84389

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
6107.99.00	-- Of other textile materials	..	4%	Free	84389
61.08	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles, knitted or crocheted.				
	- Slips and petticoats :				
6108.11.00	-- Of man-made fibres	..	4%	Free	84481
6108.19.00	-- Of other textile materials	..	4%	Free	84481
	-Briefs and panties :				
6108.21.00	-- Of cotton	..	4%	Free	84482
6108.22.00	-- Of man-made fibres	..	4%	Free	84482
6108.29.00	-- Of other textile materials	..	4%	Free	84482
	-Nightdresses and pyjamas :				
6108.31.00	-- Of cotton	..	4%	Free	84483
6108.32.00	-- Of man-made fibres	..	4%	Free	84483
6108.39.00	-- Of other textile materials	..	4%	Free	84483
	-Other :				
6108.91.00	-- Of cotton	..	4%	Free	84489
6108.92.00	-- Of man-made fibres	..	4%	Free	84489
6108.99.00	-- Of other textile materials	..	4%	Free	84489
61.09	T-shirts, singlets and other vests, knitted or crocheted.				
	-Of cotton				
6109.10.10	---Tropical Island wear	..	4%	Free	8454
6109.10.90	---Other	..	4%	Free	8454
	-Of other textile materials				
6109.90.10	---Tropical Island wear	..	4%	Free	8454
6109.90.90	---Other	..	4%	Free	8454
61.10	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.				
	-Of wool or fine animal hair :				
6110.11.00	-- Of wool	..	4%	Free	8453
6110.12.00	-- Of Kashmir (cashmere) goats	..	4%	Free	8453
6110.19.00	-- Other	..	4%	Free	8453
6110.20.00	-Of cotton	..	4%	Free	8453
6110.30.00	-Of man-made fibres	..	4%	Free	8453
6110.90.00	-Of other textile materials	..	4%	Free	8453
61.11	Babies' garments and clothing accessories, knitted or crocheted.				
6111.20.00	-Of cotton	..	4%	Free	84512
6111.30.00	-Of synthetic fibres	..	4%	Free	84512
6111.90.00	-Of other textile materials	..	4%	Free	84512
61.12	Track suits, ski suits and swimwear, knitted or crocheted.				
	-Track suits :				
6112.11.00	-- Of cotton	..	4%	Free	84591
6112.12.00	-- Of synthetic fibres	..	4%	Free	84591
6112.19.00	-- Of other textile materials	..	4%	Free	84591
6112.20.00	- Ski suits	..	4%	Free	84592
	-Men's or boys' swimwear :				

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
6112.31.00	-- Of synthetic fibres	..	4%	Free	84562
6112.39.00	-- Of other textile materials	..	4%	Free	84562
	-Women's or girls' swimwear :				
6112.41.00	-- Of synthetic fibres	..	4%	Free	84564
6112.49.00	-- Of other textile materials	..	4%	Free	84564
61.13	Garments, made up of knitted or crocheted fabrics of 59.03, 59.06 or 59.07.				
6113.00.10	---Wetsuits and similar diving garments	..	4%	Free	84524
6113.00.90	---Other	..	4%	Free	84524
61.14	Other garments, knitted or crocheted.				
	-Of cotton				
6114.20.10	---Undergarments	..	4%	Free	84599
6114.20.20	---Overalls	..	4%	Free	84599
6114.20.90	---Others	..	4%	Free	84599
	-Of man-made fibres				
6114.30.10	---Undergarments	..	4%	Free	84599
6114.30.20	---Overalls	..	4%	Free	84599
6114.30.90	---Others	..	4%	Free	84599
	-Of other textile materials				
6114.90.10	---Undergarments	..	4%	Free	84599
6114.90.20	---Overalls	..	4%	Free	84599
6114.90.90	---Others	..	4%	Free	84599
61.15	Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted.				
6115.10.00	-Graduated compression hosiery (for example, stockings for varicose veins)	..	4%	Free	84623
	-Other panty hose and tights :				
6115.21.00	-- Of synthetic fibres, measuring per single yarn less than 67 decitex	..	4%	Free	84624
6115.22.00	-- Of synthetic fibres, measuring per single yarn 67 decitex or more	..	4%	Free	84624
6115.29.00	-- Of other textile materials	..	4%	Free	84624
6115.30.00	-Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	..	4%	Free	84625
	-Other :				
6115.94.00	-- Of wool or fine animal hair	..	4%	Free	84629
6115.95.00	-- Of cotton	..	4%	Free	84629
6115.96.00	-- Of synthetic fibres	..	4%	Free	84629
6115.99.00	-- Of other textile materials	..	4%	Free	84629
61.16	Gloves, mittens and mitts, knitted or crocheted				
6116.10.00	- Impregnated, coated or covered with plastics or rubber	..	4%	Free	84691
	-Other :				
6116.91.00	-- Of wool or fine animal hair	..	4%	Free	84692
6116.92.00	-- Of cotton	..	4%	Free	84692
6116.93.00	-- Of synthetic fibres	..	4%	Free	84692
6116.99.00	-- Of other textile materials	..	4%	Free	84692
61.17	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or				

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
	of clothing accessories.				
	- Shawls, scarves, mufflers, mantillas, veils and the like				
6117.10.10	---Scarves and shawls	..	4%	Free	84693
6117.10.90	---Other	..	4%	Free	84693
6117.80.00	-Other accessories	..	4%	Free	84699
6117.90.00	- Parts	..	4%	Free	84699

Chapter 62

Articles of apparel and clothing accessories, not knitted or crocheted

Notes.

1.- This Chapter applies only to made up articles of any textile fabric other than wadding, excluding knitted or crocheted articles (other than those of heading 62.12).

2.- This Chapter does not cover:

- (a) Worn clothing or other worn articles of heading 63.09; or
- (b) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).

3.- For the purposes of headings 62.03 and 62.04:

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

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

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

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

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

- morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;

- evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
- dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.

(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 6211.

4.- For the purposes of heading 62.09:

- (a) The expression ~~%babies' garments and clothing accessories+~~ means articles for young children of a body height not exceeding 86 cm;
- (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 (crosscountry or alpine). They consist either of:

- (a) a ~~%ski overall+~~, that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or
- (b) a ~~%ski ensemble+~~, that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:

- one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and
- one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

The ~~%ski ensemble+~~ may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.

All the components of a ~~%ski ensemble+~~ must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.

7.- Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60 cm, are to be classified as handkerchiefs (heading 62.13). Handkerchiefs of which any side exceeds 60 cm are to be classified in heading 62.14.

8.- Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys' garments, and those designed for right over left closure at the front as women's or girls' garments.

These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

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

9.- Articles of this Chapter may be made of metal thread.

Supplementary Note:

1. For the purpose of the expression "Tropical Island Wear" under headings 62.04, 62.05 and 62.06, include; Mumuç Skirts; Bula Shirts; Mission Dresses, Meri Blouses and "ROHS".

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
62.01	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of 62.03.				
	-Overcoats, raincoats, car-coats, capes, cloaks and similar articles :				
6201.11.00	-- Of wool or fine animal hair	..	4%	Free	84111
6201.12.00	-- Of cotton	..	4%	Free	84112
6201.13.00	-- Of man-made fibres	..	4%	Free	84112
6201.19.00	-- Of other textile materials	..	4%	Free	84112
	-Other :				
6201.91.00	-- Of wool or fine animal hair	..	4%	Free	84119
6201.92.00	-- Of cotton	..	4%	Free	84119
6201.93.00	-- Of man-made fibres	..	4%	Free	84119
6201.99.00	-- Of other textile materials	..	4%	Free	84119
62.02	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of 62.04.				
	-Overcoats, raincoats, car-coats, capes, cloaks and similar articles :				
6202.11.00	-- Of wool or fine animal hair	..	4%	Free	84211
6202.12.00	-- Of cotton	..	4%	Free	84211
6202.13.00	-- Of man-made fibres	..	4%	Free	84211
6202.19.00	-- Of other textile materials	..	4%	Free	84211
	-Other :				
6202.91.00	-- Of wool or fine animal hair	..	4%	Free	84219
6202.92.00	-- Of cotton	..	4%	Free	84219
6202.93.00	-- Of man-made fibres	..	4%	Free	84219
6202.99.00	-- Of other textile materials	..	4%	Free	84219
62.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).				
	- Suits :				

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
6203.11.00	-- Of wool or fine animal hair	..	4%	Free	84121
6203.12.00	-- Of synthetic fibres	..	4%	Free	84122
6203.19.00	-- Of other textile materials	..	4%	Free	84122
	-Ensembles :				
6203.22.00	-- Of cotton	..	4%	Free	84123
6203.23.00	-- Of synthetic fibres	..	4%	Free	84123
6203.29.00	-- Of other textile materials	..	4%	Free	84123
	- Jackets and blazers :				
6203.31.00	-- Of wool or fine animal hair	..	4%	Free	8413
6203.32.00	-- Of cotton	..	4%	Free	8413
6203.33.00	-- Of synthetic fibres	..	4%	Free	8413
6203.39.00	-- Of other textile materials	..	4%	Free	8413
	-Trousers, bib and brace overalls, breeches and shorts :				
6203.41.00	-- Of wool or fine animal hair	..	4%	Free	8414
6203.42.00	-- Of cotton	..	4%	Free	8414
6203.43.00	-- Of synthetic fibres	..	4%	Free	8414
6203.49.00	-- Of other textile materials	..	4%	Free	8414
62.04	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).				
	- Suits :				
6204.11.00	-- Of wool or fine animal hair	..	4%	Free	84221
6204.12.00	-- Of cotton	..	4%	Free	84221
6204.13.00	-- Of synthetic fibres	..	4%	Free	84221
6204.19.00	-- Of other textile materials	..	4%	Free	84221
	-Ensembles :				
6204.21.00	-- Of wool or fine animal hair	..	4%	Free	84222
6204.22.00	-- Of cotton	..	4%	Free	84222
6204.23.00	-- Of synthetic fibres	..	4%	Free	84222
6204.29.00	-- Of other textile materials	..	4%	Free	84222
	- Jackets and blazers :				
6204.31.00	-- Of wool or fine animal hair	..	4%	Free	8423
6204.32.00	-- Of cotton	..	4%	Free	8423
6204.33.00	-- Of synthetic fibres	..	4%	Free	8423
6204.39.00	-- Of other textile materials	..	4%	Free	8423
	-Dresses :				
6204.41.00	-- Of wool or fine animal hair	..	4%	Free	8424
	-- Of cotton				
6204.42.10	---Tropical Island wear	..	4%	Free	8424
6204.42.90	---Other	..	4%	Free	8424
	-- Of synthetic fibres				
6204.43.10	---Tropical Island wear	..	4%	Free	8424
6204.43.90	---Other	..	4%	Free	8424
6204.44.00	-- Of artificial fibres	..	4%	Free	8424
6204.49.00	-- Of other textile materials	..	4%	Free	8424
	- Skirts and divided skirts :				
6204.51.00	-- Of wool or fine animal hair	..	4%	Free	8425

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
	-- Of cotton				
6204.52.10	---Tropical Island wear	..	4%	Free	8425
6204.52.90	---Other	..	4%	Free	8425
	-- Of synthetic fibres				
6204.53.10	---Tropical Island wear	..	4%	Free	8425
6204.53.90	---Other	..	4%	Free	8425
6204.59.00	-- Of other textile materials	..	4%	Free	8425
	-Trousers, bib and brace overalls, breeches and shorts :				
6204.61.00	-- Of wool or fine animal hair	..	4%	Free	8426
6204.62.00	-- Of cotton	..	4%	Free	8426
6204.63.00	-- Of synthetic fibres	..	4%	Free	8426
6204.69.00	-- Of other textile materials	..	4%	Free	8426
62.05	Men's or boys' shirts				
	-Of cotton				
6205.20.10	---Tropical Island wear	..	4%	Free	84151
6205.20.90	---Other	..	4%	Free	84151
6205.30.00	-Of man-made fibres	..	4%	Free	84159
6205.90.00	-Of other textile materials	..	4%	Free	84159
62.06	Women's or girls' blouses, shirts and shirt-blouses				
6206.10.00	-Of silk or silk waste	..	4%	Free	8427
6206.20.00	-Of wool or fine animal hair	..	4%	Free	8427
	-Of cotton				
6206.30.10	---Tropical Island wear	..	4%	Free	8427
6206.30.90	---Other	..	4%	Free	8427
6206.40.00	-Of man-made fibres	..	4%	Free	8427
6206.90.00	-Of other textile materials	..	4%	Free	8427
62.07	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles				
	-Underpants and briefs :				
6207.11.00	-- Of cotton	..	4%	Free	84161
6207.19.00	-- Of other textile materials	..	4%	Free	84161
	-Nightshirts and pyjamas :				
6207.21.00	-- Of cotton	..	4%	Free	84162
6207.22.00	-- Of man-made fibres	..	4%	Free	84162
6207.29.00	-- Of other textile materials	..	4%	Free	84162
	-Other :				
6207.91.00	-- Of cotton	..	4%	Free	84169
6207.99.00	-- Of other textile materials	..	4%	Free	84169
62.08	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles.				
	- Slips and petticoats :				
6208.11.00	-- Of man-made fibres	..	4%	Free	84281
6208.19.00	-- Of other textile materials	..	4%	Free	84281
	-Nightdresses and pyjamas :				

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
6208.21.00	-- Of cotton	..	4%	Free	84282
6208.22.00	-- Of man-made fibres	..	4%	Free	84282
6208.29.00	-- Of other textile materials	..	4%	Free	84282
	-Other :				
	-- Of cotton				
6208.91.10	---Briefs and panties	..	4%	Free	84289
6208.91.90	---Other	..	4%	Free	84289
	-- Of man-made fibres				
6208.92.10	---Briefs and panties	..	4%	Free	84289
6208.92.90	---Other	..	4%	Free	84289
	-- Of other textile materials				
6208.99.10	---Briefs and panties	..	4%	Free	84289
6208.99.90	---Other	..	4%	Free	84289
62.09	Babies' garments and clothing accessories.				
6209.20.00	-Of cotton	..	4%	Free	84511
6209.30.00	-Of synthetic fibres	..	4%	Free	84511
6209.90.00	-Of other textile materials	..	4%	Free	84511
62.10	Garments, made up of fabrics of 56.02, 56.03, 59.03, 59.06 or 59.07.				
6210.10.00	-Of fabrics of heading 56.02 or 56.03	..	4%	Free	84521
6210.20.00	-Other garments, of the type described in subheadings 6201.11 to 6201.19	..	4%	Free	84522
6210.30.00	-Other garments, of the type described in subheadings 6202.11 to 6202.19	..	4%	Free	84523
6210.40.00	-Other men's or boys' garments	..	4%	Free	84522
6210.50.00	-Other women's or girls' garments	..	4%	Free	84523
62.11	Track suits, ski suits and swimwear; other garments.				
	- Swimwear :				
6211.11.00	-- Men's or boys'	..	4%	Free	84561
6211.12.00	-- Women's or girls'	..	4%	Free	84563
6211.20.00	- Ski suits	..	4%	Free	84581
	-Other garments, men's or boys' :				
6211.32.00	-- Of cotton	..	4%	Free	84587
6211.33.00	-- Of man-made fibres	..	4%	Free	84587
6211.39.00	-- Of other textile materials	..	4%	Free	84587
	-Other garments, women's or girls' :				
6211.42.00	-- Of cotton	..	4%	Free	84589
6211.43.00	-- Of man-made fibres	..	4%	Free	84589
6211.49.00	-- Of other textile materials	..	4%	Free	84589
62.12	Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.				
6212.10.00	-Brassieres	..	4%	Free	84551
6212.20.00	-Girdles and panty-girdles	..	4%	Free	84552
6212.30.00	-Corselettes	..	4%	Free	84552
6212.90.00	-Other	..	4%	Free	84552
62.13	Handkerchiefs.				
6213.20.00	-Of cotton	..	4%	Free	84611

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
6213.90.00	-Of other textile materials	..	4%	Free	84611
62.14	Shawls, scarves, mufflers, mantillas, veils and the like.				
	-Of silk or silk waste				
6214.10.10	---Scarves and shawls	..	4%	Free	84612
6214.10.90	---Other	..	4%	Free	84612
	-Of wool or fine animal hair				
6214.20.10	---Scarves and shawls	..	4%	Free	84612
6214.20.90	---Other	..	4%	Free	84612
	-Of synthetic fibres				
6214.30.10	---Scarves and shawls	..	4%	Free	84612
6214.30.90	---Other	..	4%	Free	84612
	-Of artificial fibres				
6214.40.10	---Scarves and shawls	..	4%	Free	84612
6214.40.90	---Other	..	4%	Free	84612
	-Of other textile materials				
6214.90.10	---Scarves and shawls	..	4%	Free	84612
6214.90.90	---Other	..	4%	Free	84612
62.15	Ties, bow ties and cravats.				
6215.10.00	-Of silk or silk waste	..	4%	Free	84613
6215.20.00	-Of man-made fibres	..	4%	Free	84613
6215.90.00	-Of other textile materials	..	4%	Free	84613
6216.00.00	Gloves, mittens and mitts.	..	4%	Free	84614
62.17	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of 62.12.				
	-Accessories				
6217.10.10	---Collars, shirt fronts, cuffs, tuckers, fallals, bodice-fronts, jabots, flouces, yokes and similar accessories and trimmings for garments	..	4%	Free	84619
6217.10.20	---Badges, labels, emblems and the like	..	4%	Free	84619
6217.10.30	---Stockings, socks and sockettes	..	4%	Free	84619
6217.10.40	---Belts of all kinds (including bandoliers) and sashes	..	4%	Free	84619
6217.10.90	---Other	..	4%	Free	84619
6217.90.00	- Parts	..	4%	Free	84619

Chapter 63

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

Notes.

1.- Sub-Chapter I applies only to made up articles, of any textile fabric.

2.- Sub-Chapter I does not cover:

- (a) Goods of Chapters 56 to 62; or
- (b) Worn clothing or other worn articles of heading 63.09.

3.- Heading 63.09 applies only to the following goods:

(a) Articles of textile materials:

- (i) Clothing and clothing accessories, and parts thereof;
- (ii) Blankets and travelling rugs;
- (iii) Bed linen, table linen, toilet linen and kitchen linen;
- (iv) Furnishing articles, other than carpets of headings 57.01 to 57.05 and tapestries of heading 58.05;

(b) Footwear and headgear of any material other than asbestos.

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

- (i) they must show signs of appreciable wear, and
- (ii) they must be presented in bulk or in bales, sacks or similar packings.

Subheading Note.

1.- Subheading 6304.20 covers articles made from warp knit fabrics, impregnated or coated with alphacypermethrin (ISO), chlorfenapyr (ISO), deltamethrin (INN, ISO), lambda-cyhalothrin (ISO), permethrin (ISO) or pirimiphos-methyl (ISO).

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
	I.- OTHER MADE UP TEXTILE ARTICLES				
63.01	Blankets and travelling rugs.				
6301.10.00	-Electric blankets	..	4%	Free	77585
6301.20.00	-Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	..	4%	Free	65831
6301.30.00	-Blankets (other than electric blankets) and travelling rugs, of cotton	..	4%	Free	65832
6301.40.00	-Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	..	4%	Free	65833
6301.90.00	-Other blankets and travelling rugs	..	4%	Free	65839
63.02	Bed linen, table linen, toilet linen and kitchen linen.				
6302.10.00	-Bed linen, knitted or crocheted	..	4%	Free	65841
	-Other bed linen, printed :				

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
6302.21.00	-- Of cotton	..	4%	Free	65842
6302.22.00	-- Of man-made fibres	..	4%	Free	65843
6302.29.00	-- Of other textile materials	..	4%	Free	65843
	-Other bed linen :				
6302.31.00	-- Of cotton	..	4%	Free	65842
6302.32.00	-- Of man-made fibres	..	4%	Free	65843
6302.39.00	-- Of other textile materials	..	4%	Free	65843
6302.40.00	-Table linen, knitted or crocheted	..	4%	Free	65844
	-Other table linen :				
6302.51.00	-- Of cotton	..	4%	Free	65845
6302.53.00	-- Of man-made fibres	..	4%	Free	65846
6302.59.00	-- Of other textile materials	..	4%	Free	65846
6302.60.00	-Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	..	4%	Free	65847
	-Other :				
6302.91.00	-- Of cotton	..	4%	Free	65847
6302.93.00	-- Of man-made fibres	..	4%	Free	65848
6302.99.00	-- Of other textile materials	..	4%	Free	65848
63.03	Curtains (including drapes) and interior blinds; curtain or bed valances.				
	-Knitted or crocheted :				
6303.12.00	-- Of synthetic fibres	..	4%	Free	65851
6303.19.00	-- Of other textile materials	..	4%	Free	65851
	-Other :				
6303.91.00	-- Of cotton	..	4%	Free	65851
6303.92.00	-- Of synthetic fibres	..	4%	Free	65851
6303.99.00	-- Of other textile materials	..	4%	Free	65851
63.04	Other furnishing articles, excluding those of 94.04.				
	-Bedspreads :				
6304.11.00	-- Knitted or crocheted	..	4%	Free	65852
6304.19.00	-- Other	..	4%	Free	65852
6304.20.00	-Bed (mosquito) nets specified in Subheading Note 1 to this Chapter	..	4%	Free	65859
	-Other :				
6304.91.00	-- Knitted or crocheted	..	4%	Free	65859
6304.92.00	-- Not knitted or crocheted, of cotton	..	4%	Free	65859
	-- Not knitted or crocheted, of synthetic fibres				
6304.93.10	---Car seat covers	..	4%	Free	65859
6304.93.90	---Other	..	4%	Free	65859
6304.99.00	-- Not knitted or crocheted, of other textile materials	..	4%	Free	65859
63.05	Sacks and bags, of a kind used for the packing of goods.				
6305.10.00	-Of jute or of other textile bast fibres of heading 53.03	..	4%	Free	65811
6305.20.00	-Of cotton	..	4%	Free	65812
	-Of man-made textile materials :				
6305.32.00	-- Flexible intermediate bulk containers	..	4%	Free	65813
6305.33.00	-- Other, of polyethylene or polypropylene strip or	..	4%	Free	65813

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
	the like				
6305.39.00	-- Other	..	4%	Free	65813
6305.90.00	-Of other textile materials	..	4%	Free	65819
63.06	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.				
	-Tarpaulins, awnings and sunblinds :				
6306.12.00	-- Of synthetic fibres	..	4%	Free	65821
6306.19.00	-- Of other textile materials	..	4%	Free	65821
	-Tents :				
6306.22.00	-- Of synthetic fibres	..	4%	Free	65822
6306.29.00	-- Of other textile materials	..	4%	Free	65822
6306.30.00	- Sails	..	4%	Free	65823
6306.40.00	- Pneumatic mattresses	..	4%	Free	65824
6306.90.00	-Other	..	4%	Free	65829
63.07	Other made up articles, including dress patterns.				
6307.10.00	- Floor-cloths, dish-cloths, dusters and similar cleaning cloths	..	4%	Free	65892
6307.20.00	-Life-jackets and life-belts	..	4%	Free	65893
	-Other				
6307.90.10	---Dress patterns	..	4%	Free	65893
6307.90.20	---Flags	..	4%	Free	65893
6307.90.90	---Other	..	4%	Free	65893
	II.- SETS				
6308.00.00	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.	..	4%	Free	65899
	III.-WORN CLOTHING ANDWORN TEXTILE ARTICLES; RAGS				
6309.00.00	Worn clothing and other worn articles.	..	4%	Free	26901
63.10	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.				
6310.10.00	- Sorted	..	4%	Free	26902
6310.90.00	-Other	..	4%	Free	26902

Section XII

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

Chapter 64

Footwear, gaiters and the like; parts of such articles

Notes.

1.- This Chapter does not cover:

- (a) Disposable foot or shoe coverings of flimsy material (for example, paper, sheeting of plastics) without applied soles. These products are classified according to their constituent material;
- (b) Footwear of textile material, without an outer sole glued, sewn or otherwise affixed or applied to the upper (Section XI);
- (c) Worn footwear of heading 63.09;
- (d) Articles of asbestos (heading 68.12);
- (e) Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading 90.21); or
- (f) Toy footwear or skating boots with ice or roller skates attached; shin-guards or similar protective sportswear (Chapter 95).

2.- For the purposes of heading 64.06, the term **parts** does not include pegs, protectors, eyelets, hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods of heading 96.06.

3.- For the purposes of this Chapter

- (a) the terms **rubber** and **plastics** include woven fabrics or other textile products with an external layer of rubber or plastics being visible to the naked eye; for the purpose of this provision, no account should be taken of any resulting change of colour; and
- (b) the term **leather** refers to the goods of headings 41.07 and 41.12 to 41.14.

4.- Subject to Note 3 to this Chapter:

- (a) the material of the upper shall be taken to be the constituent material having the greatest external surface area, no account being taken of accessories or reinforcements such as ankle patches, edging, ornamentation, buckles, tabs, eyelet stays or similar attachments;
- (b) the constituent material of the outer sole shall be taken to be the material having the greatest surface area in contact with the ground, no account being taken of accessories or reinforcements such as spikes, bars, nails, protectors or similar attachments.

Subheading Note.

1.- For the purposes of subheadings 6402.12, 6402.19, 6403.12, 6403.19 and 6404.11, the expression **sports footwear** applies only to:

- (a) footwear which is designed for a sporting activity and has, or has provision for the attachment of, spikes, sprigs, stops, clips, bars or the like;

(b) skating boots, ski-boots and cross-country ski footwear, snowboard boots, wrestling boots, boxing boots and cycling shoes.

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
64.01	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.				
6401.10.00	- Footwear incorporating a protective metal toe-cap	..	4%	Free	85111
	-Other footwear :				
6401.92.00	-- Covering the ankle but not covering the knee	..	4%	Free	85131
6401.99.00	-- Other	..	4%	Free	85131
64.02	Other footwear with outer soles and uppers of rubber or plastics.				
	- Sports footwear :				
6402.12.00	-- Ski-boots, cross-country ski footwear and snowboard boots	..	4%	Free	85121
6402.19.00	-- Other	..	4%	Free	85123
6402.20.00	- Footwear with upper straps or thongs assembled to the sole by means of plugs	..	4%	Free	85132
	-Other footwear :				
6402.91.00	-- Covering the ankle	..	4%	Free	85132
6402.99.00	-- Other	..	4%	Free	85132
64.03	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.				
	- Sports footwear :				
6403.12.00	-- Ski-boots, cross-country ski footwear and snowboard boots	..	4%	Free	85122
6403.19.00	-- Other	..	4%	Free	85124
6403.20.00	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	..	4%	Free	85141
6403.40.00	-Other footwear, incorporating a protective metal toe-cap	..	4%	Free	85115
	-Other footwear with outer soles of leather :				
6403.51.00	-- Covering the ankle	..	4%	Free	85148
6403.59.00	-- Other	..	4%	Free	85148
	-Other footwear :				
6403.91.00	-- Covering the ankle	..	4%	Free	85148
6403.99.00	-- Other	..	4%	Free	85148
64.04	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.				
	- Footwear with outer soles of rubber or plastics :				
6404.11.00	-- Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	..	4%	Free	85125
6404.19.00	-- Other	..	4%	Free	85151
6404.20.00	- Footwear with outer soles of leather or composition leather	..	4%	Free	85152
64.05	Other footwear.				

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
6405.10.00	-With uppers of leather or composition leather	..	4%	Free	85149
6405.20.00	-With uppers of textile materials	..	4%	Free	85159
6405.90.00	-Other	..	4%	Free	8517
64.06	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable insoles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.				
6406.10.00	-Uppers and parts thereof, other than stiffeners	..	4%	Free	8519
6406.20.00	-Outer soles and heels, of rubber or plastics	..	4%	Free	8519
6406.90.00	-Other	..	4%	Free	8519

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.

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
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.	..	4%	Free	65761
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.	..	4%	Free	65762
[65.03]					
6504.00.00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.	..	4%	Free	84842
65.05	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.				
6505.00.10	---Hair nets	..	4%	Free	84843
6505.00.90	---Other	..	4%	Free	84843
65.06	Other headgear, whether or not lined or trimmed.				
	- Safety headgear				
6506.10.10	---Motorcycle helmets	..	4%	Free	84844
6506.10.90	---Other	..	4%	Free	84844
	-Other :				
6506.91.00	-- Of rubber or of plastics	..	4%	Free	84845
6506.99.00	-- Of other materials	..	4%	Free	84849
6507.00.00	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.	..	4%	Free	84848

Chapter 66

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

Notes.

1.- This Chapter does not cover:

- (a) Measure walking-sticks or the like (heading 90.17);
- (b) Firearm-sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93); or
- (c) Goods of Chapter 95 (for example, toy umbrellas, toy sun umbrellas).

2.- Heading 66.03 does not cover parts, trimmings or accessories of textile material, or covers, tassels, thongs, umbrella cases or the like, of any material. Such goods presented with, but not fitted to, articles of heading 66.01 or 66.02 are to be classified separately and are not to be treated as forming part of those articles.

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
66.01	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas).				
6601.10.00	-Garden or similar umbrellas	..	4%	Free	89941
	-Other :				
6601.91.00	-- Having a telescopic shaft	..	4%	Free	89941
6601.92.00	-- Other	..	4%	Free	89941
6602.00.00	Walking-sticks, seat-sticks, whips, riding-crops and the like.	..	4%	Free	89942
66.03	Parts, trimmings and accessories of articles of heading 66.01 or 66.02.				
6603.20.00	-Umbrella frames, including frames mounted on shafts (sticks)	..	4%	Free	89949
6603.90.00	-Other	..	4%	Free	89949

Chapter 67

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

Notes.

1.- This Chapter does not cover:

- (a) Straining cloth of human hair (heading 59.11);
- (b) Floral motifs of lace, of embroidery or other textile fabric (Section XI);
- (c) Footwear (Chapter 64);
- (d) Headgear or hair-nets (Chapter 65);
- (e) Toys, sports requisites or carnival articles (Chapter 95); or
- (f) Feather dusters, powder-puffs or hair sieves (Chapter 96).

2.- Heading 67.01 does not cover:

- (a) Articles in which feathers or down constitute only filling or padding (for example, bedding of heading 94.04);
- (b) Articles of apparel or clothing accessories in which feathers or down constitute no more than mere trimming or padding; or
- (c) Artificial flowers or foliage or parts thereof or made up articles of heading 67.02.

3.- Heading 67.02 does not cover:

- (a) Articles of glass (Chapter 70); or
- (b) Artificial flowers, foliage or fruit of pottery, stone, metal, wood or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, glueing, fitting into one another or similar methods.

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
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 05.05 and worked quills and scapes).	..	4%	Free	89992
67.02	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.				
6702.10.00	-Of plastics	..	4%	Free	89921
6702.90.00	-Of other materials	..	4%	Free	89929
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.	..	4%	Free	89994
67.04	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included.				
	-Of synthetic textile materials :				
6704.11.00	-- Complete wigs	..	4%	Free	89995

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
6704.19.00	-- Other	..	4%	Free	89995
6704.20.00	-Of human hair	..	4%	Free	89995
6704.90.00	-Of other materials	..	4%	Free	89995

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 8547;
- (h) Dental burrs (heading 90.18);
- (ij) Articles of Chapter 91 (for example, clocks and clock cases);
- (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
- (l) Articles of Chapter 95 (for example, toys, games and sports requisites);
- (m) Articles of heading 96.02, if made of materials specified in Note 2 (b) to Chapter 96, or of heading 96.06 (for example, buttons), of heading 96.09 (for example, slate pencils), heading 96.10 (for example, drawing slates) or of heading 96.20 (monopods, bipods, tripods and similar articles); or
- (n) Articles of Chapter 97 (for example, works of art).

2.- In heading 68.02 the expression %worked monumental or building stone+applies not only to the varieties of stone referred to in heading 25.15 or 25.16 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it does not, however, apply to slate.

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
6801.00.00	Setts, curbstones and flagstones, of natural stone (except slate)	..	4%	Free	66131
68.02	Worked monumental or building stone (except slate) and articles thereof, other than goods of 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, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7cm; artificially coloured granules, chippings and powder	..	4%	Free	66133
	-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	..	4%	Free	66134
6802.23.00	-- Granite	..	4%	Free	66134
6802.29.00	-- Other stone		4%	Free	66134
	-Other :				
6802.91.00	-- Marble, travertine and alabaster		4%	Free	66134
6802.92.00	-- Other calcareous stone		4%	Free	66134
6802.93.00	-- Granite		4%	Free	66134
6802.99.00	-- Other stone		4%	Free	66134
6803.00.00	Worked slate and articles of slate or of agglomerated slate	..	4%	Free	66132
68.04	Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials				
6804.10.00	-Millstones and grindstones for milling, grinding or pulping	..	4%	Free	66311
	-Other millstones, grindstones, grinding wheels and the like :				
6804.21.00	-- Of agglomerated synthetic or natural diamond	..	4%	Free	66312
6804.22.00	-- Of other agglomerated abrasives or of ceramics	..	4%	Free	66312
6804.23.00	-- Of natural stone	..	4%	Free	66312
6804.30.00	-Hand sharpening or polishing stones	..	4%	Free	66313

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
68.05	Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up				
6805.10.00	-On a base of woven textile fabric only	..	4%	Free	66321
6805.20.00	-On a base of paper or paperboard only	..	4%	Free	66322
6805.30.00	-On a base of other materials	..	4%	Free	66329
68.06	Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or soundabsorbing mineral materials, other than those of 68.11 or 68.12 or of Chapter 69.				
6806.10.00	- Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	..	4%	Free	66351
6806.20.00	-Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	..	4%	Free	66352
6806.90.00	-Other	..	4%	Free	66353
68.07	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).				
6807.10.00	- In rolls	..	4%	Free	66181
6807.90.00	-Other	..	4%	Free	66181
68.08	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.				
6808.00.10	---Floor coverings in the piece and rectangular tiles	..	4%	Free	66182
6808.00.90	---Other	..	4%	Free	66182
68.09	Articles of plaster or of compositions based on plaster.				
	-Boards, sheets, panels, tiles and similar articles, not ornamented :				
	-- Faced or reinforced with paper or paperboard only				
6809.11.10	---Floor coverings in the piece and rectangular tiles	..	4%	Free	66331
6809.11.90	---Other	..	4%	Free	66331
	-- Other				
6809.19.10	---Floor coverings in the piece and rectangular tiles	..	4%	Free	66331
6809.19.90	---Other	..	4%	Free	66331
6809.99.00	-Other articles	..	4%	Free	66331
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	..	4%	Free	66332

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
6810.19.00	-- Other	..	4%	Free	66332
	-Other articles :				
6810.91.00	-- Prefabricated structural components for building or civil engineering	..	4%	Free	66333
6810.99.00	-- Other	..	4%	Free	66334
68.11	Articles of asbestos-cement, of cellulose fibre-cement or the like				
6811.40.00	-Containing asbestos	..	4%	Free	66183
	-Not containing asbestos :				
6811.81.00	-- Corrugated sheets	..	4%	Free	66183
	-- Other sheets, panels, tiles and similar articles				
6811.82.10	---Floor coverings in the piece and rectangular tiles	..	4%	Free	66183
6811.82.90	---Other	..	4%	Free	66183
6811.89.00	-- Other articles	..	4%	Free	66183
68.12	Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of 68.11 or 68.13				
6812.80.00	-Of crocidolite	..	4%	Free	66381
	-Other :				
6812.91.00	-- Clothing, clothing accessories, footwear and headgear	..	4%	Free	66381
6812.92.00	-- Paper, millboard and felt	..	4%	Free	66381
6812.93.00	-- Compressed asbestos fibre jointing, in sheets or rolls	..	4%	Free	66381
6812.99.00	-- Other	..	4%	Free	66381
68.13	Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials.				
6813.20.00	-Containing asbestos	..	4%	Free	66382
	-Not containing asbestos :				
6813.81.00	-- Brake linings and pads	..	4%	Free	66382
6813.89.00	-- Other		4%	Free	66382
68.14	Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials.				
6814.10.00	-Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	..	4%	Free	66335
6814.90.00	-Other	..	4%	Free	66335
68.15	Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not				

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
	elsewhere specified or included.				
6815.10.00	-Non-electrical articles of graphite or other carbon	..	4%	Free	66336
6815.20.00	-Articles of peat	..	4%	Free	66337
	-Other articles :				
6815.91.00	-- Containing magnesite, dolomite or chromite		4%	Free	66338
6815.99.00	-- Other		4%	Free	66338

Chapter 69

Ceramic products

Notes.

- 1.- This Chapter applies only to ceramic products which have been fired after shaping. Headings 69.04 to 69.14 apply only to such products other than those classifiable in headings 69.01 to 69.03.
- 2.- This Chapter does not cover:
 - (a) Products of heading 28.44;
 - (b) Articles of heading 68.04;
 - (c) Articles of Chapter 71 (for example, imitation jewellery);
 - (d) Cermets of heading 81.13;
 - (e) Articles of Chapter 82;
 - (f) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
 - (g) Artificial teeth (heading 90.21);
 - (h) Articles of Chapter 91 (for example, clocks and clock cases);
 - (ij) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
 - (k) Articles of Chapter 95 (for example, toys, games and sports requisites);
 - (l) Articles of heading 96.06 (for example, buttons) or of heading 96.14 (for example, smoking pipes);or
 - (m)Articles of Chapter 97 (for example, works of art).

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
	I.- GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS				
6901.00.00	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.	..	4%	Free	66231
69.02	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths.				
6902.10.00	-Containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr ₂ O ₃	..	4%	Free	66232
6902.20.00	-Containing by weight more than 50 % of alumina (Al ₂ O ₃), of silica (SiO ₂) or of a mixture or compound of these products	..	4%	Free	66232
6902.90.00	-Other	..	4%	Free	66232

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
69.03	Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths				
6903.10.00	-Containing by weight more than 50 % of graphite or other carbon or of a mixture of these products	..	4%	Free	6637
6903.20.00	-Containing by weight more than 50 % of alumina (Al ₂ O ₃), of silica (SiO ₂) or of a mixture or compound of these products	..	4%	Free	6637
6903.90.00	-Other	..	4%	Free	6637
	II.- OTHER CERAMIC PRODUCTS				
69.04	Ceramic building bricks, flooring blocks, support or filler tiles and the like.				
6904.10.00	-Building bricks	..	4%	Free	66241
6904.90.00	-Other	..	4%	Free	66241
69.05	Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.				
6905.10.00	-Roofing tiles	..	4%	Free	66242
6905.90.00	-Other	..	4%	Free	66242
6906.00.00	Ceramic pipes, conduits, guttering and pipe fittings	..	4%	Free	66243
69.07	Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics.				
	- Flags and paving, hearth or wall tiles, other than those of subheadings 6907.30 and 6907.40 :				
6907.21.00	-- Of a water absorption coefficient by weight not exceeding 0.5 %	..	4%	Free	66244
6907.22.00	-- Of a water absorption coefficient by weight exceeding 0.5 % but not exceeding 10 %	..	4%	Free	66244
6907.23.00	-- Of a water absorption coefficient by weight exceeding 10 %	..	4%	Free	66244
6907.30.00	-Mosaic cubes and the like, other than those of subheading 6907.40	..	4%	Free	66244
6907.40.00	- Finishing ceramics	..	4%	Free	66244
[69.08]					
69.09	Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods.				
	-Ceramic wares for laboratory, chemical or other technical uses :				
6909.11.00	-- Of porcelain or china	..	4%	Free	66391
6909.12.00	-- Articles having a hardness equivalent to 9 or more on the Mohs scale	..	4%	Free	66391
6909.19.00	-- Other	..	4%	Free	66391
6909.90.00	-Other	..	4%	Free	66391
69.10	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans,				

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
	flushing cisterns, urinals and similar sanitary fixtures.				
6910.10.00	-Of porcelain or china	..	4%	Free	81221
6910.90.00	-Other	..	4%	Free	81229
69.11	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.				
6911.10.00	-Tableware and kitchenware	..	4%	Free	66611
6911.90.00	-Other	..	4%	Free	66612
6912.00.00	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.	..	4%	Free	66613
69.13	Statuettes and other ornamental ceramic articles.				
6913.10.00	-Of porcelain or china	..	4%	Free	66621
6913.90.00	-Other	..	4%	Free	66629
69.14	Other ceramic articles.				
6914.10.00	-Of porcelain or china	..	4%	Free	66399
6914.90.00	-Other	..	4%	Free	66399

Chapter 70

Glass and glassware

Notes.

1.- This Chapter does not cover:

- (a) Goods of heading 32.07 (for example, vitrifiable enamels and glazes, glass frit, other glass in the form of powder, granules or flakes);
- (b) Articles of Chapter 71 (for example, imitation jewellery);
- (c) Optical fibre cables of heading 85.44, electrical insulators (heading 8546) 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, infrared light or improves the reflecting qualities of the glass while still allowing it to retain a degree of transparency or translucency; or which prevents light from being reflected on the surface of the glass.

3.- The products referred to in heading 70.06 remain classified in that heading whether or not they have the character of articles.

4.- For the purposes of heading 70.19, the expression ~~glass wool~~+ means:

- (a) Mineral wools with a silica (SiO_2) content not less than 60 % by weight;
- (b) Mineral wools with a silica (SiO_2) content less than 60 % but with an alkaline oxide (K_2O or Na_2O) content exceeding 5 % by weight or a boric oxide (B_2O_3) content exceeding 2 % by weight.

Mineral wools which do not comply with the above specifications fall in heading 68.06.

5.- Throughout the Nomenclature, the expression ~~glass~~+ includes fused quartz and other fused silica.

Subheading Note.

1.- For the purposes of subheadings 7013.22, 7013.33, 7013.41 and 7013.91, the expression ~~lead crystal~~+ means only glass having a minimum lead monoxide (PbO) content by weight of 24 %.

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
7001.00.00	Cullet and other waste and scrap of glass; glass in the mass.	..	4%	Free	66411
70.02	Glass in balls (other than microspheres of 70.18), rods or tubes, unworked,				
7002.10.00	-Balls	..	4%	Free	66412
7002.20.00	-Rods	..	4%	Free	66412
	-Tubes :				
7002.31.00	-- Of fused quartz or other fused silica	..	4%	Free	66412
7002.32.00	-- Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	..	4%	Free	66412
7002.39.00	-- Other	..	4%	Free	66412
70.03	Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.				
	-Non-wired sheets :				
7003.12.00	-- Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	..	4%	Free	66451
7003.19.00	-- Other	..	4%	Free	66451
7003.20.00	-Wired sheets	..	4%	Free	66452
7003.30.00	- Profiles	..	4%	Free	66453
70.04	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.				
7004.20.00	-Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	..	4%	Free	66431
7004.90.00	-Other glass	..	4%	Free	66439
70.05	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.				
7005.10.00	-Non-wired glass, having an absorbent, reflecting or non-reflecting layer	..	4%	Free	66441
	-Other non-wired glass :				
7005.21.00	-- Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	..	4%	Free	66441
7005.29.00	-- Other	..	4%	Free	66441
7005.30.00	-Wired glass	..	4%	Free	66442
7006.00.00	Glass of 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.	..	4%	Free	66491
70.07	Safety glass, consisting of toughened (tempered) or laminated glass.				
	-Toughened (tempered) safety glass :				
7007.11.00	-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	..	4%	Free	66471

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
7007.19.00	-- Other	..	4%	Free	66471
	-Laminated safety glass :				
7007.21.00	-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	..	4%	Free	66472
7007.29.00	-- Other	..	4%	Free	66472
7008.00.00	Multiple-walled insulating units of glass.	..	4%	Free	66492
70.09	Glass mirrors, whether or not framed, including rear-view mirrors.				
7009.10.00	-Rear-view mirrors for vehicles	..	4%	Free	66481
	-Other :				
7009.91.00	-- Unframed	..	4%	Free	66489
7009.92.00	-- Framed	..	4%	Free	66489
70.10	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass.				
7010.10.00	-Ampoules	..	4%	Free	66592
7010.20.00	- Stoppers, lids and other closures	..	4%	Free	6651
7010.90.00	-Other	..	4%	Free	6651
70.11	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like				
7011.10.00	- For electric lighting	..	4%	Free	66493
7011.20.00	- For cathode-ray tubes	..	4%	Free	66493
7011.90.00	-Other	..	4%	Free	66493
70.13	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of 70.10 or 70.18).				
7013.10.00	-Of glass-ceramics	..	4%	Free	66521
	- Stemware drinking glasses, other than of glass-ceramics :				
7013.22.00	-- Of lead crystal	..	4%	Free	66522
7013.28.00	-- Other	..	4%	Free	66522
	-Other drinking glasses, other than of glass ceramics :				
7013.33.00	-- Of lead crystal	..	4%	Free	66522
7013.37.00	-- Other	..	4%	Free	66522
	-Glassware of a kind used for table (other than drinking glasses) or kitchen purposes, other than of glass-ceramics :				
7013.41.00	-- Of lead crystal	..	4%	Free	66523
7013.42.00	-- Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	..	4%	Free	66523
7013.49.00	-- Other	..	4%	Free	66523
	-Other glassware :				
	-- Of lead crystal				
7013.91.10	---Statuettes and other ornamental articles	..	4%	Free	66529

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
7013.91.90	---Other	..	4%	Free	66529
7013.99.00	-- Other	..	4%	Free	66529
70.14	Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.				
7014.00.10	---Reflectors and refractors for lighting purposes of a kind used with motor vehicle of headings 87.01, 87.02, 87.03, 87.04, 87.05 and trailer for articulated vehicle of heading 87.16	..	4%	Free	66595
7014.00.90	---Other	..	4%	Free	66595
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	..	4%	Free	66494
7015.90.00	-Other	..	4%	Free	66494
70.16	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms.				
7016.10.00	-Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	..	4%	Free	66594
7016.90.00	-Other	..	4%	Free	66496
70.17	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.				
7017.10.00	-Of fused quartz or other fused silica	..	4%	Free	66591
7017.20.00	-Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	..	4%	Free	66591
7017.90.00	-Other	..	4%	Free	66591
70.18	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter.				
	-Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares				
7018.10.10	---Imitation pearls	..	4%	Free	66593
7018.10.90	---Other	..	4%	Free	66593
7018.20.00	-Glass microspheres not exceeding 1 mm in	..	4%	Free	66593

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
	diameter				
7018.90.00	-Other	..	4%	Free	66593
70.19	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics)				
	Slivers, rovings, yarn and chopped strands :				
7019.11.00	-- Chopped strands, of a length of not more than 50 mm	..	4%	Free	65195
7019.12.00	-- Rovings	..	4%	Free	65195
7019.19.00	-- Other	..	4%	Free	65195
	-Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products :				
7019.31.00	-- Mats	..	4%	Free	66495
7019.32.00	-- Thin sheets (voiles)	..	4%	Free	66495
7019.39.00	-- Other	..	4%	Free	66495
7019.40.00	-Woven fabrics of rovings	..	4%	Free	6546
	-Other woven fabrics :				
7019.51.00	-- Of a width not exceeding 30 cm	..	4%	Free	6546
7019.52.00	-- Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m ² , of filaments measuring per single yarn not more than 136 tex	..	4%	Free	6546
7019.59.00	-- Other	..	4%	Free	6546
	-Other				
7019.90.10	---Glass wool and articles thereof	..	4%	Free	66495
7019.90.90	---Other	..	4%	Free	66495
7020.00.00	Other articles of glass.	..	4%	Free	66599

Section XIV

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

Chapter 71

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

Notes.

- 1.- Subject to Note 1 (A) to Section VI and except as provided below, all articles consisting wholly or partly:
 - (a) Of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or
 - (b) Of precious metal or of metal clad with precious metal, are to be classified in this Chapter.
- 2.- (A) Headings 71.13, 71.14 and 71.15 do not cover articles in which precious metal or metal clad with precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph (b) of the foregoing Note does not apply to such articles (*).
(B) Heading 71.16 does not cover articles containing precious metal or metal clad with precious metal (other than as minor constituents).
- 3.- This Chapter does not cover:
 - (a) Amalgams of precious metal, or colloidal precious metal (heading 28.43);
 - (b) Sterile surgical suture materials, dental fillings or other goods of Chapter 30;
 - (c) Goods of Chapter 32 (for example, lustres);
 - (d) Supported catalysts (heading 38.15);
 - (e) Articles of heading 42.02 or 42.03 referred to in Note 3 (B) to Chapter 42;
 - (f) Articles of heading 43.03 or 43.04;
 - (g) Goods of Section XI (textiles and textile articles);
 - (h) Footwear, headgear or other articles of Chapter 64 or 65;
 - (ij) Umbrellas, walking-sticks or other articles of Chapter 66;
 - (k) Abrasive goods of heading 68.04 or 68.05 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); articles of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed);

machinery, mechanical appliances or electrical goods, or parts thereof, of Section XVI. However, articles and parts thereof, wholly of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in this Chapter, except unmounted worked sapphires and diamonds for styli (heading 85. 22);

- (l) Articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments);
- (m) Arms or parts thereof (Chapter 93);
- (n) Articles covered by Note 2 to Chapter 95;
- (o) Articles classified in Chapter 96 by virtue of Note 4 to that Chapter; or
- (p) Original sculptures or statuary (heading 97.03), collectors' pieces (heading 97.05) or antiques of an age exceeding one hundred years (heading 97.06), other than natural or cultured pearls or precious or semi-precious stones.

4.- (A) The expression ~~precious metal~~+means silver, gold and platinum.

(B) The expression ~~platinum~~+ means platinum, iridium, osmium, palladium, rhodium and ruthenium.

(C) The expression .precious or semi-precious stones does not include any of the substances specified in Note 2 (b) to Chapter 96.

5.- For the purposes of this Chapter, any alloy (including a sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2 %, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules:

- (a) An alloy containing 2 % or more, by weight, of platinum is to be treated as an alloy of platinum;
- (b) An alloy containing 2 % or more, by weight, of gold but no platinum, or less than 2 %, by weight, of platinum, is to be treated as an alloy of gold;
- (c) Other alloys containing 2 % or more, by weight, of silver are to be treated as alloys of silver.

6.- Except where the context otherwise requires, any reference in the Nomenclature to precious metal or to any particular precious metal includes a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to metal clad with precious metal or to base metal or non-metals plated with precious metal.

7.- Throughout the Nomenclature the expression ~~metal clad with precious metal~~+means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. Except where the context otherwise requires, the expression also covers base metal inlaid with precious metal.

8.- Subject to Note 1 (A) to Section VI, goods answering to a description in heading 71.12 are to be classified in that heading and in no other heading of the Nomenclature.

9.- For the purposes of heading 71.13, the expression ~~articles of jewellery~~+means:

- (a) Any small objects of personal adornment (for example, rings, bracelets, necklaces, brooches, earrings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and
- (b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (for example, cigar or cigarette cases, snuff boxes, cachou or pill boxes, powder boxes, chain purses or prayer beads).

These articles may be combined or set, for example, with natural or cultured pearls, precious or semiprecious stones, synthetic or reconstructed precious or semi-precious stones, tortoise shell, mother-of pearl, ivory, natural or reconstituted amber, jet or coral.

- 10.- For the purposes of heading 71.14, the expression articles of goldsmiths' or silversmiths' wares+ includes such articles as ornaments, tableware, toilet-ware, smokers' requisites and other articles of household, office or religious use.
- 11.- For the purposes of heading 71.17, the expression imitation jewellery+ means articles of jewellery within the meaning of paragraph (a) of Note 9 above (but not including buttons or other articles of heading 96.06, or dress-combs, hair-slides or the like, or hairpins, of heading 96.15), not incorporating natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.

(*) The underlined portion of this Note constitutes an optional text.

Subheading Notes.

- 1.- For the purposes of subheadings 7106.10, 7108.11, 7110.11, 7110.21, 7110.31 and 7110.41, the expressions powder+ and in powder form+ mean products of which 90 % or more by weight passes through a sieve having a mesh aperture of 0.5 mm.
- 2.- Notwithstanding the provisions of Chapter Note 4 (B), for the purposes of subheadings 7110.11 and 7110.19, the expression platinum+ does not include iridium, osmium, palladium, rhodium or ruthenium.
- 3.- For the classification of alloys in the subheadings of heading 71.10, each alloy is to be classified with that metal, platinum, palladium, rhodium, iridium, osmium or ruthenium which predominates by weight over each other of these metals.

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
71.01	Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport.				
	-Natural pearls				
7101.10.10	---Natural pearls from the oyster pinctada margaritifera	..	4%	Free	66711
7101.10.90	---Other	..	4%	Free	66711
	-Cultured pearls :				
	-- Unworked				
7101.21.10	---Natural pearls from the oyster pinctada margaritifera	..	4%	Free	66712
7101.21.90	---Other	..	4%	Free	66712
	-- Worked				
7101.22.10	---Natural pearls from the oyster pinctada margaritifera	..	4%	Free	66713
7101.22.90	---Other	..	4%	Free	66713
71.02	Diamonds, whether or not worked, but not mounted or set.				
7102.10.00	-Unsorted	..	4%	Free	66721
	- Industrial :				
7102.21.00	-- Unworked or simply sawn, cleaved or bruted	..	4%	Free	27711
7102.29.00	-- Other	..	4%	Free	27719

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
	-Non-industrial :				
7102.31.00	-- Unworked or simply sawn, cleaved or bruted	..	4%	Free	66722
7102.39.00	-- Other	..	4%	Free	66729
71.03	Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semiprecious stones, temporarily strung for convenience of transport.				
7103.10.00	-Unworked or simply sawn or roughly shaped	..	4%	Free	66731
	-Otherwise worked :				
7103.91.00	-- Rubies, sapphires and emeralds	..	4%	Free	66739
7103.99.00	-- Other	..	4%	Free	66739
71.04	Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.				
7104.10.00	- Piezo-electric quartz	..	4%	Free	66741
7104.20.00	-Other, unworked or simply sawn or roughly shaped	..	4%	Free	66742
7104.90.00	-Other	..	4%	Free	66749
71.05	Dust and powder of natural or synthetic precious or semi-precious stones.				
7105.10.00	-Of diamonds	..	4%	Free	27721
7105.90.00	-Other	..	4%	Free	27721
	II.- PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL				
71.06	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.				
7106.10.00	- Powder	..	4%	Free	68114
	-Other :				
7106.91.00	-- Unwrought	..	4%	Free	68113
7106.92.00	-- Semi-manufactured	..	4%	Free	68114
7107.00.00	Base metals clad with silver, not further worked than semi-manufactured.	..	4%	Free	68112
71.08	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form				
	-Non-monetary :				
7108.11.00	-- Powder	..	4%	Free	97101
7108.12.00	-- Other unwrought forms	..	4%	Free	97101
7108.13.00	-- Other semi-manufactured forms	..	4%	Free	97101
7108.20.00	-Monetary				
7109.00.00	Base metals or silver, clad with gold, not further worked than semi-manufactured.	..	4%	Free	97102
71.10	Platinum, unwrought or in semi-manufactured forms, or in powder form				
	- Platinum :				

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
7110.11.00	-- Unwrought or in powder form	..	4%	Free	68123
7110.19.00	-- Other	..	4%	Free	68125
	- Palladium :				
7110.21.00	-- Unwrought or in powder form	..	4%	Free	68124
7110.29.00	-- Other	..	4%	Free	68125
	-Rhodium :				
7110.31.00	-- Unwrought or in powder form	..	4%	Free	68124
7110.39.00	-- Other	..	4%	Free	68125
	- Iridium, osmium and ruthenium :				
7110.41.00	-- Unwrought or in powder form	..	4%	Free	68124
7110.49.00	-- Other	..	4%	Free	68125
7111.00.00	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.	..	4%	Free	68122
71.12	Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal.				
7112.30.00	-Ash containing precious metal or precious metal compounds	..	4%	Free	97103
	-Other :				
7112.91.00	-- Of gold, including metal clad with gold but excluding sweepings containing other precious metals	..	4%	Free	97103
7112.92.00	-- Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	..	4%	Free	28921
7112.99.00	-- Other	..	4%	Free	28929
	III.- JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES				
71.13	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.				
	-Of precious metal whether or not plated or clad with precious metal :				
	-- Of silver, whether or not plated or clad with other precious metal				
7113.11.10	---Inlaid with or incorporating pearls, precious or semi-precious stones	..	4%	Free	89731
7113.11.90	---Other	..	4%	Free	89731
	-- Of other precious metal, whether or not plated or clad with precious metal				
7113.19.10	---Inlaid with or incorporating pearls, precious or semi-precious stones	..	4%	Free	89731
7113.19.90	---Other	..	4%	Free	89731
	-Of base metal clad with precious metal				
7113.20.10	---Inlaid with or incorporating pearls, precious or semi-precious stones	..	4%	Free	89731
7113.20.90	---Other	..	4%	Free	89731
71.14	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal				

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
	clad with precious metal.				
	-Of precious metal whether or not plated or clad with precious metal :				
7114.11.00	-- Of silver, whether or not plated or clad with other precious metal	..	4%	Free	89732
7114.19.00	-- Of other precious metal, whether or not plated or clad with precious metal	..	4%	Free	89732
7114.20.00	-Of base metal clad with precious metal	..	4%	Free	89732
71.15	Other articles of precious metal or of metal clad with precious metal.				
7115.10.00	-Catalysts in the form of wire cloth or grill, of platinum	..	4%	Free	89741
	-Other				
7115.90.10	---Chain of precious metal	..	4%	Free	89749
7115.90.90	---Other	..	4%	Free	89749
71.16	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).				
	-Of natural or cultured pearls				
7116.10.10	---Pearls from the oyster pinctada margaritifera	..	4%	Free	89733
7116.10.90	---Other	..	4%	Free	89733
7116.20.00	-Of precious or semi-precious stones (natural, synthetic or reconstructed)	..	4%	Free	89733
71.17	Imitation jewellery.				
	-Of base metal, whether or not plated with precious metal :				
7117.11.00	-- Cuff-links and studs	..	4%	Free	89721
7117.19.00	-- Other	..	4%	Free	89721
7117.90.00	-Other	..	4%	Free	89729
71.18	Coin				
7118.10.00	-Coin (other than gold coin), not being legal tender	..	4%	Free	9610
7118.90.00	-Other	..	4%		

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);
- (k) Articles of Chapter 94 (for example, furniture, mattress supports, lamps and lighting fittings, illuminated signs, prefabricated buildings);
- (l) Articles of Chapter 95 (for example, toys, games, sports requisites);
- (m) Hand sieves, buttons, pens, pencil-holders, pen nibs, monopods, bipods, tripods and similar articles or other articles of Chapter 96 (miscellaneous manufactured articles); or
- (n) Articles of Chapter 97 (for example, works of art).

2.- Throughout the Nomenclature, the expression ~~parts~~ 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 7315) references to parts of goods do not include references to parts of general use as defined above.

Subject to the preceding paragraph and to Note 1 to Chapter 83, the articles of Chapter 82 or 83 are excluded from Chapters 72 to 76 and 78 to 81.

3.- Throughout the Nomenclature, the expression ~~base metals~~ base metals+ means: iron and steel, copper, nickel, aluminium, lead, zinc, tin, tungsten (wolfram), molybdenum, tantalum, magnesium, cobalt, bismuth, cadmium, titanium, zirconium, antimony, manganese, beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium.

4.- Throughout the Nomenclature, the term **cermets** means products containing a microscopic heterogeneous combination of a metallic component and a ceramic component. The term **cermets** includes sintered metal carbides (metal carbides sintered with a metal).

5.- Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 72 and 74):

(a) An alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals;

(b) An alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present;

(c) In this Section the term **alloys** includes sintered mixtures of metal powders, heterogeneous intimate mixtures obtained by melting (other than cermets) and intermetallic compounds.

6.- Unless the context otherwise requires, any reference in the Nomenclature to a base metal includes a reference to alloys which, by virtue of Note 5 above, are to be classified as alloys of that metal.

7.- Classification of composite articles:

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

For this purpose:

(a) Iron and steel, or different kinds of iron or steel, are regarded as one and the same metal;

(b) An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 5, it is classified; and

(c) A cermet of heading 81.13 is regarded as a single base metal.

8.- In this Section, the following expressions have the meanings hereby assigned to them:

(a) **Waste and scrap**

Metal waste and scrap from the manufacture or mechanical working of metals, and metal goods definitely not usable as such because of breakage, cutting-up, wear or other reasons.

(b) **Powders**

Products of which 90 % or more by weight passes through a sieve having a mesh aperture of 1 mm.

Chapter 72

Iron and steel

Notes.

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

(a) Pig iron

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

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

(b) Spiegeleisen

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

(c) Ferro-alloys

Alloys in pigs, blocks, lumps or similar primary forms, in forms obtained by continuous casting and also in granular or powder forms, whether or not agglomerated, commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in ferrous metallurgy and generally not usefully malleable, containing by weight 4 % or more of the element iron and one or more of the following:

- more than 10 % of chromium
- more than 30 % of manganese
- more than 3 % of phosphorus
- more than 8 % of silicon

- a total of more than 10 % of other elements, excluding carbon, subject to a maximum content of 10 % in the case of copper.

(d) Steel

Ferrous materials other than those of heading 72.03 which (with the exception of certain types produced in the form of castings) are usefully malleable and which contain by weight 2 % or less of carbon. However, chromium steels may contain higher proportions of carbon.

(e) Stainless steel

Alloy steels containing, by weight, 1.2 % or less of carbon and 10.5 % or more of chromium, with or without other elements.

(f) Other alloy steel

Steels not complying with the definition of stainless steel and containing by weight one or more of the following elements in the proportion shown:

- 0.3 % or more of aluminium
- 0.0008 % or more of boron
- 0.3 % or more of chromium
- 0.3 % or more of cobalt
- 0.4 % or more of copper
- 0.4 % or more of lead
- 1.65 % or more of manganese
- 0.08 % or more of molybdenum
- 0.3 % or more of nickel
- 0.06 % or more of niobium
- 0.6 % or more of silicon
- 0.05 % or more of titanium
- 0.3 % or more of tungsten (wolfram)
- 0.1 % or more of vanadium
- 0.05 % or more of zirconium
- 0.1 % or more of other elements (except sulphur, phosphorus, carbon and nitrogen), taken separately.

(g) Remelting scrap ingots of iron or steel

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

(h) Granules

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

(ij) Semi-finished products

Continuous cast products of solid section, whether or not subjected to primary hot-rolling; and

Other products of solid section, which have not been further worked than subjected to primary hot rolling or roughly shaped by forging, including blanks for angles, shapes or sections.

These products are not presented in coils.

(k) Flat-rolled products

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

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

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

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

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

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

(m) Other bars and rods

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

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

(n) Angles, shapes and sections

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

Chapter 72 does not include products of heading 73.01 or 73.02.

(o) Wire

Cold-formed products in coils, of any uniform solid cross-section along their whole length, which do not conform to the definition of flat-rolled products.

(p) Hollow drill bars and rods

Hollow bars and rods of any cross-section, suitable for drills, of which the greatest external dimension of the cross-section exceeds 15 mm but does not exceed 52 mm, and of which the greatest internal dimension does not exceed one half of the greatest external dimension. Hollow bars and rods of iron or steel not conforming to this definition are to be classified in heading 73.04.

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

Subheading Notes.

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

(a) Alloy pig iron

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

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

(b) Non-alloy free-cutting steel

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

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

(c) Silicon-electrical steel

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

(d) High speed steel

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

(e) Silico-manganese steel

Alloy steels containing by weight:

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

2.- For the classification of ferro-alloys in the subheadings of heading 72.02 the following rule should be observed:

A ferro-alloy is considered as binary and classified under the relevant subheading (if it exists) if only one of the alloy elements exceeds the minimum percentage laid down in Chapter Note 1

(c); by analogy, it is considered respectively as ternary or quaternary if two or three alloy elements exceed the minimum percentage.

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

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
	I.- PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM				
72.01	Pig iron and spiegeleisen in pigs, blocks or other primary forms.				
7201.10.00	-Non-alloy pig iron containing by weight 0.5 % or less of phosphorus	..	4%	Free	67121
7201.20.00	-Non-alloy pig iron containing by weight more than 0.5 % of phosphorus	..	4%	Free	67122
7201.50.00	-Alloy pig iron; spiegeleisen	..	4%	Free	67123
72.02	Ferro-alloys.				
	- Ferro-manganese :				
7202.11.00	-- Containing by weight more than 2 % of carbon	..	4%	Free	67141
7202.19.00	-- Other	..	4%	Free	67149
	- Ferro-silicon :				
7202.21.00	-- Containing by weight more than 55 % of silicon	..	4%	Free	67151
7202.29.00	-- Other	..	4%	Free	67151
7202.30.00	- Ferro-silico-manganese	..	4%	Free	67152
	- Ferro-chromium :				
7202.41.00	-- Containing by weight more than 4 % of carbon	..	4%	Free	67153
7202.49.00	-- Other	..	4%	Free	67153
7202.50.00	- Ferro-silico-chromium	..	4%	Free	67154
7202.60.00	- Ferro-nickel	..	4%	Free	67155
7202.70.00	- Ferro-molybdenum	..	4%	Free	67159
7202.80.00	- Ferro-tungsten and ferro-silico-tungsten	..	4%	Free	67159
	-Other :				
7202.91.00	-- Ferro-titanium and ferro-silico-titanium	..	4%	Free	67159
7202.92.00	-- Ferro-vanadium	..	4%	Free	67159
7202.93.00	-- Ferro-niobium	..	4%	Free	67159
7202.99.00	-- Other	..	4%	Free	67159
72.03	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms.				
7203.10.00	- Ferrous products obtained by direct reduction of iron ore	..	4%	Free	67133
7203.90.00	-Other	..	4%	Free	67133
72.04	Ferrous waste and scrap; remelting scrap ingots of iron or steel.				
7204.10.00	-Waste and scrap of cast iron	..	4%	Free	2821
	-Waste and scrap of alloy steel :				
7204.21.00	-- Of stainless steel	..	4%	Free	28221
7204.29.00	-- Other	..	4%	Free	28229

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
7204.30.00	-Waste and scrap of tinned iron or steel	..	4%	Free	28231
	-Other waste and scrap :				
7204.41.00	-- Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	..	4%	Free	28232
7204.49.00	-- Other	..	4%	Free	28239
7204.50.00	-Remelting scrap ingots	..	4%	Free	28233
72.05	Granules and powders, of pig iron, spiegeleisen, iron or steel.				
7205.10.00	-Granules	..	4%	Free	67131
	- Powders :				
7205.21.00	-- Of alloy steel	..	4%	Free	67132
7205.29.00	-- Other	..	4%	Free	67132
	II.- IRON AND NON-ALLOY STEEL				
72.06	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03).				
7206.10.00	- Ingots	..	4%	Free	67241
7206.90.00	-Other	..	4%	Free	67245
72.07	Semi-finished products of iron or non-alloy steel.				
	-Containing by weight less than 0.25 % of carbon :				
7207.11.00	-- Of rectangular (including square) cross-section, the width measuring less than twice the thickness	..	4%	Free	67261
7207.12.00	-- Other, of rectangular (other than square) cross-section	..	4%	Free	67262
7207.19.00	-- Other	..	4%	Free	67269
7207.20.00	-Containing by weight 0.25 % or more of carbon	..	4%	Free	6727
72.08	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated				
7208.10.00	- In coils, not further worked than hot-rolled, with patterns in relief	..	4%	Free	67321
	-Other, in coils, not further worked than hot-rolled, pickled :				
7208.25.00	-- Of a thickness of 4.75 mm or more	..	4%	Free	67321
7208.26.00	-- Of a thickness of 3 mm or more but less than 4.75 mm	..	4%	Free	67321
7208.27.00	-- Of a thickness of less than 3 mm	..	4%	Free	67321
	-Other, in coils, not further worked than hot-rolled :				
7208.36.00	-- Of a thickness exceeding 10 mm	..	4%	Free	67321
7208.37.00	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	..	4%	Free	67321
7208.38.00	-- Of a thickness of 3 mm or more but less than 4.75 mm	..	4%	Free	67321
7208.39.00	-- Of a thickness of less than 3 mm	..	4%	Free	67321
7208.40.00	-Not in coils, not further worked than hot-rolled, with patterns in relief	..	4%	Free	67324
	-Other, not in coils, not further worked than hot-				

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
	rolled :				
7208.51.00	-- Of a thickness exceeding 10 mm	..	4%	Free	67324
7208.52.00	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	..	4%	Free	67324
7208.53.00	-- Of a thickness of 3 mm or more but less than 4.75 mm	..	4%	Free	67324
7208.54.00	-- Of a thickness of less than 3 mm	..	4%	Free	67324
7208.90.00	-Other	..	4%	Free	67351
72.09	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated.				
	- In coils, not further worked than cold-rolled (cold-reduced) :				
7209.15.00	-- Of a thickness of 3 mm or more	..	4%	Free	67341
7209.16.00	-- Of a thickness exceeding 1 mm but less than 3 mm	..	4%	Free	67341
7209.17.00	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	..	4%	Free	67341
7209.18.00	-- Of a thickness of less than 0.5 mm	..	4%	Free	67341
	-Not in coils, not further worked than cold-rolled (cold-reduced) :				
7209.25.00	-- Of a thickness of 3 mm or more	..	4%	Free	67346
7209.26.00	-- Of a thickness exceeding 1 mm but less than 3 mm	..	4%	Free	67346
7209.27.00	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	..	4%	Free	67346
7209.28.00	-- Of a thickness of less than 0.5 mm	..	4%	Free	67346
7209.90.00	-Other	..	4%	Free	67352
72.10	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.				
	- Plated or coated with tin :				
	-- Of a thickness of 0.5 mm or more				
7210.11.10	---Roofing sheets	..	4%	Free	67421
7210.11.90	---Other	..	4%	Free	67421
	-- Of a thickness of less than 0.5 mm				
7210.12.10	---Roofing sheets	..	4%	Free	67421
7210.12.90	---Other	..	4%	Free	67421
	- Plated or coated with lead, including terne-plate				
7210.20.10	---Roofing sheets	..	4%	Free	67441
7210.20.90	---Other	..	4%	Free	67441
	-Electrolytically plated or coated with zinc				
7210.30.10	---Roofing sheets	..	4%	Free	67411
7210.30.90	---Other	..	4%	Free	67411
	-Otherwise plated or coated with zinc :				
	-- Corrugated				
7210.40.10	---Roofing sheets	..	4%	Free	67413
7210.40.90	---Other	..	4%	Free	67413
	-- Other				
7210.49.10	---Roofing sheets	..	4%	Free	67413
7210.49.90	---Other	..	4%	Free	67413

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
	- Plated or coated with chromium oxides or with chromium and chromium oxides				
7210.50.10	---Roofing sheets	..	4%	Free	67442
7210.50.90	---Other	..	4%	Free	67442
	- Plated or coated with aluminium :				
7210.61.00	-- Plated or coated with aluminium-zinc alloys	..	4%	Free	
7210.61.10	---Roofing sheets	..	4%	Free	67443
7210.61.90	---Other	..	4%	Free	67443
7210.69.00	-- Other	..	4%		
7210.69.10	---Roofing sheets	..	4%	Free	67443
7210.69.90	---Other	..	4%	Free	67443
	- Painted, varnished or coated with plastics				
7210.70.10	---Roofing sheets	..	4%	Free	67431
7210.70.90	---Other	..	4%	Free	67431
	-Other				
7210.90.10	---Roofing sheets	..	4%	Free	67444
7210.90.90	---Other	..	4%	Free	67444
72.11	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated.				
	-Not further worked than hot-rolled :				
7211.13.00	-- Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief	..	4%	Free	67327
7211.14.00	-- Other, of a thickness of 4.75 mm or more	..	4%	Free	67327
7211.19.00	-- Other	..	4%	Free	67329
	-Not further worked than cold-rolled (cold-reduced) :			Free	
7211.23.00	-- Containing by weight less than 0.25 % of carbon	..	4%	Free	67349
7211.29.00	-- Other	..	4%	Free	67349
7211.90.00	-Other	..	4%	Free	67353
72.12	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated				
	- Plated or coated with tin				
7212.10.10	---Roofing sheets	..	4%	Free	67422
7212.10.90	---Other	..	4%	Free	67422
	-Electrolytically plated or coated with zinc				
7212.20.10	---Roofing sheets	..	4%	Free	67412
7212.20.90	---Other	..	4%	Free	67412
	-Otherwise plated or coated with zinc				
7212.30.30	---Roofing sheets	..	4%	Free	67414
7212.30.90	---Other	..	4%	Free	67414
	- Painted, varnished or coated with plastics				
7212.40.30	---Roofing sheets	..	4%	Free	67432
7212.40.90	---Other	..	4%	Free	67432
	-Otherwise plated or coated				
7212.50.30	---Roofing sheets	..	4%	Free	67451

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
7212.50.90	---Other	..	4%	Free	67451
	-Clad				
7212.60.30	---Roofing sheets	..	4%	Free	67452
7212.60.90	---Other	..	4%	Free	67452
72.13	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.				
7213.10.00	-Containing indentations, ribs, grooves or other deformations produced during the rolling process	..	4%	Free	67611
7213.20.00	-Other, of free-cutting steel	..	4%	Free	67612
	-Other :				
7213.91.00	-- Of circular cross-section measuring less than 14 mm in diameter	..	4%	Free	67619
7213.99.00	-- Other	..	4%	Free	67619
72.14	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling.				
7214.10.00	- Forged	..	4%	Free	67643
7214.20.00	-Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	..	4%	Free	67621
7214.30.00	-Other, of free-cutting steel	..	4%	Free	67622
	-Other :				
7214.91.00	-- Of rectangular (other than square) cross-section	..	4%	Free	67629
7214.99.00	-- Other	..	4%	Free	67629
72.15	Other bars and rods of iron or non-alloy steel.				
7215.10.00	-Of free-cutting steel, not further worked than cold-formed or cold finished	..	4%	Free	67631
7215.50.00	-Other, not further worked than cold-formed or cold-finished	..	4%	Free	67633
7215.90.00	-Other	..	4%	Free	67644
72.16	Angles, shapes and sections of iron or non-alloy steel.				
7216.10.00	-U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	..	4%	Free	67681
	-L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm :				
7216.21.00	-- L sections	..	4%	Free	67681
7216.22.00	-- T sections	..	4%	Free	67681
	-U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80 mm or more :				
7216.31.00	-- U sections	..	4%	Free	67682
7216.32.00	-- I sections	..	4%	Free	67682
7216.33.00	-- H sections	..	4%	Free	67682
7216.40.00	-L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more	..	4%	Free	67682

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
7216.50.00	-Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded	..	4%	Free	67683
	-Angles, shapes and sections, not further worked than cold-formed or cold-finished :				
7216.61.00	-- Obtained from flat-rolled products	..	4%	Free	67684
7216.69.00	-- Other	..	4%	Free	67684
	-Other :				
7216.91.00	-- Cold-formed or cold-finished from flat-rolled products	..	4%	Free	67685
7216.99.00	-- Other	..	4%	Free	67685
72.17	Wire of iron or non-alloy steel.				
7217.10.00	-Not plated or coated, whether or not polished	..	4%	Free	67814
7217.20.00	- Plated or coated with zinc	..	4%	Free	67815
7217.30.00	- Plated or coated with other base metals	..	4%	Free	67815
7217.90.00	-Other	..	4%	Free	67819
	III.- STAINLESS STEEL				
72.18	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel				
7218.10.00	- Ingots and other primary forms	..	4%	Free	67247
	-Other :				
7218.91.00	-- Of rectangular (other than square) cross-section	..	4%	Free	67281
7218.99.00	-- Other	..	4%	Free	67281
72.19	Flat-rolled products of stainless steel, of a width of 600 mm or more.				
	-Not further worked than hot-rolled, in coils :				
7219.11.00	-- Of a thickness exceeding 10 mm	..	4%	Free	67531
7219.12.00	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	..	4%	Free	67531
7219.13.00	-- Of a thickness of 3 mm or more but less than 4.75 mm	..	4%	Free	67532
7219.14.00	-- Of a thickness of less than 3 mm	..	4%	Free	67533
	-Not further worked than hot-rolled, not in coils :				
7219.21.00	-- Of a thickness exceeding 10 mm	..	4%	Free	67534
7219.22.00	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	..	4%	Free	67534
7219.23.00	-- Of a thickness of 3 mm or more but less than 4.75 mm	..	4%	Free	67535
7219.24.00	-- Of a thickness of less than 3 mm	..	4%	Free	67536
	-Not further worked than cold-rolled (cold-reduced) :				
7219.31.00	-- Of a thickness of 4.75 mm or more	..	4%	Free	67551
7219.32.00	-- Of a thickness of 3 mm or more but less than 4.75 mm	..	4%	Free	67552
7219.33.00	-- Of a thickness exceeding 1 mm but less than 3 mm	..	4%	Free	67553
7219.34.00	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	..	4%	Free	67554
7219.35.00	-- Of a thickness of less than 0.5 mm	..	4%	Free	67555
7219.90.00	-Other	..	4%	Free	67571

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
72.20	Flat-rolled products of stainless steel, of a width of less than 600 mm.				
	-Not further worked than hot-rolled :				
7220.11.00	-- Of a thickness of 4.75 mm or more	..	4%	Free	67537
7220.12.00	-- Of a thickness of less than 4.75 mm	..	4%	Free	67538
7220.20.00	-Not further worked than cold-rolled (cold-reduced)	..	4%	Free	67556
7220.90.00	-Other	..	4%	Free	67572
7221.00.00	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.	..	4%	Free	67615
72.22	Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.				
	-Bars and rods, not further worked than hot-rolled, hot-drawn or extruded :				
7222.11.00	-- Of circular cross-section	..	4%	Free	67625
7222.19.00	-- Other	..	4%	Free	67625
7222.20.00	-Bars and rods, not further worked than cold-formed or cold-finished	..	4%	Free	67634
7222.30.00	-Other bars and rods	..	4%	Free	67645
7222.40.00	-Angles, shapes and sections	..	4%	Free	67687
7223.00.00	Wire of stainless steel.	..	4%	Free	67821
	IV.- OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL				
72.24	Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.				
7224.10.00	- Ingots and other primary forms	..	4%	Free	67249
7224.90.00	-Other	..	4%	Free	67282
72.25	Flat-rolled products of other alloy steel, of a width of 600 mm or more.				
	-Of silicon-electrical steel :				
7225.11.00	-- Grain-oriented	..	4%	Free	67511
7225.19.00	-- Other	..	4%	Free	67511
7225.30.00	-Other, not further worked than hot-rolled, in coils	..	4%	Free	67541
7225.40.00	-Other, not further worked than hot-rolled, not in coils	..	4%	Free	67542
7225.50.00	-Other, not further worked than cold-rolled (cold-reduced)	..	4%	Free	67561
	-Other :				
7225.91.00	-- Electrolytically plated or coated with zinc	..	4%	Free	67573
7225.92.00	-- Otherwise plated or coated with zinc	..	4%	Free	67573
7225.99.00	-- Other	..	4%	Free	67573
72.26	Flat-rolled products of other alloy steel, of a width of less than 600 mm.				
	-Of silicon-electrical steel :				
7226.11.00	-- Grain-oriented	..	4%	Free	67512
7226.19.00	-- Other	..	4%	Free	67512
7226.20.00	-Of high speed steel	..	4%	Free	6752
	-Other :				

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
7226.91.00	-- Not further worked than hot-rolled	..	4%	Free	67543
7226.92.00	-- Not further worked than cold-rolled (cold-reduced)	..	4%	Free	67562
7226.99.00	-- Other	..	4%	Free	67574
72.27	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.				
7227.10.00	-Of high speed steel	..	4%	Free	67617
7227.20.00	-Of silico-manganese steel	..	4%	Free	67619
7227.90.00	-Other	..	4%	Free	67619
72.28	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.				
7228.10.00	-Bars and rods, of high speed steel	..	4%	Free	67641
7228.20.00	-Bars and rods, of silico-manganese steel	..	4%	Free	67642
7228.30.00	-Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	..	4%	Free	67629
7228.40.00	-Other bars and rods, not further worked than forged	..	4%	Free	67646
7228.50.00	-Other bars and rods, not further worked than cold-formed or coldfinished	..	4%	Free	67639
7228.60.00	-Other bars and rods	..	4%	Free	67647
7228.70.00	-Angles, shapes and sections	..	4%	Free	67688
7228.80.00	-Hollow drill bars and rods	..	4%	Free	67648
72.29	Wire of other alloy steel				
7229.20.00	-Of silico-manganese steel	..	4%	Free	67829
7229.90.00	-Other	..	4%	Free	67829

Chapter 73

Articles of iron or steel

Notes.

- 1.- In this Chapter the expression **%cast iron+** applies to products obtained by casting in which iron predominates by weight over each of the other elements and which do not comply with the chemical composition of steel as defined in Note 1 (d) to Chapter 72.
- 2.- In this Chapter the word **%wire+** means hot or cold-formed products of any cross-sectional shape, of which no cross-sectional dimension exceeds 16 mm.

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
73.01	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel				
7301.10.00	- Sheet piling	..	4%	Free	67686
7301.20.00	-Angles, shapes and sections	..	4%	Free	67686
73.02	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fishplates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails				
7302.10.00	-Rails	..	4%	Free	67701
7302.30.00	- Switch blades, crossing frogs, point rods and other crossing pieces	..	4%	Free	67709
7302.40.00	- Fish-plates and sole plates	..	4%	Free	67709
7302.90.00	-Other	..	4%	Free	67709
7303.00.00	Tubes, pipes and hollow profiles, of cast iron	..	4%	Free	67911
73.04	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel				
	-Line pipe of a kind used for oil or gas pipelines :				
7304.11.00	-- Of stainless steel	..	4%	Free	67912
7304.19.00	-- Other	..	4%	Free	67912
	-Casing, tubing and drill pipe, of a kind used in drilling for oil or gas :				
7304.22.00	-- Drill pipe of stainless steel	..	4%	Free	67913
7304.23.00	-- Other drill pipe	..	4%	Free	67913
7304.24.00	-- Other, of stainless steel	..	4%	Free	67913
7304.29.00	-- Other	..	4%	Free	67913
	-Other, of circular cross-section, of iron or non-alloy steel :				
7304.31.00	-- Cold-drawn or cold-rolled (cold-reduced)	..	4%	Free	67914

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
7304.39.00	-- Other	..	4%	Free	67914
	-Other, of circular cross-section, of stainless steel :				
7304.41.00	-- Cold-drawn or cold-rolled (cold-reduced)	..	4%	Free	67915
7304.49.00	-- Other	..	4%	Free	67915
	-Other, of circular cross-section, of other alloy steel :				
7304.51.00	-- Cold-drawn or cold-rolled (cold-reduced)	..	4%	Free	67916
7304.59.00	-- Other	..	4%	Free	67916
7304.90.00	-Other	..	4%	Free	67917
73.05	Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel.				
	-Line pipe of a kind used for oil or gas pipelines :				
7305.11.00	-- Longitudinally submerged arc welded	..	4%	Free	67931
7305.12.00	-- Other, longitudinally welded	..	4%	Free	67931
7305.19.00	-- Other	..	4%	Free	67931
7305.20.00	-Casing of a kind used in drilling for oil or gas	..	4%	Free	67932
	-Other, welded :				
7305.31.00	-- Longitudinally welded	..	4%	Free	67933
7305.39.00	-- Other	..	4%	Free	67933
7305.90.00	-Other	..	4%	Free	67939
73.06	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.				
	-Line pipe of a kind used for oil or gas pipelines :				
7306.11.00	-- Welded, of stainless steel	..	4%	Free	67941
7306.19.00	-- Other	..	4%	Free	67941
	-Casing and tubing of a kind used in drilling for oil or gas :				
7306.21.00	-- Welded, of stainless steel	..	4%	Free	67942
7306.29.00	-- Other	..	4%	Free	67942
7306.30.00	-Other, welded, of circular cross-section, of iron or non-alloy steel	..	4%	Free	67943
7306.40.00	-Other, welded, of circular cross-section, of stainless steel	..	4%	Free	67943
7306.50.00	-Other, welded, of circular cross-section, of other alloy steel	..	4%	Free	67943
	-Other, welded, of non-circular cross-section :				
7306.61.00	-- Of square or rectangular cross-section	..	4%	Free	67944
7306.69.00	-- Of other non-circular cross-section	..	4%	Free	67944
7306.90.00	-Other	..	4%	Free	67949
73.07	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.				
	-Cast fittings :				
7307.11.00	-- Of non-malleable cast iron	..	4%	Free	67951
7307.19.00	-- Other	..	4%	Free	67952
	-Other, of stainless steel :				
7307.21.00	-- Flanges	..	4%	Free	67953

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
7307.22.00	-- Threaded elbows, bends and sleeves	..	4%	Free	67954
7307.23.00	-- Butt welding fittings	..	4%	Free	67955
7307.29.00	-- Other	..	4%	Free	67956
	-Other :				
7307.91.00	-- Flanges	..	4%	Free	67959
7307.92.00	-- Threaded elbows, bends and sleeves	..	4%	Free	67959
7307.93.00	-- Butt welding fittings	..	4%	Free	67959
7307.99.00	-- Other	..	4%	Free	67959
73.08	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 frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel.				
7308.10.00	-Bridges and bridge-sections	..	4%	Free	69111
7308.20.00	-Towers and lattice masts	..	4%	Free	69112
	-Doors, windows and their frames and thresholds for doors				
7308.30.10	---Louvre type windows and their frames	..	4%	Free	69113
7308.30.90	---Other	..	4%	Free	69113
7308.40.00	-Equipment for scaffolding, shuttering, propping or pitpropping	..	4%	Free	69114
	-Other				
7308.90.10	---Shelvings and rackings of iron and steel	..	4%	Free	69119
7308.90.90	---Other	..	4%	Free	69119
7309.00.00	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 L, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	..	4%	Free	69211
73.10	Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.				
7310.10.00	-Of a capacity of 50 l or more	..	4%	Free	69241
	-Of a capacity of less than 50 l :				
7310.21.00	-- Cans which are to be closed by soldering or crimping	..	4%	Free	69241
7310.29.00	-- Other	..	4%	Free	69241
7311.00.00	Containers for compressed or liquefied gas, of iron or steel.	..	4%	Free	69243
73.12	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not				

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
	electrically insulated.				
7312.10.00	- Stranded wire, ropes and cables	..	4%	Free	69311
7312.90.00	-Other	..	4%	Free	69311
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.	..	4%	Free	6932
73.14	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.				
	-Woven cloth :				
7314.12.00	-- Endless bands for machinery, of stainless steel	..	4%	Free	6935
7314.14.00	-- Other woven cloth, of stainless steel	..	4%	Free	6935
7314.19.00	-- Other	..	4%	Free	6935
7314.20.00	-Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm ² or more	..	4%	Free	6935
	-Other grill, netting and fencing, welded at the intersection :				
7314.31.00	-- Plated or coated with zinc	..	4%	Free	6935
7314.39.00	-- Other	..	4%	Free	6935
	-Other cloth, grill, netting and fencing :				
	-- Plated or coated with zinc				
7314.41.10	---Chicken mesh hexagonal wire netting	..	4%	Free	6935
7314.41.90	---Other	..	4%	Free	6935
7314.42.00	-- Coated with plastics	..	4%	Free	6935
7314.49.00	-- Other	..	4%	Free	6935
7314.50.00	-Expanded metal	..	4%	Free	6935
73.15	Chain and parts thereof, of iron or steel.				
	-Articulated link chain and parts thereof :				
7315.11.00	-- Roller chain	..	4%	Free	74831
7315.12.00	-- Other chain	..	4%	Free	74832
7315.19.00	-- Parts	..	4%	Free	74839
7315.20.00	- Skid chain	..	4%	Free	69921
	-Other chain :				
7315.81.00	-- Stud-link	..	4%	Free	69922
7315.82.00	-- Other, welded link	..	4%	Free	69922
7315.89.00	-- Other	..	4%	Free	69922
7315.90.00	-Other parts	..	4%	Free	69922
7316.00.00	Anchors, grapnels and parts thereof, of iron or steel.	..	4%	Free	69961
73.17	Nails, tacks, drawing pins, corrugated nails, staples (other than those of 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	..	4%	Free	6941

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
7317.00.90	---Other	..	4%	Free	6941
73.18	Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.				
	-Threaded articles :				
7318.11.00	-- Coach screws	..	4%	Free	69421
7318.12.00	-- Other wood screws	..	4%	Free	69421
7318.13.00	-- Screw hooks and screw rings	..	4%	Free	69421
7318.14.00	-- Self-tapping screws	..	4%	Free	69421
7318.15.00	-- Other screws and bolts, whether or not with their nuts or washers	..	4%	Free	69421
7318.16.00	-- Nuts	..	4%	Free	69421
7318.19.00	-- Other	..	4%	Free	69421
	-Non-threaded articles :				
7318.21.00	-- Spring washers and other lock washers	..	4%	Free	69422
7318.22.00	-- Other washers	..	4%	Free	69422
7318.23.00	-- Rivets	..	4%	Free	69422
7318.24.00	-- Cotters and cotter-pins	..	4%	Free	69422
7318.29.00	-- Other	..	4%	Free	69422
73.19	Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stiletos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.				
7319.40.00	- Safety pins and other pins	..	4%	Free	69932
7319.90.00	-Other	..	4%	Free	69931
73.20	Springs and leaves for springs, of iron or steel.				
7320.10.00	-Leaf-springs and leaves therefor	..	4%	Free	6994
7320.20.00	-Helical springs	..	4%	Free	6994
7320.90.00	-Other	..	4%	Free	6994
73.21	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel				
	-Cooking appliances and plate warmers :				
7321.11.00	-- For gas fuel or for both gas and other fuels	..	4%	Free	69731
	-- For liquid fuel				
7321.12.10	---Multi wick kerosene stoves	..	4%	Free	69731
7321.12.90	---Other	..	4%	Free	69731
	-- Other, including appliances for solid fuel				
7321.19.10	---Parts for multi wick kerosene stoves	..	4%	Free	69731
7321.19.90	---Other	..	4%	Free	69731
	-Other appliances :				
7321.81.00	-- For gas fuel or for both gas and other fuels	..	4%	Free	69732
7321.82.00	-- For liquid fuel	..	4%	Free	69732
7321.89.00	-- Other, including appliances for solid fuel	..	4%	Free	69732

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
7321.90.00	- Parts	..	4%	Free	69733
73.22	Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel.				
	-Radiators and parts thereof :				
7322.11.00	-- Of cast iron	..	4%	Free	81211
7322.19.00	-- Other	..	4%	Free	81211
7322.90.00	-Other	..	4%	Free	81215
73.23	Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.				
7323.10.00	- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	..	4%	Free	69744
	-Other :				
7323.91.00	-- Of cast iron, not enamelled	..	4%	Free	69741
7323.92.00	-- Of cast iron, enamelled	..	4%	Free	69741
7323.93.00	-- Of stainless steel	..	4%	Free	69741
7323.94.00	-- Of iron (other than cast iron) or steel, enamelled	..	4%	Free	69741
7323.99.00	-- Other	..	4%	Free	69741
73.24	Sanitary ware and parts thereof, of iron or steel.				
7324.10.00	- Sinks and wash basins, of stainless steel	..	4%	Free	69751
	-Baths :				
7324.21.00	-- Of cast iron, whether or not enamelled	..	4%	Free	69751
7324.29.00	-- Other	..	4%	Free	69751
7324.90.00	-Other, including parts	..	4%	Free	69751
73.25	Other cast articles of iron or steel.				
7325.10.00	-Of non-malleable cast iron	..	4%	Free	69962
	-Other :				
7325.91.00	-- Grinding balls and similar articles for mills	..	4%	Free	69963
7325.99.00	-- Other	..	4%	Free	69963
73.26	Other articles of iron or steel.				
	- Forged or stamped, but not further worked :				
7326.11.00	-- Grinding balls and similar articles for mills	..	4%	Free	69965
7326.19.00	-- Other	..	4%	Free	69965
7326.20.00	-Articles of iron or steel wire	..	4%	Free	69967
	-Other				
7326.90.10	---Fence posts, droppers and fasteners for use therewith	..	4%	Free	69969
7326.90.20	---Wheeled trolleys	..	4%	Free	69969
7326.90.90	---Other	..	4%	Free	69969

Copper and articles thereof**Note.**

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

(a) Refined copper

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

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

TABLE - Other elements

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

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

(b) Copper alloys

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

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

(c) Master alloys

Alloys containing with other elements more than 10 % by weight of copper, not usefully malleable and commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals.

However, copper phosphide (phosphor copper) containing more than 15 % by weight of phosphorus falls in heading 28.53.

(d) Bars and rods

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including flattened circles and modified rectangles, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including modified rectangular) cross-section exceeds one-tenth of the width.

The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

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

(e) Profiles

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

(f) Wire

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including flattened circles and modified rectangles, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel).

Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including modified rectangular) cross-section exceeds one-tenth of the width.

(g) Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading 7403), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including modified rectangles, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

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

Headings 74.09 and 74.10 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(h) Tubes and pipes

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

Subheading Note.

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

(a) Copper-zinc base alloys (brasses)

Alloys of copper and zinc, with or without other elements. When other elements are present:

- zinc predominates by weight over each of such other elements;
- any nickel content by weight is less than 5 % (see copper-nickel-zinc alloys (nickel silvers)); and
- any tin content by weight is less than 3 % (see copper-tin alloys (bronzes)).

(b) Copper-tin base alloys (bronzes)

Alloys of copper and tin, with or without other elements. When other elements are present, tin predominates by weight over each of such other elements, except that when the tin content is 3 % or more the zinc content by weight may exceed that of tin but must be less than 10 %.

(c) Copper-nickel-zinc base alloys (nickel silvers)

Alloys of copper, nickel and zinc, with or without other elements. The nickel content is 5 % or more by weight (see copper-zinc alloys (brasses)).

(d) Copper-nickel base alloys

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

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
7401.00.00	Copper mattes; cement copper (precipitated copper).	..	4%	Free	2832
7402.00.00	Unrefined copper; copper anodes for electrolytic refining.	..	4%	Free	68211
74.03	Refined copper and copper alloys, unwrought.				
	-Refined copper :				
7403.11.00	-- Cathodes and sections of cathodes	..	4%	Free	68212
7403.12.00	-- Wire-bars	..	4%	Free	68212
7403.13.00	-- Billets	..	4%	Free	68212
7403.19.00	-- Other	..	4%	Free	68212
	-Copper alloys :				
7403.21.00	-- Copper-zinc base alloys (brass)	..	4%	Free	68214
7403.22.00	-- Copper-tin base alloys (bronze)	..	4%	Free	68214

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
7403.29.00	-- Other copper alloys (other than master alloys of heading 74.05)	..	4%	Free	68214
7404.00.00	Copper waste and scrap.	..	4%	Free	28821
7405.00.00	Master alloys of copper.	..	4%	Free	68213
74.06	Copper powders and flakes.				
7406.10.00	- Powders of non-lamellar structure	..	4%	Free	68262
7406.20.00	- Powders of lamellar structure; flakes	..	4%	Free	68262
74.07	Copper bars, rods and profiles.				
7407.10.00	-Of refined copper	..	4%	Free	68231
	-Of copper alloys :				
7407.21.00	-- Of copper-zinc base alloys (brass)	..	4%	Free	68232
7407.29.00	-- Other	..	4%	Free	68232
74.08	Copper wire.				
	-Of refined copper :				
7408.11.00	-- Of which the maximum cross-sectional dimension exceeds 6 mm	..	4%	Free	68241
7408.19.00	-- Other	..	4%	Free	68241
	-Of copper alloys :				
7408.21.00	-- Of copper-zinc base alloys (brass)	..	4%	Free	68242
7408.22.00	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	..	4%	Free	68242
7408.29.00	-- Other	..	4%	Free	68242
74.09	Copper plates, sheets and strip, of a thickness exceeding 0.15 mm,				
	-Of refined copper :				
7409.11.00	-- In coils	..	4%	Free	68251
7409.19.00	-- Other	..	4%	Free	68251
	-Of copper-zinc base alloys (brass) :				
7409.21.00	-- In coils	..	4%	Free	68252
7409.29.00	-- Other	..	4%	Free	68252
	-Of copper-tin base alloys (bronze) :				
7409.31.00	-- In coils	..	4%	Free	68252
7409.39.00	-- Other	..	4%	Free	68252
7409.40.00	-Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	..	4%	Free	68252
7409.90.00	-Of other copper alloys	..	4%	Free	68252
74.10	Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15 mm.				
	-Not backed :				
7410.11.00	-- Of refined copper	..	4%	Free	68261
7410.12.00	-- Of copper alloys	..	4%	Free	68261
	-Backed :				
7410.21.00	-- Of refined copper	..	4%	Free	68261
7410.22.00	-- Of copper alloys	..	4%	Free	68261
74.11	Copper tubes and pipes.				
7411.10.00	-Of refined copper	..	4%	Free	68271
	-Of copper alloys :				

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
7411.21.00	-- Of copper-zinc base alloys (brass)	..	4%	Free	68271
7411.22.00	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	..	4%	Free	68271
7411.29.00	-- Other	..	4%	Free	68271
74.12	Copper tube or pipe fittings (for example, couplings, elbows, sleeves).				
7412.10.00	-Of refined copper	..	4%	Free	68272
7412.20.00	-Of copper alloys	..	4%	Free	68272
7413.00.00	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.	..	4%	Free	69312
[74.14]					
74.15	Nails, tacks, drawing pins, staples (other than those of 8305) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper.				
7415.10.00	-Nails and tacks, drawing pins, staples and similar articles	..	4%	Free	69431
	-Other articles, not threaded :				
7415.21.00	-- Washers (including spring washers)	..	4%	Free	69432
7415.29.00	-- Other	..	4%	Free	69432
	-Other threaded articles :				
7415.33.00	-- Screws; bolts and nuts	..	4%	Free	69433
7415.39.00	-- Other	..	4%	Free	69433
[74.16]					
[74.17]					
74.18	Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper				
7418.10.00	-Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	..	4%	Free	69742
7418.20.00	- Sanitary ware and parts thereof	..	4%	Free	69752
74.19	Other articles of copper				
7419.10.00	-Chain and parts thereof	..	4%	Free	69971
	-Other :				
7419.91.00	-- Cast, moulded, stamped or forged, but not further worked	..	4%	Free	69973
7419.99.00	-- Other	..	4%	Free	69973

Chapter 75

Nickel and articles thereof

Note.

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

(a) Bars and rods

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

(b) Profiles

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

(c) Wire

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

(d) Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading 7502), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including modified rectangles, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

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

Heading 75.06 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been

perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) Tubes and pipes

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

Subheading Notes.

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

(a) Nickel, not alloyed

Metal containing by weight at least 99 % of nickel plus cobalt, provided that:

- (i) the cobalt content by weight does not exceed 1.5 %, and
- (ii) the content by weight of any other element does not exceed the limit specified in the following table:

TABLE - Other elements

Element		Limiting content % by weight
Fe	Iron	0.5
O	Oxygen	0.4
Other elements, each		0.3

(b) Nickel alloys

Metallic substances in which nickel predominates by weight over each of the other element provided that:

- (i) the content by weight of cobalt exceeds 1.5 %,
- (ii) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table, or
- (iii) the total content by weight of elements other than nickel plus cobalt exceeds 1 %.

2.- Notwithstanding the provisions of Chapter Note 1 (c), for the purposes of subheading 7508.10 the term **%wire+** applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
75.01	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.				
7501.10.00	-Nickel mattes	..	4%	Free	28421
7501.20.00	-Nickel oxide sinters and other intermediate products of nickel metallurgy	..	4%	Free	28422
75.02	Unwrought nickel.				
7502.10.00	-Nickel, not alloyed	..	4%	Free	68311
7502.20.00	-Nickel alloys	..	4%	Free	68312
7503.00.00	Nickel waste and scrap.	..	4%	Free	28822
7504.00.00	Nickel powders and flakes.	..	4%	Free	68323
75.05	Nickel bars, rods, profiles and wire.				
	-Bars, rods and profiles :				
7505.11.00	-- Of nickel, not alloyed	..	4%	Free	68321
7505.12.00	-- Of nickel alloys	..	4%	Free	68321
	-Wire :				
7505.21.00	-- Of nickel, not alloyed	..	4%	Free	68321
7505.22.00	-- Of nickel alloys	..	4%	Free	68321
75.06	Nickel plates, sheets, strip and foil.				
7506.10.00	-Of nickel, not alloyed	..	4%	Free	68324
7506.20.00	-Of nickel alloys	..	4%	Free	68324
75.07	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).				
	-Tubes and pipes :				
7507.11.00	-- Of nickel, not alloyed	..	4%	Free	68322
7507.12.00	-- Of nickel alloys	..	4%	Free	68322
7507.20.00	-Tube or pipe fittings	..	4%	Free	68322
75.08	Other articles of nickel				
7508.10.00	-Cloth, grill and netting, of nickel wire	..	4%	Free	69975
7508.90.00	-Other	..	4%	Free	69975

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 ~~%l~~ flattened circles and ~~%m~~ 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 ~~%n~~ modified rectangular~~+~~) cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) Profiles

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or descaling), 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 ~~%l~~ flattened circles and ~~%m~~ 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 ~~%n~~ modified rectangular~~+~~) cross-section exceeds one-tenth of the width.

(d) Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading 76.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including modified rectangles of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

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

Headings 76.06 and 76.07 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) Tubes and pipes

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

Subheading Notes.

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

(a) Aluminium, not alloyed

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

TABLE - Other elements

Element	Limiting content % by weight
Fe + Si (iron plus silicon)	1
Other elements ⁽¹⁾ , each	0.1 ⁽²⁾

(1) Other elements are, for example Cr, Cu, Mg, Mn, Ni, Zn.
 (2) Copper is permitted in a proportion greater than 0.1 % but not more than 0.2 %, provided that neither the chromium nor manganese content exceeds 0.05 %.

(b) Aluminium alloys

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

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

2.- Notwithstanding the provisions of Chapter Note 1 (c), for the purposes of subheading 7616.91 the term %~~wire~~+applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
76.01	Unwrought aluminium.				
7601.10.00	-Aluminium, not alloyed	..	4%	Free	68411
7601.20.00	-Aluminium alloys	..	4%	Free	68412
7602.00.00	Aluminium waste and scrap.	..	4%	Free	28823
76.03	Aluminium powders and flakes.				
7603.10.00	- Powders of non-lamellar structure	..	4%	Free	68425
7603.20.00	- Powders of lamellar structure; flakes	..	4%	Free	68425
76.04	Aluminium bars, rods and profiles.				
7604.10.00	-Of aluminium, not alloyed	..	4%	Free	68421
	-Of aluminium alloys :				
7604.21.00	-- Hollow profiles	..	4%	Free	68421
7604.29.00	-- Other	..	4%	Free	68421
76.05	Aluminium wire.				
	-Of aluminium, not alloyed :				
7605.11.00	-- Of which the maximum cross-sectional dimension exceeds 7 mm	..	4%	Free	68422
7605.19.00	-- Other	..	4%	Free	68422
	-Of aluminium alloys :				
7605.21.00	-- Of which the maximum cross-sectional dimension exceeds 7 mm	..	4%	Free	68422
7605.29.00	-- Other	..	4%	Free	68422
76.06	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm				
	-Rectangular (including square) :				
7606.11.00	-- Of aluminium, not alloyed	..	4%	Free	68423
7606.12.00	-- Of aluminium alloys	..	4%	Free	68423
	-Other :				
7606.91.00	-- Of aluminium, not alloyed	..	4%	Free	68423
7606.92.00	-- Of aluminium alloys	..	4%	Free	68423
76.07	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm				
	-Not backed :				
7607.11.00	-- Rolled but not further worked	..	4%	Free	68424
7607.19.00	-- Other	..	4%	Free	68424
7607.20.00	-Backed	..	4%	Free	68424
76.08	Aluminium tubes and pipes				
7608.10.00	-Of aluminium, not alloyed	..	4%	Free	68426
7608.20.00	-Of aluminium alloys	..	4%	Free	68426
7609.00.00	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).	..	4%	Free	68427
76.10	Aluminium structures (excluding prefabricated buildings of 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				

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
	-Doors, windows and their frames and thresholds for doors				
7610.10.10	---Louvre-type windows and their frames	..	4%	Free	69121
7610.10.90	---Other	..	4%	Free	69121
7610.90.00	-Other	..	4%	Free	69129
7611.00.00	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	..	4%	Free	69212
76.12	Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 L, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.				
7612.10.00	-Collapsible tubular containers	..	4%	Free	69242
7612.90.00	-Other	..	4%	Free	69242
7613.00.00	Aluminium containers for compressed or liquefied gas.	..	4%	Free	69244
76.14	Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated				
7614.10.00	-With steel core	..	4%	Free	69313
7614.90.00	-Other	..	4%	Free	69313
76.15	Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium				
7615.10.00	-Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	..	4%	Free	69743
7615.20.00	- Sanitary ware and parts thereof	..	4%	Free	69743
76.16	Other articles of aluminium				
7616.10.00	-Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	..	4%	Free	6944
	-Other :				
7616.91.00	-- Cloth, grill, netting and fencing, of aluminium wire	..	4%	Free	69979
7616.99.00	-- Other	..	4%	Free	69979

Chapter 77

*(Reserved for possible future use in the
Harmonized System)*

Lead and articles thereof

Note.

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

(a) Bars and rods

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

(b) Profiles

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

(c) Wire

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

(d) Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading 7801), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including modified rectangles of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

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

Heading 7804 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been

perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) Tubes and pipes

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

Subheading Note.

1.- In this Chapter the expression **%refined lead** means:

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

TABLE - Other elements

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

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
78.01	Unwrought lead.				
7801.10.00	-Refined lead	..	4%	Free	68512
	-Other :				
7801.91.00	-- Containing by weight antimony as the principal other element	..	4%	Free	68511
7801.99.00	-- Other	..	4%	Free	68511
7802.00.00	Lead waste and scrap.	..	4%	Free	28824
[78.03]					
78.04	Lead plates, sheets, strip and foil; lead powders and flakes.				
	- Plates, sheets, strip and foil :				
7804.11.00	-- Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm	..	4%	Free	6852
7804.19.00	-- Other	..	4%	Free	6852
7804.20.00	- Powders and flakes	..	4%	Free	6852

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
[78.05]					
7806.00.00	Other articles of lead.	..	4%	Free	69976

Chapter 79

Zinc and articles thereof

Note.

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

(a) **Bars and rods**

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

(b) **Profiles**

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

(c) **Wire**

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

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

Flat-surfaced products (other than the unwrought products of heading 79.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including modified rectangles, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

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

Heading 79.05 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) **Tubes and pipes**

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

Subheading Note.

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

(a) **Zinc, not alloyed**

Metal containing by weight at least 97.5 % of zinc.

(b) **Zinc alloys**

Metallic substances in which zinc predominates by weight over each of the other elements, provided that the total content by weight of such other elements exceeds 2.5 %.

(c) **Zinc dust**

Dust obtained by condensation of zinc vapour, consisting of spherical particles which are finer than zinc powders. At least 80 % by weight of the particles pass through a sieve with 63 micrometres (microns) mesh. It must contain at least 85 % by weight of metallic zinc.

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
79.01	Unwrought zinc.				
	-Zinc, not alloyed :				
7901.11.00	-- Containing by weight 99.99 % or more of zinc	..	4%	Free	68611
7901.12.00	-- Containing by weight less than 99.99 % of zinc	..	4%	Free	68611
7901.20.00	-Zinc alloys	..	4%	Free	68612
7902.00.00	Zinc waste and scrap.	..	4%	Free	28825
79.03	Zinc dust, powders and flakes.				
7903.10.00	-Zinc dust	..	4%	Free	68633
7903.90.00	-Other	..	4%	Free	68633
7904.00.00	Zinc bars, rods, profiles and wire.	..	4%	Free	68631
7905.00.00	Zinc plates, sheets, strip and foil.	..	4%	Free	68632
[79.06]					
79.07	Other articles of zinc.				
7907.00.10	---Gutters, roof capping, skylight frames and other fabricated building components	..	4%	Free	69977
7907.00.90	---Other	..	4%	Free	69977

Chapter 80

Tin and articles thereof

Note.

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

(a) Bars and rods

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

(b) Profiles

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

(c) Wire

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

(d) Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading 8001), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including modified rectangles, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,

- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

(e) **Tubes and pipes**

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

Subheading Note.

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

(a) **Tin, not alloyed**

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

TABLE - Other elements

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

(b) **Tin alloys**

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

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

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
80.01	Unwrought tin.				
8001.10.00	-Tin, not alloyed	..	4%	Free	68711
8001.20.00	-Tin alloys	..	4%	Free	68712
8002.00.00	Tin waste and scrap.	..	4%	Free	28826
8003.00.00	Tin bars, rods, profiles and wire.	..	4%	Free	6872
[80.04]					
[80.05]					
[80.06]					
8007.00.00	Other articles of tin.	..	4%	Free	69978

Chapter 81

Other base metals; cermets; articles thereof

Subheading Note.

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

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
81.01	Tungsten (Wolfram) and articles thereof, including waste and scrap				
8101.10.00	- Powders	..	4%	Free	68911
	-Other :				
8101.94.00	-- Unwrought tungsten, including bars and rods obtained simply by sintering	..	4%	Free	68911
8101.96.00	-- Wire	..	4%	Free	69991
8101.97.00	-- Waste and scrap	..	4%	Free	68911
8101.99.00	-- Other	..	4%	Free	69991
81.02	Molybdenum and articles thereof, including waste and scrap				
8102.10.00	- Powders	..	4%	Free	68912
	-Other :				
8102.94.00	-- Unwrought molybdenum, including bars and rods obtained simply by sintering	..	4%	Free	68912
8102.95.00	-- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	..	4%	Free	69992
8102.96.00	-- Wire	..	4%	Free	69992
8102.97.00	-- Waste and scrap	..	4%	Free	68912
8102.99.00	-- Other	..	4%	Free	69992
81.03	Tantalum and articles thereof, including waste and scrap				
8103.20.00	-Unwrought tantalum, including bars and rods obtained simply by sintering; powders	..	4%	Free	68913
8103.30.00	-Waste and scrap	..	4%	Free	68913
8103.90.00	-Other	..	4%	Free	69993
81.04	Magnesium and articles thereof, including waste and scrap				
	-Unwrought magnesium :				
8104.11.00	-- Containing at least 99.8 % by weight of magnesium	..	4%	Free	68915
8104.19.00	-- Other	..	4%	Free	68915
8104.20.00	-Waste and scrap	..	4%	Free	68914
8104.30.00	-Raspings, turnings and granules, graded according to size; powders	..	4%	Free	69994
	-Other				

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
8104.90.10	---Wrought bars, rods, angles, shapes and sections, of magnesium; magnesium wire; wrought plates, sheets and strip of magnesium; magnesium foil; tubes and pipes and blanks therefor, of magnesium; hollow bars of magnesium	..	4%	Free	69994
8104.90.90	---Other	..	4%	Free	69994
81.05	Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.				
8105.20.00	-Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	..	4%	Free	68981
8105.30.00	-Waste and scrap	..	4%	Free	68981
8105.90.00	-Other	..	4%	Free	69981
8106.00.00	Bismuth and articles thereof, including waste and scrap.	..	4%	Free	68992
81.07	Cadmium and articles thereof, including waste and scrap.				
8107.20.00	-Unwrought cadmium; powders	..	4%	Free	68982
8107.30.00	-Waste and scrap	..	4%	Free	68982
8107.90.00	-Other	..	4%	Free	69983
81.08	Titanium and articles thereof, including waste and scrap.				
8108.20.00	-Unwrought titanium; powders	..	4%	Free	68983
8108.30.00	-Waste and scrap	..	4%	Free	68983
8108.90.00	-Other	..	4%	Free	69985
81.09	Zirconium and articles thereof, including waste and scrap.				
8109.20.00	-Unwrought zirconium; powders	..	4%	Free	68984
8109.30.00	-Waste and scrap	..	4%	Free	68984
8109.90.00	-Other	..	4%	Free	69987
81.10	Antimony and articles thereof, including waste and scrap.				
8110.10.00	-Unwrought antimony; powders	..	4%	Free	68993
8110.20.00	-Waste and scrap	..	4%	Free	68993
8110.90.00	-Other	..	4%	Free	68993
8111.00.00	Manganese and articles thereof, including waste and scrap.	..	4%	Free	68994
81.12	Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap.				
	-Beryllium :				
8112.12.00	-- Unwrought; powders	..	4%	Free	68991
8112.13.00	-- Waste and scrap	..	4%	Free	68991
8112.19.00	-- Other	..	4%	Free	69995
	-Chromium :				
8112.21.00	-- Unwrought; powders	..	4%	Free	68995
8112.22.00	-- Waste and scrap	..	4%	Free	68995
8112.29.00	-- Other	..	4%	Free	68995

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
	-Thallium :				
8112.51.00	-- Unwrought; powders	..	4%	Free	68998
8112.52.00	-- Waste and scrap	..	4%	Free	68998
8112.59.00	-- Other	..	4%	Free	69999
	-Other :				
8112.92.00	-- Unwrought; waste and scrap; powders	..	4%	Free	68998
8112.99.00	-- Other	..	4%	Free	69999
8113.00.00	Cermets and articles thereof, including waste and scrap	..	4%	Free	68999

Chapter 82

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

Notes.

1.- Apart from blow lamps, portable forges, grinding wheels with frameworks, manicure or pedicure sets, and goods of heading 82.09, this Chapter covers only articles with a blade, working edge, working surface or other working part of:

- (a) Base metal;
- (b) Metal carbides or cermets;
- (c) Precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal, metal carbide or cermet; or
- (d) Abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.

2.- Parts of base metal of the articles of this Chapter are to be classified with the articles of which they are parts, except parts separately specified as such and tool-holders for hand tools (heading 84.66). However, parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter.

Heads, blades and cutting plates for electric shavers or electric hair clippers are to be classified in heading 85.10.

3.- Sets consisting of one or more knives of heading 82.11 and at least an equal number of articles of heading 82.15 are to be classified in heading 82.15.

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
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.				

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
8201.10.00	- Spades and shovels	..	4%	Free	6951
8201.30.00	-Mattocks, picks, hoes and rakes	..	4%	Free	6951
8201.40.00	-Axes, bill hooks and similar hewing tools	..	4%	Free	6951
8201.50.00	- Secateurs and similar one-handed pruners and shears (including poultry shears)	..	4%	Free	6951
8201.60.00	-Hedge shears, two-handed pruning shears and similar two-handed shears	..	4%	Free	6951
8201.90.00	-Other hand tools of a kind used in agriculture, horticulture or forestry	..	4%	Free	6951
82.02	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).				
8202.10.00	-Hand saws	..	4%	Free	69521
8202.20.00	-Band saw blades	..	4%	Free	69551
	-Circular saw blades (including slitting or slotting saw blades) :				
8202.31.00	-- With working part of steel	..	4%	Free	69552
8202.39.00	-- Other, including parts	..	4%	Free	69553
8202.40.00	-Chain saw blades	..	4%	Free	69554
	-Other saw blades :				
8202.91.00	-- Straight saw blades, for working metal	..	4%	Free	69555
8202.99.00	-- Other	..	4%	Free	69559
82.03	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.				
8203.10.00	- Files, rasps and similar tools	..	4%	Free	69522
8203.20.00	- Pliers (including cutting pliers), pincers, tweezers and similar tools	..	4%	Free	69523
8203.30.00	-Metal cutting shears and similar tools	..	4%	Free	69523
8203.40.00	- Pipe-cutters, bolt croppers, perforating punches and similar tools	..	4%	Free	69523
82.04	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles				
	-Hand-operated spanners and wrenches :				
8204.11.00	-- Non-adjustable	..	4%	Free	6953
8204.12.00	-- Adjustable	..	4%	Free	6953
8204.20.00	- Interchangeable spanner sockets, with or without handles	..	4%	Free	6953
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 or waterjet cutting machines; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.				
8205.10.00	-Drilling, threading or tapping tools	..	4%	Free	69541
8205.20.00	-Hammers and sledge hammers	..	4%	Free	69542
8205.30.00	- Planes, chisels, gouges and similar cutting tools for working wood	..	4%	Free	69543

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
8205.40.00	- Screwdrivers	..	4%	Free	69544
	-Other hand tools (including glaziers' diamonds) :				
8205.51.00	-- Household tools	..	4%	Free	69545
8205.59.00	-- Other	..	4%	Free	69546
8205.60.00	-Blow lamps	..	4%	Free	69546
8205.70.00	-Vices, clamps and the like	..	4%	Free	69547
8205.90.00	-Other, including sets of articles of two or more of subheadings of this heading	..	4%	Free	69548 and 69549
8206.00.00	Tools of two or more of 82.02 to 82.05, put up in sets for retail sale.	..	4%	Free	6957
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	..	4%	Free	69563
8207.19.00	-- Other, including parts	..	4%	Free	69563
8207.20.00	-Dies for drawing or extruding metal	..	4%	Free	69564
8207.30.00	-Tools for pressing, stamping or punching	..	4%	Free	69564
8207.40.00	-Tools for tapping or threading	..	4%	Free	69564
8207.50.00	-Tools for drilling, other than for rock drilling	..	4%	Free	69564
8207.60.00	-Tools for boring or broaching	..	4%	Free	69564
8207.70.00	-Tools for milling	..	4%	Free	69564
8207.80.00	-Tools for turning	..	4%	Free	69564
8207.90.00	-Other interchangeable tools	..	4%	Free	69564
82.08	Knives and cutting blades, for machines or for mechanical appliances.				
8208.10.00	- For metal working	..	4%	Free	69561
8208.20.00	- For wood working	..	4%	Free	69561
8208.30.00	- For kitchen appliances or for machines used by the food industry	..	4%	Free	69561
8208.40.00	- For agricultural, horticultural or forestry machines	..	4%	Free	69561
8208.90.00	-Other	..	4%	Free	69561
8209.00.00	Plates, sticks, tips and the like for tools, unmounted, of cermets.	..	4%	Free	69562
8210.00.00	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.	..	4%	Free	69781
82.11	Knives with cutting blades, serrated or not (including pruning knives), other than knives of 8208, and blades therefor.				
8211.10.00	- Sets of assorted articles	..	4%	Free	6968
	-Other :				
8211.91.00	-- Table knives having fixed blades	..	4%	Free	6968
8211.92.00	-- Other knives having fixed blades	..	4%	Free	6968

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
8211.93.00	-- Knives having other than fixed blades	..	4%	Free	6968
8211.94.00	-- Blades	..	4%	Free	6968
8211.95.00	-- Handles of base metal	..	4%	Free	6968
82.12	Razors and razor blades (including razor blade blanks in strips).				
8212.10.00	-Razors	..	4%	Free	69631
8212.20.00	- Safety razor blades, including razor blade blanks in strips	..	4%	Free	69635
8212.90.00	-Other parts	..	4%	Free	69638
8213.00.00	Scissors, tailors' shears and similar shears, and blades therefor.	..	4%	Free	6964
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	..	4%	Free	69651
8214.20.00	-Manicure or pedicure sets and instruments (including nail files)	..	4%	Free	69655
8214.90.00	-Other	..	4%	Free	69659
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	..	4%	Free	69661
8215.20.00	-Other sets of assorted articles	..	4%	Free	69662
	-Other :				
8215.91.00	-- Plated with precious metal	..	4%	Free	69663
8215.99.00	-- Other	..	4%	Free	69669

Chapter 83

Miscellaneous articles of base metal

Notes.

- 1.- For the purposes of this Chapter, parts of base metal are to be classified with their parent articles. However, articles of iron or steel of heading 73.12, 73.15, 73.17, 73.18 or 73.20, or similar articles of other base metal (Chapters 74 to 76 and 78 to 81) are not to be taken as parts of articles of this Chapter.
- 2.- For the purposes of heading 83.02, the word ~~castors~~ means those having a diameter (including, where appropriate, tyres) not exceeding 75 mm, or those having a diameter (including, where appropriate, tyres) exceeding 75 mm provided that the width of the wheel or tyre fitted thereto is less than 30 mm.

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
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	..	4%	Free	69911
8301.20.00	-Locks of a kind used for motor vehicles	..	4%	Free	69911
8301.30.00	-Locks of a kind used for furniture	..	4%	Free	69911
8301.40.00	-Other locks	..	4%	Free	69911
8301.50.00	-Clasps and frames with clasps, incorporating locks	..	4%	Free	69911
8301.60.00	- Parts	..	4%	Free	69911
8301.70.00	-Keys presented separately	..	4%	Free	69911
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.				
	-Hinges				
8302.10.10	---Butt hinges	..	4%	Free	69913
8302.10.90	---Other	..	4%	Free	69913
8302.20.00	-Castors	..	4%	Free	69914
8302.30.00	-Other mountings, fittings and similar articles suitable for motor vehicles	..	4%	Free	69915
	-Other mountings, fittings and similar articles :				
	-- Suitable for buildings				
8302.41.10	---Barrel bolts	..	4%	Free	69916
8302.41.90	---Other	..	4%	Free	69916

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
	-- Other, suitable for furniture				
8302.42.10	---Barrel bolts	..	4%	Free	69917
8302.42.90	---Other	..	4%	Free	69917
	-- Other				
8302.49.10	---Barrel bolts	..	4%	Free	69919
8302.49.90	---Other	..	4%	Free	69919
8302.50.00	-Hat-racks, hat-pegs, brackets and similar fixtures	..	4%	Free	69919
8302.60.00	-Automatic door closers	..	4%	Free	69919
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.	..	4%	Free	69912
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 94.03.	..	4%	Free	89511
83.05	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal.				
8305.10.00	- Fittings for loose-leaf binders or files	..	4%	Free	89512
8305.20.00	- Staples in strips	..	4%	Free	89512
8305.90.00	-Other, including parts	..	4%	Free	89512
83.06	Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal.				
8306.10.00	-Bells, gongs and the like	..	4%	Free	69952
	- Statuettes and other ornaments :				
8306.21.00	-- Plated with precious metal	..	4%	Free	69782
8306.29.00	-- Other	..	4%	Free	69782
8306.30.00	- Photograph, picture or similar frames; mirrors	..	4%	Free	69782
83.07	Flexible tubing of base metal, with or without fittings.				
8307.10.00	-Of iron or steel	..	4%	Free	69951
8307.90.00	-Of other base metal	..	4%	Free	69951
83.08	Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing or clothing accessories, footwear, jewellery, wrist-watches, books, awnings, leather goods, travel goods or saddlery or for other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal.				
8308.10.00	-Hooks, eyes and eyelets	..	4%	Free	69933
8308.20.00	-Tubular or bifurcated rivets	..	4%	Free	69933

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
8308.90.00	-Other, including parts	..	4%	Free	69933
83.09	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal.				
8309.10.00	-Crown corks	..	4%	Free	69953
8309.90.00	-Other	..	4%	Free	69953
8310.00.00	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of 94.05.	..	4%	Free	69954
83.11	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying.				
8311.10.00	-Coated electrodes of base metal, for electric arc-welding	..	4%	Free	69955
8311.20.00	-Cored wire of base metal, for electric arc-welding	..	4%	Free	69955
8311.30.00	-Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	..	4%	Free	69955
8311.90.00	-Other	..	4%	Free	69955

Section XVI

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

Notes.

1.- This Section does not cover:

- (a) Transmission or conveyor belts or belting, of plastics of Chapter 39, or of vulcanised rubber (heading 40.10), or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16);
- (b) Articles of leather or of composition leather (heading 42.05) or of furskin (heading 43.03), of a kind used in machinery or mechanical appliances or for other technical uses;
- (c) Bobbins, spools, cops, cones, cores, reels or similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV);
- (d) Perforated cards for Jacquard or similar machines (for example, Chapter 39 or 48 or Section XV);
- (e) Transmission or conveyor belts or belting, of textile material (heading 59.10) or other articles of textile material for technical uses (heading 59.11);
- (f) Precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.02 to 71.04, or articles wholly of such stones of heading 71.16, except unmounted worked sapphires and diamonds for styli (heading 85.22);
- (g) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (h) Drill pipe (heading 73.04);
- (ij) Endless belts of metal wire or strip (Section XV);
- (k) Articles of Chapter 82 or 83;
- (l) Articles of Section XVII;
- (m) Articles of Chapter 90;
- (n) Clocks, watches or other articles of Chapter 91;
- (o) Interchangeable tools of heading 82.07 or brushes of a kind used as parts of machines (heading 96.03); similar interchangeable tools are to be classified according to the constituent material of their working part (for example, in Chapter 40, 42, 43, 45 or 59 or heading 68.04 or 69.09);
- (p) Articles of Chapter 95; or
- (q) Typewriter or similar ribbons, whether or not on spools or in cartridges (classified according to their constituent material, or in heading 9612 if inked or otherwise prepared for giving impressions), or monopods, bipods, tripods and similar articles, of heading 96.20.

2.- Subject to Note 1 to this Section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading 84.84, 85.44, 85.45, 85.46 or 85.47) are to be classified according to the following rules:

- (a) Parts which are goods included in any of the headings of Chapter 84 or 85 (other than headings 84.09, 84.31, 84.48, 84.66, 84.73, 84.87, 85.03, 85.22, 85.29, 85.38 and 85.48) are in all cases to be classified in their respective headings;
 - (b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading 84.79 or 85.43) are to be classified with the machines of that kind or in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate. However, parts which are equally suitable for use principally with the goods of headings 85.17 and 85.25 to 85.28 are to be classified in heading 85.17;
 - (c) All other parts are to be classified in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate or, failing that, in heading 84.87 or 85.48.
- 3.- Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.
- 4.- Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.
- 5.- For the purposes of these Notes, the expression "machine" means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85.

Chapter 84

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

Notes.

- 1.- This Chapter does not cover:
- (a) Millstones, grindstones or other articles of Chapter 68;
 - (b) Machinery or appliances (for example, pumps) of ceramic material and ceramic parts of machinery or appliances of any material (Chapter 69);
 - (c) Laboratory glassware (heading 70.17); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading 70.19 or 70.20);
 - (d) Articles of heading 73.21 or 73.22 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81);
 - (e) Vacuum cleaners of heading 85.08;
 - (f) Electro-mechanical domestic appliances of heading 85.09; digital cameras of heading 85.25;
 - (g) Radiators for the articles of Section XVII; or
 - (h) Hand-operated mechanical floor sweepers, not motorised (heading 96.03).
- 2.- Subject to the operation of Note 3 to Section XVI and subject to Note 9 to this Chapter, a machine or appliance which answers to a description in one or more of the headings 84.01 to 84.24, or heading 84.86 and at the same time to a description in one or other of the headings

84.25 to 84.80 is to be classified under the appropriate heading of the former group or under heading 84.86, as the case may be, and not the latter group.

Heading 8419 does not, however, cover:

- (a) Germination plant, incubators or brooders (heading 84.36);
- (b) Grain dampening machines (heading 84.37);
- (c) Diffusing apparatus for sugar juice extraction (heading 84.38);
- (d) Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading 84.51); or
- (e) Machinery, plant or laboratory equipment, designed for mechanical operation, in which a change of temperature, even if necessary, is subsidiary.

Heading 84.22 does not cover:

- (a) Sewing machines for closing bags or similar containers (heading 84.52); or
- (b) Office machinery of heading 84.72.

Heading 84.24 does not cover:

- (a) Ink-jet printing machines (heading 84.43); or
- (b) Water-jet cutting machines (heading 84.56).

3.- A machine-tool for working any material which answers to a description in heading 84.56 and at the same time to a description in heading 84.57, 84.58, 84.59, 84.60, 84.61, 84.64 or 84.65 is to be classified in heading 84.56.

4.- Heading 84.57 applies only to machine-tools for working metal, other than lathes (including turning centres), which can carry out different types of machining operations either:

- (a) by automatic tool change from a magazine or the like in conformity with a machining programme (machining centres),
- (b) by the automatic use, simultaneously or sequentially, of different unit heads working on a fixed position workpiece (unit construction machines, single station), or
- (c) by the automatic transfer of the workpiece to different unit heads (multi-station transfer machines).

5.- (A) For the purposes of heading 84.71, the expression ~~automatic data processing machines~~ means machines capable of:

- (i) Storing the processing program or programs and at least the data immediately necessary for the execution of the program;
- (ii) Being freely programmed in accordance with the requirements of the user;
- (iii) Performing arithmetical computations specified by the user; and
- (iv) Executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run.

(B) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units.

(C) Subject to paragraphs (D) and (E) below, a unit is to be regarded as being part of an automatic data processing system if it meets all of the following conditions:

- (i) It is of a kind solely or principally used in an automatic data processing system;
- (ii) It is connectable to the central processing unit either directly or through one or more other units; and
- (iii) It is able to accept or deliver data in a form (codes or signals) which can be used by the system.

Separately presented units of an automatic data processing machine are to be classified in heading 84.71.

However, keyboards, X-Y co-ordinate input devices and disk storage units which satisfy the conditions of paragraphs (C) (ii) and (C) (iii) above, are in all cases to be classified as units of heading 84.71.

(D) Heading 84.71 does not cover the following when presented separately, even if they meet all of the conditions set forth in Note 5 (C) above:

- (i) Printers, copying machines, facsimile machines, whether or not combined;
- (ii) Apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network);
- (iii) Loudspeakers and microphones;
- (iv) Television cameras, digital cameras and video camera recorders;
- (v) Monitors and projectors, not incorporating television reception apparatus.

(E) Machines incorporating or working in conjunction with an automatic data processing machine and performing a specific function other than data processing are to be classified in the headings appropriate to their respective functions or, failing that, in residual headings.

6.- Heading 84.82 applies, *inter alia*, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1 % or by more than 0.05 mm, whichever is less.

Other steel balls are to be classified in heading 7326.

7.- A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose were its sole purpose.

Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine the principal purpose of which is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading 84.79. Heading 84.79 also covers machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.

8.- For the purposes of heading 84.70, the term ~~%pocket-size+~~ applies only to machines the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.

9.- (A) Notes 9 (a) and 9 (b) to Chapter 85 also apply with respect to the expressions ~~%semiconductor devices+~~ and ~~%electronic integrated circuits+~~, respectively, as used in this Note and in heading 84.86. However, for the purposes of this Note and of heading 84.86, the expression ~~%semiconductor devices+~~ also covers photosensitive semiconductor devices and light-emitting diodes (LED).

(B) For the purposes of this Note and of heading 84.86, the expression ~~%manufacture of flat panel displays+~~ covers the fabrication of substrates into a flat panel. It does not cover the manufacture of glass or the assembly of printed circuit boards or other electronic components onto the flat panel. The expression ~~%flat panel display+~~ does not cover cathode-ray tube technology.

(C) Heading 84.86 also includes machines and apparatus solely or principally of a kind used for:

- (i) the manufacture or repair of masks and reticles;
- (ii) (ii) assembling semiconductor devices or electronic integrated circuits;
- (iii) lifting, handling, loading or unloading of boules, wafers, semiconductor devices, electronic integrated circuits and flat panel displays.

(D) Subject to Note 1 to Section XVI and Note 1 to Chapter 84, machines and apparatus answering to the description in heading 84.86 are to be classified in that heading and in no other heading of the Nomenclature.

Subheading Notes.

- 1.- For the purposes of subheading 8465.20, the term ~~%machining centres~~ applies only to machine-tools for working wood, cork, bone, hard rubber, hard plastics or similar hard materials, which can carry out different types of machining operations by automatic tool change from a magazine or the like in conformity with a machining programme.
- 2.- For the purposes of subheading 8471.49, the term ~~%systems~~ means automatic data processing machines whose units satisfy the conditions laid down in Note 5 (C) to Chapter 84 and which comprise at least a central processing unit, one input unit (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or a printer).
- 3.- For the purposes of subheading 8481.20, the expression ~~%valves for oleohydraulic or pneumatic Transmissions~~ means valves which are used specifically in the transmission of ~~%fluid power~~ in a hydraulic or pneumatic system, where the energy source is supplied in the form of pressurised fluids (liquid or gas). These valves may be of any type (for example, pressure-reducing type, check type). Subheading 8481.20 takes precedence over all other subheadings of heading 84.81.
- 4.- Subheading 8482.40 applies only to bearings with cylindrical rollers of a uniform diameter not exceeding 5 mm and having a length which is at least three times the diameter. The ends of the rollers may be rounded.

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
84.01	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.				
8401.10.00	-Nuclear reactors	..	4%	Free	71871
8401.20.00	-Machinery and apparatus for isotopic separation, and parts thereof	..	4%	Free	72847
8401.30.00	- Fuel elements (cartridges), non-irradiated	..	4%	Free	71877
8401.40.00	- Parts of nuclear reactors	..	4%	Free	71878
84.02	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers.				
	- Steam or other vapour generating boilers :				
8402.11.00	-- Watertube boilers with a steam production exceeding 45 t per hour	..	4%	Free	71111
8402.12.00	-- Watertube boilers with a steam production not exceeding 45 t per hour	..	4%	Free	71111
	-- Other vapour generating boilers, including hybrid boilers				
8402.19.10	---Wood fired boilers	..	4%	Free	71111
8402.19.90	---Other	..	4%	Free	71111
8402.20.00	- Super-heated water boilers	..	4%	Free	71112
	- Parts				
8402.90.10	---Suitable for use with wood fired boilers	..	4%	Free	71191
8402.90.90	---Other	..	4%	Free	71191
84.03	Central heating boilers other than those of 84.02.				
8403.10.00	-Boilers	..	4%	Free	81217

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
8403.90.00	- Parts	..	4%	Free	81219
84.04	Auxiliary plant for use with boilers of 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units.				
8404.10.00	-Auxiliary plant for use with boilers of heading 84.02 or 84.03	..	4%	Free	71121
8404.20.00	-Condensers for steam or other vapour power units	..	4%	Free	71122
8404.90.00	- Parts	..	4%	Free	71192
84.05	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers.				
8405.10.00	- Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	..	4%	Free	74171
8405.90.00	- Parts	..	4%	Free	74172
84.06	Steam turbines and other vapour turbines.				
8406.10.00	-Turbines for marine propulsion	..	4%	Free	71211
	-Other turbines :				
8406.81.00	-- Of an output exceeding 40 MW	..	4%	Free	71219
8406.82.00	-- Of an output not exceeding 40 MW	..	4%	Free	71219
8406.90.00	- Parts	..	4%	Free	7128
84.07	Spark-ignition reciprocating or rotary internal combustion piston engines.				
8407.10.00	-Aircraft engines	..	4%	Free	71311
	-Marine propulsion engines :				
8407.21.00	-- Outboard motors	no.	4%	Free	71331
8407.29.00	-- Other	..	4%	Free	71332
	-Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87 :				
8407.31.00	-- Of a cylinder capacity not exceeding 50 cc	..	4%	Free	71321
8407.32.00	-- Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	..	4%	Free	71321
8407.33.00	-- Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc	..	4%	Free	71321
8407.34.00	-- Of a cylinder capacity exceeding 1,000 cc	..	4%	Free	71322
8407.90.00	-Other engines	..	4%	Free	71381
84.08	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).				
8408.10.00	-Marine propulsion engines	..	4%	Free	71333
8408.20.00	-Engines of a kind used for the propulsion of vehicles of Chapter 87	..	4%	Free	71323
8408.90.00	-Other engines	..	4%	Free	71382
84.09	Parts suitable for use solely or principally with the engines of 84.07 or 84.08.				
8409.10.00	- For aircraft engines	..	4%	Free	71319
	-Other :				
8409.91.00	-- Suitable for use solely or principally with spark-ignition internal combustion piston engines	..	4%	Free	71391

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
8409.99.00	-- Other	..	4%	Free	71392
84.10	Hydraulic turbines, water wheels, and regulators therefor.				
	-Hydraulic turbines and water wheels :				
8410.11.00	-- Of a power not exceeding 1,000 kW	..	4%	Free	71811
8410.12.00	-- Of a power exceeding 1,000 kWbut not exceeding 10,000 kW	..	4%	Free	71811
8410.13.00	-- Of a power exceeding 10,000 kW	..	4%	Free	71811
8410.90.00	- Parts, including regulators	..	4%	Free	71819
84.11	Turbo-jets, turbo-propellers and other gas turbines.				
	-Turbo-jets :				
8411.11.00	-- Of a thrust not exceeding 25 kN	..	4%	Free	71441
8411.12.00	-- Of a thrust exceeding 25 kN	..	4%	Free	71441
	-Turbo-propellers :				
8411.21.00	-- Of a power not exceeding 1,100 kW	..	4%	Free	71481
8411.22.00	-- Of a power exceeding 1,100 kW	..	4%	Free	71481
	-Other gas turbines :				
8411.81.00	-- Of a power not exceeding 5,000 kW	..	4%	Free	71489
8411.82.00	-- Of a power exceeding 5,000 kW	..	4%	Free	71489
	- Parts :				
8411.91.00	-- Of turbo-jets or turbo-propellers	..	4%	Free	71491
8411.99.00	-- Other	..	4%	Free	71499
84.12	Other engines and motors.				
8412.10.00	-Reaction engines other than turbo-jets	..	4%	Free	71449
	-Hydraulic power engines and motors :				
8412.21.00	-- Linear acting (cylinders)	..	4%	Free	71891
8412.29.00	-- Other	..	4%	Free	71893
	- Pneumatic power engines and motors :				
8412.31.00	-- Linear acting (cylinders)	..	4%	Free	71892
8412.39.00	-- Other	..	4%	Free	71893
8412.80.00	-Other	..	4%	Free	71893
8412.90.00	- Parts	..	4%	Free	71899
84.13	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.				
	- Pumps fitted or designed to be fitted with a measuring device :				
8413.11.00	-- Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	..	4%	Free	74211
8413.19.00	-- Other	..	4%	Free	74219
8413.20.00	-Hand pumps, other than those of subheading 8413.11 or 8413.19	..	4%	Free	74271
8413.30.00	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines	..	4%	Free	7422
8413.40.00	-Concrete pumps	..	4%	Free	7423
8413.50.00	-Other reciprocating positive displacement pumps	..	4%	Free	7424
8413.60.00	-Other rotary positive displacement pumps	..	4%	Free	7425
8413.70.00	-Other centrifugal pumps	..	4%	Free	7426
	-Other pumps; liquid elevators :				
8413.81.00	-- Pumps	..	4%	Free	74271

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
8413.82.00	-- Liquid elevators	..	4%	Free	74275
	- Parts :				
8413.91.00	-- Of pumps	..	4%	Free	74291
8413.92.00	-- Of liquid elevators	..	4%	Free	74295
84.14	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters.				
8414.10.00	-Vacuum pumps	..	4%	Free	74311
8414.20.00	-Hand- or foot-operated air pumps	..	4%	Free	74313
8414.30.00	-Compressors of a kind used in refrigerating equipment	..	4%	Free	74315
8414.40.00	-Air compressors mounted on a wheeled chassis for towing	..	4%	Free	74317
	- Fans :				
8414.51.00	-- Table, floor, wall, window, ceiling or roof fans, with a selfcontained electric motor of an output not exceeding 125W	..	4%	Free	74341
8414.59.00	-- Other	..	4%	Free	74343
8414.60.00	-Hoods having a maximum horizontal side not exceeding 120 cm	..	4%	Free	74345
8414.80.00	-Other	..	4%	Free	74319
8414.90.00	- Parts	..	4%	Free	7438
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	-Of a kind designed to be fixed to a window, wall, ceiling or floor, self-contained or split-system+	..	4%	Free	74151
8415.20.00	-Of a kind used for persons, in motor vehicles	..	4%	Free	74155
	-Other :				
8415.81.00	--Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	..	4%	Free	74155
8415.82.00	-- Other, incorporating a refrigerating unit	..	4%	Free	74155
8415.83.00	-- Not incorporating a refrigerating unit	..	4%	Free	74155
8415.90.00	- Parts	..	4%	Free	74159
84.16	Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.				
8416.10.00	- Furnace burners for liquid fuel	..	4%	Free	74121
8416.20.00	-Other furnace burners, including combination burners	..	4%	Free	74123
8416.30.00	-Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	..	4%	Free	74125
8416.90.00	- Parts	..	4%	Free	74128
84.17	Industrial or laboratory furnaces and ovens,				

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
	including incinerators, non-electric.				
8417.10.00	- Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	..	4%	Free	74136
8417.20.00	-Bakery ovens, including biscuit ovens	..	4%	Free	74137
8417.80.00	-Other	..	4%	Free	74138
8417.90.00	- Parts	..	4%	Free	74139
84.18	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of 84.15.				
8418.10.00	-Combined refrigerator-freezers, fitted with separate external doors	..	4%	Free	77521
	-Refrigerators, household type :				
8418.21.00	-- Compression-type	NO	4%	Free	77521
	-- Other				
8418.29.10	---Electrically operated	NO	4%	Free	77521
8418.29.90	---Other	NO	4%	Free	77521
8418.30.00	- Freezers of the chest type, not exceeding 800 l capacity	NO	4%	Free	77522
8418.40.00	- Freezers of the upright type, not exceeding 900 l capacity	NO	4%	Free	77522
	-Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment				
8418.50.10	---Dispensers of a kind suitable for use in hotels, restaurants and the like	NO	4%	Free	74143
8418.50.90	---Other	NO	4%	Free	74143
	-Other refrigerating or freezing equipment; heat pumps :				
8418.61.00	-- Heat pumps other than air conditioning machines of heading 84.15	NO	4%	Free	74145
	-- Other				
8418.69.10	---Condensing unit, self contained comprising a compressor, condenser and pump for use with air conditioning units	NO	4%	Free	74145
8418.69.90	---Other	NO	4%	Free	74145
	- Parts :				
8418.91.00	-- Furniture designed to receive refrigerating or freezing equipment	..	4%	Free	74149
	-- Other				
8418.99.10	---Coolroom freezer panels	..	4%	Free	74149
8418.99.90	---Other	..	4%	Free	74149
84.19	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14) for 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				

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
	water heaters, non-electric.				
	- Instantaneous or storage water heaters, non-electric :				
8419.11.00	-- Instantaneous gas water heaters	..	4%	Free	74181
8419.19.00	-- Other	..	4%	Free	74182
8419.20.00	-Medical, surgical or laboratory sterilisers	..	4%	Free	74183
	-Dryers :				
8419.31.00	-- For agricultural products	..	4%	Free	74184
8419.32.00	-- For wood, paper pulp, paper or paperboard	..	4%	Free	74185
8419.39.00	-- Other	..	4%	Free	74186
8419.40.00	-Distilling or rectifying plant	..	4%	Free	74173
8419.50.00	-Heat exchange units	..	4%	Free	74174
8419.60.00	-Machinery for liquefying air or other gases	..	4%	Free	74175
	-Other machinery, plant and equipment :				
8419.81.00	-- For making hot drinks or for cooking or heating food	..	4%	Free	74187
8419.89.00	-- Other	..	4%	Free	74189
8419.90.00	- Parts	..	4%	Free	7419
84.20	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor.				
8420.10.00	-Calendering or other rolling machines	..	4%	Free	74591
	- Parts :				
8420.91.00	-- Cylinders	..	4%	Free	74593
8420.99.00	-- Other	..	4%	Free	74593
84.21	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.				
	-Centrifuges, including centrifugal dryers :				
8421.11.00	-- Cream separators	..	4%	Free	74351
8421.12.00	-- Clothes-dryers	..	4%	Free	74355
8421.19.00	-- Other	..	4%	Free	74359
	- Filtering or purifying machinery and apparatus for liquids :				
8421.21.00	-- For filtering or purifying water	..	4%	Free	74361
8421.22.00	-- For filtering or purifying beverages other than water	..	4%	Free	74362
8421.23.00	-- Oil or petrol-filters for internal combustion engines	..	4%	Free	74363
8421.29.00	-- Other	..	4%	Free	74367
	- Filtering or purifying machinery and apparatus for gases :				
8421.31.00	-- Intake air filters for internal combustion engines	..	4%	Free	74364
8421.39.00	-- Other	..	4%	Free	74369
	- Parts :				
8421.91.00	-- Of centrifuges, including centrifugal dryers	..	4%	Free	74391
8421.99.00	-- Other	..	4%	Free	74395

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
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	..	4%	Free	7753
8422.19.00	-- Other	..	4%	Free	74521
8422.20.00	-Machinery for cleaning or drying bottles or other containers	..	4%	Free	74523
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	..	4%	Free	74527
8422.40.00	-Other packing or wrapping machinery (including heat-shrink wrapping machinery)	..	4%	Free	74527
8422.90.00	- Parts	..	4%	Free	74529
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	..	4%	Free	74532
8423.20.00	- Scales for continuous weighing of goods on conveyors	..	4%	Free	74531
8423.30.00	-Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	..	4%	Free	74531
	-Other weighing machinery :				
8423.81.00	-- Having a maximum weighing capacity not exceeding 30 kg	..	4%	Free	74531
8423.82.00	-- Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg	..	4%	Free	74531
	-- Other				
8423.89.10	---Portable or mobile platform type scales	..	4%	Free	74531
8423.89.90	---Other	..	4%	Free	74531
8423.90.00	-Weighing machine weights of all kinds; parts of weighing machinery	..	4%	Free	74539
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	..	4%	Free	74561
8424.20.00	- Spray guns and similar appliances	..	4%	Free	74562
8424.30.00	- Steam or sand blasting machines and similar jet projecting machines	..	4%	Free	74563

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
	-Agricultural or horticultural sprayers :				
8424.41.00	-- Portable sprayers	..	4%	Free	74564
8424.49.00	-- Other	..	4%	Free	74564
	-Other appliances :				
8424.82.00	-- Agricultural or horticultural	..	4%	Free	74564
8424.89.00	-- Other	..	4%	Free	74565
8424.90.00	- Parts	..	4%	Free	74568
84.25	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks.				
	- Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles :				
8425.11.00	-- Powered by electric motor	..	4%	Free	74421
8425.19.00	-- Other	..	4%	Free	74421
	-Winches; capstans :				
8425.31.00	-- Powered by electric motor	..	4%	Free	74425
8425.39.00	-- Other	..	4%	Free	74425
	- Jacks; hoists of a kind used for raising vehicles :				
8425.41.00	-- Built-in jacking systems of a type used in garages	..	4%	Free	74441
8425.42.00	-- Other jacks and hoists, hydraulic	..	4%	Free	74443
8425.49.00	-- Other	..	4%	Free	74449
84.26	Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane.				
	-Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers :				
8426.11.00	-- Overhead travelling cranes on fixed support	NO	4%	Free	74431
8426.12.00	-- Mobile lifting frames on tyres and straddle carriers	NO	4%	Free	74439
8426.19.00	-- Other	NO	4%	Free	74439
8426.20.00	-Tower cranes	NO	4%	Free	74439
8426.30.00	- Portal or pedestal jib cranes	NO	4%	Free	74439
	-Other machinery, self-propelled :				
8426.41.00	-- On tyres	NO	4%	Free	74439
8426.49.00	-- Other	NO	4%	Free	74439
	-Other machinery :				
8426.91.00	-- Designed for mounting on road vehicles	NO	4%	Free	74439
8426.99.00	-- Other	NO	4%	Free	74439
84.27	Fork-lift trucks; other works trucks fitted with lifting or handling equipment.				
8427.10.00	- Self-propelled trucks powered by an electric motor	..	4%	Free	74411
8427.20.00	-Other self-propelled trucks	..	4%	Free	74411
8427.90.00	-Other trucks	..	4%	Free	74413
84.28	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).				
8428.10.00	-Lifts and skip hoists	..	4%	Free	74481
8428.20.00	- Pneumatic elevators and conveyors	..	4%	Free	74471
	-Other continuous-action elevators and conveyors, for goods or materials :				
8428.31.00	-- Specially designed for underground use	..	4%	Free	74472

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
8428.32.00	-- Other, bucket type	..	4%	Free	74473
8428.33.00	-- Other, belt type	..	4%	Free	74474
8428.39.00	-- Other	..	4%	Free	74479
8428.40.00	-Escalators and moving walkways	..	4%	Free	74485
8428.60.00	-Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	..	4%	Free	74489
8428.90.00	-Other machinery	..	4%	Free	74489
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	4%	Free	72311
8429.19.00	-- Other	NO	4%	Free	72311
8429.20.00	-Graders and levellers	NO	4%	Free	72311
8429.30.00	- Scrapers	NO	4%	Free	72311
8429.40.00	-Tamping machines and road rollers	NO	4%	Free	72333
	-Mechanical shovels, excavators and shovel loaders :				
8429.51.00	-- Front-end shovel loaders	NO	4%	Free	72321
8429.52.00	-- Machinery with a 360° revolving superstructure	NO	4%	Free	72322
8429.59.00	-- Other	NO	4%	Free	72329
84.30	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers.				
8430.10.00	- Pile-drivers and pile-extractors	NO	4%	Free	72341
8430.20.00	- Snow-ploughs and snow-blowers	..	4%	Free	72342
	-Coal or rock cutters and tunnelling machinery :				
8430.31.00	-- Self-propelled	NO	4%	Free	72335
	---New				
8430.39.00	-- Other	NO	4%	Free	72343
8430.41.00	-- Self-propelled	NO	4%	Free	72337
8430.49.00	-- Other	..	4%	Free	72344
8430.50.00	-Other machinery, self-propelled	NO	4%	Free	72339
	-Other machinery, not self-propelled :				
8430.61.00	-- Tamping or compacting machinery	..	4%	Free	72345
8430.69.00	-- Other	..	4%	Free	72347
84.31	Parts suitable for use solely or principally with the machinery of 84.25 to 84.30				
8431.10.00	-Of machinery of heading 84.25	..	4%	Free	74491
8431.20.00	-Of machinery of heading 84.27	..	4%	Free	74492
	-Of machinery of heading 84.28 :				
8431.31.00	-- Of lifts, skip hoists or escalators	..	4%	Free	74493
8431.39.00	-- Other	..	4%	Free	74494
	-Of machinery of heading 84.26, 84.29 or 84.30 :				
8431.41.00	-- Buckets, shovels, grabs and grips	..	4%	Free	72391

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
8431.42.00	-- Bulldozer or angledozer blades	..	4%	Free	72392
8431.43.00	-- Parts for boring or sinking machinery of subheading 8430.41 or 8430.49	..	4%	Free	72393
8431.49.00	-- Other	..	4%	Free	72399
84.32	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.				
8432.10.00	- Ploughs	..	4%	Free	72111
	-Harrows, scarifiers, cultivators, weeders and hoes :				
8432.21.00	-- Disc harrows	..	4%	Free	72113
8432.29.00	-- Other	..	4%	Free	72113
	- Seeders, planters and transplanters :				
8432.31.00	-- No-till direct seeders, planters and transplanters	..	4%	Free	72112
8432.39.00	-- Other	..	4%	Free	72112
	-Manure spreaders and fertiliser distributors :				
8432.41.00	-- Manure spreaders	..	4%	Free	72112
8432.42.00	-- Fertiliser distributors	..	4%	Free	72112
8432.80.00	-Other machinery	..	4%	Free	72118
8432.90.00	- Parts	..	4%	Free	72119
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 84.37.				
	-Mowers for lawns, parks or sports-grounds :				
8433.11.00	--Powered, with the cutting device rotating in a horizontal plane	..	4%	Free	72121
	-- Other				
8433.19.10	---Other lawn mowers, powered	..	4%	Free	72121
8433.19.19	---Other	..	4%	Free	72121
8433.20.00	-Other mowers, including cutter bars for tractor mounting	..	4%	Free	72123
8433.30.00	-Other haymaking machinery	..	4%	Free	72123
8433.40.00	- Straw or fodder balers, including pick-up balers	..	4%	Free	72123
	-Other harvesting machinery; threshing machinery :				
8433.51.00	-- Combine harvester-threshers	..	4%	Free	72122
8433.52.00	-- Other threshing machinery	..	4%	Free	72123
8433.53.00	-- Root or tuber harvesting machines	..	4%	Free	72123
8433.59.00	-- Other	..	4%	Free	72123
8433.60.00	-Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	..	4%	Free	72126
8433.90.00	- Parts	..	4%	Free	72129
84.34	Milking machines and dairy machinery.				
8434.10.00	-Milking machines	..	4%	Free	72131
8434.20.00	-Dairy machinery	..	4%	Free	72138
8434.90.00	- Parts	..	4%	Free	72139
84.35	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.				
8435.10.00	-Machinery	..	4%	Free	72191

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
8435.90.00	- Parts	..	4%	Free	72198
84.36	Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.				
8436.10.00	-Machinery for preparing animal feeding stuffs	..	4%	Free	72196
	-Poultry-keeping machinery; poultry incubators and brooders :				
8436.21.00	-- Poultry incubators and brooders	..	4%	Free	72195
8436.29.00	-- Other	..	4%	Free	72195
8436.80.00	-Other machinery	..	4%	Free	72196
	- Parts :				
8436.91.00	--Of poultry-keeping machinery or poultry incubators and brooders	..	4%	Free	72199
8436.99.00	-- Other	..	4%	Free	72199
84.37	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery.				
8437.10.00	-Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	..	4%	Free	72127
8437.80.00	-Other machinery	..	4%	Free	72711
8437.90.00	- Parts	..	4%	Free	72719
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	..	4%	Free	72722
8438.20.00	-Machinery for the manufacture of confectionery, cocoa or chocolate	..	4%	Free	72722
8438.30.00	-Machinery for sugar manufacture	..	4%	Free	72722
8438.40.00	-Brewery machinery	..	4%	Free	72722
8438.50.00	-Machinery for the preparation of meat or poultry	..	4%	Free	72722
8438.60.00	-Machinery for the preparation of fruits, nuts or vegetables	..	4%	Free	72722
8438.80.00	-Other machinery	..	4%	Free	72722
8438.90.00	- Parts	..	4%	Free	72729
84.39	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.				
8439.10.00	-Machinery for making pulp of fibrous cellulosic material	..	4%	Free	72511
8439.20.00	-Machinery for making paper or paperboard	..	4%	Free	72512
8439.30.00	-Machinery for finishing paper or paperboard	..	4%	Free	72512
	- Parts :				
8439.91.00	-- Of machinery for making pulp of fibrous cellulosic material	..	4%	Free	72591

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
8439.99.00	-- Other	..	4%	Free	72591
84.40	Book-binding machinery, including book-sewing machines.				
8440.10.00	-Machinery	..	4%	Free	72681
8440.90.00	- Parts	..	4%	Free	72689
84.41	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.				
8441.10.00	-Cutting machines	..	4%	Free	72521
8441.20.00	-Machines for making bags, sacks or envelopes	..	4%	Free	72523
8441.30.00	-Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	..	4%	Free	72525
8441.40.00	-Machines for moulding articles in paper pulp, paper or paperboard	..	4%	Free	72527
8441.80.00	-Other machinery	..	4%	Free	72529
8441.90.00	- Parts	..	4%	Free	72599
84.42	Machinery, apparatus and equipment (other than the machines of headings 84.56 to 84.65) for preparing or making plates, cylinders or other printing omponents; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).				
8442.30.00	-Machinery, apparatus and equipment	..	4%	Free	72631
8442.40.00	-Parts of the foregoing machinery, apparatus or equipment	..	4%	Free	72691
8442.50.00	- Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	..	4%	Free	72635
84.43	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof.				
	- Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42 :				
8443.11.00	-- Offset printing machinery, reel-fed	..	4%	Free	72651
8443.12.00	-- Offset printing machinery, sheet-fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)	..	4%	Free	72655
8443.13.00	-- Other offset printing machinery	..	4%	Free	72659
8443.14.00	-- Letterpress printing machinery, reel fed, excluding flexographic printing	..	4%	Free	72661
8443.15.00	-- Letterpress printing machinery, other than reel fed, excluding flexographic printing	..	4%	Free	72661
8443.16.00	-- Flexographic printing machinery	..	4%	Free	72663
8443.17.00	-- Gravure printing machinery	..	4%	Free	72665
8443.19.00	-- Other	..	4%	Free	72669

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
	-Other printers, copying machines and facsimile machines, whether or not combined :				
8443.31.00	-- Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network	..	4%	Free	75194
8443.32.00	-- Other, capable of connecting to an automatic data processing machine or to a network	..	4%	Free	75195
8443.39.00	-- Other	..	4%	Free	75196
	- Parts and accessories :				
8443.91.00	-- Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42	..	4%	Free	72699
8443.99.00	-- Other	..	4%	Free	75197
8444.00.00	Machines for extruding, drawing, texturing or cutting man-made textile materials.	..	4%	Free	72441
84.45	Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of 84.46 or 84.47				
	-Machines for preparing textile fibres :				
8445.11.00	-- Carding machines	..	4%	Free	72442
8445.12.00	-- Combing machines	..	4%	Free	72442
8445.13.00	-- Drawing or roving machines	..	4%	Free	72442
8445.19.00	-- Other	..	4%	Free	72442
8445.20.00	-Textile spinning machines	..	4%	Free	72443
8445.30.00	-Textile doubling or twisting machines	..	4%	Free	72443
8445.40.00	-Textile winding (including weft-winding) or reeling machines	..	4%	Free	72443
8445.90.00	-Other	..	4%	Free	72454
84.46	Weaving machines (looms).				
8446.10.00	- For weaving fabrics of a width not exceeding 30 cm	..	4%	Free	72451
	- For weaving fabrics of a width exceeding 30 cm, shuttle type :				
8446.21.00	-- Power looms	..	4%	Free	72451
8446.29.00	-- Other	..	4%	Free	72451
8446.30.00	- For weaving fabrics of a width exceeding 30 cm, shuttleless type	..	4%	Free	72451
84.47	Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.				
	-Circular knitting machines :				
8447.11.00	-- With cylinder diameter not exceeding 165 mm	..	4%	Free	72452
8447.12.00	-- With cylinder diameter exceeding 165 mm	..	4%	Free	72452
8447.20.00	- Flat knitting machines; stitch-bonding machines	..	4%	Free	72452
8447.90.00	-Other	..	4%	Free	72453

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
84.48	Auxiliary machinery for use with machines of 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles).				
	-Auxiliary machinery for machines of heading 84.44, 84.45, 84.46 or 84.47 :				
8448.11.00	-- Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith	..	4%	Free	72461
8448.19.00	-- Other	..	4%	Free	72461
8448.20.00	- Parts and accessories of machines of heading 84.44 or of their auxiliary machinery	..	4%	Free	72449
	- Parts and accessories of machines of heading 84.45 or of their auxiliary machinery :				
8448.31.00	-- Card clothing	..	4%	Free	72449
8448.32.00	-- Of machines for preparing textile fibres, other than card clothing	..	4%	Free	72449
8448.33.00	-- Spindles, spindle flyers, spinning rings and ring travellers	..	4%	Free	72449
8448.39.00	-- Other	..	4%	Free	72449
	- Parts and accessories of weaving machines (looms) or of their auxiliary machinery :				
8448.42.00	-- Reeds for looms, healds and heald-frames	..	4%	Free	72467
8448.49.00	-- Other	..	4%	Free	72467
	- Parts and accessories of machines of heading 84.47 or of their auxiliary machinery :				
8448.51.00	-- Sinkers, needles and other articles used in forming stitches	..	4%	Free	72468
8448.59.00	-- Other	..	4%	Free	72468
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.	..	4%	Free	72455
84.50	Household or laundry-type washing machines, including machines which both wash and dry.				
	- Machines, each of a dry linen capacity not exceeding 10 kg :				
8450.11.00	-- Fully-automatic machines	NO	4%	Free	77511
8450.12.00	-- Other machines, with built-in centrifugal drier	NO	4%	Free	77511
8450.19.00	-- Other	NO	4%	Free	77511
8450.20.00	-Machines, each of a dry linen capacity exceeding 10 kg	NO	4%	Free	72471
8450.90.00	- Parts	..	4%	Free	72491
84.51	Machinery (other than machines of 8450) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or				

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
	impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics.				
8451.10.00	-Dry-cleaning machines	..	4%	Free	72472
	-Drying machines :				
8451.21.00	-- Each of a dry linen capacity not exceeding 10 kg	NO	4%	Free	72473
8451.29.00	-- Other	NO	4%	Free	72474
8451.30.00	- Ironing machines and presses (including fusing presses)	..	4%	Free	72474
8451.40.00	-Washing, bleaching or dyeing machines	..	4%	Free	72474
8451.50.00	-Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	..	4%	Free	72474
8451.80.00	-Other machinery	..	4%	Free	72492
8451.90.00	- Parts	..	4%	Free	
84.52	Sewing machines, other than book-sewing machines of 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles.				
8452.10.00	- Sewing machines of the household type	..	4%	Free	72433
	-Other sewing machines :				
8452.21.00	-- Automatic units	..	4%	Free	72435
8452.29.00	-- Other	..	4%	Free	72435
8452.30.00	- Sewing machine needles	..	4%	Free	72439
8452.90.00	- Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines	..	4%	Free	72439
84.53	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines.				
8453.10.00	-Machinery for preparing, tanning or working hides, skins or leather	..	4%	Free	72481
8453.20.00	-Machinery for making or repairing footwear	..	4%	Free	72483
8453.80.00	-Other machinery	..	4%	Free	72485
8453.90.00	- Parts	..	4%	Free	72488
84.54	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.				
8454.10.00	-Converters	..	4%	Free	73711
8454.20.00	- Ingot moulds and ladles	..	4%	Free	73711
8454.30.00	-Casting machines	..	4%	Free	73712
8454.90.00	- Parts	..	4%	Free	73719
84.55	Metal-rolling mills and rolls therefor.				
8455.10.00	-Tube mills	..	4%	Free	73721
	-Other rolling mills :				
8455.21.00	-- Hot or combination hot and cold	..	4%	Free	73721
8455.22.00	-- Cold	..	4%	Free	73721
8455.30.00	-Rolls for rolling mills	..	4%	Free	73729
8455.90.00	-Other parts	..	4%	Free	73729

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
84.56	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes; water-jet cutting machines.				
	-Operated by laser or other light or photon beam processes :				
8456.11.00	-- Operated by laser	..	4%	Free	73111
8456.12.00	-- Operated by other light or photon beam processes	..	4%	Free	73111
8456.20.00	-Operated by ultrasonic processes	..	4%	Free	73112
8456.30.00	-Operated by electro-discharge processes	..	4%	Free	73113
8456.40.00	-Operated by plasma arc processes	..	4%	Free	73114
8456.50.00	-Water-jet cutting machines	..	4%	Free	73114
8456.90.00	-Other	..	4%	Free	73114
84.57	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal.				
8457.10.00	-Machining centres	..	4%	Free	73121
8457.20.00	-Unit construction machines (single station)	..	4%	Free	73122
8457.30.00	-Multi-station transfer machines	..	4%	Free	73123
84.58	Lathes (including turning centres) for removing metal.				
	-Horizontal lathes :				
8458.11.00	-- Numerically controlled	..	4%	Free	73131
8458.19.00	-- Other	..	4%	Free	73137
	-Other lathes :				
8458.91.00	-- Numerically controlled	..	4%	Free	73135
8458.99.00	-- Other	..	4%	Free	73139
84.59	Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 84.58.				
8459.10.00	-Way-type unit head machines	..	4%	Free	73141
	-Other drilling machines :				
8459.21.00	-- Numerically controlled	..	4%	Free	73142
8459.29.00	-- Other	..	4%	Free	73143
	-Other boring-milling machines :				
8459.31.00	-- Numerically controlled	..	4%	Free	73144
8459.39.00	-- Other	..	4%	Free	73145
	-Other boring machines :				
8459.41.00	-- Numerically controlled	..	4%	Free	73146
8459.49.00	-- Other	..	4%	Free	73146
	-Milling machines, knee-type :				
8459.51.00	-- Numerically controlled	..	4%	Free	73151
8459.59.00	-- Other	..	4%	Free	73152
	-Other milling machines :				
8459.61.00	-- Numerically controlled	..	4%	Free	73153
8459.69.00	-- Other	..	4%	Free	73154
8459.70.00	-Other threading or tapping machines	..	4%	Free	73157

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
84.60	Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal, or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of 84.61.				
	- Flat-surface grinding machines :				
8460.12.00	-- Numerically controlled	..	4%	Free	73161
8460.19.00	-- Other	..	4%	Free	73162
	-Other grinding machines :				
8460.22.00	-- Centreless grinding machines, numerically controlled	..	4%	Free	73163
8460.23.00	-- Other cylindrical grinding machines, numerically controlled	..	4%	Free	73163
8460.24.00	-- Other, numerically controlled	..	4%	Free	73163
8460.29.00	-- Other	..	4%	Free	73164
	- Sharpening (tool or cutter grinding) machines :				
8460.31.00	-- Numerically controlled	..	4%	Free	73165
8460.39.00	-- Other	..	4%	Free	73166
8460.40.00	-Honing or lapping machines	..	4%	Free	73167
8460.90.00	-Other	..	4%	Free	73169
84.61	Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal, or cermets, not elsewhere specified or included.				
8461.20.00	-Shaping or slotting machines	..	4%	Free	73171
8461.30.00	-Broaching machines	..	4%	Free	73173
8461.40.00	-Gear cutting, gear grinding or gear finishing machines	..	4%	Free	73175
8461.50.00	-Sawing or cutting-off machines	..	4%	Free	73177
8461.90.00	-Other	..	4%	Free	73179
84.62	Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machinetools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above.				
8462.10.00	- Forging or die-stamping machines (including presses) and hammers	..	4%	Free	73311
	-Bending, folding, straightening or flattening machines (including presses) :				
8462.21.00	-- Numerically controlled	..	4%	Free	73312
8462.29.00	-- Other	..	4%	Free	73313
	- Shearing machines (including presses), other than combined punching and shearing machines :				
8462.31.00	-- Numerically controlled	..	4%	Free	73314
8462.39.00	-- Other	..	4%	Free	73315
	- Punching or notching machines (including presses), including combined punching and shearing machines :				

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
8462.41.00	-- Numerically controlled	..	4%	Free	73316
8462.49.00	-- Other	..	4%	Free	73317
	-Other :				
8462.91.00	-- Hydraulic presses	..	4%	Free	73318
8462.99.00	-- Other	..	4%	Free	73318
84.63	Other machine-tools for working metal, or cermet, without removing material.				
8463.10.00	-Draw-benches for bars, tubes, profiles, wire or the like	..	4%	Free	73391
8463.20.00	-Thread rolling machines	..	4%	Free	73393
8463.30.00	-Machines for working wire	..	4%	Free	73395
8463.90.00	-Other	..	4%	Free	73399
84.64	Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass.				
8464.10.00	-Sawing machines	..	4%	Free	72811
8464.20.00	-Grinding or polishing machines	..	4%	Free	72811
8464.90.00	-Other	..	4%	Free	72811
84.65	Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.				
8465.10.00	-Machines which can carry out different types of machining operations without tool change between such operations	..	4%	Free	72812
8465.20.00	-Machining centres	..	4%	Free	72812
	-Other :				
8465.91.00	-- Sawing machines	..	4%	Free	72812
8465.92.00	-- Planing, milling or moulding (by cutting) machines	..	4%	Free	72812
8465.93.00	-- Grinding, sanding or polishing machines	..	4%	Free	72812
8465.94.00	-- Bending or assembling machines	..	4%	Free	72812
8465.95.00	-- Drilling or morticing machines	..	4%	Free	72812
8465.96.00	-- Splitting, slicing or paring machines	..	4%	Free	72812
8465.99.00	-- Other	..	4%	Free	72812
84.66	Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for the machines; tool holders for any type of tool for working in the hand.				
8466.10.00	-Tool holders and self-opening dieheads	..	4%	Free	73511
8466.20.00	-Work holders	..	4%	Free	73513
8466.30.00	-Dividing heads and other special attachments for machines	..	4%	Free	73515
	-Other :				
8466.91.00	-- For machines of heading 84.64	..	4%	Free	72819
8466.92.00	-- For machines of heading 84.65	..	4%	Free	72819
8466.93.00	-- For machines of headings 84.56 to 84.61	..	4%	Free	73591
8466.94.00	-- For machines of heading 84.62 or 84.63	..	4%	Free	73595

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
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)	..	4%	Free	74511
8467.19.00	-- Other	..	4%	Free	74511
	-With self-contained electric motor :				
8467.21.00	-- Drills of all kinds	..	4%	Free	77841
8467.22.00	-- Saws	..	4%	Free	77843
8467.29.00	-- Other	..	4%	Free	77845
	-Other tools :				
8467.81.00	-- Chain saws	..	4%	Free	74512
8467.89.00	-- Other	..	4%	Free	74512
	- Parts :				
8467.91.00	-- Of chain saws	..	4%	Free	74519
8467.92.00	-- Of pneumatic tools	..	4%	Free	74519
8467.99.00	-- Other	..	4%	Free	74519
84.68	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of 85.15; gas-operated surface tempering machines and appliances.				
8468.10.00	-Hand-held blow pipes	..	4%	Free	73741
8468.20.00	-Other gas-operated machinery and apparatus	..	4%	Free	73742
8468.80.00	-Other machinery and apparatus	..	4%	Free	73743
8468.90.00	- Parts	..	4%	Free	73749
[84.69]					
84.70	Calculating machines and pocket size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers.				
8470.10.00	-Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions	..	4%	Free	75121
	-Other electronic calculating machines :				
8470.21.00	-- Incorporating a printing device	..	4%	Free	75122
8470.29.00	-- Other	..	4%	Free	75122
8470.30.00	-Other calculating machines	..	4%	Free	75122
8470.50.00	-Cash registers	..	4%	Free	75124
8470.90.00	-Other	..	4%	Free	75128
84.71	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included.				
8471.30.00	-Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least	NO	4%	Free	7522

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
	a central processing unit, a keyboard and a display				
	-Other automatic data processing machines :				
8471.41.00	--Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	NO	4%	Free	7523
8471.49.00	-- Other, presented in the form of systems	NO	4%	Free	7523
8471.50.00	-Processing units other than those of subheading 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of unit : storage units, input units, output units	NO	4%	Free	7523
8471.60.00	-Input or output units, whether or not containing storage units in the same housing	NO	4%	Free	7526
8471.70.00	- Storage units	NO	4%	Free	7527
8471.80.00	-Other units of automatic data processing machines	NO	4%	Free	7528
8471.90.00	-Other	NO	4%	Free	7529
84.72	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil sharpening machines, perforating or stapling machines).				
8472.10.00	-Duplicating machines	..	4%	Free	75191
8472.30.00	-Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	..	4%	Free	75193
8472.90.00	-Other	..	4%	Free	7511
84.73	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 84.70 to 84.72.				
	- Parts and accessories of the machines of heading 84.70 :				
8473.21.00	-- Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	..	4%	Free	75995
8473.29.00	-- Other	..	4%	Free	75995
8473.30.00	- Parts and accessories of the machines of heading 84.71	..	4%	Free	75997
8473.40.00	- Parts and accessories of the machines of heading 84.72	..	4%	Free	7598
8473.50.00	-Parts and accessories equally suitable for use with the machines of two or more of the headings 84.70 to 84.72	..	4%	Free	7598
84.74	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form;				

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
	machines for forming foundry moulds of sand.				
8474.10.00	- Sorting, screening, separating or washing machines	..	4%	Free	72831
8474.20.00	-Crushing or grinding machines	..	4%	Free	72832
	-Mixing or kneading machines :				
8474.31.00	-- Concrete or mortar mixers	..	4%	Free	72833
8474.32.00	-- Machines for mixing mineral substances with bitumen	..	4%	Free	72833
8474.39.00	-- Other	..	4%	Free	72833
8474.80.00	-Other machinery	..	4%	Free	72834
8474.90.00	- Parts	..	4%	Free	72839
84.75	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware.				
8475.10.00	-Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	..	4%	Free	72841
	-Machines for manufacturing or hot working glass or glassware :				
8475.21.00	--Machines for making optical fibres and preforms thereof	..	4%	Free	72841
8475.29.00	-- Other	..	4%	Free	72841
8475.90.00	- Parts	..	4%	Free	72851
84.76	Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines.				
	-Automatic beverage-vending machines :				
8476.21.00	-- Incorporating heating or refrigerating devices	..	4%	Free	74595
8476.29.00	-- Other	..	4%	Free	74595
	-Other machines :				
8476.81.00	-- Incorporating heating or refrigerating devices	..	4%	Free	74595
8476.89.00	-- Other	..	4%	Free	74595
8476.90.00	- Parts	..	4%	Free	74597
84.77	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter.				
8477.10.00	- Injection-moulding machines	..	4%	Free	72842
8477.20.00	-Extruders	..	4%	Free	72842
8477.30.00	-Blow moulding machines	..	4%	Free	72842
8477.40.00	-Vacuum moulding machines and other thermoforming machines	..	4%	Free	72842
	-Other machinery for moulding or otherwise forming :				
8477.51.00	--For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	..	4%	Free	72842
8477.59.00	-- Other	..	4%	Free	72842
8477.80.00	-Other machinery	..	4%	Free	72842
8477.90.00	- Parts	..	4%	Free	72852

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
84.78	Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.				
8478.10.00	-Machinery	..	4%	Free	72843
8478.90.00	- Parts	..	4%	Free	72853
84.79	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.				
8479.10.00	-Machinery for public works, building or the like	..	4%	Free	72348
8479.20.00	-Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	..	4%	Free	72721
8479.30.00	- Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	..	4%	Free	72844
8479.40.00	-Rope or cable-making machines	..	4%	Free	72849
8479.50.00	- Industrial robots, not elsewhere specified or included	..	4%	Free	72849
8479.60.00	-Evaporative air coolers	..	4%	Free	72849
	- Passenger boarding bridges :				
8479.71.00	-- Of a kind used in airports	..	4%	Free	72849
8479.79.00	-- Other	..	4%	Free	72849
	-Other machines and mechanical appliances :				
8479.81.00	-- For treating metal, including electric wire coil-winders	..	4%	Free	72846
8479.82.00	--Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	..	4%	Free	72849
	-- Other				
8479.89.10	---Taps combined with a measuring-device for dispensing ice-cream, spirits, milk and the like	..	4%	Free	72849
8479.89.20	---Windscreen wipers, non-electric; compressed air operated horns; trucktype sweepers of a kind used in a warehouses and the like	..	4%	Free	72849
8479.89.30	---Carpet sweepers, non-electric; floor polishing, sanding, scrubbing, scraping and scouring appliances other than those falling within heading 85.09	..	4%	Free	72849
8479.89.40	---Air coolers; air humidifiers and dehumidifiers	..	4%	Free	72849
8479.89.50	---Electronic Cigarette	..	4%	Free	72849
8479.89.90	---Other	..	4%	Free	72849
8479.90.00	- Parts	..	4%	Free	72855
84.80	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.				
8480.10.00	-Moulding boxes for metal foundry	..	4%	Free	74911
8480.20.00	-Mould bases	..	4%	Free	74912
8480.30.00	-Moulding patterns	..	4%	Free	74913
	-Moulds for metal or metal carbides :				
8480.41.00	-- Injection or compression types	..	4%	Free	74914
8480.49.00	-- Other	..	4%	Free	74915

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
8480.50.00	-Moulds for glass	..	4%	Free	74916
8480.60.00	-Moulds for mineral materials	..	4%	Free	74917
	-Moulds for rubber or plastics :				
8480.71.00	-- Injection or compression types	..	4%	Free	74918
8480.79.00	-- Other	..	4%	Free	74919
84.81	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.				
8481.10.00	- Pressure-reducing valves	..	4%	Free	7471
8481.20.00	-Valves for oleohydraulic or pneumatic transmissions	..	4%	Free	7472
8481.30.00	-Check (nonreturn) valves	..	4%	Free	7473
8481.40.00	- Safety or relief valves	..	4%	Free	7474
	-Other appliances				
8481.80.10	---Of a kind and size suitable for all domestic water supply and disposal points, hosepipe nozzles	..	4%	Free	7478
8481.80.20	---Soda-water bottles valve; taps and cocks for fitting to casks, barrels, beverage dispensing urns and the like; appliance for use as parts for cookers, stoves, lamps, burners, blow lamps and lighters, including parts of fuel reservoirs of cylinders of a kind suitable for use with any of these appliances	..	4%	Free	7478
8481.80.90	---Other	..	4%	Free	7478
8481.90.00	- Parts	..	4%	Free	7479
84.82	Ball or roller bearings.				
8482.10.00	-Ball bearings	..	4%	Free	7461
8482.20.00	-Tapered roller bearings, including cone and tapered roller assemblies	..	4%	Free	7462
8482.30.00	- Spherical roller bearings	..	4%	Free	7463
8482.40.00	-Needle roller bearings	..	4%	Free	7464
8482.50.00	-Other cylindrical roller bearings	..	4%	Free	7465
8482.80.00	-Other, including combined ball/roller bearings	..	4%	Free	7468
	- Parts :				
8482.91.00	-- Balls, needles and rollers	..	4%	Free	74691
8482.92.00	-- Other	..	4%	Free	74699
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	..	4%	Free	7481
8483.20.00	-Bearing housings, incorporating ball or roller bearings	..	4%	Free	74821
8483.30.00	-Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	..	4%	Free	74822

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
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	..	4%	Free	7484
8483.50.00	- Flywheels and pulleys, including pulley blocks	..	4%	Free	7485
8483.60.00	-Clutches and shaft couplings (including universal joints)	..	4%	Free	7486
8483.90.00	-Toothed wheels, chain sprockets and other transmission elements presented separately; parts	..	4%	Free	7489
84.84	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seal.				
8484.10.00	-Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	..	4%	Free	7492
8484.20.00	-Mechanical seals	..	4%	Free	7492
8484.90.00	-Other	..	4%	Free	7492
[84.85]					
84.86	Machinery and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9 (c) to this chapter; parts and accessories.				
8486.10.00	-Machines and apparatus for the manufacture of boules or wafers	..	4%	Free	72821
8486.20.00	-Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits	..	4%	Free	72821
8486.30.00	-Machines and apparatus for the manufacture of flat panel displays	..	4%	Free	72821
8486.40.00	-Machines and apparatus specified in Note 9 (C) to this Chapter	..	4%	Free	72822
8486.90.00	- Parts and accessories	..	4%	Free	72829
84.87	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter.				
8487.10.00	- Ships' or boats' propellers and blades therefor	..	4%	Free	74991
8487.90.00	-Other	..	4%	Free	74999

Chapter 85

Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles

Notes.

1.- This Chapter does not cover:

- (a) Electrically warmed blankets, bed pads, foot-muffs or the like; electrically warmed clothing, footwear or ear pads or other electrically warmed articles worn on or about the person;
- (b) Articles of glass of heading 70.11;
- (c) Machines and apparatus of heading 84.86;
- (d) Vacuum apparatus of a kind used in medical, surgical, dental or veterinary sciences (heading 90.18); or
- (e) Electrically heated furniture of Chapter 94.

2.- Headings 85.01 to 85.04 do not apply to goods described in heading 85.11, 85.12, 85.40, 85.41 or 85.42. However, metal tank mercury arc rectifiers remain classified in heading 85.04.

3.- For the purposes of heading 85.07, the expression ~~%electric accumulators~~ includes those presented with ancillary components which contribute to the accumulator's function of storing and supplying energy or protect it from damage, such as electrical connectors, temperature control devices (for example, thermistors) and circuit protection devices. They may also include a portion of the protective housing of the goods in which they are to be used.

4.- Heading 85.09 covers only the following electro-mechanical machines of the kind commonly used for domestic purposes:

- (a) Floor polishers, food grinders and mixers, and fruit or vegetable juice extractors, of any weight;
- (b) Other machines provided the weight of such machines does not exceed 20 kg.

The heading does not, however, apply to fans or ventilating or recycling hoods incorporating a fan, whether or not fitted with filters (heading 84.14), centrifugal clothes-dryers (heading 84.21), dish washing machines (heading 84.22), household washing machines (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).

5.- For the purposes of heading 85.23:

- (a) ~~%Solid-state non-volatile storage devices~~ (for example, ~~%flash memory cards~~ or ~~%flash electronic storage cards~~) are storage devices with a connecting socket, comprising in the same housing one or more flash memories (for example, ~~%FLASH E²PROM~~) in the form of integrated circuits mounted on a printed circuit board. They may include a controller in the form of an integrated circuit and discrete passive components, such as capacitors and resistors;
- (b) The term ~~%smart cards~~ means cards which have embedded in them one or more electronic integrated circuits (a microprocessor, random access memory (RAM) or read-only memory (ROM)) in the form of chips. These cards may contain contacts, a magnetic stripe or an embedded antenna but do not contain any other active or passive circuit elements.

6.- For the purposes of heading 85.34 ~~printed circuits~~ are circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the ~~film circuit~~ technique, conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semiconductor elements).

The expression ~~printed circuits~~ does not cover circuits combined with elements other than those obtained during the printing process, nor does it cover individual, discrete resistors, capacitors or inductances. Printed circuits may, however, be fitted with non-printed connecting elements.

Thin- or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading 85.42.

7.- For the purpose of heading 85.36, ~~connectors for optical fibres, optical fibre bundles or cables~~ means connectors that simply mechanically align optical fibres end to end in a digital line system.

They perform no other function, such as the amplification, regeneration or modification of a signal.

8.- Heading 85.37 does not include cordless infrared devices for the remote control of television receivers or other electrical equipment (heading 85.43).

9.- For the purposes of headings 85.41 and 85.42:

(a) ~~Diodes, transistors and similar semiconductor devices~~ are semiconductor devices the operation of which depends on variations in resistivity on the application of an electric field;

(b) ~~Electronic integrated circuits~~ are:

(i) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, inductances, etc.) are created in the mass (essentially) and on the surface of a semiconductor or compound semiconductor material (for example, doped silicon, gallium arsenide, silicon germanium, indium phosphide) and are inseparably associated;

(ii) Hybrid integrated circuits in which passive elements (resistors, capacitors, inductances, etc.), obtained by thin- or thick-film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc.), obtained by semiconductor technology, are combined to all intents and purposes indivisibly, by interconnections or interconnecting cables, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;

(iii) Multichip integrated circuits consisting of two or more interconnected monolithic integrated circuits combined to all intents and purposes indivisibly, whether or not on one or more insulating substrates, with or without leadframes, but with no other active or passive circuit elements.

(iv) Multi-component integrated circuits (MCOs): a combination of one or more monolithic, hybrid, or multi-chip integrated circuits with at least one of the following components: silicon-based sensors, actuators, oscillators, resonators or combinations thereof, or components performing the functions of articles classifiable under heading 85.32, 85.33, 85.41, or inductors classifiable under heading 85.04, formed to all intents and purposes indivisibly into a single body like an integrated circuit, as a component of a kind used for assembly onto a printed circuit board (PCB) or other carrier, through the connecting of pins, leads, balls, lands, bumps, or pads.

For the purpose of this definition:

1. ~~Components~~ may be discrete, manufactured independently then assembled onto the rest of the MCO, or integrated into other components.

2. %Silicon based+ means built on a silicon substrate, or made of silicon materials, or manufactured onto integrated circuit die.
3. (a) %Silicon based sensors+ consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of detecting physical or chemical quantities and transducing these into electric signals, caused by resulting variations in electric properties or displacement of a mechanical structure. %Physical or chemical quantities+ relates to real world phenomena, such as pressure, acoustic waves, acceleration, vibration, movement, orientation, strain, magnetic field strength, electric field strength, light, radioactivity, humidity, flow, chemicals concentration, etc.
- (b) %Silicon based actuators+ consist of microelectronic and mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of converting electrical signals into physical movement.
- (c) %Silicon based resonators+ are components that consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures in response to an external input.
- (d) %Silicon based oscillators+ are active components that consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures.

For the classification of the articles defined in this Note, headings 85.41 and 85.42 shall take precedence over any other heading in the Nomenclature, except in the case of heading 85.23, which might cover them by reference to, in particular, their function.

- 10.- For the purposes of heading 85.48, %spent primary cells, spent primary batteries and spent electric accumulators+ are those which are neither usable as such because of breakage, cutting-up, wear or other reasons, nor capable of being recharged.

Subheading Note.

- 1.- Subheading 8527.12 covers only cassette-players with built-in amplifier, without built-in loudspeaker, capable of operating without an external source of electric power and the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
85.01	Electric motors and generators (excluding generating sets).				
8501.10.00	-Motors of an output not exceeding 37.5 W	..	4%	Free	7161
8501.20.00	-Universal AC/DC motors of an output exceeding 37.5 W	..	4%	Free	71631
	-Other DC motors; DC generators :				
8501.31.00	-- Of an output not exceeding 750 W	..	4%	Free	7162
8501.32.00	--Of an output exceeding 750 W but not exceeding 75 kW	..	4%	Free	7162
8501.33.00	--Of an output exceeding 75 kW but not exceeding 375 kW	..	4%	Free	7162
8501.34.00	-- Of an output exceeding 375 kW	..	4%	Free	7162

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
8501.40.00	-Other AC motors, single-phase	..	4%	Free	71631
	-Other AC motors, multi-phase :				
8501.51.00	-- Of an output not exceeding 750 W	..	4%	Free	71631
8501.52.00	--Of an output exceeding 750 W but not exceeding 75 kW	..	4%	Free	71631
8501.53.00	-- Of an output exceeding 75 kW	..	4%	Free	71631
	-AC generators (alternators) :				
8501.61.00	-- Of an output not exceeding 75 kVA	NO	4%	Free	71632
8501.62.00	-- Of an output exceeding 75 kVA but not exceeding 375 kVA	NO	4%	Free	71632
8501.63.00	-- Of an output exceeding 375 kVA but not exceeding 750 Kva	NO	4%	Free	71632
8501.64.00	-- Of an output exceeding 750 kVA	NO	4%	Free	71632
85.02	Electric generating sets and rotary converters.				
	-Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines) :				
8502.11.00	-- Of an output not exceeding 75 kVA	NO	4%	Free	71651
8502.12.00	-- Of an output exceeding 75 kVA but not exceeding 375 kVA	NO	4%	Free	71651
8502.13.00	-- Of an output exceeding 375 kVA	NO	4%	Free	71651
8502.20.00	-Generating sets with spark-ignition internal combustion piston engines	NO	4%	Free	71651
	-Other generating sets :				
8502.31.00	-- Wind-powered	NO	4%	Free	71652
8502.39.00	-- Other	NO	4%	Free	71652
8502.40.00	-Electric rotary converters	..	4%	Free	7164
8503.00.00	Parts suitable for use solely or principally with the machines of 85.01 or 85.02	..	4%	Free	7169
85.04	Electrical transformers, static converters (for example, rectifiers) and inductors.				
8504.10.00	-Ballasts for discharge lamps or tubes	..	4%	Free	77123
	-Liquid dielectric transformers :	..	4%	Free	
8504.21.00	-- Having a power handling capacity not exceeding 650 kVA	..	4%	Free	77111
8504.22.00	-- Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	..	4%	Free	77111
8504.23.00	-- Having a power handling capacity exceeding 10,000 kVA	..	4%	Free	77111
	-Other transformers :				
8504.31.00	-- Having a power handling capacity not exceeding 1 kVA	..	4%	Free	77119
8504.32.00	-- Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	..	4%	Free	77119
8504.33.00	-- Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	..	4%	Free	77119
8504.34.00	-- Having a power handling capacity exceeding 500 kVA	..	4%	Free	77119
8504.40.00	- Static converters	..	4%	Free	77121

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
8504.50.00	-Other inductors	..	4%	Free	77125
8504.90.00	- Parts	..	4%	Free	77129
85.05	Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads.				
	- Permanent magnets and articles intended to become permanent magnets after magnetisation :				
8505.11.00	-- Of metal	..	4%	Free	77881
8505.19.00	-- Other	..	4%	Free	77881
8505.20.00	-Electro-magnetic couplings, clutches and brakes	..	4%	Free	77881
8505.90.00	-Other, including parts	..	4%	Free	77881
85.06	Primary cells and primary batteries.				
8506.10.00	-Manganese dioxide	..	4%	Free	77811
8506.30.00	-Mercuric oxide	..	4%	Free	77811
8506.40.00	- Silver oxide	..	4%	Free	77811
8506.50.00	-Lithium	..	4%	Free	77811
8506.60.00	-Air-zinc	..	4%	Free	77811
8506.80.00	-Other primary cells and primary batteries	..	4%	Free	77811
8506.90.00	- Parts	..	4%	Free	77817
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	..	4%	Free	77812
8507.20.00	-Other lead-acid accumulators	..	4%	Free	77812
8507.30.00	-Nickel-cadmium	..	4%	Free	77812
8507.40.00	-Nickel-iron	..	4%	Free	77812
8507.50.00	-Nickel-metal hydride	..	4%	Free	77812
8507.60.00	-Lithium-ion	..	4%	Free	77812
8507.80.00	-Other accumulators	..	4%	Free	77812
8507.90.00	- Parts	..	4%	Free	77819
85.08	Vacuum cleaners.				
	-With self-contained electric motor :				
8508.11.00	-- Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 l	..	4%	Free	77551
	-- Other				
8508.19.10	---Industrial vacuum cleaners	..	4%	Free	77551
8508.19.90	---Other	..	4%	Free	77551
	-Other vacuum cleaners				
8508.60.10	---Industrial vacuum cleaners	..	4%	Free	77556
8508.60.90	---Other	..	4%	Free	77556
8508.70.00	- Parts	..	4%	Free	77557
85.09	Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08.				

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
8509.40.00	-Food grinders and mixers; fruit or vegetable juice extractors	..	4%	Free	77572
8509.80.00	-Other appliances	..	4%	Free	77573
8509.90.00	- Parts	..	4%	Free	77579
85.10	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.				
8510.10.00	- Shavers	..	4%	Free	77541
8510.20.00	-Hair clippers	..	4%	Free	77542
8510.30.00	-Hair-removing appliances	..	4%	Free	77573
8510.90.00	- Parts	..	4%	Free	77549
85.11	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines.				
8511.10.00	- Sparking plugs	..	4%	Free	77831
8511.20.00	-Ignition magnetos; magneto-dynamos; magnetic flywheels	..	4%	Free	77831
8511.30.00	-Distributors; ignition coils	..	4%	Free	77831
8511.40.00	- Starter motors and dual purpose starter-generators	..	4%	Free	77831
8511.50.00	-Other generators	..	4%	Free	77831
8511.80.00	-Other equipment	..	4%	Free	77831
8511.90.00	- Parts	..	4%	Free	77833
85.12	Electrical lighting or signalling equipment (excluding articles of 8539), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.				
8512.10.00	-Lighting or visual signalling equipment of a kind used on bicycles	..	4%	Free	77834
8512.20.00	-Other lighting or visual signalling equipment	..	4%	Free	77834
8512.30.00	- Sound signalling equipment	..	4%	Free	77834
8512.40.00	-Windscreen wipers, defrosters and demisters	..	4%	Free	77834
8512.90.00	- Parts	..	4%	Free	77835
85.13	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of 85.12.				
8513.10.00	-Lamps	..	4%	Free	81312
8513.90.00	- Parts	..	4%	Free	8138
85.14	Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss.				
8514.10.00	-Resistance heated furnaces and ovens	..	4%	Free	74131
8514.20.00	-Furnaces and ovens functioning by induction or dielectric loss	..	4%	Free	74132
8514.30.00	-Other furnaces and ovens	..	4%	Free	74133

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
8514.40.00	-Other equipment for the heat treatment of materials by induction or dielectric loss	..	4%	Free	74134
8514.90.00	- Parts	..	4%	Free	74135
85.15	Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets.				
	-Brazing or soldering machines and apparatus :				
8515.11.00	-- Soldering irons and guns	..	4%	Free	73731
8515.19.00	-- Other	..	4%	Free	73732
	-Machines and apparatus for resistance welding of metal :				
8515.21.00	-- Fully or partly automatic	..	4%	Free	73733
8515.29.00	-- Other	..	4%	Free	73734
	-Machines and apparatus for arc (including plasma arc) welding of metals :				
8515.31.00	-- Fully or partly automatic	..	4%	Free	73735
8515.39.00	-- Other	..	4%	Free	73736
8515.80.00	-Other machines and apparatus	..	4%	Free	73737
8515.90.00	- Parts	..	4%	Free	73739
85.16	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of 85.45.				
8516.10.00	-Electric instantaneous or storage water heaters and immersion heaters	..	4%	Free	77581
	-Electric space heating apparatus and electric soil heating apparatus :				
8516.21.00	-- Storage heating radiators	..	4%	Free	77582
8516.29.00	-- Other	..	4%	Free	77582
	-Electro-thermic hair-dressing or hand-drying apparatus :				
8516.31.00	-- Hair dryers	..	4%	Free	77583
8516.32.00	-- Other hair-dressing apparatus	..	4%	Free	77583
8516.33.00	-- Hand-drying apparatus	..	4%	Free	77583
8516.40.00	-Electric smoothing irons	..	4%	Free	77584
8516.50.00	-Microwave ovens	..	4%	Free	77586
8516.60.00	-Other ovens; cookers, cooking plates, boiling rings, grillers and roasters	..	4%	Free	77586
	-Other electro-thermic appliances :				
8516.71.00	-- Coffee or tea makers	..	4%	Free	77587
8516.72.00	-- Toasters	..	4%	Free	77587
8516.79.00	-- Other	..	4%	Free	77587

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
8516.80.00	-Electric heating resistors	..	4%	Free	77588
8516.90.00	- Parts	..	4%	Free	77589
85.17	Telephone sets, including telephones for cellular networks or for other wireless networks: other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28.				
	-Telephone sets, including telephones for cellular networks or for other wireless networks :				
8517.11.00	-- Line telephone sets with cordless handsets	..	4%	Free	76411
8517.12.00	--Telephones for cellular networks or for other wireless networks	..	4%	Free	76411
8517.18.00	-- Other	..	4%	Free	76411
	-Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network) :				
8517.61.00	-- Base stations	..	4%	Free	76412
	--Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus				
8517.62.10	---Modems	..	4%	Free	76412
8517.62.90	---Other	..	4%	Free	76412
8517.69.00	-- Other	..	4%	Free	76412
8517.70.00	- Parts	..	4%	Free	76418
85.18	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; audiofrequency electric amplifiers; electric sound amplifier sets.				
8518.10.00	-Microphones and stands therefor	..	4%	Free	76421
	-Loudspeakers, whether or not mounted in their enclosures :				
8518.21.00	-- Single loudspeakers, mounted in their enclosures	..	4%	Free	76422
8518.22.00	-- Multiple loudspeakers, mounted in the same enclosure	..	4%	Free	76422
8518.29.00	-- Other	..	4%	Free	76423
8518.30.00	-Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	..	4%	Free	76424
8518.40.00	-Audio-frequency electric amplifiers	..	4%	Free	76425
8518.50.00	-Electric sound amplifier sets	..	4%	Free	76426
8518.90.00	- Parts	..	4%	Free	76492
85.19	Sound recording or reproducing apparatus.				

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
8519.20.00	-Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment	..	4%	Free	76331
8519.30.00	-Turntables (record-decks)	..	4%	Free	76335
8519.50.00	-Telephone answering machines	..	4%	Free	76336
	-Other apparatus :				
8519.81.00	-- Using magnetic, optical or semiconductor media	..	4%	Free	76339
8519.89.00	-- Other	..	4%	Free	76339
[85.20]					
85.21	Video recording or reproducing apparatus, whether or not incorporating a video tuner.				
8521.10.00	-Magnetic tape-type	..	4%	Free	76381
8521.90.00	-Other	..	4%	Free	76384
85.22	Parts and accessories suitable for use solely or principally with the apparatus of headings 85.19 or 85.21.				
8522.10.00	- Pick-up cartridges	..	4%	Free	76499
8522.90.00	-Other	..	4%	Free	76499
85.23	Discs, tapes, solid-state non-volatile storage devices, smart cards and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37.				
	-Magnetic media :				
8523.21.00	-- Cards incorporating a magnetic stripe	..	4%	Free	89842
8523.29.00	-- Other	..	4%	Free	89842
	-Optical media :				
8523.41.00	-- Unrecorded	..	4%	Free	89844
8523.49.00	-- Other	..	4%	Free	89844
	- Semiconductor media :				
8523.51.00	-- Solid-state non-volatile storage devices	..	4%	Free	89846
8523.52.00	-- %Smart cards+	..	4%	Free	89846
8523.59.00	-- Other	..	4%	Free	89846
8523.80.00	-Other	..	4%	Free	89849
[85.24]					
85.25	Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; digital cameras and video camera recorders.				
	-Transmission apparatus				
8525.50.10	---Television transmission apparatus	..	4%	Free	76431
8525.50.90	---Other	..	4%	Free	76431
	-Transmission apparatus incorporating reception apparatus				
8525.60.10	---Private mobile radios used in vehicles	..	4%	Free	76432
8525.60.90	---Other	..	4%	Free	76432
	-Television cameras, digital cameras and video camera recorders				
8525.80.10	---Closed-circuit television (CCTV)/video surveillance	..	4%	Free	76484

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
8525.80.90	---Other	..	4%	Free	76484
85.26	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.				
8526.10.00	-Radar apparatus	..	4%	Free	76483
	-Other :				
8526.91.00	-- Radio navigational aid apparatus	..	4%	Free	76483
8526.92.00	-- Radio remote control apparatus	..	4%	Free	76483
85.27	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.				
	-Radio-broadcast receivers capable of operating without an external source of power :				
8527.12.00	-- Pocket-size radio cassette-players	..	4%	Free	76221
8527.13.00	--Other apparatus combined with sound recording or reproducing apparatus	..	4%	Free	76221
8527.19.00	-- Other	..	4%	Free	76222
	-Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles :				
8527.21.00	--Combined with sound recording or reproducing apparatus	..	4%	Free	76211
8527.29.00	-- Other	..	4%	Free	76212
	-Other :				
8527.91.00	--Combined with sound recording or reproducing apparatus	..	4%	Free	76281
8527.92.00	--Not combined with sound recording or reproducing apparatus but combined with a clock	..	4%	Free	76282
	-- Other				
8527.99.10	---Domestic radio receivers of all kinds, including car radio receivers for receiving radio broadcast whether or not combined with cassette player and or CD player	..	4%	Free	76289
8527.99.90	---Other	..	4%	Free	76289
85.28	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus.				
	-Cathode-ray tube monitors :				
8528.42.00	-- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	..	4%	Free	7613
8528.49.00	-- Other	..	4%	Free	7613
	-Other monitors :				
8528.52.00	-- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	..	4%	Free	7614
8528.59.00	-- Other	..	4%	Free	7614
	- Projectors :				

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
8528.62.00	-- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	..	4%	Free	7615
8528.69.00	-- Other	..	4%	Free	7615
	-Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus :				
8528.71.00	-- Not designed to incorporate a video display or screen	..	4%	Free	7616
8528.72.00	-- Other, colour	..	4%	Free	7616
8528.73.00	-- Other, monochrome	..	4%	Free	7616
85.29	Parts suitable for use solely or principally with the apparatus of 85.25 to 85.28.				
8529.10.00	-Aerials and aerial reflectors of all kinds; parts suitable for use therewith	..	4%	Free	76493
8529.90.00	-Other	..	4%	Free	76493
85.30	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of 86.08).				
8530.10.00	-Equipment for railways or tramways	..	4%	Free	77882
8530.80.00	-Other equipment	..	4%	Free	77882
8530.90.00	- Parts	..	4%	Free	77883
85.31	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of 85.12 or 85.30.				
8531.10.00	-Burglar or fire alarms and similar apparatus	..	4%	Free	77884
8531.20.00	-Indicator panels incorporating liquid crystal devices (LCD) or light-emitting diodes (LED)	..	4%	Free	77884
8531.80.00	-Other apparatus	..	4%	Free	77884
8531.90.00	- Parts	..	4%	Free	77885
85.32	Electrical capacitors, fixed, variable or adjustable (pre-set).				
8532.10.00	-Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)	..	4%	Free	77861
	-Other fixed capacitors :				
8532.21.00	-- Tantalum	..	4%	Free	77862
8532.22.00	-- Aluminium electrolytic	..	4%	Free	77863
8532.23.00	-- Ceramic dielectric, single layer	..	4%	Free	77864
8532.24.00	-- Ceramic dielectric, multilayer	..	4%	Free	77865
8532.25.00	-- Dielectric of paper or plastics	..	4%	Free	77866
8532.29.00	-- Other	..	4%	Free	77867
8532.30.00	-Variable or adjustable (pre-set) capacitors	..	4%	Free	77868
8532.90.00	- Parts	..	4%	Free	77869
85.33	Electrical resistors (including rheostats and potentiometers), other than heating resistors.				
8533.10.00	- Fixed carbon resistors, composition or film types	..	4%	Free	77231
	-Other fixed resistors :				

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
8533.21.00	-- For a power handling capacity not exceeding 20 W	..	4%	Free	77232
8533.29.00	-- Other	..	4%	Free	77232
	-Wirewound variable resistors, including rheostats and potentiometers :				
8533.31.00	-- For a power handling capacity not exceeding 20 W	..	4%	Free	77233
8533.39.00	-- Other	..	4%	Free	77233
8533.40.00	-Other variable resistors, including rheostats and potentiometers	..	4%	Free	77235
8533.90.00	- Parts	..	4%	Free	77238
8534.00.00	Printed circuits.	..	4%	Free	7722
85.35	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1 000 volts.				
8535.10.00	- Fuses	..	4%	Free	77241
	-Automatic circuit breakers :				
8535.21.00	-- For a voltage of less than 72.5 kV	..	4%	Free	77242
8535.29.00	-- Other	..	4%	Free	77243
8535.30.00	- Isolating switches and make-and-break switches	..	4%	Free	77244
8535.40.00	-Lightning arresters, voltage limiters and surge suppressors	..	4%	Free	77245
8535.90.00	-Other	..	4%	Free	77249
85.36	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables.				
8536.10.00	- Fuses	..	4%	Free	77251
8536.20.00	-Automatic circuit breakers	..	4%	Free	77252
8536.30.00	-Other apparatus for protecting electrical circuits	..	4%	Free	77253
	-Relays :				
8536.41.00	-- For a voltage not exceeding 60 V	..	4%	Free	77254
	-- Other				
8536.49.10	---Time switch (timer switch or timer)	..	4%	Free	77254
8536.49.90	---Other	..	4%	Free	77254
8536.50.00	-Other switches	..	4%	Free	77255
	-Lamp-holders, plugs and sockets :				
8536.61.00	-- Lamp-holders	..	4%	Free	77257
8536.69.00	-- Other	..	4%	Free	77258
8536.70.00	-Connectors for optical fibres, optical fibre bundles or cables	..	4%	Free	77256
8536.90.00	-Other apparatus	..	4%	Free	77259

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
85.37	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17.				
8537.10.00	- For a voltage not exceeding 1,000 V	..	4%	Free	77261
8537.20.00	- For a voltage exceeding 1,000 V	..	4%	Free	77262
85.38	Parts suitable for use solely or principally with the apparatus of 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	..	4%	Free	77281
8538.90.00	-Other	..	4%	Free	77282
85.39	Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps; lightemitting diode (LED) lamps.				
	- Sealed beam lamp units				
8539.10.10	---Of a kind used in motor vehicles	..	4%	Free	77823
8539.10.20	---Other	..	4%	Free	77823
	-Other filament lamps, excluding ultra-violet or infra-red lamps :				
8539.21.00	-- Tungsten halogen	..	4%	Free	77821
8539.22.00	-- Other, of a power not exceeding 200 W and for a voltage exceeding 100 V	..	4%	Free	77821
8539.29.00	-- Other	..	4%	Free	77821
	-Discharge lamps, other than ultra-violet lamps :				
8539.31.00	-- Fluorescent, hot cathode	..	4%	Free	77822
8539.32.00	-- Mercury or sodium vapour lamps; metal halide lamps	..	4%	Free	77822
8539.39.00	-- Other	..	4%	Free	77822
	-Ultra-violet or infra-red lamps; arc-lamps :				
8539.41.00	-- Arc-lamps	..	4%	Free	77824
8539.49.00	-- Other	..	4%	Free	77824
8539.50.00	-Light-emitting diode (LED) lamps	..	4%	Free	77878
8539.90.00	- Parts	..	4%	Free	77829
85.40	Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes).				
	-Cathode-ray television picture tubes, including video monitor cathode-ray tubes :				
8540.11.00	-- Colour	..	4%	Free	77611
8540.12.00	-- Monochrome	..	4%	Free	77612
8540.20.00	-Television camera tubes; image converters and intensifiers; other photo-cathode tubes	..	4%	Free	77621
8540.40.00	-Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor	..	4%	Free	77623

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
	dot screen pitch smaller than 0.4 mm				
8540.60.00	-Other cathode-ray tubes	..	4%	Free	77623
	-Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes :				
8540.71.00	-- Magnetrons	..	4%	Free	77625
8540.79.00	-- Other	..	4%	Free	77625
	-Other valves and tubes :				
8540.81.00	-- Receiver or amplifier valves and tubes	..	4%	Free	77627
8540.89.00	-- Other	..	4%	Free	77627
	- Parts :				
8540.91.00	-- Of cathode-ray tubes	..	4%	Free	77629
8540.99.00	-- Other	..	4%	Free	77629
85.41	Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals.				
8541.10.00	-Diodes, other than photosensitive or light-emitting diodes (LED)	..	4%	Free	77631
	-Transistors, other than photosensitive transistors :				
8541.21.00	-- With a dissipation rate of less than 1 W	..	4%	Free	77632
8541.29.00	-- Other	..	4%	Free	77633
8541.30.00	-Thyristors, diacs and triacs, other than photosensitive devices	..	4%	Free	77635
	-Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED)				
8541.40.10	---Solar cells	..	4%	Free	77637
8541.40.90	---Other	..	4%	Free	77637
8541.50.00	-Other semiconductor devices	..	4%	Free	77639
8541.60.00	-Mounted piezo-electric crystals	..	4%	Free	77681
8541.90.00	- Parts	..	4%	Free	77688
85.42	Electronic integrated circuits.				
	-Electronic integrated circuits :				
8542.31.00	--Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	..	4%	Free	77642
8542.32.00	-- Memories	..	4%	Free	77644
8542.33.00	--Amplifiers	..	4%	Free	77646
8542.39.00	--Other	..	4%	Free	77649
8542.90.00	-Parts	..	4%	Free	77689
85.43	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.				
8543.10.00	- Particle accelerators	..	4%	Free	77871
8543.20.00	- Signal generators	..	4%	Free	77878
8543.30.00	-Machines and apparatus for electroplating, electrolysis or electrophoresis	..	4%	Free	77878

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
8543.70.00	-Other machines and apparatus	..	4%	Free	77878
8543.90.00	- Parts	..	4%	Free	77879
85.44	Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors.				
	-Winding wire :				
8544.11.00	-- Of copper	..	4%	Free	77311
8544.19.00	-- Other	..	4%	Free	77311
8544.20.00	-Co-axial cable and other co-axial electric conductors	..	4%	Free	77312
8544.30.00	- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	..	4%	Free	77313
	-Other electric conductors, for a voltage not exceeding 1,000 V :				
8544.42.00	-- Fitted with connectors	..	4%	Free	77316
8544.49.00	-- Other	..	4%	Free	77316
8544.60.00	-Other electric conductors, for a voltage exceeding 1,000 V	..	4%	Free	77317
8544.70.00	-Optical fibre cables	..	4%	Free	77318
85.45	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes.				
	-Electrodes :				
8545.11.00	-- Of a kind used for furnaces	..	4%	Free	77886
8545.19.00	-- Other	..	4%	Free	77886
8545.20.00	-Brushes	..	4%	Free	77886
8545.90.00	-Other	..	4%	Free	77886
85.46	Electrical insulators of any material.				
8546.10.00	-Of glass	..	4%	Free	77322
8546.20.00	-Of ceramics	..	4%	Free	77323
8546.90.00	-Other	..	4%	Free	77324
85.47	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material.				
8547.10.00	- Insulating fittings of ceramics	..	4%	Free	77326
8547.20.00	- Insulating fittings of plastics	..	4%	Free	77328
8547.90.00	-Other	..	4%	Free	77329
85.48	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of				

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
	machinery or apparatus, not specified or included elsewhere in this Chapter.				
8548.10.00	-Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators	..	4%	Free	77813
8548.90.00	-Other	..	4%	Free	77813

Section XVII

VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

Notes.

- 1.- This Section does not cover articles of heading 95.03 or 95.08, or bobsleighs, toboggans or the like of heading 95.06.
- 2.- The expressions ~~%parts+~~ and ~~%parts and accessories+~~ do not apply to the following articles, whether or not they are identifiable as for the goods of this Section:
 - (a) Joints, washers or the like of any material (classified according to their constituent material or in heading 84.84) or other articles of vulcanised rubber other than hard rubber (heading 40.16);
 - (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (c) Articles of Chapter 82 (tools);
 - (d) Articles of heading 83.06;
 - (e) Machines or apparatus of headings 84.01 to 84.79, or parts thereof, other than the radiators for the articles of this Section; articles of heading 84.81 or 84.82 or, provided they constitute integral parts of engines or motors, articles of heading 84.83;
 - (f) Electrical machinery or equipment (Chapter 85);
 - (g) Articles of Chapter 90;
 - (h) Articles of Chapter 91;
 - (ij) Arms (Chapter 93);
 - (k) Lamps or lighting fittings of heading 94.05; or
 - (l) Brushes of a kind used as parts of vehicles (heading 96.03).
- 3.- References in Chapters 86 to 88 to ~~%parts+~~ or ~~%accessories+~~ do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.
- 4.- For the purposes of this Section:
 - (a) Vehicles specially constructed to travel on both road and rail are classified under the appropriate heading of Chapter 87;
 - (b) Amphibious motor vehicles are classified under the appropriate heading of Chapter 87;
 - (c) Aircraft specially constructed so that they can also be used as road vehicles are classified under the appropriate heading of Chapter 88.
- 5.- Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows:
 - (a) In Chapter 86 if designed to travel on a guide-track (hovertrains);
 - (b) In Chapter 87 if designed to travel over land or over both land and water;

(c) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stages or also able to travel over ice.

Parts and accessories of air-cushion vehicles are to be classified in the same way as those of vehicles of the heading in which the air-cushion vehicles are classified under the above provisions.

Hovertrain track fixtures and fittings are to be classified as railway track fixtures and fittings, and signalling, safety or traffic control equipment for hovertrain transport systems as signalling, safety or traffic control equipment for railways.

Chapter 86

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

Notes.

1.- This Chapter does not cover:

- (a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading 44.06 or 68.10);
- (b) Railway or tramway track construction material of iron or steel of heading 73.02; or
- (c) Electrical signalling, safety or traffic control equipment of heading 85.30.

2.- Heading 86.07 applies, *inter alia*, to:

- (a) Axles, wheels, wheel sets (running gear), metal tyres, hoops and hubs and other parts of wheels;
- (b) Frames, underframes, bogies and bissel-bogies;
- (c) Axle boxes; brake gear;
- (d) Buffers for rolling-stock; hooks and other coupling gear and corridor connections;
- (e) Coachwork.

3.- Subject to the provisions of Note 1 above, heading 86.08 applies, *inter alia*, to:

- (a) Assembled track, turntables, platform buffers, loading gauges;
- (b) Semaphores, mechanical signal discs, level crossing control gear, signal and point controls, and other mechanical (including electro-mechanical) signalling, safety or traffic control equipment, whether or not fitted for electric lighting, for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields.

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
86.01	Rail locomotives powered from an external source of electricity or by electric accumulators.				
8601.10.00	- Powered from an external source of electricity	..	4%	Free	79111
8601.20.00	- Powered by electric accumulators	..	4%	Free	79115
86.02	Other rail locomotives; locomotive tenders.				
8602.10.00	-Diesel-electric locomotives	..	4%	Free	79121
8602.90.00	-Other	..	4%	Free	79129
86.03	Self-propelled railway or tramway coaches, vans and trucks, other than those of 86.04.				
8603.10.00	- Powered from an external source of electricity	..	4%	Free	7916
8603.90.00	-Other	..	4%	Free	7916
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).	..	4%	Free	79181
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 86.04).	..	4%	Free	7917
86.06	Railway or tramway goods vans and wagons, not self-propelled.				
8606.10.00	-Tank wagons and the like	..	4%	Free	79182
8606.30.00	- Self-discharging vans and wagons, other than those of subheading 8606.10	..	4%	Free	79182
	-Other :				
8606.91.00	-- Covered and closed	..	4%	Free	79182
8606.92.00	--Open, with non-removable sides of a height exceeding 60 cm	..	4%	Free	79182
8606.99.00	-- Other	..	4%	Free	79182
86.07	Parts of railway or tramway locomotives or rolling-stock.				
	-Bogies, bissel-bogies, axles and wheels, and parts thereof :				
8607.11.00	-- Driving bogies and bissel-bogies	..	4%	Free	79199
8607.12.00	-- Other bogies and bissel-bogies	..	4%	Free	79199
8607.19.00	-- Other, including parts	..	4%	Free	79199
	-Brakes and parts thereof :				
8607.21.00	-- Air brakes and parts thereof	..	4%	Free	79199
8607.29.00	-- Other	..	4%	Free	79199
8607.30.00	-Hooks and other coupling devices, buffers, and parts thereof	..	4%	Free	79199
	-Other :				
8607.91.00	-- Of locomotives	..	4%	Free	79199
8607.99.00	-- Other	..	4%	Free	79199
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	..	4%	Free	79191

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
	or airfields; parts of the foregoing.				
8609.00.00	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.	..	4%	Free	7863

Chapter 87

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

Notes.

- 1.- This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.
- 2.- For the purposes of this Chapter, %tractors+means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods. Machines and working tools designed for fitting to tractors of heading 87.01 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.
- 3.- Motor chassis fitted with cabs fall in headings 87.02 to 87.04, and not in heading 87.06.
- 4.- Heading 87.12 includes all children's bicycles. Other children's cycles fall in heading 95.03.

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
87.01	Tractors (other than tractors of 87.09).				
	- Single axle tractors				
8701.10.10	---New	..	4%	Free	72241
8701.10.20	---Used or reconditioned	..	4%	Free	72241
	-Road tractors for semi-trailers				
8701.20.10	---New	..	4%	Free	7832
8701.20.20	---Used or reconditioned	..	4%	Free	7832
	-Track-laying tractors				
8701.30.10	---New	..	4%	Free	7223
8701.30.20	---Used or reconditioned	..	4%	Free	7223
	-Other, of an engine power :				
	-- Not exceeding 18 kW				
	---For agriculture and forestry:				
8701.91.11	----New	..	4%	Free	72249
8701.91.12	----Used or reconditioned	..	4%	Free	72249
	---Other:				
8701.91.91	----New	..	4%	Free	72249
8701.91.92	----Used or reconditioned	..	4%	Free	72249
	-- Exceeding 18 kW but not exceeding 37 kW				
	---For agriculture and forestry:				
8701.92.11	----New	..	4%	Free	72249
8701.92.12	----Used or reconditioned	..	4%	Free	72249
	---Other:				
8701.92.91	----New	..	4%	Free	72249
8701.92.92	----Used or reconditioned	..	4%	Free	72249
	-- Exceeding 37 kW but not exceeding 75 kW				
	---For agriculture and forestry:				
8701.93.11	----New	..	4%	Free	72249

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
8701.93.12	----Used or reconditioned	..	4%	Free	72249
	---Other:				
8701.93.91	----New	..	4%	Free	72249
8701.93.92	----Used or reconditioned	..	4%	Free	72249
	-- Exceeding 75 kW but not exceeding 130 kW				
	---For agriculture and forestry:				
8701.94.11	----New	..	4%	Free	72249
8701.94.12	----Used or reconditioned	..	4%	Free	72249
	---Other:				
8701.94.91	----New	..	4%	Free	72249
8701.94.92	----Used or reconditioned	..	4%	Free	72249
	-- Exceeding 130 kW				
	---For agriculture and forestry:				
8701.95.11	----New	..	4%	Free	72249
8701.95.12	----Used or reconditioned	..	4%	Free	72249
	---Other:				
8701.95.91	----New	..	4%	Free	72249
8701.95.92	----Used or reconditioned	..	4%	Free	72249
87.02	Motor vehicles for the transport of ten or more persons, including the driver.				
	-With only compression-ignition internal combustion piston engine (diesel or semi-diesel)				
	---New motor vehicles:				
8702.10.11	----For transport of 10 persons or more but not exceeding 15 persons including the driver	NO	4%	Free	78311
8702.10.12	----For transport of 16 persons or more but not exceeding 22 persons including the driver	NO	4%	Free	78311
8702.10.13	----For transport of 23 persons or more	NO	4%	Free	78311
	---Used or reconditioned motor vehicles:			Free	
8702.10.21	----For transport of 10 persons or more but not exceeding 15 persons including the driver	NO	4%	Free	78311
8702.10.22	----For transport of 16 persons or more but not exceeding 22 persons including the driver	NO	4%	Free	78311
8702.10.23	----For transport of 23 persons or more	NO	4%	Free	78311
	-With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion				
	---New motor vehicles:				
8702.20.11	----For transport of 10 persons or more but not exceeding 15 persons including the driver	NO	4%	Free	78311
8702.20.12	----For transport of 16 persons or more but not exceeding 22 persons including the driver	NO	4%	Free	78311
8702.20.13	----For transport of 23 persons or more	NO	4%	Free	78311
	---Used or reconditioned motor vehicles:				
8702.20.21	----For transport of 10 persons or more but not exceeding 15 persons including the driver	NO	4%	Free	78311
8702.20.22	----For transport of 16 persons or more but not exceeding 22 persons including the driver	NO	4%	Free	78311
8702.20.23	----For transport of 23 persons or more	NO	4%	Free	78311

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
	-With both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion				
	---New motor vehicles:				
8702.30.11	----For transport of 10 persons or more but not exceeding 15 persons including the driver	NO	4%	Free	78319
8702.30.12	----For transport of 16 persons or more but not exceeding 22 persons including the driver	NO	4%	Free	78319
8702.30.13	----For transport of 23 persons or more	NO	4%	Free	78319
	---Used or reconditioned motor vehicles:				
8702.30.21	----For transport of 10 persons or more but not exceeding 15 persons including the driver	NO	4%	Free	78319
8702.30.22	----For transport of 16 persons or more but not exceeding 22 persons including the driver	NO	4%	Free	78319
8702.30.23	----For transport of 23 persons or more	NO	4%	Free	78319
	-With only electric motor for propulsion				
	---New motor vehicles:				
8702.40.11	----For transport of 10 persons or more but not exceeding 15 persons including the driver	NO	4%	Free	78319
8702.40.12	----For transport of 16 persons or more but not exceeding 22 persons including the driver	NO	4%	Free	78319
8702.40.13	----For transport of 23 persons or more	NO	4%	Free	78319
	---Used or reconditioned motor vehicles:				
8702.40.21	----For transport of 10 persons or more but not exceeding 15 persons including the driver	NO	4%	Free	78319
8702.40.22	----For transport of 16 persons or more but not exceeding 22 persons including the driver	NO	4%	Free	78319
8702.40.23	----For transport of 23 persons or more	NO	4%	Free	78319
	-Other				
	---New motor vehicles:				
8702.90.11	----For transport of 10 persons or more but not exceeding 15 persons including the driver	NO	4%	Free	78319
8702.90.12	----For transport of 16 persons or more but not exceeding 22 persons including the driver	NO	4%	Free	78319
8702.90.13	----For transport of 23 persons or more	NO	4%	Free	78319
	---Used or reconditioned motor vehicles:				
8702.90.21	----For transport of 10 persons or more but not exceeding 15 persons including the driver	NO	4%	Free	78319
8702.90.22	----For transport of 16 persons or more but not exceeding 22 persons including the driver	NO	4%	Free	78319
8702.90.23	----For transport of 23 persons or more	NO	4%	Free	78319
87.03	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of 87.02), including station wagons and racing cars.				
	-Vehicles specially designed for travelling on snow; golf cars and similar vehicles				
8703.10.10	---Solar powered golf cars	..	4%	Free	7811
8703.10.19	---Other Golf cars	..	4%	Free	7811

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
8703.10.90	---Other	..	4%	Free	7811
	-Other vehicles, with only spark-ignition internal combustion reciprocating piston engine :				
	-- Of a cylinder capacity not exceeding 1,000 cc				
8703.21.10	---Ambulances	NO	4%	Free	7812
	---Caravans:				
8703.21.21	----New	NO	4%	Free	7812
8703.21.22	----Used or reconditioned	NO	4%	Free	7812
	---Motor cars including station wagons and racing cars:				
8703.21.31	----New	NO	4%	Free	7812
8703.21.32	----Used or reconditioned	NO	4%	Free	7812
	---Other motor vehicle:				
8703.21.91	----New	NO	4%	Free	7812
8703.21.99	----Used or reconditioned	NO	4%	Free	7812
	-- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc				
8703.22.10	---Ambulances	NO	4%	Free	7812
	---Caravans:				
8703.22.21	----New	NO	4%	Free	7812
8703.22.22	----Used or reconditioned	NO	4%	Free	7812
	---Motor cars including station wagons and racing cars:				
8703.22.31	----New	NO	4%	Free	7812
8703.22.32	----Used or reconditioned	NO	4%	Free	7812
	---Other motor vehicle:				
8703.22.91	----New	NO	4%	Free	7812
8703.22.99	----Used or reconditioned	NO	4%	Free	7812
	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc				
8703.23.10	---Ambulances	NO	4%	Free	7812
	---Caravans:				
8703.23.21	----New	NO	4%	Free	7812
8703.23.22	----Used or reconditioned	NO	4%	Free	7812
	---Motor cars including station wagons and racing cars:				
8703.23.31	----New	NO	4%	Free	7812
8703.23.32	----Used or reconditioned	NO	4%	Free	7812
	---Other motor vehicle:				
8703.23.91	----New	NO	4%	Free	7812
8703.23.99	----Used or reconditioned	NO	4%	Free	7812
	-- Of a cylinder capacity exceeding 3,000 cc				
8703.24.10	---Ambulances	NO	4%	Free	7812
	---Caravans:				
8703.24.21	----New	NO	4%	Free	7812
8703.24.22	----Used or reconditioned	NO	4%	Free	7812
	---Motor cars including station wagons and racing cars:				
8703.24.31	----New	NO	4%	Free	7812

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
8703.24.32	----Used or reconditioned	NO	4%	Free	7812
	---Other motor vehicle:				
8703.24.91	----New	NO	4%	Free	7812
8703.24.99	----Used or reconditioned	NO	4%	Free	7812
	-Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel) :				
	-- Of a cylinder capacity not exceeding 1,500 cc				
8703.31.10	---Ambulances	NO	4%	Free	7812
	---Caravans:				
8703.31.21	----New	NO	4%	Free	7812
8703.31.22	----Used or reconditioned	NO	4%	Free	7812
	---Motor cars including station wagons and racing cars:				
8703.31.31	----New	NO	4%	Free	7812
8703.31.32	----Used or reconditioned	NO	4%	Free	7812
	---Other motor vehicle:				
8703.31.91	----New	NO	4%	Free	7812
8703.31.99	----Used or reconditioned	NO	4%	Free	7812
	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc				
8703.32.10	---Ambulances	NO	4%	Free	7812
	---Caravans:				
8703.32.21	----New	NO	4%	Free	7812
8703.32.22	----Used or reconditioned	NO	4%	Free	7812
	---Motor cars including station wagons and racing cars:				
8703.32.31	----New	NO	4%	Free	7812
8703.32.32	----Used or reconditioned	NO	4%	Free	7812
	---Other motor vehicle:				
8703.32.91	----New	NO	4%	Free	7812
8703.32.99	----Used or reconditioned	NO	4%	Free	7812
	-- Of a cylinder capacity exceeding 2,500 cc				
8703.33.10	---Ambulances	NO	4%	Free	7812
	---Caravans:				
8703.33.21	----New	NO	4%	Free	7812
8703.33.22	----Used or reconditioned	NO	4%	Free	7812
	---Motor cars including station wagons and racing cars:				
8703.33.31	----New	NO	4%	Free	7812
8703.33.32	----Used or reconditioned	NO	4%	Free	7812
	---Other motor vehicle:				
8703.33.91	----New	NO	4%	Free	7812
8703.33.99	----Used or reconditioned	NO	4%	Free	7812
	-Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power				
8703.40.10	---New	NO	4%	Free	7812

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
8703.40.20	---Used or reconditioned	NO	4%	Free	7812
	-Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power				
8703.50.10	---New	NO	4%	Free	7812
8703.50.20	---Used or reconditioned	NO	4%	Free	7812
	-Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power				
8703.60.10	---New	NO	4%	Free	7812
8703.60.20	---Used or reconditioned	NO	4%	Free	7812
	-Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power				
8703.70.10	---New	NO	4%	Free	7812
8703.70.20	---Used or reconditioned	NO	4%	Free	7812
	-Other vehicles, with only electric motor for propulsion				
8703.80.10	---New	NO	4%	Free	7812
8703.80.20	---Used or reconditioned	NO	4%	Free	7812
	-Other				
8703.90.10	---New	NO	4%	Free	7812
8703.90.20	---Used or reconditioned	NO	4%	Free	7812
87.04	Motor vehicles for the transport of goods.				
	-Dumpers designed for off-highway use				
8704.10.10	---New	NO	4%	Free	78211
8704.10.90	---Used or reconditioned	NO	4%	Free	78211
	-Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel) :				
	-- g.v.w. not exceeding 5 tonnes				
8704.21.10	---New	NO	4%	Free	78219
8704.21.20	---Used or reconditioned	NO	4%	Free	78219
	-- g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes				
8704.22.10	---New	NO	4%	Free	78219
8704.22.20	---Used or reconditioned	NO	4%	Free	78219
	-- g.v.w. exceeding 20 tonnes				
8704.23.10	---New	NO	4%	Free	78219
8704.23.20	---Used or reconditioned	NO	4%	Free	78219
	-Other, with spark-ignition internal combustion piston engine :				
	-- g.v.w. not exceeding 5 tonnes				
8704.31.10	---New	NO	4%	Free	78219
8704.31.20	---Used or reconditioned	NO	4%	Free	78219
	-- g.v.w. exceeding 5 tonnes				

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
8704.32.10	---New	NO	4%	Free	78219
8704.32.20	---Used or reconditioned	NO	4%	Free	78219
	-Other				
8704.90.10	---New	NO	4%	Free	78219
8704.90.20	---Used or reconditioned	NO	4%	Free	78219
87.05	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).				
	-Crane lorries				
8705.10.10	---New	NO	4%	Free	78221
8705.10.20	---Used or reconditioned	NO	4%	Free	78221
	-Mobile drilling derricks				
8705.20.10	---New	NO	4%	Free	78223
8705.20.20	---Used or reconditioned	NO	4%	Free	78223
	- Fire fighting vehicles				
8705.30.10	---New	NO	4%	Free	78225
8705.30.20	---Used or reconditioned	NO	4%	Free	78225
	-Concrete-mixer lorries				
8705.40.10	---New	NO	4%	Free	78227
8705.40.20	---Used or reconditioned	NO	4%	Free	78227
	-Other				
8705.90.10	---New	NO	4%	Free	78229
8705.90.20	---Used or reconditioned	NO	4%	Free	78229
87.06	Chassis fitted with engines, for the motor vehicles of 87.01 to 87.05.				
8706.00.10	---New	..	4%	Free	7841
8706.00.20	---Used or reconditioned	..	4%	Free	7841
87.07	Bodies (including cabs), for the motor vehicles of 87.01 to 87.05.				
	- For the vehicles of heading 87.03				
8707.10.10	---New	..	4%	Free	78421
8707.10.20	---Used or reconditioned	..	4%	Free	78421
	-Other				
8707.90.10	---New	..	4%	Free	78425
8707.90.20	---Used or reconditioned				
87.08	Parts and accessories of the motor vehicles of 87.01 to 87.05.				
8708.10.00	-Bumpers and parts thereof	..	4%	Free	78431
	-Other parts and accessories of bodies (including cabs) :				
8708.21.00	-- Safety seat belts	..	4%	Free	78432
8708.29.00	-- Other	..	4%	Free	78432
8708.30.00	-Brakes and servo-brakes; parts thereof	..	4%	Free	78433
8708.40.00	-Gear boxes and parts thereof	..	4%	Free	78434
8708.50.00	-Drive-axles with differential, whether or not provided with other transmission components, and	..	4%	Free	78435

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
	non-driving axles; parts thereof				
8708.70.00	-Road wheels and parts and accessories thereof	..	4%	Free	78439
8708.80.00	-Suspension systems and parts thereof (including shock-absorbers)	..	4%	Free	78439
	-Other parts and accessories :				
8708.91.00	-- Radiators and parts thereof	..	4%	Free	78439
8708.92.00	--Silencers (mufflers) and exhaust pipes; parts thereof	..	4%	Free	78439
8708.93.00	-- Clutches and parts thereof	..	4%	Free	78439
8708.94.00	-- Steering wheels, steering columns and steering boxes; parts thereof	..	4%	Free	78439
8708.95.00	-- Safety airbags with inflater system; parts thereof	..	4%	Free	78439
8708.99.00	-- Other	..	4%	Free	78439
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	..	4%	Free	74414
8709.19.00	-- Other	..	4%	Free	74415
8709.90.00	- Parts	..	4%	Free	74419
8710.00.00	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	..	4%	Free	89111
87.11	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.				
	-With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc				
8711.10.10	---New	..	4%	Free	78511
8711.10.20	---Used or reconditioned	..	4%	Free	78511
	-With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc				
8711.20.10	---New	..	4%	Free	78513
8711.20.20	---Used or reconditioned	..	4%	Free	78513
	-With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc				
8711.30.10	---New	..	4%	Free	78515
8711.30.20	---Used or reconditioned	..	4%	Free	78515
	-With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc				
8711.40.10	---New	..	4%	Free	78516
8711.40.20	---Used or reconditioned	..	4%	Free	78516
	-With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc				

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
8711.50.10	---New	..	4%	Free	78517
8711.50.20	---Used or reconditioned	..	4%	Free	78517
	-With electric motor for propulsion				
8711.60.10	---New	..	4%	Free	78519
8711.60.20	---Used or reconditioned	..	4%	Free	78519
	-Other				
8711.90.10	---Side cars	..	4%	Free	78519
8711.90.90	---Other	..	4%	Free	78519
8712.00.00	Bicycles and other cycles (including delivery tricycles), not motorised	..	4%	Free	7852
87.13	Carriage for disabled persons whether or not motorised or otherwise mechanically propelled.				
8713.10.00	-Not mechanically propelled	..	4%	Free	78531
8713.90.00	-Other	..	4%	Free	78531
87.14	Parts and accessories of vehicles of 87.11 to 87.13				
8714.10.00	-Of motorcycles (including mopeds)	..	4%	Free	78535
8714.20.00	-Of carriages for disabled persons	..	4%	Free	78536
	-Other :				
8714.91.00	-- Frames and forks, and parts thereof	..	4%	Free	78537
8714.92.00	-- Wheel rims and spokes	..	4%	Free	78537
8714.93.00	-- Hubs, other than coaster braking hubs and hub brakes, and freewheel sprocket-wheels	..	4%	Free	78537
8714.94.00	-- Brakes, including coaster braking hubs and hub brakes, and parts thereof	..	4%	Free	78537
8714.95.00	-- Saddles	..	4%	Free	78537
8714.96.00	-- Pedals and crank-gear, and parts thereof	..	4%	Free	78537
8714.99.00	-- Other	..	4%	Free	78537
8715.00.00	Baby carriages and parts thereof.	..	4%	Free	8941
87.16	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts there.				
	-Trailers and semi-trailers of the caravan type, for housing or camping				
8716.10.10	---New	..	4%	Free	7861
8716.10.20	---Used or reconditioned	..	4%	Free	7861
	-Self-loading or self-unloading trailers and semi-trailers for agricultural purposes				
8716.20.10	---New	..	4%	Free	78621
8716.20.20	---Used or reconditioned	..	4%	Free	78621
	-Other trailers and semi-trailers for the transport of goods :				
	-- Tanker trailers and tanker semi-trailers				
8716.31.10	---New	..	4%	Free	78622
8716.31.20	---Used or reconditioned	..	4%	Free	78622
	-- Other				
8716.39.10	---New	..	4%	Free	78629
8716.39.20	---Used or reconditioned	..	4%	Free	78629
	-Other trailers and semi-trailers				
8716.40.10	---New	..	4%	Free	78683

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
8716.40.20	---Used or reconditioned	..	4%	Free	78683
	-Other vehicles				
8716.80.10	---New	..	4%	Free	78685
8716.80.20	---Used or reconditioned	..	4%	Free	78685
8716.90.00	- Parts	..	4%	Free	78689

Chapter 88

Aircraft, spacecraft, and parts thereof

Subheading Note.

1.- For the purposes of subheadings 8802.11 to 8802.40, the expression **unladen weight** means the weight of the machine in normal flying order, excluding the weight of the crew and of fuel and equipment other than permanently fitted items of equipment.

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
8801.00.00	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.	..	4%	Free	79284
88.02	Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles.				
	-Helicopters :				
8802.11.00	-- Of an unladen weight not exceeding 2,000 kg	..	4%	Free	79211
8802.12.00	-- Of an unladen weight exceeding 2,000 kg	..	4%	Free	79215
8802.20.00	-Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg	..	4%	Free	7922
8802.30.00	-Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg	..	4%	Free	7923
8802.40.00	-Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg	..	4%	Free	7924
8802.60.00	-Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	..	4%	Free	7925
88.03	Parts of goods of 88.01 or 88.02.				
8803.10.00	-Propellers and rotors and parts thereof	..	4%	Free	79291
8803.20.00	-Under-carriages and parts thereof	..	4%	Free	79293
8803.30.00	-Other parts of aeroplanes or helicopters	..	4%	Free	79295
8803.90.00	-Other	..	4%	Free	79297
8804.00.00	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.	..	4%	Free	89996
88.05	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.				
8805.10.00	-Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	..	4%	Free	79283
	-Ground flying trainers and parts thereof :				
8805.21.00	-- Air combat simulators and parts thereof	..	4%	Free	79283
8805.29.00	--Other	..	4%	Free	79283

Chapter 89

Ships, boats and floating structures

Note.

1.- A hull, an unfinished or incomplete vessel, assembled, unassembled or disassembled, or a complete vessel unassembled or disassembled, is to be classified in heading 89.06 if it does not have the essential character of a vessel of a particular kind.

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
89.01	Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.				
8901.10.00	-Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds	..	4%	Free	79328
8901.20.00	-Tankers	..	4%	Free	79322
8901.30.00	-Refrigerated vessels, other than those of subheading 8901.20	..	4%	Free	79326
8901.90.00	-Other vessels for the transport of goods and other vessels for the transport of both persons and goods	..	4%	Free	79327
8902.00.00	Fishing vessels; factory ships and other vessels for processing or preserving fishery products	NO	4%	Free	79324
89.03	Yachts and other vessels for pleasure or sports; rowing boats and canoes.				
8903.10.00	- Inflatable	NO	4%	Free	79311
	-Other :				
8903.91.00	-- Sailboats, with or without auxiliary motor	NO	4%	Free	79312
8903.92.00	-- Motorboats, other than outboard motorboats	NO	4%	Free	79319
	-- Other				
	---Yachts and other vessels for pleasure or sports; rowing boats and canoes common in the Pacific				
8903.99.11	----Canoe	NO	4%	Free	79319
8903.99.12	----Jet ski	NO	4%	Free	79319
8903.99.13	----Kayaks	NO	4%	Free	79319
8903.99.20	---Other	NO	4%	Free	79319
8904.00.00	Tugs and pusher craft	NO	4%	Free	7937
89.05	Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms.				
8905.10.00	-Dredgers	NO	4%	Free	79351
8905.20.00	-Floating or submersible drilling or production platforms	..	4%	Free	79355

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
8905.90.00	-Other	..	4%	Free	79359
89.06	Other vessels, including warships and lifeboats other than rowing boats				
8906.10.00	-Warships	..	4%	Free	79329
8906.90.00	-Other	..	4%	Free	79329
89.07	Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).				
8907.10.00	-Inflatable rafts	..	4%	Free	79391
	-Other				
8907.90.10	---Floating landing stages	..	4%	Free	79399
8907.90.90	---Other	..	4%	Free	79399
8908.00.00	Vessels and other floating structures for breaking up.	..	4%	Free	7933

Section XVIII

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

Chapter 90

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

Notes.

1.- This Chapter does not cover:

- (a) Articles of a kind used in machines, appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16), of leather or of composition leather (heading 42.05) or of textile material (heading 59.11);
- (b) Supporting belts or other support articles of textile material, whose intended effect on the organ to be supported or held derives solely from their elasticity (for example, maternity belts, thoracic support bandages, abdominal support bandages, supports for joints or muscles) (Section XI);
- (c) Refractory goods of heading 69.03; ceramic wares for laboratory, chemical or other technical uses, of heading 69.09;
- (d) Glass mirrors, not optically worked, of heading 70.09, or mirrors of base metal or of precious metal, not being optical elements (heading 83.06 or Chapter 71);
- (e) Goods of heading 70.07, 70.08, 70.11, 70.14, 70.15 or 70.17;
- (f) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similargoods of plastics (Chapter 39);
- (g) Pumps incorporating measuring devices, of heading 84.13; weight-operated counting or checking machinery, or separately presented weights for balances (heading 84.23); lifting or handling machinery (headings 84.25 to 84.28); paper or paperboard cutting machines of all kinds (heading 84.41); fittings for adjusting work or tools on machine-tools or water-jet cutting machines, of heading 84.66, including fittings with optical devices for reading the scale (for example, optical dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); calculating machines (heading 84.70); valves or other appliances of heading 84.81; machines and apparatus (including apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials) of heading 84.86;

- (h) Searchlights or spotlights of a kind used for cycles or motor vehicles (heading 85.12); portable electric lamps of heading 85.13; cinematographic sound recording, reproducing or re-recording apparatus (heading 85.19); sound-heads (heading 85.22); television cameras, digital cameras and video camera recorders (heading 85.25); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading 85.26); connectors for optical fibres, optical fibre bundles or cables (heading 85.36); numerical control apparatus of heading 85.37; sealed beam lamp units of heading 85.39; optical fibre cables of heading 85.44;
 - (ij) Searchlights or spotlights of heading 94.05;
 - (k) Articles of Chapter 95;
 - (l) Monopods, bipods, tripods and similar articles, of heading 96.20;
 - (m) Capacity measures, which are to be classified according to their constituent material; or
 - (n) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading 39.23 or Section XV).
- 2.- Subject to Note 1 above, parts and accessories for machines, apparatus, instruments or articles of this Chapter are to be classified according to the following rules:
- (a) Parts and accessories which are goods included in any of the headings of this Chapter or of Chapter 84, 85 or 91 (other than heading 84.87, 85.48 or 90.33) are in all cases to be classified in their respective headings;
 - (b) Other parts and accessories, if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number of machines, instruments or apparatus of the same heading (including a machine, instrument or apparatus of heading 90.10, 90.13 or 90.31) are to be classified with the machines, instruments or apparatus of that kind;
 - (c) All other parts and accessories are to be classified in heading 90.33.
- 3.- The provisions of Notes 3 and 4 to Section XVI apply also to this Chapter.
- 4.- Heading 90.05 does not apply to telescopic sights for fitting to arms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter or Section XVI; such telescopic sights and telescopes are to be classified in heading 90.13.
- 5.- Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading 90.13 and in heading 90.31 are to be classified in heading 90.31.
- 6.- For the purposes of heading 90.21, the expression "orthopaedic appliances" means appliances for :
- Preventing or correcting bodily deformities; or
 - Supporting or holding parts of the body following an illness, operation or injury.
- Orthopaedic appliances include footwear and special insoles designed to correct orthopaedic conditions, provided that they are either (1) made to measure or (2) mass-produced, presented singly and not in pairs and designed to fit either foot equally.
- 7.- Heading 90.32 applies only to:

- (a) Instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or gases, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value; and
- (b) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value.

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
90.01	Optical fibres and optical fibre bundles; optical fibre cables other than those of 8544; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of lass not optically worked				
9001.10.00	-Optical fibres, optical fibre bundles and cables	..	4%	Free	88419
9001.20.00	- Sheets and plates of polarising material	..	4%	Free	88419
9001.30.00	-Contact lenses	..	4%	Free	88411
9001.40.00	- Spectacle lenses of glass	..	4%	Free	88415
9001.50.00	- Spectacle lenses of other materials	..	4%	Free	88417
9001.90.00	-Other	..	4%	Free	88419
90.02	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked				
	-Objective lenses :				
9002.11.00	--For cameras, projectors or photographic enlargers or reducers	..	4%	Free	88431
9002.19.00	-- Other	..	4%	Free	88432
9002.20.00	- Filters	..	4%	Free	88433
9002.90.00	-Other	..	4%	Free	88439
90.03	Frames and mountings for spectacles, goggles or the like, and parts thereof				
	- Frames and mountings :				
9003.11.00	-- Of plastics	..	4%	Free	88421
9003.19.00	-- Of other materials	..	4%	Free	88421
9003.90.00	- Parts	..	4%	Free	88422
90.04	Spectacles, goggles and the like, corrective, protective or other				
9004.10.00	- Sunglasses	..	4%	Free	88423
9004.90.00	-Other	..	4%	Free	88423
90.05	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings				

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
	therefor, but not including instruments for radio-astronomy				
9005.10.00	-Binoculars	..	4%	Free	87111
9005.80.00	-Other instruments	..	4%	Free	87115
9005.90.00	- Parts and accessories (including mountings)	..	4%	Free	87119
90.06	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of 85.39				
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	..	4%	Free	88111
9006.40.00	- Instant print cameras	..	4%	Free	88111
	-Other cameras :				
9006.51.00	-- With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	..	4%	Free	88111
9006.52.00	-- Other, for roll film of a width less than 35 mm	..	4%	Free	88111
9006.53.00	-- Other, for roll film of a width of 35 mm	..	4%	Free	88111
9006.59.00	-- Other	..	4%	Free	88111
	- Photographic flashlight apparatus and flashbulbs :				
9006.61.00	-- Discharge lamp (electronic) flashlight apparatus	..	4%	Free	88113
9006.69.00	-- Other	..	4%	Free	88113
	- Parts and accessories :				
9006.91.00	-- For cameras	..	4%	Free	88114
9006.99.00	-- Other	..	4%	Free	88115
90.07	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus				
9007.10.00	-Cameras	..	4%	Free	88121
9007.20.00	- Projectors	..	4%	Free	88122
	- Parts and accessories :				
9007.91.00	-- For cameras	..	4%	Free	88123
9007.92.00	-- For projectors	..	4%	Free	88124
90.08	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers				
9008.50.00	- Projectors, enlargers and reducers	..	4%	Free	88132
9008.90.00	- Parts and accessories	..	4%	Free	88134
90.10	Apparatus and equipment for photographic (including cinematographic) laboratories not specified or included elsewhere in this Chapter; negatoscopes; projection screens				
9010.10.00	-Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of	..	4%	Free	88135

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
	photographic paper				
9010.50.00	-Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	..	4%	Free	88135
9010.60.00	- Projection screens	..	4%	Free	88135
9010.90.00	- Parts and accessories	..	4%	Free	88136
90.11	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection				
9011.10.00	- Stereoscopic microscopes	..	4%	Free	87141
9011.20.00	-Other microscopes, for photomicrography, cinephoto-micrography or microprojection	..	4%	Free	87143
9011.80.00	-Other microscopes	..	4%	Free	87145
9011.90.00	- Parts and accessories	..	4%	Free	87149
90.12	Microscopes other than optical microscopes; diffraction apparatus.			Free	
9012.10.00	-Microscopes other than optical microscopes; diffraction apparatus	..	4%	Free	87131
9012.90.00	- Parts and accessories	..	4%	Free	87139
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	..	4%	Free	87191
9013.20.00	-Lasers, other than laser diodes	..	4%	Free	87192
9013.80.00	-Other devices, appliances and instruments	..	4%	Free	87193
9013.90.00	- Parts and accessories	..	4%	Free	87199
90.14	Direction finding compasses; other navigational instruments and appliances.				
9014.10.00	-Direction finding compasses	..	4%	Free	87411
9014.20.00	- Instruments and appliances for aeronautical or space navigation (other than compasses)	..	4%	Free	87411
9014.80.00	-Other instruments and appliances	..	4%	Free	87411
9014.90.00	- Parts and accessories	..	4%	Free	87412
90.15	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.				
9015.10.00	-Rangefinders	..	4%	Free	87413
9015.20.00	-Theodolites and tachymeters (tacheometers)	..	4%	Free	87413
9015.30.00	-Levels	..	4%	Free	87413
9015.40.00	- Photogrammetrical surveying instruments and appliances	..	4%	Free	87413
9015.80.00	-Other instruments and appliances	..	4%	Free	87413
9015.90.00	- Parts and accessories	..	4%	Free	87414

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
9016.00.00	Balances of a sensitivity of 5 cg or better, with or without weights.	..	4%	Free	87451
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	..	4%	Free	87422
9017.20.00	-Other drawing, marking-out or mathematical calculating instruments	..	4%	Free	87422
9017.30.00	-Micrometers, callipers and gauges	..	4%	Free	87423
9017.80.00	-Other instruments	..	4%	Free	87423
9017.90.00	- Parts and accessories	..	4%	Free	87424
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	..	4%	Free	77411
9018.12.00	-- Ultrasonic scanning apparatus	..	4%	Free	77412
9018.13.00	-- Magnetic resonance imaging apparatus	..	4%	Free	77412
9018.14.00	-- Scintigraphic apparatus	..	4%	Free	77412
9018.19.00	-- Other	..	4%	Free	77412
9018.20.00	-Ultra-violet or infra-red ray apparatus	..	4%	Free	77413
	- Syringes, needles, catheters, cannulae and the like :				
9018.31.00	-- Syringes, with or without needles	..	4%	Free	87221
9018.32.00	-- Tubular metal needles and needles for sutures	..	4%	Free	87221
9018.39.00	-- Other	..	4%	Free	87221
	-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	..	4%	Free	87211
9018.49.00	-- Other	..	4%	Free	87219
9018.50.00	-Other ophthalmic instruments and appliances	..	4%	Free	87225
9018.90.00	-Other instruments and appliances	..	4%	Free	87229
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	..	4%	Free	87231

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
9019.20.00	-Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	..	4%	Free	87233
9020.00.00	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.	..	4%	Free	87235
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	..	4%	Free	89963
	-Artificial teeth and dental fittings :				
9021.21.00	-- Artificial teeth	..	4%	Free	89965
9021.29.00	-- Other	..	4%	Free	89965
	-Other artificial parts of the body :				
9021.31.00	-- Artificial joints	..	4%	Free	89966
9021.39.00	-- Other	..	4%	Free	89966
9021.40.00	-Hearing aids, excluding parts and accessories	..	4%	Free	89961
9021.50.00	- Pacemakers for stimulating heart muscles, excluding parts and accessories	..	4%	Free	89967
9021.90.00	-Other	..	4%	Free	89969
90.22	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like.				
	-Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus :				
9022.12.00	-- Computed tomography apparatus	..	4%	Free	77421
9022.13.00	-- Other, for dental uses	..	4%	Free	77421
9022.14.00	-- Other, for medical, surgical or veterinary uses	..	4%	Free	77421
9022.19.00	-- For other uses	..	4%	Free	77421
	-Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus :				
9022.21.00	-- For medical, surgical, dental or veterinary uses	..	4%	Free	77422
9022.29.00	-- For other uses	..	4%	Free	77422
9022.30.00	-X-ray tubes	..	4%	Free	77423
9022.90.00	-Other, including parts and accessories	..	4%	Free	77429
9023.00.00	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.	..	4%	Free	87452

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
90.24	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics).				
9024.10.00	-Machines and appliances for testing metals	..	4%	Free	87453
9024.80.00	-Other machines and appliances	..	4%	Free	87453
9024.90.00	- Parts and accessories	..	4%	Free	87454
90.25	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments.				
	-Thermometers and pyrometers, not combined with other instruments :				
9025.11.00	-- Liquid-filled, for direct reading	..	4%	Free	87455
9025.19.00	-- Other	..	4%	Free	87455
	-Other instruments				
9025.80.10	---Barometers, not combined with other instruments	..	4%	Free	87455
9025.80.90	---Other	..	4%	Free	87455
9025.90.00	- Parts and accessories	..	4%	Free	87456
90.26	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of 90.14, 90.15, 90.28 or 90.32.				
9026.10.00	- For measuring or checking the flow or level of liquids	..	4%	Free	87431
9026.20.00	- For measuring or checking pressure	..	4%	Free	87435
9026.80.00	-Other instruments or apparatus	..	4%	Free	87437
9026.90.00	- Parts and accessories	..	4%	Free	87439
90.27	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes.				
9027.10.00	-Gas or smoke analysis apparatus	..	4%	Free	87441
9027.20.00	-Chromatographs and electrophoresis instruments	..	4%	Free	87442
9027.30.00	-Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	..	4%	Free	87443
9027.50.00	-Other instruments and apparatus using optical radiations (UV, visible, IR)	..	4%	Free	87445
9027.80.00	-Other instruments and apparatus	..	4%	Free	87446
9027.90.00	-Microtomes; parts and accessories	..	4%	Free	87449

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
90.28	Gas, liquid or electricity supply or production meters, including calibrating meters therefor.				
9028.10.00	-Gas meters	..	4%	Free	87311
9028.20.00	-Liquid meters	..	4%	Free	87313
9028.30.00	-Electricity meters	..	4%	Free	87315
9028.90.00	- Parts and accessories	..	4%	Free	87319
90.29	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of 90.14 or 90.15; stroboscopes.				
9029.10.00	-Revolution counters, production counters, taximeters, mileometers, pedometers and the like	..	4%	Free	87321
9029.20.00	- Speed indicators and tachometers; stroboscopes	..	4%	Free	87325
9029.90.00	- Parts and accessories	..	4%	Free	87329
90.30	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of 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	..	4%	Free	87471
9030.20.00	-Oscilloscopes and oscillographs	..	4%	Free	87473
	-Other instruments and apparatus, for measuring or checking voltage, current, resistance or power :				
9030.31.00	-- Multimeters without a recording device	..	4%	Free	87475
9030.32.00	-- Multimeters with a recording device	..	4%	Free	87478
9030.33.00	-- Other, without a recording device	..	4%	Free	87475
9030.39.00	-- Other, with a recording device	..	4%	Free	87478
9030.40.00	-Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	..	4%	Free	87477
	-Other instruments and apparatus :				
9030.82.00	-- For measuring or checking semiconductor wafers or devices	..	4%	Free	87478
9030.84.00	-- Other, with a recording device	..	4%	Free	87478
9030.89.00	-- Other	..	4%	Free	87478
9030.90.00	- Parts and accessories	..	4%	Free	87479
90.31	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.				
9031.10.00	-Machines for balancing mechanical parts	..	4%	Free	87425
9031.20.00	-Test benches	..	4%	Free	87425
	-Other optical instruments and appliances :				
9031.41.00	-- For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	..	4%	Free	87425
9031.49.00	-- Other	..	4%	Free	87425
9031.80.00	-Other instruments, appliances and machines	..	4%	Free	87425

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
9031.90.00	- Parts and accessories	..	4%	Free	87426
90.32	Automatic regulating or controlling instruments and apparatus.				
9032.10.00	-Thermostats	..	4%	Free	87461
9032.20.00	-Manostats	..	4%	Free	87463
	-Other instruments and apparatus :				
9032.81.00	-- Hydraulic or pneumatic	..	4%	Free	87465
9032.89.00	-- Other	..	4%	Free	87465
9032.90.00	- Parts and accessories	..	4%	Free	87469
9033.00.00	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.	..	4%	Free	8749

Chapter 91

Clocks and watches and parts thereof

Notes.

1.- This Chapter does not cover:

- (a) Clock or watch glasses or weights (classified according to their constituent material);
- (b) Watch chains (heading 71.13 or 71.17, as the case may be);
- (c) Parts of general use defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39) or of precious metal or metal clad with precious metal (generally heading 71.15); clock or watch springs are, however, to be classified as clock or watch parts (heading 91.14);
- (d) Bearing balls (heading 73.26 or 84.82, as the case may be);
- (e) Articles of heading 84.12 constructed to work without an escapement;
- (f) Ball bearings (heading 84.82); or
- (g) Articles of Chapter 85, not yet assembled together or with other components into watch or clock movements or into articles suitable for use solely or principally as parts of such movements (Chapter 85).

2.- Heading 91.01 covers only watches with case wholly of precious metal or of metal clad with precious metal, or of the same materials combined with natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.01 to 71.04. Watches with case of base metal inlaid with precious metal fall in heading 91.02.

3.- For the purposes of this Chapter, the expression ~~%watch movements~~ means devices regulated by a balance-wheel and hairspring, quartz crystal or any other system capable of determining intervals of time, with a display or a system to which a mechanical display can be incorporated. Such watch movements shall not exceed 12 mm in thickness and 50 mm in width, length or diameter.

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

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
91.01	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.				
	-Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility :				
9101.11.00	-- With mechanical display only	..	4%	Free	88531
9101.19.00	-- Other	..	4%	Free	88531

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
	-Other wrist-watches, whether or not incorporating a stop-watch facility :				
9101.21.00	-- With automatic winding	..	4%	Free	88532
9101.29.00	-- Other	..	4%	Free	88532
	-Other :				
9101.91.00	-- Electrically operated	..	4%	Free	88539
9101.99.00	-- Other	..	4%	Free	88539
91.02	Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of 91.01.				
	-Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility :				
9102.11.00	-- With mechanical display only	..	4%	Free	88541
9102.12.00	-- With opto-electronic display only	..	4%	Free	88541
9102.19.00	-- Other	..	4%	Free	88541
	-Other wrist-watches, whether or not incorporating a stop-watch facility :				
9102.21.00	-- With automatic winding	..	4%	Free	88542
9102.29.00	-- Other	..	4%	Free	88542
	-Other :				
9102.91.00	-- Electrically operated	..	4%	Free	88549
9102.99.00	-- Other	..	4%	Free	88549
91.03	Clocks with watch movements, excluding clocks of 91.04.				
9103.10.00	-Electrically operated	..	4%	Free	88572
9103.90.00	-Other	..	4%	Free	88573
9104.00.00	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.	..	4%	Free	88571
91.05	Other clocks				
	-Alarm clocks :				
9105.11.00	-- Electrically operated	..	4%	Free	88574
9105.19.00	-- Other	..	4%	Free	88575
	-Wall clocks :				
9105.21.00	-- Electrically operated	..	4%	Free	88576
9105.29.00	-- Other	..	4%	Free	88577
	-Other :				
9105.91.00	-- Electrically operated	..	4%	Free	88578
9105.99.00	-- Other	..	4%	Free	88579
91.06	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders).				
9106.10.00	-Time-registers; time-recorders	..	4%	Free	88594
9106.90.00	-Other	..	4%	Free	88594
9107.00.00	Time switches with clock or watch movement or with synchronous motor.	..	4%	Free	88595
91.08	Watch movements, complete and assembled.				
	-Electrically operated :				

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
9108.11.00	-- With mechanical display only or with a device to which a mechanical display can be incorporated	..	4%	Free	88551
9108.12.00	-- With opto-electronic display only	..	4%	Free	88551
9108.19.00	-- Other	..	4%	Free	88551
9108.20.00	-With automatic winding	..	4%	Free	88552
9108.90.00	-Other	..	4%	Free	88552
91.09	Clock movements, complete and assembled.	..	4%	Free	
9109.10.00	-Electrically operated	..	4%	Free	88596
9109.90.00	-Other	..	4%	Free	88596
91.10	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.				
	-Of watches :				
9110.11.00	-- Complete movements, unassembled or partly assembled (movement sets)	..	4%	Free	88598
9110.12.00	-- Incomplete movements, assembled	..	4%	Free	88598
9110.19.00	-- Rough movements	..	4%	Free	88598
9110.90.00	-Other	..	4%	Free	88598
91.11	Watch cases and parts thereof.				
9111.10.00	-Cases of precious metal or of metal clad with precious metal	..	4%	Free	88591
9111.20.00	-Cases of base metal, whether or not gold- or silver-plated	..	4%	Free	88591
9111.80.00	-Other cases	..	4%	Free	88591
9111.90.00	- Parts	..	4%	Free	88591
91.12	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.				
9112.20.00	-Cases	..	4%	Free	88597
9112.90.00	-Parts	..	4%	Free	88597
91.13	Watch straps, watch bands and watch bracelets, and parts thereof.				
9113.10.00	-Of precious metal or of metal clad with precious metal	..	4%	Free	88592
9113.20.00	-Of base metal, whether or not gold- or silver-plated	..	4%	Free	88592
	-Other				
9113.90.10	---Of natural or cultured pearls, precious or semi-precious stones	..	4%	Free	88593
9113.90.90	---Other	..	4%	Free	88593
91.14	Other clock or watch parts.				
9114.10.00	- Springs, including hair-springs	..	4%	Free	88599
9114.30.00	-Dials	..	4%	Free	88599
9114.40.00	- Plates and bridges	..	4%	Free	88599
9114.90.00	-Other	..	4%	Free	88599

Chapter 92

Musical instruments; parts and accessories of such articles

Notes.

1.- This Chapter does not cover:

- (a) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (b) Microphones, amplifiers, loud-speakers, head-phones, switches, stroboscopes or other accessory instruments, apparatus or equipment of Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of this Chapter;
- (c) Toy instruments or apparatus (heading 95.03);
- (d) Brushes for cleaning musical instruments (heading 96.03), or monopods, bipods, tripods and similar articles (heading 96.20); or
- (e) Collectors' pieces or antiques (heading 97.05 or 97.06).

2.- Bows and sticks and similar devices used in playing the musical instruments of heading 92.02 or 92.06 presented with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified in the same heading as the relative instruments.

Cards, discs and rolls of heading 92.09 presented with an instrument are to be treated as separate articles and not as forming a part of such instrument.

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
92.01	Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.				
9201.10.00	-Upright pianos	..	4%	Free	89813
9201.20.00	-Grand pianos	..	4%	Free	89813
9201.90.00	-Other	..	4%	Free	89813
92.02	Other string musical instruments (for example, guitars, violins, harps).				
9202.10.00	- Played with a bow	..	4%	Free	89815
	-Other				
9202.90.10	---Ukelele	..	4%	Free	89815
9202.90.90	---Other	..	4%	Free	89815
[92.03]					
[92.04]					
92.05	Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs.				
9205.10.00	-Brass-wind instruments	..	4%	Free	89823
9205.90.00	-Other	..	4%	Free	89823
92.06	Percussion musical instruments (for example, drums, xylophones, cymbals,				

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
	castanets, maracas).				
9206.00.10	---Island drums	..	4%	Free	89824
9206.00.90	---Other	..	4%	Free	89824
92.07	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).				
9207.10.00	-Keyboard instruments, other than accordions	..	4%	Free	89825
9207.90.00	-Other	..	4%	Free	89826
92.08	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments.				
9208.10.00	-Musical boxes	..	4%	Free	89829
9208.90.00	-Other	..	4%	Free	89829
92.09	Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds.				
9209.30.00	-Musical instrument strings	..	4%	Free	8989
	-Other :				
9209.91.00	-- Parts and accessories for pianos	..	4%	Free	8989
9209.92.00	-- Parts and accessories for the musical instruments of heading 92.02	..	4%	Free	8989
9209.94.00	-- Parts and accessories for the musical instruments of heading 92.07	..	4%	Free	8989
9209.99.00	-- Other	..	4%	Free	8989

Section XIX

ARMS AND AMMUNITION, PARTS & ACCESSORIES THEREOF

Chapter 93

Arms and ammunition; parts and accessories thereof

Notes.

1.- This Chapter does not cover:

- (a) Goods of Chapter 36 (for example, percussion caps, detonators, signalling flares);
- (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (c) Armoured fighting vehicles (heading 87.10);
- (d) Telescopic sights or other optical devices suitable for use with arms, unless mounted on a firearm or presented with the firearm on which they are designed to be mounted (Chapter 90);
- (e) Bows, arrows, fencing foils or toys (Chapter 95); or
- (f) Collectors' pieces or antiques (heading 97.05 or 97.06).

2.- In heading 93.06, the reference to "parts thereof" does not include radio or radar apparatus of heading 85.26.

TARIFF ITEM	DESCRIPTION	UNITY QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
93.01	Military weapons, other than revolvers, pistols and the arms of 93.07.				
9301.10.00	-Artillery weapons (for example, guns, howitzers and mortars)	..	4%	Free	89112
9301.20.00	-Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	..	4%	Free	89112
9301.90.00	-Other	..	4%	Free	89112
9302.00.00	Revolvers and pistols, other than those of 93.03 or 93.04.	NO	4%	Free	89114
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				

TARIFF ITEM	DESCRIPTION	UNITY QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
	ammunition, captive-bolt humane killers, line-throwing guns).				
9303.10.00	-Muzzle-loading firearms	NO	4%	Free	89131
9303.20.00	-Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	NO	4%	Free	89131
9303.30.00	-Other sporting, hunting or target-shooting rifles	NO	4%	Free	89131
9303.90.00	-Other	NO	4%	Free	89131
93.04	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of 93.07.				
9304.00.10	---Underwater spear guns	..	4%	Free	89139
9304.00.90	---Other	NO	4%	Free	89139
93.05	Parts and accessories of articles of 93.01 to 93.04				
9305.10.00	-Of revolvers or pistols	..	4%	Free	89191
9305.20.00	-Of shotguns or rifles of heading 93.03	..	4%	Free	89193 and 89195
	-Other :				
9305.91.00	-- Of military weapons of heading 93.01	..	4%	Free	89199
	-- Other				
9305.99.10	---Parts of underwater spear guns	..	4%	Free	89199
9305.99.90	---Other	..	4%	Free	89199
93.06	Bombs, grenades, torpedoes, mines, missiles, and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads.				
	Shotgun cartridges and parts thereof; air gun pellets :				
9306.21.00	-- Cartridges	THS	4%	Free	89122
9306.29.00	-- Other	THS	4%	Free	89123
9306.30.00	-Other cartridges and parts thereof	..	4%	Free	89124
9306.90.00	-Other	THS	4%	Free	89129
9307.00.00	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.	..	4%	Free	89113

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 8418; 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 8518 (heading 85.18), of headings 85.19 or 85.21 (heading 85.22) or of headings 85.25 to 85.28 (heading 85.29);
- (h) Articles of heading 87.14;
- (ij) Dentists' chairs incorporating dental appliances of heading 90.18 or dentists' spittoons (heading 90.18);
- (k) Articles of Chapter 91 (for example, clocks and clock cases);
- (l) Toy furniture or toy lamps or lighting fittings (heading 95.03), billiard tables or other furniture specially constructed for games (heading 95.04), furniture for conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns (heading 95.05); or
- (m) Monopods, bipods, tripods and similar articles (heading 96.20).

2.- The articles (other than parts) referred to in headings 94.01 to 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground.

The following are, however, to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other:

- (a) Cupboards, bookcases, other shelved furniture (including single shelves presented with supports for fixing them to the wall) and unit furniture;
- (b) Seats and beds.

3.- (A) In headings 94.01 to 94.03 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in Chapter 68 or 69.

(B) Goods described in heading 94.04, presented separately, are not to be classified in heading 94.01, 94.02 or 94.03 as parts of goods.

4.- For the purposes of heading 94.06, the expression %prefabricated buildings% means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPOR T DUTY RATE	EXPORT DUTY RATE	SITC CODE
94.01	Seats (other than those of 94.02), whether or not convertible into beds, and parts thereof.				
9401.10.00	- Seats of a kind used for aircraft	..	4%	Free	82111
9401.20.00	- Seats of a kind used for motor vehicles	..	4%	Free	82112
9401.30.00	- Swivel seats with variable height adjustment	..	4%	Free	82114
9401.40.00	- Seats other than garden seats or camping equipment, convertible into beds	..	4%	Free	82115
	- Seats of cane, osier, bamboo or similar materials :				
9401.52.00	-- Of bamboo	..	4%	Free	82113
9401.53.00	-- Of rattan	..	4%	Free	82113
9401.59.00	-- Other	..	4%	Free	82113
	-Other seats, with wooden frames :				
9401.61.00	-- Upholstered	..	4%	Free	82116
9401.69.00	-- Other	..	4%	Free	82116
	-Other seats, with metal frames :				
9401.71.00	-- Upholstered	..	4%	Free	82117
9401.79.00	-- Other	..	4%	Free	82117
9401.80.00	-Other seats	..	4%	Free	82118
9401.90.00	- Parts	..	4%	Free	82119
94.02	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles.				
	-Dentists', barbers' or similar chairs and parts thereof				
9402.10.10	---Dentists' chairs	..	4%	Free	8724
9402.10.20	---Barbers' chairs	..	4%	Free	8724
9402.10.90	---Other	..	4%	Free	8724
9402.90.00	-Other	..	4%	Free	8724
94.03	Other furniture and parts thereof.				
9403.10.00	-Metal furniture of a kind used in offices	..	4%	Free	82131
9403.20.00	-Other metal furniture	..	4%	Free	82139
9403.30.00	-Wooden furniture of a kind used in offices	..	4%	Free	82151
9403.40.00	-Wooden furniture of a kind used in the kitchen	..	4%	Free	82153
9403.50.00	-Wooden furniture of a kind used in the bedroom	..	4%	Free	82155
9403.60.00	-Other wooden furniture	..	4%	Free	82159

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPOR T DUTY RATE	EXPORT DUTY RATE	SITC CODE
9403.70.00	- Furniture of plastics	..	4%	Free	82171
	- Furniture of other materials, including cane, osier, bamboo or similar materials :				
9403.82.00	-- Of bamboo	..	4%	Free	82179
9403.83.00	-- Of rattan	..	4%	Free	82179
9403.89.00	-- Other	..	4%	Free	82179
9403.90.00	- Parts	..	4%	Free	8218
94.04	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.				
9404.10.00	-Mattress supports	..	4%	Free	82121
	-Mattresses :				
9404.21.00	-- Of cellular rubber or plastics, whether or not covered	..	4%	Free	82123
9404.29.00	-- Of other materials	..	4%	Free	82125
9404.30.00	- Sleeping bags	..	4%	Free	82127
9404.90.00	-Other	..	4%	Free	82129
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	..	4%	Free	81311
9405.20.00	-Electric table, desk, bedside or floor-standing lamps	..	4%	Free	81313
9405.30.00	-Lighting sets of a kind used for Christmas trees	..	4%	Free	89441
9405.40.00	-Other electric lamps and lighting fittings	..	4%	Free	81315
9405.50.00	-Non-electrical lamps and lighting fittings	..	4%	Free	81317
9405.60.00	- Illuminated signs, illuminated name-plates and the like	..	4%	Free	8132
	- Parts :				
9405.91.00	-- Of glass	..	4%	Free	81391
9405.92.00	-- Of plastics	..	4%	Free	81392
9405.99.00	-- Other	..	4%	Free	81399
94.06	Prefabricated buildings.				
9406.10.00	-Of wood	..	4%	Free	8110
9406.90.00	-Other	..	4%	Free	8110

Chapter 95

Toys, games and sports requisites; parts and accessories thereof

Notes.

1.- This Chapter does not cover:

- (a) Candles (heading 34.06);
- (b) Fireworks or other pyrotechnic articles of heading 36.04;
- (c) Yarns, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading 42.06 or Section XI;
- (d) Sports bags or other containers of heading 42.02, 43.03 or 43.04;
- (e) Fancy dress of textiles, of Chapter 61 or 62; sports clothing and special articles of apparel of textiles, of Chapter 61 or 62, whether or not incorporating incidentally protective components such as pads or padding in the elbow, knee or groin areas (for example, fencing clothing or soccer goalkeeper jerseys);
- (f) Textile flags or bunting, or sails for boats, sailboards or land craft, of Chapter 63;
- (g) Sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;
- (h) Walking-sticks, whips, riding-crops or the like (heading 66.02), or parts thereof (heading 66.03);
- (ij) Unmounted glass eyes for dolls or other toys, of heading 70.18;
- (k) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (l) Bells, gongs or the like of heading 83.06;
- (m) Pumps for liquids (heading 84.13), filtering or purifying machinery and apparatus for liquids or gases (heading 84.21), electric motors (heading 85.01), electric transformers (heading 85.04), discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded (heading 85.23), radio remote control apparatus (heading 85.26) or cordless infrared remote control devices (heading 85.43);
- (n) Sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;
- (o) Children's bicycles (heading 87.12);
- (p) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
- (q) Spectacles, goggles or the like, for sports or outdoor games (heading 90.04);
- (r) Decoy calls or whistles (heading 92.08);
- (s) Arms or other articles of Chapter 93;
- (t) Electric garlands of all kinds (heading 94.05);
- (u) Monopods, bipods, tripods and similar articles (heading 96.20);

(v) Racket strings, tents or other camping goods, or gloves, mittens and mitts (classified according to their constituent material); or

(w) Tableware, kitchenware, toilet articles, carpets and other textile floor coverings, apparel, bedlinen, table linen, toilet linen, kitchen linen and similar articles having a utilitarian function(classified according to their constituent material).

- 2.- This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.
- 3.- Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles.
- 4.- Subject to the provisions of Note 1 above, heading 95.03 applies, *inter alia*, to articles of this heading combined with one or more items, which cannot be considered as sets under the terms of General Interpretative Rule 3 (b), and which, if presented separately, would be classified in other headings, provided the articles are put up together for retail sale and the combinations have the essential character of toys.
- 5.- Heading 95.03 does not cover articles which, on account of their design, shape or constituent material, are identifiable as intended exclusively for animals, for example, pet toys+ (classification in their own appropriate heading).

Subheading Note.

1.- Subheading 9504.50 covers:

- (a) Video game consoles from which the image is reproduced on a television receiver, a monitor or other external screen or surface; or
- (b) Video game machines having a self-contained video screen, whether or not portable.

This subheading does not cover video game consoles or machines operated by coins, banknotes, bank cards, tokens or by any other means of payment (subheading 9504.30).

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
95.03	Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages, dolls, other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds.				
9503.00.10	---Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages	..	4%	Free	8942
9503.00.20	---Dolls representing only human beings whether or not dressed	..	4%	Free	8942
9503.00.30	---Parts and accessories for dolls representing only human beings including garments and accessories therefor, footwear and headgear	..	4%	Free	8942
9503.00.90	---Other	..	4%	Free	8942
95.04	Video game consoles and machines, articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment.				

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
9504.20.00	-Articles and accessories for billiards of all kinds	..	4%	Free	89433
9504.30.00	-Other games, operated by coins, banknotes, bank cards, tokens or by any other means of payment, other than automatic bowling alley equipment	..	4%	Free	89435
9504.40.00	- Playing cards	..	4%	Free	89437
9504.50.00	-Video game consoles and machines, other than those of subheading 9504.30	..	4%	Free	89431 and 89439
9504.90.00	-Other	..	4%	Free	89439
95.05	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes				
9505.10.00	-Articles for Christmas festivities	..	4%	Free	89445
	-Other				
9505.90.10	---Pintables; tables constructed for games, including special tables for casino and parlour games; machines for various games	..	4%	Free	89449
9505.90.20	---Electronic games	..	4%	Free	89449
9505.90.90	---Other	..	4%	Free	89449
95.06	Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including tabletennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools				
	- Snow-skis and other snow-ski equipment :				
9506.11.00	-- Skis	..	4%	Free	89473
9506.12.00	-- Ski-fastenings (ski-bindings)	..	4%	Free	89473
9506.19.00	-- Other	..	4%	Free	89473
	-Water-skis, surf-boards, sailboards and other water-sport equipment :				
9506.21.00	-- Sailboards	..	4%	Free	89474
	-- Other				
9506.29.10	---Scuba diving equipment	..	4%	Free	89474
9506.29.90	---Other	..	4%	Free	89474
	-Golf clubs and other golf equipment :				
9506.31.00	-- Clubs, complete	..	4%	Free	89475
9506.32.00	-- Balls	..	4%	Free	89475
9506.39.00	-- Other	..	4%	Free	89475
9506.40.00	-Articles and equipment for table-tennis	..	4%	Free	89479
	-Tennis, badminton or similar rackets, whether or not strung :				
9506.51.00	-- Lawn-tennis rackets, whether or not strung	..	4%	Free	89476
9506.59.00	-- Other	..	4%	Free	89476
	-Balls, other than golf balls and table-tennis balls :				
9506.61.00	-- Lawn-tennis balls	..	4%	Free	89479
9506.62.00	-- Inflatable	..	4%	Free	89479
9506.69.00	-- Other	..	4%	Free	89479
9506.70.00	- Ice skates and roller skates, including skating boots with skates attached	..	4%	Free	89472

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
9506.91.00	-- Articles and equipment for general physical exercise, gymnastics or athletics	..	4%	Free	89478
	-- Other				
9506.99.10	---Hockey sticks, cricket bats and the like	..	4%	Free	89479
9506.99.20	---Protective equipment for sports and games like fencing masks, breast plates, elbow and knee pads, shinguards and others	..	4%	Free	89479
9506.99.30	---Swimming pools and spa baths	..	4%	Free	89479
9506.99.40	---Children's playground equipment	..	4%	Free	89479
9506.99.90	---Other	..	4%	Free	89479
95.07	Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of 92.08 or 97.05) and similar hunting or shooting requisites				
9507.10.00	- Fishing rods	..	4%	Free	89471
9507.20.00	- Fish-hooks, whether or not snelled	..	4%	Free	89471
9507.30.00	- Fishing reels	..	4%	Free	89471
	-Other				
9507.90.10	---Linefishing tackle, including fish landing nets	..	4%	Free	89471
9507.90.90	---Other	..	4%	Free	89471
95.08	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries and travelling theatres				
9508.10.00	-Travelling circuses and travelling menageries	..	4%	Free	8946
9508.90.00	-Other	..	4%	Free	8946

Chapter 96

Miscellaneous manufactured articles

Notes.

1.- This Chapter does not cover:

- (a) Pencils for cosmetic or toilet uses (Chapter 33);
- (b) Articles of Chapter 66 (for example, parts of umbrellas or walking-sticks);
- (c) Imitation jewellery (heading 71.17);
- (d) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (e) Cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials; heading 96.01 or 96.02 applies, however, to separately presented handles or other parts of such articles;
- (f) Articles of Chapter 90 (for example, spectacle frames (heading 90.03), mathematical drawing pens (heading 90.17), brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes (heading 90.18));
- (g) Articles of Chapter 91 (for example, clock or watch cases);
- (h) Musical instruments or parts or accessories thereof (Chapter 92);
- (ij) Articles of Chapter 93 (arms and parts thereof);
- (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
- (l) Articles of Chapter 95 (toys, games, sports requisites); or
- (m) Works of art, collectors' pieces or antiques (Chapter 97).

2.- In heading 96.02 the expression ~~%~~vegetable or mineral carving material means:

- (a) Hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);
- (b) Amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.

3.- In heading 96.03 the expression ~~%~~prepared knots and tufts for broom or brush making applies only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as trimming to shape at the top, to render them ready for such incorporation.

4.- Articles of this Chapter, other than those of headings 96.01 to 96.06 or 96.15, remain classified in the Chapter whether or not composed wholly or partly of precious metal or metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed).

However, headings 96.01 to 96.06 and 96.15 include articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
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	..	4%	Free	89911
	-Other				
9601.90.10	---Worked shells and articles thereof	..	4%	Free	89911
9601.90.20	---Worked coral and articles thereof	..	4%	Free	89911
9601.90.90	---Other	..	4%	Free	89911
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 35.03) and articles of unhardened gelatin.	..	4%	Free	89919
96.03	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).				
9603.10.00	-Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	..	4%	Free	89972
	-Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances :				
9603.21.00	-- Tooth brushes, including dental-plate brushes	..	4%	Free	89972
9603.29.00	-- Other	..	4%	Free	89972
9603.30.00	-Artists' brushes, writing brushes and similar brushes for the application of cosmetics	..	4%	Free	89972
9603.40.00	- Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers	..	4%	Free	89972
9603.50.00	-Other brushes constituting parts of machines, appliances or vehicles	..	4%	Free	89972
9603.90.00	-Other	..	4%	Free	89972
9604.00.00	Hand sieves and hand riddles.	..	4%	Free	89981
9605.00.00	Travel sets for personal toilet, sewing or shoe or clothes cleaning.	..	4%	Free	8313
96.06	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.				
9606.10.00	- Press-fasteners, snap-fasteners and press-studs and parts therefor	..	4%	Free	89983
	-Buttons :				
9606.21.00	-- Of plastics, not covered with textile material	..	4%	Free	89983
9606.22.00	-- Of base metal, not covered with textile material	..	4%	Free	89983

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
	-- Other				
9606.29.10	---Of shells	..	4%	Free	89983
9606.29.20	---Other	..	4%	Free	89983
9606.30.00	-Button moulds and other parts of buttons; button blanks	..	4%	Free	89984
96.07	Slide fasteners and parts thereof.				
	- Slide fasteners :				
9607.11.00	-- Fitted with chain scoops of base metal	..	4%	Free	89985
9607.19.00	-- Other	..	4%	Free	89985
9607.20.00	- Parts	..	4%	Free	89986
96.08	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of 96.09.				
9608.10.00	-Ball point pens	..	4%	Free	89521
9608.20.00	- Felt tipped and other porous-tipped pens and markers	..	4%	Free	89521
9608.30.00	- Fountain pens, stylograph pens and other pens	..	4%	Free	89521
9608.40.00	- Propelling or sliding pencils	..	4%	Free	89521
9608.50.00	- Sets of articles from two or more of the foregoing subheadings	..	4%	Free	89521
9608.60.00	-Refills for ball point pens, comprising the ball point and inkreservoir	..	4%	Free	89521
	-Other :				
9608.91.00	-- Pen nibs and nib points	..	4%	Free	89522
9608.99.00	-- Other	..	4%	Free	89521
96.09	Pencils (other than pencils of 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.				
9609.10.00	- Pencils and crayons, with leads encased in a rigid sheath	..	4%	Free	89523
9609.20.00	- Pencil leads, black or coloured	..	4%	Free	89523
9609.90.00	-Other	..	4%	Free	89523
9610.00.00	Slates and boards, with writing or drawing surfaces, whether or not framed.	..	4%	Free	89592
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.	..	4%	Free	89593
96.12	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes.				
9612.10.00	-Ribbons	..	4%	Free	89594
9612.20.00	- Ink-pads	..	4%	Free	89594

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
96.13	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.				
9613.10.00	- Pocket lighters, gas fuelled, non-refillable	..	4%	Free	89933
9613.20.00	- Pocket lighters, gas fuelled, refillable	..	4%	Free	89933
9613.80.00	-Other lighters	..	4%	Free	89933
9613.90.00	- Parts	..	4%	Free	89935
9614.00.00	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.	..	4%	Free	89937
96.15	Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of 85.16, and parts thereof.				
	-Combs, hair-slides and the like :				
9615.11.00	-- Of hard rubber or plastics	..	4%	Free	89989
9615.19.00	-- Other	..	4%	Free	89989
9615.90.00	-Other	..	4%	Free	89989
96.16	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations.				
9616.10.00	- Scent sprays and similar toilet sprays, and mounts and heads therefor	..	4%	Free	89987
9616.20.00	- Powder-puffs and pads for the application of cosmetics or toilet preparations	..	4%	Free	89982
9617.00.00	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners.	..	4%	Free	89997
9618.00.00	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.	..	4%	Free	89988
9619.00.00	Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles of any material.	..	4%	Free	89399
9620.00.00	Monopods, bipods, tripods and similar articles.	..	4%	Free	89399

Section XXI

WORKS OF ART, COLLECTORS' PIECES & ANTIQUES

Chapter 97

Works of art, collectors' pieces and antiques

Notes.

1.- This Chapter does not cover:

- (a) Unused postage or revenue stamps, postal stationery (stamped paper) or the like, of heading 49.07;
- (b) Theatrical scenery, studio back-cloths or the like, of painted canvas (heading 59.07) except if they may be classified in heading 97.06; or
- (c) Pearls, natural or cultured, or precious or semi-precious stones (headings 71.01 to 71.03).

2.- For the purposes of heading 97.02, the expression **original engravings, prints and lithographs** means impressions produced directly, in black and white or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.

3.- Heading 97.03 does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.

4.- (A) Subject to Notes 1 to 3 above, articles of this Chapter are to be classified in this Chapter and not in any other Chapter of the Nomenclature.

(B) Heading 97.06 does not apply to articles of the preceding headings of this Chapter.

5.- Frames around paintings, drawings, pastels, collages or similar decorative plaques, engravings, prints or lithographs are to be classified with those articles, provided they are of a kind and of a value normal to those articles. Frames which are not of a kind or of a value normal to the articles referred to in this Note are to be classified separately.

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
97.01	Paintings, drawings and pastels, executed entirely by hand, other than drawings of 4906 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques.				
9701.10.00	- Paintings, drawings and pastels	..	4%	Free	89611
9701.90.00	-Other	..	4%	Free	89612

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
9702.00.00	Original engravings, prints and lithographs.	..	4%	Free	8962
9703.00.00	Original sculptures and statuary, in any material.	..	4%	Free	8963
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.	..	4%	Free	8964
9705.00.00	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.	..	4%	Free	8965
9706.00.00	Antiques of an age exceeding one hundred years.	..	4%	Free	8966

Appendix A: COMMODITIES NOT SPECIFIED ACCORDING TO KIND

**Chapter 98
FSM MISCELLANEOUS ITEMS**

TARIFF ITEM	DESCRIPTION	UNIT QTY	IMPORT DUTY RATE	EXPORT DUTY RATE	SITC CODE
9801.00.00	Deployment Goods	..	4%	Free	
98.05	Personal effects, Household and other effects; excluding motor vehicles, sailing boats, powered vessels, ships or aircrafts that are not intended for gift or sale to other persons				
9805.10.00	---- Personal Effects	..	4%	Free	
9805.20.00	----Household Effects	..	4%	Free	
9805.90.00	----Others	..	4%	Free	
9809.00.00	Confidential Items	..	4%	Free	