

RATES FOR VALUE ADDED TAX BY CUSTOMS TARIFF HEADING

CHAPTER 1

LIVE ANIMALS

01.01	Live horses, asses, mules and hinnies.	0%
01.02	Live bovine animals.	0%
01.03	Live swine.	0%
01.04	Live sheep and goats.	0%
01.05	Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls.	0%
01.06	Other live animals:	
0106.10.00	Mammals:	15%
0106.20.00	Reptiles (including snakes and turtles):	15%
0106.30.00	Birds:	
0106.31.00	Birds of prey.	15%
0106.32.00	Psittaciformes (including parrots, parakeets, macaws and cockatoos).	15%
0106.39.00	Other:	
0106.39.10	Pigeons.	15%
0106.39.90	Other birds.	15%
0106.90.00	Other:	
0106.90.10	Bees for breeding.	0%
0106.90.30	Dogs.	15%
0106.90.40	Cats.	15%
0106.90.50	Other Domesticated animals generally held as pets.	15%
0106.90.90	Other.	0%

Chapter 2

MEAT AND EDIBLE MEAT OFFAL

02.01	Meat of bovine animals, fresh or chilled.	15%
02.02	Meat of bovine animals, frozen.	15%
02.03	Meat of swine, fresh, chilled or frozen.	15%
02.04	Meat of sheep or goats, fresh, chilled or frozen.	15%
0205.00.00	Meat of horses, asses, mules, or hinnies, fresh, chilled or frozen.	15%
02.06	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.	15%
02.07	Meat and edible meat offal, of the poultry of heading No. 01.05, fresh, chilled or frozen.	15%
02.08	Other meat and edible meat offal, fresh, chilled or frozen.	15%
0209.00.00	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.	15%

02.10	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.	15%
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CHAPTER 3

FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES

03.01	Live fish:	
0301.10.00	Ornamental fish:	
0301.10.10	For breeding.	15%
0301.10.90	Other.	15%
0301.90.00	Other live fish:	0%
03.02	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No. 03.04.	15%
03.03	Fish, frozen, excluding fish fillets and other fish meat of heading No. 03.04.	15%
03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.	15%
03.05	Fish, dried, salted or in brine; smoked fish, whether or not cooked or during the smoking process; flours, meals and pellets of fish fit for human consumption.	15%
03.06	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, salted, dried or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption:	
0306.10.00	Frozen:	
0306.11.00	Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>panulirus</i> spp., <i>jasus</i> spp.).	15%
0306.12.00	Lobster (<i>Homarus</i> spp.).	15%
0306.13.00	Shrimps and prawns.	15%
0306.14.00	Crabs.	15%
0306.19.00	Other, including flours, meals and pellets of crustaceans, fit for human consumption:	
0306.19.10	Conch.	15%
0306.19.20	Other crustaceans.	15%
0306.19.90	Other.	15%
0306.20.00	Not frozen:	
0306.21.00	Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>panulirus</i> spp., <i>jasus</i> spp.) :	
0306.21.10	Live, for breeding or rearing.	0%
0306.21.90	Other.	15%
0306.22.00	Lobster (<i>Homarus</i> spp.):	
0306.22.10	Live, for breeding or rearing.	0%
0306.22.90	Other.	15%
0306.23.00	Shrimps and prawns:	
0306.23.10	Live, for breeding or rearing.	0%
0306.23.20	Cultured.	0%
0306.23.30	Wild.	0%
0306.24.00	Crabs:	

0306.24.10	Live, for breeding or rearing.	0%
0306.24.90	Other.	15%
0306.29.00	Other, including flours, meals and pellets of crustaceans, fit for human consumption:	
0306.29.10	Live, for breeding or rearing.	0%
0306.29.20	Conch.	15%
0306.29.90	Other.	15%
03.07	molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption :	
0307.10.00	oysters:	
0307.10.10	Live, for breeding or rearing.	0%
0307.10.90	Other.	15%
0307.20.00	Scallops, including queen scallops, of the genera pecten, chlamys or placopecten:	
0307.21.00	Live, fresh or chilled:	
0307.21.10	Live, for breeding or rearing.	0%
0307.21.90	Other.	15%
0307.29.00	Other.	15%
0307.30.00	Mussels (Mytilus spp.,perna spp.):	
0307.31.00	Live, fresh or chilled:	
0307.31.10	Live, for breeding or rearing.	0%
0307.31.90	Other.	15%
0307.39.00	Other.	15%
0307.40.00	Cuttle fish (Sepia officinalis, Rossia macrosoma, sepiola spp.) and squid (ommatrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.):	
0307.41.00	Live, fresh or chilled:	
0307.41.10	Live, for breeding or rearing.	0%
0307.41.90	Other.	15%
0307.49.00	Other.	15%
0307.50.00	Octopus (Octopus spp.):	
0307.51.00	Live, fresh or chilled:	
0307.51.10	Live, for breeding or rearing.	0%
0307.51.90	Other.	15%
0307.59.00	Other.	15%
0307.60.00	Snails, other than sea snails:	
0307.61.00	Live, for breeding or rearing.	0%
0307.69.00	Other.	15%
0307.90.00	Other, including flours, meals and pellets of aquatic invetebrates other than crustaceans, fit for human consumption:	
0307.91.00	Live, fresh or chilled:	
0307.91.10	Live, for breeding or rearing.	0%

0307.91.90	Other.	15%
0307.99.00	Other:	
0307.99.10	Sea-eggs.	15%
0307.99.20	Live, for breeding or rearing.	0%
0307.99.90	Other.	15%

CHAPTER 4

DAIRY PRODUCE, BIRDS' EGGS, HONEY, OTHER EDIBLE PRODUCTS OF ANIMAL ORIGIN

04.01	Milk and cream, not concentrated nor containing added sugar or other sweetening matter.	0%
04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter.	0%
04.03	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.	15%
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 sweetening matter, not elsewhere specified or included.	15%
04.05	Butter and other fats and oils derived from milk; dairy spreads.	15%
04.06	cheese and curd.	15%
04.07	Birds' eggs, in shell, fresh, preserved or cooked.	15%
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.	15%
0409.00.00	Natural honey	15%
0410.00.00	Edible products of animal origin, not elsewhere specified or included.	15%

CHAPTER 5

FURTHER PRODUCTS OF ANIMAL ORIGIN

05.01	Human hair, unworked, whether or not washed or scoured; waste of human hair.	15%
05.02	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.	15%
0503.00.00	Horsehair, and horsehair waste, whether or not put up as a layer with or without supporting material	15%
05.04	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.	15%
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.	15%
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.	15%

05.07	Ivory, tortoiseshell, whalebone and whalebone hairs, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.	15%
0508.00.00	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape; powder and waste thereof.	15%
0509.00.00	Natural sponges of animal origin	15%
05.11	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption	15%

CHAPTER 6

LIVE TREES AND OTHER PLANTS

06.01	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading No. 12.12.	Free
06.02	Other live plants (including their roots), cutting and slips; mushrooms and spawn.	Free
06.03	Cut flowers and flowers buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.	Free
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.	Free

CHAPTER 7

EDIBLE VEGETABLES

07.01	Potatoes, fresh or chilled	15%
0702.00.00	Tomatoes, fresh or chilled	15%
07.03	Onions, shallots, garlics, leeks and other alliaceous vegetables, fresh or chilled.	15%
07.04	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.	15%
07.05	lettuce (<i>lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.	15%
07.06	Carrots, turnips, salad beetroots, salsify, celeriac, radishes and similar edible roots, fresh or chilled.	15%
07.07	cucumbers and gherkins, fresh or chilled.	15%
07.08	Leguminous vegetables, shelled or unshelled, fresh or chilled.	15%
07.09	Other vegetables, fresh or chilled.	15%
07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.	15%
07.11	Vegetables provisionally preserved (for example by sulphur dioxide gas, in brine, in sulphur water or in other preservative solution), but unsuitable in that state for immediate consumption.	15%
07.12	Dried vegetables, whole, cut, sliced, broken or in a powder, but not further prepared.	15%
07.13	Dried leguminous vegetables, shelled, whether or not skinned or split.	15%

07.14	manioc, arrowroot, salep, jerusalem artichokes, sweet potatoes and similar root 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.	15%
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CHAPTER 8

EDIBLE FRUIT AND NUTS

08.01	Coconuts, brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.	15%
08.02	Other nuts, fresh or dried, whether or not shelled or peeled.	15%
08.03	Bananas, including plantains, fresh or dried.	15%
08.04	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.	15%
08.05	Citrus fruit, fresh or dried	15%
08.06	Grapes, fresh or dried.	15%
08.07	Melons (including watermelons) and pawpaws (papayas), fresh.	15%
08.08	Apples, pears and quinces, fresh.	15%
08.09	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.	15%
08.10	Other fruit, fresh.	15%
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.	15%
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.	15%
08.13	Fruit, dried, other than that of heading No. 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.	15%
08.14	Peel of citrus fruit or melons (including water melons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.	15%

CHAPTER 9

COFFEE, TEA, MATE AND SPICES

09.01	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.	15%
09.02	Tea, whether or not flavoured.	15%
09.03	Mate.	15%
09.04	Pepper of genus piper; dried or crushed or ground fruits of the genus Capsicum or of the genus pimenta.	15%
0905.00.00	Vanilla.	15%
09.06	Cinnamon and cinnamon-tree flowers.	15%
0907.00.00	Cloves (whole fruit, cloves and stems).	15%
09.08	Nutmeg, mace and cardamom.	15%
09.09	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.	15%
09.10	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.	15%

CHAPTER 10

CEREAL

10.01	Wheat and meslin.	15%
1002.00.00	Rye.	15%
1003.00.00	Barley.	15%
1004.00.00	Oats.	15%
10.05	Maize (corn).	15%
10.06	Rice.	0%
10.07	Grain sorghum.	15%
10.08	Buckwheat, millet and canary seed; other cereals.	15%

CHAPTER 11

PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES; INSULIN; WHEAT GLUTEN

11.01	Wheat or meslin flour.	0%
11.02	Cereal flours other than of wheat or meslin.	0%
11.03	Cereal groats, meal and pellets.	15%
11.04	Cereal, grains otherwise worked (eg, hulled, rolled, flaked, sliced or kibbled), except rice of heading 10.06 germ of cereals, whole, rolled, flaked or ground.	15%
11.05	Flour, meal, powder, flakes, graules and pellets of potatoes.	15%
11.06	Flour, meal and powder of the dried leguminous vegetables of heading No. 07.13, of sago or of roots or tubers of heading No. 07.14 or of the products of chapter 8 of the tariffs Ordinance.	15%
11.07	Malt, whether or not roasted.	15%
11.08	Starches; inulin.	15%
1109.00.00	Wheat gluten, whether or not dried.	15%

CHAPTER 12

GRAINS, SEEDS AND FRUITS

12.01	Soya beans, whether or not broken:	
1201.00.10	For sowing.	Free
1201.00.90	other.	15%
12.02	Groundnuts, not roasted or otherwise cooked, whether or not shelled or broken:	
1202.10.00	In shell.	15%
1202.20.00	Shell, whether or not broken:	
1202.20.10	For sowing.	Free
1202.20.90	Other.	15%

1203.00	Copra.	15%
12.04	Linseed, whether or not broken:	
1204.00.10	For sowing.	Free
1204.00.90	Other.	15%
12.05	Rape or colza seeds, whether or not broken:	
1205.10.00	Low erucic acid rape or colza seeds:	
1205.10.10	For sowing.	Free
1205.10.20	Other.	15%
1205.90.00	Other.	15%
12.06	Sunflower seeds, whether or not broken:	
1206.00.10	For sowing.	Free
1206.00.90	Other.	15%
12.07	Other oil seeds and oleaginous fruits, whether or not broken:	15%
1207.10.10	Palm nuts and kernels:	
1207.10.10	For sowing.	Free
1207.10.90	Other.	15%
1207.20.00	Cotton seeds:	
1207.20.10	For sowing.	Free
1207.20.90	Other.	15%
1207.30.00	Castor oil seeds:	
1207.30.10	For sowing.	Free
1207.30.90	Other.	15%
1207.40.00	Sesamum seeds:	
1207.40.10	For sowing.	Free
1207.40.90	Other.	15%
1207.50.00	Mustard seeds:	
1207.50.10	For sowing.	Free
1207.50.90	Other.	15%
1207.60.00	Safflower seeds:	
1207.60.10	For sowing	Free
1207.60.90	Other	15%
1207.90.00	Other :	
1207.91.00	Poppy seeds:	
1207.91.10	For sowing.	Free
1207.91.90	Other.	15%
1207.99.00	Other:	
1207.99.10	For sowing.	Free
1207.99.90	Other.	15%
12.08	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.	15%
12.09	Seeds, fruit and spores, of a kind used for sowing.	Free

12.10	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.	15%
12.11	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered.	15%
12.12	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included.	15%
1213.00.00	Cereal straw and husks, unprepared, whether or not chopped, ground; pressed or in the form of pellets.	15%
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.	15%

CHAPTER 13

LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS

13.01	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsam).	15%
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.	15%

CHAPTER 14

VEGETABLE PLAITING MATERIAL

14.01	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached, bleached or dyed cereal straw, lime bark).	15%
1402.00.00	Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material.	15%
1403.00.00	Vegetable materials of a kind used primarily in brooms or in brushes (for example, broomcorn, plassasva, couchgrass and istle), whether or not in hanks or bundles.	15%
14.04	Vegetable products not elsewhere specified or included.	15%

CHAPTER 15

ANIMAL OR VEGETABLE FATS AND OILS

15.01	Pig fat (including lard) and poultry fat, other than that of heading No. 0209.00 or 15.03.	15%
15.02	Fats of bovine animals, sheep or goats, other than those of heading No. 15.03.	15%
15.03	Lard stearin, lard oil, oleo-stearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.	15%

15.04	Fats and oil their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.	15%
1505.00.00	Wool grease and fatty substances derived there-from (including lanolin).	15%
1506.00.00	Other animals fats and oils and their fractions, whether or not refined but not chemically modified.	15%
15.07	soya bean oil and its fractions, whether or not refined but not chemically modified.	15%
15.08	Groundnut oil and its fractions, whether or not refined, but not chemically modified.	15%
15.09	Olive oil and its fractions, whether or not refined, but not chemically modified.	15%
15.10	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading No. 15.09.	15%
15.11	Palm oil and its fractions, whether or not refined, but not chemically modified.	15%
15.12	Sunflower seeds, safflower or and cottonseed oil and fractions thereof, whether or not refined, but not chemically modified.	15%
15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.	15%
15.14	Rape, colza or mustard oil and fraction thereof, whether or not refined, but not chemically modified.	15%
15.15	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.	15%
15.16	Animals or vegetable fats and oils and their fractions, partly or wholly hydrogenated, interesterified, re-esterified or elaidinised, whether or not refined but not further prepared.	15%
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 their fractions of heading No. 15.16.	15%
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 No. 15.16; inedible mixtures or preparation of animal or vegetable fats or oil or of fractions of different fats or oils of this chapter, not elsewhere specified or included.	15%
1520.00.00	Glycerol, crude; glycerol waters and glycerol lyes.	15%
15.21	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.	15%
1522.00.00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	15%

CHAPTER 16

Preparation of Meat ,Fish and Aquatic Invertebrates

16.01	Sausages and similar products, of meat offal or blood; food preparations based on these products.	15%
16.02	Other prepared or preserved meat, meat offal or blood.	15%
1603.00.00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.	15%
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.	15%
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.	15%

Chapter 17

Sugar and Sugar Confectionery

17.01	Cane or beet sugar and chemically pure sucrose, in solid form:	
1701.10.00	Raw sugar not containing added flavouring or colouring matter:	
1701.11.00	Cane sugar.	0%
1701.12.00	Beet sugar.	0%
1701.90.00	Other:	
1701.91.00	Containing added flavouring or colouring matter.	15%
1701.99.00	Other:	
1701.99.10	Icing sugar.	15%
1701.99.90	Other.	0%
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.	15%
17.03	Molasses resulting from the extraction or refining of sugar.	15%
17.04	Sugar confectionery (including white chocolate), not containing cocoa.	15%

Chapter 18

Cocoa and Cocoa Preparation

18.01	Cocoa beans, whole or broken, raw or roasted.	15%
1802.00.00	Cocoa shells, husks, skins and other cocoa waste.	15%
18.03	Cocoa paste, whether or not defatted.	15%
1804.00.00	Cocoa butter, fat and oil.	15%
18.05	Cocoa powder, not containing added sugar or other sweetening matter.	15%
18.06	Chocolate and other food preparations containing cocoa.	15%

Chapter 19

Preparation of cereal, flour, starch or milk

19.01	Malt extract; food preparation of flour, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings Nos. 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 for infant use, put up for retail sale	0%
1901.20.00	Mixes and doughs for the preparation of bakers' wares of heading 1905:	
1901.20.10	Cake mix in retail packages not exceeding 2 Kg.	15%
1901.20.90	Other	15%
1901.90.00	Other:	

1901.90.10	Malt extract	15%
1901.90.20	Preparations of malt extract	15%
1901.90.90	Other	15%
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.	15%
1903.00.00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	15%
19.04	Prepared foods obtained by the swelling or roasting cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked or otherwise prepared, not elsewhere specified or included.	15%
19.05	Bread, pastry, cakes, biscuits and other bakers' ware, whether or not containing cocoa; communion wafers, empty capsules of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	15%

Chapter 20

Preparations of Vegetables, Fruit, Nuts

20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.	15%
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.	15%
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.	15%
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No. 20.06.	15%
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No. 20.06.	15%
20.06	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glaze or crystallised).	15%
20.07	Jams, fruits jellies, marmalades, fruit or nut puree and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter.	15%
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.	15%
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.	15%

Chapter 21

Miscellaneous Edible Preparation

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	15%
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	and other roasted coffee substitutes, and extracts, essences and concentrates thereof.	
21.02	Yeasts (active or inactive); other single cell micro-organisms, dead (but not including vaccines of heading No.30.02); prepared baking powders.	15%
21.03	Sauces and preparation therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.	15%
21.04	Soups and broths and preparations therefor; homogenised composite food preparations.	15%
21.05	Ice cream and other edible ice, whether or not containing cocoa.	15%
21.06	Food preparations not elsewhere specified or included.	15%

Chapter 22

Beverages, Spirits and Vinegar

22.01	Water, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.	15%
22.02	Waters, including mineral waters and aerated water, containing added sugar or other non-alcoholic beverages, not including fruit or vegetable juices of heading No. 20.09.	15%
22.03	Beer made from malt.	15%
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading No. 20.09.	15%
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	15%
22.06	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included:	15%
2206.00.10	Shandy.	15%
2206.00.20	Non-alcoholic beverages.	15%
2206.00.90	Other.	15%
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.	15%
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol.; spirits, liqueurs and other spirituous beverages.	15%
22.09	Vinegar and substitutes for vinegar obtained from acetic acid.	15%

Chapter 23

Residues and Waste From the Food Industries

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.	15%
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.	15%

23.03	Residue 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.	15%
2304.00.00	Oil-cake and other solid residue, whether or not ground or in the form of solid pellets, resulting from the extraction of soya bean oil.	15%
2305.00.00	Oil-cake and other solid residue, whether or not ground or in the form of solid pellets, resulting from the extraction of groundnut oil.	15%
23.06	Oil-cake and other solid residue, whether or not ground or in the form of solid pellets, resulting from the extraction of vegetable fats or oils, other than those of heading No. 2304.00 or 2305.00.	15%
2307.00.00	Wine lees; argol.	15%
2308.00.00	Vegetable materials and vegetable waste, vegetable residues and by-products, whether in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.	Free
23.09	Preparations of a kind used in animal feeding:	15%
2309.10.00	Dog or cat food, put up for retail sale.	15%
2309.90.00	Other:	15%
2309.90.10	Mixed bird seeds	15%
2309.90.20	Other foods for pets	15%
2309.90.30	Prepared complete poultry feed.	Free
2309.90.40	Prepared complete cattle feed.	Free
2309.90.50	Prepared complete pig feed.	Free
2309.90.60	Other prepared complete animal feeds.	Free
2309.90.90	Other	Free

Chapter 24

Tobacco and its Substitutes

24.01	unmanufactured tobacco; tobacco refuse.	15%
24.02	Cigars, Cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.	15%
24.03	Other manufactures tobacco and manufactured tobacco substitutes; homogenised or reconstituted tobacco; tobacco extracts and essences.	15%

Chapter 25

Salt,Sulphur,Earth,Stone,Plastering Materials

25.01	salt (including table salt and denaturedsalt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.	15%
2502.00.00	Unroasted iron pyrites.	15%
2503.00.00	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	15%
25.04	Natural graphite.	15%

25.06	Quartz (other than natural sand); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	15%
2507.00.00	Kaolin and other kaolinic clays, whether or not calcined.	15%
25.08	Other clays (not including expanded clays of heading No. 68.06), and alusite, kyanite and sillimanites, whether or not calcined; mullite; chamotte or dinas earths.	15%
2509.00.00	Chalk.	15%
25.10	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.	15%
25.11	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading No. 28.16.	15%
2512.00.00	siliceous fossil meals (for example, keiselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, or an apparent specific gravity of 1 or less.	15%
25.13	Pumice stone; emery; natural garnet and other natural abrasives, whether or not heated-treated.	15%
2514.00.00	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	15%
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.	15%
25.16	Granite, porphyry, basalt, sandstone and other monumental building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	15%
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 No. 25.15 or 25.16, whether or not heat-treated.	15%
25.18	Dolomite, whether or not calcined; dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; agglomerated dolomite (including tarred dolomite).	15%
25.19	Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantity of other oxides added before sintering; other magnesium oxide, whether or not pure.	15%
25.20	Gypsum; anhydrite; plasters (containing of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantity of accelerators or retarders.	15%
2521.00.00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.	15%
25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading No. 28.25.	15%
25.23	Portland cement, aluminous cement, slag cement, super-sulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.	15%
2524.00.00	Asbestos.	15%
25.25	Mica, including splittings; mica waste.	15%
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) shapes; talc.	15%

25.28	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not than 85% of H ₃ BO ₃ calculated on the dry weight.	15%
25.29	Felspar, lucite; nepheline and nepheline syenite; fluorspar.	15%
25.30	Mineral substances not elsewhere specified or included.	15%

Chapter 26

Ores, Slag and Ash

26.01	Iron ores and concentrates, including roasted iron pyrites.	15%
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.	15%
2603.00.00	Copper ores and concentrates.	15%
2604.00.00	Nickel ores and concentrates.	15%
2605.00.00	Cobalt ores and concentrates.	15%
26.06	Aluminium ores and concentrates.	15%
2607.00.00	Lead ores and concentrates.	15%
2608.00.00	Zinc ores and concentrates.	15%
2609.00.00	Tin ores and concentrates.	15%
2610.00.00	Chromium ores and concentrates.	15%
2611.00.00	Tungsten ores and concentrates.	15%
26.12	Uranium or thorium ores and concentrates.	15%
26.13	Molybdenum ores and concentrates.	15%
2614.00.00	Titanium ores and concentrates.	15%
26.15	Niobium, tantalum, vanadium or zirconium ores and concentrates.	15%
26.16	Precious metal ores and concentrates.	15%
26.17	Other ores and concentrates.	15%
2618.00.00	Granulated slag (slag sand) from the manufacture of iron or steel.	15%
2619.00.00	Slag, dross (other than granulated slag) scaling and other waste from the manufacture of iron or steel.	15%
26.20	Ash and residue (other than from the manufacture of iron or steel), containing metals or metal compounds.	15%
26.21	Other slag and ash; including seaweed ash (kelp); ash and residues from the incineration of municipal waste.	15%

Chapter 27

Mineral Fuel Oils, Waxes and Bituminous Substances

27.01	Coal; briquettes, ovoids and similar solid fuels manufactured from coal.	15%
27.02	Lignite, whether or not agglomerated, excluding jet.	15%
2703.00.00	Peat (including peat litter), whether or not agglomerated.	15%
2704.00.00	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.	15%
2705.00.00	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	15%

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.	15%
27.07	Oil 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.	15%
27.08	Pitch and pitch coke, obtained from coal tar or from other mineral tars.	15%
27.09	Petroleum oils and oils obtained from bituminous minerals, crude.	15%
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:	
2710.10.00	Waste oils:	
2710.11.00	Light oils and preparations:	
2710.11.10	Aviation Spirit of 100 octane and over.	0%
2710.11.20	Aviation Spirit under 100 octane.	0%
2710.11.30	Motor Spirit (gasoline).	0%
2710.11.40	Spirit type (gasoline) jet fuel.	0%
2710.11.90	Other.	0%
2710.19.00	Other:	
2710.19.10	Kerosene type jet fuel.	0%
2710.19.20	Illuminating kerosene.	0%
2710.19.30	Vapourising oil or white spirit.	0%
2710.19.40	Diesel oil.	0%
2710.19.50	Gas oil (other than diesel oil).	0%
2710.19.60	Bunker 'C' grade fuel oil.	0%
2710.19.70	Partly refined petroleum, including topped crudes.	0%
2710.19.80	Lubricating oil base stocks, lubricating oils greases:	15%
2710.19.90	Other	15%
2710.90.00	Waste oils:	15%
27.11	Petroleum gases and other gaseous hydrocarbons:	
2711.10.00	Liquefied:	0%
2711.20.00	In gaseous state:	15%
27.12	Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slackwax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.	15%
27.13	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.	15%
27.14	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.	15%
27.15	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs).	15%
2716.00.00	Electrical energy.	15%

Chapter 28

Inorganic Chemicals; Compounds and Rare Earth Metals; Radioactive Element

28.01	Flourine, chlorine, bromine and iodine.	15%
2802.00.00	Sulphur, sublimed or precipitated; colloidal sulphur.	15%
2803.00.00	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).	15%
28.04	Hydrogen, rare gases and other non-metals.	15%
2805.00.00	Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or inter-alloyed; mercury.	15%
28.06	Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.	15%
28.07	Sulphuric acid; oleum.	15%
2808.00.00	Nitric acid, sulphonitric acids.	15%
28.09	Diphosphous pentaoxide, phosphoric acid and polyphosphoric acids.	15%
2810.00.00	Oxides of boron; boric acids.	15%
28.11	Other inorganic acids and other inorganic oxygen compound of non-metals.	15%
28.12	Halides and halide oxides of non- metals	15%
28.13	sulphides of non-metals; commercial phosphorus trisulphide.	15%
28.14	Ammonia, anhydrous or in aqueous solution.	15%
28.15	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.	15%
28.16	hydroxide and peroxide of magnesium; oxides, hydroxides and peroxide, of strontium or barium.	15%
2817.00.00	Zinc oxides; zinc peroxide.	15%
28.18	Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.	15%
28.19	Chromium oxides and hydroxides.	15%
28.20	Manganese oxides.	15%
28.21	Iron oxides and hydroxides; earth colours containing 70% or more weight of combine iron evaluated as Fe_2O_3 .	15%
2822.00.00	Cobalt oxides and hydroxides; commercial cobalt oxides.	15%
2823.00.00	Titanium oxides.	15%
28.24	Lead oxides; red lead and orange lead.	15%
28.25	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.	15%
28.26	Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.	15%
28.27	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.	15%
28.28	Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.	15%
28.29	Chlorates and perchlorates; bromates and perbromates; iodates and periodates.	15%
28.30	sulphides; polysulphides.	15%
28.31	Dithionites and sulphonylates.	15%

28.32	Sulphites; thiosulphates.	15%
28.33	Sulphates; alums; peroxosulphates (persulphates).	15%
28.34	Nitrites; nitrates.	15%
28.35	Phosphinates (hypophosphites), phosphonates (phosphites), phosphates and polyphosphates.	15%
28.36	Carbonates; peroxocarbonates (percarbonate); commercial ammonium carbonate containing ammonium carbamate.	15%
28.37	Cyanides, cyanide oxides and complex cyanides.	15%
2838.00.00	Fulminates, cyanates and thiocyanates.	15%
28.39	Silicates; commercial alkali metal silicates.	15%
28.40	Borates; peroxoborates (perborates).	15%
28.41	Salts of oxometallic or peroxometallic acids.	15%
28.42	Other salts of inorganic acids or peroxy-acids, excluding azides.	15%
28.43	colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined;	15%
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.	15%
28.45	Isotopes other than those of heading No. 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.	15%
28.46	Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.	15%
2847.00.00	Hydrogen peroxide, whether or not solidified with urea.	15%
2848.00.00	Phosphides, whether or not chemically defined, excluding ferrophosphorus.	15%
28.49	Carbides, whether or not chemically defined.	15%
2850.00.00	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading No. 28.49.	15%
2851.00.00	Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals.	15%

Chapter 29

Organic chemicals

29.01	Acyclic hydrocarbons.	15%
29.02	Cyclic hydrocarbons.	15%
29.03	Halogenated derivatives of hydrocarbons.	15%
29.04	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons whether or not halogenated.	15%
29.05	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.	15%
29.06	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.	15%
29.07	phenols; phenol-alcohols.	15%
29.08	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.	15%

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.	15%
29.10	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	15%
2911.00.00	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	15%
29.12	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.	15%
2913.00.00	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading No. 29.12.	15%
29.14	Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	15%
29.15	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	15%
29.16	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	15%
29.17	Polycarboxylic acids, their anhydrides, halides, preoxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives .	15%
29.18	Carboxylic acids with addition oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	15%
2919.00.00	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.	15%
29.20	Esters of other inorganic acids, (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.	15%
29.21	Amine-function compounds.	15%
29.22	Oxygen-function amino-compounds.	15%
29.23	Quaternary ammoniumsalts and hydroxides; lecithins and other phosphoaminolipids.	15%
29.24	Carboxamide-function compounds; amide-function compounds of carbonic acid.	15%
29.25	Carboxyimide-function compounds (including saccharin and salts) and imine-function compounds.	15%
29.26	Nitrile-function compounds.	15%
2927.00.00	Diazo-, azo- or azoxy-compounds.	15%
2928.00.00	Organic derivatives of hydrazine or of hydroxylamine.	15%
29.29	Compounds with other nitrogen function.	15%
29.30	Organo-sulphur compounds.	15%
2931.00.00	Other organo-inorganic compounds.	15%
29.32	Heterocyclic compounds with oxygen heteroatom(s) only.	15%
29.33	Heterocyclic compounds with nitrogen heteroatom(s) only.	15%
29.34	Nucleic acids and their salts; other hetrocyclic compounds.	15%
2935.00.00	Sulphonamides.	15%
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.	15%

29.37	Hormones, natural or reproduced by synthesis; derivatives thereof, used primarily as hormones; other steroids used primarily as hormones.	15%
29.38	Glycosides, natural or reproduced by synthesis, and their salts, esters and other derivatives.	15%
2940.00.00	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers and sugar esters, and their salts, other than products of heading No. 29.37, 29.38, or 29.39.	15%
29.41	Antibiotics.	15%
2942.00.00	other organic compounds.	15%

Chapter 30

Pharmaceutical Products

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 salt; other human or animal substances prepared for therapeutic or prophylactic uses not elsewhere specified or included.	15%
30.02	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeast) and similar products.	15%
30.03	Medicaments (excluding goods of heading No. 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.	15%
30.04	Medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms or packings for retail sale.	15%
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.	15%
30.06	Pharmaceutical goods specified in note 4 to Chapter 30 of the first Schedule to the tariffs ordinance.	15%

Chapter 31

Fertilizers

3101.00.00	Animal or vegetable fertilizers, whether or not mixed together or chemically treated; fertilizers produced by the mixing or chemical treatment of animal or vegetable products.	Free
31.02	Mineral or chemical fertilizers, nitrogenous.	Free
31.03	Mineral or chemical fertilizers, phosphatic.	Free
31.04	Mineral or chemical fertilizers, potassic.	Free
31.05	Mineral or chemical fertilizers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilizers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10kg.	Free

Chapter 32

Tanning or Dyeing Extract, etc.

32.01	Tanning extracts of vegetables origin; tannins and their salts, ethers, esters and other derivatives.	15%
32.02	Synthetic organic tanning substances; inorganic tanning substance; tanning preparation whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.	15%
3203.00.00	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparation as specified in note 3 to Chapter 32 of the First Schedule to the Tariffs Ordinance based on colouring matter of vegetable or animal origin.	15%
32.04	Synthetic organic colouring matter, whether or not chemically defined; preparations defined as in note 3 to Chapter 32 of the First Schedule to the Tariffs Ordinance 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.	15%
3205.00.00	Colour lakes; preparations as specified in note 3 to Chapter 32 of the First Schedule to the Tariffs Ordinance based on colour lakes.	15%
32.06	Other colouring matter; preparations as specified in note 3 to Chapter 32 of the First Schedule to the Tariffs Ordinance, other than those of heading No. 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined.	15%
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.	15%
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 Chapter 32 of the First Schedule to the Tariffs Ordinance.	15%
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.	15%
32.10	Other paints and varnishes (including enamels, lacquers and istempers); prepared water pigments of a kind used for finishing leather.	15%
3211.00.00	Prepared driers.	15%
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 matter put up in forms or packings for retail sale.	15%
3213.00	Artists', students', or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or similar forms or packings.	15%
32.14	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like.	15%
32.15	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.	15%

Chapter 33

Essential Oils and Resinoids; Perfumery, Cosmetic or Toilet Preparation

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 effleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.	15%
33.02	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparation based on odoriferous substances, of a kind used for the manufacture of beverages.	15%
33.03	Perfume and toilet waters.	15%
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.	15%
33.05	Preparations for use on the hair.	15%
33.06	Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarns used to clean between the teeth (dental floss), in individual retail packages.	15%
33.07	Pre-shave, shaving or aftershave preparations, personal deodorant, 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.	15%

Chapter 34

Soap, Organic Surface-active Agents, Washing Preparations and Other Corporals

34.01	Soap; Organic Surface-active products and preparations for use as soap, in form of bars, cakes, moulded pieces or shapes, whether or not containing soap; paper, wadding, felt and non-woven, impregnated, coated or covered with soap or detergent.	15%
34.02	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparation) and cleaning preparations, whether or not containing soap, other than those of heading No. 34.01.	15%
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.	15%
34.04	Artificial waxes and prepared waxes.	15%
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, non-wovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading No. 34.04.	15%

3406.00.00	Candles,tapers and the like.	15%
3406.00.10	Candles of tallow	15%
3406.00.20	Decorative candles of paraffin wax	15%
3406.00.30	Birthday and votive candles of paraffin wax	15%
3406.00.40	Other candles	15%
3406.00.90	Other	15%
34.07	Modelling pastes, including those put for children's amusement; preparations known as "dental wax" or as "dental impression compound", 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).	15%

Chapter 35

Albuminoidal Substances,Starches,Glues,Enzymes

35.01	Casein,caseinates and other casein derivatives; casein glues.	15%
35.02	Albumins, (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry weight), albuminates and other albumin derivatives.	15%
3503.00.00	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; is in glass; other glues of animal origin, excluding casein glues of heading No. 35.01.	15%
3504.00.00	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.	15%
35.05	Dextrins and other modified starches(for example,pregelatinised or esterified starches); glues based on starches,or on dextrins or other modified starches.	15%
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.	15%

Chapter 36

Explosives and Certain Combustible Substances

3601.00.00	Propellent powders.	15%
3602.00.00	Prepared explosives, other than propellent powder.	15%
3603.00.00	Safety fuses; detonating fuses; percussion or detonatingcaps; igniters; electric detonators.	15%
36.04	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles:	
3604.10.00	Fireworks.	15%
3604.90.00	Other:	
3604.90.10	Rain rockets	15%
3604.90.20	Warning and distress signals	Free
3604.90.90	Other	15%
36.05	Matches, other than pyrotechnic articles of heading No. 36.04.	15%

36.06	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to Chapter 36 of the First Schedule to the Tariffs Ordinance.	15%
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Chapter 37

Photographic or Cinematographic Goods

37.01	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs.	15%
37.02	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.	15%
37.03	Photographic paper, paperboard and textiles, sensitised, unexposed.	15%
3704.00.00	Photographic plates, film, paper, paperboard and textiles, exposed but not developed.	15%
37.05	Photographic plates and film, exposed and developed, other than cinematographic film.	15%
37.06	Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.	15%
37.07	Chemical preparation for photographic uses (other than varnishes, glues, adhesives and similar preparation); unmixed products for photographic uses, put up in measure portions or put up for retail sale in a form ready for use.	15%

Chapter 38

Miscellaneous chemical products

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.	15%
38.02	Activated carbon; activated natural mineral products; animal black, including spent animal black.	15%
3803.00.00	Tall oil, whether or not refined.	15%
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 heading No. 3803.00.	15%
38.05	Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude paracymene; pine oil containing alpha-terpineol as the main constituent.	15%
38.06	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; resin gums.	15%
3807.00.00	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acid or on vegetable pitch.	15%
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 paper):	
3808.10.00	insecticides:	

3808.10.10	For use in agriculture as approved by the competent authority, whether or not in retail packages.	Free
3808.10.20	Mosquito coils.	15%
3808.10.30	Other, put up in forms or packings for retail sale or as preparations or articles	15%
3808.10.90	Other.	15%
3808.20.00	Fungicides.	Free
3808.30.00	Herbicides, anti-sprouting products and plant-growth regulators:	Free
3808.40.00	Disinfectants:	15%
3808.90.00	Other:	15%
3808.90.10	Rodenticides, put up in forms or packings for retail sale or as preparations or articles.	15%
3808.90.20	Other rodenticides.	15%
3808.90.30	Other, put up in forms or packings for retail sale or as preparations or articles.	15%
3808.90.40	Other pesticides for use in agriculture as approved by the competent authority, whether or not in retail packages.	Free
3808.90.90	Other	15%
38.09	Fishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs and other products and preparatios (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included.	15%
38.10	Pickling preparations for metal surfaces; fluxes and other auxillary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparation of a kind used as cores or coating for welding electrodes or rods.	15%
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.	15%
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.	15%
3813.00.00	Preparations and charges for fire-extinguishers; charged fire-extinguishers grenades.	15%
38.14	Organic composite solvents and thinners not elsewhere specified or included; prepared paint or varnish removers.	15%
38.15	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.	15%
38.16	Refractory cements, mortars, concretes and similar compositions other than products of heading No. 38.01.	15%
38.17	Mixed alkylbenzenes and mixed alkylnapthalenes, other than those of heading No. 27.07 or 29.02.	15%
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.	15%
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.	15%
38.20	Anti-freezing preparations and prepared de-icing fluids.	15%
3821.00.00	Prepared culture media for development of micro-organisms.	15%

3822.00.00	Diagnostic or laboratory reagents on a backing and prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading No. 30.02 or 30.06.	15%
38.23	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.	15%
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; residual products of the chemical or allied industries, not elsewhere specified or included.	15%

Chapter 39

Plastics and Articles Thereof

39.01	Polymers of ethylene, in primary forms.	15%
39.02	Polymers of propylene or of other olefins, in primary forms.	15%
39.03	Polymers of styrene, in primary forms.	15%
39.04	Polymers of vinyl chloride or of other halogenated olefins, in primary forms.	15%
39.05	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.	15%
39.06	Acrylic polymers in primary forms.	15%
39.07	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.	15%
39.08	Polyamides in primary forms.	15%
3910.00.00	Silicones in primary forms	15%
39.11	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in note 3 to Chapter 39 of the First Schedule to the Tariffs Ordinance, not elsewhere specified or included, in primary forms.	15%
39.12	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.	15%
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.	15%
3914.00.00	Ion-exchangers based on polymers of headings Nos. 39.01 to 39.13, in primary forms.	15%
39.15	Waste, parings and scrap, of plastics.	15%
39.16	Monofilament of which any cross-sectional dimension exceeds 1mm, rods, sticks and profile shapes, whether or not surface worked but not otherwise worked, of plastic :	
3916.10.00	Of polymers of ethylene:	
3916.10.10	fishing lines.	Free
3916.10.90	Other.	15%
3916.20.00	Of polymers of vinyl chloride:	
3916.20.10	fishing lines.	Free
3916.20.90	Other.	15%
3916.90.00	Of other plastics:	
3916.90.10	Fishing lines.	Free

3916.90.90	Other.	15%
39.17	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.	15%
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 Chapter 39 of the First Schedule to the Tariffs Ordinance.	15%
39.19	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.	15%
39.20	Other plates, sheets, film, foil, and strip of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.	15%
3920.10.00	Of polymers of ethylene:	
3920.10.10	Shade netting	15%
3920.10.90	Other	15%
39.21	Other plates, sheets, film, foil, and strip of plastics:	
3921.10.00	Cellular:	
3921.11.00	Of polymers of styrene:	
3921.11.10	Ventilated, specifically designed for packing agricultural products.	Free
3921.11.90	Other.	15%
3921.12.00	Of polymers of vinyl chloride:	
3921.12.10	Ventilated, specifically designed for packing agricultural products.	Free
3921.12.90	Other.	15%
3921.13.00	Of polyurethanes:	
3921.13.10	Ventilated, specifically designed for packing agricultural products.	Free
3921.13.90	Other.	15%
3921.14.00	Of regenerated cellulose:	
3921.14.10	Ventilated, specifically designed for packing agricultural products.	Free
3921.14.90	Other.	15%
3921.19.00	Of other plastics:	
3921.19.10	Ventilated, specifically designed for packing agricultural products.	Free
3921.19.90	Other.	15%
3921.90.00	Other:	
3921.90.10	Ventilated, specifically designed for packing agricultural products.	Free
3921.90.90	Other.	15%
39.22	Baths, shower-baths, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.	15%
39.23	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics:	
3923.10.00	Boxes, cases, crates and similar articles:	
3923.10.10	Egg boxes.	Free
3923.10.20	Ventilated, specifically designed for transporting agricultural products.	Free
3923.10.90	Other.	15%
3923.20.00	Sacks and bags(including cones):	15%
3923.21.00	Of polymers of ethylene:	15%

3923.22.00	Of oriented polypropylene laminated or non-laminated	15%
3923.23.00	Of plastic colostomy (stoma) bags	15%
3923.24.00	Of plastic for dispensing medicines	15%
3923.25.00	Of knitted plastic for use in packing	15%
3923.26.00	Of plastic for use in vacuum packing	15%
3923.29.00	Of other plastics:	15%
(ex) 3923.29.00	Propagation bags	Free
(ex) 3923.29.00	Ventilated specifically designed for transporting agricultural products	Free
3923.30.00	Carboys, bottles, flasks and similar articles:	15%
3923.40.00	Spools, cops, bobbins and similar supports.	15%
3923.50.00	Stoppers, lids, caps and other closures:	15%
3923.90.00	Other:	15%
39.24	Tableware, kitchenware, other household articles and toilet articles, of plastics.	15%
39.25	Builders' ware of plastics, not elsewhere specified or included.	15%
39.26	Other articles of plastics and articles of other materials of heading Nos. 39.01 to 39.14:	
3926.10.00	Office or school supplies.	15%
3926.20.00	Articles of apparel and clothing accessories (including gloves).	15%
3926.30.00	Fittings for furniture, coach-work or the like.	15%
3926.40.00	Statuettes and other ornamental articles.	15%
3926.90.00	Other:	
3926.90.10	Articles for use in laboratories.	15%
3926.90.20	Transmission, conveyor and elevator belts.	15%
3926.90.30	Beads, bolts, screws and washers.	15%
3926.90.40	Covers for electrical switches and outlets and similar articles.	15%
3926.90.50	Corners for suitcases, fasteners for handbags; handles.	15%
3926.90.60	Handcuffs.	15%
3926.90.70	Motor vehicle licence plates.	15%
3926.90.80	Floats specifically designed for fishing, and life rings buoys.	Free
3926.90.90	Other.	15%
(ex) 3926.90.90	Poultry spectacles, Agricultural waterers and feeders.	Free

Chapter 40

Rubber and Articles Thereof

40.01	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strips.	15%
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40.02	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strips; mixtures of any product of heading No. 4001.00 with any product of this heading, in primary forms or in plates, sheets or strip.	15%
4003.00.00	Reclaimed rubber in primary forms or in plates, sheets or strip.	15%
4004.00.00	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.	15%
40.05	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strips.	15%
40.06	Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of vulcanised rubber.	15%
4007.00.00	Vulcanised rubber thread and cord.	15%
40.08	Plates, sheets, strips, rods and profile shapes, of vulcanised rubber other than hard rubber.	15%
40.09	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).	15%
40.10	Conveyor or transmission belts or belting, or vulcanised rubber.	15%
40.11	New pneumatic tyres, of rubber.	15%
40.12	Retreated or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber.	15%
40.13	Inner tubes, of rubber.	15%
40.14	Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.	15%
40.15	Articles of apparel and clothing accessories (including gloves), for all purposes, of vulcanised rubber other than hard rubber.	15%
40.16	Other articles of vulcanised rubber other than hard rubber.	15%
40.17	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.	15%

Chapter 41

Raw Hides and Skins and Leather

41.01	Raw Hides and Skins of bovine 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.	15%
41.02	Raw skins of sheep or lamb (fresh, or salted, dried, limed pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1(c) to Chapter 41 of the First Schedule to the Tariffs Ordinance.	15%
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 Chapter 41 of the First Schedule to the Tariffs Ordinance.	15%
41.04	Leather of bovine or equine animals, without hair on, other than leather of heading No. 4108.00 or 4109.00.	15%
4105.00	Sheep or lamb skin leather, without wool on, other than leather of heading No. 4108.00 or 4109.00.	15%
4106.00	Goat or kid skin leather, without hair on, other than leather of heading No. 4108.00 to 4109.00.	15%

4107.00	Leather of other animals, without hair on, other than leather of heading No. 4108.00 to 4109.00.	15%
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.	15%
41.13	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool on, whether or not split, other than leather of heading 41.14.	15%
41.14	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.	15%
41.15	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste or leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour.	15%

CHAPTER 42

ARTICLES OF LEATHER, TRAVEL GOODS, HANDBAGS

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.	15%
42.02	Trunks, suitcases, vanity-cases, executive-cases, briefcases, school satchets, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; traveling bags, toilet bags, rucksacks, handbags, shopping bags, wallets, purses, map cases, cigarette cases, tobacco-pouches, tool bags, sport 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 material or with paper.	15%
42.03	Articles of apparel and clothing accessories, of leather or of composition leather.	15%
4204.00.00	Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses.	15%
4205.00.00	Other articles of leather or of composition leather.	15%
42.06	Articles of gut (other than silkworm gut), of goldbeater's skin, of bladders or of tendons.	15%

CHAPTER 43

FUR-SKINS AND ARTIFICIAL FUR

43.01	Raw fur-skins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading No. 41.01, 41.02 or 41.03.	15%
43.02	Tanned or dressed fur-skins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading No. 43.03.	15%
43.03	Articles of apparel, clothing accessories and other articles of fur-skin.	15%
43.04	Artificial fur and articles thereof.	15%

CHAPTER 44

WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL

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.	15%
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4402.00.00	Wood charcoal(including shell or nut charcoal),whether or not agglomerated.	15%
44.03	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.	15%
44.04	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn length-wise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like.	15%
4405.00.00	Wood wool;wood flour.	15%
44.06	Railway or tramway sleepers(cross-ties) of wood.	15%
44.07	Wood sawn or chipped length-wise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6mm.	15%
44.08	Veneer sheets and sheets for plywood (whether or not spliced) and other wood sawn lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6mm.	15%
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 or faces, whether or not planed, sanded or finger-jointed.	15%
44.10	Particle board and similar board of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.	15%
44.11	Fibre-board of wood or other ligneous materials, whether or not bonded with resins or other organic substances.	15%
44.12	Plywood, veneered panels and similar laminated wood.	15%
4413.00.00	Densified wood, in blocks, plates, strips or profile shapes.	15%
4414.00.00	Wooden frames for paintings, photographs, mirrors or similar objects.	15%
44.15	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets,box pallets and other load boards, of wood; pallet collars of wood.	15%
44.16	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.	15%
44.17	Tools,tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.	15%
44.18	Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes.	15%
4419.00.00	Tableware and kitchenware,of wood.	15%
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.	15%
44.21	Other articles of wood.	15%

CHAPTER 45

CORK AND ARTICLES OF CORK

45.01	Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.	15%
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).	15%
45.03	Articles of natural cork.	15%
45.04	Agglomerated cork(with or without a binding substance) and articles of agglomerated cork.	15%

CHAPTER 46

MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKET-WARE AND WICKERWORK

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).	15%
46.02	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading No. 46.01; articles of loofah.	15%

CHAPTER 47

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

4701.00.00	Mechanical wood pulp.	15%
4702.00.00	Chemical wood pulp, dissolving grades.	15%
47.03	Chemical wood pulp, soda or sulphate, other than dissolving grades.	15%
47.04	Chemical wood pulp, sulphite, other than dissolving grades.	15%
4705.00.00	Semi-chemical wood pulp.	15%
47.06	Pulps of fibres derived from recovered waste and scrap paper or paperboard or of other fibrous cellulosic material.	15%
47.07	Recovered (waste and scrap) paper or paperboard.	15%

CHAPTER 48

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

4801.00.00	Newsprint, in rolls or sheets.	15%
48.02	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and punch card stock and tape paper, in rolls or sheets, other than paper of heading No. 4801.00 or 48.03; hand-made paper and paperboard.	15%
48.03	Toilet or facial tissue stock, towel or napkin stock and similar paper use 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.	15%
48.04	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading No. 48.02 or 48.03.	15%
48.05	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 2 to this Chapter.	15%
48.06	Vegetable parchment, greaseproof paper, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.	15%

48.07	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.	15%
48.08	Paper and paperboard, corrugated (with or without glued flat sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of a kind described in heading No.48.03.	15%
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.	15%
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 sheets.	15%
48.11	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, In rolls or sheets, other than goods of the kind described in heading No. 48.03, 48.09 or 48.10.	15%
4812.00.00	Filter blocks, slabs and plates, of paper pulp.	15%
48.13	Cigarette paper, whether or not cut to size or in the form of booklets or tubes.	15%
48.14	Wallpaper and similar wall coverings; window transparencies of paper.	15%
4815.00.00	Floor coverings on a base of paper or of paperboard, whether or not cut to size.	15%
48.16	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No.48.09.), duplicator stencils and offset plates, of paper, whether or not put up in boxes.	15%
48.17	Evelopes, 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.	15%
48.18	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in folls of a width not exceeding 36cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar house-hold, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.	15%
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:	
4819.10.10	Ventilated, specifically designed for transporting agricultural products.	Free
4819.10.20	Specifically designed for transporting flowers.	Free
4819.10.90	Other.	15%
4819.20.00	Folding cartons, boxes and cases, of non-corrugated paper or paperboard:	
4819.20.10	Ventilated, specifically designed for transporting agricultural products.	Free
4819.20.20	Specifically designed for transporting flowers.	Free
4819.20.90	Other.	15%
4819.30.00	Sacks and bags, having a base of a width of 40cm or more:	15%
(ex)		
4819.30.00	Propagation bags	Free
4819.40.00	Other sacks and bags, including cones:	15%
(ex)		Free

4819.40.00	Propagation bags	
4819.50.00	Other packing containers, including record sleeves:	
4819.50.10	Eggs boxes and trays.	Free
4819.50.90	Other.	15%
4819.60.00	Boxes files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like.	15%
48.20	Registers, account books, note books, orderbooks, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.	15%
48.21	Paper or paperboard labels of all kinds, whether or not printed.	15%
48.22	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).	15%
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 cellulosefibres.	15%

CHAPTER 49

PRINTED BOOKS,NEWSPAPER,PICTURES AND OTHER PRODUCTS OF THE PRINTING INDUSTRY;MANUSCRIPTS,TYPESCRIPTS AND PLANS

49.01	Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.	Free
49.02	Newspapers,journals and periodicals, whether or not illustrated or containing advertising material.	Free
49.03	Children's picture, drawing or colouring books.	Free
4904.00.00	Music, printed or in manuscript, whether or not bound or illustrated.	15%
49.05	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.	15%
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.	15%
49.07	Unused postage, revenue or similar stamps of current or new issue in the country to which they are destined; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title.	
49.07.00.10	Unused postage, revenue or similar stamps	15%
4907.00.20	Bank and currency notes	Free
4907.00.30	cheque forms	15%
4907.00.90	Other	15%
49.08	Transfers(decalsomanias).	15%
49.09	Printed or illustrated postcards; printed cards bearing personel greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.	15%

4910.00.00	Calendars of any kind, printed, including calendars blocks.	15%
49.11	Other printed matter, including printed pictures and photographs.	15%

CHAPTER 50

SILK

5001.00.00	Silk-worm cocoons suitable for reeling.	15%
5002.00.00	Raw silk(not thrown).	15%
50.03	Silk waste(including cocoons unsuitable for reeling, yarn waste and garnatted stock).	15%
5004.00.00	Silk yarn(other than yarn spun from silk waste) not put up for retail sale.	15%
5005.00.00	yarn spun from silk waste, not put up for retail sale.	15%
5006.00.00	Silk yarn and yarn spun from silk waste, put up for retail sale;silk-worm gut.	15%
50.07	Woven fabrics of silk or of silk waste.	15%

CHAPTER 51

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

51.01	Wool,not carded or combed.	15%
51.02	Fine or coarse animal hair,not carded or combed.	15%
51.03	Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnatted stock.	15%
5104.00.00	Garnatted stock of wool or of fine or coarse animal hair.	15%
51.05	Wool and fine or coarse animal hair, carded or combed(including combed wool in fragments).	15%
51.06	Yarn of carded wool, not put up for retail sale.	15%
51.07	Yarn of combed wool, not put up for retail sale.	15%
51.08	Yarn of fine animal hair (carded or combed), not put up for retail sale.	15%
51.09	Yarn of wool or of fine animal hair, put up for retail sale.	15%
5110.00.00	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.	15%
51.11	Woven fabrics of carded wool or of carded fine animal hair.	15%
51.12	Woven fabrics of combed wool or of combed fine animal hair.	15%
5113.00.00	Woven fabrics of coarse animal hair or of horsehair.	15%

CHAPTER 52

COTTON

52.01	Cotton, not carded or combed.	15%
52.02	Cotton waste (including yarn waste and garnatted stock).	15%
5203.00.00	Cotton, carded or combed.	15%
52.04	Cotton sewing thread, whether or not put up for retail sale.	15%

52.05	Cotton yarn (other than sewing thread), containing 80% or more by weight of cotton, not put up for retail sale.	15%
52.06	Cotton yarn (other than sewing thread), containing less than 80% by weight of cotton, not put up for retail sale.	15%
52.07	Cotton yarn (other than sewing thread) put up for retail sale.	15%
52.08	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200g/m.	15%
52.09	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200g/m.	15%
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 200g/m ² .	15%
52.11	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200g/m ² .	15%
52.12	Other woven fabrics of cotton.	15%

CHAPTER 53

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

53.01	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).	15%
53.02	True hemp (<i>Cannabis sativa</i> L.) raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).	15%
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).	15%
53.04	Sisal and other textile fibres of the genus <i>Agave</i> , raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).	15%
53.05	Coconut, abaca (<i>Manila hemp</i> or <i>Musa textilis</i> Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock).	15%
53.06	Flax yarn.	15%
53.07	Yarn of jute or of other textile bast fibres of heading No. 53.03.	15%
53.08	Yarn of other vegetable textile fibres; paper yarn.	15%
53.09	Woven fabrics of flax.	15%
53.10	Woven fabrics of jute or of other textile bast fibres of heading No. 53.03.	15%
5311.00.00	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.	15%

CHAPTER 54

MAN-MADE FILAMENT

54.01	Sewing thread of man-made filaments, whether or not put up for retail sale.	15%
54.02	synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.	15%
54.03	Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.	15%

54.04	Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5mm.	15%
5405.00.00	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5mm.	15%
54.06	Man-made filament yarn (other than sewing thread), put up for retail sale.	15%
54.07	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading No. 5404.00.	15%
54.08	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading No. 5405.00.	15%

CHAPTER 55

MAN-MADE STAPLE FIBRES

55.01	Synthetic filament tow.	15%
5502.00.00	Artificial filament tow.	15%
55.03	Synthetic staple fibres, not carded, combed or otherwise processed for spinning.	15%
55.04	Artificial staple fibres, not carded, combed or otherwise processed for spinning.	15%
55.05	Waste (including noils, yarn waste and garnetted stock) of man-made fibres.	15%
55.06	Synthetic staple fibres, carded, combed or otherwise processed for spinning.	15%
5507.00.00	Artificial staple fibres, carded, combed or otherwise processed for spinning.	15%
55.08	Sewing thread of man-made staple fibres, whether or not put up for retail sale.	15%
55.09	Yarn (other than sewing thread) of synthetic staple fibres, not put for retail sale.	15%
55.10	Yarn (other than sewing thread) of artificial staple fibres, not put for retail sale.	15%
55.11	Yarn (other than sewing thread) of man-made staple fibres, put for retail sale.	15%
55.12	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres.	15%
55.13	Woven fabrics of synthetic staple weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170g/m.	15%
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 170g/m.	15%
55.15	Other woven fabrics of synthetic staple fibres.	15%
55.16	Woven fabrics of artificial staple fibres.	15%

CHAPTER 56

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

56.01	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5mm in length (flock), textile dust and mill neps.	15%
56.02	Felt, whether or not impregnated, coated, covered or laminated.	15%

56.03	Nonwovens, whether or not impregnated, coated, covered or laminated.	15%
56.04	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No. 54.04 or 5405.00, impregnated, coated, covered or sheathed with rubber or plastic.	15%
5605.00.00	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading No. 54.04 or 5405.00, combined with metal in the form of thread, strip or powder or covered with metal.	15%
5606.00.00	Gimped yarn, and strip and the like of heading No. 54.04 or 5405.00, gimped (other than those of heading No. 5605.00 and gimped horsehair yarn); chenille yarn (including flock henille yarn); loop wale-yarn.	15%
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.	15%
56.08	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.	15%
5609.00.00	Article of yarn, strip or the like of heading No. 54.04 or 5405.00, twine, cordage, rope or cables, not elsewhere specified or including.	15%

CHAPTER 57

CARPETS AND OTHER TEXTILE FLOOR COVERINGS

57.01	Carpets and other textile floor coverings, knotted, whether or not made up.	15%
57.02	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", Karamanie" and similar handwoven rugs.	15%
57.03	Carpets and other textile floor coverings, tufted, whether or not made up.	15%
57.04	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.	15%
5705.00.00	Other carpets and other textile floor coverings, whether or not made up.	15%

CHAPTER 58

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

58.01	Woven pile fabrics and chenille fabrics, other than fabrics of heading No. 58.02 or 58.06.	15%
58.02	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading No. 58.06; tufted textile fabrics, other than products of heading No. 57.03	15%
58.03	Gauze, other than narrow fabrics of heading No. 58.06	15%
58.04	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of heading No. 60.02.	15%
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.	15%
58.06	Narrow woven fabrics, other than goods of heading No. 58.07; narrow fabrics consisting of wrap without weft assembled by means of an adhesive (bolducs).	15%
58.07	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.	15%
58.08	braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pampons and similar articles.	15%

5809.00.00	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading No. 5605.00, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.	15%
58.10	Embroidery in the piece, in strips or in motifs .	15%
5811.00.00	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading No. 58.10.	15%

CHAPTER 59

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

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.	15%
59.02	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.	15%
59.03	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No. 59.02.	15%
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.	15%
5905.00.00	Textile wall coverings.	15%
59.06	rubberised textile fabrics, other than those of heading No. 59.02.	15%
5907.00.00	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.	15%
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.	15%
5909.00	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.	15%
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.	15%
59.11	Textile products and articles, for technical uses, specified in note 7 to this chapter.	15%

CHAPTER 60

KNITTED OR CROCHETED FABRICS

60.01	Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted.	15%
60.02	Knitted or crocheted fabrics of a width not exceeding 30cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01.	15%
60.03	Knitted or crocheted fabrics of a width not exceeding 30cm, other than those of heading 60.01 or 60.02.	15%
60.04	Knitted or crocheted fabrics of a width exceeding 30cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01.	15%
60.05	Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04	15%
60.06	Other knitted or crocheted fabrics.	15%

CHAPTER 61

ARTICLES OF APPAREL AND CLOTHING ACCESSORIES,KNITTED OR CROCHETED

61.01	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks(including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading No. 61.03.	15%
61.02	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading No. 61.04.	15%
61.03	Men's or boys' siuts, ensembles,jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	15%
61.04	Women's or girls' siuts, ensembles,jackets, blazers, dresses, skirts, divided skirts trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	15%
61.05	Men's or boys' shirts, knitted or crocheted.	15%
61.06	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.	15%
61.07	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes dressing gowns and similar articles, knitted or crocheted.	15%
61.08	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles, knitted or crocheted.	15%
61.09	T-shirts, singlets and other vests, knitted or crocheted.	15%
61.10	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.	15%
61.11	Babies' garments and clothing accessories, knitted or crocheted.	15%
61.12	Track suits, ski suits and swimwear, knitted or crocheted.	15%
6113.00.00	Garments, made up of knitted or crocheted fabrics of heading No. 59.03, 59.05 or 5907.00.	15%
61.14	Other garments, knitted or crocheted.	15%
61.15	Panty hose, tights, stocking, socks and other hosiery, including stocking for varicose veins and footwear without applied soles, knitted or crocheted.	15%
61.16	Gloves, mittens and mitts, knitted or crocheted.	15%
61.17	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.	15%

CHAPTER 62

ARTICLES OF APPAREL AND CLOTHING ACCESSORIES,NOT KNITTED OR CROCHETED

62.01	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.03.	15%
62.02	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.04.	15%

62.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	15%
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).	15%
62.05	Men's or boys' shirts.	15%
62.06	Women's or girls' blouses, shirts and shirt-blouses.	15%
62.07	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes dressing gowns and similar articles.	15%
62.08	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles	15%
62.09	Babies' garments and clothing accessories.	15%
62.10	Garments, made up of fabrics of heading No. 56.02, 56.03, 59.03 or 5907.00.	15%
62.11	Track suits, ski suits and swimwear; other garments.	15%
62.12	Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.	15%
62.13	Handkerchiefs.	15%
62.14	Shawls, scarves, mufflers, mantillas, veils and the like.	15%
62.15	Ties, bow ties and cravats.	15%
62.16	Gloves, mittens and mitts.	15%
62.17	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading No. 62.12	15%

CHAPTER 63

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

63.01	Blankets and travelling rugs.	15%
63.02	Bed linen, table linen, toilet linen and kitchen linen.	15%
63.03	Curtains (including drapes) and interior blinds; curtain or bed valances.	15%
63.04	Other furnishing articles, excluding those of heading No. 94.04.	15%
63.05	Sacks and bags, of a kind used for the packing of goods.	15%
63.06	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.	15%
63.07	Other made up articles, including dress patterns:	
6307.10.00	Floor-cloths, dish-cloths, dusters and similar cleaning cloths.	15%
6307.20.00	Life jackets and life belts:	
6307.20.10	Life-jackets (vests).	Free
6307.20.90	Other.	15%
6307.90.00	Other:	15%
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.	15%
6309.00.00	Worn clothing and other worn articles.	15%

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.	15%
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CHAPTER 64

FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES

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 process.	15%
64.02	Other footwear with outer soles and uppers of rubber or plastics.	15%
64.03	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.	15%
64.04	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile material.	15%
64.05	Other footwear.	15%
64.06	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.	15%

CHAPTER 65

HEADGEAR AND PARTS THEREOF

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.	15%
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.	15%
6503.00.00	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No. 6501.00, whether or not lined or trimmed.	15%
6504.00.00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.	15%
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.	15%
65.06	Other headgear, whether or not lined or trimmed.	15%
6507.00.00	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.	15%

CHAPTER 66

UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF

66.01	Umbrellas and sun umbrellas (including walking-sticks umbrellas, garden umbrellas and similar umbrellas).	15%
6602.00.00	Walking-sticks, seat-sticks, whips, riding-crops and the like.	15%
66.03	Parts, trimmings and accessories of articles of heading No. 66.01 or 6602.00.	15%

CHAPTER 67

PREPARED FEATHERS AND DOWN AND ARTICLES MADE OF FEATHERS OR OF DOWN;ARTIFICIAL FLOWERS;ARTICLES OF HUMAN HAIR

67.01	Skins and other parts of birds with their feather or down, feathers, parts of feathers, down and articles thereof (other than goods of heading No. 05.05 and worked quills and scapes).	15%
67.02	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.	15%
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.	15%
67.04	Wigs, false beards, eyebrows and eye-lashes, switches and the like, of human or animal hair or textile material; articles of human hair not elsewhere specified or included.	15%

CHAPTER 68

ARTICLES OF STONE,PLASTER,CEMENT,ASBESTOS,MICA OR SIMILAR MATERIALS

6801.00.00	Setts,curbstones and flagstones,of natural stone(except slate).	15%
68.02	Worked monumental or building stone (except slate) and articles thereof, other than goods of heading No. 6801.00; 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).	15%
68.03	Worked slate and articles of slate or of agglomerated slate.	15%
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.	15%
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.	15%
68.06	Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading No. 68.11 or 68.12 or of chapter 69.	15%
68.07	Articles of asphalt or of similar material (for example,petroleum bitumen or coal tar pitch).	15%
6808.00.00	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.	15%
68.09	Articles of plaster or of compositions based on plaster.	15%
68.10	Articles of cement,of concrete or of artificial stone,whether or not reinforced.	15%
68.11	Articles of asbestos-cement,of cellulose fibre-cement or the like.	15%
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 heading No. 68.11 or 68.13.	15%

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.	15%
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.	15%
68.15	Articles of stone or of other mineral substances (including carbonfibres, articles of carbon fibres and articles of peat), not elsewhere specified or included.	15%

CHAPTER 69

CERAMIC PRODUCTS

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.	15%
69.02	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths.	15%
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.	15%
69.04	Ceramic building bricks, flooring blocks, support or filler tiles and the like.	15%
69.05	Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.	15%
6906.00.00	Ceramic pipes, conduits, guttering and pipe fittings.	15%
69.07	Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing.	15%
69.08	Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing.	15%
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.	15%
69.10	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.	15%
69.11	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.	15%
69.12	Tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.	15%
69.13	Statuettes and other ornamental ceramic articles.	15%
69.14	Other ceramic articles.	15%

CHAPTER 70

GLASS AND GLASSWARE

7001.00.00	Cullet and other waste and scrap of glass; glass in the mass.	15%
70.02	Glass in balls (other than microspheres of heading No. 70.18), rods or tubes, unworked.	15%
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.	15%

70.04	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.	15%
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.	15%
7006.00.00	Glass of heading No. 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.	15%
70.07	Safety glass, consisting of toughened (tempered) or laminated glass.	15%
7008.00.00	Multiple-walled insulating units of glass.	15%
70.09	Glass mirrors, whether or not framed, including rear-view mirrors.	15%
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.	15%
70.11	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like.	15%
7012.00.00	Glass inner for vacuum flasks or for other vacuum vessels.	15%
70.13	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading No. 70.10 or 70.18).	15%
70.14	Signalling glassware and optical elements of glass (other than those of heading No.70.15), not optically worked.	15%
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.	15%
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 small glasswares, 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.	15%
70.17	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.	15%
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 1mm in diameter.	15%
70.19	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).	15%
70.20	Other articles of glass.	15%

CHAPTER 71

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

71.01	Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; ungraded pearls, natural or cultured, temporarily strung for convenience of transport.	15%
71.02	Diamonds, whether or not worked, but not mounted or set.	15%

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 semi-precious stones, temporarily strung for convenience of transport.	15%
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.	15%
71.05	Dust and powder of natural or synthetic precious or semi-precious stones.	15%
71.06	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.	15%
7107.00.00	Base metals clad with silver, not further worked than semi-manufactured.	15%
71.08	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.	15%
7109.00.00	Base metals or silver, clad with gold, not further worked than semi-manufactured.	15%
71.10	Platinum, unwrought or in semi-manufactured forms, or in powder form.	15%
7111.00.00	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.	15%
71.12	Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal compounds, of a kind used principally for the recovery of precious metal.	15%
71.13	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.	15%
71.14	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.	15%
71.15	Other articles of precious metal or of metal clad with precious metal.	15%
71.16	Articles of natural or cultured pearls, precious or semi-precious stones(natural, synthetic or reconstructed).	15%
71.17	Imitation jewellery.	15%
71.18	Coin:	
7118.10.00	Coin (other than gold coin), not being legal tender	15%
7118.90.00	Other:	
7118.90.10	Gold coin	Free
7118.90.90	Other	Free

CHAPTER 72

IRON AND STEEL

72.01	Pig iron and spiegeleisen in pigs, blocks or other primary forms.	15%
72.02	Ferro-alloys.	15%
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.	15%
72.04	Ferrous waste and scrap; remelting scrap ingots of iron or steel.	15%
72.05	Granules and powders, of pig iron, spiegeleisen, iron or steel.	15%

72.06	Iron and non-alloy steel in ingots or in primary forms(excluding iron of heading No. 72.03).	15%
72.07	Semi-finished products of iron or non-alloy steel.	15%
72.08	Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, hot-rolled, not clad, plated or coated.	15%
72.09	Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, cold-rolled (cold reduced), not clad, plated or coated.	15%
72.10	Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, clad, plated or coated.	15%
72.11	Flat-rolled products of iron or non-alloy steel, of a width of less than 600mm not clad, plated or coated.	15%
72.12	Flat-rolled products of iron or non-alloy steel, of a width of less than 600mm clad, plated or coated.	15%
72.13	Bars and rods, hot-rolled in irregularly wound coils, of iron or non-alloy steel.	15%
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.	15%
72.15	Other bars and rods of iron or non-alloy steel.	15%
72.16	Angles, shapes and sections of iron or non-alloy steel.	15%
72.17	Wire of iron or non-alloy steel.	15%
72.18	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.	15%
72.19	Flat-rolled products of stainless steel, of a width of 600mm or more.	15%
72.20	Flat-rolled products of stainless steel, of a width of less than 600mm.	15%
7221.00.00	Bars and rods, hot-rolled in irregularly wound coils, of stainless steel.	15%
72.22	Other bars and rods of stainless steel; angles shapes and sections of stainless steel.	15%
7223.00.00	Wire of stainless steel.	15%
72.24	Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.	15%
72.25	Flat-rolled products of other alloy steel, of a width of 600mm or more.	15%
72.26	Flat-rolled products of other alloy steel, of a width of less 600mm.	15%
72.27	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.	15%
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.	15%
72.29	Wire of other alloy steel.	15%

CHAPTER 73

ARTICLES OF IRON OR STEEL

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.	15%
73.02	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers(cross-ties), fish-plates, chairs, chair wedges, sole plates(base plate), rail clips, bedplates, ties and other material specialised for jointing or fixing rails.	15%

7303.00.00	Tubes, pipes and hollow profiles, of cast iron.	15%
73.04	Tubes, pipes and hollow profiles, seamless of iron (other than cast iron) or steel.	15%
73.05	Other tubes and pipes (for example, welded, riveted or similarly closed), having internal and external circular cross-sections, the external diameter of which exceeds 406.4mm, of iron or steel.	15%
73.06	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.	15%
73.07	Tubes or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.	15%
73.08	Structures (excluding prefabricated buildings of heading No. 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors 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.	15%
73.09	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	15%
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 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	15%
7311.00.00	Containers for compressed or liquefied gas, of iron or steel.	15%
73.12	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.	15%
73.13	Barbed wire of iron or steel; twisted hoop or single flat wire barbed or not and loosely twisted double wire, of a kind used for fencing, of iron or steel.	15%
73.14	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.	15%
73.15	Chain and parts thereof, iron or steel.	15%
7316.00.00	Anchors, grapnels and parts thereof, of iron or steel.	Free
73.17	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading No. 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.	15%
73.18	Screws, bolts, nuts, coach-screws, screw hooks, rivets, cotters, cotterins, washers (including spring washers) and similar articles, of iron or steel.	15%
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.	15%
73.20	Springs and leaves for springs, of iron or steel.	15%
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.	15%
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.	15%
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.	15%
73.24	Sanitary ware and parts thereof, of iron or steel.	15%

73.25	Other cast articles of iron or steel.	15%
73.26	Other articles of iron or steel.	15%

CHAPTER 74

COPPER AND ARTICLES THEREOF

74.01	Copper mattes; cement copper (precipitated copper).	15%
7402.00.00	Unrefined copper; copper anodes for electrolytic refining.	15%
74.03	Refined copper and copper alloys, unwrought.	15%
7404.00.00	Copper waste and scrap.	15%
7405.00.00	Master alloys of copper.	15%
74.06	Copper powders and flakes.	15%
74.07	Copper bars, rods and profiles.	15%
74.08	Copper wire.	15%
74.09	Copper plates, sheets and strip, of a thickness exceeding 0.15mm.	15%
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 0.15mm.	15%
74.11	Copper tubes and pipes.	15%
74.12	Copper tube or pipe fittings (for example, couplings, elbows, sleeves).	15%
7413.00.00	Stranded wire, cables, plaited bands and the like, of copper wire, not electrically insulated.	15%
74.14	Cloth (including endless bands), grill and netting, of copper wire; expanded metal of copper.	15%
74.15	Nails, tacks, drawing pins, staples (other than those of heading No. 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper.	15%
7416.00.00	Coppers springs.	15%
7417.00.00	Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper.	15%
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.	15%
74.19	Other articles of copper.	15%

CHAPTER 75

NICKEL AND ARTICLES THEREOF

75.01	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.	15%
75.02	Unwrought nickel.	15%
7503.00	Nickel waste and scrap.	15%
7504.00	Nickel powders and flakes.	15%
75.05	Nickel bars, rods, profiles and wire.	15%

75.06	Nickel plates, sheets, strip and foil.	15%
75.07	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	15%
75.08	Other articles of nickel.	15%

CHAPTER 76

ALUMINIUM AND ARTICLES THEREOF

76.01	Unwrought aluminium.	15%
7602.00.00	Aluminium waste and scrap.	15%
76.03	Aluminium powders and flakes.	15%
76.04	Aluminium bars, rods and profiles.	15%
76.05	Aluminium wire.	15%
76.06	Aluminium plates, sheets and strip, of a thickness exceeding 0.2mm.	15%
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 0.2mm.	15%
76.08	Aluminium tubes and pipes.	15%
7609.00.00	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).	15%
76.10	Aluminium structures (excluding pre-fabricated buildings of heading No. 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.	15%
76.11	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	15%
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 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	15%
7613.00.00	Aluminium containers for compressed or liquefied gas.	15%
76.14	Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.	15%
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	15%
76.16	Other articles of Aluminium.	15%

CHAPTER 78

LEAD AND ARTICLES THEREOF

78.01	Unwrought lead.	15%
7802.00.00	Lead waste and scrap.	15%
7803.00.00	Lead bars, rods, profiles and wire.	15%
78.04	Lead plates, sheets, strip and foil; lead powders and flakes.	15%

7805.00.00	Lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	15%
7806.00.00	Other articles of lead.	15%

CHAPTER 79

ZINC AND ARTICLES THEREOF

79.01	Unwrought zinc.	15%
7902.00.00	Zinc waste and scrap.	15%
79.03	Zinc dust, powders and flakes	15%
7904.00.00	Zinc bars, rods, profiles and wire.	15%
7905.00.00	Zinc plates, sheets, strip and foil.	15%
7906.00.00	Zinc tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	15%
79.07	Other articles of zinc.	15%

CHAPTER 80

TIN AND ARTICLES THEREOF

80.01	Unwrought tin.	15%
8002.00.00	Tin waste and scrap.	15%
8003.00.00	Tin bars, rods, profiles and wire.	15%
8004.00.00	Tin plates, sheets and strip, of a thickness exceeding 0.2mm.	15%
80.05	Tin foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2mm; tin powders and flakes.	15%
8006.00.00	Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	15%
8007.00.00	Other articles of tin.	15%
(ex)		
8007.00.00	Agricultural waterers and feeders	Free

CHAPTER 81

OTHER BASE METALS; CERMETS; ARTICLES THEREOF

81.01	Tungsten (wolfram) and articles thereof, including waste and scrap.	15%
81.02	Molybdenum and articles thereof, including waste and scrap.	15%
81.03	Tantalum and articles thereof, including waste and scrap.	15%
81.04	Magnesium and articles thereof, including waste and scrap.	15%
81.05	Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.	15%
8106.00.00	Bismuth and articles thereof, including waste and scrap.	15%
81.07	Cadmium and articles thereof, including waste and scrap.	15%

81.08	Titanium and articles thereof, including waste and scrap.	15%
81.09	Zirconium and articles thereof, including waste and scrap.	15%
8110.00	Antimony and articles thereof, including waste and scrap.	15%
8111.00.00	Manganese and articles thereof, including waste and scrap.	15%
81.12	Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap.	15%
8113.00.00	Cermets and articles thereof, including waste and scrap.	15%

CHAPTER 82

TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS, OF BASE METAL; PARTS THEREOF OF BASE METAL

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.	15%
82.02	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).	15%
82.03	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.	15%
82.04	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); inter-changeable spanner sockets, with or without handles.	15%
82.05	Hand tools (including glaziers diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine tools; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks:	
8205.10.00	Drilling, threading or tapping tools.	15%
8205.20.00	Hammers and sledge hammers.	15%
8205.30.00	Planes, chisels, gouges and similar cutting tools for working wood.	15%
8205.40.00	Screwdrivers.	15%
8205.50.00	Other hand tools (including glaziers' diamonds):	
8205.51.00	Household tools.	15%
8205.52.00	Gaff	Free
8205.59.00	Other	15%
8205.60.00	Blow lamps	15%
8205.70.00	Vices, clamps and the like	15%
8205.80.00	Anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.	15%
8205.90.00	Sets of articles of two or more of the foregoing subheadings	15%
82.06	Tools of two or more of the headings Nos. 82.02 to 82.05, put up in sets for retail sale.	15%
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.	15%
82.08	Knives and cutting blades, for machines or for mechanical appliances.	15%
8209.00.00	Plates, sticks, tips and the like for tools, unmounted, of cermets.	15%

82.10	Hand-operated mechanical appliances, weighing 10kg or less, used in the preparation, conditioning or serving of good or drink.	15%
82.11	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No. 82.08, and blades therefor.	15%
82.12	Razors and razor blades (including razor blade blanks in strips).	15%
82.13	Scissors, tailors' shears and similar shears, and blades therefor.	15%
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).	15%
82.15	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or table ware.	15%

CHAPTER 83

MISCELLANEOUS ARTICLES OF BASE METAL

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.	15%
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.	15%
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.	15%
83.04	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading No. 94.03.	15%
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.	15%
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.	15%
83.07	Flexible tubing of base metal, with or without fittings.	15%
83.08	Clasps, frames with clasps, buckles, buckle-clasps, hooks eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal.	15%
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.	15%
8310.00.00	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading No. 94.05.	15%
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 soldering, brazing, welding, or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying.	15%

CHAPTER 84

NUCLEAR REACTORS,BOILERS,MACHINERY AND MECHANICAL APPLIANCES;PARTS THEREOF

84.01	Nuclear reactors;fuel elements(cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.	15%
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.	15%
84.03	Central heating boilers other than those of heading No. 84.02.	15%
84.04	Auxiliary plant for use with boilers of heading No. 84.02 or 84.03 (for example,economisers,super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units.	15%
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.	15%
84.06	Steam turbines and other vapour turbines.	15%
84.07	Spark-ignition reciprocating or rotary internal combustion piston engines:	
8407.10.00	Aircraft engines.	15%
8407.20.00	Marine propulsion engines:	
8407.21.00	Outboard motors:	
8407.21.10	Outboard motors not exceeding 100hp.	Free
8407.21.19	Other.	15%
8407.29.00	Other.	15%
8407.30.00	Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:	15%
8407.90.00	Other engines.	15%
84.08	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines):	15%
8408.10.00	Marine propulsion engines.	Free
8408.20.00	Engines of a kind used for the propulsion of vehicles of Chapter 87.	15%
8408.90.00	Other engines.	15%
84.09	Parts suitable for use solely or principally with the engines of heading No. 84.07 or 84.08.	15%
84.10	Hydraulic turbines, water wheels, and regulators therefor.	15%
84.11	Turbo-jets, turbo-propellers and other turbines.	15%
84.12	Other engines and motors.	15%
84.13	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.	15%
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.	15%
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.	15%
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.	15%

84.17	Industrial or laboratory furnaces and ovens, including incinerators, non-electric.	15%
84.18	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No. 84.15.	15%
84.19	Machinery, plant or laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric.	15%
84.20	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor.	15%
84.21	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.	15%
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.	15%
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 :	15%
8424.10.00	Fire extinguishers, whether or not charged.	15%
8424.20.00	Spray guns and similar appliances.	15%
8424.30.00	Steam or sand blasting machines and similar jet projecting machines.	15%
8424.80.00	Other appliances:	
8424.81.00	Agricultural or horticultural.	Free
8424.89.00	Other.	15%
8424.90.00	Parts:	15%
84.25	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks:	
8425.10.00	Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles:	15%
8425.11.00	Powered by electric motor.	15%
8425.19.00	Other.	15%
8425.20.00	Pit-head winding gear; winches specially designed for use underground.	15%
8425.30.00	Other winches; capstans:	
8425.31.00	Powered by electric motor:	
8425.31.10	Winches	Free
8425.31.19	Other	15%
8425.39.00	Other:	
8425.39.10	Winches	Free
8425.39.19	Other	15%
8425.40.00	Jacks; hoists of kind used for raising vehicles:	15%
84.26	Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane.	15%
84.27	Fork-lift trucks; other works trucks fitted with lifting or handling equipment.	15%

84.28	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).	15%
84.29	Self-propelled bulldozers, angle-dozers, graders, levellers, scrapers, mechanicalshovels, excavators, shovel loaders, tamping machines and road rollers.	15%
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-blower.	15%
84.31	Parts suitable for use solely or principally with the machinery of heading No. 84.25 or 84.30.	15%
84.32	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers:	
8432.10.00	Ploughs.	Free
8432.20.00	Harrows, scarifiers, cultivators, weeders and hoes:	Free
8432.30.00	Seeders, planters and transplanters.	Free
8432.40.00	Manure spreaders and fertiliser distributors.	Free
8432.50.00	Forestry machinery.	Free
8432.80	Other machinery:	
8432.80.10	Lawn or sports-ground rollers.	15%
8432.80.90	Other.	Free
8432.90.00	Parts:	15%
84.33	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading No. 84.37:	
8433.10.00	Mowers for lawns, parks or sports grounds:	15%
8433.20.00	Other mowers, including cutter bars for tractor mounting.	15%
8433.30.00	Other haymaking machinery.	Free
8433.40.00	Straw or fodder balers, including pick-up balers.	Free
8433.50.00	Other harvesting machinery; threshing machinery:	Free
8433.60.00	Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce.	Free
8433.90.00	Parts:	15%
84.34	Milking machines and dairy machinery:	
8434.10.00	Milking machines	Free
8434.20.00	Dairy machinery	15%
8434.90.00	Other	15%
84.35	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.	15%
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.	Free
8436.20.00	Poultry-keeping machinery; poultry incubators and brooders:	Free
8436.80.00	Other machinery:	
8436.80.10	Bee-keeping machinery	Free
8436.80.20	Forestry machinery	Free

8436.80.90	Other	Free
8436.90.00	Parts:	15%
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 .	15%
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.	15%
84.39	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.	15%
84.40	Book-binding machinery, including book-sewing machines.	15%
84.41	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.	15%
84.42	Machinery, apparatus and equipment (other than the machine-tools of heading No. 84.56 to 8465.00), for type-founding or type-setting, for preparing or making printing blocks, plates, cylinders or other printing components; printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).	15%
84.43	Printing machinery, including inkjet printing machines, other than those of heading No. 84.71; machines for uses ancillary to printing.	15%
8444.00.00	Machines for extruding, drawing, texturing or cutting man-made textile materials.	15%
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 heading No. 84.46 or 84.47.	15%
84.46	Weaving machines (looms).	15%
84.47	Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.	15%
84.48	Auxiliary machinery for use with machines of heading No. 8444.00, 84.45, 84.46 or 84.47 (for example, dobbies, jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading No. 8444.00, 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).	15%
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.	15%
84.50	Household or laundry-type washing machines, including machines which both wash and dry.	15%
84.51	Machinery (other than machines of heading No. 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics.	15%
84.52	Sewing machines, other than book-sewing machines of heading No. 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles.	15%
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.	15%

84.54	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.	15%
84.55	Metal-rolling mills and rolls therefor.	15%
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.	15%
84.57	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal.	15%
84.58	Lathes (including turning centres) for removing metal.	15%
84.59	Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes of heading No. 84.58.	15%
84.60	Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal, or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading No. 84.61.	15%
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, sintered metal carbides or cermets, not elsewhere specified or included.	15%
84.62	Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above.	15%
84.63	Other machine-tools for working metal or cermets, without removing material.	15%
84.64	Machine-tools for working stone, ceramics, concrete, absestos-cement or like mineral materials or for cold working glass.	15%
84.65	Machine-tools (including machines for nailing, stapling, glueing or other-wise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.	15%
84.66	Parts and accessories suitable for use solely or principally with the machines of headings Nos. 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand.	15%
84.67	Tools for working in the hand, pneumatic or with self-contained non-electric motor.	15%
84.68	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading No. 85.15; gas-operated surface tempering machines and appliances.	15%
84.69	Typewriters other than printers of heading No. 84.71; word processing machines.	15%
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.	15%
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.	15%
84.72	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting machines or wrapping machines, pencil-sharpening machines, perforating or stapling machines).	15%
84.73	Parts and accessories (other than covers, carrying cases and the like suitable for use solely or principally with machines of headings Nos. 84.69 to 84.72.	15%

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; machines for forming foundry moulds of sands.	15%
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.	15%
84.76	Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines.	15%
84.77	Machinery for working rubber or plastics for the manufacture of products from these materials, not specified or included elsewhere in this Chapter.	15%
84.78	Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.	15%
84.79	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.	15%
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.	15%
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.	15%
84.82	Ball or roller bearings.	15%
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).	15%
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.	15%
84.85	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter:	
8485.10.00	Ships' or boats' propellers and blades therefor.	Free
8485.90.00	Other.	15%

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

85.01	Electric motors and generators (excluding generating sets).	15%
85.02	Electric generating sets and rotary converters.	15%
8503.00.00	Parts suitable for use solely or principally with the machines of heading No. 85.01 or 85.02.	15%
85.04	Electrical transformers, static converters (for example, rectifiers) and inductors.	15%

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.	15%
85.06	Primary cells and primary batteries.	15%
85.07	Electric accumulators, including separators therefor, whether or not rectangular (including square).	15%
85.09	Electro-mechanical domestic appliances, with self-contained electric motor.	15%
85.10	Shavers and hair clippers, and hair-removing appliances, with self-contained electric motor.	15%
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.	15%
85.12	Electrical lighting or signalling equipment (excluding articles of heading No. 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.	15%
85.13	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading No. 85.12.	15%
85.14	Industrial or laboratory electric (including induction or dielectric) furnaces and ovens; other industrial or laboratory induction or dielectric heating equipment.	15%
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.	15%
85.16	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus and soil heating apparatus; electrothermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters and hand dryers; electric smoothing irons; other electrothermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading No. 85.45.	15%
85.17	Electrical apparatus for line telephony or line telegraphy, including line telephone sets with cordless handsets and telecommunication apparatus for carrier-current line systems or for digital line systems; videophones.	15%
85.18	Microphones and stands therefor; loud-speakers, whether or not mounted in their enclosures; headphones, ear-phones and combined microphone/speaker sets; audio-frequency electric amplifiers; electric sound amplifier sets.	15%
85.19	Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device.	15%
85.20	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device.	15%
85.21	Video recording or reproducing apparatus, whether or not incorporating a video tuner.	15%
85.22	Parts and accessories suitable for use solely or principally with the apparatus of headings Nos. 85.19 to 85.21.	15%
85.23	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37.	15%
85.24	Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37.	15%

85.25	Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video camera recorders:	15%
8525.10.00	Transmission apparatus.	15%
8525.20.00	Transmission apparatus incorporating reception apparatus:	15%
8525.20.10	Portable radio-telephones.	15%
8525.20.20	v.h.f. radios.	Free
8525.20.90	Other.	15%
8525.30.00	Television cameras.	15%
8525.40.00	Still image video cameras and other video camera recorders.	15%
85.26	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.	15%
85.27	Reception apparatus for radio-telephony, radio-telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.	15%
85.28	Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors.	15%
85.29	Parts suitable for use solely or principally with the apparatus of headings Nos. 85.25 to 85.28.	15%
85.30	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland water-ways, parking facilities, port installations or airfields (other than those of heading No. 8608.00).	15%
85.31	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading No. 85.12 or 85.30.	15%
85.32	Electrical capacitors, fixed, variable or adjustable (pre-set).	15%
85.33	Electrical resistors (including rheostats and potentiometers), other than heating resistors.	15%
8534.00.00	Printed circuits.	15%
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, junction boxes), for a voltage exceeding 1,000 volts.	15%
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, junction boxes), for a voltage not exceeding 1,000 volts.	15%
85.37	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No. 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 No. 85.17.	15%
85.38	Parts suitable for use solely or principally with the apparatus of heading No. 85.35, 85.36 or 85.37.	15%
85.39	Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps.	15%
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).	15%

85.41	Diodes, transistors and similar semi-conductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals.	15%
85.42	Electronic integrated circuits and microassemblies.	15%
85.43	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.	15%
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.	15%
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.	15%
85.46	Electrical insulators of any material.	15%
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 heading No. 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material.	15%
85.48	Waste and scrap of primary cells, primary batteries and electric accumulators, spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.	15%

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

86.01	Rail locomotives powered from an external source of electricity or by electric accumulatorss.	15%
86.02	Other rail locomotives; locomotive tenders.	15%
86.03	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading No. 8604.00.	15%
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).	15%
8605.00.00	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading No. 8604.00).	15%
86.06	Railway or tramway goods vans and wagons, not self-propelled.	15%
86.07	Parts of railway or tramway locomotives or rolling-stock.	15%
8608.00.00	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.	15%
8609.00.00	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.	15%

CHAPTER 87

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

87.01	Tractors (other than tractors of heading No. 87.09).	15%
87.02	Motor vehicles for the transport of ten or more persons, including the driver.	15%
87.03	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading No. 87.02), including station wagons and racing cars.	15%
87.04	Motor vehicles for the transport of goods.	15%
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).	15%
87.06	Chassis fitted with engines, for the motor vehicles of headings No. 87.01 to 87.05.	15%
87.07	Bodies (including cabs), for the motor vehicles of headings Nos. 87.01 to 87.05.	15%
87.08	Parts and accessories of the motor vehicles of headings Nos. 87.01 to 87.05.	15%
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.	15%
8710.00.00	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.	15%
87.11	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.	15%
87.12	Bicycles and other cycles (including delivery tricycles), not motorised.	15%
87.13	Invalid carriages, whether or not motorised or otherwise mechanically propelled.	0%
87.14	Parts and accessories of vehicles of headings Nos. 87.11 to 87.13.	15%
8715.00.00	Baby carriages and parts thereof.	15%
87.16	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.	15%

CHAPTER 88

AIRCRAFT, SPACECRAFT, AND PARTS THEREOF

88.01	Balloons and dirigibles; gliders, hang gliders and other non-powered air-craft.	15%
88.02	Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles.	15%
88.03	Parts of goods of heading No. 88.01 or 88.02.	15%
8804.00.00	Parachutes (including dirigible parachutes) and rotochutes; parts thereof and accessories thereto.	15%
88.05	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.	15%

CHAPTER 89

SHIPS, BOATS AND FLOATING STRUCTURES

89.01	Cruise ships, excursion boats, ferry boats, cargo ships, barges and similar vessels for the transport of persons or goods.	15%
89.02	Fishing vessels; factory ships and other vessels for processing or preserving fishery products:	

8902.00.10	Vessels exceeding 708 cubic metres:	
8902.00.11	Fibreglass or wooden vessels	Free
8902.00.19	Other	15%
8902.00.20	Trawlers:	
8902.00.21	Fibreglass or wooden trawlers	Free
8902.00.29	Other	15%
8902.00.30	Other fishing vessels:	
8902.00.31	Fibreglass or wooden vessels	Free
8902.00.39	Other	15%
8902.00.90	Other	15%
89.03	Yachts and other vessels for pleasure or sports; rowing boats and canoes.	15%
8904.00.00	Tugs and pusher craft.	15%
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.	15%
89.06	Other vessels, including warships and lifeboats other than rowing boats.	15%
89.07	Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).	15%
8908.00.00	Vessels and other floating structures for breaking up.	15%

CHAPTER 90

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

90.01	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No. 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked.	15%
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.	15%
90.03	Frames and mountings for spectacles, goggles or the like, and parts thereof.	15%
90.04	Spectacles, goggles and the like, corrective, protective or other.	15%
90.05	Binoculars, monoculars, other optical telescopes, and mountings therefor, other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy.	15%
90.06	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading No. 85.39.	15%
90.07	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.	15%
90.08	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.	15%
90.09	Photo-copying apparatus incorporating an optical system or of the contact type and thermocopying apparatus.	15%

90.10	Apparatus and equipment for photographic (including cinematographic) laboratories (including apparatus for the projection or drawing of circuit patterns on sensitised semi-conductor materials), not specified or included elsewhere in this Chapter; negatoscopes; projection screens.	15%
90.11	Compound optical microscopes, including those for photo-micrography, cine-photomicrography or microprojection.	15%
90.12	Microscopes other than optical microscopes; diffraction apparatus.	15%
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.	15%
90.14	Direction finding compasses; other navigational instruments and appliances.	Free
90.15	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.	15%
9016.00.00	Balances of a sensitivity of 5cg or better, with or without weights.	15%
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.	15%
90.18	Instruments and appliances used in medical surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments.	15%
90.19	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.	15%
9020.00.00	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.	15%
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.	0%
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.	15%
9023.00.00	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.	15%
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).	15%
90.25	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments.	15%
90.26	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading No. 90.14, 90.15, 90.28 or 90.32.	15%

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.	15%
90.28	Gas, liquid or electricity supply or production meters, including calibrating meters therefor.	15%
90.29	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading No. 90.14 or 90.15; stroboscopes.	15%
90.30	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring and apparatus for measuring or checking electrical quantities, excluding meters of heading No. 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations.	15%
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.	15%
9031.20.00	Test benches.	15%
9031.30.00	Profile projectors:	15%
9031.40.00	Other optical instruments and appliances:	15%
9031.50.00	Fish finder.	Free
9031.80.00	Other instruments, appliances and machines.	15%
9031.90.00	Parts and accessories.	15%
90.32	Automatic regulating or controlling instruments and apparatus.	15%
9033.00.00	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.	15%

CHAPTER 91

CLOCKS AND WATCHES AND PARTS THEREOF

91.01	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.	15%
91.02	Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading No. 91.01.	15%
91.03	Clocks with watch movements, excluding clocks of heading No. 9104.00.	15%
9104.00.00	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.	15%
91.05	Other clocks.	15%
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).	15%
9107.00.00	Time switches with clock or watch movement or with synchronous motor.	15%
91.08	Watch movements, complete and assembled.	15%
91.09	Clock movements, complete and assembled.	15%

91.10	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.	15%
91.11	Watch cases and parts thereof.	15%
91.12	Clocks cases and cases of a similar type for other goods of this Chapter, and parts thereof.	15%
91.13	Watch straps, watch bands and watch bracelets, and parts thereof.	15%

CHAPTER 92

MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES OF SUCH ARTICLES

92.01	Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.	15%
92.02	Other string musical instruments (for example, guitars, violins, harps).	15%
9203.00.00	Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds.	15%
92.04	Accordions and similar instruments; mouth organs.	15%
92.05	Other wind musical instruments (for example, clarinets, trumpets, bag-pipes).	15%
92.06	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maraccas).	15%
92.07	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).	15%
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.	15%
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.	15%

CHAPTER 93

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

93.01	Military weapons, other than revolvers, pistols and the arms of heading No. 9307.00.	15%
9302.00.00	Revolvers and pistols, other than those of heading No. 93.03 or 9304.00.	15%
93.03	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns):	15%
9303.10.00	Muzzle-loading firearms.	15%
9303.20.00	Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles.	15%
9303.30.00	Other sporting, hunting or target-shooting rifles.	15%
9303.90.00	Other:	

9303.90.10	Very pistols and other devices designed to project only signal flares; line-throwing guns:	
9303.90.11	Devices designed to project only signal flares.	Free
9303.90.19	Other.	15%
9303.90.90	Other.	15%
9304.00.00	Other arms (for example, spring, air, or gas guns and pistols, truncheons), excluding those of heading No. 9307.00.	15%
93.05	Parts and accessories of articles of headings Nos. 9301.00 to 9304.00.	15%
93.06	Bombs, grenades, torpedoes, mines, missiles, and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads:	
9306.10.00	Cartridges for riveting or similar tools or for captive-bolt humane killers and parts thereof.	15%
9306.20.00	Shotgun cartridges and parts thereof; air-gun pellets:	15%
9306.30.00	Other cartridges and parts thereof:	15%
9306.90.00	Other:	
9306.90.10	Harpoons.	Free
9306.90.90	Other.	15%
9307.00.00	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.	15%

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.

94.01	Seats (other than those of heading No. 9402.00), whether or not convertible into beds, and parts thereof.	15%
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.	15%
94.03	Other furniture and parts thereof.	15%
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.	15%
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.	15%
94.06	Prefabricated buildings:	
9406.00.10	Of wood.	15%
9406.00.20	Of aluminium.	15%
9406.00.30	Of steel.	15%

9406.00.40	Green houses.	Free
9406.00.90	Other	15%

CHAPTER 95

TOYS, GAMES AND SPORTS REQUISITES; PARTS AND ACCESSORIES THEREOF

9501.00.00	Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages.	15%
95.02	Dolls representing only human beings.	15%
95.03	Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds.	15%
95.04	Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment.	15%
95.05	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.	15%
95.06	Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools.	15%
95.07	Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading No. 9208.00 or 9705.00) and similar hunting or shooting requisites:	
9507.10.00	Fishing rods.	15%
9507.20.00	Fish-hooks, whether or not snelled.	15%
9507.30.00	Fishing reels.	Free
9507.90.00	Other:	15%
95.08	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries and travelling theatres.	15%

CHAPTER 96

MISCELLANEOUS MANUFACTURED ARTICLES

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).	15%
96.02	Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gum or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading No. 3503.00) and articles of unhardened gelatin.	15%
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).	15%
96.04	Hand sieves and hand riddles.	15%
9605.00.00	Travel sets for personal toilet, sewing or shoe or clothes cleaning.	15%

96.06	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.	15%
96.07	Slide fasteners and parts thereof.	15%
96.08	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading No. 96.09.	15%
96.09	Pencils (other than pencils of heading No. 96.08), crayons, pencils leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.	15%
96.10	Slates and boards, with writing or drawing surfaces, whether or not framed.	15%
96.11	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.	15%
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.	15%
96.13	Cigarette lighters and other lighters, whether or not mechanical or electrical and parts thereof other than flints and wicks.	15%
96.14	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.	15%
96.15	Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading No. 85.16, and parts thereof.	15%
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.	15%
9617.00.00	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners.	15%
9618.00.00	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.	15%

CHAPTER 97

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

97.01	Paintings, drawings and pastels, executed entirely by hand, other than drawing of heading No. 4906.00 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques.	15%
9702.00.00	Original engravings, prints and lithographs.	15%
9703.00.00	Original sculptures and statuary, in any material.	15%
9704.00.00	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used, or if unused not of current or new issue in the country to which they are destined.	15%
9705.00.00	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.	15%
9706.00.00	Antiques of an age exceeding one hundred years.	15%

RATES FOR EXCISE TAX BY CUSTOMS TARIFF HEADING

CHAPTER 22

BEVERAGES, SPIRITS AND VINEGAR

22.03	Beer made from malt	\$1.25/ltr
2203.00.10	Beer	\$1.25/ltr
2203.00.20	Stout	\$1.25/ltr
2203.00.90	Other	\$1.25/ltr
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of Heading 20.09	\$1.20/ltr
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	\$1.20/ltr
22.06	Other fermented beverages (for example - cider, perry, mead);mixture of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	
2206.00.10	Shandy	\$0.28/ltr
2206.00.90	Other	\$0.28/ltr
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:	\$8.50/ltr
2208.30.00	Whiskies:	\$12.50/ltr
2208.40.00	Rum and Tafia:	\$2.60/ltr
2208.50.00	Gin and Geneva	\$8.50/ltr
2208.60.00	Vodka	\$8.50/ltr
2208.70.00	Liqueurs and Cordials	\$2.60/ltr
2208.90.90	Other	\$2.60/ltr

CHAPTER 24

TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

24.02	Cigars, cheroots, cigarillos and cigarettes of tobacco or of tobacco substitutes	\$22.00/kg
24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco extracts and essences	\$22.00/kg

CHAPTER 27

MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION; BITUMINOUS SUBSTANCES; MINERAL WAXES

27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight of 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations	
2710.11.10	Aviation spirit of 100 octane and over	\$1.14/gal
2710.11.20	Aviation spirit under 100 octane	\$1.14/gal
2710.11.30	Motor spirit (gasolene)	\$3.00/gal
2710.11.40	Spirit type (gasolene type) jet fuel	\$3.00/gal
2710.11.90	Other	\$3.00/gal
2710.19.10	Kerosene Type jet fuel	\$1.14/gal
2710.19.20	Illuminating Kerosene	\$1.14/gal
2710.19.30	Vapourising oil or white spirit	\$1.14/gal
2710.19.40	Diesel oil	\$2.38/gal
2710.19.50	Gas oils (other than diesel oil)	\$2.38/gal
2710.19.60	Bunker C grade fuel oil	\$2.38/gal
2710.19.70	Partly refined petroleum, including topped crudes	\$2.38/gal
27.11	Petroleum gases and other gaseous hydrocarbons	
2710.11.00	Liquefied	\$0.45/kg

CHAPTER 87

VEHICLES OTHER THAN RAILWAY OR TRAMWAY ROLLING STOCK

87.02	Motor vehicles for the transport of ten or more persons, including the driver	15%
87.03	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars	28%
87.04	Motor vehicles for the transport of goods	28%
87.11	Motor Cycles	28%