

2010 CUSTOMS IMPORT AND EXPORT S.R.O. 30
TARIFFS (AMENDMENT)

COMMONWEALTH OF DOMINICA

STATUTORY RULES AND ORDERS No. 30 OF 2010

ORDER

**MADE by the Minister for Finance under section 18 of
the Customs Import and Export Tariffs Ordinance
(Cap. 265).**

(Gazetted September 23, 2010)

1. This Order may be cited as the -

Short title.

**CUSTOMS IMPORT AND EXPORT
TARIFFS (AMENDMENT) 2010.**

2. In this Order “Ordinance” means the Customs Import and
Export Tariffs Ordinance.

Interpretation.
Cap 265.

3. The First and Second Schedules to the Ordinance are
hereby repealed and replaced by the First and Second Schedules
to this Order.

Repeal and replacement of
First and Second Schedule
to the Ordinance

TABLE OF CONTENTS

| | Page(s) |
|---|----------------|
| General Note | 4 |
| Abbreviations and Symbol | 6 |
| List of Titles of Sections and Chapters | 7 - 17 |
| General Rules for the Interpretation of the Harmonised System | 18 |
| Schedule of Rates | 19 - 642 |
| List of Conditional Duty Exemptions | 643 - 651 |
| List of Commodities that are Ineligible for Conditional Duty Exemptions – | |
| Part I | 652 - 658 |
| Part II | 659 - 671 |

GENERAL NOTE

This text of the Common External Tariff of the Caribbean Community established by decision of the Council for Trade and Economic Development (COTED) contains:

- the List of Abbreviations and Symbols used in the publication;
- the Titles of Sections and Chapters;
- General Rules for the Interpretation of the Harmonised System;
- the Schedule of Rates;
- the List of Conditional Duty Exemptions;
- the List of Items Ineligible for Duty Exemption.

The classification structure of the Schedule of Rates is based on the Harmonised Commodity Description and Coding System (Fourth Edition 2007); the Statistical Classification Numbers are based on the Standard International Trade Classification, Third Revision. The units for statistical classification are based on the metric system.

Reference to the pages of the Schedule of Rates is included in the listing of Sections and Chapters to permit easy identification in the Schedule of Rates.

The General Rules for the Interpretation of the Harmonised System provide the principles on which classification under that System is based and are an integral part of the classification structure of the Schedule of Rates.

The rates of duty shown in the Schedule of Rates will be applicable to imports from third countries into the Member States of the Caribbean Community as well as to goods traded among the Member States of the Caribbean Community which do not qualify for Community treatment.

The List of Conditional Duty Exemptions sets out those goods which, when imported for the purposes stated in the List, may be admitted into Dominica free of import duty or at a rate which is lower than that set down in the Schedule of Rates, subject always to the approval of the relevant Competent Authority of Dominica. The Government of Dominica may apply the facility of conditional duty exemption by the inclusion in its national Customs Tariffs of a 'zero' rate, or a rate lower than that shown in the Schedule of Rates, in accordance with the decision of COTED to so reflect the duty relief. Conditional duty exemption

would be accorded to all other items eligible therefor in accordance with the Rules Governing the Application of the List of Conditional Duty Exemptions.

In Part I of the List of Items Ineligible for Duty Exemption are set down those items which will not be eligible for the grant of exemption from duty (in whole or in part) where they are imported “For use in Industry, Agriculture, Fisheries, Forestry and Mining” (Section I of the List of Conditional Duty Exemptions).

At the same time, the items set down in Parts I and II of the List of Items Ineligible for Duty Exemption will not be eligible for the grant of exemption from duty (in whole or in part) where they are imported “For Other Approved Purposes” (Section XI of the List of Conditional Duty Exemptions), except where the items have been made available as gifts or on a concessionary basis.

The List of Items Ineligible for Duty Exemption includes those items produced in the Caribbean Community in quantities which are considered adequate to justify the application of tariff protection. These items will not be eligible for the grant of exemption from duty (in whole or in part) where they are imported for use in Industry, Agriculture, Fisheries, Forestry and Mining.

The List of Items Ineligible for Duty Exemption includes those items produced in the Caribbean Common Market in quantities which are considered adequate to justify the application of tariff protection. These items will not be eligible for the grant of exemption from duty (in whole or in part) where they are imported for use in Industry, Agriculture, Fisheries, Forestry and Mining.

Except where the context otherwise requires, “per cent” or the symbol “%” means percentage of value.



ABBREVIATIONS AND SYMBOLS

| | |
|-----------------------|--|
| AC | alternating current |
| ASTM | American Society for Testing Materials |
| Bq | becquerel |
| °C | degree(s) Celsius |
| cc | cubic centimetre(s) |
| cg | centigram(s) |
| cm | centimetre(s) |
| cm ² | square centimetre(s) |
| cm ³ | cubic centimetre(s) |
| cN | centinewton(s) |
| 360° | 360 degrees |
| DC | direct current |
| g | gram(s) |
| g.v.w. | gross vehicle weight |
| Hz | hertz |
| IR | infra-red |
| kcal | kilocalorie(s) |
| kg | kilogram(s) |
| kgf | kilogram force |
| kN | kilonewton(s) |
| kPa | kilopascal(s) |
| kV | kilovolt(s) |
| kVA | kilovolt(s)-ampere(s) |
| kvar | kilowatt(s)-ampere(s)-reactive |
| kW | kilowatt(s) |
| kWh | kilowatt hour(s) |
| l | litre(s) |
| m | metre(s) |
| m- | meta- |
| m ² | square metre(s) |
| m ³ | cubic metre(s) |
| µCi | microcurie |
| mg | milligram(s) |
| mm | millimetre(s) |
| mN | millinewton(s) |
| MPa | megapascal(s) |
| N | newton(s) |
| No. | number |
| o- | ortho- |
| p- | para- |
| t | tonne(s) |
| PVC | polyvinyl chloride |
| r.p.m. | revolutions per minute |
| u | pieces/items |
| u(jeu/pack) | packs |
| UV | ultra-violet |
| V | volt(s) |
| vol. | volume |
| W | watt(s) |
| % | percent |
| x° | x degree(s) |
| 2u | pairs |
| 12u | dozens |
| 1,000u | thousands of pieces/items |
| Examples | |
| 1500 g/m ² | means one thousand five hundred grams per square metre |
| 15°C | means fifteen degrees Celsius |
| 1,000 kWh | means one thousand kilowatt hours |
| 1,000 u | means thousands of pieces/items |

LIST OF TITLES OF SECTIONS AND CHAPTERS

SECTION I

LIVE ANIMALS; ANIMAL PRODUCTS

| | Page(s) |
|--|----------------|
| Section Notes | 19 |
| Chapters | |
| 1. Live animals | 19 - 22 |
| 2. Meat and edible meat offal | 23 - 27 |
| 3. Fish and crustaceans, molluscs and other aquatic invertebrates | 28 - 38 |
| 4. Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included | 39 - 43 |
| 5. Products of animal origin, not elsewhere specified or included | 44 - 46 |



SECTION II

VEGETABLE PRODUCTS

| | |
|---|---------|
| Section Note | 47 |
| Chapters | |
| 6. Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage | 47-49 |
| 7. Edible vegetables and certain roots and tubers | 50 - 55 |
| 8. Edible fruit and nuts; peel of citrus fruit or melons | 56 - 60 |
| 9. Coffee, tea, maté and spices | 61 - 63 |
| 10. Cereals | 64 - 66 |
| 11. Products of the milling industry; malt; starches; inulin; wheat gluten | 67 - 70 |
| 12. Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder | 71 - 75 |
| 13. Lac; gums, resins and other vegetable saps and extracts | 76 - 77 |
| 14. Vegetable plaiting materials; vegetable products not elsewhere specified or included | 78 - 79 |

SECTION III

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

| Chapters | Page(s) |
|---|----------------|
| 15. Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes | 80 - 84 |

**SECTION IV**

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

| | |
|---------------------------|-----------|
| Section Note | 85 |
|---------------------------|-----------|

Chapters

| | |
|---|-----------|
| 16. Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates | 85 - 87 |
| 17. Sugars and sugar confectionery | 88 - 90 |
| 18. Cocoa and cocoa preparations | 91 - 92 |
| 19. Preparations of cereals, flour, starch or milk; pastrycooks' products | 93 - 95 |
| 20. Preparations of vegetables, fruit, nuts or other parts of plants | 96 - 104 |
| 21. Miscellaneous edible preparations | 105 - 108 |
| 22. Beverages, spirits and vinegar | 109 - 112 |
| 23. Residues and waste from the food industries; prepared animal fodder | 113 - 115 |
| 24. Tobacco and manufactured tobacco substitutes | 116 - 117 |



SECTION V

MINERAL PRODUCTS

| Chapters | Page(s) |
|---|----------------|
| 25. Salt; sulphur; earths and stone; plastering materials, lime and cement | 118 - 125 |
| 26. Ores, slag and ash | 126 - 130 |
| 27. Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes | 131 - 136 |



SECTION VI

PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

| | |
|----------------------------|-----|
| Section Notes | 137 |
|----------------------------|-----|

Chapters

| | |
|--|-----------|
| 28. Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes | 138 - 150 |
| 29. Organic chemicals | 151 - 176 |
| 30. Pharmaceutical products | 177 - 183 |
| 31. Fertilizers | 184 - 187 |
| 32. Tanning or dyeing extracts; tannins and their derivatives; dyes, other colouring matter; paints and varnishes; putty and other mastics; inks | 188 - 194 |
| 33. Essential oils and resinoids; perfumery, cosmetic or toilet preparations.. | 195 - 198 |
| 34. Soap, organic surface active agents, washing preparations, lubricating preparation, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster | 199 - 204 |
| 35. Albuminoidal substances; modified starches; glues; enzymes | 205 - 207 |

10 **2010 CUSTOMS IMPORT AND EXPORT S.R.O. 30**
TARIFFS (AMENDMENT)

| | | |
|-----|---|-----------|
| 36. | Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations | 208 - 209 |
| 37. | Photographic or cinematographic goods | 210 - 213 |
| 38. | Miscellaneous chemical products | 214 - 224 |



SECTION VII

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

| | | |
|----------------------------|-------------------------------------|----------------|
| | | Page(s) |
| Section Notes | | 225 |
| Chapters | | |
| 39. | Plastics and articles thereof. | 225 - 241 |
| 40. | Rubber and articles thereof. | 242 - 252 |



SECTION VIII

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

Chapters

| | | |
|-----|--|-----------|
| 41. | Raw hides and skins (other than furskins) and leather. | 253 - 257 |
| 42. | Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut) | 258 - 262 |
| 43. | Furskins and artificial fur; manufactures thereof | 263 - 265 |



SECTION IX

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

Chapters

| | | |
|-----|--|-----------|
| 44. | Wood and articles of wood; wood charcoal | 266 - 276 |
| 45. | Cork and articles of cork | 277 - 278 |
| 46. | Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork | 279 - 280 |



SECTION X

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

Page(s)

Chapters

| | | |
|-----|--|-----------|
| 47. | Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paper board | 281 - 283 |
| 48. | Paper and paperboard; articles of paper pulp, of paper or of paperboard | 284 - 299 |
| 49. | Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans | 300 - 303 |



SECTION XI

TEXTILES AND TEXTILE ARTICLES

Section Notes 304 - 313

Chapters

| | | |
|-----|--|-----------|
| 50. | Silk | 314 |
| 51. | Wool, fine or coarse animal hair; horsehair yarn and woven fabric | 315 - 318 |
| 52. | Cotton. | 319 - 329 |
| 53. | Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn | 330 - 331 |
| 54. | Man made filaments | 332 - 336 |
| 55. | Man made staple fibres | 337 - 343 |
| 56. | Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof | 344 - 348 |
| 57. | Carpets and other textile floor coverings | 349 - 351 |
| 58. | Special woven fabrics; tufted textile fabrics; lace, tapestries; trimmings; embroidery | 352 - 355 |
| 59. | Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use | 356 - 360 |
| 60. | Knitted or crocheted fabrics | 361 - 363 |
| 61. | Articles of apparel and clothing accessories, knitted or crocheted | 364- 373 |
| 62. | Articles of apparel and clothing accessories, not knitted or crocheted | 374 - 383 |
| 63. | Other made up textile articles; sets; worn clothing and worn textile articles; rags | 384 - 388 |



SECTION XII

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

Page(s)**Chapters**

| | | |
|-----|---|-----------|
| 64. | Footwear, gaiters and the like; parts of such articles | 389 - 393 |
| 65. | Headgear and parts thereof | 394 - 395 |
| 66. | Umbrellas, sun umbrellas, walking sticks, seat-sticks, whips, riding crops and parts thereof | 396 - 397 |
| 67. | Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair | 398 - 399 |

**SECTION XIII**

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

Chapters

| | | |
|-----|---|-----------|
| 68. | Articles of stone, plaster, cement, asbestos, mica or similar materials | 400 - 405 |
| 69. | Ceramic products | 406 - 410 |
| 70. | Glass and glassware | 411 - 418 |



SECTION XIV

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

Chapters

| | |
|---|-----------|
| 71. Natural or cultured pearls, precious or semi precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin | 419 - 427 |
|---|-----------|



SECTION XV

BASE METALS AND ARTICLES OF BASE METAL

| | Page(s) |
|---|----------------|
| Section Notes | 431 - 448 |
| Chapters | |
| 72. Iron and steel | 431 - 448 |
| 73. Articles of iron or steel | 449 - 458 |
| 74. Copper and articles thereof | 459 - 466 |
| 75. Nickel and articles thereof | 467 - 470 |
| 76. Aluminium and articles thereof | 471 - 477 |
| 77. <i>(Reserved for possible future use in the Harmonised System)</i> | 478 |
| 78. Lead and articles thereof | 479 - 482 |
| 79. Zinc and articles thereof. | 483 - 486 |
| 80. Tin and articles thereof | 487 - 490 |
| 81. Other base metals; cermets; articles thereof. | 491 - 494 |
| 82. Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal | 495 - 500 |
| 83. Miscellaneous articles of base metal. | 501 - 505 |



SECTION XVI

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

Section Notes 506 - 508

Chapters

84. Nuclear reactors, boilers, machinery and mechanical appliances;
parts thereof 508 - 549

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 550 - 574



SECTION XVII

VEHICLES, AIRCRAFT, VESSELS
AND ASSOCIATED TRANSPORT EQUIPMENT

Page(s)

Section Notes 575 - 576

Chapters

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 577 - 579

87. Vehicles other than railway or tramway rolling stock, and parts
and accessories thereof 580 - 590

88. Aircraft, spacecraft, and parts thereof. 591 - 592

89. Ships, boats and floating structures 593 - 595



SECTION XVIII

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

Chapters

| | | |
|-----|--|-----------|
| 90. | Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof | 596 - 610 |
| 91. | Clocks and watches and parts thereof | 611 - 615 |
| 92. | Musical instruments; parts and accessories of such articles | 616 - 618 |



SECTION XIX

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

Page(s)

Chapters

| | | |
|-----|--|-----------|
| 93. | Arms and ammunition; parts and accessories thereof | 619 - 621 |
|-----|--|-----------|



SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

Chapters

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 622 - 626
95. Toys, games and sports requisites; parts and accessories thereof 627 - 631
96. Miscellaneous manufactured articles 632 - 639



SECTION XXI

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

Chapters

97. Works of art, collectors' pieces and antiques 640 - 641
98. *(Reserved for special uses by Contracting Parties)*
99. *(Reserved for special uses by Contracting Parties)*



**GENERAL RULES FOR THE INTERPRETATION
OF THE HARMONISED SYSTEM**

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

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

SCHEDULE OF RATES**FIRST SCHEDULE****SECTION I****LIVE ANIMALS; ANIMAL PRODUCTS****Notes**

1. Any reference in this Section to a particular genus or species of an animal, except where the context otherwise requires, includes a reference to the young of that genus or species.
2. Except where the context otherwise requires, throughout the Nomenclature any reference to “dried” products also covers products which have been dehydrated, evaporated or freeze dried.

**CHAPTER I****LIVE ANIMALS****Note**

1. This Chapter covers all live animals except:
 - (a) Fish and crustaceans, molluscs and other aquatic invertebrates, of heading 03.01, 03.06 or 03.07;
 - (b) Cultures of micro organisms and other products of heading 30.02; and
 - (c) Animals of heading 95.08.



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|----------|------------|
| 01.01 | Live horses, asses, mules and hinnies. | | | |
| 0101.10.00 | Pure-bred breeding animals | Free | kg and u | 001.51 |
| 0101.90.00 | Other: | | | |
| 0101.90.10 | Race horses, not for breeding | 40% | kg and u | |
| 0101.90.90 | Other | 40% | kg and u | 001.52 |
| 01.02 | Live bovine animals. | | | |
| 0102.10.00 | Pure-bred breeding animals: | | | |
| 0102.10.10 | Bulls | Free | kg and u | 001.111 |
| 0102.10.20 | Cows | Free | kg and u | 001.112 |
| 0102.90.00 | Other: | | | |
| 0102.90.10 | Bulls, for breeding | Free | kg and u | 001.191 |
| 0102.90.20 | Bulls, for rearing, weighing not more than 270 kg | Free | kg and u | 001.192 |
| 0102.90.30 | Other, bulls | 40% | kg and u | 001.193 |
| 0102.90.40 | Cows, for breeding | Free | kg and u | 001.194 |
| 0102.90.50 | Cows, for rearing, weighing not more than 270 kg | Free | kg and u | 001.195 |
| 0102.90.60 | Other, cows | 40% | kg and u | 001.196 |
| 01.03 | Live swine. | | | |
| 0103.10.00 | Pure-bred breeding animals | Free | kg and u | 001.31 |
| 010390.00 | Other: | | | |
| 0103.91.00 | Weighing less than 50 kg: | | | |
| 0103.91.10 | For breeding | Free | kg and u | 001.391 |
| 0103.91.90 | Other | 40% | kg and u | 001.392 |
| 0103.92.00 | Weighing 50 kg or more: | | | |
| 0103.92.10 | For breeding | Free | kg and u | 001.393 |
| 0103.92.90 | Other | 40% | kg and u | 001.399 |
| 01.04 | Live sheep and goats. | | | |
| 0104.10.00 | Sheep: | | | |
| 0104.10.10 | For breeding | Free | kg and u | 001.211 |
| 0104.10.20 | For rearing | 40% | kg and u | 001.212 |
| 0104.10.90 | Other | 40% | kg and u | 001.219 |
| 0104.20.00 | Goats: | | | |
| 0104.20.10 | For breeding | Free | kg and u | 001.221 |
| 0104.20.20 | For rearing | 40% | kg and u | 001.222 |
| 0104.20.90 | Other | 40% | kg and u | 001.229 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|----------|------------|
| 01.05 | Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i>, ducks, geese, turkeys and guinea fowls. | | | |
| 0105.10.00 | Weighing not more than 185 g: | | | |
| 0105.11.00 | Fowls of the species <i>Gallus domesticus</i> : | | | |
| 0105.11.10 | For breeding | Free | kg and u | 001.411 |
| 0105.11.20 | For rearing | 40% | kg and u | 001.412 |
| 0105.12.00 | Turkeys: | | | |
| 0105.12.10 | For breeding | Free | kg and u | 001.413 |
| 0105.12.20 | For rearing | 40% | kg and u | 001.414 |
| 0105.19.00 | Other: | | | |
| 0105.19.10 | For breeding | Free | kg and u | 001.415 |
| 0105.19.20 | For rearing | 40% | kg and u | 001.416 |
| 0105.19.90 | Other | 40% | kg and u | 001.419 |
| 0105.90.00 | Other: | | | |
| 0105.94.00 | Fowls of the species <i>Gallus domesticus</i> : | | | |
| 0105.94.10 | Cocks for breeding | Free | kg and u | 001.495 |
| 0105.94.20 | Cocks for rearing | 40% | kg and u | 001.496 |
| 0105.94.30 | Hens for breeding | Free | kg and u | 001.497 |
| 0105.94.40 | Hens for rearing | 40% | kg and u | 001.498 |
| 0105.94.90 | Other | 40% | kg and u | |
| 0105.99.00 | Other: | | | |
| 0105.99.10 | For breeding | Free | kg and u | 001.4991 |
| 0105.99.20 | For rearing | 40% | kg and u | 001.4992 |
| 0105.99.90 | Other | 40% | kg and u | 001.4999 |
| 01.06 | Other live animals. | | | |
| 0106.10.00 | Mammals: | | | |
| 0106.11.00 | Primates: | | | |
| 0106.11.10 | Monkeys | 40% | kg and u | 001.9611 |
| 0106.11.90 | Other | 40% | kg and u | 001.9619 |
| 0106.12.00 | Whales, dolphins and porpoises (mammals of the order <i>Cetacea</i>); manatees and dugongs (mammals of the order <i>Sirenia</i>) | 40% | kg and u | 001.962 |
| 0106.19.00 | Other | 40% | kg and u | 001.969 |
| 0106.20.00 | Reptiles (including snakes and turtles): | | | |
| 0106.20.10 | Turtles | 40% | kg and u | 001.931 |
| 0106.20.90 | Other | 40% | kg and u | 001.939 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|------------|--|--------------|----------|------------|
| 0106.30.00 | Birds: | | | |
| 0106.31.00 | Birds of prey | 40% | kg and u | 001.991 |
| 0106.32.00 | Psittaciformes (including parrots, parakeets, macaws and cockatoos). | 40% | kg and u | 001.97 |
| 0106.39.00 | Other: | | | |
| 0106.39.10 | Pigeons | 40% | kg and u | 001.92 |
| 0106.39.90 | Other birds | 40% | kg and u | 001.98 |
| 0106.90.00 | Other: | | | |
| 0106.90.10 | Bees for breeding | Free | kg and u | 001.91 |
| 0106.90.30 | Dogs | 40% | kg and u | 001.94 |
| 0106.90.40 | Cats | 40% | kg and u | 001.95 |
| 0106.90.50 | Other Domesticated animals generally held as pets. | 40% | kg and u | |
| 0106.90.90 | Other | 40% | kg and u | 001.99 |

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CHAPTER 2**MEAT AND EDIBLE MEAT OFFAL****Note**

1. This Chapter does not cover:
 - (a) Products of the kinds described in headings 02.01 to 02.08 or 02.10, unfit or unsuitable for human consumption;
 - (b) Guts, bladders or stomachs of animals (heading 05.04) or animal blood (heading 05.11 or 30.02); or
 - (c) Animal fat, other than products of heading 02.09 (Chapter 15).



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|---------|------------|
| 02.01 | Meat of bovine animals, fresh or chilled. | | | |
| 0201.10.00 | Carcasses and half-carcasses | 5% | kg | 011.111 |
| 0201.20.00 | Other cuts with bone in: | | | |
| 0201.20.10 | Brisket | 5% | kg | 011.112 |
| 0201.20.90 | Other | 5% | kg | 011.119 |
| 0201.30.00 | Boneless: | | | |
| 0201.30.10 | Tenderloin | 5% | kg | 011.121 |
| 0201.30.20 | Sirloin | 5% | kg | 011.122 |
| 0201.30.30 | Minced (Ground) | 5% | kg | 011.123 |
| 0201.30.90 | Other | 5% | kg | 011.129 |
| 02.02 | Meat of bovine animals, frozen. | | | |
| 0202.10.00 | Carcasses and half-carcasses | 5% | kg | 011.211 |
| 0202.20.00 | Other cuts with bone in: | | | |
| 0202.20.10 | Brisket | 5% | kg | 011.212 |
| 0202.20.90 | Other | 5% | kg | 011.219 |
| 0202.30.00 | Boneless: | | | |
| 0202.30.10 | Tenderloin | 5% | kg | 011.221 |
| 0202.30.20 | Sirloin | 5% | kg | 011.222 |
| 0202.30.30 | Minced (Ground) | 5% | kg | 011.223 |
| 0202.30.90 | Other | 5% | kg | 011.229 |
| 02.03 | Meat of swine, fresh chilled or frozen. | | | |
| 0203.10.00 | Fresh or chilled: | | | |
| 0203.11.00 | Carcasses and half-carcasses | 30% | kg | 012.211 |
| 0203.12.00 | Hams, shoulders and cuts thereof with bone in | 30% | kg | 012.212 |
| 0203.19.00 | Other | 30% | kg | 012.219 |
| 0203.20..00 | Frozen: | | | |
| 0203.21.00 | Carcasses and half-carcasses | 30% | kg | 012.221 |
| 0203.22.00 | Hams, shoulders and cuts thereof with bone in | 30% | kg | 012.222 |
| 0203.29.00 | Other | 30% | kg | 012.229 |
| 02.04 | Meat of sheep or goats, fresh, chilled or frozen. | | | |
| 0204.10.00 | Carcasses and half-carcasses of lamb, fresh or Chilled | 5% | kg | 012.111 |
| 0204.20.00 | Other meat of sheep, fresh or chilled: | | | |
| 0204.21.00 | Carcasses and half-carcasses | 5% | kg | 012.112 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|--|--------------|---------|------------|
| 0204.22.00 | Other cuts with bone in | 5% | kg | 012.113 |
| 0204.23.00 | Boneless | 5% | kg | 012.114 |
| 0204.30.00 | Carcasses and half-carcasses of lamb, frozen | 5% | kg | 012.121 |
| 0204.40.00 | Other meat of sheep, frozen: | | | |
| 0204.41.00 | Carcasses and half-carcasses | 5% | kg | 012.122 |
| 0204.42.00 | Other cuts with bone in | 5% | kg | 012.123 |
| 0204.43.00 | Boneless | 5% | kg | 012.124 |
| 0204.50.00 | Meat of goats | 5% | kg | 012.13 |
| 0205.00.00 | Meat of horses, asses, mules or hinnies, fresh, chilled or frozen. | 40% | kg | 012.4 |
| 02.06 | Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen. | | | |
| 0206.10.00 | Of bovine animals, fresh or chilled | 5% | kg | 012.51 |
| 0206.20.00 | Of bovine animals, frozen: | | | |
| 0206.21.00 | Tongues | 5% | kg | 012.521 |
| 0206.22.00 | Livers | 5% | kg | 012.522 |
| 0206.29.00 | Other | 5% | kg | 012.529 |
| 0206.30.00 | Of swine, fresh or chilled | 5% | kg | 012.53 |
| 0206.40.00 | Of swine frozen: | | | |
| 0206.41.00 | Livers | 5% | kg | 012.541 |
| 0206.49.00 | Other: | | | |
| 0206.49.10 | Pig trotters | 5% | kg | 012.542 |
| 0206.49.90 | Other | 5% | kg | 012.549 |
| 0206.80.00 | Other, fresh or chilled | 5% | kg | 012.55 |
| 0206.90.00 | Other, frozen | 5% | kg | 012.56 |
| 02.07 | Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen. | | | |
| 0207.10.00 | Of fowls of the species <i>Gallus domesticus</i> : | | | |
| 0207.11.00 | Not cut in pieces, fresh or chilled | 20% | kg | 012.311 |
| 0207.12.00 | Not cut in pieces, frozen | 20% | kg | 012.321 |
| 0207.13.00 | Cuts and offal, fresh or chilled | 20% | kg | 012.341 |
| 0207.14.00 | Cuts and offal, frozen: | | | |
| 0207.14.10 | Backs and necks | 20% | kg | 012.351 |
| 0207.14.20 | Wings | 20% | kg | 012.352 |
| 0207.14.30 | Livers | 20% | kg | 012.353 |
| 0207.14.90 | Other | 20% | kg | 012.354 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|---|--------------|----------|------------|
| 0207.20.00 | Of turkeys: | | | |
| 0207.24.00 | Not cut in pieces, fresh or chilled | 20% | kg | 012.312 |
| 0207.25.00 | Not cut in pieces, frozen | 20% | kg | 012.322 |
| 0207.26.00 | Cuts and offal, fresh or chilled | 20% | kg | 012.342 |
| 0207.27.00 | Cuts and offal, frozen: | | | |
| 0207.27.10 | Backs, necks and wings | 20% | kg | 012.355 |
| 0207.27.90 | Other | 20% | kg | 012.356 |
| 0207.30.00 | Of ducks, geese or guinea fowls: | | | |
| 0207.32.00 | Not cut in pieces, fresh or chilled | 20% | kg | 012.313 |
| 0207.33.00 | Not cut in pieces, frozen | 20% | kg | 012.323 |
| 0207.34.00 | Fatty livers, fresh or chilled | 20% | kg | 012.33 |
| 0207.35.00 | Other, fresh or chilled | 20% | kg | 012.343 |
| 0207.36.00 | Other, frozen | 20% | kg | 012.359 |
| 02.08 | Other meat and edible meat offal, fresh, chilled or frozen. | | | |
| 0208.10.00 | Of rabbits or hares | 40% | kg | 012.91 |
| 0208.30.00 | Of primates | 40% | kg and u | 012.98 |
| 0208.40.00 | Of whales, dolphins and porpoises (mammals of the order <i>Cetacea</i>); of manatees and dugongs (mammals of the order <i>Sirenia</i>) | 40% | kg | 012.93 |
| 0208.50.00 | Of reptiles (including snakes and turtles) | 40% | kg | 012.94 |
| 0208.90.00 | Other: | | | |
| 0208.90.10 | Edible meat offal | 40% | kg | 012.991 |
| 0208.90.20 | Frogs' legs | 40% | kg | 012.92 |
| 0208.90.90 | Other | 40% | kg | 012.999 |
| 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. | 5% | kg | 411.31 |
| 02.10 | Meat and edible meat offal, salted in brine, dried or smoked; edible flours and meals of meat or meat offal. | | | |
| 0210.10.00 | Meat of swine: | | | |
| 0210.11.00 | Hams, shoulders and cuts thereof, with bone in | 20% | kg | 016.11 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|------------|--|--------------|---------|------------|
| 0210.12.00 | Bellies (streaky) and cuts thereof: | | | |
| 0210.12.10 | Bacon | 20% | kg | 016.121 |
| 0210.12.90 | Other | 20% | kg | 016.129 |
| 0210.19.00 | Other: | | | |
| 0210.19.10 | Salted or in brine | 5% | kg | 016.191 |
| 0210.19.90 | Other | 20% | kg | 016.199 |
| 0210.20.00 | Meat of bovine animals: | | | |
| 0210.20.10 | Salted or in brine | 5% | kg | 016.811 |
| 0210.20.20 | Dried | 20% | kg | 016.812 |
| 0210.20.30 | Smoked | 20% | kg | 016.813 |
| 0210.90.00 | Other, including edible flours and meals of meat or meat offal: | | | |
| 0210.91.00 | Of primates | 20% | kg | 016.895 |
| 0210.92.00 | Of whales, dolphins and porpoises (mammals of the order <i>Cetacea</i>); of manatees and dugongs (mammals of the order <i>Sirenia</i>) | 20% | kg | 016.896 |
| 0210.93.00 | Of reptiles (including snakes and turtles) | 20% | kg | 016.897 |
| 0210.99.00 | Other | 20% | kg | 016.894 |

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CHAPTER 3**FISH AND CRUSTACEANS, MOLLUSCS AND
OTHER AQUATIC INVERTEBRATES****Notes**

1. This Chapter does not cover:
 - (a) Mammals of heading 01.06;
 - (b) Meat of mammals of heading 01.06 (heading 02.08 or 02.10);
 - (c) Fish (including livers and roes thereof) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading 23.01);
 - (d) Caviar or caviar substitutes prepared from fish eggs (heading 16.04).
2. In this Chapter the term “pellets” means products which have been agglomerated either directly by compression or by the addition of a small quantity of binder.



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|----------|------------|
| 03.01 | Live Fish | | | |
| 0301.10.00 | Ornamental fish: | | | |
| 0301.10.10 | For breeding | Free | kg and u | 034.111 |
| 0301.10.90 | Other | 40% | kg and u | 034.112 |
| 0301.90.00 | Other live fish: | | | |
| 0301.91.00 | Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>) | 40% | kg | 034.113 |
| 0301.92.00 | Eels (<i>Anguilla spp.</i>) | 40% | kg | 034.114 |
| 0301.93.00 | Carp | 40% | kg | 034.115 |
| 0301.94.00 | Bluefin tunas (<i>Thunnus thunnus</i>) | 40% | kg | ### |
| 0301.95.00 | Southern bluefin tunas (<i>Thunnus maccoyii</i>) | 40% | kg | ### |
| 0301.99.00 | Other: | | | |
| 0301.99.10 | For breeding | Free | kg | 034.116 |
| 0301.99.90 | Other | 40% | kg | 034.119 |
| 03.02 | Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04 | | | |
| 0302.10.00 | Salmonidae, excluding livers and roes: | | | |
| 0302.11.00 | Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>) | 40% | kg | 034.121 |
| 0302.12.00 | Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>) | 40% | kg | 034.122 |
| 0302.19.00 | Other | 40% | kg | 034.129 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|------------|--|--------------|---------|------------|
| 0302.20.00 | Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes: | | | |
| 0302.21.00 | Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>) | 40% | kg | 034.131 |
| 0302.22.00 | Plaice (<i>Pleuronectes platessa</i>) | 40% | kg | 034.132 |
| 0302.23.00 | Sole (<i>Solea spp.</i>) | 40% | kg | 034.133 |
| 0302.29.00 | Other | 40% | kg | 034.139 |
| 0302.30.00 | Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes : | | | |
| 0302.31.00 | Albacore or longfinned tunas (<i>Thunnus alalunga</i>): | | | |
| 0302.31.10 | For processing | Free | kg | 034.141 |
| 0302.31.90 | Other | 40% | kg | 034.142 |
| 0302.32.00 | Yellowfin tunas (<i>Thunnus albacares</i>): | | | |
| 0302.32.10 | For processing | Free | kg | 034.143 |
| 0302.32.90 | Other | 40% | kg | 034.144 |
| 0302.33.00 | Skipjack or stripe-bellied bonito | 40% | kg | 034.145 |
| 0302.34.00 | Bigeye tunas (<i>Thunnus obesus</i>) | 40% | kg | 034.146 |
| 0302.35.00 | Bluefin tunas (<i>Thunnus thynnus</i>) | 40% | kg | 034.147 |
| 0302.36.00 | Southern bluefin tunas (<i>Thunnus maccoyii</i>) | 40% | kg | 034.148 |
| 0302.39.00 | Other | 40% | kg | 034.149 |
| 0302.40.00 | Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), excluding livers and roes: | | | |
| 0302.40.10 | For processing | Free | kg | 034.151 |
| 0302.40.90 | Other | 40% | kg | 034.152 |
| 0302.50.00 | Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding liver and roes: | | | |
| 0302.50.10 | For processing | Free | kg | 034.161 |
| 0302.50.90 | Other | 40% | kg | 034.169 |
| 0302.60.00 | Other fish, excluding livers and roes: | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|---------|------------|
| 0302.61.00 | Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>): | | | |
| 0302.61.10 | For processing | Free | kg | 034.153 |
| 0302.61.90 | Other | 40% | kg | 034.159 |
| 0302.62.00 | Haddock (<i>Melanogrammus aeglefinus</i>): | | | |
| 0302.62.10 | For processing | Free | kg | 034.181 |
| 0302.62.90 | Other | 40% | kg | 034.182 |
| 0302.63.00 | Coalfish (<i>Pollachius virens</i>) | 40% | kg | 034.183 |
| 0302.64.00 | Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>): | | | |
| 0302.64.10 | For processing | Free | kg | 034.171 |
| 0302.64.90 | Other | 40% | kg | 034.179 |
| 0302.65.00 | Dogfish and other sharks | 40% | kg | 034.184 |
| 0302.66.00 | Eels (<i>Anguilla spp.</i>) | 40% | kg | 034.185 |
| 0302.67.00 | Swordfish (<i>Xiphias gladius</i>) | 40% | kg | ### |
| 0302.68.00 | Toothfish (<i>Dissostichus spp.</i>) | 40% | kg | ### |
| 0302.69.00 | Other: | | | |
| 0302.69.10 | Alewives, saithe, pollock, and hake, for processing | Free | kg | 034.186 |
| 0302.69.20 | Snapper, croaker, grouper, dolphin, banga-mary and sea trout | 40% | kg | 034.187 |
| 0302.69.30 | Flying fish | 40% | kg | 034.188 |
| 0302.69.90 | Other | 40% | kg | 034.189 |
| 0302.70.00 | Livers and roes | 40% | kg | 034.19 |
| 03.03 | Fish, frozen, excluding fish fillets and other fish meat of heading 03.04 | | | |
| 0303.10.00 | Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), excluding livers and roes: | | | |
| 0303.11.00 | Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>) | 40% | kg | 034.2111 |
| 0303.19.00 | Other | 40% | kg | 034.2119 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|------------|--|--------------|---------|------------|
| 0303.20.00 | Other salmonidae, excluding livers and roes: | | | |
| 0303.21.00 | Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>) | 40% | kg | 034.212 |
| 0303.22.00 | Atlantic salmon (<i>Salmo Salar</i>) and Danube Salmon (<i>Hucho hucho</i>) | 40% | kg | 034.213 |
| 0303.29.00 | Other | 40% | kg | 034.219 |
| 0303.30.00 | Flat Fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes: | | | |
| 0303.31.00 | Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus Hippoglossus</i> , <i>Hippoglossus stenolepis</i>) | 40% | kg | 034.221 |
| 0303.32.00 | Plaice (<i>Pleuronectes platessa</i>) | 40% | kg | 034.222 |
| 0303.33.00 | Sole (<i>Solea spp.</i>) | 40% | kg | 034.223 |
| 0303.39.00 | Other | 40% | kg | 034.229 |
| 0303.40.00 | Tunas (of the genus <i>Thunnus</i>) skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes: | | | |
| 0303.41.00 | Albacore or longfinned tunas (<i>Thunnus alalunga</i>): | | | |
| 0303.41.10 | For processing | Free | kg | 034.231 |
| 0303.41.90 | Other | 40% | kg | 034.232 |
| 0303.42.00 | Yellowfin tunas (<i>Thunnus albacares</i>): | | | |
| 0303.42.10 | For processing | Free | kg | 034.233 |
| 0303.42.90 | Other | 40% | kg | 034.234 |
| 0303.43.00 | Skipjack or stripe-bellied bonito | 40% | kg | 034.235 |
| 0303.44.00 | Bigeye tunas (<i>Thunnus obesus</i>) | 40% | kg | 034.236 |
| 0303.45.00 | Bluefin tunas (<i>Thunnus thynnus</i>) | 40% | kg | 034.237 |
| 0303.46.00 | Southern bluefin tunas (<i>Thunnus maccoyii</i>) | 40% | kg | 034.238 |
| 0303.49.00 | Other | 40% | kg | 034.239 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|------------|---|--------------|---------|------------|
| 0303.50.00 | Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>) and cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes: | | | |
| 0303.51.00 | Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>): | | | |
| 0303.51.10 | For processing | Free | kg | 034.241 |
| 0303.51.90 | Other | 40% | kg | 034.242 |
| 0303.52.00 | Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>): | | | |
| 0303.52.10 | For processing | Free | kg | 034.251 |
| 0303.52.90 | Other | 40% | kg | 034.259 |
| 0303.60.00 | Swordfish (<i>Xiphias gladius</i>) and tooth fish (<i>Dissostichus spp</i>) excluding livers and roes: | | | |
| 0303.61.00 | Swordfish (<i>Xiphias gladius</i>): | | | |
| 0303.61.10 | For processing | Free | kg | ### |
| 0303.61.90 | Other | 40% | kg | ### |
| 0303.62.00 | Toothfish (<i>Dissostichus spp</i>): | | | |
| 0303.62.10 | For processing | Free | kg | ### |
| 0303.62.90 | Other | 40% | kg | |
| 0303.70.00 | Other fish, excluding livers and roes: | | | |
| 0303.71.00 | Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), Sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>): | | | |
| 0303.71.10 | For processing | Free | kg | 034.242 |
| 0303.71.90 | Other | 40% | kg | 034.249 |
| 0303.72.00 | Haddock (<i>Melanogrammus aeglefinus</i>): | | | |
| 0303.72.10 | For processing | Free | kg | 034.281 |
| 0303.72.90 | Other | 40% | kg | 034.282 |
| 0303.73.00 | Coalfish (<i>Pollachius virens</i>) | 40% | kg | 034.283 |
| 0303.74.00 | Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>): | | | |
| 0303.74.10 | For processing | Free | kg | 034.261 |
| 0303.74.90 | Other | 40% | kg | 034.269 |
| 0303.75.00 | Dogfish and other sharks | 40% | kg | 034.284 |
| 0303.76.00 | Eels (<i>Anguilla spp.</i>) | 40% | kg | 034.285 |
| 0303.77.00 | Sea bass (<i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i>) | 40% | kg | 034.286 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|---------|------------|
| 0303.78.00 | Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>): | | | |
| 0303.78.10 | For processing | Free | kg | 034.271 |
| 0303.78.90 | Other | 40% | kg | 034.279 |
| 0303.79.00 | Other: | | | |
| 0303.79.10 | Alewives, saithe, pollock, and hake, for Processing | Free | kg | 034.287 |
| 0303.79.20 | Snapper, croaker, grouper, dolphin, banga-mary and sea trout | 40% | kg | 034.288 |
| 0303.79.30 | Flying fish | 40% | kg | 034.2891 |
| 0303.79.90 | Other | 40% | kg | 034.2899 |
| 0303.80.00 | Livers and roes: | | | |
| 0303.80.10 | Livers | 40% | kg | 034.291 |
| 0303.80.20 | Roes | 40% | kg | 034.292 |
| 03.04 | Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen. | | | |
| 0304.10.00 | Fresh or chilled: | | | |
| 0304.11.00 | Swordfish (<i>Xiphias gladius</i>) | 40% | kg | ### |
| 0304.12.00 | Toothfish (<i>Dissostichus spp</i>) | 40% | kg | ### |
| 0304.19.00 | Other: | | | |
| 0304.19.10 | Fillets of flying fish | 40% | kg | 034.511 |
| 0304.19.90 | Other | 40% | kg | 034.519 |
| 0304.20.00 | Frozen fillets: | | | |
| 0304.21.00 | Swordfish (<i>Xiphias gladius</i>) | 40% | kg | ### |
| 0304.22.00 | Toothfish (<i>Dissostichus spp</i>) | 40% | kg | ### |
| 0304.29.00 | Other: | | | |
| 0304.29.10 | Flying fish | 40% | kg | 034.41 |
| 0304.29.90 | Other | 40% | kg | 034.49 |
| 0304.90.00 | Other: | | | |
| 0304.91.00 | Swordfish (<i>Xiphias gladius</i>) | 40% | kg | ### |
| 0304.92.00 | Toothfish (<i>Dissostichus spp</i>) | 40% | kg | ### |
| 0304.99.00 | Other | 40% | kg | ### |
| 03.05 | Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption. | | | |
| 0305.10.00 | Flours, meals and pellets of fish, fit for human consumption | 20% | kg | 035.5 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|------------|---|--------------|---------|------------|
| 0305.20.00 | Livers and roes of fish, dried, smoked, salted or in brine | 20% | kg | 035.4 |
| 0305.30.00 | Fish fillets, dried, salted or in brine, but not Smoked | 20% | kg | 035.12 |
| 0305.40.00 | Smoked fish, including fillets: | | | |
| 0305.41.00 | Pacific salmon (<i>Oncorhynchus nerka</i> , <i>oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>) | 20% | kg | 035.31 |
| 0305.42.00 | Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>) | Free | kg | 035.32 |
| 0305.49.00 | Other: | | | |
| 0305.49.10 | Cod, mackerel and alewives | Free | kg | 035.33 |
| 0305.49.90 | Other | 20% | kg | 035.39 |
| 0305.50.00 | Dried fish, whether or not salted but not smoked: | | | |
| 0305.51.00 | Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>) | Free | kg | 035.11 |
| 0305.59.00 | Other: | | | |
| 0305.59.10 | Mackerel | Free | kg | 035.131 |
| 0305.59.20 | Herring, alewives, saithe, pollock, haddock and hake | Free | kg | 035.132 |
| 0305.59.90 | Other | 20% | kg | 035.139 |
| 0305.60.00 | Fish, salted but not dried or smoked and fish in brine: | | | |
| 0305.61.00 | Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>) | Free | kg | 035.291 |
| 0305.62.00 | Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>) | Free | kg | 035.21 |
| 0305.63.00 | Anchovies (<i>Engraulis spp.</i>) | 20% | kg | 035.22 |
| 0305.69.00 | Other: | | | |
| 0305.69.10 | Mackerel | Free | kg | 035.292 |
| 0305.69.20 | Alewives, saithe, pollock, haddock and hake | Free | kg | 035.293 |
| 0305.69.90 | Other | 20% | kg | 035.299 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|---------|------------|
| 03.06 | Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption. | | | |
| 0306.10.00 | Frozen: | | | |
| 0306.11.00 | Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>) | 40% | kg | 036.191 |
| 0306.12.00 | Lobsters (<i>Homarus spp.</i>) | 40% | kg | 036.192 |
| 0306.13.00 | Shrimps and prawns | 40% | kg | 036.11 |
| 0306.14.00 | Crabs | 40% | kg | 036.193 |
| 0306.19.00 | Other, including flours, meals and pellets of Crustaceans, fit for human consumption: | | | |
| 0306.19.10 | Conch | 40% | kg | 036.194 |
| 0306.19.20 | Other Crustaceans | 40% | kg | 036.195 |
| 0306.19.90 | Other | 40% | kg | 036.199 |
| 0306.20.00 | Not frozen: | | | |
| 0306.21.00 | Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>): | | | |
| 0306.21.10 | Live, for breeding or rearing | Free | kg | 036.21 |
| 0306.21.90 | Other | 40% | kg | 036.22 |
| 0306.22.00 | Lobsters (<i>Homarus spp.</i>): | | | |
| 0306.22.10 | Live for breeding or rearing | Free | kg | 036.23 |
| 0306.22.90 | Other | 40% | kg | 036.24 |
| 0306.23.00 | Shrimps and prawns: | | | |
| 0306.23.10 | Live, for breeding or rearing | Free | kg | 036.251 |
| 0306.23.20 | Cultured | 40% | kg | 036.252 |
| 0306.23.30 | Wild | 40% | kg | 036.253 |
| 0306.24.00 | Crabs | 40% | kg | 036.254 |
| 0306.24.10 | Live, for breeding or rearing. | 40% | Kg | |
| 0306.24.90 | Other. | 40% | kg | |
| 0306.29.00 | Other, including flours, meals and pellets of crustaceans, fit for human consumption: | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|---------|------------|
| 0306.29.10 | Live for breeding or rearing | Free | kg | 036.27 |
| 0306.29.20 | Conch | 40% | kg | 036.28 |
| 0306.29.90 | Other | 40% | kg | 036.29 |
| 03.07 | Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption. | | | |
| 0307.10.00 | Oysters: | | | |
| 0307.10.10 | For breeding or rearing | Free | kg | 036.311 |
| 0307.10.90 | Other | 40% | kg | 036.319 |
| 0307.20.00 | Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> : | | | |
| 0307.21.00 | Live, fresh or chilled : | | | 036.351 |
| 0307.21.10 | Live, for breeding or rearing. | 40% | kg | |
| 0307.21.90 | Other | 40% | | |
| 0307.29.00 | Other | 40% | kg | 036.391 |
| 0307.30.00 | Mussels (<i>Mytilus spp.</i> , <i>Perna spp.</i>): | | | |
| 0307.31.00 | Live, fresh or chilled : | | | 036.352 |
| 0307.31.10 | Live, for breeding or rearing. | 40% | kg | |
| 0307.31.90 | Other | 40% | | |
| 0307.39.00 | Other | 40% | kg | 036.392 |
| 0307.40.00 | Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola spp.</i>) and squid (<i>Ommastrephes spp.</i> , <i>Loligo spp.</i> , <i>Nototodarus spp.</i> , <i>Sepioteuthis spp.</i>): | | | |
| 0307.41.00 | Live, fresh or chilled : | | | 036.331 |
| 0307.41.10 | Live, for breeding or rearing. | 40% | kg | |
| 0307.41.90 | Other | 40% | kg | |
| 0307.49.00 | Other | 40% | kg | 036.371 |
| 0307.50.00 | Octopus (<i>Octopus spp.</i>): | | | |
| 0307.51.00 | Live, fresh or chilled : | | | 036.332 |
| 0307.51.10 | Live, For breeding or rearing. | 40% | kg | |
| 0307.51.90 | Other | 40% | kg | |
| 0307.59.00 | Other | 40% | kg | 036.379 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|------------|--|--------------|---------|------------|
| 0307.60.00 | Snails, other than sea snails: | | | |
| 0307.60.10 | Live, for breeding or rearing | 40% | kg | 036.356 |
| 0307.60.90 | Other | 40% | kg | |
| 0307.90.00 | Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption: | | | |
| 0307.91.00 | Live, fresh or chilled: | | | |
| 0307.91.10 | Live, for breeding or rearing | Free | kg | 036.354 |
| 0307.91.90 | Other | 40% | kg | 036.359 |
| 0307.99.00 | Other: | | | |
| 0307.99.10 | Sea-eggs: | | | |
| 0307.99.20 | Live, for breeding or rearing | 40% | kg | 036.393 |
| 0307.99.90 | Other | 40% | kg | 036.399 |

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

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

Subheading Notes

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



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|---------|------------|
| 04.01 | Milk and cream, not concentrated or containing added sugar or other sweetening matter. | | | |
| 0401.10.00 | Of a fat content, by weight, not exceeding 1% | Free | kg | 022.11 |
| 0401.20.00 | Of a fat content, by weight, exceeding 1% but not exceeding 6% | Free | kg | 022.12 |
| 0401.30.00 | Of a fat content, by weight, exceeding 6% | Free | kg | 022.13 |
| 04.02 | Milk and cream, concentrated or containing added sugar or other sweetening matter. | | | |
| 0402.10.00 | In powder, granules or other solid forms, of a fat content, by weight not exceeding 1.5% | Free | kg | 022.21 |
| 0402.20.00 | In powder, granules or other solid forms, of a fat content, by weight exceeding 1.5%: | | | |
| 0402.21.00 | Not containing added sugar or other sweetening Matter | Free | kg | 022.221 |
| 0402.29.00 | Other | Free | kg | 022.229 |
| 0402.90.00 | Other: | | | |
| 0402.91.00 | Not containing added sugar or other sweetening Matter | Free | kg | 022.23 |
| 0402.99.00 | Other: | | | |
| 0402.99.10 | Condensed milk | Free | kg | 022.241 |
| 0402.99.90 | Other | 20% | kg | 022.249 |
| 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. | | | |
| 0403.10.00 | Yogurt | 20% | kg | 022.31 |
| 0403.90.00 | Other | 10% | kg | 022.32 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|---|--------------|---------|------------|
| 04.04 | Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included. | | | |
| 0404.10.00 | Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter | 5% | kg | 022.41 |
| 0404.90.00 | Other | 5% | kg | 022.49 |
| 04.05 | Butter and other fats and oils derived from milk; dairy spreads. | | | |
| 0405.10.00 | Butter: | | | |
| 0405.10.10 | Fresh Butter | 10% | kg | 023.01 |
| 0405.10.20 | Salted Butter | 10% | kg | 023.02 |
| 0405.20.00 | Dairy spreads | 20% | kg | 023.03 |
| 0405.90.00 | Other: | | | |
| 0405.90.10 | Butter fat and butter oil | 5% | kg | 023.04 |
| 0405.90.20 | Ghee | 10% | kg | 023.05 |
| 0405.90.90 | Other | 10% | kg | 023.09 |
| 04.06 | Cheese and curd. | | | |
| 0406.10.00 | Fresh (unripened or uncured) cheese, including whey cheese, and curd | 5% | kg | 024.91 |
| 0406.20.00 | Grated or powdered cheese, of all kinds | 5% | kg | 024.1 |
| 0406.30.00 | Processed cheese, not grated or powdered | 5% | kg | 024.2 |
| 0406.40.00 | Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i> | 5% | kg | 024.3 |
| 0406.90.00 | Other cheese | 5% | kg | 024.99 |
| 0407.00.00 | Birds' eggs, in shell, fresh, preserved or cooked. | | | |
| 0407.00.10 | Hatching eggs, for breeder flock | Free | kg | 025.11 |
| 0407.00.20 | Hatching eggs, not for breeder flock | 90% | kg | 025.12 |
| 0407.00.30 | Other fresh eggs | 90% | kg | 025.13 |
| 0407.00.90 | Other | 90% | kg | 025.19 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|---|--------------|---------|------------|
| 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. | | | |
| 0408.10.00 | Egg yolks: | | | |
| 0408.11.00 | Dried | 40% | kg | 025.211 |
| 0408.19.00 | Other | 40% | kg | 025.221 |
| 0408.90 | Other: | | | |
| 0408.91.00 | Dried | 40% | kg | 025.219 |
| 0408.99.00 | Other | 40% | kg | 025.229 |
| 0409.00.00 | Natural honey. | 40% | kg | 061.6 |
| 0410.00.00 | Edible products of animal origin, not elsewhere specified or included. | 40% | kg | 098.92 |

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CHAPTER 5**PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE
SPECIFIED OR INCLUDED****Notes**

1. This Chapter does not cover:
 - (a) Edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);
 - (b) Hides or skins (including furskins) other than goods of heading 05.05 and parings and similar waste of raw hides or skins of heading 05.11 (Chapter 41 or 43);
 - (c) Animal textile materials, other than horsehair and horsehair waste (Section XI); or
 - (d) Prepared knots or tufts for broom or brush making (heading 96.03).
2. For the purposes of heading 05.01, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.
3. Throughout the Nomenclature, elephant, hippopotamus, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as “ivory”.
4. Throughout the Nomenclature, the expression “horsehair” means hair of the manes or tails of equine or bovine animals.



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|---|--------------|---------|------------|
| 0501.00.00 | Human hair, unworked, whether or not washed or scoured; waste of human hair. | 5% | kg | 291.91 |
| 05.02 | Pigs', hogs', or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair. | | | |
| 0502.10.00 | Pigs', hogs' or boars' bristles and hair and waste thereof | 5% | kg | 291.921 |
| 0502.90.00 | Other | 5% | kg | 291.929 |
| 0503.00.00 | Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material. | 5% | kg | 268.51 |
| 0504.00.00 | Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried and smoked. | | | |
| 0504.00.10 | Tripe | 5% | kg | 291.931 |
| 0504.00.20 | Sausage casings | 5% | kg | 291.932 |
| 0504.00.90 | Other | 5% | kg | 291.939 |
| 05.05 | Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers. | | | |
| 0505.10.00 | Feathers of a kind used for stuffing; down | 5% | kg | 291.951 |
| 0505.90.00 | Other | 5% | kg | 291.959 |
| 05.06 | Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products. | | | |
| 0506.10.00 | Ossein and bones treated with acid | 5% | kg | 291.111 |
| 0506.90.00 | Other | 5% | kg | 291.119 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|---|--------------|---------|------------|
| 05.07 | Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products. | | | |
| 0507.10.00 | Ivory; ivory powder and waste | 5% | kg | 291.161 |
| 0507.90.00 | Other | 5% | kg | 291.169 |
| 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. | 5% | kg | 291.115 |
| 05.09 | Natural Sponges of animal origin | 5% | | |
| 0510.00.00 | Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved. | 5% | kg | 291.98 |
| 05.11 | Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption. | | | |
| 0511.10.00 | Bovine semen | Free | kg | 291.94 |
| 0511.90.00 | Other: | | | |
| 0511.91.00 | Products of fish or crustaceans, mollusks or other aquatic invertebrates; dead animals of Chapter 3: | | | |
| 0511.91.10 | Fish waste | 5% | kg | 291.961 |
| 0511.91.90 | Other | Free | kg | 291.969 |
| 0511.99.00 | Other | Free | kg | 291.99 |

SECTION II**VEGETABLE PRODUCTS****Note**

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

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

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



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|----------|------------|
| 06.01 | Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 12.12. | | | |
| 0601.10.00 | Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant | Free | kg and u | 292.611 |
| 0601.20.00 | Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots: | | | |
| 0601.20.10 | Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower | Free | kg and u | 292.612 |
| 0601.20.20 | Chicory plants | Free | kg and u | 292.613 |
| 0601.20.90 | Other | Free | kg and u | 292.619 |
| 06.02 | Other live plants (including their roots), cuttings and slips; mushroom spawn. | | | |
| 0602.10.00 | Unrooted cuttings and slips | Free | kg and u | 292.691 |
| 0602.20.00 | Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts | Free | kg and u | 292.692 |
| 0602.30.00 | Rhododendrons and azaleas, grafted or not | Free | kg and u | 292.693 |
| 0602.40.00 | Roses, grafted or not | Free | kg and u | 292.694 |
| 0602.90.00 | Other: | | | |
| 0602.90.10 | Banana plants | 15% | kg | 292.695 |
| 0602.90.20 | Coconut plants | 15% | kg | 292.696 |
| 0602.90.30 | Cocoa plants | 15% | kg | 292.697 |
| 0602.90.40 | Citrus plants | 15% | kg | 292.698 |
| 0602.90.90 | Other | Free | kg | 292.699 |
| 06.03 | Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared. | | | |
| 0603.10.00 | Fresh: | | | |
| 0603.11.00 | Roses | 40% | kg | 292.711 |
| 0603.12.00 | Carnations | 40% | kg | 292.712 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|---------|------------|
| 0603.13.00 | Orchids | 40% | kg | 292.713 |
| 0603.14.00 | Chrysanthemums | 40% | kg | 292.714 |
| 0603.19.00 | Other: | | | |
| 0603.19.10 | Anthuriums | 40% | kg | 292.716 |
| 0603.19.20 | Ginger lilies | 40% | kg | 292.717 |
| 0603.19.30 | Gerberas | 40% | kg | 292.718 |
| 0603.19.40 | Heliconias (<i>Heliconia spp.</i>) | 40% | kg | 292.719 |
| 0603.19.90 | Other | 40% | kg | ### |
| 0603.90.00 | Other | 40% | kg | ### |
| 06.04 | Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared. | | | |
| 0604.10.00 | Mosses and lichens | 40% | kg | 292.721 |
| 0604.90.00 | Other: | | | |
| 0604.91.00 | Fresh | 40% | kg | 292.722 |
| 0604.99.00 | Other | 40% | kg | 292.729 |

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CHAPTER 7

EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS

Notes

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



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|---|--------------|---------|------------|
| 07.01 | Potatoes, fresh or chilled. | | | |
| 0701.10.00 | Seed | Free | kg | 054.11 |
| 0701.90.00 | Other | 150% | kg | 054.19 |
| 0702.00.00 | Tomatoes, fresh or chilled. | 55% | kg | 054.4 |
| 07.03 | Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled. | | | |
| 0703.10.00 | Onions and shallots: | | | |
| 0703.10.10 | Onions | Free | kg | 054.511 |
| 0703.10.20 | Shallots (eschallots) | 40% | kg | 054.512 |
| 0703.20.00 | Garlic | Free | kg | 054.521 |
| 0703.90.00 | Leeks and other alliaceous vegetables | 40% | kg | 054.529 |
| 07.04 | Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled. | | | |
| 0704.10.00 | Cauliflowers and headed broccoli: | | | |
| 0704.10.10 | Cauliflowers | 40% | kg | 054.531 |
| 0704.10.90 | Other | 40% | kg | 054.532 |
| 0704.20.00 | Brussels sprouts | 40% | kg | 054.533 |
| 0704.90.00 | Other: | | | |
| 0704.90.10 | Cabbages | 55% | kg | 054.534 |
| 0704.90.90 | Other | 40% | kg | 054.539 |
| 07.05 | Lettuce (<i>Lactuca stavia</i>) and chicory (<i>Chichorium spp.</i>), fresh or chilled | | | |
| 0705.10.00 | Lettuce: | | | |
| 0705.11.00 | Cabbage lettuce (head lettuce) | 55% | kg | 054.541 |
| 0705.19.00 | Other | 55% | kg | 054.542 |
| 0705.20.00 | Chicory: | | | |
| 0705.21.00 | Witloof chicory (<i>Chichorium intybus var foliosum</i>) | 40% | kg | 054.543 |
| 0705.29.00 | Other | 40% | kg | 054.549 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|---------|------------|
| 07.06 | Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled. | | | |
| 0706.10.00 | Carrots and turnips: | | | |
| 0706.10.10 | Carrots | 100% | kg | 054.551 |
| 0706.10.90 | Other | 40% | kg | 054.552 |
| 0706.90.00 | Other: | | | |
| 0706.90.10 | Beets | 40% | kg | 054.553 |
| 0706.90.90 | Other | 40% | kg | 054.559 |
| 0707.00 | Cucumbers and gherkins, fresh or chilled. | | | |
| 0707.00.10 | Cucumbers | 40% | kg | 054.561 |
| 0707.00.20 | Gherkins | 40% | kg | 054.562 |
| 07.08 | Leguminous vegetables, shelled or unshelled, fresh or chilled. | | | |
| 0708.10.00 | Peas (<i>Pisum Sativum</i>): | | | |
| 0708.10.10 | Pigeon peas | 40% | kg | 054.571 |
| 0708.10.20 | Blackeye peas | 40% | kg | 054.572 |
| 0708.10.90 | Other | 40% | kg | 054.573 |
| 0708.20.00 | Beans (<i>Vigna spp, Phaseolus spp.</i>): | | | |
| 0708.20.10 | String beans | 40% | kg | 054.574 |
| 0708.20.20 | Bora (<i>bodi</i>) beans (<i>Vigna spp.</i>) | 40% | kg | 054.575 |
| 0708.20.90 | Other | 40% | kg | 054.576 |
| 0708.90.00 | Other leguminous vegetables | 40% | kg | 054.579 |
| 07.09 | Other vegetables, fresh or chilled. | | | |
| 0709.20.00 | Asparagus | 40% | kg | 054.592 |
| 0709.30.00 | Aubergines (egg-plants) | 40% | kg | 054.593 |
| 0709.40.00 | Celery other than celeriac | 40% | kg | 054.594 |
| 0709.50.00 | Mushrooms and truffles: | | | |
| 0709.51.00 | Mushrooms of the genus <i>Agaricus</i> | 40% | kg | 054.581 |
| 0709.59.00 | Other | 40% | kg | ### |
| 0709.60.00 | Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> : | | | |
| 0709.60.10 | Sweet peppers | 90% | kg | 054.595 |
| 0709.60.90 | Other | 40% | kg | 054.596 |
| 0709.70.00 | Spinach, New Zealand spinach and orache spinach (garden spinach) | 40% | kg | 054.597 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|---------|------------|
| 0709.90.00 | Other: | | | |
| 0709.90.10 | Zucchini | 40% | kg | 054.598 |
| 0709.90.20 | Ochroes | 40% | kg | 054.5991 |
| 0709.90.30 | Pumpkins | 40% | kg | 054.5992 |
| 0709.90.40 | Sweet corn (corn on the cob) | 40% | kg | 054.5993 |
| 0709.90.90 | Other | 40% | kg | 054.5999 |
| 07.10 | Vegetables (uncooked or cooked by steaming or boiling in water), frozen. | | | |
| 0710.10.00 | Potatoes | 30% | kg | 054.691 |
| 0710.20.00 | Leguminous vegetables, shelled or unshelled: | | | |
| 0710.21.00 | Peas (<i>Pisum Sativum</i>): | | | |
| 0710.21.10 | Garden peas for use in industry | Free | kg | 054.692 |
| 0710.21.20 | Other peas for use in industry | Free | kg | 054.693 |
| 0710.21.90 | Other | 40% | kg | 054.694 |
| 0710.22.00 | Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>): | | | |
| 0710.22.10 | String beans, for use in industry | Free | kg | 054.695 |
| 0710.22.20 | Other beans for use in industry | Free | kg | 054.696 |
| 0710.22.90 | Other | 40% | kg | 054.697 |
| 0710.29.00 | Other: | | | |
| 0710.29.10 | For use in industry | Free | kg | 054.6981 |
| 0710.29.90 | Other | 40% | kg | 054.6982 |
| 0710.30.00 | Spinach, New Zealand spinach and orache spinach (garden spinach): | | | |
| 0710.30.10 | For use in industry | Free | kg | 054.6983 |
| 0710.30.90 | Other | 40% | kg | 054.6984 |
| 0710.40.00 | Sweet corn: | | | |
| 0710.40.10 | For use in industry | Free | kg | 054.611 |
| 0710.40.90 | Other | 40% | kg | 054.619 |
| 0710.80.00 | Other vegetables: | | | |
| 0710.80.10 | Beets, for use in industry | Free | kg | 054.6985 |
| 0710.80.20 | Beets, other | 40% | kg | 054.6986 |
| 0710.80.30 | Carrots, for use in industry | Free | kg | 054.6987 |
| 0710.80.40 | Carrots, other | 40% | kg | 054.6988 |
| 0710.80.80 | Other, for use in industry | Free | kg | 054.6989 |
| 0710.80.90 | Other | 40% | kg | 054.6991 |
| 0710.90.00 | Mixtures of vegetables: | | | |
| 0710.90.10 | For use in industry | Free | kg | 054.6992 |
| 0710.90.90 | Other | 40% | kg | 054.6999 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|---------|------------|
| 07.11 | Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption. | | | |
| 0711.20.00 | Olives | Free | kg | 054.72 |
| 0711.40.00 | Cucumbers and gherkins | Free | kg | 054.74 |
| 0711.50.00 | Mushrooms and truffles: | | | |
| 0711.51.00 | Mushrooms of the genus <i>Agaricus</i> | Free | kg | 054.75 |
| 0711.59.00 | Other | Free | kg | 054.76 |
| 0711.90.00 | Other vegetables; mixtures of vegetables | Free | kg | 054.79 |
| 07.12 | Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared. | | | |
| 0712.20.00 | Onions | 5% | kg | 056.12 |
| 0712.30.00 | Mushrooms, wood ears (<i>Auricularia spp.</i>), jelly fungi (<i>Tremella spp.</i>) and truffles: | | | |
| 0712.31.00 | Mushrooms of the genus <i>Agaricus</i> | 5% | kg | 056.14 |
| 0712.32.00 | Wood ears (<i>Auricularia spp.</i>) | 5% | kg | 056.15 |
| 0712.33.00 | Jelly fungi (<i>Tremella spp.</i>) | 5% | kg | 056.16 |
| 0712.39.00 | Other | 5% | kg | 056.139 |
| 0712.90.00 | Other vegetables; mixtures of vegetables: | | | |
| 0712.90.10 | Sweet corn, for sowing | Free | kg | 056.191 |
| 0712.90.90 | Other | 5% | kg | 056.199 |
| 07.13 | Dried leguminous vegetables, shelled, whether or not skinned or split. | | | |
| 0713.10.00 | Peas (<i>Pisum Sativum</i>): | | | |
| 0713.10.10 | Pigeon peas | 15% | kg | 054.211 |
| 0713.10.20 | Split peas | 5% | kg | 054.212 |
| 0713.10.30 | Blackeye peas | 15% | kg | 054.213 |
| 0713.10.90 | Other peas | 5% | kg | 054.219 |
| 0713.20.00 | Chickpeas (<i>Garbanzos</i>) | 5% | kg | 054.22 |
| 0713.30.00 | Beans (<i>Vigna spp.</i> ; <i>Phaseolus spp.</i>): | | | |
| 0713.31.00 | Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek | 5% | kg | 054.231 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|---------|------------|
| 0713.32.00 | Small red (<i>adzuki</i>) beans (<i>Phaseolus or vigna angularis</i>) | 5% | kg | 054.232 |
| 0713.33.00 | Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>): | | | |
| 0713.33.10 | Red kidney beans | 40% | kg | 054.233 |
| 0713.33.90 | Other | 5% | kg | 054.234 |
| 0713.39.00 | Other | 5% | kg | 054.239 |
| 0713.40.00 | Lentils | 5% | kg | 054.235 |
| 0713.50.00 | Broad beans (<i>Vicia faba var. major</i>) and horse beans (<i>Vicia faba var. Equina</i> , <i>Vicia faba var. minor</i>) | 5% | kg | 054.24 |
| 0713.90.00 | Other: | | | |
| 0713.90.10 | All leguminous vegetables for sowing | Free | kg | 054.291 |
| 0713.90.90 | Other | 5% | kg | 054.299 |
| 07.14 | Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith. | | | |
| 0714.10.00 | Manioc (cassava) | 40% | kg | 054.81 |
| 0714.20.00 | Sweet potatoes | 40% | kg | 054.831 |
| 0714.90.00 | Other: | | | |
| 0714.90.10 | Arrowroot | 40% | kg | 054.832 |
| 0714.90.20 | Dasheens | 40% | kg | 054.833 |
| 0714.90.30 | Eddoes | 40% | kg | 054.834 |
| 0714.90.40 | Tannias | 40% | kg | 054.835 |
| 0714.90.50 | Yams | 40% | kg | 054.836 |
| 0714.90.90 | Other | 40% | kg | 054.839 |



CHAPTER 8EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT
OR MELONS**Notes**

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



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|----------------|---|--------------|---------|------------|
| 08.01 | Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled. | | | |
| 0801.10.00 | Coconuts: | | | |
| 0801.11.00 | Desiccated | 90% | kg | 057.711 |
| 0801.19.00 | Other: | | | |
| 0801.19.10 | In shell | 90% | kg | 057.712 |
| 0801.19.90 | Other | 90% | kg | 057.719 |
| 0801.20.00 | Brazil nuts: | | | |
| 0801.21.00 | In shell | 40% | kg | 057.721 |
| 0801.22.00 | Shelled | 40% | kg | 057.722 |
| 0801.30.00 | Cashew nuts: | | | |
| 0801.31.00 | In shell | 40% | kg | 057.731 |
| 0801.32.00 | Shelled | 40% | kg | 057.732 |
| 08.02 | Other nuts, fresh or dried, whether or not shelled or peeled. | | | |
| 0802.10.00 | Almonds: | | | |
| 0802.11.00 | In shell | 40% | kg | 057.741 |
| 0802.12.00 | Shelled | 40% | kg | 057.742 |
| 0802.20.00 | Hazelnuts or filberts (<i>Corylus spp.</i>): | | | |
| 0802.21.00 | In shell | 40% | kg | 057.751 |
| 0802.22.00 | Shelled | 40% | kg | 057.752 |
| 0802.30.00 | Walnuts: | | | |
| 0802.31.00 | In shell | 40% | kg | 057.761 |
| 0802.32.00 | Shelled | 40% | kg | 057.762 |
| 0802.40.00 | Chestnuts (<i>Castanea spp.</i>) | 40% | kg | 057.77 |
| 0802.50.00 | Pistachios | 40% | kg | 057.78 |
| 0802.60.00 | Macadamia nuts | 40% | kg | ### |
| 0802.90.00 | Other: | | | |
| 0802.90.10 | Kola nuts | 5% | kg | 057.791 |
| 0802.90.90 | Other | 5% | kg | 057.799 |
| 0803.00 | Bananas, including plantains, fresh or dried. | | | |
| 0803.00.10 | Bananas, fresh | 40% | kg | 057.31 |
| 0803.00.20 | Plantains, fresh | 40% | kg | 057.32 |
| 0803.00.30 | Bananas and plantains, dried | 40% | kg | 057.33 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|---------|------------|
| 08.04 | Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried. | | | |
| 0804.10.00 | Dates | 40% | kg | 057.96 |
| 0804.20.00 | Figs | 40% | kg | 057.6 |
| 0804.30.00 | Pineapples | 40% | kg | 057.95 |
| 0804.40.00 | Avocados | 40% | kg | 057.971 |
| 0804.50.00 | Guavas, mangoes and mangosteens: | | | |
| 0804.50.10 | Guavas | 40% | kg | 057.972 |
| 0804.50.20 | Mangoes | 90% | kg | 057.973 |
| 0804.50.30 | Mangosteens | 40% | kg | 057.974 |
| 08.05 | Citrus fruit, fresh or dried. | | | |
| 0805.10.00 | Oranges | 90% | kg | 057.11 |
| 0805.20.00 | Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids: | | | |
| 0805.20.10 | Ugli fruit | 90% | kg | 057.121 |
| 0805.20.20 | Ortaniques | 90% | kg | 057.122 |
| 0805.20.90 | Other | 90% | kg | 057.129 |
| 0805.40.00 | Grapefruit, including pomelos | 90% | kg | 057.22 |
| 0805.50.00 | Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>): | | | |
| 0805.50.10 | Lemons | 90% | kg | 057.211 |
| 0805.50.20 | Limes | 90% | kg | 057.212 |
| 0805.90.00 | Other | 90% | kg | 057.29 |
| 08.06 | Grapes, fresh or dried. | | | |
| 0806.10.00 | Fresh | 40% | kg | 057.51 |
| 0806.20.00 | Dried | 40% | kg | 057.52 |
| 08.07 | Melons (including watermelons) and papaw (papayas), fresh. | | | |
| 0807.10.00 | Melons (including watermelons): | | | |
| 0807.11.00 | Watermelons | 40% | kg | 057.911 |
| 0807.19.00 | Other: | | | |
| 0807.19.10 | Cantaloupes | 40% | kg | 057.912 |
| 0807.19.20 | Muskmelons | 40% | kg | 057.913 |
| 0807.19.90 | Other | 40% | kg | 057.914 |
| 0807.20.00 | Papaws (papayas) | 40% | kg | 057.915 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|---------|------------|
| 08.08 | Apples, pears and quinces, fresh. | | | |
| 0808.10.00 | Apples | 40% | kg | 057.4 |
| 0808.20.00 | Pears and quinces | 40% | kg | 057.92 |
| 08.09 | Apricots, cherries, peaches (including nectarines), plums and sloes, fresh. | | | |
| 0809.10.00 | Apricots | 40% | kg | 057.931 |
| 0809.20.00 | Cherries | 40% | kg | 057.932 |
| 0809.30.00 | Peaches, including nectarines | 40% | kg | 057.933 |
| 0809.40.00 | Plums and sloes | 40% | kg | 057.934 |
| 08.10 | Other fruit, fresh. | | | |
| 0810.10.00 | Strawberries | 40% | kg | 057.941 |
| 0810.20.00 | Raspberries, blackberries, mulberries and Loganberries | 40% | kg | 057.942 |
| 0810.40.00 | Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i> | 40% | kg | 057.944 |
| 0810.50.00 | Kiwifruit | 40% | kg | 057.9801 |
| 0810.60.00 | Durians | 40% | kg | 057.9802 |
| 0810.90.00 | Other: | | | |
| 0810.90.10 | Sapodillas | 40% | kg | 057.9803 |
| 0810.90.20 | Golden apples | 40% | kg | 057.9804 |
| 0810.90.30 | Passion fruit | 40% | kg | 057.9805 |
| 0810.90.40 | Soursop | 40% | kg | 057.9806 |
| 0810.90.50 | Breadfruit | 40% | kg | 057.9807 |
| 0810.90.60 | Carambolas | 40% | kg | 057.9808 |
| 0810.90.70 | Akee (ackee) (<i>Blighia sapida koenig</i>) | 40% | kg | 057.9809 |
| 0810.90.80 | Christophine (Choyote) | 40% | kg | 057.9810 |
| 0810.90.90 | Other | 40% | kg | 057.9899 |
| 08.11 | Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter. | | | |
| 0811.10.00 | Strawberries | 15% | kg | 058.31 |
| 0811.20.00 | Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries | 15% | kg | 058.32 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|----------------|---|--------------|---------|------------|
| 0811.90.00 | Other: | | | |
| 0811.90.10 | Pineapples | 15% | kg | 058.391 |
| 0811.90.20 | West Indian cherries (<i>Malpighia punicifolio L.</i>) | 15% | kg | 058.392 |
| 0811.90.30 | Suriname cherries (<i>Eugenia uniflora</i>) | 15% | kg | 058.393 |
| 0811.90.90 | Other | 15% | kg | 058.399 |
| 08.12 | Fruit and nuts provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption. | | | |
| 0812.10.00 | Cherries | 15% | kg | 058.211 |
| 0812.90.00 | Other: | | | |
| 0812.90.10 | Pineapples | 15% | kg | 058.213 |
| 0812.90.90 | Other | 15% | kg | 058.219 |
| 08.13 | Fruit, dried, other than that of Headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter. | | | |
| 0813.10.00 | Apricots | 15% | kg | 057.991 |
| 0813.20.00 | Prunes | 15% | kg | 057.992 |
| 0813.30.00 | Apples | 15% | kg | 057.993 |
| 0813.40.00 | Other fruit | 15% | kg | 057.994 |
| 0813.50.00 | Mixtures of nuts or dried fruits of this Chapter | 15% | kg | 057.995 |
| 0814.00 | Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions. | | | |
| 0814.00.10 | Of citrus | 15% | kg | 058.221 |
| 0814.00.90 | Other | 15% | kg | 058.229 |



CHAPTER 9

COFFEE, TEA, MATÉ AND SPICES

Notes

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

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

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

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



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|---|--------------|---------|------------|
| 09.01 | Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion. | | | |
| 0901.10.00 | Coffee, not roasted: | | | |
| 0901.11.00 | Not decaffeinated: | | | |
| 0901.11.10 | Beans for blending | 45% | kg | 071.111 |
| 0901.11.90 | Other | 45% | kg | 071.112 |
| 0901.12.00 | Decaffeinated: | | | |
| 0901.12.10 | Beans for blending | 50% | kg | 071.121 |
| 0901.12.90 | Other | 50% | kg | 071.122 |
| 0901.20.00 | Coffee, roasted: | | | |
| 0901.21.00 | Not decaffeinated | 135% | kg | 071.21 |
| 0901.22.00 | Decaffeinated | 135% | kg | 071.22 |
| 0901.90.00 | Other: | | | |
| 0901.90.10 | Coffee husks and skins | 40% | kg | 071.13 |
| 0901.90.20 | Coffee substitutes containing coffee in any proportion | 135% | kg | 071.32 |
| 09.02 | Tea, whether or not flavoured. | | | |
| 0902.10.00 | Green tea (not fermented) in immediate packings of a content not exceeding 3 kg | 5% | kg | 074.11 |
| 0902.20.00 | Other green tea (not fermented) | 5% | kg | 074.12 |
| 0902.30.00 | Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg | 5% | kg | 074.13 |
| 0902.40.00 | Other black tea (fermented) and other partly fermented tea | 5% | kg | 074.14 |
| 0903.00.00 | Maté. | 5% | kg | 074.31 |
| 09.04 | Pepper of the genus <i>Piper</i>; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>. | | | |
| 0904.10.00 | Pepper: | | | |
| 0904.11.00 | Neither crushed nor ground | 40% | kg | 075.11 |
| 0904.12.00 | Crushed or ground | 40% | kg | 075.12 |
| 0904.20.00 | Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , dried or crushed or ground: | | | |
| 0904.20.10 | Paprika | 5% | kg | 075.131 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|---|--------------|---------|------------|
| 0904.20.20 | Pimento (allspice) | 40% | kg | 075.132 |
| 0904.20.90 | Other | 5% | kg | 075.139 |
| 0905.00.00 | Vanilla. | 5% | kg | 075.21 |
| 09.06 | Cinnamon and cinnamon-tree flowers. | | | |
| 0906.10.00 | Neither crushed nor ground: | | | |
| 0906.11.00 | Cinnamon (<i>Cinnamomum zeylanicum</i> Blume) | 40% | kg | ### |
| 0906.19.00 | Other | 40% | kg | ### |
| 0906.20.00 | Crushed or ground | 40% | kg | 075.23 |
| 0907.00.00 | Cloves (whole fruit, cloves and stems). | 40% | kg | 075.24 |
| 09.08 | Nutmeg, mace and cardamoms. | | | |
| 0908.10.00 | Nutmeg | 40% | kg | 075.251 |
| 0908.20.00 | Mace | 40% | kg | 075.252 |
| 0908.30.00 | Cardamoms | 5% | kg | 075.253 |
| 09.09 | Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries. | | | |
| 0909.10.00 | Seeds of anise or badian | 5% | kg | 075.261 |
| 0909.20.00 | Seeds of coriander | 5% | kg | 075.262 |
| 0909.30.00 | Seeds of cumin | 5% | kg | 075.263 |
| 0909.40.00 | Seeds of caraway | 5% | kg | 075.264 |
| 0909.50.00 | Seeds of fennel; juniper berries | 5% | kg | 075.265 |
| 09.10 | Ginger, saffron, turmeric (<i>curcuma</i>), thyme, bay leaves, curry and other spices. | | | |
| 0910.10.00 | Ginger | 40% | kg | 075.27 |
| 0910.20.00 | Saffron | 40% | kg | 075.281 |
| 0910.30.00 | Turmeric (<i>curcuma</i>) | 40% | kg | 075.291 |
| 0910.90.00 | Other spices: | | | |
| 0910.91.00 | Mixtures referred to in Note 1 (b) to this Chapter | 5% | kg | 075.293 |
| 0910.99.00 | Other: | | | |
| 0910.99.10 | Thyme | 40% | kg | 075.282 |
| 0910.99.20 | Bay leaves | 40% | kg | 075.283 |
| 0910.99.30 | Curry | 40% | kg | 075.292 |
| 0910.99.90 | Other | 5% | kg | 075.299 |

CHAPTER 10

CEREAL

Notes

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

(b) The Chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled or broken remains classified in heading 10.06.
2. Heading 10.05 does not cover sweet corn (Chapter 7).

Subheading Note

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



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|---|--------------|---------|------------|
| 10.01 | Wheat and meslin. | | | |
| 1001.10.00 | Durum wheat | Free | kg | 041.1 |
| 1001.90.00 | Other | Free | kg | 041.2 |
| 1002.00.00 | Rye. | Free | kg | 045.1 |
| 1003.00.00 | Barley. | Free | kg | 043.0 |
| 1004.00.00 | Oats. | Free | kg | 0452 |
| 10.05 | Maize (corn). | | | |
| 1005.10.00 | Seed | Free | kg | 044.1 |
| 1005.90.00 | Other | Free | kg | 044.9 |
| 10.06 | Rice. | | | |
| 1006.10.00 | Rice in the husk (paddy or rough): | | | |
| 1006.10.10 | For sowing | Free | kg | 042.11 |
| 1006.10.90 | Other | 25% | kg | 042.19 |
| 1006.20.00 | Husked (brown) rice: | | | |
| 1006.20.10 | White rice, in packages for retail sale | 25% | kg | 042.21 |
| 1006.20.20 | Other white rice | 25% | kg | 042.22 |
| 1006.20.30 | Parboiled rice, in packages for retail sale | 25% | kg | 042.23 |
| 1006.20.40 | Other parboiled rice | 25% | kg | 042.24 |
| 1006.30.00 | Semi-milled or wholly milled rice, whether or not polished or glazed: | | | |
| 1006.30.10 | Semi-milled white rice, in packages of not more than 10 kg | 25% | kg | 042.311 |
| 1006.30.20 | Other semi-milled white rice | 25% | kg | 042.312 |
| 1006.30.30 | Semi-milled parboiled rice, in packages of not more than 10 kg | 25% | kg | 042.313 |
| 1006.30.40 | Other semi-milled parboiled rice | 25% | kg | 042.314 |
| 1006.30.50 | Wholly milled white rice, in packages of not more than 10 kg | 25% | kg | 042.315 |
| 1006.30.60 | Other wholly milled white rice | 25% | kg | 042.316 |
| 1006.30.70 | Wholly milled parboiled rice, in packages of not more than 10 kg | 25% | kg | 042.317 |
| 1006.30.80 | Other wholly milled parboiled rice | 25% | kg | 042.319 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|----------------|--|--------------|---------|------------|
| 1006.40.00 | Broken rice: | | | |
| 1006.40.10 | In packages for retail sale | 25% | kg | 042.321 |
| 1006.40.90 | Other broken rice | 25% | kg | 042.329 |
| 1007.00 | Grain Sorghum. | | | |
| 1007.00.10 | Seed | Free | kg | 045.31 |
| 1007.00.90 | Other | 40% | kg | 045.39 |
| 10.08 | Buckwheat, millet and canary seed; other cereals. | | | |
| 1008.10.00 | Buckwheat | 5% | kg | 045.92 |
| 1008.20.00 | Millet | 5% | kg | 045.91 |
| 1008.30.00 | Canary seed | 5% | kg | 045.93 |
| 1008.90.00 | Other cereals | 5% | kg | 045.99 |

◆◆◆◆

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

1. This Chapter does not cover:
 - (a) Roasted malt put up as coffee substitutes (heading 09.01 or 21.01);
 - (b) Prepared flours, groats, meals or starches of heading 19.01;
 - (c) Corn flakes or other products of heading 19.04;
 - (c) Vegetables, prepared or preserved, of heading 20.01, 20.04 or 20.05;
 - (e) Pharmaceutical products (Chapter 30); or
 - (f) Starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33).
2. (A) Products from the milling of the cereals listed in the table below fall in this Chapter if they have, by weight on the dry product:
 - (a) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2); and
 - (b) an ash content (after deduction of any added minerals) not exceeding that indicated in Column (3).

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

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

Otherwise, they fall in heading 11.03 or 11.04.

| CEREAL (1) | STARCH CONTENT (2) | ASH CONTENT (3) | RATE OF PASSAGE THROUGH A SIEVE WITH AN APERTURE OF | |
|------------------------------------|------------------------------|---------------------------|---|---|
| | | | 315 MICRO- METRES (MICRONS) (4) | 500 MICRO- METRES (MICRONS) (5) |
| Wheat and rye... | 45% | 2.5% | 80% | - |
| Barley.... | 45% | 3% | 80% | - |
| Oats.... | 45% | 5% | 80% | - |
| Maize (corn) and grain sorghum.... | 45% | 2% | - | 90% |
| Rice.... | 45% | 1.6% | 80% | - |
| Buckwheat.... | 45% | 4% | 80% | - |

3. For the purposes of heading 11.03, the terms “groats” and “meal” mean products obtained by the fragmentation of cereal grains of which:
- (a) In the case of maize (corn) products, at least 95% by weight passes through a woven metal wire cloth sieve with an aperture of 2 mm.
 - (b) In the case of other cereal products, at least 95% by weight passes through a woven metal wire cloth sieve with an aperture of 1.25 mm.



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|----------------|--|--------------|---------|------------|
| 1101.00 | Wheat or meslin flour. | | | |
| 1101.00.10 | Of durum wheat | 30% | kg | 046.11 |
| 1101.00.90 | Other | 40% | kg | 046.19 |
| 11.02 | Cereal flours other than of wheat or meslin. | | | |
| 1102.10.00 | Rye flour | 5% | kg | 047.191 |
| 1102.20.00 | Maize (corn) flour | 5% | kg | 047.11 |
| 1102.90.00 | Other: | | | |
| 1102.90.10 | Rice flour | 40% | kg | 047.192 |
| 1102.90.90 | Other | 5% | kg | ### |
| 11.03 | Cereal groats, meal and pellets. | | | |
| 1103.10.00 | Groats and meal: | | | |
| 1103.11.00 | Of wheat | 5% | kg | 046.21 |
| 1103.13.00 | Of maize (corn) | 5% | kg | 047.21 |
| 1103.19.00 | Of other cereals | 5% | kg | 047.229 |
| 1103.20.00 | Pellets | 5% | kg | 047.29 |
| 11.04 | Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground. | | | |
| 1104.10.00 | Rolled or flaked grains: | | | |
| 1104.12.00 | Of oats | 5% | kg | 048.132 |
| 1104.19.00 | Of other cereals | 5% | kg | 048.139 |
| 1104.20.00 | Other worked grains (for example, hulled, pearled, sliced or kibbled): | | | |
| 1104.22.00 | Of oats | 5% | kg | 048.142 |
| 1104.23.00 | Of maize (corn) | 5% | kg | 048.143 |
| 1104.29.00 | Of other cereals | 5% | kg | 048.149 |
| 1104.30.00 | Germ of cereals, whole, rolled, flaked or ground | 5% | kg | 048.15 |
| 11.05 | Flour, meal, powder, flakes, granules and pellets of potatoes. | | | |
| 1105.10.00 | Flour, meal and powder | 5% | kg | 056.41 |
| 1105.20.00 | Flakes, granules and pellets | 5% | kg | 056.42 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|--|--------------|---------|------------|
| 11.06 | Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8. | | | |
| 1106.10.00 | Of the dried leguminous vegetables of heading 07.13 | 5% | kg | 056.46 |
| 1106.20.00 | Of sago or of roots or tubers of heading 07.14: | | | |
| 1106.20.10 | Of manioc (cassava) | 40% | kg | 056.471 |
| 1106.20.20 | Arrowroot flour | 40% | kg | 056.472 |
| 1106.20.90 | Other | 5% | kg | 056.479 |
| 1106.30.00 | Of the products of Chapter 8: | | | |
| 1106.30.10 | Banana flour | 40% | kg | 056.481 |
| 1106.30.20 | Plantain flour | 40% | kg | 056.482 |
| 1106.30.90 | Other | 5% | kg | 056.489 |
| 11.07 | Malt, whether or not roasted. | | | |
| 1107.10.00 | Not roasted: | | | |
| 1107.10.10 | Malt flour | Free | kg | 048.21 |
| 1107.10.90 | Other | Free | kg | 048.22 |
| 1107.20.00 | Roasted: | | | |
| 1107.20.10 | Malt flour | Free | kg | 048.23 |
| 1107.20.90 | Other | Free | kg | 048.29 |
| 11.08 | Starches; inulin. | | | |
| 1108.10.00 | Starches: | | | |
| 1108.11.00 | Wheat starch | 5% | kg | 592.11 |
| 1108.12.00 | Maize (corn) starch | 5% | kg | 592.12 |
| 1108.13.00 | Potato starch | 5% | kg | 592.13 |
| 1108.14.00 | Manioc (cassava) starch | 5% | kg | 592.14 |
| 1108.19.00 | Other starches: | | | |
| 1108.19.10 | Arrowroot starch | 40% | kg | 592.151 |
| 1108.19.90 | Other | 5% | kg | 592.159 |
| 1108.20.00 | Inulin | 5% | kg | 592.16 |
| 1109.00.00 | Wheat gluten, whether or not dried. | 5% | kg | 592.17 |

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

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

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

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

Heading 12.11 does not, however, apply to:

- (a) Medicaments of Chapter 30;
- (b) Perfumery, cosmetic or toilet preparations of Chapter 33; or
- (c) Insecticides, fungicides, herbicides, disinfectants or similar products of heading 38.08.

5. For the purposes of heading 12.12, the term “seaweeds and other algae” does not include:
- (a) Dead single cell micro organisms of heading 21.02;
 - (b) Cultures of micro organisms of heading 30.02; or
 - (c) Fertilisers of heading 31.01 or 31.05.

Subheading Notes

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



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|--|--------------|---------|------------|
| 1201.00 | Soya beans, whether or not broken. | | | |
| 1201.00.10 | For sowing | Free | kg | 222.21 |
| 1201.00.90 | Other | Free | kg | 222.29 |
| 12.02 | Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken. | | | |
| 1202.10.00 | In shell | 40% | kg | 222.11 |
| 1202.20.00 | Shelled, whether or not broken: | | | |
| 1202.20.10 | For sowing | Free | kg | 222.121 |
| 1202.20.90 | Other | 40% | kg | 222.129 |
| 1203.00.00 | Copra. | 40% | kg | 223.1 |
| 1204.00 | Linseed, whether or not broken. | | | |
| 1204.00.10 | For sowing | Free | kg | 223.41 |
| 1204.00.90 | Other | Free | kg | 223.49 |
| 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 | kg | 222.611 |
| 1205.10.20 | Other | Free | kg | 222.612 |
| 1205.90.00 | Other | Free | kg | 222.619 |
| 1206.00 | Sunflower seeds, whether or not broken. | | | |
| 1206.00.10 | For sowing | Free | kg | 222.41 |
| 1206.00.90 | Other | Free | kg | 222.49 |
| 12.07 | Other oil seeds and oleaginous fruits, whether or not broken. | | | |
| 1207.20.00 | Cotton seeds: | | | |
| 1207.20.10 | For sowing | Free | kg | 223.31 |
| 1207.20.90 | Other | Free | kg | 223.39 |
| 1207.40.00 | Sesamum seeds: | | | |
| 1207.40.10 | For sowing | Free | kg | 222.51 |
| 1207.40.90 | Other | Free | kg | 222.59 |
| 1207.50.00 | Mustard seeds : | | | 222.62 |
| 1207.50.10 | For sowing | Free | kg | |
| 1207.50.90 | Other | Free | kg | |
| 1207.90.00 | Other: | | | |
| 1207.91.00 | Poppy seeds : | | | 223.71 |
| 1207.91.10 | For sowing | Free | kg | |
| 1207.91.90 | Other | Free | kg | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|---------|------------|
| 1207.99.00 | Other: | | | |
| 1207.99.10 | For sowing | Free | kg | 223.73 |
| 1207.99.90 | Other | Free | kg | 223.79 |
| 12.08 | Flours and meals of oil seeds or oleaginous fruits, other than those of mustard. | | | |
| 1208.10.00 | Of soya beans | 15% | kg | 223.91 |
| 1208.90.00 | Other: | | | |
| 1208.90.10 | Of ground-nuts | Free | kg | 223.92 |
| 1208.90.20 | Of copra | 15% | kg | 223.93 |
| 1208.90.30 | Of palm nuts or kernels | Free | kg | 223.94 |
| 1208.90.40 | Of linseed | Free | kg | 223.95 |
| 1208.90.50 | Of cotton seeds | Free | kg | 223.96 |
| 1208.90.60 | Of castor oil seeds | Free | kg | 223.97 |
| 1208.90.90 | Other | Free | kg | 223.99 |
| 12.09 | Seeds, fruit and spores, of a kind used for sowing. | | | |
| 1209.10.00 | Sugar beet seed | Free | kg | 292.52 |
| 1209.20.00 | Seeds of forage plants: | | | |
| 1209.21.00 | Lucerne (alfalfa) seed | Free | kg | 292.521 |
| 1209.22.00 | Clover (<i>Trifolium spp.</i>) seed | Free | kg | 292.522 |
| 1209.23.00 | Fescue seed | Free | kg | 292.523 |
| 1209.24.00 | Kentucky blue grass (<i>Poa pratensis L.</i>) seed | Free | kg | 292.524 |
| 1209.25.00 | Rye grass (<i>Lolium multiflorum Lam., Lolium perenne L.</i>) seed | Free | kg | 292.525 |
| 1209.29.00 | Other | Free | kg | 292.529 |
| 1209.30.00 | Seeds of herbaceous plants cultivated principally for their flowers | Free | kg | 292.53 |
| 1209.90.00 | Other: | | | |
| 1209.91.00 | Vegetable seeds | Free | kg | 292.541 |
| 1209.99.00 | Other | Free | kg | 292.59 |
| 12.10 | Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin. | | | |
| 1210.10.00 | Hop cones, neither ground nor powdered nor in the form of pellets | Free | kg | 054.841 |
| 1210.20.00 | Hop cones, ground, powdered or in the form of pellets; lupulin | Free | kg | 054.842 |
| 12.11 | Plants and parts of plants (including seeds and fruits), of a kind used | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|--|--------------|---------|------------|
| | primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered. | | | |
| 1211.20.00 | Ginseng roots | Free | kg | 292.42 |
| 1211.30.00 | Coca leaf | Free | kg | 292.43 |
| 1211.40.00 | Poppy straw | Free | kg | 292.44 |
| 1211.90.00 | Other: | | | |
| 1211.90.10 | Tonka beans | Free | kg | 292.491 |
| 1211.90.20 | Sarsaparilla | Free | kg | 292.492 |
| 1211.90.30 | Aloe vera | Free | kg | 292.493 |
| 1211.90.40 | Quassia chips | Free | kg | 292.494 |
| 1211.90.90 | Other | Free | kg | 292.499 |
| 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. | | | |
| 1212.20.00 | Seaweeds and other algae | Free | kg | 292.97 |
| 1212.90.00 | Other: | | | |
| 1212.91.00 | Sugar beet | 10% | kg | 054.87 |
| 1212.99.00 | Other: | | | |
| 1212.99.10 | Chicory roots, fresh or dried, whole or cut, unroasted | Free | kg | 954.892 |
| 1212.99.20 | Mauby bark | Free | kg | 054.893 |
| 1212.99.30 | Sugar cane | Free | kg | 054.88 |
| 1212.99.90 | Other | Free | kg | 054.899 |
| 1213.00.00 | Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets. | Free | kg | 081.11 |
| 12.14 | Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets. | | | |
| 1214.10.00 | Lucerne (alfalfa) meal and pellets | Free | kg | 081.12 |
| 1214.90.00 | Other | Free | kg | 081.13 |

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

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

The heading does not apply to:

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



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|---------|------------|
| 13.01 | Lac; natural gums, resins, gum-resins and oleoresin (for example, balsams). | | | |
| 1301.20.00 | Gum Arabic | 5% | kg | 292.22 |
| 1301.90.00 | Other: | | | |
| 1301.90.10 | Gum-resins | 5% | kg | 292.291 |
| 1301.90.90 | Other | 5% | kg | 292.299 |
| 13.02 | Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products. | | | |
| 1302.10.00 | Vegetable saps and extracts: | | | |
| 1302.11.00 | Opium | 5% | kg | 292.941 |
| 1302.12.00 | Of liquorice | 5% | kg | 292.942 |
| 1302.13.00 | Of hops | 5% | kg | 292.943 |
| 1302.19.00 | Other: | | | |
| 1302.19.10 | Aloe vera extract | 15% | kg | 292.945 |
| 1302.19.90 | Other | 5% | kg | 292.949 |
| 1302.20.00 | Pectic substances, pectinates and pectates | 5% | kg | 292.95 |
| 1302.30.00 | Mucilages and thickeners, whether or not modified, derived from vegetable products: | | | |
| 1302.31.00 | Agar-agar | 5% | kg | 292.961 |
| 1302.32.00 | Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds | | | |
| 1302.39.00 | Other | 5% | kg | 292.962 |
| | | 5% | kg | 292.969 |



CHAPTER 14**VEGETABLE PLAITING MATERIALS; VEGETABLE PRODUCTS
NOT ELSEWHERE SPECIFIED OR INCLUDED****Notes**

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



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|--|--------------|---------|------------|
| 14.01 | Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark). | | | |
| 1401.10.00 | Bamboos | Free | kg | 292.31 |
| 1401.20.00 | Rattans | Free | kg | 292.32 |
| 1401.90.00 | Other | Free | kg | 292.39 |
| 1402.00.00 | Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), put up as a layer with or without supporting material. | Free | | |
| 1403.00.00 | Vegetable materials of a kind used primarily in brooms or in brushes (for example, broom-corn, piassava, couch-grass and istle), whether or not in hanks or bundles | Free | | |
| 14.04 | Vegetable products not elsewhere specified or included. | | | |
| 1404.20.00 | Cotton linters | Free | kg | 263.2 |
| 1404.90.00 | Other | Free | kg | 292.999 |

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SECTION III

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

CHAPTER 15

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

Notes

1. This Chapter does not cover:
 - (a) Pig fat or poultry fat of heading 02.09;
 - (b) Cocoa butter, fat or oil (heading 18.04);
 - (c) Edible preparations containing by weight more than 15% of the products of heading 04.05 (generally Chapter 21);
 - (d) Greaves (heading 23.01) or residues of headings 23.04 to 23.06;
 - (e) Fatty acids, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetic or toilet preparations, sulphonated oils or other goods of Section VI; or
 - (f) Factice derived from oils (heading 40.02).
2. Heading 15.09 does not apply to oils obtained from olives by solvent extraction (heading 15.10).
3. Heading 15.18 does not cover fats or oils or their fractions, merely denatured, which are to be classified in the heading appropriate to the corresponding undenatured fats and oils and their fractions.
4. Soap stocks, oil foots and dregs, stearin pitch, glycerol pitch and wool grease residues fall in heading 1522.00.

Subheading Notes

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



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|---|--------------|----------|------------|
| 1501.00 | Pig fat (including lard) and poultry fat, other than that of heading 0209.00.00 or 1503.00 | | | |
| 1501.00.10 | Lard | Free | kg | 411.21 |
| 1501.00.90 | Other | Free | kg | 411.29 |
| 1502.00 | Fats of bovine animals, sheep or goats, other than those of heading 1503.00 | | | |
| 1502.00.10 | Tallow | Free | kg | 411.321 |
| 1502.00.90 | Other | Free | kg | 411.329 |
| 1503.00 | Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared. | | | |
| 1503.00.10 | Tallow oil | 40% | kg | 411.331 |
| 1503.00.90 | Other | 40% | kg | 411.339 |
| 15.04 | Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified. | | | |
| 1504.10.00 | Fish-liver oils and their fractions | Free | kg | 411.11 |
| 1504.20.00 | Fats and oils and their fractions, of fish, other than liver oils | Free | kg | 411.12 |
| 1504.30.00 | Fats and oils and their fractions, of marine mammals | Free | kg | 411.13 |
| 1505.00.00 | Wool grease and fatty substances derived therefrom (including lanolin). | Free | kg | 411.341 |
| 1506.00.00 | Other animal fats and oils and their fractions, whether or not refined, but not chemically modified. | Free | kg and l | 411.39 |
| 15.07 | Soya-bean oil and its fractions, whether or not refined, but not chemically modified. | | | |
| 1507.10.00 | Crude oil, whether or not degummed | 40% | kg and l | 421.11 |
| 1507.90.00 | Other | 40% | kg and l | 421.19 |
| 15.08 | Ground-nut oil and its fractions, whether or not refined, but not chemically modified. | | | |
| 1508.10.00 | Crude oil | 40% | kg and l | 421.31 |
| 1508.90.00 | Other | 40% | kg and l | 421.39 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|----------------|---|--------------|----------|------------|
| 15.09 | Olive oil and its fractions, whether or not refined, but not chemically modified. | | | |
| 1509.10.00 | Virgin | 40% | kg and l | 421.41 |
| 1509.90.00 | Other | 40% | kg and l | 421.42 |
| 1510.00 | Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09. | | | |
| 1510.00.10 | Crude oil | 40% | kg and l | 421.491 |
| 1510.00.90 | Other | 40% | kg and l | 421.499 |
| 15.11 | Palm oil and its fractions, whether or not refined, but not chemically modified. | | | |
| 1511.10.00 | Crude oil | 40% | kg and l | 422.21 |
| 1511.90.00 | Other: | | | |
| 1511.90.10 | Palm stearin | 40% | kg and l | 422.291 |
| 1511.90.90 | Other | 40% | kg and l | 422.299 |
| 15.12 | Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified. | | | |
| 1512.10.00 | Sunflower-seed or safflower oil and fractions thereof: | | | |
| 1512.11.00 | Crude oil | 40% | kg and l | 421.51 |
| 1512.19.00 | Other | 40% | kg and l | 421.59 |
| 1512.20.00 | Cotton-seed oil and its fractions: | | | |
| 1512.21.00 | Crude oil, whether or not gossypol has been removed | 40% | kg and l | 421.21 |
| 1512.29.00 | Other | 40% | kg and l | 421.29 |
| 15.13 | Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified. | | | |
| 1513.10.00 | Coconut (copra) oil and its fractions: | | | |
| 1513.11.00 | Crude oil | 40% | kg and l | 422.31 |
| 1513.19.00 | Other | 40% | kg and l | 422.39 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|----------|------------|
| 1513.20.00 | Palm kernel or babassu oil and fractions thereof: | | | |
| 1513.21.00 | Crude oil | 40% | kg and l | 422.41 |
| 1513.29.00 | Other | 40% | kg and l | 422.49 |
| 15.14 | Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified. | | | |
| 1514.10.00 | Low erucic acid rape or colza oil and its fractions: | | | |
| 1514.11.00 | Crude oil | 40% | kg and l | 422.41 |
| 1514.19.00 | Other | 40% | kg and l | 422.42 |
| 1514.90.00 | Other: | | | |
| 1514.91.00 | Crude oil | 40% | kg and l | 422.43 |
| 1514.99.00 | Other | 40% | kg and l | 422.49 |
| 15.15 | Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified. | | | |
| 1515.10.00 | Linseed oil and its fractions: | | | |
| 1515.11.00 | Crude oil | Free | kg and l | 422.11 |
| 1515.19.00 | Other | 40% | kg and l | 422.19 |
| 1515.20.00 | Maize (corn) oil and its fractions: | | | |
| 1515.21.00 | Crude oil | 40% | kg and l | 421.61 |
| 1515.29.00 | Other | 40% | kg and l | 421.69 |
| 1515.30.00 | Castor oil and its fractions | Free | kg and l | 422.5 |
| 1515.50.00 | Sesame oil and its fractions | 40% | kg and l | 421.8 |
| 1515.90.00 | Other: | | | |
| 1515.90.10 | Tung oil and its fractions | 40% | kg and l | ### |
| 1515.90.90 | Other | 40% | kg and l | ### |
| 15.16 | Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared. | | | |
| 1516.10.00 | Animal fats and oils and their fractions: | | | |
| 1516.10.10 | Fish fats and oils and their fractions | 40% | kg | 431.211 |
| 1516.10.90 | Other | 40% | kg | 431.219 |
| 1516.20.00 | Vegetable fats and oils and their fractions | 40% | kg | 431.22 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|---|--------------|----------|------------|
| 15.17 | Magarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16. | | | |
| 1517.10.00 | Margarine, excluding liquid margarine | 40% | kg | 091.01 |
| 1517.90.00 | Other: | | | |
| 1517.90.10 | Imitation lard and lard substitutes (shortening) | 40% | kg | 091.091 |
| 1517.90.90 | Other | 40% | kg | 091.099 |
| 1518.00.00 | Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurised, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included. | Free | kg | 431.1 |
| [15.19] | | | | |
| 1520.00.00 | Glycerol, crude; glycerol waters and glycerol lyes. | Free | kg and l | 512.222 |
| 15.21 | Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured. | | | |
| 1521.10.00 | Vegetable waxes | 5% | kg | 431.41 |
| 1521.90.00 | Other | 5% | kg | 431.42 |
| 1522.00.00 | Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes. | 5% | kg | 431.33 |

SECTION IVPREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO
AND MANUFACTURED TOBACCO SUBSTITUTES**Note**

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

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

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

Subheading Notes

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

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|----------------|--|--------------|---------|------------|
| 1601.00 | Sausages and similar products, of meat, meat offal or blood; food preparations based on these products. | | | |
| 1601.00.10 | Chicken sausages, canned | 20% | kg | 017.21 |
| 1601.00.20 | Other chicken sausages | 20% | kg | 017.22 |
| 1601.00.30 | Salami sausages | 20% | kg | 017.23 |
| 1601.00.40 | Other sausages, canned | 20% | kg | 017.24 |
| 1601.00.90 | Other | 20% | kg | 017.29 |
| 16.02 | Other prepared or preserved meat, meat offal or blood. | | | |
| 1602.10.00 | Homogenised preparations: | | | |
| 1602.10.10 | For use in the production of chicken sausages | Free | kg | 098.111 |
| 1602.10.20 | Preparations for infant use, put up for retail sale | 10% | kg | 098.112 |
| 1602.10.90 | Other | 15% | kg | 098.119 |
| 1602.20.00 | Of liver of any animal | 20% | kg | 017.3 |
| 1602..30.00 | Of poultry of heading 01.05: | | | |
| 1602.31.00 | Of turkeys: | | | |
| 1602.31.10 | Cured or smoked | 20% | kg | 017.41 |
| 1602.31.90 | Other | 20% | kg | 017.42 |
| 1602.32.00 | Of fowls of the species <i>Gallus domesticus</i> | 20% | kg | 017.43 |
| 1602.39.00 | Other | 20% | kg | 017.49 |
| 1602.40.00 | Of swine: | | | |
| 1602.41.00 | Hams and cuts thereof | 20% | kg | 017.51 |
| 1602.42.00 | Shoulders and cuts thereof | 20% | kg | 017.52 |
| 1602.49.00 | Other, including mixtures: | | | |
| 1602.49.10 | Luncheon meat | 20% | kg | 017.53 |
| 1602.49.90 | Other | 20% | kg | 017.59 |
| 1602.50.00 | Of bovine animals: | | | |
| 1602.50.10 | Canned corned beef | 5% | kg | 017.61 |
| 1602.50.90 | Other | 20% | kg | 017.69 |
| 1602.90.00 | Other, including preparations of blood of any animal: | | | |
| 1602.90.10 | Corned mutton | 5% | kg | 017.91 |
| 1602.90.90 | Other | 20% | kg | 017.99 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|---|--------------|---------|------------|
| 1603.00.00 | Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates. | 5% | kg | 017.1 |
| 16.04 | Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs. | | | |
| 1604.10.00 | Fish, whole or in pieces, but not minced: | | | |
| 1604.11.00 | Salmon | 20% | kg | 037.11 |
| 1604.12.00 | Herring | 5% | kg | 037.121 |
| 1604.13.00 | Sardines, sardinella and brisling or sprats: | | | |
| 1604.13.10 | Sardines | 5% | kg | 037.122 |
| 1604.13.20 | Sardinella and brisling or sprats | 20% | kg | 037.123 |
| 1604.14.00 | Tunas, skipjack and bonito (<i>Sarda spp.</i>): | | | |
| 1604.14.10 | Tunas | 5% | kg | 037.131 |
| 1604.14.20 | Skipjack and bonito | 20% | kg | 037.132 |
| 1604.15.00 | Mackerel | 5% | kg | 037.14 |
| 1604.16.00 | Anchovies | 20% | kg | 037.151 |
| 1604.19.00 | Other | 20% | kg | 037.159 |
| 1604.20.00 | Other prepared or preserved fish | 20% | kg | 037.16 |
| 1604.30.00 | Caviar and caviar substitutes: | | | |
| 1604.30.10 | Caviar | 20% | kg | 037.171 |
| 1604.30.20 | Caviar substitutes | 20% | kg | 037.172 |
| 16.05 | Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved. | | | |
| 1605.10.00 | Crab | 20% | kg | 037.211 |
| 1605.20.00 | Shrimps and prawns | 20% | kg | 037.212 |
| 1605.30.00 | Lobster | 20% | kg | 037.213 |
| 1605.40.00 | Other crustaceans: | | | |
| 1605.40.10 | Conch | 20% | kg | 037.214 |
| 1605.40.90 | Other | 20% | kg | 037.219 |
| 1605.90.00 | Other | 20% | kg | 037.22 |



CHAPTER 17**SUGARS AND SUGAR CONFECTIONERY****Note**

1. This Chapter does not cover:
 - (a) Sugar confectionery containing cocoa (heading 18.06);
 - (b) Chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading 29.40; or
 - (c) Medicaments or other products of Chapter 30.

Subheading Note

1. For the purposes of subheadings 1701.11 and 1701.12, “raw sugar” means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5°.



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|---------|------------|
| 17.01 | Cane or beet sugar and chemically pure sucrose, in solid form. | | | |
| 1701.10.00 | Raw sugar not containing added flavouring or colouring: | | | |
| 1701.11.00 | Cane sugar: | | | |
| 1701.11.10 | Cane sugar for retail sale in packages of not more than 10kg | 40% | kg | 061.11 |
| 1701.11.19 | Other cane sugar | 40% | kg | |
| 1701.12.00 | Beet sugar | 40% | kg | 061.12 |
| 1701.90.00 | Other: | | | |
| 1701.91.00 | Containing added flavouring or colouring matter | 40% | kg | 061.21 |
| 1701.99.00 | Other: | | | |
| 1701.99.10 | Icing sugar | 20% | kg | 061.291 |
| 1701.99.90 | Other | 5% | kg | 061.299 |
| 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. | | | |
| 1702.10.00 | Lactose and lactose syrup: | | | |
| 1702.11.00 | Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter | 5% | kg | 061.911 |
| 1702.19.00 | Other | 5% | kg | 061.919 |
| 1702.20.00 | Maple sugar and maple syrup | 40% | kg | 061.92 |
| 1702.30.00 | Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose | 5% | kg | 061.93 |
| 1702.40.00 | Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar | 5% | kg | 061.94 |
| 1702.50.00 | Chemically pure fructose | 5% | kg | 061.95 |
| 1702.60.00 | Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar | 5% | kg | 061.96 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|----------|------------|
| 1702.90.00 | Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose: | | | |
| 1702.90.10 | Syrup of cane sugar | 40% | kg | 061.991 |
| 1702.90.20 | Caramel | 40% | kg | 061.992 |
| 1702.90.90 | Other | 40% | kg | 061.999 |
| 17.03 | Molasses resulting from the extraction or refining of sugar. | | | |
| 1703.10.00 | Cane molasses: | | | |
| 1703.10.10 | Inedible | 15% | kg and l | 061.511 |
| 1703.10.20 | Edible | 15% | kg and l | 061.512 |
| 1703.90.00 | Other | 15% | kg and l | 061.59 |
| 17.04 | Sugar confectionery (including white chocolate), not containing cocoa. | | | |
| 1704.10.00 | Chewing gum, whether or not sugar-coated | 20% | kg | 062.21 |
| 1704.90.00 | Other | 20% | kg | 062.29 |

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CHAPTER 18**COCOA AND COCOA PREPARATIONS****Notes**

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



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|---|--------------|---------|------------|
| 1801.00 | Cocoa beans, whole or broken, raw or roasted. | | | |
| 1801.00.10 | Raw | 5% | kg | 072.11 |
| 1801.00.20 | Roasted | 5% | kg | 072.12 |
| 1802.00.00 | Cocoa shell, husk, skins and other cocoa waste. | Free | kg | 072.5 |
| 18.03 | Cocoa paste, whether or not defatted. | | | |
| 1803.10.00 | Not defatted | Free | kg | 072.31 |
| 1803.20.00 | Wholly or partly defatted | Free | kg | 072.32 |
| 1804.00.00 | Cocoa butter, fat and oil. | Free | kg | 072.4 |
| 1805.00 | Cocoa powder, not containing added sugar or other sweetening matter. | | | |
| 1805.00.10 | Put up for retail sale in packages of not more than 2 kg | 20% | kg | 072.21 |
| 1805.00.90 | Other | 5% | kg | 072.29 |
| 18.06 | Chocolate and other food preparations containing cocoa. | | | |
| 1806.10.00 | Cocoa powder, containing added sugar or other sweetening matter | 20% | kg | 073.1 |
| 1806.20.00 | Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg | 20% | kg | 073.2 |
| 1806.30.00 | Other, in blocks, slabs or bars: | | | |
| 1806.31.00 | Filled | 20% | kg | 073.31 |
| 1806.32.00 | Not filled | 20% | kg | 073.39 |
| 1806.90.00 | Other | 20% | kg | 073.9 |



CHAPTER 19**PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK;
PASTRYCOOKS' PRODUCTS****Notes**

1. This Chapter does not cover:
 - (a) Except in the case of stuffed products of heading 19.02, food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
 - (b) Biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading 23.09); or
 - (c) Medicaments or other products of Chapter 30.
2. For the purposes of heading 19.01:
 - (a) The term "groats" means cereals groats of Chapter 11;
 - (b) The term "flour" and "meal" mean:
 - (1) Cereal flour and meal of Chapter 11, and
 - (2) Flour, meal and powder of vegetable origin of any Chapter, other than flour, meal or powder of dried vegetables (heading 07.12), of potatoes (heading 11.05) or of dried leguminous vegetables (heading 11.06).
3. Heading 19.04 does not cover preparations containing more than 6% by weight of cocoa calculated on a totally defatted basis or coated with chocolate or other food preparations containing cocoa of heading 18.06 (heading 18.06).
4. For the purposes of heading 19.04, the expression "otherwise prepared" means prepared or processed to an extent beyond that provided for in the headings of or Notes to Chapter 10 or 11.



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|--|--------------|---------|------------|
| 19.01 | Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included. | | | |
| 1901.10.00 | Preparations for infant use, put up for retail sale | Free | kg | 098.93 |
| 1901.20.00 | Mixes and doughs for the preparation of bakers' wares of heading 19.05: | | | |
| 1901.20.10 | Cake mix in retail packages not exceeding 2 kg. | 15% | kg | 048.51 |
| 1901.20.90 | Other | 5% | kg | 048.59 |
| 1901.90.00 | Other: | | | |
| 1901.90.10 | Malt extract | 5% | kg | 098.941 |
| 1901.90.20 | Preparations of malt extract | 20% | kg | 098.942 |
| 1901.90.90 | Other | 20% | kg | 098.949 |
| 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. | | | |
| 1902.10.00 | Uncooked pasta, not stuffed or otherwise prepared: | | | |
| 1902.11.00 | Containing eggs | 20% | kg | 048.31 |
| 1902.19.00 | Other | 20% | kg | 098.39 |
| 1902.20.00 | Stuffed pasta, whether or not cooked or otherwise prepared | 20% | kg | 098.911 |
| 1902.30.00 | Other pasta | 20% | kg | 098.912 |
| 1902.40.00 | Couscous | 20% | kg | 098.913 |
| 1903.00.00 | Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms. | 15% | kg | 056.45 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|---------|------------|
| 19.04 | Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes of other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included. | | | |
| 1904.10.00 | Prepared foods obtained by the swelling or roasting of cereals or cereal products | 20% | kg | 048.111 |
| 1904.20.00 | Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals | 20% | kg | 048.112 |
| 1904.30.00 | Bulgur wheat | 20% | kg | 048.113 |
| 1904.90.00 | Other | 20% | kg | 048.12 |
| 19.05 | Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products. | | | |
| 1905.10.00 | Crispbread | 20% | kg | 048.411 |
| 1905.20.00 | Gingerbread and the like | 20% | kg | 048.421 |
| 1905.30.00 | Sweet biscuits; waffles and wafers: | | | |
| 1905.31.00 | Sweet biscuits | 20% | kg | 048.425 |
| 1905.32.00 | Waffles and wafers: | | | |
| 1905.32.10 | Communion wafers, empty cachets of a kind suitable for pharmaceutical use | Free | kg | 048.426 |
| 1905.32.20 | Sealing wafers, rice paper and similar products | Free | kg | 048.427 |
| 1905.32.90 | Other | 20% | kg | 048.428 |
| 1905.40.00 | Rusks, toasted bread and similar toasted products | 20% | kg | 048.412 |
| 1905.90.00 | Other: | | | |
| 1905.90.10 | Biscuits, unsweetened | 20% | kg | 048.491 |
| 1905.90.20 | Ice cream cones | 20% | kg | 048.492 |
| 1905.90.90 | Other | 20% | kg | 048.499 |

CHAPTER 20**PREPARATIONS OF VEGETABLES, FRUIT, NUTS
OR OTHER PARTS OF PLANTS****Notes**

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

Subheading Notes

1. For the purposes of subheading 2005.10, the expression “homogenised vegetables” means preparations of vegetables, finely homogenised, put up for retail sale as

infant food or for dietetic purposes, in containers of a net weight content not exceeding 250g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Subheading 2005.10 takes precedence over all other subheadings of heading 20.05.

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



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|---------|------------|
| 20.01 | Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid. | | | |
| 2001.10.00 | Cucumbers and gherkins: | | | |
| 2001.10.10 | In packages not less than 50 kg | 5% | kg | 056.711 |
| 2001.10.90 | Other | 20% | kg | 056.712 |
| 2001.90.00 | Other: | | | |
| 2001.90.10 | In packages not less than 50 kg | 5% | kg | 056.715 |
| 2001.90.90 | Other | 20% | kg | 056.719 |
| 20.02 | Tomatoes prepared or preserved otherwise than by vinegar or acetic acid. | | | |
| 2002.10.00 | Tomatoes, whole or in pieces: | | | |
| 2002.10.10 | In packages not less than 50 kg | 5% | kg | 056.721 |
| 2002.10.90 | Other | 20% | kg | 056.729 |
| 2002.90.00 | Other: | | | |
| 2002.90.10 | Tomato paste, in packages not less than 50 kg | 5% | kg | 056.731 |
| 2002.90.20 | Tomato paste, other | 20% | kg | 056.732 |
| 2002.90.30 | Other, in packages not less than 50 kg | 5% | kg | 056.733 |
| 2002.90.90 | Other | 20% | kg | 056.739 |
| 20.03 | Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid. | | | |
| 2003.10.00 | Mushrooms of the genus <i>Agaricus</i> : | | | |
| 2003.10.10 | In packages not less than 50 kg | 5% | kg | 056.741 |
| 2003.10.90 | Other | 20% | kg | 056.742 |
| 2003.20.00 | Truffles: | | | |
| 2003.20.10 | In packages not less than 50 kg | 5% | kg | 056.743 |
| 2003.20.90 | Other | 20% | kg | 056.749 |
| 2003.90.00 | Other | 20% | kg | ### |
| 20.04 | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006.00 | | | |
| 2004.10.00 | Potatoes: | | | |
| 2004.10.10 | In packages not less than 50 kg | 5% | kg | 056.611 |
| 2004.10.90 | Other | 20% | kg | 056.619 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|---------|------------|
| 2004.90.00 | Other vegetables and mixtures of vegetables: | | | |
| 2004.90.10 | In packages not less than 50 kg | 5% | kg | 056.691 |
| 2004.90.90 | Other | 20% | kg | 056.699 |
| 20.05 | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006.00 | | | |
| 2005.10.00 | Homogenized vegetables: | | | |
| 2005.10.10 | In packages not less than 50 kg | 5% | kg | 098.121 |
| 2005.10.20 | Preparations for infant use, put up for retail sale | 10% | kg | 098.122 |
| 2005.10.90 | Other | 20% | kg | 098.129 |
| 2005.20.00 | Potatoes: | | | |
| 2005.20.10 | In packages not less than 50 kg | 5% | kg | 098.761 |
| 2005.20.90 | Other | 20% | kg | 098.769 |
| 2005.40.00 | Peas (<i>Pisum sativum</i>): | | | |
| 2005.40.10 | In packages not less than 50 kg | 5% | kg | 098.791 |
| 2005.40.90 | Other | 20% | kg | 098.792 |
| 2005.50.00 | Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>): | | | |
| 2005.51.00 | Beans, shelled: | | | |
| 2005.51.10 | In packages not less than 50 kg | 5% | kg | 056.793 |
| 2005.51.90 | Other | 20% | kg | 056.794 |
| 2005.59.00 | Other: | | | |
| 2005.59.10 | In packages not less than 50 kg | 5% | kg | 056.795 |
| 2005.59.90 | Other | 20% | kg | 056.796 |
| 2005.60.00 | Asparagus | 20% | kg | 056.797 |
| 2005.70.00 | Olives: | | | |
| 2005.70.10 | In packages not less than 50 kg | 5% | kg | 056.798 |
| 2005.70.90 | Other | 20% | kg | 056.7991 |
| 2005.80.00 | Sweet corn (<i>Zea mays var. saccharata</i>): | | | |
| 2005.80.10 | In packages not less than 50 kg | 5% | kg | 056.771 |
| 2005.80.90 | Other | 20% | kg | 056.779 |
| 2005.90.00 | Other vegetables and mixtures of vegetables: | | | |
| 2005.91.00 | Bamboo shoots: | | | |
| 2005.91.10 | In packages not less than 50 kg | 5% | kg | ### |
| 2005.91.90 | Other | 20% | kg | ### |
| 2005.99.00 | Other: | | | |
| 2005.99.10 | Sauerkraut, in packages not less than 50 kg | 5% | kg | 056.7992 |
| 2005.99.20 | Sauerkraut, other | 20% | kg | 056.7993 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|----------------|--|--------------|---------|------------|
| 2005.99.30 | Other vegetables and mixtures of vegetables in packages not less than 50 kg | 5% | kg | 056.7994 |
| 2005.99.90 | Other | 20% | kg | 056.7999 |
| 2006.00 | Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized). | | | |
| 2006.00.10 | Citrus peel | 15% | kg | 062.11 |
| 2006.00.20 | Maraschino and glacé cherries | 20% | kg | 062.12 |
| 2006.00.90 | Other | 15% | kg | 062.19 |
| 20.07 | Jams, fruit jellies, marmalade, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter. | | | |
| 2007.10.00 | Homogenised preparations: | | | |
| 2007.10.10 | Preparations for infant use, put up for retail sale | 10% | kg | 098.131 |
| 2007.10.90 | Other | 135% | kg | 098.139 |
| 2007.90.00 | Other: | | | |
| 2007.91.00 | Citrus fruit: | | | |
| 2007.91.10 | Fruit purée and fruit paste, not in retail packages | 135% | kg | 058.11 |
| 2007.91.90 | Other | 135% | kg | 058.12 |
| 2007.99.00 | Other: | | | |
| 2007.99.10 | Fruit purée and fruit paste, not in retail packages | 135% | kg | 058.13 |
| 2007.99.20 | Pineapple-based | 135% | kg | 058.14 |
| 2007.99.30 | Guava jams and jellies | 135% | kg | 058.15 |
| 2007.99.40 | Guava cheese | 135% | kg | 058.16 |
| 2007.99.50 | Nutmeg jams and jellies | 135% | kg | 058.17 |
| 2007.99.90 | Other | 135% | kg | 058.19 |
| 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. | | | |
| 2008.10.00 | Nuts, ground-nuts and other seeds, whether or not mixed together: | | | |
| 2008.11.00 | Ground-nuts | 20% | kg | 058.921 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|----------|------------|
| 2008.19.00 | Other, including mixtures: | | | |
| 2008.19.10 | Peanut butter | 20% | kg | 058.922 |
| 2008.19.90 | Other | 20% | kg | 058.929 |
| 2008.20.00 | Pineapples | 20% | kg | 058.93 |
| 2008.30.00 | Citrus fruit: | | | |
| 2008.30.10 | Oranges | 20% | kg | 058.941 |
| 2008.30.20 | Grapefruits | 20% | kg | 058.942 |
| 2008.30.90 | Other | 20% | kg | 058.949 |
| 2008.40.00 | Pears | 20% | kg | 058.961 |
| 2008.50.00 | Apricots | 20% | kg | 058.951 |
| 2008.60.00 | Cherries | 20% | kg | 058.952 |
| 2008.70.00 | Peaches, including nectarines | 20% | kg | 058.953 |
| 2008.80.00 | Strawberries | 20% | kg | 058.962 |
| 2008.90.00 | Other, including mixtures other than those of subheading 2008.19.00: | | | |
| 2008.91.00 | Palm hearts | 20% | kg | 058.963 |
| 2008.92.00 | Mixtures | 20% | kg | 058.97 |
| 2008.99.00 | Other: | | | |
| 2008.99.10 | Mangoes | 20% | kg | 058.964 |
| 2008.99.20 | Banana and plantain chips | 20% | kg | 058.965 |
| 2008.99.30 | Akee (ackee) (<i>Blighia sapida</i> Koenig) | 20% | kg | 058.966 |
| 2008.99.40 | Christophine (choyote) | 20% | kg | 058.967 |
| 2008.99.90 | Other | 20% | kg | 058.969 |
| 20.09 | Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit whether or not containing added sugar or other sweetening matter. | | | |
| 2009.10.00 | Orange juice: | | | |
| 2009.11.00 | Frozen: | | | |
| 2009.11.10 | Concentrated | 135% | kg and l | 059.111 |
| 2009.11.20 | Other | 150% | kg and l | 059.119 |
| 2009.12.00 | Not frozen, of a Brix value not exceeding 20: | | | |
| 2009.12.10 | For infant use, in packages put up for retail sale | 10% | kg and l | 059.121 |
| 2009.12.20 | Other, in packages put up for retail sale | 135% | kg and l | 059.122 |
| 2009.12.30 | Concentrated, not frozen | 150% | kg and l | 059.123 |
| 2009.12.90 | Other | 135% | kg and l | 059.129 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|------------|--|--------------|----------|------------|
| 2009.19.00 | Other: | | | |
| 2009.19.10 | For infant use, in packages put up for retail sale | 10% | kg and l | 059.131 |
| 2009.19.20 | Other, in packages put up for retail sale | 135% | kg and l | 059.132 |
| 2009.19.90 | Other | 135% | kg and l | 059.139 |
| 2009.20.00 | Grapefruit (including pomelo) juice: | | | |
| 2009.21.00 | Of a Brix value not exceeding 20: | | | |
| 2009.21.10 | For infant use, in packages put up for retail sale | 10% | kg and l | 059.211 |
| 2009.21.20 | Other, in packages put up for retail sale | 135% | kg and l | 059.212 |
| 2009.21.30 | Concentrated | 135% | kg and l | 059.213 |
| 2009.21.90 | Other | 135% | kg and l | 059.219 |
| 2009.29.00 | Other: | | | |
| 2009.29.10 | For infant use, in packages put up for retail sale | 10% | kg and l | 059.221 |
| 2009.29.20 | Other, in packages put up for retail sale | 135% | kg and l | 059.222 |
| 2009.29.90 | Other | 135% | kg and l | 059.229 |
| 2009.30.00 | Juice of any other single citrus fruit: | | | |
| 2009.31.00 | Of a Brix value not exceeding 20: | | | |
| 2009.31.10 | Lime juice: | | | |
| 2009.31.11 | Concentrated | 135% | kg and l | 059.31 |
| 2009.31.12 | For infant use, in packages put up for retail sale | 10% | kg and l | 059.311 |
| 2009.31.13 | Other in packages put up for retail sale | 135% | kg and l | 059.312 |
| 2009.31.19 | Other | 135% | kg and l | 059.319 |
| 2009.31.20 | Other: | | | |
| 2009.31.21 | For infant use, in packages put up for retail sale | 10% | kg and l | 059.321 |
| 2009.31.22 | Other in packages put up for retail sale | 135% | kg and l | 059.322 |
| 2009.31.29 | Other | 135% | kg and l | 059.329 |
| 2009.39.00 | Other juice of any single citrus fruit (excluding orange, grapefruit, lime): | | | |
| 2009.39.10 | Of a Brix value not exceeding 20: | | | |
| 2009.39.11 | Concentrated | 135% | kg and l | 059.331 |
| 2009.39.12 | For infant use in packages put up for retail sale | 10% | kg and l | 059.332 |
| 2009.39.13 | Other in packages put up for retail sale | 135% | kg and l | 059.333 |
| 2009.39.19 | Other | 135% | kg and l | 059.334 |
| 2009.39.20 | Other: | | | |
| 2009.39.21 | For infant use, in packages put up for retail sale | 10% | kg and l | 059.335 |
| 2009.39.22 | Other in packages put up for retail sale | 135% | kg and l | 059.336 |
| 2009.39.29 | Other | 135% | kg and l | 059.339 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|------------|--|--------------|----------|------------|
| 2009.40.00 | Pineapple juice: | | | |
| 2009.41.00 | Of a Brix value not exceeding 20: | | | |
| 2009.41.10 | Concentrated not in retail packages | 135% | kg and l | 059.914 |
| 2009.41.11 | For infant use, in packages put up for retail sale | 10% | kg and l | 059.911 |
| 2009.41.12 | Other in packages put up for retail sale | 135% | kg and l | ### |
| 2009.41.19 | Other | 135% | kg and l | 059.912 |
| 2009.49.00 | Other: | | | |
| 2009.49.10 | For infant use, in packages put up for retail sale | 10% | kg and l | 059.913 |
| 2009.49.11 | Other in packages put up for retail sale | 135% | kg and l | 059.915 |
| 2009.49.19 | Other | 135% | kg and l | 059.919 |
| 2009.50.00 | Tomato juice: | | | |
| 2009.50.10 | Concentrated, not in retail packages | 5% | kg and l | 059.921 |
| 2009.50.20 | For infant use in packages put up for retail sale | 10% | kg and l | 059.922 |
| 2009.50.90 | Other | 135% | kg and l | 059.929 |
| 2009.60.00 | Grape Juice (including Grape Must): | | | |
| 2009.61.00 | Of a Brix value not exceeding 30: | | | |
| 2009.61.10 | Concentrated Grape Juice | 135% | kg and l | 059.931 |
| 2009.61.11 | For infant use in packages put up for retail sale | 10% | kg and l | 059.932 |
| 2009.61.12 | Other in packages put up for retail sale | 135% | kg and l | 059.933 |
| 2009.61.19 | Other | 135% | kg and l | 059.934 |
| 2009.61.20 | Grape Must | 135% | kg and l | 059.935 |
| 2009.69.00 | Other: | | | |
| 2009.69.10 | For infant use in packages put up for retail sale | 10% | kg and l | 059.936 |
| 2009.69.11 | Other in packages put up for retail sale | 45% | kg and l | 059.937 |
| 2009.69.19 | Other | 45% | kg and l | 059.938 |
| 2009.69.20 | Grape Must | 45% | kg and l | 059.939 |
| 2009.70.00 | Apple juice: | | | |
| 2009.71.00 | Of a Brix value not exceeding 20: | | | |
| 2009.71.10 | Concentrated, not in retail packages | 135% | kg and l | 059.941 |
| 2009.71.11 | For infant use in packages put up for retail sale | 10% | kg and l | 059.942 |
| 2009.71.12 | Other, in packages put up for retail sale | 135% | kg and l | 059.943 |
| 2009.71.19 | Other | 135% | kg and l | 059.944 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|------------|---|--------------|----------|------------|
| 2009.79.00 | Other: | | | |
| 2009.79.10 | For infant use in packages put up for retail sale | 10% | kg and l | 059.945 |
| 2009.79.11 | Other, in packages put up for retail sale | 135% | kg and l | 059.946 |
| 2009.79.19 | Other | 135% | kg and l | 059.949 |
| 2009.80.00 | Juice of any other single fruit or vegetable: | | | |
| 2009.80.10 | Passion fruit juice: | | | |
| 2009.80.11 | Concentrated not in retail packages | 135% | kg and l | 059.951 |
| 2009.80.12 | For infant use in packages put up for retail sale | 10% | kg and l | 059.952 |
| 2009.80.13 | Other, in packages put up for retail sale | 135% | kg and l | 059.953 |
| 2009.80.19 | Other | 135 | kg and l | 059.954 |
| 2009.80.20 | Tamarind Juice: | | | |
| 2009.80.21 | Concentrated not in retail packages | 135% | kg and l | 059.955 |
| 2009.80.22 | For infant use in packages put up for retail sale | 10% | kg and l | 059.956 |
| 2009.80.23 | Other in packages put up for retail sale | 135% | kg and l | 059.957 |
| 2009.80.29 | Other | 135% | kg and l | 059.958 |
| 2009.80.30 | Preparation of the juice of any other single fruit or vegetable for infant use put up for retail sale | 10% | kg and l | 059.959(A) |
| 2009.80.90 | Other | 135% | kg and l | 059.959(B) |
| 2009.90.00 | Mixtures of juices: | | | |
| 2009.90.10 | Preparations of grapefruit and orange juices for infant use, put up for retail sale | 10% | kg and l | 059.962 |
| 2009.90.20 | Other mixtures of grapefruit and orange juices | 135% | kg and l | 059.963 |
| 2009.90.30 | Preparations of pineapple-based juices for infant use, put up for retail sale | 10% | kg and l | 059.968 |
| 2009.90.40 | Other pineapple-based juices | 135% | kg and l | 059.965 |
| 2009.90.50 | Preparations of other mixtures of juices for infant use, put up for retail sale | 10% | kg and l | 059.966 |
| 2009.90.90 | Other | 135% | kg and l | 059.969 |
| | ◆◆◆◆ | | | |

CHAPTER 21**MISCELLANEOUS EDIBLE PREPARATIONS****Notes**

1. This Chapter does not cover:
 - (a) Mixed vegetables of heading 07.12.;
 - (b) Roasted coffee substitutes containing coffee in any proportion (heading 09.01);
 - (c) Flavoured tea (heading 09.02);
 - (d) Spices or other products of headings 09.04 to 09.10;
 - (e) Food preparations, other than the products described in heading 21.03 or 21.04, containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
 - (f) Yeast put up as a medicament or other products of heading 30.03 or 30.04; or
 - (g) Prepared enzymes of heading 35.07.
2. Extracts of the substitutes referred to in Note 1(b) above are to be classified in heading 21.01.
2. For the purposes of heading 21.04, the expression “homogenised composite food preparations” means preparations consisting of a finely homogenised mixture of two or more basic ingredients such as meat, fish, vegetables or fruit, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|---------|------------|
| 21.01 | Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof. | | | |
| 2101.10.00 | Extracts, essences and concentrates, of coffee and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee: | | | |
| 2101.11.00 | Extracts, essences and concentrates | 20% | kg | 071.311 |
| 2101.12.00 | Preparations with a basis of extracts, essences or concentrates or with a basis of coffee | 20% | kg | 071.312 |
| 2101.20.00 | Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences, or concentrates or with a basis of tea or maté | 20% | kg | 071.32 |
| 2101.30.00 | Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof | 20% | kg | 071.33 |
| 21.02 | Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders. | | | |
| 2102.10.00 | Active yeasts | 15% | kg | 098.61 |
| 2102.20.00 | Inactive yeasts; other single-cell micro-organisms, dead: | | | |
| 2102.20.10 | Inactive yeasts | 15% | kg | 098.62 |
| 2102.20.20 | Other single-cell micro-organisms, dead | Free | kg | 098.63 |
| 2102.30.00 | Prepared baking powders | 15% | kg | 098.64 |
| 21.03 | Sauces and preparations thereof; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard. | | | |
| 2103.10.00 | Soya sauce | 20% | kg | 098.41 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|----------------|--|--------------|---------|------------|
| 2103.20.00 | Tomato ketchup and other tomato sauces: | | | |
| 2103.20.10 | Tomato ketchup | 20% | kg | 098.421 |
| 2103.20.20 | Other tomato sauces | 20% | kg | 098.422 |
| 2103.30.00 | Mustard flour and meal and prepared mustard: | | | |
| 2103.30.10 | Mustard flour and meal | 15% | kg | 098.431 |
| 2103.30.20 | Prepared mustard | 20% | kg | 098.432 |
| 2103.90.00 | Other: | | | |
| 2103.90.10 | Pepper sauce | 135% | kg | 098.491 |
| 2103.90.20 | Mayonnaise | 20% | kg | 098.492 |
| 2103.90.30 | Worcestershire sauce | 20% | kg | 098.493 |
| 2103.90.40 | Achar, kuchela and similar preparations | 20% | kg | 098.494 |
| 2103.90.90 | Other | 20% | kg | 098.499 |
| 21.04 | Soups and broths and preparations thereof; homogenized composite food preparations. | | | |
| 2104.10.00 | Soups and broths and preparations thereof: | | | |
| 2104.10.10 | In liquid form | 20% | kg | 098.51 |
| 2104.10.20 | In solid or powder form | 20% | kg | 098.52 |
| 2104.20.00 | Homogenized composite food preparations: | | | |
| 2104.20.10 | Preparations for infant use, put up for retail sale | 10% | kg | 098.141 |
| 2104.20.90 | Other | 20% | kg | 098.149 |
| 2105.00 | Ice cream and other edible ice, whether or not containing cocoa. | | | |
| 2105.00.10 | Ice cream | 20% | kg | 022.331 |
| 2105.00.90 | Other | 20% | kg | 022.339 |
| 21.06 | Food preparations not elsewhere specified or included. | | | |
| 2106.10.00 | Protein concentrates and textured protein substances: | | | |
| 2106.10.10 | Protein hydrolysates | 5% | kg | 098.991 |
| 2106.10.90 | Other | 20% | kg | 098.992 |
| 2106.90.00 | Other: | | | |
| 2106.90.10 | Mauby syrup | 20% | kg | 098.993 |
| 2106.90.20 | Other flavoured or coloured sugar syrups | 20% | kg | 098.994 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|------------|--|--------------|--------------|------------|
| 2106.90.30 | Flavouring powders for making beverages | 5% | kg | 098.995 |
| 2106.90.40 | Autolysed yeast | 15% | kg | 098.996 |
| 2106.90.50 | Ice cream powders | 20% | kg | 098.997 |
| 2106.90.60 | Preparations consisting of saccharin and foodstuff, used for sweetening purposes | 20% | kg | 098.998 |
| 2106.90.70 | Preparations for infant use, put up for retail sale | 10% | kg | 098.9991 |
| 2106.90.80 | Preparations (other than those based on odoriferous substances) of types used in the manufacture of beverages with an alcoholic strength by volume exceeding 0.5% vol. | 30 | kg and litre | 098.9992 |
| 2106.90.90 | Other | 20% | kg | 098.9999 |

◆◆◆◆

CHAPTER 22**BEVERAGES, SPIRITS AND VINEGAR****Notes**

1. This Chapter does not cover:
 - (a) Products of this Chapter (other than those of heading 22.09) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading 21.03);
 - (b) Sea water (heading 25.01);
 - (c) Distilled or conductivity water or water of similar purity (heading 28.51);
 - (d) Acetic acid of a concentration exceeding 10% by weight of acetic acid (heading 29.15);
 - (e) Medicaments of heading 30.03 or 30.04; or
 - (f) Perfumery or toilet preparations (Chapter 33).
2. For the purposes of this Chapter and of Chapters 20 and 21, the “alcoholic strength by volume” shall be determined at a temperature of 20°C.
3. For the purposes of heading 22.02, the term “non alcoholic beverages” means beverages of an alcoholic strength by volume not exceeding 0.5% vol. Alcoholic beverages are classified in headings 22.03 to 22.06 or heading 22.08 as appropriate.

Subheading Note

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



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|----------------|--|--------------|----------|------------|
| 22.01 | Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow. | | | |
| 2201.10.00 | Mineral waters and aerated waters: | | | |
| 2201.10.10 | Mineral waters | 135% | kg and l | 111.011 |
| 2201.10.20 | Aerated waters | 135% | kg and l | 111.012 |
| 2201.90.00 | Other: | | | |
| 2201.90.10 | Ordinary natural waters | 135% | kg and l | 111.013 |
| 2201.90.90 | Other | 135% | kg and l | 111.019 |
| 22.02 | Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09. | | | |
| 2202.10.00 | Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured: | | | |
| 2202.10.10 | Aerated beverages | 145% | kg and l | 111.021 |
| 2202.10.90 | Other | 20% | kg and l | 111.022 |
| 2202.90.00 | Other: | | | |
| 2202.90.10 | Beverages containing cocoa | 20% | kg and l | 111.023 |
| 2202.90.20 | Malt beverages | 60% | kg and l | 111.024 |
| 2202.90.90 | Other | 20% | kg and l | 111.029 |
| 2203.00 | Beer made from malt. | | | |
| 2203.00.10 | Beer | 75% | kg and l | 112.31 |
| 2203.00.20 | Stout | 50% | kg and l | 112.32 |
| 2203.00.90 | Other | 50% | kg and l | 112.39 |
| 22.04 | Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09. | | | |
| 2204.10.00 | Sparkling wine | 45% | kg and l | 112.15 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|----------------|---|--------------|----------|------------|
| 2204.20.00 | Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: | | | |
| 2204.21.00 | In containers holding 2 litres or less | 45% | kg and l | 112.171 |
| 2204.29.00 | Other: | | | |
| 2204.29.10 | Grape must with fermentation prevented or arrested by the addition of alcohol | 5% | kg and l | 112.172 |
| 2204.29.90 | Other | 45% | kg and l | 112.179 |
| 2204.30.00 | Other grape must | 30% | kg and l | 112.11 |
| 22.05 | Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances. | | | |
| 2205.10.00 | In containers holding 2 litres or less | 45% | kg and l | 112.131 |
| 2205.90.00 | Other | 45% | kg and l | 113.139 |
| 2206.00 | Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included. | | | |
| 2206.00.10 | Shandy | 30% | kg and l | 112.21 |
| 2206.00.90 | Other | 30% | kg and l | 112.29 |
| 22.07 | Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength. | | | |
| 2207.10.00 | Undenatured ethyl alcohol of an alcoholic strength by volume of 80% or higher | 20% | kg and l | 512.15 |
| 2207.20.00 | Ethyl alcohol and other spirits, denatured, of any strength | 20% | kg and l | 512.16 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|---|--------------|----------|------------|
| 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: | | | |
| 2208.20.10 | Brandy, in bottles of a strength not exceeding 46% vol | 50% | kg and l | 112.421 |
| 2208.20.90 | Other | 50% | kg and l | 112.429 |
| 2208.30.00 | Whiskies: | | | |
| 2208.30.10 | In bottles of a strength not exceeding 46% vol | 50% | kg and l | 112.411 |
| 2208.30.90 | Other | 50% | kg and l | 112.419 |
| 2208.40.00 | Rum and other spirits obtained by distilling fermented sugarcane products: | | | |
| 2208.40.10 | In bottles of a strength not exceeding 46% vol | 45% | kg and l | 112.441 |
| 2208.40.90 | Other | 45% | kg and l | 112.449 |
| 2208.50.00 | Gin and Geneva: | | | |
| 2208.50.10 | In bottles of a strength not exceeding 46% vol | 50% | kg and l | 112.451 |
| 2208.50.90 | Other | 50% | kg and l | 112.459 |
| 2208.60.00 | Vodka | 50% | kg and l | 112.491 |
| 2208.70.00 | Liqueurs and cordials | 45% | kg and l | 112.492 |
| 2208.90.00 | Other: | | | |
| 2208.90.10 | Aromatic bitters used as a flavouring agent for food and beverages | 45% | kg and l | 112.493 |
| 2208.90.20 | Other aromatic bitters | 45% | kg and l | 112.494 |
| 2208.90.90 | Other | 30% | kg and l | 112.499 |
| 2209.00.00 | Vinegar and substitutes for vinegar obtained from acetic acid. | 20% | kg and l | 098.44 |



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

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

Subheading Note

For the purposes of subheading 2306.41, the expression “low erucic acid rape or colza seeds” means seeds as defined in Subheading note 1 to Chapter 12.



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|--|--------------|---------|------------|
| 23.01 | Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves. | | | |
| 2301.10.00 | Flours, meals and pellets of meat or meat offal; greaves | Free | kg | 081.41 |
| 2301.20.00 | Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates | Free | kg | 081.42 |
| 23.02 | Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants. | | | |
| 2302.10.00 | Of maize (corn) | Free | kg | 081.24 |
| 2302.30.00 | Of wheat | Free | kg | 081.26 |
| 2302.40.00 | Of other cereals | Free | kg | 081.29 |
| 2302.40.10 | Of rice | Free | kg | ### |
| 2302.40.90 | Other | Free | kg | ### |
| 2302.50.00 | Of leguminous plants | Free | kg | 081.23 |
| 23.03 | Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets. | | | |
| 2303.10.00 | Residues of starch manufacture and similar residues | Free | kg | 081.51 |
| 2303.20.00 | Beet-pulp, bagasse and other waste of sugar manufacture | Free | kg | 081.52 |
| 2303.30.00 | Brewing or distilling dregs and waste | Free | kg | 081.53 |
| 2304.00.00 | Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil. | | | |
| | | Free | kg | 081.31 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|--|--------------|---------|------------|
| 2305.00.00 | Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil. | Free | kg | 081.32 |
| 23.06 | Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 2304.00.00 or 2305.00.00 | | | |
| 2306.10.00 | Of cotton seeds | Free | kg | 081.33 |
| 2306.20.00 | Of linseed | Free | kg | 081.34 |
| 2306.30.00 | Of sunflower seeds | Free | kg | 081.35 |
| 2306.40.00 | Of rape or colza seeds: | | | |
| 2306.41.00 | Of low erucic acid rape or colza seeds | Free | kg | 081.41 |
| 2306.49.00 | Other | Free | kg | 081.49 |
| 2306.50.00 | Of coconut or copra | 15% | kg | 081.37 |
| 2306.60.00 | Of palm nuts or kernels | Free | kg | 081.38 |
| 2306.90.00 | Other | Free | kg | 081.399 |
| 2307.00.00 | Wine lees; argol. | Free | kg | 081.94 |
| 2308.00.00 | Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included. | Free | kg | 081.192 |
| 23.09 | Preparations of a kind used in animal feeding. | | | |
| 2309.10.00 | Dog or cat food, put up for retail sale | 20% | kg | 081.95 |
| 2309.90.00 | Other: | | | |
| 2309.90.10 | Mixed bird seeds | 20% | kg | 081.991 |
| 2309.90.20 | Other foods for pets | 20% | kg | 081.992 |
| 2309.90.30 | Prepared complete poultry feed | 15% | kg | 081.993 |
| 2309.90.40 | Prepared complete cattle feed | 15% | kg | 081.994 |
| 2309.90.50 | Prepared complete pig feed | 15% | kg | 081.995 |
| 2309.90.60 | Other prepared complete animal feeds | 15% | kg | 081.996 |
| 2309.90.90 | Other | Free | kg | 081.999 |

CHAPTER 24

TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

Note

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



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|---------|------------|
| 24.01 | Unmanufactured tobacco; tobacco refuse. | | | |
| 2401.10.00 | Tobacco, not stemmed/stripped | Free | kg | 121.1 |
| 2401.20.00 | Tobacco, partly or wholly stemmed/ stripped | Free | kg | 121.2 |
| 2401.30.00 | Tobacco refuse | Free | kg | 121.3 |
| 24.02 | Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes. | | | |
| 2402.10.00 | Cigars, cheroots and cigarillos, containing tobacco | 45% | kg | 122.1 |
| 2402.20.00 | Cigarettes containing tobacco | 45% | kg | 122.2 |
| 2402.90.00 | Other | 45% | kg | 122.31 |
| 24.03 | Other manufactured tobacco and manufactured tobacco substitutes; “homogenized” or “reconstituted” tobacco; tobacco extracts and essences. | | | |
| 2403.10.00 | Smoking tobacco, whether or not containing tobacco substitutes in any proportion | 45% | kg | 122.32 |
| 2403.90.00 | Other: | | | |
| 2403.91.00 | “Homogenised” or “reconstituted” tobacco | 45% | kg | 122.391 |
| 2403.99.00 | Other: | | | |
| 2403.99.10 | Snuff | 45% | kg | 122.392 |
| 2403.99.90 | Other | 45% | kg | 122.399 |
| | ◆◆◆◆ | | | |

SECTION V

MINERAL PRODUCTS

CHAPTER 25

SALT; SULPHUR; EARTHS AND STONE; PLASTERING
MATERIALS, LIME AND CEMENT**Notes**

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

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

2. This Chapter does not cover:
 - (a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (heading 28.02);
 - (b) Earth colours containing 70% or more by weight of combined iron evaluated as Fe_2O_3 (heading 28.21);
 - (c) Medicaments or other products of Chapter 30;
 - (d) Perfumery, cosmetic or toilet preparations (Chapter 33);
 - (e) Setts, curbstones or flagstones (heading 68.01); mosaic cubes or the like (heading 68.02); roofing, facing or damp course slates (heading 68.03);
 - (f) Precious or semi precious stones (heading 71.02 or 71.03);

-
- (g) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of sodium chloride or of magnesium oxide, of heading 38.24; optical elements of sodium chloride or of magnesium oxide (heading 90.01);
- (h) Billiard chalks (heading 95.04); or
- (ij) Writing or drawing chalks or tailors' chalks (heading 96.09).
3. Any products classifiable in heading 25.17 and any other heading of the Chapter are to be classified in heading 25.17.
4. Heading 25.30 applies, *inter alia*, to: vermiculite, perlite and chlorites, unexpanded; earth colours, whether or not calcined or mixed together; natural micaceous iron oxides; meerschaum (whether or not in polished pieces); amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet; strontianite (whether or not calcined), other than strontium oxide; broken pieces of pottery, brick or concrete.



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|--|--------------|---------|------------|
| 2501.00 | Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water. | | | |
| 2501.00.10 | Table salt in retail packages of not more than 2.5 kg | 20% | kg | 278.31 |
| 2501.00.20 | Other table salt | 15% | kg | 278.32 |
| 2501.00.30 | Rock salt | Free | kg | 278.33 |
| 2501.00.40 | Pure sodium chloride | Free | kg | 278.34 |
| 2501.00.50 | Salt liquors | Free | kg | 278.35 |
| 2501.00.90 | Other | Free | kg | 278.39 |
| 2502.00.00 | Unroasted iron pyrites. | Free | kg | 274.2 |
| 2503.00.00 | Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur. | Free | kg | 274.1 |
| 25.04 | Natural graphite. | | | |
| 2504.10.00 | In powder or in flakes | Free | kg | 278.221 |
| 2504.90.00 | Other | Free | kg | 278.229 |
| 25.05 | Natural sands of all kinds, whether or not coloured, other than metalbearing sands of Chapter 26. | | | |
| 2505.10.00 | Silica sands and quartz sands | 5% | kg | 273.31 |
| 2505.90.00 | Other | 5% | kg | 273.39 |
| 25.06 | Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape. | | | |
| 2506.10.00 | Quartz | 5% | kg | 278.511 |
| 2506.20.00 | Quartzite | 5% | kg | ### |
| 2507.00.00 | Kaolin and other kaolinic clays, whether or not calcined. | Free | kg | 278.26 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|---|--------------|---------|------------|
| 25.08 | Other clays (not including expanded clays of heading 68.06), and lusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths. | | | |
| 2508.10.00 | Bentonite | Free | kg | 278.27 |
| 2508.30.00 | Fire-clay | Free | kg | 278.292 |
| 2508.40.00 | Other clays | Free | kg | 278.293 |
| 2508.50.00 | Andalusite, kyanite and sillimanite | Free | kg | 278.294 |
| 2508.60.00 | Mullite | Free | kg | 278.295 |
| 2508.70.00 | Chamotte or dinas earths | Free | kg | 278.296 |
| 2509.00.00 | Chalk. | 5% | kg | 278.91 |
| 25.10 | Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk. | | | |
| 2510.10.00 | Unground | 5% | kg | 272.31 |
| 2510.20.00 | Ground | 5% | kg | 272.32 |
| 25.11 | Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16. | | | |
| 2511.10.00 | Natural barium sulphate (barytes) | 5% | kg | 278.921 |
| 2511.20.00 | Natural barium carbonate (witherite) | 5% | kg | 278.922 |
| 2512.00.00 | Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less. | 5% | kg | 278.95 |
| 25.13 | Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated. | | | |
| 2513.10.00 | Pumice stone | 5% | kg | ### |
| 2513.20.00 | Emery, natural corundum, natural garnet and other natural abrasives | 5% | kg | 277.222 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|------------|--|--------------|---------|------------|
| 2514.00.00 | Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of rectangular (including square) shape. | 5% | kg | 273.11 |
| 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. | | | |
| 2515.10.00 | Marble and travertine: | | | |
| 2515.11.00 | Crude or roughly trimmed | 5% | kg | 273.121 |
| 2515.12.00 | Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape | 5% | kg | 273.122 |
| 2515.20.00 | Ecaussine and other calcareous monumental or building stone; alabaster | 5% | kg | 273.123 |
| 25.16 | Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape. | | | |
| 2516.10.00 | Granite: | | | |
| 2516.11.00 | Crude or roughly trimmed | 5% | kg | 273.131 |
| 2516.12.00 | Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape | 5% | kg | 273.132 |
| 2516.20.00 | Sandstone | 5% | kg | ### |
| 2516.90.00 | Other monumental or building stone | 5% | kg | 273.139 |
| 25.17 | Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metal-ling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|---------|------------|
| | similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated. | | | |
| 2517.10.00 | Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated | 5% | kg | 273.41 |
| 2517.20.00 | Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in heading 2517.00.00 | 5% | kg | 273.42 |
| 2517.30.00 | Tarred macadam | 5% | kg | 273.43 |
| 2517.40.00 | Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated: | | | |
| 2517.41.00 | Of marble | 5% | kg | 273.44 |
| 2517.49.00 | Other | 5% | kg | 273.49 |
| 25.18 | Dolomite, whether or not calcined, or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix. | | | |
| 2518.10.00 | Dolomite not calcined or sintered | 5% | kg | 278.231 |
| 2518.20.00 | Calcined or sintered dolomite | 5% | kg | 278.232 |
| 2518.30.00 | Dolomite ramming mix | 5% | kg | 278.233 |
| 25.19 | Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure. | | | |
| 2519.10.00 | Natural magnesium carbonate (magnesite) | 5% | kg | 278.24 |
| 2519.90.00 | Other | 5% | kg | 278.25 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|--|--------------|---------|------------|
| 25.20 | Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders. | | | |
| 2520.10.00 | Gypsum; anhydrite: | | | |
| 2520.10.10 | Gypsum | 15% | kg | 273.231 |
| 2520.10.20 | Anhydrite | 5% | kg | 273.232 |
| 2520.20.00 | Plasters: | | | |
| 2520.20.10 | Plaster of Paris | 5% | kg | 273.241 |
| 2520.20.90 | Other | 5% | kg | 273.249 |
| 2521.00.00 | Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement. | 10% | kg | 273.22 |
| 25.22 | Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25. | | | |
| 2522.10.00 | Quicklime | 10% | kg | 661.11 |
| 2522.20.00 | Slaked lime | 10% | kg | 661.12 |
| 2522.30.00 | Hydraulic lime | 10% | kg | 661.13 |
| 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. | | | |
| 2523.10.00 | Cement clinkers | 15% | kg | 661.21 |
| 2523.20.00 | Portland cement: | | | |
| 2523.21.00 | White cement, whether or not artificially coloured | 5% | kg | 661.221 |
| 2523.29.00 | Other: | | | |
| 2523.29.10 | Building cement (grey) | 15% | kg | 661.222 |
| 2523.29.20 | Oilwell cement | 5% | kg | 661.223 |
| 2523.29.90 | Other | 5% | kg | 661.229 |
| 2523.30.00 | Aluminous cement | 5% | kg | 661.23 |
| 2523.90.00 | Other hydraulic cements | 5% | kg | 661.29 |
| 25.24 | Asbestos. | | | |
| 2524.10.00 | Crocidolite | 5% | kg | ### |
| 2524.90.00 | Other | 5% | kg | ### |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|---------|------------|
| 25.25 | Mica, including splittings; mica waste. | | | |
| 2525.10.00 | Crude mica and mica rifted into sheets or splittings | 5% | kg | 278.521 |
| 2525.20.00 | Mica powder | 5% | kg | 278.522 |
| 2525.30.00 | Mica waste | 5% | kg | 278.523 |
| 25.26 | Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc. | | | |
| 2526.10.00 | Not crushed, not powdered | 5% | kg | 278.931 |
| 2526.20.00 | Crushed or powdered: | | | |
| 2526.20.10 | Talc | 5% | kg | 278.932 |
| 2526.20.90 | Other | 5% | kg | 278.939 |
| [25.27] | | | | |
| 25.28 | Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H₃BO₃ calculated on the dry weight. | | | |
| 2528.10.00 | Natural sodium borates and concentrates thereof (whether or not calcined) | 5% | kg | 278.941 |
| 2528.90.00 | Other | 5% | kg | 278.949 |
| 25.29 | Felspar; leucite; nepheline and nepheline syenite; fluorspar. | | | |
| 2529.10.00 | Felspar | 5% | kg | 278.531 |
| 2529.20.00 | Fluorspar: | | | |
| 2529.21.00 | Containing by weight 97% or less of calcium fluoride | 5% | kg | 278.541 |
| 2529.22.00 | Containing by weight more than 97% of calcium fluoride | 5% | kg | 278.542 |
| 2529.30.00 | Leucite; nepheline and nepheline syenite | 5% | kg | 278.532 |
| 25.30 | Mineral substances not elsewhere specified or included. | | | |
| 2530.10.00 | Vermiculite, perlite and chlorites, unexpanded | 5% | kg | 278.98 |
| 2530.20.00 | Kieserite, epsomite (natural magnesium sulphates) | 5% | kg | 278.991 |
| 2530.90.00 | Other | 5% | kg | 278.999 |

CHAPTER 26**ORES, SLAG AND ASH****Notes**

1. This Chapter does not cover:

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

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

3. Heading 26.20 applies only to:

- (a) Ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals, excluding ash and residues from the incineration of municipal waste (heading 26.21); and

-
- (b) Ash and residues containing arsenic, whether or not containing metals, of a kind used either for the extraction of arsenic or metals or for the manufacture of their chemical compounds.

Subheading Notes

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



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|---|--------------|---------|------------|
| 26.01 | Iron ores and concentrates, including roasted iron pyrites. | | | |
| 2601.10.00 | Iron ores and concentrates, other than roasted iron pyrites: | | | |
| 2601.11.00 | Non-agglomerated | 5% | kg | 281.5 |
| 2601.12.00 | Agglomerated | 5% | kg | 281.6 |
| 2601.20.00 | Roasted iron pyrites | 5% | kg | 281.4 |
| 2602.00.00 | Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more calculated on the dry weight. | 5% | kg | 287.7 |
| 2603.00.00 | Copper ores and concentrates. | 5% | kg | 283.1 |
| 2604.00.00 | Nickel ores and concentrates. | 5% | kg | 284.1 |
| 2605.00.00 | Cobalt ores and concentrates. | 5% | kg | 287.93 |
| 26.06 | Aluminium ores and concentrates. | | | |
| 2606.00.10 | Calcined bauxite | 10% | kg | 285.11 |
| 2606.00.90 | Other | 10% | kg | 295.19 |
| 2607.00.00 | Lead ores and concentrates. | 5% | kg | 287.4 |
| 2608.00.00 | Zinc ores and concentrates. | 5% | kg | 287.5 |
| 2609.00.00 | Tin ores and concentrates. | 5% | kg | 287.6 |
| 2610.00.00 | Chromium ores and concentrates. | 5% | kg | 287.91 |
| 2611.00.00 | Tungsten ores and concentrates. | 5% | kg | 287.92 |
| 26.12 | Uranium or thorium ores and concentrates. | | | |
| 2612.10.00 | Uranium ores and concentrates | 5% | kg | 286.1 |
| 2612.20.00 | Thorium ores and concentrates | 5% | kg | 286.2 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|---|--------------|---------|------------|
| 26.13 | Molybdenum ores and concentrates. | | | |
| 2613.10.00 | Roasted | 5% | kg | 287.81 |
| 2613.90.00 | Other | 5% | kg | 287.82 |
| 2614.00.00 | Titanium ores and concentrates. | 5% | kg | 287.83 |
| 26.15 | Niobium, tantalum, vanadium or zirconium ores and concentrates. | | | |
| 2615.10.00 | Zirconium ores and concentrates | 5% | kg | 287.84 |
| 2615.90.00 | Other | 5% | kg | 287.85 |
| 26.16 | Precious metal ores and concentrates. | | | |
| 2616.10.00 | Silver ores and concentrates | 5% | kg | 289.11 |
| 2616.90.00 | Other | 5% | kg | 289.19 |
| 26.17 | Other ores and concentrates. | | | |
| 2617.10.00 | Antimony ores and concentrates | 5% | kg | 287.991 |
| 2617.90.00 | Other | 5% | kg | 287.999 |
| 2618.00.00 | Granulated slag (slag sand) from the manufacture of iron or steel. | 10% | kg | 278.61 |
| 2619.00.00 | Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel. | 10% | kg | 278.62 |
| 26.20 | Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds. | | | |
| 2620.10.00 | Containing mainly zinc: | | | |
| 2620.11.00 | Hard zinc spelter | 5% | kg | 288.11 |
| 2620.19.00 | Other | 5% | kg | 288.12 |
| 2620.20.00 | Containing mainly lead: | | | |
| 2620.21.00 | Leaded gasoline sludges and leaded anti-knock compound sludges | 5% | kg | 288.161 |
| 2620.29.00 | Other | 5% | kg | 288.17 |
| 2620.30.00 | Containing mainly copper | 5% | kg | 288.14 |
| 2620.40.00 | Containing mainly aluminium | 5% | kg | 288.15 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|---------|------------|
| 2620.60.00 | Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds | 5% | kg | 288.18 |
| 2620.90.00 | Other: | | | |
| 2620.91.00 | Containing antimony, beryllium, cadmium, chromium or their mixtures | 5% | kg | 288.21 |
| 2620.99.00 | Other | 5% | kg | 288.29 |
| 26.21 | Other slag and ash; including seaweed ash (kelp); ash and residues from the incineration of municipal waste. | | | |
| 2621.10.00 | Ash and residues from the incineration of municipal waste | 5% | kg | 278.71 |
| 2621.90.00 | Other | 5% | kg | 278.79 |

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CHAPTER 27**MINERAL FUELS, MINERAL OILS AND PRODUCTS OF
THEIR DISTILLATION; BITUMINOUS SUBSTANCES; MINERAL WAXES****Notes**

1. This Chapter does not cover:
 - (a) Separate chemically defined organic compounds, other than pure methane and propane which are to be classified in heading 27.11;
 - (b) Medicaments of heading 30.03 or 30.04; or
 - (c) Mixed unsaturated hydrocarbons of heading 33.01, 33.02 or 38.05.

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

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

3. For the purposes of heading 27.10, “waste oils” means waste containing mainly petroleum oils and oils obtained from bituminous minerals (as described in Note 2 to this Chapter), whether or not mixed with water. These include:
 - (a) Such oils no longer fit for use as primary products (for example, used lubricating oils, used hydraulic oils and used transformer oils);
 - (b) Sludge oils from the storage tanks of petroleum oils, mainly containing such oils and a high concentration of additives (for example, chemicals) used in the manufacture of the primary products; and
 - (c) Such oils in the form of emulsions in water or mixtures with water, such as those resulting from oil spills, storage tank washings, or from the use of cutting oils for machine operations.

Subheading Notes

1. For the purposes of subheading 2701.11, “anthracite” means coal having a volatile matter limit (on a dry, mineral matter free basis) not exceeding 14%.
2. For the purposes of subheading 2701.12, “bituminous coal” means coal having a volatile matter limit (on a dry, mineral matter free basis) exceeding 14% and a calorific value limit (on a moist, mineral matter free basis) equal to or greater than 5,833 kcal/kg.
3. For the purposes of subheadings 2707.10, 2707.20, 2707.30, 2707.40 and 2707.60, the terms “benzol (benzene)”, “toluol (toluene)”, “xylol (xylenes)”, “naphthalene” and “phenols” apply to products which contain more than 50% by weight of benzene, toluene, xylenes, naphthalene or phenols, respectively.
4. For the purposes of subheadings 2710.11, “light oils and preparations” are those of which 90% or more by volume (including losses) distil at 210°C (ASTM D86 method).



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|---|--------------|-------------------|------------|
| 27.01 | Coal; briquettes, ovoids and similar solid fuels manufactured from coal. | | | |
| 2701.10.00 | Coal, whether or not pulverized, but not agglomerated: | | | |
| 2701.11.00 | Anthracite | 5% | kg/m ³ | 321.1 |
| 2701.12.00 | Bituminous coal | 5% | kg/m ³ | 321.21 |
| 2701.19.00 | Other coal | 5% | kg/m ³ | 321.22 |
| 2701.20.00 | Briquettes, ovoids and similar solid fuels manufactured from coal | 5% | kg/m ³ | 322.1 |
| 27.02 | Lignite, whether or not agglomerated, excluding jet. | | | |
| 2702.10.00 | Lignite, whether or not pulverized, but not agglomerated | 5% | kg/m ³ | 322.21 |
| 2702.20.00 | Agglomerated lignite | 5% | kg/m ³ | 322.22 |
| 2703.00.00 | Peat (including peat litter), whether or not agglomerated. | Free | kg/m ³ | 322.3 |
| 2704.00 | Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon. | | | |
| 2704.00.10 | Coke and semi-coke of coal | 5% | kg/m ³ | 325.01 |
| 2704.00.20 | Coke and semi-coke of lignite or of peat | 5% | kg/m ³ | 325.02 |
| 2704.00.30 | Retort carbon | 5% | kg/m ³ | 325.03 |
| 2705.00.00 | Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons. | Free | kg/m ³ | 345.0 |
| 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. | 5% | kg/m ³ | 335.21 |
| 27.07 | Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents. | | | |
| 2707.10.00 | Benzol (benzene) | 15% | kg/m ³ | 335.22 |
| 2707.20.00 | Toluol (toluene) | 15% | kg/m ³ | 335.23 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|----------------|---|--------------|-------------------|------------|
| 2707.30.00 | Xylol (xylenes) | 15% | kg/m ³ | 335.24 |
| 2707.40.00 | Napthalene | 15% | kg/m ³ | 335.256 |
| 2707.50.00 | Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250°C by the ASTM D 86 method | 15% | kg/m ³ | 335.251 |
| 2707.90.00 | Other: | | | |
| 2707.91.00 | Creosote oils | 15% | kg/m ³ | 335.253 |
| 2707.99.00 | Other: | | | |
| 2707.99.10 | Gasoline blending preparations | 15% | kg/m ³ | 335.255 |
| 2707.99.90 | Other | 15% | kg/m ³ | 335.259 |
| 27.08 | Pitch and pitch coke, obtained from coal tar or from other mineral tars. | | | |
| 2708.10.00 | Pitch | 15% | kg/m ³ | 335.31 |
| 2708.20.00 | Pitch coke | 5% | kg/m ³ | 335.32 |
| 2709.00 | Petroleum oils and oils obtained from bituminous minerals, acruide. | | | |
| 2709.00.10 | Imported under the processing agreement | Free | kg/m ³ | 333.01 |
| 2709.00.90 | Other | Free | kg/m ³ | 333.09 |
| 27.10 | Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils. | | | |
| 2710.10.00 | Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than waste oils: | | | |
| 2710.11.00 | Light oils and preparations: | | | |
| 2710.11.10 | Aviation Spirit of 100 octane and over | Free | kg/m ³ | 334.011 |
| 2710.11.20 | Aviation Spirit under 100 octane | Free | kg/m ³ | 334.013 |
| 2710.11.30 | Motor Spirit (gasoline) | 20% | kg/m ³ | 334.115 |
| 2710.11.40 | Spirit type (gasoline type) jet fuel | Free | kg/m ³ | 334.020 |
| 2710.11.90 | Other | Free | kg/m ³ | 334.090 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|-------------------|------------|
| 2710.19.00 | Other: | | | |
| 2710.19.10 | Kerosene type jet fuel | Free | kg/m ³ | 334.021 |
| 2710.19.20 | Illuminating kerosene | 5% | kg/m ³ | 334.213 |
| 2710.19.30 | Vapourising oil or white spirit | 20% | kg/m ³ | 334.291 |
| 2710.19.40 | Diesel oil: | | | |
| 2710.19.41 | Diesel oil for the generation of electricity by a person with output in excess of 50 million kilowatt-hours | 10% | kg/m ³ | 334.31 |
| 2710.19.49 | Other | 10% | kg/m ³ | 334.31 |
| 2710.19.50 | Gas oils (other than diesel oil) | 10% | kg/m ³ | 334.33 |
| 2710.19.60 | Bunker 'C' grade fuel oil | 10% | kg/m ³ | 334.43 |
| 2710.19.70 | Partly refined petroleum, including topped crudes | Free | kg/m ³ | 334.41 |
| 2710.19.80 | Lubricating oil base stocks, lubricating oils greases: | | | |
| 2710.19.81 | Lubricating oil base stock (Paraffinic type) | 15% | kg/m ³ | 334.451 |
| 2710.19.82 | Other lubricating oil base stock | Free | kg/m ³ | 334.452 |
| 2710.19.83 | Lubricating oils | 20% | kg/m ³ | ### |
| 2710.19.84 | Lubricating greases | 20% | kg/m ³ | 334.47 |
| 2710.19.85 | Hydraulic brake fluids and other prepared liquids for hydraulic transmission | 15% | kg/m ³ | 334.54 |
| 2710.19.86 | Transformer oil | Free | kg/m ³ | 334.55 |
| 2710.19.87 | Circuit breaker oil | Free | kg/m ³ | 334.56 |
| 2710.19.88 | Cleansing, cutting and mould release oils | Free | kg/m ³ | 334.57 |
| 2710.19.89 | Other | Free | kg/m ³ | 334.59 |
| 2710.19.90 | Other | Free | kg/m ³ | 334.49 |
| 2710.90.00 | Waste oils: | | | |
| 2710.91.00 | Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs) | Free | kg/m ³ | 334.61 |
| 2710.99.00 | Other | Free | kg/m ³ | 334.69 |
| 27.11 | Petroleum gases and other gaseous hydrocarbons. | | | |
| 2711.10.00 | Liquefied: | | | |
| 2711.11.00 | Natural gas | Free | kg/m ³ | 343.1 |
| 2711.12.00 | Propane | Free | kg/m ³ | 342.1 |
| 2711.13.00 | Butanes | Free | kg/m ³ | 342.5 |
| 2711.14.00 | Ethylene, propylene, butylenes and butadiene | Free | kg/m ³ | 344.1 |
| 2711.19.00 | Other | Free | kg/m ³ | 344.2 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|---|--------------|-------------------|------------|
| 2711.20.00 | In gaseous state: | | | |
| 2711.21.00 | Natural gas | Free | kg/m ³ | 343.2 |
| 2711.29.00 | Other | Free | kg/m ³ | 344.9 |
| 27.12 | Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured. | | | |
| 2712.10.00 | Petroleum jelly | 20% | kg/m ³ | 335.11 |
| 2712.20.00 | Paraffin wax containing by weight less than 0.75% of oil | Free | kg/m ³ | 335.125 |
| 2712.90.00 | Other | Free | kg/m ³ | 335.129 |
| 27.13 | Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals. | | | |
| 2713.10.00 | Petroleum coke: | | | |
| 2713.11.00 | Not calcined | Free | kg | 335.421 |
| 2713.12.00 | Calcined | Free | kg | 335.422 |
| 2713.20.00 | Petroleum bitumen | 20% | kg | 335.411 |
| 2713.90.00 | Other residues of petroleum oils or of oils obtained from bituminous mineral | 10% | kg | 335.419 |
| 27.14 | Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks. | | | |
| 2714.10.00 | Bituminous or oil shale and tar sands | 20% | kg | 278.96 |
| 2714.90.00 | Other: | | | |
| 2714.90.10 | Natural bitumen | 10% | kg | 278.971 |
| 2714.90.20 | Natural asphalt | 10% | kg | 278.972 |
| 2714.90.30 | Asphaltites and asphaltic rocks | 10% | kg | 278.973 |
| 2714.90.90 | Other | 10% | kg | ### |
| 2715.00 | Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tarpitch (for example, bituminous mastics, cut-backs). | | | |
| 2715.00.10 | Cut-backs | 10% | kg | 335.431 |
| 2715.00.90 | Other | 10% | kg | 335.439 |
| 2716.00.00 | Electrical energy. | Free | 1000 kwh | 351.0 |

SECTION VI**PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES****Notes**

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



CHAPTER 28**INORGANIC CHEMICALS; ORGANIC OR INORGANIC COMPOUNDS
OF PRECIOUS METALS, OF RARE EARTH METALS, OF RADIOACTIVE
ELEMENTS OR OF ISOTOPES****Notes**

1. Except where the context otherwise requires, the headings of this Chapter apply only to:
 - (a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities;
 - (b) The products mentioned in (a) above dissolved in water;
 - (c) The products mentioned in (a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
 - (d) The products mentioned in (a), (b) or (c) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
 - (e) The products mentioned in (a), (b), (c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use.
2. In addition to dithionites and sulphonylates, stabilised with organic substances (heading 28.31), carbonates and peroxocarbonates of inorganic bases (heading 28.36), cyanides, cyanide oxides and complex cyanides of inorganic bases (heading 28.37), fulminates, cyanates and thiocyanates, of inorganic bases (heading 28.38), organic products included in headings 28.43 to 28.46 and carbides (heading 28.49), only the following compounds of carbon are to be classified in this Chapter:
 - (a) Oxides of carbon, hydrogen cyanide and fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading 28.11);
 - (b) Halide oxides of carbon (heading 28.12);
 - (c) Carbon disulphide (heading 28.13);

-
- (d) Thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading 28.42);
- (e) Hydrogen peroxide, solidified with urea (heading 28.47), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metal derivatives (heading 28.51) other than calcium cyanamide, whether or not pure (Chapter 31).
3. Subject to the provisions of Note 1 to Section VI, this Chapter does not cover:
- (a) Sodium chloride or magnesium oxide, whether or not pure, or other products of Section V;
- (b) Organo inorganic compounds other than those mentioned in Note 2 above;
- (c) Products mentioned in Note 2, 3, 4 or 5 to Chapter 31;
- (d) Inorganic products of a kind used as luminophores, of heading 32.06; glass frit and other glass in the form of powder, granules or flakes, of heading 32.07;
- (e) Artificial graphite (heading 38.01); products put up as charges for fire extinguishers or put up in fire extinguishing grenades, of heading 38.13; ink removers put up in packings for retail sale, of heading 38.24; cultured crystals (other than optical elements) weighing not less than 2.5g each, of the halides of the alkali or alkaline earth metals, of heading 38.24;
- (f) Precious or semi precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings 71.02 to 71.05), or precious metals or precious metal alloys of Chapter 71;
- (g) The metals, whether or not pure, metal alloys or cermets, including sintered metal carbides (metal carbides sintered with a metal), of Section XV; or
- (h) Optical elements, for example, of the halides of the alkali or alkaline earth metals (heading 90.01).
4. Chemically defined complex acids consisting of a non metal acid of sub Chapter II and a metal acid of sub Chapter IV are to be classified in heading 28.11.
5. Headings 28.26 to 28.42 apply only to metal or ammonium salts or peroxy salts.

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

6. Heading 28.44 applies only to:

- (a) Technetium (atomic No. 43), promethium (atomic No. 61), polonium (atomic No. 84) and all elements with an atomic number greater than 84;
- (b) Natural or artificial radioactive isotopes (including those of the precious metals or of the base metals of Sections XIV and XV), whether or not mixed together;
- (c) Compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together;
- (d) Alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or isotopes or inorganic or organic compounds thereof and having a specific radioactivity exceeding 74 Bq/g (0.002 μ Ci/g).
- (e) Spent (irradiated) fuel elements (cartridges) of nuclear reactors;
- (f) Radioactive residues whether or not usable.

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

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

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

7. Heading 28.48 includes copper phosphide (phosphor copper) containing more than 15% by weight of phosphorus.

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



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|---|--------------|-----------------------|------------|
| 28.01 | I – CHEMICAL ELEMENTS Fluorine, chlorine, bromine and iodine. | | | |
| 2801.10.00 | Chlorine | Free | kg | 522.24 |
| 2801.20.00 | Iodine | 5% | kg | 522.251 |
| 2801.30.00 | Flourine; bromine | 5% | kg | 522.252 |
| 2802.00.00 | Sulphur, sublimed or precipitated; colloidal sulphur. | 5% | kg | 522.26 |
| 2803.00.00 | Carbon (carbon blacks and other forms of carbon not elsewhere specified or included). | 5% | kg | 522.1 |
| 28.04 | Hydrogen, rare gases and other non-metals. | | | |
| 2804.10.00 | Hydrogen | 10% | kg and m ³ | 522.211 |
| 2804.20.00 | Rare gases: | | | |
| 2804.21.00 | Argon | Free | kg and m ³ | 522.212 |
| 2804.29.00 | Other | Free | kg and m ³ | 522.213 |
| 2804.30.00 | Nitrogen | 10% | kg and m ³ | 522.214 |
| 2804.40.00 | Oxygen | 25% | kg and m ³ | 522.215 |
| 2804.50.00 | Boron; tellurium | 5% | kg | 522.221 |
| 2804.60.00 | Silicon: | | | |
| 2804.61.00 | Containing by weight not less than 99.99% of Silicon | 5% | kg | 522.231 |
| 2804.69.00 | Other | 5% | kg | 522.239 |
| 2804.70.00 | Phosphorus | 5% | kg | 522.222 |
| 2804.80.00 | Arsenic | 5% | kg | 522.223 |
| 2804.90.00 | Selenium | 5% | kg | 522.224 |
| 28.05 | Alkali or alkaline-earth metals; rare- earth metals, scandium and yttrium, whether or not intermixed or inter- alloyed; mercury. | | | |
| 2805.10.00 | Alkali or alkaline-earth metals: | | | |
| 2805.11.00 | Sodium | 5% | kg | 522.281 |
| 2805.12.00 | Calcium | 5% | kg | 522.282 |
| 2805.19.00 | Other | 5% | kg | 522.289 |
| 2805.30.00 | Rare-earth metals, scandium and yttrium, whether or not intermixed or inter-alloyed | 5% | kg | 522.293 |
| 2805.40.00 | Mercury | 5% | kg | 522.27 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|---|--------------|---------|------------|
| | II – INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS | | | |
| 28.06 | Hydrogen chloride (hydrochloric acid); chlorosulphuric acid. | | | |
| 2806.10.00 | Hydrogen chloride (hydrochloric acid) | 5% | kg | 522.311 |
| 2806.20.00 | Chlorosulphuric acid | 5% | kg | 522.312 |
| 2807.00 | Sulphuric acid; oleum. | | | |
| 2807.00.10 | Sulphuric acid, for chemical analysis | 5% | kg | 522.321 |
| 2807.00.20 | Sulphuric acid, other | 15% | kg | 522.322 |
| 2807.00.30 | Oleum | 5% | kg | 522.323 |
| 2808.00.00 | Nitric acid; sulphonitric acids. | 5% | kg | 522.33 |
| 28.09 | Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined. | | | |
| 2809.10.00 | Diphosphorus pentaoxide | 5% | kg | 522.341 |
| 2809.20.00 | Phosphoric acid and polyphosphoric acid | 5% | kg | 522.342 |
| 2810.00.00 | Oxides of boron; boric acids. | 5% | kg | 522.35 |
| 28.11 | Other inorganic acids and other inorganic oxygen compounds of non-metals. | | | |
| 2811.10.00 | Other inorganic acids: | | | |
| 2811.11.00 | Hydrogen fluoride (hydrofluoric acid) | 5% | kg | 522.361 |
| 2811.19.00 | Other | 5% | kg | 522.369 |
| 2811.20.00 | Other inorganic oxygen compounds of non-metals: | | | |
| 2811.21.00 | Carbon dioxide | 25% | kg | 522.391 |
| 2811.22.00 | Silicon dioxide | 5% | kg | 522.37 |
| 2811.29.00 | Other: | | | |
| 2811.29.10 | Nitrous oxide | 5% | kg | 522.392 |
| 2811.29.90 | Other | 5% | kg | 522.399 |
| | III – HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS | | | |
| 28.12 | Halides and halide oxides of non-metals. | | | |
| 2812.10.00 | Chlorides and chloride oxides | 5% | kg | 522.411 |
| 2812.90.00 | Other | 5% | kg | 522.419 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|---|--------------|---------|------------|
| 28.13 | Sulphides of non-metals; commercial phosphorus trisulphide. | | | |
| 2813.10.00 | Carbon disulphide | 5% | kg | 522.421 |
| 2813.90.00 | Other | 5% | kg | 522.429 |
| | IV – INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS | | | |
| 28.14 | Ammonia, anhydrous or in aqueous solution. | | | |
| 2814.10.00 | Anhydrous ammonia | 15% | kg | 522.611 |
| 2814.20.00 | Ammonia in aqueous solution | 5% | kg | 522.612 |
| 28.15 | Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium. | | | |
| 2815.10.00 | Sodium hydroxide (caustic soda): | | | |
| 2815.11.00 | Solid | 5% | kg | 522.62 |
| 2815.12.00 | In aqueous solution (soda lye or liquid soda) | 5% | kg | 522.63 |
| 2815.20.00 | Potassium hydroxide (caustic potash) | 5% | kg | 522.641 |
| 2815.30.00 | Peroxides of sodium or potassium | 5% | kg | 522.642 |
| 28.16 | Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium. | | | |
| 2816.10.00 | Hydroxide and peroxide of magnesium | 5% | kg | 522.651 |
| 2816.40.00 | Oxides, hydroxides and peroxides, of strontium or Barium | 5% | kg | 522.658 |
| 2817.00.00 | Zinc oxide; zinc peroxide. | 5% | kg | 522.51 |
| 28.18 | Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide. | | | |
| 2818.10.00 | Artificial corundum, whether or not chemically defined | 5% | kg | 522.67 |
| 2818.20.00 | Aluminium oxide (alumina), other than artificial corundum | 15% | kg | 285.2 |
| 2818.30.00 | Aluminium hydroxide | 5% | kg | 522.66 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|--|--------------|---------|------------|
| 28.19 | Chromium oxides and hydroxides. | | | |
| 2819.10.00 | Chromium trioxide | 5% | kg | 522.521 |
| 2819.90.00 | Other | 5% | kg | 522.529 |
| 28.20 | Manganese oxides. | | | |
| 2820.10.00 | Manganese dioxide | 5% | kg | 522.531 |
| 2820.90.00 | Other | 5% | kg | 522.539 |
| 28.21 | Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe₂O₃. | | | |
| 2821.10.00 | Iron oxides and hydroxides | 5% | kg | 522.541 |
| 2821.20.00 | Earth colours | 5% | kg | 522.542 |
| 2822.00.00 | Cobalt oxides and hydroxides; commercial cobalt oxides. | 5% | kg | 522.55 |
| 2823.00.00 | Titanium oxides. | 5% | kg | 522.56 |
| 28.24 | Lead oxides; red lead and orange lead. | | | |
| 2824.10.00 | Lead monoxide (litharge, massicot) | 5% | kg | 522.571 |
| 2824.90.00 | Other | 5% | kg | 522.579 |
| 28.25 | Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides. | | | |
| 2825.10.00 | Hydrazine and hydroxylamine and their inorganic salts | Free | kg | 522.68 |
| 2825.20.00 | Lithium oxide and hydroxide | Free | kg | 522.691 |
| 2825.30.00 | Vanadium oxides and hydroxides | Free | kg | 522.692 |
| 2825.40.00 | Nickel oxides and hydroxides | Free | kg | 522.693 |
| 2825.50.00 | Copper oxides and hydroxides | Free | kg | 522.694 |
| 2825.60.00 | Germanium oxides and zirconium dioxide | Free | kg | 522.695 |
| 2825.70.00 | Molybdenum oxides and hydroxides | Free | kg | 522.696 |
| 2825.80.00 | Antimony oxides | Free | kg | 522.697 |
| 2825.90.00 | Other | Free | kg | 522.699 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|---------|------------|
| 28.26 | V – SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts. | | | |
| 2826.10.00 | Fluorides: | | | |
| 2826.12.00 | Of aluminium | 5% | kg | 523.12 |
| 2826.19.00 | Other | 5% | kg | 523.13 |
| 2826.30.00 | Sodium hexafluoroaluminate (synthetic cryolite) | 5% | kg | 523.15 |
| 2826.90.00 | Other | 5% | kg | 523.19 |
| 28.27 | Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides. | | | |
| 2827.10.00 | Ammonium chloride | 5% | kg | 523.21 |
| 2827.20.00 | Calcium chloride | 5% | kg | 523.22 |
| 2827.30.00 | Other chlorides: | | | |
| 2827.31.00 | Of magnesium | 5% | kg | 523.291 |
| 2827.32.00 | Of aluminium | 5% | kg | 523.292 |
| 2827.35.00 | Of nickel | 5% | kg | 523.295 |
| 2827.39.00 | Other | 5% | kg | 523.298 |
| 2827.40.00 | Chloride oxides and chloride hydroxides: | | | |
| 2827.41.00 | Of copper | 5% | kg | 523.2991 |
| 2827.49.00 | Other | 5% | kg | 523.2992 |
| 2827.50.00 | Bromides and bromide oxides: | | | |
| 2827.51.00 | Bromides of sodium or of potassium | 5% | kg | 523.2993 |
| 2827.59.00 | Other | 5% | kg | 523.2994 |
| 2827.60.00 | Iodides and iodide oxides | 5% | kg | 523.2995 |
| 28.28 | Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites. | | | |
| 2828.10.00 | Commercial calcium hypochlorite and other calcium hypochlorites | 5% | kg | 523.311 |
| 2828.90.00 | Other | 5% | kg | 523.319 |
| 28.29 | Chlorates and perchlorates; bromates and perbromates; iodates and periodates. | | | |
| 2829.10.00 | Chlorates: | | | |
| 2829.11.00 | Of sodium | 5% | kg | 523.32 |
| 2829.19.00 | Other | 5% | kg | 523.319 |
| 2829.90.00 | Other | 5% | kg | 523.399 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|---------|------------|
| 28.30 | Sulphides; polysulphides, whether or not chemically defined. | | | |
| 2830.10.00 | Sodium sulphides | 5% | kg | 523.41 |
| 2830.90.00 | Other | 5% | kg | 523.429 |
| 28.31 | Dithionites and sulphonylates. | | | |
| 2831.10.00 | Of sodium | 5% | kg | 523.431 |
| 2831.90.00 | Other | 5% | kg | 523.439 |
| 28.32 | Sulphites; thiosulphates. | | | |
| 2832.10.00 | Sodium sulphites | 5% | kg | 523.441 |
| 2832.20.00 | Other sulphites | 5% | kg | 523.442 |
| 2832.30.00 | Thiosulphates | 5% | kg | 523.443 |
| 28.33 | Sulphates; alums; peroxosulphates (persulphates). | | | |
| 2833.10.00 | Sodium sulphates: | | | |
| 2833.11.00 | Disodium sulphate | 5% | kg | 523.451 |
| 2833.19.00 | Other | 5% | kg | 523.459 |
| 2833.20.00 | Other sulphates: | | | |
| 2833.21.00 | Of magnesium | 5% | kg | 523.491 |
| 2833.22.00 | Of aluminium | 15% | kg | 523.492 |
| 2833.24.00 | Of nickel | 5% | kg | 523.494 |
| 2833.25.00 | Of copper | 5% | kg | 523.495 |
| 2833.27.00 | Of barium | 5% | kg | 523.497 |
| 2833.29.00 | Other | 5% | kg | 523.498 |
| 2833.30.00 | Alums | 5% | kg | 523.4991 |
| 2833.40.00 | Peroxosulphates (persulphates) | 5% | kg | 523.4992 |
| 28.34 | Nitrites; nitrates. | | | |
| 2834.10.00 | Nitrites | 5% | kg | 523.51 |
| 2834.20.00 | Nitrates: | | | |
| 2834.21.00 | Of potassium | 5% | kg | 523.52 |
| 2834.29.00 | Other | 5% | kg | 523.599 |
| 28.35 | Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined. | | | |
| 2835.10.00 | Phosphinates (hypophosphites) and phosphonates (phosphites) | 5% | kg | 523.61 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|---|--------------|---------|------------|
| 2835.20.00 | Phosphates: | | | |
| 2835.22.00 | Of mono-or disodium | 5% | kg | 523.631 |
| 2835.24.00 | Of potassium | 5% | kg | 523.633 |
| 2835.25.00 | Calcium hydrogenorthophosphate ("dicalcium phosphate") | 5% | kg | 523.634 |
| 2835.26.00 | Other phosphates of calcium | 5% | kg | 523.635 |
| 2835.29.00 | Other | 5% | kg | 523.639 |
| 2835.30.00 | Polyphosphates: | | | |
| 2835.31.00 | Sodium triphosphate (sodium tripolyphosphate) | 5% | kg | 523.64 |
| 2835.39.00 | Other | 5% | kg | 523.65 |
| 28.36 | Carbonates; peroxocarbonates (per- carbonates); commercial ammonium carbonate containing ammonium carbamate. | | | |
| 2836.20.00 | Disodium carbonate | 5% | kg | 523.72 |
| 2836.30.00 | Sodium hydrogencarbonate (sodium bicarbonate) | Free | kg | 523.73 |
| 2836.40.00 | Potassium carbonates | 5% | kg | 523.74 |
| 2836.50.00 | Calcium carbonate | 5% | kg | 523.791 |
| 2836.60.00 | Barium carbonate | 5% | kg | 523.792 |
| | Lead Carbonates | 5% | kg | 523.75 |
| 2836.90.00 | Other: | | | |
| 2836.91.00 | Lithium carbonates | Free | kg | 523.793 |
| 2836.92.00 | Strontium carbonate | Free | kg | 523.794 |
| 2836.99.00 | Other | Free | kg | 523.799 |
| 28.37 | Cyanides, cyanide oxides and complex cyanides. | | | |
| 2837.10.00 | Cyanides and cyanide oxides: | | | |
| 2837.11.00 | Of sodium | 5% | kg | 523.811 |
| 2837.19.00 | Other | 5% | kg | 523.819 |
| 2837.20.00 | Complex cyanides | 5% | kg | 523.812 |
| 2838.00.00 | Fulminates, cyanates and thiocyanates | 5% | kg | 523.82 |
| 28.39 | Silicates; commercial alkali metal silicates. | | | |
| 2839.10.00 | Of sodium: | | | |
| 2839.11.00 | Sodium metasilicates | 5% | kg | 523.831 |
| 2839.19.00 | Other | 5% | kg | 523.832 |
| 2839.90.00 | Other | 5% | kg | 523.839 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|---------|------------|
| 28.40 | Borates; peroxoborates (perborates). | | | |
| 2840.10.00 | Disodium tetraborate (refined borax): | | | |
| 2840.11.00 | Anhydrous | 5% | kg | 523.841 |
| 2840.19.00 | Other | 5% | kg | 523.842 |
| 2840.20.00 | Other borates | 5% | kg | 523.843 |
| 2840.30.00 | Peroxoborates (perborates) | 5% | kg | 523.844 |
| 28.41 | Salts of oxometallic or peroxometallic acids. | | | |
| 2841.30.00 | Sodium dichromate | 5% | kg | 524.313 |
| 2841.50.00 | Other chromates and dichromates; peroxochromates | 5% | kg | 524.315 |
| 2841.60.00 | Manganites, manganates and permanganates: | | | |
| 2841.61.00 | Potassium permanganate | 5% | kg | 524.316 |
| 2841.69.00 | Other | 5% | kg | 524.317 |
| 2841.70.00 | Molybdates | 5% | kg | 524.318 |
| 2841.80.00 | Tungstates (wolframates) | 5% | kg | 524.3191 |
| 2841.90.00 | Other | 5% | kg | 524.3199 |
| 28.42 | Other salts of inorganic acids or peroxy-acids (including aluminosilicates whether or not chemically defined), other than azides. | | | |
| 2842.10.00 | Double or complex silicates, including aluminosilicates whether or not chemically defined. | 5% | kg | 523.891 |
| 2842.90.00 | Other | 5% | kg | 523.899 |
| 28.43 | VI – MISCELLANEOUS Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals. | | | |
| 2843.10.00 | Colloidal precious metals | 5% | kg | 524.321 |
| 2843.20.00 | Silver compounds: | | | |
| 2843.21.00 | Silver nitrate | 5% | kg | 524.322 |
| 2843.29.00 | Other | 5% | kg | 524.323 |
| 2843.30.00 | Gold compounds | 5% | kg | 524.324 |
| 2843.90.00 | Other compounds; amalgams | 5% | kg | 524.329 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|---------|------------|
| 28.44 | Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products. | | | |
| 2844.10.00 | Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds | 5% | kg | 525.11 |
| 2844.20.00 | Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products | 5% | kg | 525.13 |
| 2844.30.00 | Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products | 5% | kg | 525.15 |
| 2844.40.00 | Radioactive elements and isotopes and compounds other than those of sub heading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues | 5% | kg | 525.19 |
| 2844.50.00 | Spent (irradiated) fuel elements (cartridges) of nuclear reactors | 5% | kg | 525.17 |
| 28.45 | Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined. | | | |
| 2845.10.00 | Heavy water (deuterium oxide) | 5% | kg | 525.911 |
| 2845.90.00 | Other | 5% | kg | 525.919 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|---|--------------|---------|------------|
| 28.46 | Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals. | | | |
| 2846.10.00 | Cerium compounds | 5% | kg | 525.951 |
| 2846.90.00 | Other | 5% | kg | 525.959 |
| 2847.00.00 | Hydrogen peroxide, whether or not solidified with urea. | 5% | kg | 524.91 |
| 2848.00.00 | Phosphides, whether or not chemically defined, excluding ferrophosphorus. | 5% | kg | 524.92 |
| 28.49 | Carbides, whether or not chemically defined. | | | |
| 2849.10.00 | Of calcium | 5% | kg | 524.93 |
| 2849.20.00 | Of silicon | 5% | kg | 524.941 |
| 2849.90.00 | Other | 5% | kg | 524.949 |
| 2850.00.00 | Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49. | 5% | kg | 524.95 |
| [28.51] | | | | |
| 2852.00.00 | Compounds, inorganic or organic, of mercury, excluding amalgams. | 5% | kg | ### |
| 2853.00.00 | 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. | 5% | kg | 524.99 |

CHAPTER 29

ORGANIC CHEMICALS

Notes

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

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2. This Chapter does not cover:
- (a) Goods of heading 15.04 or crude glycerol (heading 15.20);
 - (b) Ethyl alcohol (heading 22.07 or 22.08);
 - (c) Methane or propane (heading 27.11);
 - (d) The compounds of carbon mentioned in Note 2 to Chapter 28;
 - (e) Urea (heading 31.02 or 31.05);
 - (f) Colouring matter of vegetable or animal origin (heading 32.03), synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (heading 32.04) or dyes or other colouring matter put up in forms or packings for retail sale (heading 32.12);
 - (g) Enzymes (heading 35.07);
 - (h) Metaldehyde, hexamethylenetetramine or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels, or liquid or liquefied gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm³ (heading 36.06);
 - (ij) Products put up as charges for fire extinguishers or put up in fire extinguishing grenades, of heading 38.13; ink removers put up in packings for retail sale, of heading 38.24; or
 - (k) Optical elements, for example, of ethylenediamine tartrate (heading 90.01).
3. Goods which could be included in two or more of the headings of this Chapter are to be classified in that one of those headings which occurs last in numerical order.
4. In headings 29.04 to 29.06, 29.08 to 29.11 and 29.13 to 29.20, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives includes a reference to compound derivatives, such as sulphohalogenated, nitrohalogenated, nitrosulphonated or nitrosulphohalogenated derivatives.

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

For the purposes of headings 2911.00, 29.12, 29.14, 29.18 and 29.22, “oxygen function” is to be restricted to the functions (the characteristic organic oxygen-containing groups) referred to in headings 29.05 to 29.20.

5. (a) The esters of acid function organic compounds of sub Chapters 1 to VII with organic compounds of these sub Chapters are to be classified with that compound which is classified in the heading which occurs last in numerical order in these sub-Chapters.
- (b) Esters of ethyl alcohol or glycerol with acid-function organic compounds of sub Chapters I to VII are to be classified in the same heading as the corresponding acid function compounds.
- (c) Subject to Note 1 to Section VI and Note 2 to Chapter 28:
- (1) Inorganic salts of organic compounds such as acid-, phenol or enol function compounds or organic bases, of sub Chapters I to X or heading 29.42, are to be classified in the heading appropriate to the organic compound; and
- (2) Salts formed between organic compounds of sub Chapters I to X or heading 29.42 are to be classified in the heading appropriate to the base or to the acid (including phenol or enol function compounds) from which they are formed, whichever occurs last in numerical order in the Chapter.
- (d) Metal alcoholates are to be classified in the same heading as the corresponding alcohols except in the case of ethanol (heading 29.05).
- (e) Halides of carboxylic acids are to be classified in the same heading as the corresponding acids.
6. The compounds of headings 29.30 and 29.31 are organic compounds the molecules of which contain, in addition to atoms of hydrogen, oxygen or nitrogen, atoms of other non metals or of metals (such as sulphur, arsenic, mercury or lead) directly linked to carbon atoms.

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

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

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

8. For the purposes of heading 29.37:
- (a) the term “hermones” includes hormone-releasing or hormone-stimulating factors, hormone inhibitors and hormone antagonists (anti-hormones);
 - (b) the expression “used primarily as hormones” applies not only to hormone derivatives and structural analogues used primarily for their hormonal effect, but also to those derivatives and structural analogues used primarily as intermediates in the synthesis of products of this heading.

Subheading Note

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



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|---------|------------|
| | I – HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES | | | |
| 29.01 | Acyclic hydrocarbons. | | | |
| 2901.10.00 | Saturated | 5% | kg | 511.14 |
| 2901.20.00 | Unsaturated: | | | |
| 2901.21.00 | Ethylene | 5% | kg | 511.11 |
| 2901.22.00 | Propene (propylene) | 5% | kg | 511.12 |
| 2901.23.00 | Butene (butylenes) and isomers thereof | 5% | kg | 511.131 |
| 2901.24.00 | Buta-1, 3-diene and isoprene | 5% | kg | 511.132 |
| 2901.29.00 | Other: | | | |
| 2901.29.10 | Nonylene (nonene) | 5% | kg | 511.191 |
| 2901.29.20 | Acetylene | 25% | kg | 511.192 |
| 2901.29.90 | Other | 5% | kg | 511.199 |
| 29.02 | Cyclic hydrocarbons. | | | |
| 2902.10.00 | Cyclanes, cyclenes and cycloterpenes: | | | |
| 2902.11.00 | Cyclohexane | 5% | kg | 511.21 |
| 2902.19.00 | Other | 5% | kg | 511.291 |
| 2902.20.00 | Benzene | 5% | kg | 511.22 |
| 2902.30.00 | Toluene | 5% | kg | 511.23 |
| 2902.40.00 | Xylenes: | | | |
| 2902.41.00 | <i>o</i> -Xylene | 5% | kg | 511.241 |
| 2902.42.00 | <i>m</i> -Xylene | 5% | kg | 511.242 |
| 2902.43.00 | <i>p</i> -Xylene | 5% | kg | 511.243 |
| 2902.44.00 | Mixed xylene isomers | 5% | kg | 511.244 |
| 2902.50.00 | Styrene | 5% | kg | 511.25 |
| 2902.60.00 | Ethylbenzene | 5% | kg | 511.26 |
| 2902.70.00 | Cumene | 5% | kg | 511.27 |
| 2902.90.00 | Other | 5% | kg | 511.299 |
| 29.03 | Halogenated derivatives of hydrocarbons. | | | |
| 2903.10.00 | Saturated chlorinated derivatives of acyclic hydrocarbons: | | | |
| 2903.11.00 | Chloromethane (methyl chloride) and chloroethane (ethyl chloride) | 5% | kg | 511.361 |
| 2903.12.00 | Dichloromethane (methylene chloride) | 5% | kg | 511.362 |
| 2903.13.00 | Chloroform (trichloromethane) | 5% | kg | 511.363 |
| 2903.14.00 | Carbon tetrachloride | 5% | kg | 511.364 |
| 2903.15.00 | Ethylene dichloride (ISO) (1,2 dichloroethane) | 5% | kg | 511.35 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|------------|--|--------------|---------|------------|
| 2903.19.00 | Other: | | | |
| 2903.19.10 | 1,1,1-Trichloroethane (methylchloroform) | 5% | kg | 511.366 |
| 2903.19.90 | Other | 5% | kg | 511.369 |
| 2903.20.00 | Unsaturated chlorinated derivatives of acyclic hydrocarbons: | | | |
| 2903.21.00 | Vinyl chloride (chloroethylene) | 5% | kg | 511.31 |
| 2903.22.00 | Trichloroethylene | 5% | kg | 511.32 |
| 2903.23.00 | Tetrachloroethylene (perchloroethylene) | 5% | kg | 511.33 |
| 2903.29.00 | Other | 5% | kg | 511.34 |
| 2903.30.00 | Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons: | | | |
| 2903.31.00 | Ethylene dibromide (ISO) (1,2 dibromoethane) | 5% | kg | ### |
| 2903.39.00 | Other | 5% | kg | ### |
| 2903.40.00 | Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens: | | | |
| 2903.41.00 | Trichlorofluoromethane | 5% | kg | 511.381 |
| 2903.42.00 | Dichlorodifluoromethane | 5% | kg | 511.382 |
| 2903.43.00 | Trichlorotrifluoroethanes | 5% | kg | 511.383 |
| 2903.44.00 | Dichlorotetrafluoroethanes and chloropentafluoroethane | 5% | kg | 511.384 |
| 2903.45.00 | Other derivatives perhalogenated only with fluorine and chlorine: | | | |
| 2903.45.10 | Chlorotrifluoromethane | 5% | kg | 511.3851 |
| 2903.45.20 | Pentachlorofluoroethane | 5% | kg | 511.3852 |
| 2903.45.30 | Tetrachlorodifluoroethanes | 5% | kg | 511.3853 |
| 2903.45.40 | Heptachlorofluoropropanes | 5% | kg | 511.3854 |
| 2903.45.50 | Hexachlorodifluoropropanes | 5% | kg | 511.3855 |
| 2903.45.60 | Pentachlorotrifluoropropanes | 5% | kg | 511.3856 |
| 2903.45.70 | Tetrachlorotetrafluoropropanes | 5% | kg | 511.3857 |
| 2903.45.80 | Trichloropentafluoropropanes | 5% | kg | 511.3858 |
| 2903.45.90 | Other: | | | |
| 2903.45.91 | Dichlorohexafluoropropanes | 5% | kg | 511.3859 |
| 2903.45.92 | Chloroheptafluoropropanes | 5% | kg | 511.3861 |
| 2903.45.99 | Other | 5% | kg | 511.3869 |
| 2903.46.00 | Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes | 5% | kg | 511.3862 |
| 2903.47.00 | Other perhalogenated derivatives | 5% | kg | 511.387 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|---------|------------|
| 2903.49.00 | Other: | | | |
| 2903.49.10 | Derivatives of methane, ethane or propane, halogenated only with fluorine and chlorine | 5% | kg | 511.3891 |
| 2903.49.20 | Derivatives of methane, ethane or propane, halogenated only with fluorine and bromine | 5% | kg | 511.3892 |
| 2903.49.90 | Other | 5% | kg | 511.3899 |
| 2903.50.00 | Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons: | | | |
| 2903.51.00 | 1,2,3,4,5,6-Hexachlorocyclohexane (HCH, (ISO)), including lindane (ISO, INN) | 5% | kg | 511.391 |
| 2903.52.00 | Aldrin (ISO), chlordane (ISO) and heptachlor (ISO) | 5% | kg | ### |
| 2903.59.00 | Other | 5% | kg | 511.392 |
| 2903.60.00 | Halogenated derivatives of aromatic hydrocarbons: | | | |
| 2903.61.00 | Chlorobenzene, <i>o</i> -dichlorobenzene and <i>p</i> -dichlorobenzene | 5% | kg | 511.393 |
| 2903.62.00 | Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane) (INN), (1,1,1-trichloro-2, 2-bis (<i>p</i> -chlorophenyl) ethane) | 5% | kg | 511.394 |
| 2903.69.00 | Other | 5% | kg | 511.399 |
| 29.04 | Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated. | | | |
| 2904.10.00 | Derivatives containing only sulpho groups, their salts and ethyl esters: | | | |
| 2904.10.10 | Sulphonic acid (tridecylbenzene [TDBSA] and Linear Alkylbenzene [LABSA]) | 15% | kg | 511.41 |
| 2904.10.20 | Sulphonic acid (Dodecylbenzene [DDBSA]) | 15% | kg | 511.42 |
| 2904.10.90 | Other | 5% | kg | 511.43 |
| 2904.20.00 | Derivatives containing only nitro or only nitroso groups | 5% | kg | 511.44 |
| 2904.90.00 | Other | 5% | kg | 511.49 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|---------|------------|
| | II – ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES | | | |
| 29.05 | Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives. | | | |
| 2905.10.00 | Saturated monohydric alcohols: | | | |
| 2905.11.00 | Methanol (methyl alcohol) | 10% | kg | 512.11 |
| 2905.12.00 | Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol) | 5% | kg | 512.12 |
| 2905.13.00 | Butan-1-ol (<i>n</i> -butyl alcohol) | 5% | kg | 512.131 |
| 2905.14.00 | Other butanols | 5% | kg | 512.132 |
| 2905.16.00 | Octanol (octyl alcohol) and isomers thereof | 5% | kg | 512.14 |
| 2905.17.00 | Dodecan-1-ol (lauryl alcohol), hexadecane-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol) | 5% | kg | 512.192 |
| 2905.19.00 | Other | 5% | kg | 512.193 |
| 2905.20.00 | Unsaturated monohydric alcohols: | | | |
| 2905.22.00 | Acyclic terpene alcohols | 5% | kg | 512.194 |
| 2905.29.00 | Other | 5% | kg | 512.199 |
| 2905.30.00 | Diols: | | | |
| 2905.31.00 | Ethylene glycol (ethanediol) | 5% | kg | 512.21 |
| 2905.32.00 | Propylene glycol (propane-1,2-diol) | 5% | kg | 512.291 |
| 2905.39.00 | Other | 5% | kg | 512.292 |
| 2905.40.00 | Other polyhydric alcohols: | | | |
| 2905.41.00 | 2-Ethyl-2- (hydroxymethyl) propane-1, 3-diol (trimethylolpropane) | 5% | kg | 512.293 |
| 2905.42.00 | Pentaerythritol | 5% | kg | 512.23 |
| 2905.43.00 | Mannitol | 5% | kg | 512.24 |
| 2905.44.00 | D-glucitol (sorbitol) | 5% | kg | 512.25 |
| 2905.45.00 | Glycerol | 5% | kg | 512.221 |
| 2905.49.00 | Other | 5% | kg | 512.299 |
| 2905.50 | Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols: | | | |
| 2905.51.00 | Ethchlorvynol (INN) | 5% | kg | 512.295 |
| 2905.59.00 | Other | 5% | kg | 512.296 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|---------|------------|
| 29.06 | Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives. | | | |
| 2906.10.00 | Cyclanic, cyclenic or cycloterpenic: | | | |
| 2906.11.00 | Menthol | 5% | kg | 512.311 |
| 2906.12.00 | Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols | 5% | kg | 512.312 |
| 2906.13.00 | Sterols and inositols | 5% | kg | 512.313 |
| 2906.19.00 | Other | 5% | kg | 512.319 |
| 2906.20.00 | Aromatic: | | | |
| 2906.21.00 | Benzyl alcohol | 5% | kg | 512.351 |
| 2906.29.00 | Other | 5% | kg | 512.359 |
| | III – PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES | | | |
| 29.07 | Phenols; phenol-alcohols. | | | |
| 2907.10.00 | Monophenols: | | | |
| 2907.11.00 | Phenol (hydroxybenzene) and its salts | 5% | kg | 512.41 |
| 2907.12.00 | Cresols and their salts | 5% | kg | 512.42 |
| 2907.13.00 | Octylphenol, nonylphenol and their isomers; salts thereof | 5% | kg | 512.431 |
| 2907.15.00 | Naphthols and their salts | 5% | kg | 512.433 |
| 2907.19.00 | Other | 5% | kg | 512.434 |
| 2907.20.00 | Polyphenols; phenol-alcohols: | | | |
| 2907.21.00 | Resorcinol and its salts | 5% | kg | 512.435 |
| 2907.22.00 | Hydroquinone (quinol) and its salts | 5% | kg | 512.436 |
| 2907.23.00 | 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts | 5% | kg | 512.437 |
| 2907.29.00 | Other | 5% | kg | 512.439 |
| 29.08 | Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols. | | | |
| 2908.10.00 | Derivatives containing only halogen substituents and their salts: | | | |
| 2908.11.00 | Pentachlorophenol (ISO) | 5% | kg | ### |
| 2908.19.00 | Other | 5% | kg | ### |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|---------|------------|
| 2908.90.00 | Other: | | | |
| 2908.91.00 | Dinoseb (ISO) and its salts | 5% | kg | ### |
| 2908.99.00 | Other | 5% | kg | ### |
| | IV – ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES, EPOXIDES WITH A THREE-MEMBERED RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES | | | |
| 29.09 | Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives. | | | |
| 2909.10.00 | Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives: | | | |
| 2909.11.00 | Diethyl ether | 5% | kg | 516.161 |
| 2909.19.00 | Other | 5% | kg | 516.162 |
| 2909.20.00 | Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives | 5% | kg | 516.163 |
| 2909.30.00 | Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives | 5% | kg | 516.164 |
| 2909.40.00 | Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives: | | | |
| 2909.41.00 | 2,2'-Oxydiethanol (diethylene glycol, digol) | 5% | kg | 516.171 |
| 2909.43.00 | Monobutyl ethers of ethylene glycol or of diethylene glycol | 5% | kg | 516.173 |
| 2909.44.00 | Other monoalkylethers of ethylene glycol or of diethylene glycol | 5% | kg | 516.174 |
| 2909.49.00 | Other | 5% | kg | 516.175 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|---|--------------|---------|----------------------|
| 2909.50.00 | Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives | 5% | kg | 516.176 |
| 2909.60.00 | Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives | 5% | kg | 516.177 |
| 29.10 | Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives. | | | |
| 2910.10.00 | Oxirane (ethylene oxide) | 5% | kg | 516.13 |
| 2910.20.00 | Methyloxirane (propylene oxide) | 5% | kg | 516.14 |
| 2910.30.00 | 1-Chloro-2,3-epoxypropane (epichlorohydrin) | 5% | kg | 516.151 |
| 2910.40.00 | Dieldrin (ISO, INN) | 5% | kg | ### |
| 2910.90.00 | Other | 5% | kg | 516.159 |
| 2911.00.00 | Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives. | 5% | kg | 516.12 |
| 29.12 | V – ALDEHYDE-FUNCTION COMPOUNDS Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde. | | | |
| 2912.10.00 | Acyclic aldehydes without other oxygen function: | | | |
| 2912.11.00 | Methanal (formaldehyde) | 5% | kg | 516.211 ^c |
| 2912.12.00 | Ethanal (acetaldehyde) | 5% | kg | 516.212 |
| 2912.19.00 | Other | 5% | kg | 516.219 |
| 2912.20.00 | Cyclic aldehydes without other oxygen function: | | | |
| 2912.21.00 | Benzaldehyde | 5% | kg | 516.221 |
| 2912.29.00 | Other | 5% | kg | 516.222 |
| 2912.30.00 | Aldehyde-alcohols | 5% | kg | 516.223 |
| 2912.40.00 | Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function: | | | |
| 2912.41.00 | Vanillin (4-hydroxy-3-methoxy-benzaldehyde) | 5% | kg | 516.224 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|---|--------------|---------|------------|
| 2912.42.00 | Ethylvanillin (3-ethoxy-4-hydroxy-benzaldehyde) | 5% | kg | 516.225 |
| 2912.49.00 | Other | 5% | kg | 516.226 |
| 2912.50.00 | Cyclic polymers of aldehydes | 5% | kg | 516.227 |
| 2912.60.00 | Paraformaldehyde | 5% | kg | 516.228 |
| 2913.00.00 | Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12 | 5% | kg | 516.26 |
| | VI – KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS | | | |
| 29.14 | Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives. | | | |
| 2914.10.00 | Acyclic ketones without other oxygen function: | | | |
| 2914.11.00 | Acetone | 5% | kg | 516.23 |
| 2914.12.00 | Butanone (methyl ethyl ketone) | 5% | kg | 516.24 |
| 2914.13.00 | 4-Methylpentan-2-one (methyl isobutyl ketone) | 5% | kg | 516.251 |
| 2914.19.00 | Other | 5% | kg | 516.259 |
| 2914.20.00 | Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function: | | | |
| 2914.21.00 | Camphor | 5% | kg | 516.27 |
| 2914.22.00 | Cyclohexanone and methylcyclohexanones | 5% | kg | 516.281 |
| 2914.23.00 | Ionones and methylionones | 5% | kg | 516.282 |
| 2914.29.00 | Other | 5% | kg | 516.289 |
| 2914.30.00 | Aromatic ketones without other oxygen function: | | | |
| 2914.31.00 | Phenylacetone (phenylpropan-2-one) | 5% | kg | 516.291 |
| 2914.39.00 | Other | 5% | kg | 516.292 |
| 2914.40.00 | Ketone-alcohols and ketone-aldehydes | 5% | kg | 516.293 |
| 2914.50.00 | Ketone-phenols and ketones with other oxygen function | 5% | kg | 516.294 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|---------|------------|
| 2914.60.00 | Quinones: | | | |
| 2914.61.00 | Anthraquinone | 5% | kg | 516.295 |
| 2914.69.00 | Other | 5% | kg | 516.296 |
| 2914.70.00 | Halogenated, sulphonated, nitrated or nitrosated derivatives | 5% | kg | 516.297 |
| | VII – CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXY-ACIDS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES | | | |
| 29.15 | Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives. | | | |
| 2915.10.00 | Formic acid, its salts and esters: | | | |
| 2915.11.00 | Formic acid | Free | kg | 513.741 |
| 2915.12.00 | Salts of formic acid | Free | kg | 513.742 |
| 2915.13.00 | Esters of formic acid | Free | kg | 513.743 |
| 2915.20.00 | Acetic acid and its salts; acetic anhydride: | | | |
| 2915.21.00 | Acetic acid | 5% | kg | 513.711 |
| 2915.24.00 | Acetic anhydride | Free | kg | 513.714 |
| 2915.29.00 | Other | Free | kg | 513.719 |
| 2915.30.00 | Esters of acetic acid: | | | |
| 2915.31.00 | Ethyl acetate | Free | kg | 513.721 |
| 2915.32.00 | Vinyl acetate | Free | kg | 513.722 |
| 2915.33.00 | <i>n</i> -Butyl acetate | Free | kg | 513.723 |
| 2915.36.00 | Dinoseb (ISO) acetate | Free | kg | ### |
| 2915.39.00 | Other | Free | kg | 513.729 |
| 2915.40.00 | Mono, di-or trichloroacetic acids, their salts and esters | Free | kg | 513.771 |
| 2915.50.00 | Propionic acid, its salts and esters | Free | kg | 513.772 |
| 2915.60.00 | Butanoic acids, pentanoic acids, their salts and esters | Free | kg | 513.75 |
| 2915.70.00 | Palmitic acid, stearic acid, their salts and esters | Free | kg | 513.76 |
| 2915.90.00 | Other | Free | kg | 513.779 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|---------|------------|
| 29.16 | Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives. | | | |
| 2916.10.00 | Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: | | | |
| 2916.11.00 | Acrylic acid and its salts | Free | kg | 513.791 |
| 2916.12.00 | Esters of acrylic acid | Free | kg | 513.792 |
| 2916.13.00 | Methacrylic acid and its salts | Free | kg | 513.731 |
| 2916.14.00 | Esters of methacrylic acid | Free | kg | 513.732 |
| 2916.15.00 | Oleic, linoleic or linolenic acids, their salts and esters | Free | kg | 513.78 |
| 2916.19.00 | Other | Free | kg | 513.793 |
| 2916.20.00 | Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives. | Free | kg | 513.794 |
| 2916.30.00 | Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: | | | |
| 2916.31.00 | Benzoic acid, its salts and esters | Free | kg | 513.795 |
| 2916.32.00 | Benzoyl peroxide and benzoyl chloride | Free | kg | 513.796 |
| 2916.34.00 | Phenylacetic acid and its salts | Free | kg | 513.797 |
| 2916.35.00 | Esters of phenylacetic acid | Free | kg | 513.798 |
| 2916.36.00 | Binapacryl (ISO) | Free | kg | ### |
| 2916.39.00 | Other | Free | kg | 513.799 |
| 29.17 | Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives. | | | |
| 2917.10.00 | Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: | | | |
| 2917.11.00 | Oxalic acid, its salts and esters | 5% | kg | 513.891 |
| 2917.12.00 | Adipic acid, its salts and esters | 5% | kg | 513.892 |
| 2917.13.00 | Azelaic acid, sebacic acid, their salts and esters | 5% | kg | 513.893 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|---------|------------|
| 2917.14.00 | Maleic anhydride | 5% | kg | 513.81 |
| 2917.19.00 | Other | 5% | kg | 513.894 |
| 2917.20.00 | Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives. | 5% | kg | 513.85 |
| 2917.30.00 | Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: | | | |
| 2917.32.00 | Diocetyl orthophthalates | 5% | kg | 513.83 |
| 2917.33.00 | Dinonyl or didecyl orthophthalates | 5% | kg | 513.896 |
| 2917.34.00 | Other esters of orthophthalic acid | 5% | kg | 513.897 |
| 2917.35.00 | Phthalic anhydride | 5% | kg | 513.82 |
| 2917.36.00 | Terephthalic acid and its salts | 5% | kg | 513.898 |
| 2917.37.00 | Dimethyl terephthalate | 5% | kg | 513.84 |
| 2917.39.00 | Other | 5% | kg | 513.899 |
| 29.18 | Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives. | | | |
| 2918.10.00 | Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives: | | | |
| 2918.11.00 | Lactic acid, its salts and esters | Free | kg | 513.911 |
| 2918.12.00 | Tartaric acid | 5% | kg | 513.912 |
| 2918.13.00 | Salts and esters of tartaric acid | Free | kg | 513.913 |
| 2918.14.00 | Citric acid | Free | kg | 513.914 |
| 2918.15.00 | Salts and esters of citric acid | Free | kg | 513.915 |
| 2918.16.00 | Gluconic acid, its salts and esters | Free | kg | 513.921 |
| 2918.18.00 | Chlorobenzilate (ISO) | Free | kg | ### |
| 2918.19.00 | Other | Free | kg | 513.929 |
| 2918.20.00 | Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives: | | | |
| 2918.21.00 | Salicylic acid and its salts | Free | kg | 513.931 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|---------|------------|
| 2918.22.00 | <i>O</i> -Acetylsalicylic acid, its salts and esters | Free | kg | 513.932 |
| 2918.23.00 | Other esters of salicylic acid and their salts | Free | kg | 513.939 |
| 2918.29.00 | Other | Free | kg | 513.94 |
| 2918.30.00 | Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives | Free | kg | 513.95 |
| 2918.90.00 | Other: | | | |
| 2918.91.00 | 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters | Free | kg | ### |
| 2918.99.00 | Other | Free | kg | ### |
| | VIII – ESTERS OF INORGANIC ACIDS OF NON-METALS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES | | | |
| 29.19 | Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives. | | | |
| 2919.10.00 | Tris (2,3-dibromopropyl) phosphate | 5% | kg | ### |
| 2919.90.00 | Other | 5% | kg | ### |
| 29.20 | Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives. | | | |
| 2920.10.00 | Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives: | | | |
| 2920.11.00 | Parathion (ISO) and parathion-methyl (ISO) (methylparathion) | 5% | kg | ### |
| 2920.19.00 | Other | 5% | kg | ### |
| 2920.90.00 | Other | 5% | kg | ### |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|---------|------------|
| | IX – NITROGEN-FUNCTION COMPOUNDS | | | |
| 29.21 | Amine-function compounds. | | | |
| 2921.10.00 | Acyclic monoamines and their derivatives; salts thereof: | | | |
| 2921.11.00 | Methylamine, di-or trimethylamine and their salts | 5% | kg | 514.511 |
| 2921.19.00 | Other | 5% | kg | 514.519 |
| 2921.20.00 | Acyclic polyamines and their derivatives; salts thereof: | | | |
| 2921.21.00 | Ethylenediamine and its salts | 5% | kg | 514.521 |
| 2921.22.00 | Hexamethylenediamine and its salts | 5% | kg | 514.522 |
| 2921.29.00 | Other | 5% | kg | 514.529 |
| 2921.30.00 | Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof | 5% | kg | 514.53 |
| 2921.40.00 | Aromatic monoamines and their derivatives; salts thereof: | | | |
| 2921.41.00 | Aniline and its salts | 5% | kg | 514.541 |
| 2921.42.00 | Aniline derivatives and their salts | 5% | kg | 514.542 |
| 2921.43.00 | Toluidines and their derivatives; salts thereof | 5% | kg | 514.543 |
| 2921.44.00 | Diphenylamine and its derivatives; salts thereof | 5% | kg | 514.544 |
| 2921.45.00 | 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof | 5% | kg | 514.545 |
| 2921.46.00 | Amfetamine (INN), benzfetamine (INN), dexametamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof | 5% | kg | 514.546 |
| 2921.49.00 | Other | 5% | kg | 514.549 |
| 2921.50.00 | Aromatic polyamines and their derivatives; salts thereof: | | | |
| 2921.51.00 | <i>o</i> -, <i>m</i> -, <i>p</i> -Phenylenediamine, diamino-toluenes, and their derivatives; salts thereof | 5% | kg | 514.551 |
| 2921.59.00 | Other | 5% | kg | 514.559 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|---------|------------|
| 29.22 | Oxygen-function amino-compounds. | | | |
| 2922.10.00 | Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof: | | | |
| 2922.11.00 | Monoethanolamine and its salts | 5% | kg | 514.611 |
| 2922.12.00 | Diethanolamine and its salts | 5% | kg | 514.612 |
| 2922.13.00 | Triethanolamine and its salts | 5% | kg | 514.613 |
| 2922.14.00 | Dextropropoxyphene (INN) and its salts | 5% | kg | 514.614 |
| 2922.19.00 | Other | 5% | kg | 514.619 |
| 2922.20.00 | Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof: | | | |
| 2922.21.00 | Aminohydroxynaphthalenesulphonic acids and their salts | 5% | kg | 514.621 |
| 2922.29.00 | Other | 5% | kg | 514.629 |
| 2922.30.00 | Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof: | 5% | | |
| 2922.31.00 | Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof | 5% | kg | 514.631 |
| 2922.39.00 | Other | 5% | kg | 514.639 |
| 2922.40.00 | Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof: | | | |
| 2922.41.00 | Lysine and its esters; salts thereof | 5% | kg | 514.641 |
| 2922.42.00 | Glutamic acid and its salts | 5% | kg | 514.642 |
| 2922.43.00 | Anthranilic acid and its salts | 5% | kg | 514.651 |
| 2922.44.00 | Tilidine (INN) and its salts | 5% | kg | 514.652 |
| 2922.49.00 | Other | 5% | kg | 514.659 |
| 2922.50.00 | Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function | 5% | kg | 514.67 |
| 29.23 | Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined. | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|---------|------------|
| 2923.10.00 | Choline and its salts | 5% | kg | 514.811 |
| 2923.20.00 | Lecithins and other phosphoaminolipids | 5% | kg | 514.812 |
| 2923.90.00 | Other | 5% | kg | 514.819 |
| 29.24 | Carboxamide-function compounds; amide-function compounds of carbonic acid. | | | |
| 2924.10.00 | Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof: | | | |
| 2924.11.00 | Meprobamate (INN) | 5% | kg | 514.78 |
| 2924.12.00 | Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO) | 5% | kg | ### |
| 2924.19.00 | Other | 5% | kg | 514.72 |
| 2924.20.00 | Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof: | | | |
| 2924.21.00 | Ureines and their derivatives; salts thereof | 5% | kg | 514.73 |
| 2924.23.00 | 2-Acetamidobenzoic acid (N-acetyl-anthranillic acid) and its salts | 5% | kg | 514.74 |
| 2924.24.00 | Ethinamate (INN) | 5% | kg | 514.75 |
| 2924.29.00 | Other | 5% | kg | 514.799 |
| 29.25 | Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds. | | | |
| 2925.10.00 | Imides and their derivatives; salts thereof: | | | |
| 2925.11.00 | Saccharin and its salts | 5% | kg | 514.821 |
| 2925.12.00 | Glutethimide (INN) | 5% | kg | 514.822 |
| 2925.19.00 | Other | 5% | kg | 514.829 |
| 2925.20.00 | Imines and their derivatives; salts thereof: | | | |
| 2925.21.00 | Chlordimeform (ISO) | 5% | kg | ### |
| 2925.29.00 | Other | 5% | kg | ### |
| 29.26 | Nitrile-function compounds. | | | |
| 2926.10.00 | Acrylonitrile | 5% | kg | 514.83 |
| 2926.20.00 | 1-Cyanoguanidine (dicyandiamide) | 5% | kg | 514.841 |
| 2926.30.00 | Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane) | 5% | kg | ### |
| 2926.90.00 | Other | 5% | kg | 514.849 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|------------|---|--------------|---------|------------|
| 2927.00.00 | Diazo-, azo- or azoxy-compounds. | 5% | kg | 514.85 |
| 2928.00.00 | Organic derivatives of hydrazine or of hydroxylamine. | 5% | kg | 514.86 |
| 29.29 | Compounds with other nitrogen function. | | | |
| 2929.10.00 | Isocyanates | 5% | kg | 514.891 |
| 2929.90.00 | Other | 5% | kg | 514.899 |
| | X – ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES | | | |
| 29.30 | Organo-sulphur compounds. | | | |
| 2930.20.00 | Thiocarbamates and dithiocarbamates | 5% | kg | 515.42 |
| 2930.30.00 | Thiuram mono-, di- or tetrasulphides | 5% | kg | 515.43 |
| 2930.40.00 | Methionine | 5% | kg | 515.44 |
| 2930.50.00 | Captalfol (ISO) and methamidophos (ISO) | 5% | kg | ### |
| 2930.90.00 | Other | 5% | kg | 515.49 |
| 2931.00.00 | Other organo-inorganic compounds. | 5% | kg | 515.5 |
| 29.32 | Heterocyclic compounds with oxygen hetero-atom(s) only. | | | |
| 2932.10.00 | Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure: | 5% | | |
| 2932.11.00 | Tetrahydrofuran | 5% | kg | 515.691 |
| 2932.12.00 | 2-Furaldehyde (furfuraldehyde) | 5% | kg | 515.692 |
| 2932.13.00 | Furfuryl alcohol and tetrahydrofurfuryl alcohol | 5% | kg | 515.693 |
| 2932.19.00 | Other | 5% | kg | 515.694 |
| 2932.20.00 | Lactones: | 5% | | |
| 2932.21.00 | Coumarin, methylcoumarins and ethylcoumarins | 5% | kg | 515.62 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|---------|------------|
| 2932.29.00 | Other lactones | 5% | kg | 515.63 |
| 2932.90.00 | Other: | 5% | | |
| 2932.91.00 | Isosafrole | 5% | kg | 515.695 |
| 2932.92.00 | 1-(1,3-benzodioxol-5-yl) propan-2-one | 5% | kg | 515.696 |
| 2932.93.00 | Piperonal | 5% | kg | 515.697 |
| 2932.94.00 | Safrole | 5% | kg | 515.698 |
| 2932.95.00 | Tetrahydrocannabinols (all isomers) | 5% | kg | 515.64 |
| 2932.99.00 | Other | 5% | kg | 515.699 |
| 29.33 | Heterocyclic compounds with nitrogen hetero-atom(s) only. | | | |
| 2933.10.00 | Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure: | | | |
| 2933.11.00 | Phenazone (antipyrin) and its derivatives | 5% | kg | 515.711 |
| 2933.19.00 | Other | 5% | kg | 515.719 |
| 2933.20.00 | Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure: | | | |
| 2933.21.00 | Hydantoin and its derivatives | 5% | kg | 515.72 |
| 2933.29.00 | Other | 5% | kg | 515.73 |
| 2933.30.00 | Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure: | | | |
| 2933.31.00 | Pyridine and its salts | 5% | kg | 515.741 |
| 2933.32.00 | Piperidine and its salts | 5% | kg | 515.742 |
| 2933.33.00 | Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), pethidine ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine intermediate A, phencyclidine (INN), (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof | 5% | kg | 515.743 |
| 2933.39.00 | Other | 5% | kg | 515.749 |
| 2933.40.00 | Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated) not further fused: | | | |
| 2933.41.00 | Levorphanol (INN) and its salts. | 5% | kg | 515.744 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|------------|---|--------------|---------|------------|
| 2933.49.00 | Other | 5% | kg | ### |
| 2933.50.00 | Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure: | | | |
| 2933.52.00 | Malonylurea (barbituric acid) and its salts | 5% | kg | 515.761 |
| 2933.53.00 | Allobarbitol (INN), amobarbitol (INN), barbitol (INN), butalbitol (INN), butobarbitol, cyclobarbitol (INN), methylphenobarbitol (INN), pentobarbitol (INN), phenobarbitol (INN), secbutobarbitol (INN), secobarbitol (INN) and vinylbitol (INN); salts thereof | 5% | kg | 515.746 |
| 2933.54.00 | Other derivatives of malonylurea (barbituric acid); salts thereof | 5% | kg | 515.747 |
| 2933.55.00 | Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof | 5% | kg | 515.748 |
| 2933.59.00 | Other | 5% | kg | 515.762 |
| 2933.60.00 | Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure: | | | |
| 2933.61.00 | Melamine | 5% | kg | 515.763 |
| 2933.69.00 | Other | 5% | kg | 515.769 |
| 2933.70.00 | Lactams: | | | |
| 2933.71.00 | 6-Hexanelactam (epsilon-caprolactam) | 5% | kg | 515.611 |
| 2933.72.00 | Clobazam (INN) and methypylon (INN) | 5% | kg | 515.612 |
| 2933.79.00 | Other lactams | 5% | kg | 515.619 |
| 2933.90.00 | Other: | | | |
| 2933.91.00 | Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof | 5% | kg | 515.81 |
| 2933.99.00 | Other | 5% | kg | 515.82 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|---|--------------|---------|------------|
| 29.34 | Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds. | | | |
| 2934.10.00 | Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure | 5% | kg | 515.791 |
| 2934.20.00 | Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused | 5% | kg | 515.792 |
| 2934.30.00 | Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused | 5% | kg | 515.78 |
| 2934.90.00 | Other: | | | |
| 2934.91.00 | Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof | 5% | kg | 515.811 |
| 2934.99.00 | Other | 5% | kg | 515.812 |
| 2935.00.00 | Sulphonamides | 5% | kg | 515.8 |
| | XI – PROVITAMINS, VITAMINS AND HORMONES | | | |
| 29.36 | Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent. | | | |
| 2936.20.00 | Vitamins and their derivatives, unmixed: | | | |
| 2936.21.00 | Vitamins A and their derivatives | 5% | kg | 541.12 |
| 2936.22.00 | Vitamin B ₁ and its derivatives | 5% | kg | 541.131 |
| 2936.23.00 | Vitamin B ₂ and its derivatives | 5% | kg | 541.132 |
| 2936.24.00 | D-or DL-Pantothenic acid (Vitamin B ₃ or Vitamin B ₅) and its derivatives | 5% | kg | 541.133 |
| 2936.25.00 | Vitamin B ₆ and its derivatives | 5% | kg | 541.134 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|---------|------------|
| 2936.26.00 | Vitamin B ₁₂ and its derivatives | 5% | kg | 541.135 |
| 2936.27.00 | Vitamin C and its derivatives | 5% | kg | 541.14 |
| 2936.28.00 | Vitamin E and its derivatives | 5% | kg | 541.15 |
| 2936.29.00 | Other vitamins and their derivatives | 5% | kg | 541.16 |
| 2936.90.00 | Other, including natural concentrates | 5% | kg | 541.17 |
| 29.37 | Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones. | | | |
| 2937.10.00 | Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues: | | | |
| 2937.11.00 | Somatotropin, its derivatives and structural analogues. | 5% | kg | 541.21 |
| 2937.12.00 | Insulin and its salts. | 5% | kg | 541.22 |
| 2937.19.00 | Other | 5% | kg | 541.29 |
| 2937.20.00 | Steroidal hormones, their derivatives and structural analogues: | | | |
| 2937.21.00 | Cortisone, hydrocortisone, prednisone (dehydrohydrocortisone) and prednisolone (dehydrocortisone) | 5% | kg | 541.531 |
| 2937.22.00 | Halogenated derivatives of corticosteroidal hormones | 5% | kg | 541.532 |
| 2937.23.00 | Oestrogens and progestogens | 5% | kg | 541.533 |
| 2937.29.00 | Other | 5% | kg | 541.539 |
| 2937.30.00 | Catecholamine hormones, their derivatives and structural analogues: | | | |
| 2937.31.00 | Epinephrine | 5% | kg | 541.541 |
| 2937.39.00 | Other | 5% | kg | 541.542 |
| 2937.40.00 | Amino-acid derivatives | 5% | kg | 541.543 |
| 2937.50.00 | Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues | 5% | kg | 541.544 |
| 2937.90.00 | Other | 5% | kg | 541.549 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|---------|------------|
| | XII – GLYCOSIDES AND VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES | | | |
| 29.38 | Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives. | | | |
| 2938.10.00 | Rutoside (rutin) and its derivatives | 5% | kg | 541.611 |
| 2938.90.00 | Other | 5% | kg | 541.619 |
| 29.39 | Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives. | | | |
| 2939.10.00 | Alkaloids of opium and their derivatives; salts thereof: | | | |
| 2939.11.00 | Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydro-morphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof | 5% | kg | 541.65 |
| 2939.19.00 | Other | 5% | kg | 541.66 |
| 2939.20.00 | Alkaloids of cinchona and their derivatives; salts thereof | 5% | kg | ### |
| 2939.30.00 | Caffeine and its salts | 5% | kg | 541.43 |
| 2939.40.00 | Ephedrine and their salts: | | | |
| 2939.41.00 | Ephedrine and its salts | 5% | kg | 541.441 |
| 2939.42.00 | Pseudoephedrine (INN) and its salts | 5% | kg | 541.442 |
| 2939.43.00 | Cathine (INN) and its salts | 5% | kg | 541.443 |
| 2939.49.00 | Other | 5% | kg | 541.449 |
| 2939.50.00 | Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof: | | | |
| 2939.51.00 | Fenetylline (INN) and its salts | 5% | kg | 541.451 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|--|--------------|---------|------------|
| 2939.59.00 | Other | 5% | kg | 541.459 |
| 2939.60.00 | Alkaldoids of rye ergot and their derivatives; salts thereof: | | | |
| 2939.61.00 | Ergometrine (INN) and its salts | 5% | kg | 541.461 |
| 2939.62.00 | Ergotamine (INN) and its salts | 5% | kg | 541.462 |
| 2939.63.00 | Lysergic acid and its salts | 5% | kg | 541.463 |
| 2939.69.00 | Other | 5% | kg | 541.469 |
| 2939.90 | Other: | | | |
| 2939.91.00 | Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemates; salts, esters and other derivatives thereof | 5% | kg | 541.491 |
| 2939.99.00 | Other | 5% | kg | 541.499 |
| | XIII – OTHER ORGANIC COMPOUNDS | | | |
| 2940.00.00 | Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39. | 5% | kg | 516.92 |
| 29.41 | Antibiotics. | | | |
| 2941.10.00 | Penicillins and their derivatives with a penicillanic acid structure; salts thereof | 5% | kg | 541.31 |
| 2941.20.00 | Streptomycins and their derivatives; salts thereof | 5% | kg | 541.32 |
| 2941.30.00 | Tetracyclines and their derivatives; salts thereof | 5% | kg | 541.33 |
| 2941.40.00 | Chloramphenicol and its derivatives; salts thereof | 5% | kg | 541.391 |
| 2941.50.00 | Erythromycin and its derivatives, salts thereof | 5% | kg | 541.392 |
| 2941.90.00 | Other | 5% | kg | 541.399 |
| 2942.00.00 | Other organic compounds. | 5% | kg | 516.99 |

CHAPTER 30**PHARMACEUTICAL PRODUCTS****Notes**

1. This Chapter does not cover:
 - (a) Foods or beverages (such as dietetic, diabetic or fortified foods, food supplements, tonic beverages and mineral waters), other than nutritional preparations for intravenous administration (Section IV);
 - (b) Plasters specially calcined or finely ground for use in dentistry (heading 25.20);
 - (c) Aqueous distillates or aqueous solutions of essential oils, suitable for medicinal uses (heading 33.01);
 - (d) Preparations of headings 33.03 to 33.07, even if they have therapeutic or prophylactic properties;
 - (e) Soap or other products of heading 34.01 containing added medicaments;
 - (f) Preparations with a basis of plaster for use in dentistry (heading 34.07); or
 - (g) Blood albumin not prepared for therapeutic or prophylactic uses (heading 35.02).
2. For the purposes of heading 30.02, the expression “modified immunological products” applies only to monoclonal antibodies (MABs), antibody fragments, antibody conjugates and antibody fragment conjugates.
3. For the purposes of headings 30.03 and 30.04 and of Note 4 (d) to this Chapter, the following are to be treated:
 - (a) As unmixed products:
 - (1) Unmixed products dissolved in water;
 - (2) All goods of Chapter 28 or 29; and
 - (3) Simple vegetable extracts of heading 13.02, merely standardised or dissolved in any solvent;

-
- (b) As products which have been mixed:
- (1) Colloidal solutions and suspensions (other than colloidal sulphur);
 - (2) Vegetable extracts obtained by the treatment of mixtures of vegetable materials; and
 - (3) Salts and concentrates obtained by evaporating natural mineral waters.
4. Heading 30.06 applies only to the following, which are to be classified in that heading and in no other heading of the Nomenclature:
- (a) Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure;
 - (b) Sterile laminaria and sterile laminaria tents;
 - (c) Sterile absorbable surgical or dental haemostatics;
 - (d) Opacifying preparations for X ray examinations and diagnostic reagents designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more ingredients which have been mixed together for such uses;
 - (e) Blood grouping reagents;
 - (f) Dental cements and other dental fillings; bone reconstruction cements;
 - (g) First aid boxes and kits;
 - (h) Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides.
 - (ij) Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments; and
 - (k) Waste pharmaceuticals, that is, pharmaceutical products which are unfit for their original intended purpose due to, for example, expiry of shelf life.



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|---------|------------|
| 30.01 | Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included. | | | |
| 3001.20.00 | Extracts of glands or other organs or of their secretions | Free | kg | 541.622 |
| 3001.90.00 | Other | Free | kg | 541.629 |
| 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 yeasts) and similar products. | | | |
| 3002.10.00 | Antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes | Free | kg | 541.631 |
| 3002.20.00 | Vaccines for human medicine | Free | kg | 541.632 |
| 3002.30.00 | Vaccines for veterinary medicine: | | | |
| 3002.30.10 | Vaccines against foot and mouth disease | Free | kg | 541.633 |
| 3002.30.90 | Other | Free | kg | 541.639 |
| 3002.90.00 | Other | Free | kg | 541.64 |
| 30.03 | Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale. | | | |
| 3003.10.00 | Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives: | | | |
| 3003.10.10 | Ampicillin (capsules or oral suspension) | Free | kg | 542.111 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|------------|---|--------------|---------|------------|
| 3003.10.20 | Amoxicillin (capsules or oral suspension) | Free | kg | 542.112 |
| 3003.10.90 | Other | Free | kg | 542.119 |
| 3003.20.00 | Containing other antibiotics: | | | |
| 3003.20.10 | Tetracycline (capsules or skin ointment) | Free | kg | 542.121 |
| 3003.20.20 | Chloraphenicol (capsules, oral suspension or optic drops) | Free | kg | 542.122 |
| 3003.20.30 | Griseofulvin (tablets of a strength of 125 mg or 500 mg) | Free | kg | 542.123 |
| 3003.20.40 | Nystatin (skin cream or skin ointment) | Free | kg | 542.124 |
| 3003.20.90 | Other | Free | kg | 542.129 |
| 3003.30.00 | Containing hormones or other products of heading 29.37 but not containing antibiotics: | | | |
| 3003.31.00 | Containing insulin | Free | kg | 542.21 |
| 3003.39.00 | Other | Free | kg | 542.22 |
| 3003.40.00 | Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 29.37 or antibiotics: | | | |
| 3003.40.10 | Quinine sulphate, quinine hydrochloride and quinine dihydrochloride, and all alkaloids (or salts thereof) derived from cinchona bark, but not including quinine compounded with other drugs | Free | kg | 542.311 |
| 3003.40.90 | Other | Free | kg | 542.319 |
| 3003.90.00 | Other: | | | |
| 3003.90.10 | Paludrin (or 1-(p-chlorophenyl)-5-isopropylbiguanidide hydrochloride), atebirin (or mepacrin or mepacrine hydrochloride), pamaquin (or plasmoquine or pamaquin naphthoate) and aralen disphosphate (or chloroquine disphosphate) and other products or preparations of the kind mainly used for the treatment of malaria; salvarsan (or arsphenamine) | Free | kg | 542.911 |
| 3003.90.20 | Prescription drugs containing vitamin A, D ₁ , D ₂ , D ₃ and injectibles or other products of heading 29.36 | Free | kg | 542.912 |
| 3003.90.30 | Other vitamins | Free | kg | 542.913 |
| 3003.90.40 | Paracetamol, aspirin, caffeine, codeine, ibuprofen and indomethacin | Free | kg | 542.914 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|---------|------------|
| 3003.90.50 | Other analgesics | Free | kg | 542.915 |
| 3003.90.60 | Sulpha drugs | Free | kg | 542.916 |
| 3003.90.70 | Coughs and cold preparations; antacids | Free | kg | 542.917 |
| 3003.90.80 | Salbutamol, ephedrine, theophylline, ephedrine HCL, phenobarbitone, chlorpheniramine maleate; propranolol, frusemide, hydro-chlorothiazide, hydralazine, methyldopa; diazepam, thioridazine; chlorpropamide, prednisolone, dexamethasone; oral rehydration powder; pilocarpine nitrate, timolol maleate and atropine sulphate | Free | kg | 542.918 |
| 3003.90.90 | Other | Free | kg | 542.919 |
| 30.04 | Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale. | | | |
| 3004.10.00 | Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives: | | | |
| 3004.10.10 | Ampicillin (capsules or oral suspension) | Free | kg | 542.131 |
| 3004.10.20 | Amoxicillin (capsules or oral suspension) | Free | kg | 542.132 |
| 3004.10.90 | Other | Free | kg | 542.139 |
| 3004.20.00 | Containing other antibiotics: | | | |
| 3004.20.10 | Tetracycline (capsules or skin ointment) | Free | kg | 542.191 |
| 3004.20.20 | Chloramphenicol (capsules, oral suspension or optic drops) | Free | kg | 542.192 |
| 3004.20.30 | Griseofulvin (tablets of a strength of 125 mg or 500 mg) | Free | kg | 542.193 |
| 3004.20.40 | Nystatin (skin cream or skin ointment) | Free | kg | 542.194 |
| 3004.20.90 | Other | Free | kg | 542.199 |
| | Containing hormones or other products of heading 29.37 but not containing antibiotics: | | | |
| 3004.31.00 | Containing insulin | Free | kg | 542.23 |
| 3004.32.00 | Containing corticosteroid hormones, their derivatives or structural analogues | Free | kg | 542.24 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|------------|---|--------------|---------|------------|
| 3004.39.00 | Other | Free | kg | 542.29 |
| 3004.40.00 | Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 29.37 or antibiotics: | | | |
| 3004.40.10 | Quinine sulphate, quinine hydrochloride and quinine dihydrochloride and all alkaloids (or salts thereof) derived from cinchona bark; but not including quinine compounded with other drugs | Free | kg | 542.321 |
| 3004.40.90 | Other | Free | kg | 542.329 |
| 3004.50.00 | Other medicaments containing vitamins or other products of heading 29.36: | | | |
| 3004.50.10 | Prescription drugs containing vitamins A, D ₁ , D ₂ , D ₃ and injectibles | Free | kg | 542.921 |
| 3004.50.90 | Other vitamins | Free | kg | 542.922 |
| 3004.90.00 | Other: | | | |
| 3004.90.10 | Paludrin (or 1-(p-chlorophenyl)-5-isopropylbiguanidide hydrochloride), atebirin (or mepacrin or mepacrine hydrochloride), pamaquin (or plasmoquine or pamaquin naphthoate) and aralen disphosphate (or chloroquine disphosphate) and other products or preparations of the kind mainly used for the treatment of malaria; salvarsan (or arsphenamine) | Free | kg | 542.931 |
| 3004.90.20 | Paracetamol, aspirin, caffeine, codeine, ibuprofen and indomethacin | Free | kg | 542.932 |
| 3004.90.30 | Other analgesics | Free | kg | 542.933 |
| 3004.90.40 | Sulpha drugs | Free | kg | 542.934 |
| 3004.90.50 | Coughs and cold preparations; antacids | Free | kg | 542.935 |
| 3004.90.60 | Salbutamol, ephedrine, theophylline, ephedrine HCl, phenobarbitone, chlorpheniramine maleate; propranolol, frusemide, hydro-chlorothiazide, hydralazine, methyl dopa; diazepam, thioridazine; chlorpropamide, prednisolone, dexamethasone; oral rehydration powder; pilocarpine nitrate, timolol maleate and atropine sulphate | Free | kg | 542.936 |
| 3004.90.70 | Soft candles | Free | kg | 542.937 |
| 3004.90.90 | Other | Free | kg | 542.939 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|---------|------------|
| 30.05 | Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes. | | | |
| 3005.10.00 | Adhesive dressings and other articles having an adhesive layer | 10% | kg | 541.911 |
| 3005.90.00 | Other | 10% | kg | 541.919 |
| 30.06 | Pharmaceutical goods specified in Note 4 to this Chapter. | | | |
| 3006.10.00 | Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable | Free | kg | 541.991 |
| 3006.20.00 | Blood-grouping reagents | Free | kg | 541.92 |
| 3006.30.00 | Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient | Free | kg | 541.93 |
| 3006.40.00 | Dental cements and other dental fillings; bone reconstruction cements | Free | kg | 541.992 |
| 3006.50.00 | First-aid boxes and kits | Free | kg | 541.993 |
| 3006.60.00 | Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides | Free | kg | 541.994 |
| 3006.70.00 | Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examination or as a coupling agent between the body and medical instruments | Free | kg | 541.995 |
| 3006.90.00 | Other: | | | |
| 3006.91.00 | Appliances identifiable for ostomy use | Free | kg | ### |
| 3006.92.00 | Waste pharmaceuticals | Free | kg | 541.996 |

CHAPTER 31

FERTILISERS

Notes

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

2. Heading 31.02 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05:
 - (a) Goods which answer to one or other of the descriptions given below:
 - (i) Sodium nitrate, whether or not pure;
 - (ii) Ammonium nitrate, whether or not pure;
 - (iii) Double salts, whether or not pure, of ammonium sulphate and ammonium nitrate;
 - (iv) Ammonium sulphate, whether or not pure;
 - (v) Double salts (whether or not pure) or mixtures of calcium nitrate and ammonium nitrate;
 - (vi) Double salts (whether or not pure) or mixtures of calcium nitrate and magnesium nitrate;
 - (vii) Calcium cyanamide, whether or not pure or treated with oil;
 - (viii) Urea, whether or not pure.
 - (b) Fertilisers consisting of any of the goods described in (a) above mixed together.
 - (c) Fertilisers consisting of ammonium chloride or of any of the goods described in (a) or (b) above mixed with chalk, gypsum or other inorganic non-fertilising substances.
 - (d) Liquid fertilisers consisting of the goods of subparagraph (a)(ii) or (viii) above, or of mixtures of those goods, in an aqueous or ammoniacal solution.

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3. Heading 31.03 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05:
- (a) Goods which answer to one or other of the descriptions given below:
 - (i) Basic slag;
 - (ii) Natural phosphates of heading 25.10, calcined or further heat treated than for the removal of impurities;
 - (iii) Superphosphates (single, double or triple);
 - (iv) Calcium hydrogenorthophosphate containing not less than 0.2% by weight of fluorine calculated on the dry anhydrous product.
 - (b) Fertilisers consisting of any of the goods described in (a) above mixed together, but with no account being taken of the fluorine content limit.
 - (c) Fertilisers consisting of any of the goods described in (a) or (b) above, but with no account being taken of the fluorine content limit, mixed with chalk, gypsum or other inorganic non fertilising substances.
4. Heading 31.04 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05:
- (a) Goods which answer to one or other of the descriptions given below:
 - (i) Crude natural potassium salts (for example, carnallite, kainite and sylvite);
 - (ii) Potassium chloride, whether or not pure, except as provided in Note 1(c) above;
 - (iii) Potassium sulphate, whether or not pure;
 - (iv) Magnesium potassium sulphate, whether or not pure.
 - (b) Fertilisers consisting of any of the goods described in (a) above mixed together.
5. Ammonium dihydrogenorthophosphate (monoammonium phosphate) and diammonium hydrogenorthophosphate (diammonium phosphate), whether or not pure, and intermixtures thereof, are to be classified in heading 31.05.
6. For the purposes of heading 31.05, the term “other fertilisers” applies only to products of a kind used as fertilisers and containing, as an essential constituent, at least one of the fertilising elements nitrogen, phosphorus or potassium.



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|--|--------------|---------|------------|
| 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 | kg | 272.1 |
| 31.02 | Mineral or chemical fertilizers, nitrogenous. | | | |
| 3102.10.00 | Urea, whether or not in aqueous solution | 10% | kg | 562.16 |
| 3102.20.00 | Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate: | | | |
| 3102.21.00 | Ammonium sulphate | Free | kg | 562.13 |
| 3102.29.00 | Other | Free | kg | 562.12 |
| 3102.30.00 | Ammonium nitrate, whether or not in aqueous solution | Free | kg | 562.11 |
| 3102.40.00 | Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances | Free | kg | 562.191 |
| 3102.50.00 | Sodium nitrate | Free | kg | 562.192 |
| 3102.60.00 | Double salts and mixtures of calcium nitrate and ammonium nitrate | Free | kg | 562.14 |
| 3102.80.00 | Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution | Free | kg | 562.17 |
| 3102.90.00 | Other, including mixtures not specified in the foregoing sub headings: | | | |
| 3102.90.10 | Other ammonium-based fertilizers | Free | kg | 562.192 |
| 3102.90.90 | Other | Free | kg | 562.199 |
| 31.03 | Mineral or chemical fertilizers, phosphatic. | | | |
| 3103.10.00 | Superphosphates | Free | kg | 562.22 |
| 3103.90.00 | Other | Free | kg | 562.29 |
| 31.04 | Mineral or chemical fertilizers, potassic. | | | |
| 3104.20.00 | Potassium chloride | Free | kg | 562.32 |
| 3104.30.00 | Potassium sulphate | Free | kg | 562.33 |
| 3104.90.00 | Other | Free | kg | 562.39 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|---------|------------|
| 31.05 | Mineral or chemical fertilizers containing two of three of the fertilizing 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 10 kg. | | | |
| 3105.10.00 | Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg: | | | |
| 3105.10.10 | Ammonium-based fertilizers | Free | kg | 562.961 |
| 3105.10.90 | Other | Free | kg | 562.969 |
| 3105.20.00 | Mineral or chemical fertilizers containing the three fertilizing elements nitrogen, phosphorus and potassium | Free | kg | 562.91 |
| 3105.30.00 | Diammonium hydrogenorthophosphate (diammonium phosphate) | Free | kg | 562.93 |
| 3105.40.00 | Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogen-orthophosphate (diammonium phosphate) | Free | kg | 562.94 |
| 3105.50.00 | Other mineral or chemical fertilizers containing the two fertilizing elements nitrogen and phosphorus: | | | |
| 3105.51.00 | Containing nitrates and phosphates | Free | kg | 562.951 |
| 3105.59.00 | Other | Free | kg | 562.959 |
| 3105.60.00 | Mineral or chemical fertilizers containing the two fertilizing elements phosphorus and potassium | Free | kg | 562.92 |
| 3105.90.00 | Other | Free | kg | 562.99 |

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CHAPTER 32**TANNING OR DYEING EXTRACTS; TANNINS AND THEIR DERIVATIVES;
DYES, PIGMENTS AND OTHER COLOURING MATTER;
PAINTS AND VARNISHES; PUTTY AND OTHER MASTICS; INKS****Notes**

1. This Chapter does not cover:
 - (a) Separate chemically defined elements or compounds (except those of heading 32.03 or 32.04, inorganic products of a kind used as luminophores (heading 32.06), glass obtained from fused quartz or other fused silica in the forms provided for in heading 32.07, and also dyes and other colouring matter put up in forms or packings for retail sale, of heading 32.12);
 - (b) Tannates or other tannin derivatives of products of headings 29.36 to 29.39, 29.41 or 35.01 to 35.04; or
 - (c) Mastics of asphalt or other bituminous mastics (heading 27.15).
2. Heading 32.04 includes mixtures of stabilised diazonium salts and couplers for the production of azo dyes.
3. Headings 32.03, 32.04, 32.05 and 32.06 apply also to preparations based on colouring matter (including, in the case of heading 32.06, colouring pigments of heading 25.30 or Chapter 28, metal flakes and metal powders), of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations. The headings do not apply, however, to pigments dispersed in non aqueous media, in liquid or paste form, of a kind used in the manufacture of paints, including enamels (heading 32.12), or to other preparations of heading 32.07, 32.08, 32.09, 32.10, 32.12, 32.13 or 32.15.
4. Heading 32.08 includes solutions (other than collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution.
5. The expression "colouring matter" in this Chapter does not include products of a kind used as extenders in oil paints, whether or not they are also suitable for colouring distempers.
6. The expression "stamping foils" in heading 32.12 applies only to thin sheets of a kind used for printing, for example, book covers or hat bands, and consisting of:
 - (a) Metallic powder (including powder of precious metal) or pigment, agglomerated with glue, gelatin or other binder; or
 - (b) Metal (including precious metal) or pigment, deposited on a supporting sheet of any material.

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|----------------|---|--------------|---------|------------|
| 32.01 | Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives. | | | |
| 3201.10.00 | Quebracho extract | 5% | kg | 532.211 |
| 3201.20.00 | Wattle extract | 5% | kg | 532.212 |
| 3201.90.00 | Other | 5% | kg | 532.219 |
| 32.02 | Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning. | | | |
| 3202.10.00 | Synthetic organic tanning substances | 5% | kg | 532.31 |
| 3202.90.00 | Other | 5% | kg | 532.32 |
| 3203.00 | Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin. | | | |
| 3203.00.10 | Logwood extracts | 15% | kg | 532.221 |
| 3203.00.20 | Fustic extracts | 5% | kg | 532.222 |
| 3203.00.90 | Other | 5% | kg | 532.229 |
| 32.04 | Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined. | | | |
| 3204.10.00 | Synthetic organic colouring matter, and preparations based thereon as specified in Note 3 to this Chapter: | | | |
| 3204.11.00 | Disperse dyes and preparations based thereon | 5% | kg | 531.11 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|---|--------------|---------|------------|
| 3204.12.00 | Acid dyes, whether or not pre-metallised, and preparations based thereon; mordant dyes and preparations based thereon | 5% | kg | 531.12 |
| 3204.13.00 | Basic dyes and preparations based thereon | 5% | kg | 531.13 |
| 3204.14.00 | Direct dyes and preparations based thereon | 5% | kg | 531.14 |
| 3204.15.00 | Vat dyes (including those usable in that state as pigments) and preparations based thereon | 5% | kg | 531.15 |
| 3204.16.00 | Reactive dyes and preparations based thereon | 5% | kg | 531.16 |
| 3204.17.00 | Pigments and preparations based thereon | 5% | kg | 531.17 |
| 3204.19.00 | Other, including mixtures of colouring matter of two or more of the sub headings 3204.11.00 to 3204.19.00 | 5% | kg | 531.19 |
| 3204.20.00 | Synthetic organic products of a kind used as fluorescent brightening agents | 5% | kg | 531.211 |
| 3204.90.00 | Other | 5% | kg | 531.219 |
| 3205.00.00 | Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes. | 5% | kg | 531.22 |
| 32.06 | Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 3203.00, 32.04 or 3205.00.00; inorganic products of a kind used as luminophores, whether or not chemically defined. | | | |
| 3206.10.00 | Pigments and preparations based on titanium dioxide: | | | |
| 3206.11.00 | Containing 80% or more by weight of titanium dioxide calculated on the dry matter | 5% | kg | 533.111 |
| 3206.19.00 | Other | 5% | kg | 533.119 |
| 3206.20.00 | Pigments and preparations based on chromium compounds | 5% | kg | 533.12 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|----------|------------|
| 3206.40.00 | Other colouring matter and other preparations: | | | |
| 3206.41.00 | Ultramarine and preparations based thereon | 5% | kg | 533.14 |
| 3206.42.00 | Lithopone and other pigments and preparations based on zinc sulphide | 5% | kg | 533.15 |
| 3206.49.00 | Other | 5% | kg | 533.17 |
| 3206.50.00 | Inorganic products of a kind used as luminophores | 5% | kg | 533.18 |
| 32.07 | Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes. | | | |
| 3207.10.00 | Prepared pigments, prepared opacifiers, prepared colours and similar preparations | 5% | kg | 533.511 |
| 3207.20.00 | Vitrifiable enamels and glazes, engobes (slips) and similar preparations | 5% | kg | 533.512 |
| 3207.30.00 | Liquid lustres and similar preparations | 5% | kg | 533.513 |
| 3207.40.00 | Glass frit and other glass, in the form of powder, granules or flakes | 5% | kg | 533.514 |
| 32.08 | Paints and varnishes (including enamels and lacquers) based on synthetic polymers of chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter. | | | |
| 3208.10.00 | Based on polyesters: | | | |
| 3208.10.10 | Automotive paints | 15% | kg and l | 533.4211 |
| 3208.10.20 | Marine paints | 15% | kg and l | 533.4212 |
| 3208.10.30 | Enamels | 165% | kg and l | 533.4213 |
| 3208.10.40 | Other paints: | | | |
| 3208.10.41 | Spray Paints | 15% | kg and l | |
| 3208.10.49 | Other | 165% | kg and l | 533.4214 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|----------|------------|
| 3208.10.50 | Marine varnishes (including lacquers) | 15% | kg and l | 533.4215 |
| 3208.10.60 | Other varnishes (including lacquers) | 165% | kg and l | 533.4216 |
| 3208.10.90 | Other | 15% | kg and l | 533.4219 |
| 3208.20.00 | Based on acrylic or vinyl polymers: | | | |
| 3208.20.10 | Automotive paints | 15% | kg and l | 533.4221 |
| 3208.20.20 | Marine paints | 15% | kg and l | 533.4222 |
| 3208.20.30 | Enamels | 165% | kg and l | 533.4223 |
| 3208.20.40 | Other paints: | | | |
| 3208.20.41 | Spray Paints | 15% | kg and l | |
| 3208.20.49 | Other | 165% | kg and l | 533.4224 |
| 3208.20.50 | Marine varnishes (including lacquers) | 15% | kg and l | 533.4225 |
| 3208.20.60 | Other varnishes (including lacquers) | 165% | kg and l | 533.4226 |
| 3208.20.90 | Other | 165% | kg and l | 533.4229 |
| 3208.90.00 | Other: | | | |
| 3208.90.10 | Automotive paints | 15% | kg and l | 533.4291 |
| 3208.90.20 | Marine paints | 15% | kg and l | 533.4292 |
| 3208.90.30 | Enamels | 165% | kg and l | 533.4293 |
| 3208.90.40 | Other paints: | | | |
| 3208.90.41 | Spray Paints | 15% | kg and l | |
| 3208.90.49 | Other | 165% | kg and l | 533.4294 |
| 3208.90.50 | Marine varnishes (including lacquers) | 15% | kg and l | 533.4295 |
| 3208.90.60 | Other varnishes (including lacquers) | 165% | kg and l | 533.4296 |
| 3208.90.90 | Other | 165% | kg and l | 533.4299 |
| 32.09 | Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium. | | | |
| 3209.10.00 | Based on acrylic or vinyl polymers: | | | |
| 3209.10.10 | Paints | 165% | kg and l | 533.411 |
| 3209.10.20 | Enamels | 165% | kg and l | 533.412 |
| 3209.10.30 | Varnishes (including lacquers) | 165% | kg and l | 533.413 |
| 3209.10.40 | Spray Paints | 15% | kg and l | |
| 3209.90.00 | Other: | | | |
| 3209.90.10 | Paints | 165% | kg and l | 533.414 |
| 3209.90.20 | Enamels | 165% | kg and l | 533.415 |
| 3209.90.30 | Varnishes (including lacquers) | 165% | kg and l | 533.419 |
| 3209.90.40 | Spray paint | 15% | kg and l | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|--|--------------|----------|------------|
| 3210.00 | Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather. | | | |
| 3210.00.10 | Water-thinned paints (emulsion paints or dispersion paints) | 165% | kg and l | 533.431 |
| 3210.00.20 | Distempers, dry | 165% | kg and l | 533.432 |
| 3210.00.30 | Enamels | 165% | kg and l | 533.433 |
| 3210.00.40 | Other paints: | | | |
| 3210.00.41 | Spray paints | 15% | kg and l | |
| 3210.00.49 | Other | 165% | kg and l | 533.434 |
| 3210.00.50 | Marine varnishes (including lacquers) | 15% | kg and l | 533.435 |
| 3210.00.60 | Other varnishes (including lacquers) | 165% | kg and l | 533.436 |
| 3210.00.70 | Prepared water pigments of a kind used for finishing leather | 165% | kg and l | 533.437 |
| 3211.00.00 | Prepared driers. | 5% | kg and l | 533.53 |
| 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. | | | |
| 3212.10.00 | Stamping foils | 5% | kg | 533.441 |
| 3212.90.00 | Other: | | | |
| 3212.90.10 | Laundry blue | 5% | kg | 533.442 |
| 3212.90.20 | Dyes and other colouring matter put up in forms or packings for retail sale | 5% | kg | 533.443 |
| 3212.90.90 | Other | 5% | kg | 533.449 |
| 32.13 | Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings. | | | |
| 3213.10.00 | Colours in sets | 5% | kg | 533.521 |
| 3213.90.00 | Other | 5% | kg | 533.529 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|---------|------------|
| 32.14 | Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for façades, indoor walls, floors, ceilings or the like. | | | |
| 3214.10.00 | Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings: | | | |
| 3214.10.10 | Mastics | 5% | kg | 533.541 |
| 3214.10.20 | Painters' fillings | 15% | kg | 533.542 |
| 3214.10.30 | Glaziers' linseed oil putty | 15% | kg | 533.543 |
| 3214.10.40 | Other glaziers' putty | 15% | kg | 533.544 |
| 3214.10.50 | Grafting putty (motor body filler) | 15% | kg | 533.545 |
| 3214.10.90 | Other | 5% | kg | 533.546 |
| 3214.90.00 | Other | 5% | kg | 533.549 |
| 32.15 | Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid. | | | |
| 3215.10.00 | Printing ink: | | | |
| 3215.11.00 | Black | 15% | kg | 533.21 |
| 3215.19.00 | Other | 15% | kg | 533.29 |
| 3215.90.00 | Other: | | | |
| 3215.90.10 | Writing or drawing ink | 15% | kg | 533.911 |
| 3215.90.90 | Other | 10% | kg | 533.919 |

◆◆◆◆

CHAPTER 33**ESSENTIAL OILS AND RESINOIDS;
PERFUMERY, COSMETIC OR TOILET PREPARATIONS****Notes**

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



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|----------|------------|
| 33.01 | Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils. | | | |
| 3301.10.00 | Essential oils of citrus fruit: | | | |
| 3301.12.00 | Of orange | 15% | kg and l | 551.312 |
| 3301.13.00 | Of lemon | 5% | kg and l | 551.313 |
| 3301.19.00 | Other: | | | |
| 3301.19.10 | Of grapefruit | 15% | kg and l | 551.315 |
| 3301.19.20 | Of lime | 15% | kg and l | 551.314 |
| 3301.19.90 | Other | 5% | kg and l | 551.319 |
| 3301.20.00 | Essential oils other than those of citrus fruit: | | | |
| 3301.24.00 | Of peppermint (menthe piperita) | 5% | kg and l | 551.324 |
| 3301.25.00 | Of other mints | 5% | kg and l | 551.325 |
| 3301.29.00 | Other: | | | |
| 3301.29.10 | Of bay | 15% | kg and l | 551.327 |
| 3301.29.20 | Of clove | 15% | kg and l | 551.328 |
| 3301.29.30 | Of ginger | 15% | kg and l | 551.3291 |
| 3301.29.40 | Of nutmeg | 15% | kg and l | 551.3292 |
| 3301.29.50 | Of patchouli | 15% | kg and l | 551.3293 |
| 3301.29.60 | Of pimento | 15% | kg and l | 551.3294 |
| 3301.29.90 | Other | 5% | kg and l | 551.3299 |
| 3301.30.00 | Resinoids | 5% | kg and l | 551.33 |
| 3301.90.00 | Other: | | | |
| 3301.90.10 | Aqueous distillates and aqueous solutions of essential oils | Free | kg and l | 551.351 |
| 3301.90.90 | Other | Free | kg and l | 551.359 |
| 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 | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|----------|------------|
| | raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages. | | | |
| 3302.10.00 | Of a kind used in the food or drink industries: | | | |
| 3302.10.10 | Mixtures of two or more of bay, clove, nutmeg, orange, patchouli and pimento oils | 15% | kg | 551.411 |
| 3302.10.20 | Preparations based on odoriferous substances, of a kind used in the manufacture of beverages | Free | kg | 551.412 |
| 3302.10.90 | Other | Free | kg and l | 551.419 |
| 3302.90.00 | Other | Free | kg and l | 551.49 |
| 3303.00 | Perfumes and toilet waters. | | | |
| 3303.00.10 | Bay rum | 20% | kg and l | 553.11 |
| 3303.00.90 | Other | 20% | kg and l | 553.19 |
| 33.04 | Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations. | | | |
| 3304.10.00 | Lip make-up preparations | 20% | kg | 553.21 |
| 3304.20.00 | Eye make-up preparations | 20% | kg | 553.22 |
| 3304.30.00 | Manicure or pedicure preparations | 20% | kg | 553.23 |
| 3304.90.00 | Other: | | | |
| 3304.91.00 | Powders, whether or not compressed | 20% | kg | 553.24 |
| 3304.99.00 | Other: | | | |
| 3304.99.10 | Sunscreen or sun tan preparations | 20% | kg | 553.25 |
| 3304.99.90 | Other | 20% | kg | 553.29 |
| 33.05 | Preparations for use on the hair. | | | |
| 3305.10.00 | Shampoos | 20% | kg | 553.31 |
| 3305.20.00 | Preparations for permanent waving or straightening | 20% | kg | 553.32 |
| 3305.30.00 | Hair lacquers | 20% | kg | 553.33 |
| 3305.90.00 | Other | 20% | kg | 553.39 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|---------|------------|
| 33.06 | Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages. | | | |
| 3306.10.00 | Dentifrices: | | | |
| 3306.10.10 | Toothpastes | 20% | kg | 553.41 |
| 3306.10.90 | Other | 20% | kg | 553.42 |
| 3306.20.00 | Yarn used to clean between the teeth (dental floss) | 20% | kg | 553.43 |
| 3306.90.00 | Other | 20% | kg | 553.49 |
| 33.07 | Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorizers, whether or not perfumed or having disinfectant properties. | | | |
| 3307.10.00 | Pre-shave, shaving or after-shave preparations | 20% | kg | 553.51 |
| 3307.20.00 | Personal deodorants and anti-perspirants | 20% | kg | 553.52 |
| 3307.30.00 | Perfumed bath salts and other bath preparations | 20% | kg | 553.53 |
| 3307.40.00 | Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites: | | | |
| 3307.41.00 | “Agarbatti” and other odoriferous preparations which operate by burning | 20% | kg | 553.541 |
| 3307.49.00 | Other | 20% | kg | 553.549 |
| 3307.90.00 | Other | 20% | kg | 553.59 |



CHAPTER 34

SOAP, ORGANIC SURFACE ACTIVE AGENTS, WASHING PREPARATIONS, LUBRICATING PREPARATIONS, ARTIFICIAL WAXES, PREPARED WAXES, POLISHING OR SCOURING PREPARATIONS, CANDLES AND SIMILAR ARTICLES, MODELLING PASTES, "DENTAL WAXES" AND DENTAL PREPARATIONS WITH A BASIS OF PLASTER

Notes

1. This Chapter does not cover:
 - (a) Edible mixtures or preparations of animal or vegetable fats or oils of a kind used as mould release preparations (heading 15.17);
 - (b) Separate chemically defined compounds; or
 - (c) Shampoos, dentifrices, shaving creams and foams, or bath preparations, containing soap or other organic surface-active agents (heading 33.05, 33.06 or 33.07).
2. For the purposes of heading 34.01, the expression "soap" applies only to soap soluble in water. Soap and the other products of heading 34.01 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading 34.01 only if in the form of bars, cakes or moulded pieces or shapes. In other forms they are to be classified in heading 34.05 as "scouring powders and similar preparations".
3. For the purposes of heading 34.02, "organic surface-active agents" are products which when mixed with water at a concentration of 0.5% at 20°C and left to stand for one hour at the same temperature:
 - (a) give a transparent or translucent liquid or stable emulsion without separation of insoluble matter; and
 - (b) reduce the surface tension of water to 4.5×10^{-2} N/m (45 dyne/cm) or less.
4. In heading 34.03 the expression "petroleum oils and oils obtained from bituminous minerals" applies to the products defined in Note 2 to Chapter 27.
5. In heading 34.04, subject to the exclusions provided below, the expression "artificial waxes and prepared waxes" applies only to:

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

The heading does not apply to:

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



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|---------|------------|
| 34.01 | Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and non-wovens, impregnated, coated or covered with soap or detergent. | | | |
| 3401.10.00 | Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, paper, wadding, felt and non-wovens, impregnated, coated or covered with soap or detergent: | | | |
| 3401.11.00 | For toilet use (including medicated products): | | | |
| 3401.11.10 | Medicated soap | 65% | kg | 554.111 |
| 3401.11.20 | Other, in the form of bars, cakes, moulded pieces or shapes | 65% | kg | 554.112 |
| 3401.11.90 | Other | 65% | kg | 554.119 |
| 3401.19.00 | Other: | | | |
| 3401.19.10 | In the form of bars, cakes, moulded pieces or shapes, for laundry and other household uses | 65% | kg | 554.151 |
| 3401.19.90 | Other | 65% | kg | 554.159 |
| 3401.20.00 | Soap in other forms: | | | |
| 3401.20.10 | Industrial soaps | 65% | kg | 554.191 |
| 3401.20.90 | Other | 65% | kg | 554.199 |
| 3401.30.00 | Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap | 65% | kg | 554.22 |
| 34.02 | Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|---------|------------|
| | auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01. | | | |
| 3402.10.00 | Organic surface-active agents, whether or not put up for retail sale: | | | |
| 3402.11.00 | Anionic: | | | |
| 3402.11.10 | Put up for retail sale | 20% | kg | 554.211 |
| 3402.11.90 | Other | 5% | kg | 554.212 |
| 3402.12.00 | Cationic: | | | |
| 3402.12.10 | Put up for retail sale | 20% | kg | 554.213 |
| 3402.12.90 | Other | 5% | kg | 554.214 |
| 3402.13.00 | Non-ionic: | | | |
| 3402.13.10 | Put up for retail sale | 20% | kg | 554.215 |
| 3402.13.90 | Other | 5% | kg | 554.216 |
| 3402.19.00 | Other: | | | |
| 3402.19.10 | Put up for retail sale | 20% | kg | 554.217 |
| 3402.19.90 | Other | 5% | kg | 554.219 |
| 3402.20.00 | Preparations put up for retail sale: | | | |
| 3402.20.10 | Dish washing liquids | 20% | kg | 554.221 |
| 3402.20.20 | Other liquid detergents | 20% | kg | 554.222 |
| 3402.20.30 | Other detergents | 20% | kg | 554.223 |
| 3402.20.40 | Liquid bleaches | 20% | kg | 554.224 |
| 3402.20.50 | Other bleaches | 20% | kg | 554.225 |
| 3402.20.90 | Other | 20% | kg | 554.229 |
| 3402.90.00 | Other: | | | |
| 3402.90.10 | Liquid detergents | 20% | kg | 554.231 |
| 3402.90.20 | Other detergents | 20% | kg | 554.232 |
| 3402.90.90 | Other | 20% | kg | 554.239 |
| 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 | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|---------|------------|
| | containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals. | | | |
| 3403.10.00 | Containing petroleum oils or oils obtained from bituminous minerals: | | | |
| 3403.11.00 | Preparations for the treatment of textile materials, leather, furskins or other materials | 5% | kg | 597.71 |
| 3403.19.00 | Other | 5% | kg | 597.72 |
| 3403.90.00 | Other: | | | |
| 3403.91.00 | Preparations for the treatment of textile materials, leather, furskins or other materials | | | |
| 3403.99.00 | Other | Free | kg | 597.73 |
| | | Free | kg | 597.74 |
| 34.04 | Artificial waxes and prepared waxes. | | | |
| 3404.20.00 | Of poly (oxyethylene) (polyethylene glycol) | 5% | kg | 598.35 |
| 3404.90.00 | Other | 5% | kg | 598.39 |
| 34.05 | Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 34.04. | | | |
| 3405.10.00 | Polishes, creams and similar preparations for footwear or leather | 20% | kg | 554.31 |
| 3405.20.00 | Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork | 20% | kg | 554.32 |
| 3405.30.00 | Polishes and similar preparations for coachwork, other than metal polishes | 20% | kg | 554.33 |
| 3405.40.00 | Scouring pastes and powders and other scouring preparations | 20% | kg | 554.34 |
| 3405.90.00 | Other: | | | |
| 3405.90.10 | Metal polishes | 20% | kg | 554.351 |
| 3405.90.90 | Other | 20% | kg | 554.359 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|----------------|---|--------------|---------|------------|
| 3406.00 | Candles, tapers and the like. | | | |
| 3406.00.10 | Candles of tallow | 20% | kg | 899.311 |
| 3406.00.20 | Decorative candles of paraffin wax | 20% | kg | 899.312 |
| 3406.00.30 | Birthday and votive candles of paraffin wax | 20% | kg | 899.313 |
| 3406.00.40 | Other candles | 20% | kg | 899.314 |
| 3406.00.90 | Other | 20% | kg | 899.319 |
| 3407.00 | Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate). | | | |
| 3407.00.10 | Modelling pastes | 5% | kg | 598.951 |
| 3407.00.90 | Other | 5% | kg | 598.959 |

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CHAPTER 35ALBUMINOIDAL SUBSTANCES; MODIFIED
STARCHES; GLUES; ENZYMES**Notes**

1. This Chapter does not cover:
 - (a) Yeasts (heading 21.02);
 - (b) Blood fractions (other than blood albumin not prepared for therapeutic or prophylactic uses), medicaments or other products of Chapter 30;
 - (c) Enzymatic preparations for pre-tanning (heading 32.02);
 - (d) Enzymatic soaking or washing preparations or other products of Chapter 34;
 - (e) Hardened proteins (heading 39.13); or
 - (f) Gelatin products of the printing industry (Chapter 49).
2. For the purposes of heading 35.05, the term “dextrins” means starch degradation products with a reducing sugar content, expressed as dextrose on the dry substance, not exceeding 10%.

Such products with a reducing sugar content exceeding 10% fall in heading 17.02.



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|---|--------------|---------|------------|
| 35.01 | Casein, caseinates and other casein derivatives; casein glues. | | | |
| 3501.10.00 | Casein | 5% | kg | 592.21 |
| 3501.90.00 | Other: | | | |
| 3501.90.10 | Casein glues | 15% | kg | 592.221 |
| 3501.90.90 | Other | 5% | kg | 592.229 |
| 35.02 | Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives. | | | |
| 3502.10.00 | Egg albumin: | | | |
| 3502.11.00 | Dried | 5% | kg | 025.31 |
| 3502.19.00 | Other | 5% | kg | 025.39 |
| 3502.20.00 | Milk albumin, including concentrates of two or more whey proteins | 5% | kg | 592.231 |
| 3502.90.00 | Other | 5% | kg | 592.239 |
| 3503.00.00 | Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01. | 5% | kg | 592.24 |
| 3504.00.00 | Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed. | 5% | kg | 592.25 |
| 35.05 | Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches. | | | |
| 3505.10.00 | Dextrins and other modified starches | 5% | kg | 592.26 |
| 3505.20.00 | Glues | Free | kg | 592.27 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|---------|------------|
| 35.06 | Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg. | | | |
| 3506.10.00 | Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg | 15% | kg | 592.291 |
| 3506.90.00 | Other: | | | |
| 3506.91.00 | Adhesives based on polymers of headings 39.01 to 39.13 or on rubber | 15% | kg | 592.292 |
| 3506.99.00 | Other | 15% | kg | 592.299 |
| 35.07 | Enzymes; prepared enzymes not elsewhere specified or included. | | | |
| 3507.10.00 | Rennet and concentrates thereof | 5% | kg | 516.911 |
| 3507.90.00 | Other: | | | |
| 3507.90.10 | Enzymes | 5% | kg | 516.912 |
| 3507.90.20 | Prepared enzymes not elsewhere specified or included, for tenderizing meat | 5% | kg | 516.913 |
| 3507.90.90 | Other | 5% | kg | 516.919 |

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CHAPTER 36

EXPLOSIVES; PYROTECHNIC PRODUCTS; MATCHES;
PYROPHORIC ALLOYS; CERTAIN COMBUSTIBLE PREPARATIONS

Notes

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



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|----------------|---|--------------|--------------------|------------|
| 3601.00.00 | Propellant powders. | 5% | kg | 593.11 |
| 3602.00.00 | Prepared explosives, other than propellant powders. | 5% | kg | 593.12 |
| 3603.00.00 | Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators. | 5% | kg | 593.2 |
| 36.04 | Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles. | | | |
| 3604.10.00 | Fireworks | 20% | kg | 593.31 |
| 3604.90.00 | Other: | | | |
| 3604.90.10 | Rain rockets | Free | kg | 593.331 |
| 3604.90.20 | Warning and distress signals | Free | kg | 593.332 |
| 3604.90.90 | Other | 20% | kg | 593.339 |
| 3605.00 | Matches, other than pyrotechnic articles of heading 36.04. | | | |
| 3605.00.10 | In containers of 30 matches or less | 20% | kg /100 containers | 899.321 |
| 3605.00.20 | In containers of not more than 60 matches but more than 30 matches | 20% | kg /100 containers | 899.322 |
| 3605.00.30 | In containers of not more than 70 matches but more than 60 matches | 20% | kg /1000 matches | 899.323 |
| 3605.00.40 | In containers of more than 70 matches | 20% | kg /1000 matches | 899.324 |
| 36.06 | Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter. | | | |
| 3606.10.00 | Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm ³ | 5% | kg | 899.34 |
| 3606.90.00 | Other | 5% | kg | 899.39 |

CHAPTER 37

PHOTOGRAPHIC OR CINEMATOGRAPHIC GOODS

Notes

1. This Chapter does not cover waste or scrap.
2. In this Chapter the word “photographic” relates to the process by which visible images are formed, directly or indirectly, by the action of light or other forms of radiation on photosensitive surfaces.



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|-----------------------|------------|
| 37.01 | Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitized, unexposed, whether or not in packs. | | | |
| 3701.10.00 | For X-ray | Free | kg and m ² | 882.21 |
| 3701.20.00 | Instant print film | 5% | kg | 882.22 |
| 3701.30.00 | Other plates and film, with any side exceeding 255 mm | 5% | kg and m ² | 882.23 |
| 3701.90.00 | Other: | | | |
| 3701.91.00 | For colour photography (polychrome) | 5% | kg | 882.24 |
| 3701.99.00 | Other | 5% | kg and m ² | 882.29 |
| 37.02 | Photographic film in rolls, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitized, unexposed. | | | |
| 3702.10.00 | For X-ray | Free | kg and m ² | 882.31 |
| 3702.30.00 | Other film, without perforations, of a width not exceeding 105mm: | | | |
| 3702.31.00 | For colour photography (polychrome) | 20% | kg and u | 882.33 |
| 3702.32.00 | Other, with silver halide emulsion | 20% | kg and m ² | 882.34 |
| 3702.39.00 | Other | 20% | kg and m ² | 882.35 |
| 3702.40.00 | Other film, without perforations, of a width exceeding 105mm: | | | |
| 3702.41.00 | Of a width exceeding 610 mm and of a length exceeding 200m, for colour photography (polychrome) | 20% | kg and m ² | 882.36 |
| 3702.42.00 | Of a width exceeding 610mm and of a length exceeding 200m, other than for colour photography | 20% | kg and m ² | 882.37 |
| 3702.43.00 | Of a width exceeding 610mm and of a length not exceeding 200m | 20% | kg and m ² | 882.38 |
| 3702.44.00 | Of a width exceeding 105mm but not exceeding 610mm | 20% | kg and m ² | 882.391 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|---|--------------|----------|------------|
| 3702.50.00 | Other film, for colour photography (polychrome): | | | |
| 3702.51.00 | Of a width not exceeding 16mm and of a length not exceeding 14m | 20% | kg and m | 882.392 |
| 3702.52.00 | Of a width not exceeding 16mm and of a length exceeding 14m | 20% | kg and m | 882.393 |
| 3702.53.00 | Of a width exceeding 16mm but not exceeding 35mm and of a length not exceeding 30m, for Slides | 20% | kg and m | 882.394 |
| 3702.54.00 | Of a width exceeding 16mm but not exceeding 35mm and of a length not exceeding 30m, other than for slides | 5% | kg and m | 882.395 |
| 3702.55.00 | Of a width exceeding 16mm but not exceeding 35mm and of a length exceeding 30m | 5% | kg and m | 882.396 |
| 3702.56.00 | Of a width exceeding 35mm | 20% | kg and m | 882.397 |
| 3702.90.00 | Other: | | | |
| 3702.91.00 | Of a width not exceeding 16 mm | 20% | kg and m | 882.398 |
| 3702.93.00 | Of a width exceeding 16 mm but not exceeding 35mm | | | |
| | and of a length not exceeding 30 m | 5% | kg and m | 882.3992 |
| 3702.94.00 | Of a width exceeding 16 mm but not exceeding 35mm and of a length exceeding 30 m | 5% | kg and m | 882.3993 |
| 3702.95.00 | Of a width exceeding 35 mm | 20% | kg and m | 882.3994 |
| 37.03 | Photographic paper, paperboard and textiles, sensitized, unexposed. | | | |
| 3703.10.00 | In rolls of a width exceeding 610 mm | 5% | kg | 882.41 |
| 3703.20.00 | Other, for colour photography (polychrome) | 5% | kg | 882.42 |
| 3703.90.00 | Other | 5% | kg | 882.49 |
| 3704.00.00 | Photographic plates, film, paper, paperboard and textiles, exposed but not developed. | | | |
| | | 5% | kg | 882.5 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|----------|------------|
| 37.05 | Photographic plates and film, exposed and developed, other than cinematographic film. | | | |
| 3705.10.00 | For offset reproduction | 5% | kg | 882.61 |
| 3705.90.00 | Other | 5% | kg | 882.69 |
| 37.06 | Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track. | | | |
| 3706.10.00 | Of a width of 35 mm or more | 10% | kg and m | 883.1 |
| 3706.90.00 | Other | 10% | kg and m | 883.9 |
| 37.07 | Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use. | | | |
| 3707.10.00 | Sensitising emulsions | 5% | kg | 882.11 |
| 3707.90.00 | Other | 5% | kg | 882.19 |

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CHAPTER 38

MISCELLANEOUS CHEMICAL PRODUCTS

Notes

1. This Chapter does not cover:
 - (a) Separate chemically defined elements or compounds with the exception of the following:
 - (1) Artificial graphite (heading 38.01);
 - (2) Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up as described in heading 38.08;
 - (3) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading 38.13);
 - (4) Certified reference materials specified in Note 2 below;
 - (5) Products specified in Note 3 (a) or 3 (c) below;
 - (b) Mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally heading 21.06);
 - (c) Ash and residues (including sludges, other than sewage sludge), containing metals, arsenic or their mixtures and meeting the requirements of Note 3 (a) or 3 (b) to Chapter 26 (heading 26.20); or
 - (d) Medicaments (heading 30.03 or 30.04); or
 - (e) Spent catalysts of a kind used for the extraction of base metals or for the manufacture of chemical compounds of base metals (heading 26.20), spent catalysts of a kind used principally for the recovery of precious metal (heading 71.12) or catalysts consisting of metals or metal alloys in the form of, for example, finely divided powder or woven gauze (Section XIV or XV).
2. (a) For the purpose of heading 38.22, the expression “certified reference materials” means reference materials which are accompanied by a certificate which indicates the values of the certified properties, the methods used to determine

these values and the degree of certainty associated with each value and which are suitable for analytical, calibrating or referencing purposes.

- (b) With the exception of the products of Chapter 28 or 29, for the classification of certified reference materials, heading 38.22 shall take precedence over any other heading in the Nomenclature.
3. Heading 38.24 includes the following goods which are not to be classified in any other heading of the Nomenclature:
- (a) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of magnesium oxide or of the halides of the alkali or alkaline-earth metals;
- (b) Fusel oil; Dippel's oil;
- (c) Ink removers put up in packings for retail sale;
- (d) Stencil correctors and other correcting fluids put up in packings for retail sale; and
- (e) Ceramic firing testers, fusible (for example, Seger cones).
4. Throughout the Nomenclature, "municipal waste" means waste of a kind collected from households, hotels, restaurants, hospitals, shops, offices, etc., road and pavement sweepings, as well as construction and demolition waste. Municipal waste generally contains a large variety of materials such as plastics, rubber, wood, paper, textiles, glass, metals, food materials, broken furniture and other damaged or discarded articles. The term "municipal waste", however, does not cover:
- (a) Individual materials or articles segregated from the waste, such as wastes of plastics, rubber, wood, paper, textiles, glass or metals and spent batteries which fall in their appropriate headings of the Nomenclature;
- (b) Industrial waste
- (c) Waste pharmaceuticals, as defined in Note 4 (k) to Chapter 30; or
- (d) Clinical waste, as defined in Note 6 (a) below.
5. For the purposes of heading 38.25, "sewage sludge" means sludge arising from urban effluent treatment plant and includes pre-treatment waste, scourings and

unstabilised sludge. Stabilised sludge when suitable for use as fertilizer is excluded (Chapter 31).

6. For the purposes of heading 38.25, the expression “other wastes” applies to:
- (a) Clinical waste, that is, contaminated waste arising from medical research, diagnosis, treatment or other medical, surgical, dental or veterinary procedures, which often contain pathogens and pharmaceutical substances and require special disposal procedures (for example, soiled dressings, used gloves and used syringes);
 - (b) Waste organic solvents;
 - (c) Wastes of metal picking liquors, hydraulic fluids, brake fluids and anti-freezing fluids; and
 - (d) Other wastes from chemical or allied industries.

The expression “other wastes” does not, however, cover wastes which contain mainly petroleum oils or oils obtained from bituminous minerals (heading 27.10).

Subheading Note

1. For the purposes of subheadings 3825.41 and 3825.49, “waste organic solvents” are wastes containing mainly organic solvents, not fit for further use as presented as primary products, whether or not intended for recovery of the solvents.



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|---|--------------|----------|------------|
| 38.01 | Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures. | | | |
| 3801.10.00 | Artificial graphite | 5% | kg | 598.611 |
| 3801.20.00 | Colloidal or semi-colloidal graphite | 5% | kg | 598.612 |
| 3801.30.00 | Carbonaceous pastes for electrodes and similar pastes for furnace linings | 5% | kg | 598.613 |
| 3801.90.00 | Other | 5% | kg | 598.619 |
| 38.02 | Activated carbon; activated natural mineral products; animal black, including spent animal black. | | | |
| 3802.10.00 | Activated carbon | 5% | kg | 598.64 |
| 3802.90.00 | Other | 5% | kg and l | 598.65 |
| 3803.00.00 | Tall oil, whether or not refined. | 5% | kg and l | 598.11 |
| 3804.00.00 | Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 38.03. | 5% | kg | 598.12 |
| 38.05 | Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent. | | | |
| 3805.10.00 | Gum, wood or sulphate turpentine oils | 5% | kg and l | 598.131 |
| 3805.90.00 | Other: | | | |
| 3805.90.10 | Pine oil | 5% | kg and l | 598.132 |
| 3805.90.90 | Other | 5% | kg and l | 598.139 |
| 38.06 | Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; rosin gums. | | | |
| 3806.10.00 | Rosin and resin acids | 5% | kg | 598.141 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|---|--------------|----------|------------|
| 3806.20.00 | Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts | 5% | kg | 598.142 |
| 3806.30.00 | Ester gums | 5% | kg | 598.143 |
| 3806.90.00 | Other | 5% | kg | 598.149 |
| 3807.00.00 | Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch. | 5% | kg and l | 598.18 |
| 38.08 | Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers). | | | |
| 3808.50.00 | Goods specified in Subheading Note 1 to this Chapter | Free | kg | ### |
| 3808.90.00 | Other: | | | |
| 3808.91.00 | Insecticides: | | | |
| 3808.91.10 | For use in agriculture as approved by the Competent Authority, whether or not in retail packages | Free | kg | 591.11 |
| 3808.91.20 | Mosquito coils | 20% | kg | 591.12 |
| 3808.91.30 | Other, put up in forms or packings for retail sale or as preparations or articles | 20% | kg | 591.13 |
| 3808.91.90 | Other | Free | kg | 591.19 |
| 3808.92.00 | Fungicides | Free | kg | 591.2 |
| 3808.93.00 | Herbicides, anti-sprouting products and plant- growth regulators: | | | |
| 3808.93.10 | Herbicides | Free | kg | 591.31 |
| 3808.93.20 | Anti-sprouting products | Free | kg | 591.32 |
| 3808.93.30 | Plant growth regulators | Free | kg | 591.33 |
| 3808.94.00 | Disinfectants: | | | |
| 3808.94.10 | Put up in forms or packings for retail sale or as preparations or articles | 20% | kg | 591.411 |
| 3808.94.90 | Other | 5% | kg | 591.419 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|---------|------------|
| 3808.99.00 | Other: | | | |
| 3808.99.10 | Rodenticides, put up in forms or packings for retail sale or as preparations or articles | 20% | kg | 591.491 |
| 3808.99.20 | Other rodenticides | Free | kg | 591.492 |
| 3808.99.30 | Other, put up in forms or packings for retail sale or as preparations or articles | 20% | kg | 91/493 |
| 3808.99.40 | Pesticides: | | | |
| 3808.99.41 | For use in Agriculture as approved by the competent authority, whether or not in retail packages | Free | kg | |
| 3808.99.49 | Other, put up in forms or packings for retail sale or as preparations or articles | 20% | kg | |
| 3808.99.90 | Other | Free | kg | 591.499 |
| 38.09 | Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included. | | | |
| 3809.10.00 | With a basis of amylaceous substances | 5% | kg | 598.911 |
| 3809.90.00 | Other: | | | |
| 3809.91.00 | Of a kind used in the textile or like industries | 5% | kg | 598.912 |
| 3809.92.00 | Of a kind used in the paper or like industries | 5% | kg | 598.913 |
| 3809.93.00 | Of a kind used in the leather or like industries | 5% | kg | 598.914 |
| 38.10 | Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|---|--------------|---------|------------|
| 3810.10.00 | kind used as cores or coatings for welding electrodes or rods. Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials | 5% | kg | 598.961 |
| 3810.90.00 | Other | 5% | kg | 598.969 |
| 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. | | | |
| 3811.10.00 | Anti-knock preparations: | | | |
| 3811.11.00 | Based on lead compounds | 5% | kg | 597.211 |
| 3811.19.00 | Other | 5% | kg | 597.219 |
| 3811.20.00 | Additives for lubricating oils: | | | |
| 3811.21.00 | Containing petroleum oils or oils obtained from bituminous minerals | 5% | kg | 597.251 |
| 3811.29.00 | Other | 5% | kg | 597.259 |
| 3811.90.00 | Other | 5% | kg | 597.29 |
| 38.12 | Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilizers for rubber or plastics. | | | |
| 3812.10.00 | Prepared rubber accelerators | 5% | kg | 598.63 |
| 3812.20.00 | Compound plasticisers for rubber or plastics | 5% | kg | 598.931 |
| 3812.30.00 | Anti-oxidising preparations and other compound stabilizers for rubber or plastics | 5% | kg | 598.932 |
| 3813.00.00 | Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades. | Free | kg | 598.94 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|--|--------------|---------|------------|
| 3814.00 | Organic composite solvents and thinners not elsewhere specified or included; prepared paint or varnish removers. | | | |
| 3814.00.10 | Thinners | 15% | kg | 533.551 |
| 3814.00.90 | Other | Free | kg | 533.559 |
| 38.15 | Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included. | | | |
| 3815.10.00 | Supported catalysts: | | | |
| 3815.11.00 | With nickel or nickel compounds as the active substance | 5% | kg | 598.81 |
| 3815.12.00 | With precious metal or precious metal compounds as the active substance | 5% | kg | 598.83 |
| 3815.19.00 | Other | 5% | kg | 598.85 |
| 3815.90.00 | Other | 5% | kg | 598.89 |
| 3816.00 | Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01. | | | |
| 3816.00.10 | Mortars | 5% | kg | 662.331 |
| 3816.00.90 | Other | 5% | kg | 662.339 |
| 3817.00 | Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02. | | | |
| 3817.00.10 | Mixed alkylbenzenes | 5% | kg | 598.41 |
| 3817.00.90 | Mixed alkylnaphthalenes | 5% | kg | 598.45 |
| 3818.00.00 | Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics. | 5% | kg | 598.5 |
| 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% | kg | 597.31 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|---|--------------|---------|------------|
| 3820.00 | Anti-freezing preparations and prepared de-icing fluids. | | | |
| 3820.00.10 | Anti-freezing preparations | 15% | kg | 597.331 |
| 3820.00.20 | Prepared de-icing fluids | 5% | kg | 597.332 |
| 3821.00.00 | Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells. | 5% | kg | 598.67 |
| 3822.00.00 | Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06; certified reference materials. | 5% | kg | 598.69 |
| 38.23 | Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols. | | | |
| 3823.10.00 | Industrial monocarboxylic fatty acids; acid oils from refining: | | | |
| 3823.11.00 | Stearic acid | Free | kg | 431.311 |
| 3823.12.00 | Oleic acid | Free | kg | 431.312 |
| 3823.13.00 | Tall oil fatty acids | Free | kg | 431.313 |
| 3823.19.00 | Other | Free | kg | 431.319 |
| 3823.70.00 | Industrial fatty alcohols | Free | kg | 512.17 |
| 38.24 | Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included. | | | |
| 3824.10.00 | Prepared binders for foundry moulds or cores | 5% | kg | 598.991 |
| 3824.30.00 | Non-agglomerated metal carbides mixed together or with metallic binders | 5% | kg | 598.993 |
| 3824.40.00 | Prepared additives for cements, mortars or concretes | 5% | kg | 598.97 |
| 3824.50.00 | Non-refractory mortars and concretes | 5% | kg | 598.98 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|------------|--|--------------|---------|------------|
| 3824.60.00 | Sorbitol other than that of subheading 2905.44.00 | 5% | kg | 598.994 |
| 3824.70.00 | Mixtures containing halogenated derivatives of methane, ethane or propane: | | | |
| 3824.71.00 | Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs) | 5% | kg | ### |
| 3824.72.00 | Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes | 5% | kg | ### |
| 3824.73.00 | Containing hydrobromofluorocarbons (HBFCs) | 5% | kg | ### |
| 3824.74.00 | Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) | 5% | kg | ### |
| 3824.75.00 | Containing carbon tetrachloride | 5% | kg | ### |
| 3824.76.00 | Containing 1,1,1-trichloroethane (methyl chloroform) | 5% | kg | ### |
| 3824.77.00 | Containing bromomethane (methyl bromide) or bromochloromethane | 5% | kg | ### |
| 3824.78.00 | Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs) | 5% | kg | ### |
| 3824.79.00 | Other | 5% | kg | ### |
| 3824.80.00 | Mixtures and preparations containing oxirane (ethylene oxide), polybrominated biphenyls (PBBs), polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or tris (2,3-dibromopropyl) phosphate: | | | |
| 3824.81.00 | Containing oxirane (ethylene oxide) | 5% | kg | ### |
| 3824.82.00 | Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs) | 5% | kg | ### |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|---------|------------|
| 3824.83.00 | Containing tris (2,3-dibromopropyl) phosphate | 5% | kg | ### |
| 3824.90.00 | Other: | | | 598.999 |
| 3824.91.00 | Potting mix | Free | Kg | |
| 3824.99.00 | Other | Free | kg | |
| 38.25 | Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter. | | | |
| 3825.10.00 | Municipal waste | 5% | kg | 598.81 |
| 3825.20.00 | Sewage sludge | 5% | kg | 598.82 |
| 3825.30.00 | Clinical waste | 5% | kg | 598.83 |
| 3825.40.00 | Waste organic solvents: | | | |
| 3825.41.00 | Halogenated | 5% | kg | 598.84 |
| 3825.49.00 | Other | 5% | kg | 598.85 |
| 3825.50.00 | Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids | 5% | kg | 598.86 |
| 3825.60.00 | Other wastes from chemical or allied industries: | | | |
| 3825.61.00 | Mainly containing organic constituents | 5% | kg | 598.87 |
| 3825.69.00 | Other | 5% | kg | 598.88 |
| 3825.90.00 | Other | Free | kg | 598.89 |

◆◆◆◆

SECTION VII**PLASTICS AND ARTICLES THEREOF;
RUBBER AND ARTICLES THEREOF****Notes**

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

**CHAPTER 39****PLASTICS AND ARTICLES THEREOF****Notes**

1. Throughout the Nomenclature the expression “plastics” means those materials of headings 39.01 to 39.14 which are or have been capable, either at the moment of polymerisation or at some subsequent stage, of being formed under external

influence (usually heat and pressure, if necessary with a solvent or plasticiser) by moulding, casting, extruding, rolling or other process into shapes which are retained on the removal of the external influence.

Throughout the Nomenclature any reference to “plastics” also includes vulcanised fibre. The expression, however, does not apply to materials regarded as textile materials of Section XI.

2. This Chapter does not cover:

- (a) Waxes of heading 27.12 or 34.04;
- (b) Separate chemically defined organic compounds (Chapter 29);
- (c) Heparin or its salts (heading 30.01);
- (d) Solutions (other than collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution (heading 32.08); stamping foils of heading 32.12;
- (e) Organic surface active agents or preparations of heading 34.02;
- (f) Run gums or ester gums (heading 38.06);
- (g) Diagnostic or laboratory reagents on a backing of plastics (heading 38.22);
- (h) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
- (ij) Saddlery or harness (heading 42.01) or trunks, suitcases, handbags or other containers of heading 42.02;
- (k) Plaits, wickerwork or other articles of Chapter 46;
- (l) Wall coverings of heading 48.14;
- (m) Goods of Section XI (textiles and textile articles);

-
- (n) Articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking sticks, whips, riding crops or parts thereof);
- (o) Imitation jewellery of heading 71.17;
- (p) Articles of Section XVI (machines and mechanical or electrical appliances);
- (q) Parts of aircraft or vehicles of Section XVII;
- (r) Articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);
- (s) Articles of Chapter 91 (for example, clock or watch cases)
- (t) Articles of Chapter 92 (for example, musical instruments or parts thereof);
- (u) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);
- (v) Articles of Chapter 95 (for example, toys, games, sports requisites); or
- (w) Articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette holders or the like, parts of vacuum flasks or the like, pens, propelling pencils).
3. Headings 39.01 to 39.11 apply only to goods of a kind produced by chemical synthesis, falling in the following categories:
- (a) Liquid synthetic polyolefins of which less than 60% by volume distils at 300°C, after conversion to 1,013 millibars when a reduced pressure distillation method is used (headings 39.01 and 39.02);
- (b) Resins, not highly polymerised, of the coumarone-indene type (heading 39.11);
- (c) Other synthetic polymers with an average of at least 5 monomer units;

-
- (d) Silicones (heading 39.10);
- (e) Resols (heading 39.09) and other prepolymers.
4. The expression “copolymers” covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content.
- For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit. For the purpose of this Note, constituent comonomer units of polymers falling in the same heading shall be taken together.
- If no single comonomer unit predominates, copolymers or polymer blends, as the case may be, are to be classified in the heading which occurs last in numerical order among those which equally merit consideration.
5. Chemically modified polymers, that is those in which only appendages to the main polymer chain have been changed by chemical reaction, are to be classified in the heading appropriate to the unmodified polymer. This provision does not apply to graft copolymers.
6. In headings 39.01 to 39.14, the expression “primary forms” applies only to the following forms:
- (a) Liquids and pastes, including dispersions (emulsions and suspensions) and solutions;
- (b) Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.
7. Heading 39.15 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings 39.01 to 39.14).
8. For the purposes of heading 39.17, the expression “tubes, pipes and hoses” means hollow products, whether semi manufactures or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes

sausage casings and other lay-flat tubing. However, except for the last mentioned, those having an internal cross section other than round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.

9. For the purposes of heading 39.18, the expression “wall or ceiling coverings of plastics” applies to products in rolls, of a width not less than 45 cm, suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the layer of plastics (on the face side) being grained, embossed, coloured, design printed or otherwise decorated.
10. In headings 39.20 and 39.21, the expression “plates, sheets, film, foil and strip” applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use).
11. Heading 39.25 applies only to the following articles, not being products covered by any of the earlier headings of sub Chapter II:
 - (a) Reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 l;
 - (b) Structural elements used, for example, in floors, walls or partitions, ceilings or roofs;
 - (c) Gutters and fittings therefor;
 - (d) Doors, windows and their frames and thresholds for doors;
 - (e) Balconies, balustrades, fencing, gates and similar barriers;
 - (f) Shutters, blinds (including Venetian blinds) and similar articles and parts and fittings thereof;
 - (g) Large scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses;

- (h) Ornamental architectural features, for example, flutings, cupolas, dovecotes; and
- (ij) Fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails, switch plates and other protective plates.

Subheading Notes

1. Within any one heading of this Chapter, polymers (including copolymers) and chemically modified polymers are to be classified according to the following provisions:
 - (a) Where there is a subheading named “other” in the same series:
 - (1) The designation in a subheading of a polymer by the prefix “poly” (e.g., polyethylene and polyamide-6,6) means that the constituent monomer unit or monomer units of the named polymer taken together must contribute 95% or more by weight of the total polymer content.
 - (2) The copolymers named in subheadings 3901.30, 3903.20, 3903.30 and 3904.30 are to be classified in those subheadings, provided that the comonomer units of the named copolymers contribute 95% or more by weight of the total polymer content.
 - (3) Chemically modified polymers are to be classified in the subheading named “Other,” provided that the chemically modified polymers are not more specifically covered by another subheading.
 - (4) Polymers not meeting (1), (2) or (3) above, are to be classified in the subheading, among the remaining Subheadings in the series, covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only

the constituent comonomer units of the polymers in the series of subheadings under consideration are to be compared.

- (b) Where there is no subheading named “Other” in the same series:
- (1) Polymers are to be classified in the subheading covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series under consideration are to be compared.
 - (2) Chemically modified polymers are to be classified in the subheading appropriate to the unmodified polymer.

Polymer blends are to be classified in the same subheading as polymers of the same monomer units in the same proportions.

2. For the purposes of subheading 3920.43, the term “plasticisers” includes secondary plasticisers.



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|---------|------------|
| | I – PRIMARY FORMS | | | |
| 39.01 | Polymers of ethylene, in primary forms. | | | |
| 3901.10.00 | Polyethylene having a specific gravity of less than 0.94 | Free | kg | 571.11 |
| 3901.20.00 | Polyethylene having a specific gravity of 0.94 or more | Free | kg | 571.12 |
| 3901.30.00 | Ethylene-vinyl acetate copolymers | Free | kg | 571.2 |
| 3901.90.00 | Other | Free | kg | 571.9 |
| 39.02 | Polymers of propylene or of other olefins, in primary forms. | | | |
| 3902.10.00 | Polypropylene | Free | kg | 575.11 |
| 3902.20.00 | Polyisobutylene | Free | kg | 575.12 |
| 3902.30.00 | Propylene copolymers | Free | kg | 575.13 |
| 3902.90.00 | Other | Free | kg | 575.19 |
| 39.03 | Polymers of styrene, in primary forms. | | | |
| 3903.10.00 | Polystyrene: | | | |
| 3903.11.00 | Expansible | Free | kg | 572.11 |
| 3903.19.00 | Other | Free | kg | 572.19 |
| 3903.20.00 | Styrene-acrylonitrile (SAN) copolymers | Free | kg | 572.91 |
| 3903.30.00 | Acrylonitrile-butadiene-styrene (ABS) Copolymers | Free | kg | 572.92 |
| 3903.90.00 | Other | Free | kg | 572.99 |
| 39.04 | Polymers of vinyl chloride or of other halogenated olefins, in primary forms. | | | |
| 3904.10.00 | Poly (vinyl chloride), not mixed with any other substances | Free | kg | 573.11 |
| 3904.20.00 | Other poly (vinyl chloride): | | | |
| 3904.21.00 | Non-plasticised | Free | kg | 573.12 |
| 3904.22.00 | Plasticised | Free | kg | 573.13 |
| 3904.30.00 | Vinyl chloride-vinyl acetate copolymers | Free | kg | 573.91 |
| 3904.40.00 | Other vinyl chloride copolymers | Free | kg | 573.92 |
| 3904.50.00 | Vinylidene chloride polymers | Free | kg | 573.93 |
| 3904.60.00 | Fluoro-polymers: | | | |
| 3904.61.00 | Polytetrafluoroethylene | Free | kg | 573.941 |
| 3904.69.00 | Other | Free | kg | 573.949 |
| 3904.90.00 | Other | Free | kg | 573.99 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|---------|------------|
| 39.05 | Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms. | | | |
| 3905.10.00 | Poly (vinyl acetate): | Free | | |
| 3905.12.00 | In aqueous dispersion | Free | kg | 575.911 |
| 3905.19.00 | Other | Free | kg | 575.912 |
| 3905.20.00 | Vinyl acetate copolymers: | | | |
| 3905.21.00 | In aqueous dispersion | Free | kg | 575.913 |
| 3905.29.00 | Other | Free | kg | 575.919 |
| 3905.30.00 | Poly (vinyl alcohol), whether or not containing unhydrolysed acetate groups | Free | kg | 575.921 |
| 3905.90.00 | Other: | | | |
| 3905.91.00 | Copolymers | Free | kg | 575.922 |
| 3905.99.00 | Other | Free | kg | 575.929 |
| 39.06 | Acrylic polymers in primary forms. | | | |
| 3906.10.00 | Poly (methyl methacrylate) | Free | kg | 575.21 |
| 3906.90.00 | Other | Free | kg | 575.29 |
| 39.07 | Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms. | | | |
| 3907.10.00 | Polyacetals | Free | kg | 574.11 |
| 3907.20.00 | Other polyethers | Free | kg | 574.19 |
| 3907.30.00 | Epoxide resins | Free | kg | 574.2 |
| 3907.40.00 | Polycarbonates | Free | kg | 574.31 |
| 3907.50.00 | Alkyd resins | Free | kg | 574.32 |
| 3907.60.00 | Poly (ethylene terephthalate) | Free | kg | 574.33 |
| 3907.70.00 | Poly (lactic acid) | Free | kg | ### |
| 3907.90.00 | Other polyesters: | | | |
| 3907.91.00 | Unsaturated | Free | kg | 574.34 |
| 3907.99.00 | Other | Free | kg | 574.39 |
| 39.08 | Polyamides in primary forms. | | | |
| 3908.10.00 | Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12 | Free | kg | 575.31 |
| 3908.90.00 | Other | Free | kg | 575.39 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|--|--------------|---------|------------|
| 39.09 | Amino-resins, phenolic resins and polyurethanes, in primary forms. | | | |
| 3909.10.00 | Urea resins; thiourea resins | Free | kg | 575.41 |
| 3909.20.00 | Melamine resins | Free | kg | 575.42 |
| 3909.30.00 | Other amino-resins | Free | kg | 575.43 |
| 3909.40.00 | Phenolic resins | Free | kg | 575.44 |
| 3909.50.00 | Polyurethanes | Free | kg | 575.45 |
| 3910.00.00 | Silicones in primary forms. | Free | kg | 575.93 |
| 39.11 | Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms. | | | |
| 3911.10.00 | Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes | Free | kg | 575.961 |
| 3911.90.00 | Other | Free | kg | 575.969 |
| 39.12 | Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms. | | | |
| 3912.10.00 | Cellulose acetates: | | | |
| 3912.11.00 | Non-plasticised | Free | kg | 575.51 |
| 3912.12.00 | Plasticised | Free | kg | 575.52 |
| 3912.20.00 | Cellulose nitrates (including collodions) | Free | kg | 575.53 |
| 3912.30.00 | Cellulose ethers: | | | |
| 3912.31.00 | Carboxymethylcellulose and its salts | Free | kg | 575.541 |
| 3912.39.00 | Other | Free | kg | 575.549 |
| 3912.90.00 | Other | Free | kg | 575.59 |
| 39.13 | Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms. | | | |
| 3913.10.00 | Alginic acid, its salts and esters | Free | kg | 575.94 |
| 3913.90.00 | Other | Free | kg | 575.95 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|---------|------------|
| 3914.00.00 | Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms. | Free | kg | 575.97 |
| | II – WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES | | | |
| 39.15 | Waste, parings and scrap, of plastics. | | | |
| 3915.10.00 | Of polymers of ethylene | Free | kg | 579.1 |
| 3915.20.00 | Of polymers of styrene | Free | kg | 579.2 |
| 3915.30.00 | Of polymers of vinyl chloride | Free | kg | 579.3 |
| 3915.90.00 | Of other plastics | Free | kg | 579.9 |
| 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 plastics. | | | |
| 3916.10.00 | Of polymers of ethylene: | | | 583.1 |
| 3916.10.10 | Fishing Lines | 5% | kg | |
| 3916.10.90 | Other | 5% | kg | |
| 3916.20.00 | Of polymers of vinyl chloride: | | | 583.21 |
| 3916.20.10 | Fishing Lines | 5% | kg | |
| 3916.20.90 | Other | 5% | kg | |
| 3916.90.00 | Of other Plastics: | | | 583.9 |
| 3916.90.10 | Fishing Lines | 5% | kg | |
| 3916.90.90 | Other | 5% | kg | |
| 39.17 | Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics. | | | |
| 3917.10.00 | Artificial guts (sausage casings) of hardened protein or of cellulosic materials | Free | kg | 581.1 |
| 3917.20.00 | Tubes, pipes and hoses, rigid: | | | |
| 3917.21.00 | Of polymers of ethylene | 15% | kg | 581.21 |
| 3917.22.00 | Of polymers of propylene | 15% | kg | 581.22 |
| 3917.23.00 | Of polymers of vinyl chloride | 15% | kg | 581.23 |
| 3917.29.00 | Of other plastics | 15% | kg | 581.29 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|---------|------------|
| 3917.30.00 | Other tubes, pipes and hoses: | | | |
| 3917.31.00 | Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa | 15% | kg | 581.31 |
| 3917.32.00 | Other, not reinforced or otherwise combined with other materials, without fittings: | | | |
| 3917.32.10 | Electrical conduits and other piping, of PVC | 15% | kg | 581.41 |
| 3917.32.20 | Garden hose | 20% | kg | 581.42 |
| 3917.32.90 | Other | 15% | kg | 581.49 |
| 3917.33.00 | Other, not reinforced or otherwise combined with other materials, with fittings: | | | |
| 3917.33.10 | Garden hose | 20% | kg | 581.51 |
| 3917.33.90 | Other | 15% | kg | 581.59 |
| 3917.39.00 | Other | 15% | kg | 581.6 |
| 3917.40.00 | Fittings | 15% | kg | 581.7 |
| 39.18 | Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter. | | | |
| 3918.10.00 | Of polymers of vinyl chloride: | | | |
| 3918.10.10 | Tiles | 5% | kg | 893.311 |
| 3918.10.90 | Other | 5% | kg | 893.312 |
| 3918.90.00 | Of other plastics: | | | |
| 3918.90.10 | Tiles | 5% | kg | 893.313 |
| 3918.90.90 | Other | 5% | kg | 893.319 |
| 39.19 | Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls. | | | |
| 3919.10.00 | In rolls of a width not exceeding 20 cm | 15% | kg | 582.11 |
| 3919.90.00 | Other: | | | |
| 3919.90.10 | Having the characteristics of articles ready for use, or marked for cutting into such articles | 15% | kg | 582.191 |
| 3919.90.90 | Other | 15% | kg | 582.199 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|---------|------------|
| 39.20 | Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials. | | | |
| 3920.10.00 | Of polymers of ethylene: | | | |
| 3920.10.10 | Shade netting | Free | kg | 582.21 |
| 3920.10.90 | Other | 15% | kg | |
| 3920.20.00 | Of polymers of propylene | 15% | kg | 582.22 |
| 3920.30.00 | Of polymers of styrene | 15% | kg | 582.23 |
| 3920.40.00 | Of polymers of vinyl chloride: | | | |
| 3920.43.00 | Containing by weight not less than 6% of plasticisers. | 15% | kg | 582.24 |
| 3920.49.00 | Other | 15% | kg | 582.25 |
| 3920.50.00 | Of acrylic polymers: | | | |
| 3920.51.00 | Of poly (methyl methacrylate) | 15% | kg | 582.251 |
| 3920.59.00 | Other | 15% | kg | 582.259 |
| 3920.60.00 | Of polycarbonates, alkyd resins, polyallyl esters or other polyesters: | | | |
| 3920.61.00 | Of polycarbonates | 15% | kg | 582.261 |
| 3920.62.00 | Of poly (ethylene terephthalate) | 15% | kg | 582.262 |
| 3920.63.00 | Of unsaturated polyesters | 15% | kg | 582.263 |
| 3920.69.00 | Of other polyesters | 15% | kg | 582.269 |
| 3920.70.00 | Of cellulose or its chemical derivatives: | | | |
| 3920.71.00 | Of regenerated cellulose | 15% | kg | 582.281 |
| 3920.73.00 | Of cellulose acetate | 15% | kg | 582.282 |
| 3920.79.00 | Of other cellulose derivatives | 15% | kg | 582.289 |
| 3920.90.00 | Of other plastics: | | | |
| 3920.91.00 | Of poly (vinyl butyral) | 15% | kg | 582.291 |
| 3920.92.00 | Of polyamides | 15% | kg | 582.292 |
| 3920.93.00 | Of amino-resins | 15% | kg | 582.293 |
| 3920.94.00 | Of phenolic resins | 15% | kg | 582.294 |
| 3920.99.00 | Of other plastics | 15% | kg | 582.299 |
| 39.21 | Other plates, sheets, film, foil and strip, of plastics. | | | |
| 3921.10.00 | Cellular: | | | |
| 3921.11.00 | Of polymers of styrene: | | | 582.911 |
| 3921.11.10 | Ventilated, Specifically designed for packing Agricultural products | 15% | kg | |
| 3921.11.90 | Other | 15% | kg | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|---------|------------|
| 3921.12.00 | Of polymers of vinyl chloride: | | | 582.912 |
| 3921.12.10 | Ventilated, Specifically designed for packing agricultural products | 15% | kg | |
| 3921.12.90 | Other | 15% | kg | |
| 3921.13.00 | Of Polyurethanes: | | | 582.913 |
| 3921.13.10 | Ventilated, specifically designed for packing Agricultural products | 15% | kg | |
| 3921.13.90 | Other | 15% | kg | |
| 3921.14.00 | Of Regenerated Cellulose: | | | 582.914 |
| 3921.14.10 | Ventilated, specifically designed for packing Agricultural products | 15% | kg | |
| 3921.14.90 | Other | 15% | kg | |
| 3921.19.00 | Of other Plastics: | | | 582.919 |
| 3921.19.10 | Ventilated, specifically designed for packing Agricultural products | 15% | kg | |
| 3921.19.90 | Other | 15% | kg | |
| 3921.90.00 | Other: | 15% | kg | 582.99 |
| 3921.90.10 | Ventilated, specifically designed for packing Agricultural products | 15% | kg | |
| 3921.90.90 | Other | 15% | kg | |
| 39.22 | Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics. | | | |
| 3922.10.00 | Baths, shower-baths, sinks and wash-basins: | | | |
| 3922.10.10 | Baths, shower-baths | 5% | kg | 893.211 |
| 3922.10.20 | Wash-basins | 5% | kg | 893.212 |
| 3922.20.00 | Lavatory seats and covers | 5% | kg | 893.213 |
| 3922.90.00 | Other | 5% | kg | 893.219 |
| 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 | kg | 893.191 |
| 3923.10.20 | Ventilated, specifically designed for transporting agricultural products | Free | kg | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|---------|------------|
| 3923.10.30 | Propagation Bags | Free | kg | |
| 3923.10.90 | Other | Free | kg | 893.192 |
| 3923.20.00 | Sacks and bags (including cones): | | | |
| 3923.21.00 | Of polymers of ethylene | 15% | kg | 893.111 |
| 3923.22.00 | Of oriented polypropylene laminated or non laminated | 15% | kg | |
| 3923.23.00 | Of Plastic colostomy (stoma) bags | 15% | kg | |
| 3923.24.00 | Of Plastic for dispensing medicines | 15% | kg | |
| 3923.25.00 | Of Knitted Plastic for use in packing | 15% | kg | |
| 3923.26.00 | Of plastic for use in vacuum packing | 15% | kg | |
| 3923.29.00 | Of other plastics | 15% | kg | 893.119 |
| 3923.30.00 | Carboys, bottles, flasks and similar articles: | | | |
| 3923.30.10 | Bottles | 15% | kg | 893.193 |
| 3923.30.90 | Other | Free | kg | 893.194 |
| 3923.40.00 | Spools, cops, bobbins and similar supports | Free | kg | 893.195 |
| 3923.50.00 | Stoppers, lids, caps and other closures: | | | |
| 3923.50.10 | Lids and caps | 15% | kg | 893.196 |
| 3923.50.90 | Other | 15% | kg | 893.197 |
| 3923.90.00 | Other: | | | |
| 3923.90.10 | Cups | 5% | kg | 893.198 |
| 3923.90.90 | Other | 5% | kg | 893.199 |
| 39.24 | Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics. | | | |
| 3924.10.00 | Tableware and kitchenware: | | | |
| 3924.10.10 | Cups, forks, knives, plates, spoons and tumblers | 20% | kg | 893.321 |
| 3924.10.20 | Drinking straws | 20% | kg | 893.322 |
| 3924.10.90 | Other | 20% | kg | 893.323 |
| 3924.90.00 | Other: | | | |
| 3924.90.10 | Ashtrays, buckets, coat-hangers and dustbins | 20% | kg | 893.324 |
| 3924.90.20 | Flower pots | 20% | kg | 893.325 |
| 3924.90.90 | Other | 20% | kg | 893.329 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|---------|------------|
| 39.25 | Builders' ware of plastics, not elsewhere specified or included. | | | |
| 3925.10.00 | Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 litres: | | | |
| 3925.10.10 | Tanks | 10% | kg | 893.291 |
| 3925.10.90 | Other | 10% | kg | 893.292 |
| 3925.20.00 | Doors, windows and their frames and thresholds for doors | 15% | kg | 893.293 |
| 3925.30.00 | Shutters, blinds (including Venetian blinds) and similar articles and parts thereof | 15% | kg | 893.294 |
| 3925.90.00 | Other: | | | |
| 3925.90.10 | Structural elements used in ceilings or roofs | 15% | kg | 893.295 |
| 3925.90.20 | Gutters | 15% | kg | 893.296 |
| 3925.90.90 | Other | 15% | kg | 893.299 |
| 39.26 | Other articles of plastics and articles of other materials of headings 39.01 to 3914.00.00 | | | |
| 3926.10.00 | Office or school supplies | 10% | kg | 893.94 |
| 3926.20.00 | Articles of apparel and clothing accessories (including gloves, mittens and mitts) | 20% | kg | 848.21 |
| 3926.30.00 | Fittings for furniture, coachwork or the like | 20% | kg | 893.95 |
| 3926.40.00 | Statuettes and other ornamental articles | 20% | kg | 893.991 |
| 3926.50.00 | Watering Can | Free | kg | |
| 3926.90.00 | Other: | | | |
| 3926.90.10 | Articles for use in laboratories | Free | kg | 893.992 |
| 3926.90.20 | Transmission, conveyor and elevator belts | Free | kg | 893.993 |
| 3926.90.30 | Beads, bolts, screws and washers | 5% | kg | 893.994 |
| 3926.90.40 | Covers for electrical switches and outlets and similar articles | 5% | kg | 893.995 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|------------|--|--------------|---------|------------|
| 3926.90.50 | Corners for suitcases, fasteners for handbags; handles | 5% | kg | 893.996 |
| 3926.90.60 | Handcuffs | 20% | kg | 893.997 |
| 3926.90.70 | Motor vehicle licence plates | 15% | kg | 893.998 |
| 3926.90.80 | Floats, specifically designed for fishing, and life ring buoys | 20% | kg | |
| 3926.90.90 | Other: | | | |
| 3936.90.91 | Poultry Spectacles and Agricultural Waterers and Feeders | 20% | kg | 893.999 |
| 3926.90.99 | Other | 20% | kg | |

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CHAPTER 40**RUBBER AND ARTICLES THEREOF****Notes**

1. Except where the context otherwise requires, throughout the Nomenclature the expression “rubber” means the following products, whether or not vulcanised or hard: natural rubber, balata, gutta percha, guayule, chicle and similar natural gums, synthetic rubber, factice derived from oils, and such substances reclaimed.
2. This Chapter does not cover:
 - (a) Goods of Section XI (textiles and textile articles);
 - (b) Footwear or parts thereof of Chapter 64;
 - (c) Headgear or parts thereof (including bathing caps) of Chapter 65;
 - (d) Mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber;
 - (e) Articles of Chapters 90, 92, 94 or 96; or
 - (f) Articles of Chapter 95 (other than sports gloves, mittens and mitts and articles of headings 40.11 to 40.13).
3. In headings 40.01 to 40.03 and 40.05, the expression “primary forms” applies only to the following forms:
 - (a) Liquids and pastes (including latex, whether or not pre vulcanised, and other dispersions and solutions);
 - (b) Blocks of irregular shape, lumps, bales, powders, granules, crumbs and similar bulk forms.

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4. In Note 1 to this Chapter and in heading 40.02, the expression “synthetic rubber” applies to:
- (a) Unsaturated synthetic substances which can be irreversibly transformed by vulcanisation with sulphur into non thermoplastic substances which, at a temperature between 18°C and 29°C, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length. For the purposes of this test, substances necessary for the cross linking, such as vulcanising activators or accelerators, may be added; the presence of substances as provided for by Note 5(b)(ii) and (iii) is also permitted. However, the presence of any substances not necessary for the cross linking, such as extenders, plasticisers and fillers, is not permitted;
 - (b) Thioplasts (TM); and
 - (c) Natural rubber modified by grafting or mixing with plastics, depolymerised natural rubber, mixtures of unsaturated synthetic substances with saturated synthetic high polymers provided that all the above-mentioned products comply with the requirements concerning vulcanisation, elongation and recovery in (a) above.
5. (a) Headings 40.01 and 40.02 do not apply to any rubber or mixture of rubbers which has been compounded, before or after coagulation, with:
- (i) vulcanising agents, accelerators, retarders or activators (other than those added for the preparation of pre vulcanised rubber latex);
 - (ii) pigments or other colouring matter, other than those added solely for the purpose of identification;
 - (iii) plasticisers or extenders (except mineral oil in the case of oil extended rubber), fillers, reinforcing agents, organic

solvents or any other substances, except those permitted under (b);

- (b) The presence of the following substances in any rubber or mixture of rubbers shall not affect its classification in heading 40.01 or 40.02, as the case may be, provided that such rubber or mixture of rubbers retains its essential character as a raw material:
- (i) emulsifiers or anti tack agents;
 - (ii) small amounts of breakdown products of emulsifiers;
 - (iii) very small amounts of the following: heat sensitive agents (generally for obtaining thermosensitive rubber latexes), cationic surface active agents (generally for obtaining electro positive rubber latexes), antioxidants, coagulants, crumbling agents, freeze resisting agents, peptisers, preservatives, stabilisers, viscosity control agents, or similar special-purpose additives.
6. For the purposes of heading 40.04, the expression “waste, parings and scrap” means rubber waste, parings and scrap from the manufacture or working of rubber and rubber goods definitely not usable as such because of cutting up, wear or other reasons.
7. Thread wholly of vulcanised rubber, of which any cross sectional dimension exceeds 5 mm, is to be classified as strip, rods or profile shapes, of heading 40.08
8. Heading 40.10 includes conveyor or transmission belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber.
9. In headings 40.01, 40.02, 40.03, 40.05 and 40.08, the expressions “plates”, “sheets” and “strip” apply only to plates, sheets and strip and to blocks of regular geometric shape, uncut or simply cut to rectangular (including square) shape, whether or not having the character of articles and whether or not

printed or otherwise surface-worked, but not otherwise cut to shape or further worked.

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



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|---------|------------|
| 40.01 | Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip. | | | |
| 4001.10.00 | Natural rubber latex, whether or not pre- Vulcanized | 5% | kg | 231.1 |
| | Natural rubber in other forms: | | | |
| 4001.21.00 | Smoked sheets | 5% | kg | 231.21 |
| 4001.22.00 | Technically specified natural rubber (TSNR) | 5% | kg | 231.25 |
| 4001.29.00 | Other | 5% | kg | 231.29 |
| 4001.30.00 | Balata, gutta-percha, guayule, chicle and similar natural gums | 5% | kg | 231.3 |
| 40.02 | Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading No. 40.01 with any product of this heading, in primary forms or in plates, sheets or strip. | | | |
| 4002.10.00 | Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR): | | | |
| 4002.11.00 | Latex | 5% | kg | 232.11 |
| 4002.19.00 | Other | 5% | kg | 232.119 |
| 4002.20.00 | Butadiene rubber (BR) | 5% | kg | 232.12 |
| 4002.30.00 | Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR): | | | |
| 4002.31.00 | Isobutene-isoprene (butyl) rubber (IIR) | 5% | kg | 232.131 |
| 4002.39.00 | Other | 5% | kg | 232.139 |
| 4002.40.00 | Chloroprene (chlorobutadiene) rubber (CR): | | | |
| 4002.41.00 | Latex | 5% | kg | 232.141 |
| 4002.49.00 | Other | 5% | kg | 232.149 |
| 4002.50.00 | Acrylonitrile-butadiene rubber (NBR): | | | |
| 4002.51.00 | Latex | 5% | kg | 232.151 |
| 4002.59.00 | Other | 5% | kg | 232.159 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|---|--------------|---------|------------|
| 4002.60.00 | Isoprene rubber (IR) | 5% | kg | 232.16 |
| 4002.70.00 | Ethylene-propylene-non-conjugated diene rubber (EPDM) | 5% | kg | 232.17 |
| 4002.80.00 | Mixtures of any product of heading 40.01 with any product of this heading | 5% | kg | 232.18 |
| 4002.90.00 | Other: | | | |
| 4002.91.00 | Latex | 5% | kg | 232.191 |
| 4002.99.00 | Other | 5% | kg | 232.199 |
| 4003.00.00 | Reclaimed rubber in primary forms or in plates, sheets or strip. | 5% | kg | 232.21 |
| 4004.00.00 | Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained there from. | 5% | kg | 232.22 |
| 40.05 | Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip. | | | |
| 4005.10.00 | Compounded with carbon black or silica | 5% | kg | 621.11 |
| 4005.20.00 | Solutions; dispersions other than those of subheading 4005.10 | 5% | kg | 621.12 |
| 4005.90.00 | Other: | | | |
| 4005.91.00 | Plates, sheets and strip: | | | |
| 4005.91.10 | Sheets for tyre repair | 15% | kg | 621.191 |
| 4005.91.90 | Other | 5% | kg | 621.192 |
| 4005.99.00 | Other | 5% | kg | 621.199 |
| 40.06 | Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber. | | | |
| 4006.10.00 | “Camel-back” strips for retreading rubber tyres | 15% | kg | 621.21 |
| 4006.90.00 | Other | 5% | kg | 621.29 |
| 4007.00.00 | Vulcanised rubber thread and cord. | 5% | kg | 621.31 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|---------|------------|
| 40.08 | Plates, sheets, strip, rods and profile shapes, of vulcanized rubber other than hard rubber. | | | |
| 4008.10.00 | Of cellular rubber: | | | |
| 4008.11.00 | Plates, sheets and strip | 15% | kg | 621.321 |
| 4008.19.00 | Other | 15% | kg | 621.329 |
| 4008.20.00 | Of non-cellular rubber: | | | |
| 4008.21.00 | Plates, sheets and strip | 15% | kg | 621.331 |
| 4008.29.00 | Other | 15% | kg | 621.339 |
| 40.09 | Tubes, pipes and hoses, of vulcanized rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges). | | | |
| 4009.10.00 | Not reinforced or otherwise combined with other materials: | | | |
| 4009.11.00 | Without fittings | 5% | kg | 621.46 |
| 4009.12.00 | With fittings | 5% | kg | 621.461 |
| 4009.20.00 | Reinforced or otherwise combined only with metal: | | | |
| 4009.21.00 | Without fittings | 5% | kg | 621.463 |
| 4009.22.00 | With fittings | 5% | kg | 621.45 |
| 4009.30.00 | Reinforced or otherwise combined only with textile materials: | | | |
| 4009.31.00 | Without fittings | 5% | kg | 621.46 |
| 4009.32.00 | With fittings | 5% | kg | 621.47 |
| 4009.40.00 | Reinforced or otherwise combined with other materials: | | | |
| 4009.41.00 | Without fittings | 5% | kg | 621.48 |
| 4009.42.00 | With fittings | 5% | kg | 621.49 |
| 40.10 | Conveyor or transmission belts or belting, of vulcanized rubber. | | | |
| 4010.10.00 | Conveyor belts or belting: | | | |
| 4010.11.00 | Reinforced only with metal | Free | kg | 629.21 |
| 4010.12.00 | Reinforced only with textile materials | Free | kg | 629.22 |
| 4010.19.00 | Other | Free | kg | 629.24 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------------------|---|--------------|----------|------------|
| 4010.30.00 4010.31.00 | Transmission belts or belting: Endless transmission belts of trapezoidal cross-section (v-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm | Free | kg | 629.251 |
| 4010.32.00 | Endless transmission belts of trapezoidal cross-section (v-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm | Free | kg | 629.261 |
| 4010.33.00 | Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm | Free | kg | 629.271 |
| 4010.34.00 | Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm | Free | kg | 629.281 |
| 4010.35.00 | Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm | Free | kg | 629.291 |
| 4010.36.00 | Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm | Free | kg | 629.31 |
| 4010.39.00 | Other | Free | kg | 629.39 |
| 40.11 | New pneumatic tyres, of rubber. | | | |
| 4011.10.00 | Of a kind used on motor cars (including station wagons and racing cars) | 20% | kg and u | 625.1 |
| 4011.20.00 | Of a kind used on buses or lorries | 15% | kg and u | 625.2 |
| 4011.30.00 | Of a kind used on aircraft | Free | kg and u | 625.3 |
| 4011.40.00 | Of a kind used on motorcycles | 5% | kg and u | 625.41 |
| 4011.50.00 | Of as kind used on bicycles | 5% | kg and u | 625.42 |
| 4011.60.00 | Other, having a "herring-bone" or similar tread: | | | |
| 4011.61.00 | Of a kind used on agricultural or forestry vehicles and machines: | | | |
| 4011.61.10 | Tractor | Free | kg and u | 625.431 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|----------|------------|
| 4011.61.90 | Other | 5% | kg | 625.439 |
| 4011.62.00 | Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm | 5% | kg and u | 625.44 |
| 4011.63.00 | Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm | 5% | kg and u | 635.45 |
| 4011.69.00 | Other | 5% | kg and u | 625.49 |
| 4011.90.00 | Other: | | | |
| 4011.92.00 | Of a kind used on agricultural or forestry vehicles and machines | 5% | kg and u | 625.521 |
| 4011.93.00 | Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm | 5% | kg and u | 625.522 |
| 4011.94.00 | Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm | 5% | kg and u | 625.523 |
| 4011.99.00 | Other | 5% | kg and u | 625.529 |
| 40.12 | Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber. | | | |
| 4012.10.00 | Retreaded tyres: | | | |
| 4012.11.00 | Of a kind used on motor cars (including station wagons and racing cars) | 20% | kg and u | 625.925 |
| 4012.12.00 | Of a kind used on buses or lorries | 20% | kg and u | 625.926 |
| 4012.13.00 | Of a kind used on aircraft | 5% | kg and u | 625.923 |
| 4012.19.00 | Other | 5% | kg and u | 625.927 |
| 4012.20.00 | Used pneumatic tyres: | | | |
| 4012.20.10 | For retreading and remoulding | 5% | kg and u | 625.931 |
| 4012.20.90 | Other | 5% | kg and u | 625.939 |
| 4012.90.00 | Other | 5% | kg and u | 625.94 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|-----------|------------|
| 40.13 | Inner tubes, of rubber. | | | |
| 4013.10.00 | Of a kind used on motor cars (including station wagons and racing cars), buses or lorries: | | | |
| 4013.10.10 | Of a kind used on motor cars (including station wagons and racing cars) | 10% | kg and u | 625.911 |
| 4013.10.20 | Of a kind used on buses or lorries | 10% | kg and u | 625.912 |
| 4013.20.00 | Of a kind used on bicycles | 5% | kg and u | 625.913 |
| 4013.90.00 | Other: | | | |
| 4013.90.10 | Of a kind used on motor cycles | 5% | kg and u | 625.914 |
| 4013.90.90 | Other | 5% | kg and u | 625.919 |
| 40.14 | Hygienic or pharmaceutical articles (including teats), of vulcanized rubber other than hard rubber, with or without fittings of hard rubber. | | | |
| 4014.10.00 | Sheath contraceptives | Free | kg and u | 629.11 |
| 4014.90.00 | Other | Free | kg and u | 629.19 |
| 40.15 | Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanized rubber other than hard rubber. | | | |
| 4015.10.00 | Gloves, mittens and mitts: | | | |
| 4015.11.00 | Surgical | Free | kg and 2u | 848.221 |
| 4015.19.00 | Other | 10% | kg and 2u | 848.229 |
| 4015.90.00 | Other: | | | |
| 4015.90.10 | Articles of apparel | 10% | kg | 848.291 |
| 4015.90.90 | Other | 10% | kg | 848.299 |
| 40.16 | Other articles of vulcanized rubber other than hard rubber. | | | |
| 4016.10.00 | Of cellular rubber | 20% | kg | 629.92 |
| 4016.90.00 | Other: | | | |
| 4016.91.00 | Floor coverings and mats | 20% | kg | 629.991 |
| 4016.92.00 | Erasers | 10% | kg | 629.992 |
| 4016.93.00 | Gaskets, washers and other seals | 20% | kg | 629.993 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|----------------|---|--------------|---------|------------|
| 4016.94.00 | Boat or dock fenders, whether or not inflatable | 20% | kg | 629.994 |
| 4016.95.00 | Other inflatable articles | 20% | kg | 629.995 |
| 4016.99.00 | Other: | | | |
| 4016.99.10 | Rubber bands | 20% | kg | 629.996 |
| 4016.99.90 | Other | 20% | kg | 629.999 |
| 4017.00 | Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber. | | | |
| 4017.00.10 | Hard rubber (for example, ebonite), in all forms, including waste and scrap | 5% | kg | 629.911 |
| 4017.00.20 | Articles of hard rubber | 5% | kg | 629.912 |

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SECTION VIII

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

CHAPTER 41

RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER

Notes

1. This Chapter does not cover:
 - (a) Parings or similar waste, of raw hides or skins (heading 05.11);
 - (b) Birdskins or parts of birdskins, with their feathers or down, of heading 05.05 or 67.01; or
 - (c) Hides or skins, with the hair or wool on, raw, tanned or dressed (Chapter 43); the following are however, to be classified in Chapter 41, namely, raw hides and skins with the hair or wool on, of bovine animals (including buffalo), of equine animals, of sheep or lambs (except Astrakhan, Broadtail, Caracul, Persian or similar lambs, Indian, Chinese, Mongolian or Tibetan lambs), of goats or kids (except Yemen, Mongolian or Tibetan goats and kids), of swine (including peccary), of chamois, of gazelle, of reindeer, of elk, of deer, of roebucks or of dogs.
2.
 - (a) Headings 41.04 to 41.06 do not cover hides and skins which have undergone a tanning (including pre-tanning) process which is reversible (headings 41.01 to 41.03, as the case may be).
 - (b) For the purposes of headings 41.04 to 41.06, the term “crust” includes hides and skins that have been retanned, coloured or fat-liquored (stuffed) prior to drying.
3. Throughout the Nomenclature the expression “composition leather” means only substances of the kind referred to in heading 41.15.



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|---------|------------|
| 41.01 | Raw hides and skins of bovine (including buffalo), or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split. | | | |
| 4101.20.00 | Whole hides and skins, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved | Free | kg | 211.21 |
| 4101.50.00 | Whole hides and skins, of a weight exceeding 16 kg | Free | kg | 211.211 |
| 4101.90.00 | Other, including butts, bends and bellies | Free | kg | 211.212 |
| 41.02 | Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (c) to this Chapter. | | | |
| 4102.10.00 | With wool on | Free | kg | 211.6 |
| 4102.20.00 | Without wool on: | | | |
| 4102.21.00 | Pickled | Free | kg | 211.71 |
| 4102.29.00 | Other | Free | kg | 211.79 |
| 41.03 | Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter. | | | |
| 4103.20.00 | Of reptiles | Free | kg | 211.991 |
| 4103.30.00 | Of swine | Free | kg | 211.992 |
| 4103.90.00 | Other | Free | kg | 211.999 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|---------|------------|
| 41.04 | Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared. | | | |
| 4104.10.00 | In the wet state (including wet-blue): | | | |
| 4104.11.00 | Full grains, unsplit; grain splits | Free | kg | 611.418 |
| 4104.19.00 | Other | Free | kg | 611.47 |
| 4104.40.00 | In the dry state (crust): | | | |
| 4104.41.00 | Full grains, unsplit; grain splits | Free | kg | 611.422 |
| 4104.49.00 | Other | Free | kg | 611.45 |
| 41.05 | Tanned or crust skins or sheep or lambs, without wool on, whether or not split, but not further prepared. | | | |
| 4105.10.00 | In the wet state (including wet-blue) | Free | kg | 611.51 |
| 4105.30.00 | In the dry state (crust) | Free | kg | 611.521 |
| 41.06 | Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared. | | | |
| 4106.20.00 | Of goats or kids: | | | |
| 4106.21.00 | In the wet state (including wet-blue) | Free | kg | 611.613 |
| 4106.22.00 | In the dry state (crust) | Free | kg | 611.614 |
| 4106.30.00 | Of swine: | | | |
| 4106.31.00 | In the wet state (including wet-blue) | Free | kg | 611.615 |
| 4106.32.00 | In the dry state (crust) | Free | kg | 611.63 |
| 4106.40.00 | Of reptiles | Free | kg | 611.64 |
| 4106.90.00 | Other: | | | |
| 4106.91.00 | In the wet state (including wet-blue) | Free | kg | 611.65 |
| 4106.92.00 | In the dry state (crust) | Free | kg | 611.66 |
| 41.07 | Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14. | | | |
| 4107.10.00 | Whole hides and skins: | | | |
| 4107.11.00 | Full grains, unsplit | Free | kg | 611.711 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|---|--------------|---------|------------|
| 4107.12.00 | Grain splits | Free | kg | 611.72 |
| 4107.19.00 | Other | Free | kg | 611.73 |
| 4107.90.00 | Other, including sides: | | | |
| 4107.91.00 | Full grains, unsplit | Free | kg | 611.74 |
| 4107.92.00 | Grain splits | Free | kg | 611.75 |
| 4107.99.00 | Other | Free | kg | 611.799 |
| [41.08] | | | | |
| [41.09] | | | | |
| [41.10] | | | | |
| [41.11] | | | | |
| 4112.00.00 | Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14 | Free | kg | 611.31 |
| 41.13 | Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14. | | | |
| 4113.10.00 | Of goats or kids | Free | kg | 611.41 |
| 4113.20.00 | Of swine | Free | kg | 611.42 |
| 4113.30.00 | Of reptiles | Free | kg | 611.43 |
| 4113.90.00 | Other | Free | kg | 611.49 |
| 41.14 | Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather. | | | |
| 4114.10.00 | Chamois (including combination chamois) leather | 5% | kg | 611.51 |
| 4114.20.00 | Patent leather and patent laminated leather; metallised leather | 5% | kg | 611.52 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|---------|------------|
| 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 of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour. | | | |
| 4115.10.00 | Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls | Free | kg | 611.53 |
| 4115.20.00 | Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour | Free | kg | 611.54 |

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CHAPTER 42

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

Notes

1. This Chapter does not cover:
 - (a) Sterile surgical catgut or similar sterile suture materials (heading 30.06);
 - (b) Articles of apparel or clothing accessories (except gloves, mittens and mitts), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading 43.03 or 43.04);
 - (c) Made up articles of netting (heading 56.08);
 - (d) Articles of Chapter 64;
 - (e) Headgear or parts thereof of Chapter 65;
 - (f) Whips, riding-crops or other articles of heading 66.02;
 - (g) Cuff-links, bracelets or other imitation jewellery (heading 71.17);
 - (h) Fittings or trimmings for harness, such as stirrups, bits, horse brasses and buckles, separately presented (generally Section XV);
 - (ij) Strings, skins for drums or the like, or other parts of musical instruments (heading 92.09);
 - (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
 - (l) Articles of Chapter 95 (for example, toys, games, sports requisites); or
 - (m) Buttons, press-fasteners, snap-fasteners, press-studs, button moulds or other parts of these articles, button blanks, of heading 96.06.
2. (a) In addition to the provisions of Note 1 above, heading 42.02 does not cover:

-
- (i) Bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (heading 39.23);
- (ii) Articles of plaiting materials (heading 46.02).
- (b) Articles of headings 42.02 and 42.03 which have parts of precious metal or metal clad with precious metal, or natural or cultured pearls, of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in those headings even if such parts constitute more than minor fittings or minor ornamentation, provided that these parts do not give the articles their essential character. If, on the other hand, the parts give the articles their essential character, the articles are to be classified in Chapter 71.
3. For the purposes of heading 42.03, the expression “articles of apparel and clothing accessories” applies, *inter alia*, to gloves, mittens and mitts (including those for sport or for protection), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, but excluding watch straps (heading 91.13).



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|------------|--|--------------|----------|------------|
| 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. | 20% | kg | 612.2 |
| 42.02 | Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; traveling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanized fibre or of paperboard, or wholly or mainly covered with such materials or with paper. | | | |
| 4202.10.00 | Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers: | | | |
| 4202.11.00 | With outer surface of leather, of composition leather or of patent leather: | | | |
| 4202.11.10 | Suit-cases and brief-cases | 20% | kg and u | 831.211 |
| 4202.11.90 | Other | 20% | kg and u | 831.219 |
| 4202.12.00 | With outer surface of plastics or of textile materials: | | | |
| 4202.12.10 | Suit-cases | 20% | kg and u | 831.221 |
| 4202.12.20 | Brief-cases | 20% | kg and u | 831.222 |
| 4202.12.90 | Other | 20% | kg and u | 831.229 |
| 4202.19.00 | Other | 20% | kg and u | 831.29 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|----------|------------|
| 4202.20.00 | Handbags, whether or not with shoulder strap, including those without handle: | | | |
| 4202.21.00 | With outer surface of leather, of composition leather or of patent leather: | | | |
| 4202.21.10 | Travelling bags | 20% | kg and u | 831.11 |
| 4202.21.90 | Other | 20% | kg and u | 831.12 |
| 4202.22.00 | With outer surface of plastic sheeting or of textile materials: | | | |
| 4202.22.10 | Travelling bags | 20% | kg and u | 831.13 |
| 4202.22.90 | Other | 20% | kg and u | 831.14 |
| 4202.29.00 | Other | 20% | kg and u | 831.19 |
| 4202.30.00 | Articles of a kind normally carried in the pocket or in the handbag: | | | |
| 4202.31.00 | With outer surface of leather, of composition leather or of patent leather: | | | |
| 4202.31.10 | Purses, spectacle cases and wallets | 20% | kg and u | 831.911 |
| 4202.31.90 | Other | 20% | kg and u | 831.912 |
| 4202.32.00 | With outer surface of plastic sheeting or of textile materials: | | | |
| 4202.32.10 | Purses, spectacle cases and wallets | 20% | kg and u | 831.913 |
| 4202.32.90 | Other | 20% | kg and u | 831.914 |
| 4202.39.00 | Other | 20% | kg and u | 831.919 |
| 4202.90.00 | Other: | | | |
| 4202.91.00 | With outer surface of leather, of composition leather or of patent leather | 20% | kg and u | 831.991 |
| 4202.92.00 | With outer surface of plastic sheeting or of textile materials | 20% | kg and u | 831.992 |
| 4202.99.00 | Other | 20% | kg and u | 831.999 |
| 42.03 | Articles of apparel and clothing accessories, of leather or of composition leather. | | | |
| 4203.10.00 | Articles of apparel | 20% | kg | 848.11 |
| 4203.20.00 | Gloves, mittens and mitts: | | | |
| 4203.21.00 | Specially designed for use in sports | 20% | 2 u | 894.77 |
| 4203.29.00 | Other: | | | |
| 4203.29.10 | Industrial gloves | 10% | 2u | 848.121 |
| 4203.29.90 | Other | 20% | 2 u | 848.129 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|---|--------------|---------|------------|
| 4203.30.00 | Belts and bandoliers | 20% | kg | 848.13 |
| 4203.40.00 | Other clothing accessories | 20% | kg | 848.19 |
| [42.04] | | | | |
| 42.05 | Other articles of leather or of composition leather. | | | |
| 4205.00.10 | Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses | 5% | kg | 612.1 |
| 4205.00.90 | Other | 20% | kg | 612.9 |
| 4206.00.00 | Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons. | 5% | kg | ### |

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CHAPTER 43

FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF

Notes

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



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|---------|------------|
| 43.01 | Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 41.01, 41.02 or 41.03. | | | |
| 4301.10.00 | Of mink, whole, with or without head, tail or paws | 5% | kg | 212.1 |
| 4301.30.00 | Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws | 5% | kg | 212.22 |
| 4301.60.00 | Of fox, whole, with or without head, tail or paws | 5% | kg | 212.25 |
| 4301.80.00 | Other furskins, whole, with or without head, tail or paws | 5% | kg | 212.29 |
| 4301.90.00 | Heads, tails, paws and other pieces or cuttings, suitable for furriers' use | 5% | kg | 212.3 |
| 43.02 | Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 43.03. | | | |
| 4302.10.10 | Whole skins, with or without head, tail or paws, not assembled: | | | |
| 4302.11.00 | Of mink | 5% | kg | 613.11 |
| 4302.19.00 | Other | 5% | kg | 613.19 |
| 4302.20.00 | Heads, tails, paws and other pieces or cuttings, not assembled | 5% | kg | 613.2 |
| 4302.30.00 | Whole skins and pieces or cuttings thereof, assembled | 5% | kg | 613.3 |
| 43.03 | Articles of apparel, clothing accessories and other articles of furskin. | | | |
| 4303.10.00 | Articles of apparel and clothing accessories | 20% | kg | 848.311 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|---------|------------|
| 4303.90.00 | Other: | | | |
| 4303.90.10 | Articles and accessories for use in machinery or mechanical appliances or for industrial purposes | 5% | kg | 848.312 |
| 4303.90.90 | Other | 20% | kg | 848.319 |
| 43.04 | Artificial fur and articles thereof. | | | |
| 4304.00.10 | Artificial fur | 5% | kg | 848.321 |
| 4304.00.20 | Articles | 20% | kg | 848.322 |

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SECTION IX

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

CHAPTER 44

WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL

Notes

1. This Chapter does not cover:
 - (a) Wood, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading 12.11);
 - (b) Bamboos or other materials of a woody nature of a kind used primarily for plaiting, in the rough, whether or not split, sawn lengthwise or cut to length (heading 14.01);
 - (c) Wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading 14.01);
 - (d) Activated charcoal (heading 38.01);
 - (e) Articles of heading 42.02;
 - (f) Goods of Chapter 46;
 - (g) Footwear or parts thereof of Chapter 64;
 - (h) Goods of Chapter 66 (for example, umbrellas and walking-sticks and parts thereof).
 - (i) Goods of heading 68.08;

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- (k) Imitation jewellery of heading 17.17;
- (l) Goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights' wares);
- (m) Goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);
- (n) Parts of firearms (heading 93.05);
- (o) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings).
- (p) Articles of Chapter 95 (for example, toys, games, sports requisites).
- (q) Articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils) excluding bodies and handles, of wood, for articles of heading 96.03; or
- (r) Articles of Chapter 97 (for example, works of art).
2. In this Chapter, the expression "densified wood" means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.
3. Headings 44.14 to 44.21 apply to articles of the respective descriptions of particle board or similar board, fibreboard, laminated wood or densified wood as they apply to such articles of wood.
4. Products of heading 44.10, 44.11 or 44.12 may be worked to form the shapes provided for in respect of the goods of heading 44.09, curved, corrugated, perforated, cut or formed to shapes other than square or rectangular or submitted to any other operation provided it does not give them the character of articles of other headings.
5. Heading 44.17 does not apply to tools in which the blade, working edge, working surface or other working part is formed by any of the materials specified in Note 1 to Chapter 82.

6. Subject to Note 1 above and except where the context otherwise requires, any reference to “wood” in a heading of this Chapter applies also to bamboos and other materials of a woody nature.

Subheading Note

1. For the purposes of subheadings 4403.41 to 4403.49, 4407.24 to 4407.29, 4408.31 to 4408.39 and 4412.13 to 4412.99, the expression “tropical wood” means one of the following types of wood:

Abura, Acajou d’Afrique, Afrormosia, Ako, Alan, Andiroba, Aningré, Avodiré, Azobé, Balau, Balsa, Bossé clair, Bossé foncé, Cativo, Cedro, Dabema, Dark Red Meranti, Dibetou, Doussie, Framire, Freijo, Fromager, Fuma, Geronggang, Ilomba, Imbuia, Ipé, Iroko, Jaboty, Juletung, Jequitiba, Jongkong, Kapur, Kempas, Keruing, Kosipo, Kotibé, Koto, Light Red Meranti, Limba, Louro, Maçaranduba, Mahogany, Makoré, Mandioqueira, Mansonia, Mengkulang, Meranti Bakau, Merawan, Merbau, Merpauh, Mersawa, Moabi, Niangon, Nyatoh, Obeche, Okoumé, Onzabili, Orey, Ovengkol, Ozigo, Padauk, Paldao, Palissandre de Guatemala, Palissandre de Para, Palissandre de Rio, Palissandre de Rose, Pau Amarelo, Pau Marfim, Pulai, Punah, Quaruba, Ramin, Sapelli, Saqui-Saqui, Sepetir, Sipo, Sucupira, Suren, Tauari, Teak, Tiama, Tola, Virola, White Lauan, White Meranti, White Seraya, Yellow Meranti.



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|-----------------------|------------|
| 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. | | | |
| 4401.10.00 | Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms | 10% | kg | 245.01 |
| 4401.20.00 | Wood in chips or particles: | | | |
| 4401.21.00 | Coniferous | 5% | kg | 246.11 |
| 4401.22.00 | Non-coniferous | 5% | kg | 246.15 |
| 4401.30.00 | Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms | 15% | kg | 246.2 |
| 44.02 | Wood charcoal (including shell or nut charcoal), whether or not agglomerated. | | | |
| 4402.10.00 | Of bamboo | 15% | kg | ### |
| 4402.90.00 | Other | 15% | kg | ### |
| 44.03 | Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared. | | | |
| 4403.10.00 | Treated with paint, stains, cresote or other preservatives: | | | |
| 4403.10.10 | Of coniferous species | 5% | kg and m ³ | 247.31 |
| 4403.10.20 | Of mahogany | 5% | kg and m ³ | 247.32 |
| 4403.10.90 | Of other non-coniferous species | 10% | kg and m ³ | 247.39 |
| 4403.20.00 | Other, coniferous | 5% | kg and m ³ | 247.4 |
| 4403.40.00 | Other, of tropical wood specified in sub-heading Note 1 to this Chapter: | | | |
| 4403.41.00 | Dark Red Meranti, Light Red Meranti and Meranti Bakau | 10% | kg and m ³ | 247.511 |
| 4403.49.00 | Other: | | | |
| 4403.49.10 | Mahogany | 5% | kg and m ³ | 247.512 |
| 4403.49.90 | Other | 10% | kg and m ³ | 247.519 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|--|--------------|-----------------------|------------|
| 4403.90.00 | Other: | | | |
| 4403.91.00 | Of oak (<i>Quercus spp.</i>) | 5% | kg and m ³ | 247.521 |
| 4403.92.00 | Of beech (<i>Fagus spp.</i>) | 5% | kg and m ³ | 247.522 |
| 4403.99.00 | Other: | | | |
| 4403.99.10 | Of greenheart | 10% | kg and m ³ | 247.523 |
| 4403.99.90 | Other | 10% | kg and m ³ | 247.529 |
| 44.04 | Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like. | | | |
| 4404.10.00 | Coniferous: | | | |
| 4404.10.10 | Split poles, piles, pickets, stakes and sticks | 15% | kg | 634.911 |
| 4404.10.90 | Other | 5% | kg | 634.912 |
| 4404.20.00 | Non-coniferous: | | | |
| 4404.20.10 | Split poles, piles, pickets, stakes and sticks, of greenheart | 15% | kg | 634.913 |
| 4404.20.20 | Split poles, piles, pickets, stakes and sticks, of other wood | 15% | kg | 634.914 |
| 4404.20.90 | Other | 5% | kg | 634.919 |
| 4405.00.00 | Wood wool; wood flour. | Free | kg | 634.93 |
| 44.06 | Railway or tramway sleepers (cross-ties) of wood. | | | |
| 4406.10.00 | Not impregnated | 15% | kg and m ³ | 248.11 |
| 4406.90.00 | Other | 15% | kg and m ³ | 248.19 |
| 44.07 | Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm. | | | |
| 4407.10.00 | Coniferous: | | | |
| 4407.10.10 | Pitch-pine | 5% | kg and m ³ | 248.21 |
| 4407.10.90 | Other, coniferous | 5% | kg and m ³ | 248.29 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|-----------------------|------------|
| 4407.20.00 | Of tropical wood specified in subheading Note 1 to this Chapter: | | | |
| 4407.21.00 | Mahogany (<i>swietenia spp.</i>) | 5% | kg and m ³ | 248.41 |
| 4407.22.00 | Virola, Imbuia and Balsa | 15% | kg and m ³ | 248.42 |
| 4407.25.00 | Dark Red Meranti, Light Red Meranti and Meranti Bakau | 15% | kg and m ³ | 248.43 |
| 4407.26.00 | White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan | 15% | kg and m ³ | 248.44 |
| 4407.27.00 | Sapelli | 15% | kg and m ³ | ### |
| 4407.28.00 | Iroko | 15% | kg and m ³ | ### |
| 4407.29.00 | Other: | | | |
| 4407.29.10 | Caribbean cedar (<i>Cedrela odorata</i>) | 15% | kg and m ³ | 248.45 |
| 4407.29.20 | Greenheart | 15% | kg and m ³ | 248.46 |
| 4407.29.30 | Mora | 15% | kg and m ³ | 248.47 |
| 4407.29.90 | Other | 15% | kg and m ³ | 248.48 |
| 4407.90.00 | Other: | | | |
| 4407.91.00 | Of oak (<i>Quercus spp.</i>) | 5% | kg and m ³ | 248.491 |
| 4407.92.00 | Of beech (<i>Fagus spp.</i>) | 5% | kg and m ³ | 248.492 |
| 4407.93.00 | Of maple (<i>Acer spp.</i>) | 15% | kg and m ³ | ### |
| 4407.94.00 | Of cherry (<i>Prunus spp.</i>) | 15% | kg and m ³ | ### |
| 4407.95.00 | Of ash (<i>Fraxinus spp.</i>) | 15% | kg and m ³ | ### |
| 4407.99.00 | Other | 15% | kg and m ³ | 248.499 |
| 44.08 | Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm. | | | |
| 4408.10.00 | Coniferous: | | | |
| 4408.10.10 | Veneer sheets and sheets for plywood | Free | kg and m ³ | 634.111 |
| 4408.10.90 | Other | 15% | kg and m ³ | 634.119 |
| 4408.30.00 | Of tropical wood specified in subheading Note 1 to this Chapter: | | | |
| 4408.31.00 | Dark Red Meranti, Light Red Meranti and Meranti Bakau | 15% | kg and m ³ | 634.121 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|-----------------------|------------|
| 4408.39.00 | Other: | | | |
| 4408.39.10 | Veneer sheets and sheets for plywood | Free | kg and m ³ | 634.122 |
| 4408.39.90 | Other | 15% | kg and m ³ | 634.123 |
| 4408.90.00 | Other | 15% | kg and m ³ | 634.129 |
| 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) alongany of its edges, ends or faces, whether or not planed, sanded or end-jointed. | | | |
| 4409.10.00 | Coniferous: | | | |
| 4409.10.10 | Pitch-pine | 5% | kg and m ³ | 248.31 |
| 4409.10.90 | Other | 5% | kg and m ³ | 248.39 |
| 4409.20.00 | Non-coniferous: | | | |
| 4409.21.00 | Of bamboo | 15% | kg and m ³ | ### |
| 4409.29.00 | Other: | | | |
| 4409.29.10 | Caribbean cedar (<i>Cedrela odorata</i>) | 15% | kg and m ³ | 248.51 |
| 4409.29.20 | Greenheart | 15% | kg and m ³ | 248.52 |
| 4409.29.30 | Mohagany | 5% | kg and m ³ | 248.53 |
| 4409.29.40 | Mora | 15% | kg and m ³ | 248.54 |
| 4409.29.90 | Other | 15% | kg and m ³ | 248.59 |
| 44.10 | Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances. | | | |
| 4410.10.00 | Of wood: | | | |
| 4410.11.00 | Particle board | 5% | kg and m ³ | ### |
| 4410.12.00 | Oriented strand board (OSB) | 5% | kg and m ³ | ### |
| 4410.19.00 | Other | 5% | kg and m ³ | ### |
| 4410.90.00 | Other | 5% | kg and m ³ | ### |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|---|--------------|-----------------------|------------|
| 44.11 | Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances. | | | |
| 4411.10.00 | Medium density fibreboard (MDF): | | | |
| 4411.12.00 | Of a thickness not exceeding 5 mm | 5% | kg | ### |
| 4411.13.00 | Of a thickness exceeding 5 mm but not exceeding 9 mm | 5% | kg | ### |
| 4411.14.00 | Of a thickness exceeding 9 mm | 5% | kg | ### |
| 4411.90.00 | Other: | | | |
| 4411.92.00 | Of a density exceeding 0.8g/cm ² | 5% | kg | ### |
| 4411.93.00 | Of a density exceeding 0.5g/cm ² but not exceeding 0.8g/cm ² | 5% | kg | ### |
| 4411.94.00 | Of a density not exceeding 0.5g/cm ² | 5% | kg | ### |
| 44.12 | Plywood, veneered panels and similar laminated wood. | | | |
| 4412.10.00 | Of bamboo | 10% | kg and m ³ | ### |
| 4412.30.00 | Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness: | | | |
| 4412.31.00 | With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter | 10% | kg and m ³ | 634.311 |
| 4412.32.00 | Other, with at least one outer ply of non-coniferous wood | 10% | kg and m ³ | 634.319 |
| 4412.39.00 | Other | 10% | kg and m ³ | ### |
| 4412.90.00 | Other: | | | |
| 4412.94.00 | Blockboard, laminboard and battenboard | Free | kg and m ³ | ### |
| 4412.99.00 | Other | Free | kg and m ³ | ### |
| 4413.00.00 | Densified wood, in blocks, plates, strips or profile shapes. | 5% | kg | 634.21 |
| 4414.00.00 | Wooden frames for paintings, photographs, mirrors or similar objects. | 15% | kg | 635.41 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|----------------|---|--------------|----------------------|------------|
| 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. | | | |
| 4415.10.00 | Cases, boxes, crates, drums and similar packings; cable-drums | Free | kg and u | 635.11 |
| 4415.20.00 | Pallets, box pallets and other load boards; pallet collars | 20% | kg and u | 635.12 |
| 4416.00 | Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves. | | | |
| 4416.00.10 | Casks, barrels and puncheons, of oak | Free | kg | 635.21 |
| 4416.00.90 | Other | Free | kg | 635.29 |
| 4417.00 | Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood. | | | |
| 4417.00.10 | Handles for axes, brooms, files, hammers, hoes, picks, rakes and shovels | 15% | kg and u | 635.911 |
| 4417.00.20 | Tools, tool bodies and other tool handles | 5% | kg and u | 635.912 |
| 4417.00.30 | Broom or brush bodies | 5% | kg and u | 635.913 |
| 4417.00.90 | Other | 5% | kg and u | 635.919 |
| 44.18 | Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes. | | | |
| 4418.10.00 | Windows, French-windows and their frames | 10% | kg | 635.31 |
| 4418.20.00 | Doors and their frames and thresholds | 10% | kg | 635.32 |
| 4418.40.00 | Shuttering for concrete constructional work | 15% | kg | 635.392 |
| 4418.50.00 | Shingles and shakes: | | | |
| 4418.50.10 | Shingles | 15% | kg and 1000 shingles | 635.331 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|--|--------------|----------------------------|----------------|
| 4418.50.20 | Shakes | 15% | kg and 1000 shingles | 635.332 ### |
| 4418.60.00 | Posts and beams | 15% | kg | ### |
| 4418.70.00 | Assembled flooring panels: | | | |
| 4418.71.00 | For mosaic floors | 15% | kg | ### |
| 4418.72.00 | Other, multilayer | 15% | kg | 635.399 |
| 4418.79.00 | Other: | | | |
| 4418.79.10 | Parquet panels | 15% | kg | ### |
| 4418.79.90 | Other | 15% | kg | ### |
| 4418.90.00 | Other: | 15% | kg | 635.399 |
| 4418.90.10 | Cellular wood panels, whether or not faced with based metal | 5% | kg | ### |
| 4418.90.90 | Other | 15% | kg | ### |
| 4419.00.00 | Tableware and kitchenware, of wood. | 20% | kg | 635.42 |
| 44.20 | Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94. | | | |
| 4420.10.00 | Statuettes and other ornaments, of wood: | | | |
| 4420.10.10 | Wall plaques | 20% | kg | 635.491 |
| 4420.10.90 | Other | 20% | kg | 635.492 |
| 4420.90.00 | Other: | | | |
| 4420.90.10 | Wood marquetry and inlaid wood | 5% | kg and m ³ | 635.493 |
| 4420.90.90 | Other | 20% | kg | 635.499 |
| 44.21 | Other articles of wood. | | | |
| 4421.10.00 | Clothes hangers | 20% | kg | 635.991 |
| 4421.90.00 | Other: | | | |
| 4421.90.10 | Spools, cops, bobbins, sewing thread reels and the like, of turned wood | Free | kg | 635.992 |
| 4421.90.20 | Roller blinds, rollers for spring blinds; spigots; wooden pegs and pins for footwear | 5% | kg | 635.993 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|------------|---|--------------|---------|------------|
| 4421.90.30 | Letters, figures, moulding patterns, templates; paving blocks; trellises and fencing panels; venetian and other blinds; labels for horticulture; dowel pins | 15% | kg | 635.994 |
| 4421.90.40 | Capacity measures; ladders and steps | 15% | kg | 635.995 |
| 4421.90.50 | Match splints | 15% | kg | 635.996 |
| 4421.90.90 | Other | 20% | kg | 635.999 |

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CHAPTER 45

CORK AND ARTICLES OF CORK

Note

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



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|--|--------------|---------|------------|
| 45.01 | Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork. | | | |
| 4501.10.00 | Natural cork, raw or simply prepared | 5% | kg | 244.03 |
| 4501.90.00 | Other | 5% | kg | 224.04 |
| 4502.00.00 | Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers). | 5% | kg | 244.02 |
| 45.03 | Articles of natural cork. | | | |
| 4503.10.00 | Corks and stoppers: | | | |
| 4503.10.10 | Corks | 5% | kg | 633.111 |
| 4503.10.20 | Stoppers including blanks with rounded edges | 15% | kg | 633.112 |
| 4503.90.00 | Other: | | | |
| 4503.90.10 | Discs, washers and wafers for lining crown corks and other closures for bottles, jars and the like | 15% | kg | 633.191 |
| 4503.90.20 | Bath, table, typewriter and other mats | 20% | kg | 633.192 |
| 4503.90.30 | Lifebouys | Free | kg | 633.193 |
| 4503.90.90 | Other | 5% | kg | 633.199 |
| 45.04 | Agglomerated cork (with or without a binding substance) and articles of agglomerated cork. | | | |
| 4504.10.00 | Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs | 5% | kg | 633.21 |
| 4504.90.00 | Other: | | | |
| 4504.90.10 | Agglomerated cork | 5% | kg | 633.291 |
| 4504.90.20 | Bottle corks and stoppers | Free | kg | 633.292 |
| 4504.90.90 | Other articles of agglomerated cork | 5% | kg | 633.299 |



CHAPTER 46**MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING
MATERIALS; BASKETWARE AND WICKERWORK****Notes**

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



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|----------|------------|
| 46.01 | Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens). | | | |
| 4601.20.00 | Mats, matting and screens of vegetable materials: | | | |
| 4601.21.00 | Of bamboo | 20% | kg | ### |
| 4601.22.00 | Of rattan | 20% | kg | ### |
| 4601.29.00 | Other | 20% | kg | ### |
| 4601.90.00 | Other: | | | |
| 4601.92.00 | Of bamboo | 5% | kg | ### |
| 4601.93.00 | Of rattan | 5% | kg | ### |
| 4601.94.00 | Of other vegetable materials: | | | |
| 4601.94.10 | Straw envelopes for bottles | 20% | kg | 899.791 |
| 4601.94.90 | Other | 5% | kg | 899.792 |
| 4601.99.00 | Other | 5% | kg | 899.799 |
| 46.02 | Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah. | | | |
| 4602.10.00 | Of vegetable materials: | | | |
| 4602.11.00 | Of bamboo | 20% | kg | ### |
| 4602.12.00 | Of rattan | 20% | kg | ### |
| 4602.19.00 | Other: | | | |
| 4602.19.10 | Handbags | 20% | kg and u | 899.711 |
| 4602.19.90 | Other | 20% | kg | 899.712 |
| 4602.90.00 | Other | 20% | kg | 899.719 |



COMMONWEALTH OF DOMINICA

STATUTORY RULES AND ORDERS No. 30 OF 2010

ORDER

**MADE by the Minister for Finance under section 18 of
the Customs Import and Export Tariffs Ordinance
(Cap. 265).**

(Gazetted September 23, 2010)

- 1.** This Order may be cited as the -

Short title.

**CUSTOMS IMPORT AND EXPORT
TARIFFS (AMENDMENT) 2010.**

- 2.** In this Order "Ordinance" means the Customs Import and
Export Tariffs Ordinance.

Interpretation.
Cap 265.

- 3.** The First and Second Schedules to the Ordinance are
hereby repealed and replaced by the First and Second Schedules
to this Order.

Repeal and replacement of
First and Second Schedule
to the Ordinance

SECTION X

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

CHAPTER 47

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

Note

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



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|---------|------------|
| 4701.00.00 | Mechanical wood pulp. | Free | kg | 251.2 |
| 4702.00.00 | Chemical wood pulp, dissolving grades. | Free | kg | 251.3 |
| 47.03 | Chemical wood pulp, soda or sulphate, other than dissolving grades. | | | |
| 4703.10.00 | Unbleached: | | | |
| 4703.11.00 | Coniferous | Free | kg | 251.41 |
| 4703.19.00 | Non-coniferous | Free | kg | 251.42 |
| 4703.20.00 | Semi-bleached or bleached: | | | |
| 4703.21.00 | Coniferous | Free | kg | 251.51 |
| 4703.29.00 | Non-coniferous | Free | kg | 251.52 |
| 47.04 | Chemical wood pulp, sulphite, other than dissolving grades. | | | |
| 4704.10.00 | Unbleached: | | | |
| 4704.11.00 | Coniferous | Free | kg | 251.611 |
| 4704.19.00 | Non-coniferous | Free | kg | 251.619 |
| 4704.20.00 | Semi-bleached or bleached: | | | |
| 4704.21.00 | Coniferous | Free | kg | 251.621 |
| 4704.29.00 | Non-coniferous | Free | kg | 251.629 |
| 4705.00.00 | Wood pulp obtained by a combination of mechanical and chemical pulping processes. | Free | kg | 251.91 |
| 47.06 | Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material. | | | |
| 4706.10.00 | Cotton linters pulp | Free | kg | 251.921 |
| 4706.20.00 | Pulps of fibres derived from recovered (waste and scrap) paper or paperboard | Free | kg | 251.922 |
| 4706.30.00 | Other, of bamboo | Free | kg | ### |
| 4706.90.00 | Other: | | | |
| 4706.91.00 | Mechanical: | | | |
| 4706.91.10 | Pulp of bagasse | Free | kg | 251.923 |
| 4706.91.90 | Other | Free | kg | 251.924 |
| 4706.92.00 | Chemical | Free | kg | 251.925 |
| 4706.93.00 | Semi-chemical | Free | kg | 251.926 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|---------|------------|
| 47.07 | Recovered (waste and scrap) paper or paperboard. | | | |
| 4707.10.00 | Unbleached kraft paper or paperboard or corrugated paper or paperboard | Free | kg | 251.11 |
| 4707.20.00 | Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass | Free | kg | 251.12 |
| 4707.30.00 | Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter) | Free | kg | 251.13 |
| 4707.90.00 | Other, including unsorted waste and scrap | Free | kg | 251.19 |

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CHAPTER 48**PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP,
OF PAPER OR OF PAPERBOARD****Notes.**

1. For the purposes of this Chapter, except where the context otherwise requires a reference to “paper” includes references to paperboard (irrespective of thickness or weight per m²).
2. This Chapter does not cover:
 - (a) Articles of Chapter 30;
 - (b) Stamping foils of heading 32.12;
 - (c) Perfumed papers or papers impregnated or coated with cosmetics (Chapter 33);
 - (d) Paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading 34.01), or with polishes, creams or similar preparations (heading 34.05);
 - (e) Sensitised paper or paperboard of headings 37.01 to 37.04;
 - (f) Paper impregnated with diagnostic or laboratory reagents (heading 38.22);
 - (g) Paper-reinforced stratified sheeting of plastics, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials, other than wall coverings of heading 48.14 (Chapter 39);
 - (h) Articles of heading 42.02 (for example, travel goods);
 - (i) Articles of Chapter 46 (manufactures of plaiting material);
 - (k) Paper yarn or textile articles of paper yarn (Section XI);
 - (l) Articles of Chapter 64 or Chapter 65;

-
- (*m*) Abrasive paper or paperboard (heading 68.05) or paper or paperboard-backed mica (heading 68.14) (paper and paperboard coated with mica powder are, however, to be classified in this Chapter);
- (*n*) Metal foil backed with paper or paperboard (Section XV);
- (*o*) Articles of heading 92.09; or
- (*p*) Articles of Chapter 95 (for example, toys, games, sports requisites) or Chapter 96 (for example, buttons).
3. Subject to the provisions of Note 7, headings 48.01 to 48.05 include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, false water-marking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading 48.03 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed.
4. In this Chapter the expression “newsprint” means uncoated paper of a kind used for the printing of newspapers, of which not less than 65% by weight of the total fibre content consists of wood fibres obtained by a mechanical or chemi-mechanical process, unsized or very lightly sized, having a surface roughness Parker Print Surf (1 MPa) on each side exceeding 2.5 micrometres (microns), weighing not less than 40 g/m² and not more than 65 g/m².
5. For the purposes of heading 48.02, the expressions “paper and paperboard, of a kind used for writing, printing or other graphic purposes” and “non perforated punch-cards and punch tape paper” mean paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical or chemi-mechanical process and satisfying any of the following criteria:
- For paper or paperboard weighing not more than 150 g/m²:
- (*a*) Containing 10% or more of fibres obtained by a mechanical or chemi-mechanical process, and
1. weighing not more than 80 g/m², or
 2. coloured throughout the mass; or
- (*b*) Containing more than 8% ash, and

-
1. weighing not more than 80 g/m², or
 2. coloured throughout the mass; or
- (c) Containing more than 3% ash and having a brightness of 60% or more; or
- (d) Containing more than 3% but not more than 8% ash, having a brightness less than 60%, and a burst index equal to or less than 2.5 kPa m²/g; or
- (e) Containing 3% ash or less, having a brightness of 60% or more and a burst index equal to or less than 2.5 kPa m²/g.

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

- (a) coloured throughout the mass; or
- (b) having a brightness of 60% or more, and
1. a caliper of 225 micrometres (microns) or less, or
 2. a caliper of more than 225 micrometers (microns) but not more than 508 micrometers (microns) and an ash content of more than 3%; or
- (c) having a brightness of less than 60%, a caliper of 254 micrometres (microns) or less and an ash content of more than 8%.

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

6. In this Chapter “kraft paper and paperboard” means paper and paperboard of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes.
7. Except where the terms of the headings otherwise require, paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a description in two or more of the headings 48.01 to 48.11 are to be classified under that one of such headings which occurs last in numerical order in the Nomenclature.
8. Headings 48.01 and 48.03 to 48.09 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres:

-
- (a) in strips or rolls of a width exceeding 36 cm; or
- (b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.
9. For the purposes of heading 48.14, the expression “wallpaper and similar wall coverings” applies only to:
- (a) Paper in rolls, of a width of not less than 45 cm and not more than 160 cm, suitable for wall or ceiling decoration:
- (i) Grained, embossed, surface-coloured, design-printed or otherwise surface-decorated (e.g., with textile flock), whether or not coated or covered with transparent protective plastics;
- (ii) With an uneven surface resulting from the incorporation of particles of wood, straw, etc.;
- (iii) Coated or covered on the face side with plastics, the layer of plastics being grained, embossed, coloured, design-printed or otherwise decorated; or
- (iv) Covered on the face side with plaiting material, whether or not bound together in parallel strands or woven;
- (b) Borders and friezes, of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration;
- (c) Wall coverings of paper made up of several panels, in rolls or sheets, printed so as to make up a scene, design or motif when applied to a wall.
- Products on a base of paper or paperboard, suitable for use both as floor coverings and as wall coverings, are to be classified in heading 48.15.
10. Heading 48.20 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.
11. Heading 48.23 applies, inter alia, perforated paper or paperboard cards for Jacquard or similar machines and paper lace.
12. Except for the goods of heading 48.14 or 48.21, paper, paperboard, cellulose wadding and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

Subheading Notes

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

| Weight g/m ² | Minimum Mullen bursting strength KPa |
|----------------------------|---|
| 115 | 393 |
| 125 | 417 |
| 200 | 637 |
| 300 | 824 |
| 400 | 961 |

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

- (a) Having a Mullen burst index of not less than 3,7 kPa m²g and a stretch factor of more than 4.5% in the cross direction and of more than 2% in the machine direction.
- (b) Having minima for tear and tensile as indicated in the following table or the linearly interpolated equivalent for any other weight:

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

3. For the purposes of subheading 4805.11, <<semi-chemical fluting paper>> means paper, in rolls, of which not less than 65% by weight of the total fibre content consists of unbleached hardwood fibres obtained by a semi-chemical pulping process, and having a CMT 30 (Corrugated Medium Tests with 30 minutes of conditioning) crush resistance exceeding 1.8 newtons/g/m² at 50% relative humidity, at 23 °C.
4. Subheading 4805.12 covers paper, in rolls, made mainly of straw pulp obtained by a semi-chemical process, weighing 130 g/m² or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistances exceeding 1.4 newtons/g/m² at 50% relative humidity 23 °C.
5. Subheadings 4805.24 and 4805.25 cover paper and paperboard made wholly or mainly of pulp of recovered (waste and scrap) paper or paperboard. Testliner may also have a surface layer of dyed paper or of paper made of bleached or unbleached non-recovered pulp. These products have a Mullen burst index of not less than 2 KPa m²/g.
6. For the purposes of subheading 4805.30, “sulphite wrapping paper” means machine-glazed paper, of which more than 40% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphite process, having an ash content not exceeding 8% and having a Mullen burst index of not less than 1,47 kPa m²/g.
7. For the purposes of subheading 4810.22, “light-weight coated paper” means paper, coated on both sides, of a total weight not exceeding 72 g/m², with a coating weight not exceeding 15 g/m² per side, on a base of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by a mechanical process.



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|------------|---|--------------|---------|------------|
| 4801.00.00 | Newsprint, in rolls or sheets. | Free | kg | 641.1 |
| 48.02 | Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 4801.00.00 or 4803.00; hand-made paper and paperboard. | | | |
| 4802.10.00 | Hand-made paper and paperboard | 5% | kg | 641.21 |
| 4802.20.00 | Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard | 5% | kg | 641.22 |
| 4802.40.00 | Wallpaper base | 5% | kg | 641.24 |
| 4802.50.00 | Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres: | | | |
| 4802.54.00 | Weighing less than 40 g/m ² | 5% | kg | 641.25 |
| 4802.55.00 | Weighing 40 g/m ² or more but not more than 150 g/m ² , in rolls | 5% | kg | 641.261 |
| 4802.56.00 | Weighing 40 g/m ² or more but not more than 150 g/m ² , in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state: | | | |
| 4802.56.10 | Other paper and paperboard of a kind used for writing, printing or other graphic purposes | 20% | kg | ### |
| 4802.56.90 | Other | 5% | kg | ### |
| 4802.57.00 | Other, weighing 40 g/m ² or more but not more than 150 g/m ² | 5% | kg | 641.28 |
| 4802.58.00 | Weighing more than 150 g/m ² | 5% | kg | 641.299 |
| 4802.60.00 | Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process: | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|---------|------------|
| 4802.61.00 | In rolls | 5% | kg | 641.31 |
| 4802.62.00 | In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state: | | | |
| 4802.62.10 | Other paper and paperboard of a kind used for writing, printing or other graphic purposes | 20% | kg | ### |
| 4802.62.90 | Other | 5% | kg | ### |
| 4802.69.00 | Other | 5% | kg | 641.39 |
| 48.03 | Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets. | | | |
| 4803.00.10 | Wadding | Free | kg | 641.631 |
| 4803.00.20 | Toilet or facial tissue stock | Free | kg | 641.632 |
| 4803.00.90 | Other | Free | kg | 641.639 |
| 48.04 | Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 4803.00. | | | |
| 4804.10.00 | Kraftliner: | | | |
| 4804.11.00 | Unbleached | 5% | kg | 641.411 |
| 4804.19.00 | Other | 5% | kg | 641.419 |
| 4804.20.00 | Sack kraft paper: | | | |
| 4804.21.00 | Unbleached | 5% | kg | 641.421 |
| 4804.29.00 | Other | 5% | kg | 641.429 |
| 4804.30.00 | Other kraft paper and paperboard weighing 150 g/m ² or less: | | | |
| 4804.31.00 | Unbleached | 5% | kg | 641.461 |
| 4804.39.00 | Other | 5% | kg | 641.469 |
| 4804.40.00 | Other kraft paper and paperboard weighing more than 150 g/m ² but less than 225 g/m ² : | | | |
| 4804.41.00 | Unbleached | 5% | kg | 641.471 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|---------|------------|
| 4804.42.00 | Bleached uniformly through the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process | 5% | kg | 641.472 |
| 4804.49.00 | Other | 5% | kg | 641.479 |
| 4804.50.00 | Other kraft paper and paperboard weighing 225 g/m ² or more: | | | |
| 4804.51.00 | Unbleached | 5% | kg | 641.481 |
| 4804.52.00 | Bleached uniformly through the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process | 5% | kg | 641.482 |
| 4804.59.00 | Other | 5% | kg | 641.489 |
| 48.05 | Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter. | | | |
| 4805.10.00 | Fluting paper: | | | |
| 4805.11.00 | Semi-chemical fluting paper | Free | kg | 641.41 |
| 4805.12.00 | Straw fluting paper | Free | kg | 641.42 |
| 4805.19.00 | Other | Free | kg | 641.49 |
| 4805.20.00 | Testliner (recycled liner board): | | | |
| 4805.24.00 | Weighing 150 g/m ² or less | Free | kg | 641.544 |
| 4805.25.00 | Weighing more than 150 g/m ² | Free | kg | 641.545 |
| 4805.30.00 | Sulphite wrapping paper | Free | kg | 641.52 |
| 4805.40.00 | Filter paper and paperboard | Free | kg | 641.561 |
| 4805.50.00 | Felt paper and paperboard | Free | kg | 641.562 |
| 4805.90.00 | Other: | | | |
| 4805.91.00 | Weighing 150 g/m ² or less | Free | kg | 641.571 |
| 4805.92.00 | Weighing more than 150 g/m ² but less than 225 g/m ² | Free | kg | 641.572 |
| 4805.93.00 | Weighing 225 g/m ² or more | Free | kg | 641.573 |
| 48.06 | Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets. | | | |
| 4806.10.00 | Vegetable parchment | 5% | kg | 641.531 |
| 4806.20.00 | Greaseproof papers | 5% | kg | 641.532 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|---|--------------|---------|------------|
| 4806.30.00 | Tracing papers | 5% | kg | 641.533 |
| 4806.40.00 | Glassine and other glazed transparent or translucent paper | 5% | kg | 641.534 |
| 4807.00.00 | Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets. | 5% | kg | 641.92 |
| 48.08 | Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 4803.00. | | | |
| 4808.10.00 | Corrugated paper and paperboard, whether or not perforated: | | | |
| 4808.10.10 | Corrugated paperboard with glued flat surface sheets | 5% | kg | 641.641 |
| 4808.10.90 | Other | 5% | kg | 641.649 |
| 4808.20.00 | Sack kraft paper, creped or crinkled, whether or not embossed or perforated | 5% | kg | 641.61 |
| 4808.30.00 | Other kraft paper, creped or crinkled, whether or not embossed or perforated | 5% | kg | 641.62 |
| 4808.90.00 | Other | 5% | kg | 641.69 |
| 48.09 | Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets. | | | |
| 4809.20.00 | Self-copy paper | 5% | kg | 641.312 |
| 4809.90.00 | Other: | | | |
| 4809.90.10 | Carbon or similar copying paper | 5% | kg | 641.311 |
| 4809.90.90 | Other | 5% | kg | 641.319 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|------------|---|--------------|---------|------------------|
| 48.10 | Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size. | | | |
| 4810.10.00 | Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres: | | | |
| 4810.13.00 | In rolls | 5% | kg | 641.83 |
| 4810.14.00 | In sheets with one side not exceeding 435mm and the other side not exceeding 297 mm in the unfolded state | 5% | kg | 641.84 |
| 4810.19.00 | Other | 5% | kg | 641.89 |
| 4810.20.00 | Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process: | | | |
| 4810.22.00 | Light-weight coated paper | 5% | kg | 641.342 |
| 4810.29.00 | Other | 5% | kg | 641.349 |
| 4810.30.00 | Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes: | | | |
| 4810.31.00 | Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m ² or less | 5% | kg | 641.74 |
| 4810.32.00 | Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m ² | | | |
| 4810.39.00 | Other | 5% | kg | 641.75 641.76 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|--|--------------|---------|------------|
| 4810.90.00 | Other paper and paperboard: | | | |
| 4810.92.00 | Multi-ply | 5% | kg | 641.772 |
| 4810.99.00 | Other | 5% | kg | 641.779 |
| 48.11 | Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 4803.00, 48.09 or 48.10. | | | |
| 4811.10.00 | Tarred, bituminised or asphalted paper and paperboard | 5% | kg | 641.73 |
| 4811.40.00 | Gummed or adhesive paper and paperboard: | | | |
| 4811.41.00 | Self-adhesive | 5% | kg | 641.741 |
| 4811.49.00 | Other | 5% | kg | 641.742 |
| 4811.50.00 | Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives): | | | |
| 4811.51.00 | Bleached, weighing more than 150 g/m ² | 5% | kg | 641.743 |
| 4811.59.00 | Other | 5% | kg | 641.749 |
| 4811.60.00 | Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, tearin, oil or glycerol. | Free | kg | 641.761 |
| 4811.90.00 | Other paper, paperboard, cellulose wadding and webs or cellulose fibres | 5% | kg | 641.799 |
| 4812.00.00 | Filter blocks, slabs and plates, of paper pulp | Free | kg | 641.93 |
| 48.13 | Cigarette paper, whether or not cut to size or in the form of booklets or tubes. | | | |
| 4813.10.00 | In the form of booklets or tubes | 5% | kg | 642.411 |
| 4813.20.00 | In rolls of a width not exceeding 5 cm | Free | kg | 642.412 |
| 4813.90.00 | Other | Free | kg | 641.55 |
| 48.14 | Wallpaper and similar wall coverings; window transparencies of paper. | | | |
| 4814.10.00 | “Ingrain” paper | 20% | kg | 641.941 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|----------------|--|--------------|---------|------------|
| 4814.20.00 | Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics | 20% | kg | 641.942 |
| 4814.30.00 | Wallpaper and similar wall coverings, consisting of paper covered on the face side, with plaiting material, whether or not bound together in parallel strands or woven | 20% | kg | 641.943 |
| 4814.90.00 | Other | 20% | kg | 641.949 |
| [48.15] | Floor covering on a base of paper or of paperboard, whether or not cut to size | 20% | kg | 659.11 |
| 48.16 | Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes. | | | |
| 4816.20.00 | Self-copy paper | 5% | kg | 642.422 |
| 481630.00 | Duplicator stencils | 5% | kg | 642.423 |
| 4816.90.00 | Other: | | | |
| 4816.90.10 | Carbon or similar copying papers | 15% | kg | 642.421 |
| 4816.90.90 | Other | 5% | kg | 642.429 |
| 48.17 | Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery. | | | |
| 4817.10.00 | Envelopes | 20% | kg | 642.21 |
| 4817.20.00 | Letter cards, plain postcards and correspondence cards | 20% | kg | 642.22 |
| 4817.30.00 | Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery | 20% | kg | 642.23 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|---------|------------|
| 48.18 | Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape, handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres. | | | |
| 4818.10.00 | Toilet paper | 20% | kg | 642.43 |
| 4818.20.00 | Handkerchiefs, cleansing or facial tissues and towels | 20% | kg | 642.941 |
| 4818.30.00 | Tablecloth and serviettes: | | | |
| 4818.30.10 | Tablecloths | 20% | kg | 642.942 |
| 4818.30.20 | Serviettes | 20% | kg | 642.943 |
| 4818.40.00 | Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles: | | | |
| 4818.40.10 | Sanitary towels and tampons | 20% | kg | 642.951 |
| 4818.40.20 | Napkins and napkin liners for babies | 20% | kg | 642.952 |
| 4818.40.90 | Other | 20% | kg | 642.959 |
| 4818.50.00 | Articles of apparel and clothing accessories | 20% | kg | 642.944 |
| 4818.90.00 | Other | 20% | kg | 642.949 |
| 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 | 15% | kg | 642.11 |
| 4819.10.20 | Specifically designed for transporting flowers | 15% | kg | 642.11 |
| 4819.10.90 | Other | 15% | kg | 642.11 |
| 4819.20.00 | Folding cartons, boxes and cases, of non-corrugated paper or paperboard: | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|---------|------------|
| 4819.20.10 | Ventilated, specifically designed for transporting agricultural products | Free | kg | 642.12 |
| 4819.20.20 | Specifically designed for transporting flowers | Free | kg | 642.12 |
| 4819.20.90 | Other | Free | kg | 642.12 |
| 4819.30.00 | Sacks and bags, having a base of a width of 40 cm or more: | | | |
| 4819.30.10 | Unprinted | 5% | kg | 642.131 |
| 4819.30.90 | Other | 5% | kg | 642.139 |
| 4819.40.00 | Other sacks and bags, including cones: | | | |
| 4819.40.10 | Unprinted | 15% | kg | 642.141 |
| 4819.40.20 | Ventilated, specifically designed for transporting agricultural products | 15% | kg | 642.141 |
| 4819.40.30 | Propagation Bags | 15% | kg | 642.141 |
| 4819.40.90 | Other | 10% | kg | 642.149 |
| 4819.50.00 | Other packing containers, including record sleeves: | | | |
| 4819.50.10 | Egg boxes and trays | 15% | kg | 642.151 |
| 4819.50.90 | Other | 15% | kg | 642.159 |
| 4819.60.00 | Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like | 20% | kg | 642.16 |
| 48.20 | Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard. | | | |
| 4820.10.00 | Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles | 20% | kg | 642.31 |
| 4820.20.00 | Exercise books | 20% | kg | 642.32 |
| 4820.30.00 | Binders (other than book covers), folders and file covers | 20% | kg | 642.33 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|---------|------------|
| 4820.40.00 | Manifold business forms and interleaved carbon sets | 20% | kg | 642.34 |
| 4820.50.00 | Albums for samples or for collections | 20% | kg | 642.35 |
| 4820.90.00 | Other | 20% | kg | 642.39 |
| 48.21 | Paper or paperboard labels of all kinds, whether or not printed. | | | |
| 4821.10.00 | Printed | 15% | kg | 892.811 |
| 4821.90.00 | Other | 15% | kg | 892.819 |
| 48.22 | Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened). | | | |
| 4822.10.00 | Of a kind used for winding textile yarn | 5% | kg | 642.911 |
| 4822.90.00 | Other | 5% | kg | 642.919 |
| 48.23 | Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres. | | | |
| 4823.20.00 | Filter paper and paperboard | 5% | kg | 642.45 |
| 4823.40.00 | Rolls, sheets and dials, printed for self-recording apparatus | 5% | kg | 642.991 |
| 4823.60.00 | Trays, dishes, plates, cups and the like, of paper or paperboard: | 20% | | |
| 4823.61.00 | Of bamboo | 20% | kg | ### |
| 4823.69.00 | Other | 20% | kg | ### |
| 4823.70.00 | Moulded or pressed articles of paper pulp | 5% | kg | 642.992 |
| 4823.90.00 | Other: | | | |
| 4823.90.10 | Dress patterns, of paper | Free | kg | 642.993 |
| 4823.90.20 | Cards, not punched, for punch card machines, whether or not in strips | 5% | kg | 642.994 |
| 4823.90.30 | Other paper and paperboard of a kind used for writing, printing or other graphic purposes | 20% | kg | ### |
| 4823.90.40 | Gummed or adhesive paper in strips or rolls | 15% | kg | ### |
| 4823.90.90 | Other | 5% | kg | 642.999 |

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

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

However, printed pictures or illustrations not bearing a text, whether in the form of signatures or separate sheets, fall in heading 49.11

5. Subject to Note 3 to this Chapter, heading 49.01 does not cover publications which are essentially devoted to advertising (for example, brochures, pamphlets, leaflets, trade catalogues, year books published by trade associations, tourist propaganda). Such publications are to be classified in heading 49.11.
6. For the purposes of heading 49.03, the expression “children’s picture books” means books for children in which the pictures form the principal interest and the text is subsidiary.



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|--|--------------|---------|------------|
| 49.01 | Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets. | | | |
| 4901.10.00 | In single sheets, whether or not folded: | | | |
| 4901.10.10 | Brochures, pamphlets and leaflets | Free | kg | 892.151 |
| 4901.10.90 | Other | Free | kg | 892.159 |
| 4901.90.00 | Other: | | | |
| 4901.91.00 | Dictionaries and encyclopedias, and serial installments thereof | Free | kg | 892.16 |
| 4901.99.00 | Other: | | | |
| 4901.99.10 | Brochures and pamphlets | Free | kg | 892.191 |
| 4901.99.90 | Other | Free | kg | 892.199 |
| 49.02 | Newspapers, journals and periodicals, whether or not illustrated or containing advertising material. | | | |
| 4902.10.00 | Appearing at least four times a week: | | | |
| 4902.10.10 | Newspapers | Free | kg | 892.211 |
| 4902.10.90 | Other | Free | kg | 892.219 |
| 4902.90.00 | Other | Free | kg | 892.29 |
| 4903.00.00 | Children's picture, drawing or colouring books. | Free | kg | 892.12 |
| 4904.00.00 | Music, printed or in manuscript, whether or not bound or illustrated. | Free | kg | 892.85 |
| 49.05 | Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed. | | | |
| 4905.10.00 | Globes | Free | kg | 892.141 |
| 4905.90.00 | Other: | | | |
| 4905.91.00 | In book form | Free | kg | 892.13 |
| 4905.99.00 | Other | Free | kg | 892.149 |
| 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 sensitized paper and carbon copies of the foregoing. | Free | kg | 892.82 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|--|--------------|---------|------------|
| 4907.00 | Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognized face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title. | | | |
| 4907.00.10 | Unused postage, revenue or similar stamps | Free | kg | 892.831 |
| 4907.00.20 | Bank and currency notes | Free | kg | 892.832 |
| 4907.00.30 | Cheque forms | 20% | kg | 892.833 |
| 4907.00.90 | Other | 20% | kg | 892.839 |
| 49.08 | Transfers (decalcomanias). | | | |
| 4908.10.00 | Transfers (decalcomanias), vitrifiable | 5% | kg | 892.411 |
| 4908.90.00 | Other | 5% | kg | 892.419 |
| 4909.00 | Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings. | | | |
| 4909.00.10 | Printed or illustrated postcards | 20% | kg | 892.421 |
| 4909.00.90 | Other | 20% | kg | 892.429 |
| 4910.00.00 | Calendars of any kind, printed, including calendar blocks. | 20% | kg | 892.84 |
| 49.11 | Other printed matter, including printed pictures and photographs. | | | |
| 4911.10.00 | Trade advertising material, commercial catalogues and the like | 20% | kg | 892.86 |
| 4911.90.00 | Other: | | | |
| 4911.91.00 | Pictures, designs and photographs | 20% | kg | 892.87 |
| 4911.99.00 | Other: | | kg | |
| 4911.99.10 | Microcopies, anatomical, botanical and other instrumental charts and diagrams | Free | kg | 892.891 |
| 4911.99.20 | Schematic maps | 10% | kg | 892.892 |
| 4911.99.30 | Calendar backs and window transparencies (other than of paper) | 15% | kg | 892.893 |
| 4911.99.90 | Other | 20% | kg | 892.899 |

SECTION XI**TEXTILE AND TEXTILE ARTICLES****Notes**

1. This Section does not cover:
 - (a) Animal brush making bristles or hair (heading 05.02); horsehair or horsehair waste (heading 05.03);
 - (b) Human hair or articles of human hair (heading 05.01, 67.03 or 67.04), except straining cloth of a kind commonly used in oil presses or the like (heading 59.11);
 - (c) Cotton linters or other vegetable materials of Chapter 14;
 - (d) Asbestos of heading 25.24 or articles of asbestos or other products of heading 68.12 or 68.13;
 - (e) Articles of heading 30.05 or 30.06 (for example, wadding, gauze, bandages and similar articles for medical, surgical, dental or veterinary purposes, sterile surgical suture materials); yarn used to clean between the teeth (dental floss), in individual retail packages, of heading 33.06;
 - (f) Sensitised textiles of headings 37.01 to 37.04;
 - (g) Monofilament of which any cross sectional dimension exceeds 1 mm or strip or the like (for example, artificial straw) of an apparent width exceeding 5 mm, of plastics (Chapter 39), or plaits or fabrics or other basketware or wickerwork of such monofilament or strip (Chapter 46);
 - (h) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39;
 - (i) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with rubber, or articles thereof, of Chapter 40;

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- (k) Hides or skins with their hair or wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, of heading 43.03 or 43.04;
- (l) Articles of textile materials of heading 42.01 or 42.02;
- (m) Products or articles of Chapter 48 (for example, cellulose wadding);
- (n) Footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;
- (o) Hair nets or other headgear or parts thereof of Chapter 65;
- (p) Goods of Chapter 67;
- (q) Abrasive coated textile material (heading 68.05) and also carbon fibres or articles of carbon fibres of heading 68.15;
- (r) Glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);
- (s) Articles of Chapter 94 (for example, furniture, bedding, lamps and lighting fittings);
- (t) Articles of Chapter 95 (for example, toys, games, sports requisites and nets).
- (u) Articles of Chapter 96 (for example, brushes, travel sets for sewing, slide fasteners and typewriter ribbons); or
- (v) Articles of chapter 97.
2. (a) Goods classifiable in Chapters 50 to 55 or in heading 58.09 or 59.02 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates by weight over any other single textile material.

When no one textile material predominates by weight, the goods are to be classified as if consisting wholly of that one textile material which material which is covered by the heading which occurs last in numerical order among those which equally merit consideration.

- (b) For the purposes of the above rule:
- (i) Gimped horsehair yarn (heading 51.10) and metallised yarn (heading 56.05) are to be treated as a single textile material the weight of which is to be taken as the aggregate of the weights of its components; for the classification of woven fabrics, metal thread is to be regarded as a textile material;
 - (ii) The choice of appropriate heading shall be effected by determining first the Chapter and then the applicable heading within that Chapter, disregarding any materials not classified in that Chapter;
 - (iii) When both Chapters 54 and 55 are involved with any other Chapter, Chapters 54 and 55 are to be treated as a single Chapter;
 - (iv) Where a Chapter or a heading refers to goods of different textile materials, such materials are to be treated as a single textile material.
- (c) The provisions of paragraphs (a) and (b) above apply also to the yarns referred to in Notes 3, 4, 5 or 6 below.
3. (a) For the purposes of this Section, and subject to the exceptions in paragraph (b) below, yarns (single, multiple (folded) or cabled) of the following descriptions are to be treated as “twine, cordage, ropes and cables”:
- (i) Of silk or waste silk, measuring more than 20,000 decitex;
 - (ii) Of man made fibres (including yarn of two or more nonofilaments of Chapter 54), measuring more than 10,000 decitex;
 - (iii) Of true hemp or flax:
 - (1) Polished or glazed, measuring 1,429 decitex or more; or
 - (2) Not polished or glazed, measuring more than 20,000 decitex;
 - (iv) Of coir, consisting of three or more plies;
 - (v) Of other vegetable fibres, measuring more than 20,000 decitex;
or

-
- (vi) Reinforced with metal thread.
- (b) Exceptions:
- (i) Yarn of wool or other animal hair and paper yarn, other than yarn reinforced with metal thread;
- (ii) Man made filament tow of Chapter 55 and multifilament yarn without twist or with a twist of less than 5 turns per metre of Chapter 54;
- (iii) Silk worm gut of heading 50.06, and monofilaments of Chapter 54;
- (iv) Metallised yarn of heading 56.05; yarn reinforced with metal thread is subject to paragraph (a)(vi) above; and
- (v) Chenille yarn, gimped yarn and loop wale-yarn of heading 5606.00.
4. (a) For the purposes of Chapters 50, 51, 52, 54 and 55, the expression “put up for retail sale” in relation to yarn means, subject to the exceptions in paragraph (b) below, yarn (single, multiple (folded) or cabled) put up:
- (i) On cards, reels, tubes or similar supports, of a weight (including support) not exceeding:
- (1) 85 g in the case of silk, waste silk or man made filament yarn; or
- (2) 125 g in other cases;
- (ii) In balls, hanks or skeins of a weight not exceeding:
- (1) 85 g in the case of man made filament yarn of less than 3,000 decitex, silk or silk waste;
- (2) 125 g in the case of all other yarns of less than 2,000 decitex; or
- (3) 500 g in other cases;
- (iii) In hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding:

- (1) 85 g in the case of silk, waste silk or man made filament yarn; or
- (2) 125 g in other cases.

(b) Exceptions:

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

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

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

- (1) Of silk or waste silk, however put up; or
- (2) Of other textile material except wool or fine animal hair, in hanks or skeins;

(iii) Multiple (folded) or cabled yarn of silk or waste silk, bleached, dyed or printed, measuring 133 decitex or less; and

(iv) Single, multiple (folded) or cabled yarn of any textile material:

- (1) In cross reeled hanks or skeins; or
- (2) Put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, reeled in the form of cocoons for embroidery looms).

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

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

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

Single yarn of nylon or other polyamides, or of polyesters
..... 60 cN/tex

Multiple (folded) or cabled yarn of nylon or other polyamides, or of polyesters
..... 53 cN/tex

Single, multiple (folded) or cabled yarn of viscose rayon
..... 27 cN/tex.

7. For the purposes of this Section, the expression “made up” means:

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

8. For the purposes of Chapters 50 to 60:

- (a) Chapters 50 to 55 and 60 and, except where the context otherwise requires, Chapters 56 to 59, do not apply to goods made up within the meaning of Note 7 above; and
- (b) Chapters 50 to 55 and 60 do not apply to goods of Chapters 56 to 59.

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9. The woven fabrics of Chapters 50 to 55 include fabrics consisting of layers of parallel textile yarns superimposed on each other at acute or right angles. These layers are bonded at the intersections of the yarns by an adhesive or by thermal bonding.
 10. Elastic products consisting of textile materials combined with rubber threads are classified in this Section.
 11. For the purposes of this Section, the expression “impregnated” includes “dipped”.
 12. For the purposes of this Section, the expression “polyamides” includes “aramids”.
 13. Unless the context otherwise requires, textile garments of different headings are to be classified in their own headings even if put up in sets for retail sale. For the purposes of this Note, the expression “textile garments” means garments of headings 61.01 to 61.14 and headings 62.01 to 62.11.

Subheading Notes

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

(a) **Elastomeric yarn**

Filament yarn, including monofilament, of synthetic textile material, other than textured yarn, which does not break on being extended to three times its original length and which returns, after being extended to twice its original length, within a period of five minutes, to a length not greater than one and a half times its original length.

(b) **Unbleached yarn**

Yarn which:

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

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

(c) **Bleached yarn**

Yarn which:

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

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

Yarn which:

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

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

(e) **Unbleached woven fabric**

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

(f) **Bleached woven fabric**

Woven fabric which:

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

(g) **Dyed woven fabric**

Woven fabric which:

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

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

Woven fabric (other than printed woven fabric) which:

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

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

(ij) **Printed woven fabric**

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

(The following are also regarded as printed woven fabrics: woven fabrics

bearing designs made, for example, with a brush or spray gun, by means of transfer paper, by flocking or by the batik process.)

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

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

(k) **Plain weave**

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

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

(b) For the application of this rule:

(i) where appropriate, only the part which determines the classification under Interpretative Rule 3 shall be taken into account;

(ii) in the case of textile products consisting of a ground fabric and a pile or looped surface no account shall be taken of the ground fabric;

(c) in the case of embroidery of heading 58.10 and goods thereof, only the ground fabric shall be taken into account. However, embroidery without visible ground, and goods thereof, shall be classified with reference to the embroidering threads alone.



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|-----------------------|------------|
| 5001.00.00 | Silk-worm cocoons suitable for reeling. | Free | kg | 261.41 |
| 5002.00.00 | Raw silk (not thrown). | Free | kg | 261.3 |
| 5003.00.00 | Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock). | Free | kg | ### |
| 5004.00.00 | Silk yarn (other than yarn spun from silk waste) not put up for retail sale. | Free | kg | 651.92 |
| 5005.00.00 | Yarn spun from silk waste, not put up for retail sale. | Free | kg | 651.93 |
| 5006.00.00 | Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut. | 5% | kg | 651.94 |
| 50.07 | Woven fabrics of silk or of silk waste. | | | |
| 5007.10.00 | Fabrics of noil silk | 5% | kg and m ² | 654.11 |
| 5007.20.00 | Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk | 5% | kg and m ² | 654.13 |
| 5007.90.00 | Other fabrics | 5% | kg and m ² | 654.19 |

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

1. Throughout the Nomenclature:

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



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|--|--------------|---------|------------|
| 51.01 | Wool, not carded or combed. | | | |
| 5101.10.00 | Greasy, including fleece-washed wool: | | | |
| 5101.11.00 | Shorn wool | Free | kg | 268.11 |
| 5101.19.00 | Other | Free | kg | 268.19 |
| 5101.20.00 | Degreased, not carbonized: | | | |
| 5101.21.00 | Shorn wool | Free | kg | 268.211 |
| 5101.29.00 | Other | Free | kg | 268.219 |
| 5101.30.00 | Carbonised | Free | kg | 268.29 |
| 51.02 | Fine or coarse animal hair, not carded or combed. | | | |
| 5102.10.00 | Fine animal hair: | | | |
| 5102.11.00 | Of Kashmir (cashmere) goats | Free | kg | 268.52 |
| 5102.19.00 | Other | Free | kg | 268.53 |
| 5102.20.00 | Coarse animal hair | Free | kg | 268.59 |
| 51.03 | Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock. | | | |
| 5103.10.00 | Noils of wool or of fine animal hair | Free | kg | 268.63 |
| 5103.20.00 | Other waste of wool or of fine animal hair | Free | kg | 268.691 |
| 5103.30.00 | Waste of coarse animal hair | Free | kg | 268.692 |
| 5104.00.00 | Garnetted stock of wool or of fine or coarse animal hair. | Free | kg | 268.62 |
| 51.05 | Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments). | | | |
| 5105.10.00 | Carded wool | Free | kg | 268.711 |
| 5105.20.00 | Wool tops and other combed wool: | | | |
| 5105.21.00 | Combed wool in fragments | Free | kg | 268.712 |
| 5105.29.00 | Other | Free | kg | 268.73 |
| 5105.30.00 | Fine animal hair, carded or combed: | | | |
| 5105.31.00 | Of Kashmir (cashmere) goats | Free | kg | 268.74 |
| 5105.39.00 | Other | Free | kg | 268.79 |
| 5105.40.00 | Coarse animal hair, carded or combed | Free | kg | 268.772 |
| 51.06 | Yarn of carded wool, not put up for retail sale. | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|---|--------------|---------|------------|
| 5106.10.00 | Containing 85% or more by weight of wool | Free | kg | 651.12 |
| 5106.20.00 | Containing less than 85% by weight of wool | Free | kg | 651.17 |
| 51.07 | Yarn combed wool, not put up for retail sale. | | | |
| 5107.10.00 | Containing 85% or more by weight of wool | Free | kg | 651.13 |
| 5107.20.00 | Containing less than 85% by weight of wool | Free | kg | 651.18 |
| 51.08 | Yarn of fine animal hair (carded or combed), not put up for retail sale. | | | |
| 5108.10.00 | Carded | Free | kg | 651.141 |
| 5108.20.00 | Combed | Free | kg | 651.142 |
| 51.09 | Yarn of wool or of fine animal hair, put up for retail sale. | | | |
| 5109.10.00 | Containing 85% or more by weight of wool or of fine animal hair | 5% | kg | 651.16 |
| 5109.90.00 | Other | 5% | kg | 651.19 |
| 5110.00.00 | Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale. | | | |
| | | 5% | kg | 651.15 |
| 51.11 | Woven fabrics of carded wool or of carded fine animal hair. | | | |
| 5111.10.00 | Containing 85% or more by weight of wool or of fine animal hair: | | | |
| 5111.11.00 | Of a weight not exceeding 300 g/m ² | 5% | kg | 654.211 |
| 5111.19.00 | Other | 5% | kg | 654.212 |
| 5111.20.00 | Other, mixed mainly or solely with man-made filaments | 5% | kg | 654.311 |
| 5111.30.00 | Other, mixed mainly or solely with man-made staple fibres | 5% | kg | 654.312 |
| 5111.90.00 | Other | 5% | kg | 654.33 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|--|--------------|---------|------------|
| 51.12 | Woven fabrics of combed wool or of combed fine animal hair. | | | |
| 5112.10.00 | Containing 85% or more by weight of wool or of fine animal hair: | | | |
| 5112.11.00 | Of a weight not exceeding 200 g/m ² | 5% | kg | 654.221 |
| 5112.19.00 | Other | 5% | kg | 654.229 |
| 5112.20.00 | Other, mixed mainly or solely with man-made filaments | 5% | kg | 654.321 |
| 5112.30.00 | Other, mixed mainly or solely with man-made staple fibres | 5% | kg | 654.329 |
| 5112.90.00 | Other | 5% | kg | 654.34 |
| 5113.00.00 | Woven fabrics of coarse animal hair or of horsehair. | 5% | kg | 654.92 |

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CHAPTER 52**COTTON**

Subheading Note

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

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|---|--------------|---------|------------|
| 5201.00 | Cotton, not carded or combed. | | | |
| 5201.00.10 | Sea Island cotton | Free | kg | 263.11 |
| 5201.00.90 | Other | Free | kg | 263.19 |
| 52.02 | Cotton waste (including yarn waste and garnetted stock). | | | |
| 5202.10.00 | Yarn waste (including thread waste) | Free | kg | 263.31 |
| 5202.90.00 | Other: | | | |
| 5202.91.00 | Garnetted stock | Free | kg | 263.32 |
| 5202.99.00 | Other | Free | kg | 263.39 |
| 5203.00.00 | Cotton, carded or combed. | Free | kg | 263.4 |
| 52.04 | Cotton sewing thread, whether or not put up for retail sale. | | | |
| 5204.10.00 | Not put up for retail sale: | | | |
| 5204.11.00 | Containing 85% or more by weight of cotton | Free | kg | 651.211 |
| 5204.19.00 | Other | Free | kg | 651.219 |
| 5204.20.00 | Put up for retail sale | 5% | kg | 651.22 |
| 52.05 | Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale. | | | |
| 5205.10.00 | Single yarn, of uncombed fibres: | | | |
| 5205.11.00 | Measuring 714.29 decitex or more (not exceeding 14 metric number) | Free | kg | 651.331 |
| 5205.12.00 | Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number) | Free | kg | 651.332 |
| 5205.13.00 | Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number) | Free | kg | 651.333 |
| 5205.14.00 | Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number) | Free | kg | 651.334 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|------------|---|--------------|---------|------------|
| 5205.15.00 | Measuring less than 125 decitex (exceeding 80 metric number) | Free | kg | 651.335 |
| 5205.20.00 | Single yarn, of combed fibres: | | | |
| 5205.21.00 | Measuring 714.29 decitex or more (not exceeding 14 metric number) | Free | kg | 651.336 |
| 5205.22.00 | Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number) | Free | kg | 651.337 |
| 5205.23.00 | Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number) | Free | kg | 651.3381 |
| 5205.24.00 | Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number) | Free | kg | 651.3382 |
| 5205.26.00 | Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number) | Free | kg | 651.3383 |
| 5205.27.00 | Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number) | Free | kg | 651.3384 |
| 5205.28.00 | Measuring less than 83.33 decitex (exceeding 120 metric number) | Free | kg | 651.3385 |
| 5205.30.00 | Multiple (folded) or cabled yarn, of uncombed fibres: | | | |
| 5205.31.00 | Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn) | Free | kg | 651.3386 |
| 5205.32.00 | Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn) | Free | kg | 651.3387 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|------------|---|--------------|---------|------------|
| 5205.33.00 | Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) | Free | kg | 651.3388 |
| 5205.34.00 | Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn) | Free | kg | 651.3389 |
| 5205.35.00 | Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) | Free | kg | 651.3391 |
| 5205.40.00 | Multiple (folded) or cabled yarn, of combed fibres: | | | |
| 5205.41.00 | Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn) | Free | kg | 651.3392 |
| 5205.42.00 | Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn) | Free | kg | 651.3393 |
| 5205.43.00 | Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) | Free | kg | 651.3394 |
| 5205.44.00 | Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn) | Free | kg | 651.3395 |
| 5205.46.00 | Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn) | Free | kg | 651.3396 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|---------|------------|
| 5205.47.00 | Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn) | Free | kg | 651.3397 |
| 5205.48.00 | Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn) | Free | kg | 651.3398 |
| 52.06 | Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale). | Free | | |
| 5206.10.00 | Single yarn, of uncombed fibres: | | | |
| 5206.11.00 | Measuring 714.29 decitex or more (not exceeding 14 metric number) | Free | kg | 651.341 |
| 5206.12.00 | Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number) | Free | kg | 651.342 |
| 5206.13.00 | Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number) | Free | kg | 651.343 |
| 5206.14.00 | Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number) | Free | kg | 651.344 |
| 5206.15.00 | Measuring less than 125 decitex (exceeding 80 metric number) | Free | kg | 651.345 |
| 5206.20.00 | Single yarn, of combed fibres: | | | |
| 5206.21.00 | Measuring 714.29 decitex or more (not exceeding 14 metric number) | Free | kg | 651.346 |
| 5206.22.00 | Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number) | Free | kg | 651.347 |
| 5206.23.00 | Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number) | Free | kg | 651.3481 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|------------|---|--------------|---------|------------|
| 5206.24.00 | Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number) | Free | kg | 651.3482 |
| 5206.25.00 | Measuring less than 125 decitex (exceeding 80 metric number) | Free | kg | 651.3483 |
| 5206.30.00 | Multiple (folded) or cabled yarn, of uncombed fibres: | | | |
| 5206.31.00 | Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn) | Free | kg | 651.3484 |
| 5206.32.00 | Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn) | Free | kg | 651.3485 |
| 5206.33.00 | Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) | Free | kg | 651.3486 |
| 5206.34.00 | Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn) | Free | kg | 651.3487 |
| 5206.35.00 | Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) | Free | kg | 651.3488 |
| 5206.40.00 | Multiple (folded) or cabled yarn, of combed fibres: | | | |
| 5206.41.00 | Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn) | Free | kg | 651.3489 |
| 5206.42.00 | Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn) | Free | kg | 651.3491 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|-----------------------|------------|
| 5206.43.00 | Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) | Free | kg | 651.3492 |
| 5206.44.00 | Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn) | Free | kg | 651.3493 |
| 5206.45.00 | Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) | Free | kg | 651.3494 |
| 52.07 | Cotton yarn (other than sewing thread) put up for retail sale. | | | |
| 5207.10.00 | Containing 85% or more by weight of cotton | 5% | kg | 651.31 |
| 5207.90.00 | Other | 5% | kg | 651.32 |
| 52.08 | Woven fabric of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m². | | | |
| 5208.10.00 | Unbleached: | | | |
| 5208.11.00 | Plain weave, weighing not more than 100 g/m ² : | | | |
| 5208.11.10 | Of Sea Island cotton | 5% | kg and m ² | 652.211 |
| 5208.11.90 | Other | 5% | kg and m ² | 652.212 |
| 5208.12.00 | Plain weave, weighing more than 100 g/m ² : | | | |
| 5208.12.10 | Of Sea Island cotton | 5% | kg and m ² | 652.213 |
| 5208.12.90 | Other | 5% | kg and m ² | 652.214 |
| 5208.13.00 | 3-thread or 4-thread twill, including cross twill | 5% | kg and m ² | 652.215 |
| 5208.19.00 | Other fabrics | 5% | kg and m ² | 652.219 |
| 5208.20.00 | Bleached: | | | |
| 5208.21.00 | Plain weave, weighing not more than 100 g/m ² : | | | |
| 5208.21.10 | Of Sea Island cotton | 5% | kg and m ² | 652.311 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|-----------------------|------------|
| 5208.21.90 | Other | 5% | kg and m ² | 652.312 |
| 5208.22.00 | Plain weave, weighing more than 100 g/m ² : | | | |
| 5208.22.10 | Of Sea Island cotton | 5% | kg and m ² | 652.313 |
| 5208.22.90 | Other | 5% | kg and m ² | 652.314 |
| 5208.23.00 | 3-thread or 4-thread twill, including cross twill | 5% | kg and m ² | 652.315 |
| 5208.29.00 | Other fabrics | 5% | kg and m ² | 652.319 |
| 5208.30.00 | Dyed: | | | |
| 5208.31.00 | Plain weave, weighing not more than 100 g/m ² | 5% | kg and m ² | 652.321 |
| 5208.32.00 | Plain weave, weighing more than 100 g/m ² | 5% | kg and m ² | 652.322 |
| 5208.33.00 | 3-thread or 4-thread twill, including cross twill | 5% | kg and m ² | 652.323 |
| 5208.39.00 | Other fabrics | 5% | kg and m ² | 652.329 |
| 5208.40.00 | Of yarns of different colours: | | | |
| 5208.41.00 | Plain weave, weighing not more than 100 g/m ² | 5% | kg and m ² | 652.331 |
| 5208.42.00 | Plain weave, weighing more than 100 g/m ² | 5% | kg and m ² | 652.332 |
| 5208.43.00 | 3-thread or 4-thread twill, including cross twill | 5% | kg and m ² | 652.333 |
| 5208.49.00 | Other fabrics | 5% | kg and m ² | 652.339 |
| 5208.50.00 | Printed: | | | |
| 5208.51.00 | Plain weave, weighing not more than 100 g/m ² | 5% | kg and m ² | 652.341 |
| 5208.52.00 | Plain weave, weighing more than 100 g/m ² | 5% | kg and m ² | 652.342 |
| 5208.59.00 | Other fabrics | 5% | kg and m ² | 652.349 |
| 52.09 | Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m². | | | |
| 5209.10.00 | Unbleached: | | | |
| 5209.11.00 | Plain weave: | | | |
| 5209.11.10 | Of Sea Island cotton | 5% | kg and m ² | 652.221 |
| 5209.11.90 | Other | 5% | kg and m ² | 652.222 |
| 5209.12.00 | 3-thread or 4-thread twill, including cross twill | 5% | kg and m ² | 652.223 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|-----------------------|------------|
| 5209.19.00 | Other fabrics | 5% | kg and m ² | 652.229 |
| 5209.20.00 | Bleached: | | | |
| 5209.21.00 | Plain weave: | | | |
| 5209.21.10 | Of Sea Island cotton | 5% | kg and m ² | 652.411 |
| 5209.21.90 | Other | 5% | kg and m ² | 652.412 |
| 5209.22.00 | 3-thread or 4-thread twill, including cross twill | 5% | kg and m ² | 652.413 |
| 5209.29.00 | Other fabrics | 5% | kg and m ² | 652.419 |
| 5209.30.00 | Dyed: | | | |
| 5209.31.00 | Plain weave | 5% | kg and m ² | 651.421 |
| 5209.32.00 | 3-thread or 4-thread twill, including cross twill | 5% | kg and m ² | 652.422 |
| 5209.39.00 | Other fabrics | 5% | kg and m ² | 652.429 |
| 5209.40.00 | Of yarns of different colours: | | | |
| 5209.41.00 | Plain weave | 5% | kg and m ² | 652.441 |
| 5209.42.00 | Denim | 5% | kg and m ² | 652.43 |
| 5209.43.00 | Other fabrics of 3-thread or 4-thread twill, including cross twill | 5% | kg and m ² | 652.442 |
| 5209.49.00 | Other fabrics | 5% | kg and m ² | 652.449 |
| 5209.50.00 | Printed: | | | |
| 5209.51.00 | Plain weave | 5% | kg and m ² | 652.451 |
| 5209.52.00 | 3-thread or 4-thread twill, including cross twill | 5% | kg and m ² | 652.452 |
| 5209.59.00 | Other fabrics | 5% | kg and m ² | 652.459 |
| 52.10 | Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m². | | | |
| 5210.10.00 | Unbleached: | | | |
| 5210.11.00 | Plain weave | 5% | kg and m ² | 652.231 |
| 5210.19.00 | Other fabrics | 5% | kg and m ² | 652.239 |
| 5210.20.00 | Bleached: | | | |
| 5210.21.00 | Plain weave | 5% | kg and m ² | 652.511 |
| 5210.29.00 | Other fabrics | 5% | kg and m ² | 652.519 |
| 5210.30.00 | Dyed: | | | |
| 5210.31.00 | Plain weave | 5% | kg and m ² | 652.521 |
| 5210.32.00 | 3-thread or 4-thread twill, including cross twill | 5% | kg and m ² | 652.522 |
| 5210.39.00 | Other fabrics | 5% | kg and m ² | 652.529 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|-----------------------|------------|
| 5210.40.00 | Of yarns of different colours: | | | |
| 5210.41.00 | Plain weave | 5% | kg and m ² | 652.531 |
| 5210.49.00 | Other fabrics | 5% | kg and m ² | 652.539 |
| 5210.50.00 | Printed: | | | |
| 5210.51.00 | Plain weave | 5% | kg and m ² | 652.541 |
| 5210.59.00 | Other fabrics | 5% | kg and m ² | 652.549 |
| 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 200 g/m². | | | |
| 5211.10.00 | Unbleached: | | | |
| 5211.11.00 | Plain weave | 5% | kg and m ² | 652.241 |
| 5211.12.00 | 3-thread or 4-thread twill, including cross twill | 5% | kg and m ² | 652.242 |
| 5211.19.00 | Other fabrics | 5% | kg and m ² | 652.249 |
| 5211.20.00 | Bleached | 5% | kg and m ² | ### |
| 5211.30.00 | Dyed: | | | |
| 5211.31.00 | Plain weave | 5% | kg and m ² | 652.621 |
| 5211.32.00 | 3-thread or 4-thread twill, including cross twill | 5% | kg and m ² | 652.622 |
| 5211.39.00 | Other fabrics | 5% | kg and m ² | 652.629 |
| 5211.40.00 | Of yarns of different colours: | | | |
| 5211.41.00 | Plain weave | 5% | kg and m ² | 652.641 |
| 5211.42.00 | Denim | 5% | kg and m ² | 652.63 |
| 5211.43.00 | Other fabrics of 3-thread or 4-thread twill, including cross twill | 5% | kg and m ² | 652.642 |
| 5211.49.00 | Other fabrics | 5% | kg and m ² | 652.649 |
| 5211.50.00 | Printed: | | | |
| 5211.51.00 | Plain weave | 5% | kg and m ² | 652.651 |
| 5211.52.00 | 3-thread or 4-thread twill, including cross twill | 5% | kg and m ² | 652.652 |
| 5211.59.00 | Other fabrics | 5% | kg and m ² | 652.659 |
| 52.12 | Other woven fabrics of cotton. | | | |
| 5212.10.00 | Weighing not more than 200 g/m ² : | | | |
| 5212.11.00 | Unbleached | 5% | kg and m ² | 652.25 |
| 5212.12.00 | Bleached | 5% | kg and m ² | 652.91 |
| 5212.13.00 | Dyed | 5% | kg and m ² | 652.92 |
| 5212.14.00 | Of yarns of different colours | 5% | kg and m ² | 652.93 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|------------|---|--------------|-----------------------|------------|
| 5212.15.00 | Printed | 5% | kg and m ² | 652.94 |
| 5212.20.00 | Weighing more than 200 g/m ² : | | | |
| 5212.21.00 | Unbleached | 5% | kg and m ² | 652.26 |
| 5212.22.00 | Bleached | 5% | kg and m ² | 652.95 |
| 5212.23.00 | Dyed | 5% | kg and m ² | 652.96 |
| 5212.24.00 | Of yarns of different colours | 5% | kg and m ² | 652.97 |
| 5212.25.00 | Printed | 5% | kg and m ² | 652.98 |

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CHAPTER 53

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

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|--|--------------|---------|------------|
| 53.01 | Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock). | | | |
| 5301.10.00 | Flax, raw or retted | Free | kg | 265.11 |
| 5301.20.00 | Flax, broken, scutched, hackled or otherwise processed, but not spun: | Free | | |
| 5301.21.00 | Broken or scutched | Free | kg | 265.121 |
| 5301.29.00 | Other | Free | kg | 265.129 |
| 5301.30.00 | Flax tow and waste | Free | kg | 265.13 |
| 53.02 | True hemp (<i>Cannabis sativa L.</i>), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock). | | | |
| 5302.10.00 | True hemp, raw or retted | Free | kg | 265.21 |
| 5302.90.00 | Other | Free | kg | 265.29 |
| 53.03 | Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock). | | | |
| 5303.10.00 | Jute and other textile bast fibres, raw or retted | Free | kg | 264.1 |
| 5303.90.00 | Other | Free | kg | 264.9 |
| [53.04] | | | | |
| 5305.00.00 | Coconut, abaca (<i>Manila hemp</i> or <i>Musa textilis Nee</i>), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock). | 5% | Kg | ### |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|--|--------------|-----------------------|------------|
| 53.06 | Flax yarn. | | | |
| 5306.10.00 | Single | 5% | kg | 651.961 |
| 5306.20.00 | Multiple (folded) or cabled | 5% | kg | 651.962 |
| 53.07 | Yarn of jute or of other textile bast fibres of heading 53.03. | | | |
| 5307.10.00 | Single | 5% | kg | 651.971 |
| 5307.20.00 | Multiple (folded) or cabled | 5% | kg | 651.972 |
| 53.08 | Yarn of other vegetable textile fibres; paper yarn. | | | |
| 5308.10.00 | Coir yarn | 5% | kg | 651.991 |
| 5308.20.00 | True hemp yarn | 5% | kg | 651.992 |
| 5308.90.00 | Other | 5% | kg | 651.999 |
| 53.09 | Woven fabrics of flax. | | | |
| 5309.10.00 | Containing 85% or more by weight of flax: | | | |
| 5309.11.00 | Unbleached or bleached | 5% | kg and m ² | 654.411 |
| 5309.19.00 | Other | 5% | kg and m ² | 654.419 |
| 5309.20.00 | Containing less than 85% by weight of flax: | | | |
| 5309.21.00 | Unbleached or bleached | 5% | kg and m ² | 654.421 |
| 5309.29.00 | Other | 5% | kg and m ² | 654.429 |
| 53.10 | Woven fabrics of jute or of other textile bast fibres of heading 53.03. | | | |
| 5310.10.00 | Unbleached | 5% | kg and m ² | 654.51 |
| 5310.90.00 | Other | 5% | kg and m ² | 654.59 |
| 5311.00.00 | Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn. | 5% | kg and m ² | 654.93 |

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CHAPTER 54**MAN MADE FILAMENTS****Notes**

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

- (a) By polymerisation of organic monomers, such as polyamides, polyesters, polyurethanes or polyvinyl derivatives; or
- (b) By chemical transformation of natural organic polymers (for example, cellulose, casein, proteins or algae), such as viscose rayon, cellulose acetate, cupro or alginates.

The terms “synthetic” and “artificial”, used in relation to fibres, mean: synthetic: fibres as defined at (a); artificial : fibres as defined at (b).

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

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

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|---------|------------|
| 54.01 | Sewing thread of man-made filaments, whether or not put up for retail sale. | | | |
| 5401.10.00 | Of synthetic filaments: | | | |
| 5401.10.10 | Not put up for retail sale | Free | kg | 651.411 |
| 5401.10.20 | Put up for retail sale | 5% | kg | 651.412 |
| 5401.20.00 | Of artificial filaments: | | | |
| 5401.20.10 | Not put up for retail sale | Free | kg | 651.421 |
| 5401.20.20 | Put up for retail sale | 5% | kg | 651.422 |
| 54.02 | Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex. | | | |
| 5402.10.00 | High tenacity yarn of nylon or other polyamides: | | | |
| 5402.11.00 | Of aramids | Free | kg | ### |
| 5402.19.00 | Other | Free | kg | ### |
| 5402.20.00 | High tenacity yarn of polyesters | | kg | 651.622 |
| 5402.30.00 | Textured yarn: | | | |
| 5402.31.00 | Of nylon or other polyamides, measuring per single yarn not more than 50 tex | Free | kg | 651.511 |
| 5402.32.00 | Of nylon or other polyamides, measuring per single yarn more than 50 tex | Free | kg | 651.512 |
| 5402.33.00 | Of polyesters | Free | kg | 651.52 |
| 5402.34.00 | Of polypropylene | Free | kg | ### |
| 5402.39.00 | Other | Free | kg | 651.59 |
| 5402.40.00 | Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre: | | | |
| 5402.44.00 | Elastomeric | Free | kg | ### |
| 5402.45.00 | Other, of nylon or other polyamides | Free | kg | 651.631 |
| 5402.46.00 | Other, of polyesters, partially oriented | Free | kg | 651.632 |
| 5402.47.00 | Other, of polyesters | Free | kg | 651.633 |
| 5402.48.00 | Other, of polypropylene | Free | kg | ### |
| 5402.49.00 | Other | Free | kg | 651.639 |
| 5402.50.00 | Other yarn, single, with a twist exceeding 50 turns per metre: | | | |
| 5402.51.00 | Of nylon or other polyamides | Free | kg | 651.641 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|--|--------------|---------|------------|
| 5402.52.00 | Of polyesters | Free | kg | 651.642 |
| 5402.59.00 | Other | Free | kg | 651.649 |
| 5402.60.00 | Other yarn, multiple (folded) or cabled: | | | |
| 5402.61.00 | Of nylon or other polyamides | Free | kg | 651.691 |
| 5402.62.00 | Of polyesters | Free | kg | 651.692 |
| 5402.69.00 | Other | Free | kg | 651.699 |
| 54.03 | Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex. | | | |
| 5403.10.00 | High tenacity yarn of viscose rayon | Free | kg | 651.72 |
| 5403.30.00 | Other yarn, single: | | | |
| 5403.31.00 | Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre | Free | kg | 651.74 |
| 5403.32.00 | Of viscose rayon, with a twist exceeding 120 turns per metre | Free | kg | 651.751 |
| 5403.33.00 | Of cellulose acetate | Free | kg | 651.752 |
| 5403.39.00 | Other | Free | kg | 651.759 |
| 5403.40.00 | Other yarn, multiple (folded) or cabled: | | | |
| 5403.41.00 | Of viscose rayon | Free | kg | 651.761 |
| 5403.42.00 | Of cellulose acetate | Free | kg | 651.762 |
| 5403.49.00 | Other | Free | kg | 651.769 |
| 54.04 | Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm. | | | |
| 5404.10.00 | Monofilament: | | | |
| 5404.11.00 | Elastomeric | 5% | kg | ### |
| 5404.12.00 | Other, of polypropylene | 5% | kg | ### |
| 5404.19.00 | Other | 5% | kg | ### |
| 5404.90.00 | Other | 5% | kg | 651.889 |
| 5405.00.00 | Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm. | 5% | kg | 651.77 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|---|--------------|-----------------------|------------|
| 5406.00.00 | Man-made filament yarn (other than sewing thread), put up for retail sale. | 5% | kg and m ² | ### |
| 54.07 | Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04. | | | |
| 5407.10.00 | Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters | 5% | kg and m ² | 653.11 |
| 5407.20.00 | Woven fabrics obtained from strip or the like | 5% | kg and m ² | 653.12 |
| 5407.30.00 | Fabrics specified in Note 9 to Section XI | 5% | kg and m ² | 653.13 |
| 5407.40.00 | Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyimides: | | | |
| 5407.41.00 | Unbleached or bleached | 5% | kg and m ² | 653.141 |
| 5407.42.00 | Dyed | 5% | kg and m ² | 653.142 |
| 5407.43.00 | Of yarns of different colours | 5% | kg and m ² | 653.143 |
| 5407.44.00 | Printed | 5% | kg and m ² | 653.144 |
| 5407.50.00 | Other woven fabrics, containing 85% or more by weight of textured polyester filaments: | | | |
| 5407.51.00 | Unbleached or bleached | 5% | kg and m ² | 653.151 |
| 5407.52.00 | Dyed | 5% | kg and m ² | 653.152 |
| 5407.53.00 | Of yarns of different colours | 5% | kg and m ² | 653.153 |
| 5407.54.00 | Printed | 5% | kg and m ² | 653.154 |
| 5407.60.00 | Other woven fabrics, containing 85% or more by weight of polyester filaments: | | | |
| 5407.61.00 | Containing 85% or more by weight of non-textured polyester filaments | 5% | kg and m ² | 653.16 |
| 5407.69.00 | Other | 5% | kg and m ² | 653.171 |
| 5407.70.00 | Other woven fabrics, containing 85% or more by weight of synthetic filaments: | | | |
| 5407.71.00 | Unbleached or bleached | 5% | kg and m ² | 653.172 |
| 5407.72.00 | Dyed | 5% | kg and m ² | 653.173 |
| 5407.73.00 | Of yarns of different colours | 5% | kg and m ² | 653.174 |
| 5407.74.00 | Printed | 5% | kg and m ² | 653.175 |
| 5407.80.00 | Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton: | | | |
| 5407.81.00 | Unbleached or bleached | 5% | kg and m ² | 653.181 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|-----------------------|------------|
| 5407.82.00 | Dyed | 5% | kg and m ² | 653.182 |
| 5407.83.00 | Of yarns of different colours | 5% | kg and m ² | 653.183 |
| 5407.84.00 | Printed | 5% | kg and m ² | 653.184 |
| 5407.90.00 | Other woven fabrics: | | | |
| 5407.91.00 | Unbleached or bleached | 5% | kg and m ² | 653.191 |
| 5407.92.00 | Dyed | 5% | kg and m ² | 653.192 |
| 5407.93.00 | Of yarns of different colours | 5% | kg and m ² | 653.193 |
| 5407.94.00 | Printed | 5% | kg and m ² | 653.194 |
| 54.08 | Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 5405.00.00. | | | |
| 5408.10.00 | Woven fabrics obtained from high tenacity yarn of viscose rayon | 5% | kg and m ² | 653.51 |
| 5408.20.00 | Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like: | | | |
| 5408.21.00 | Unbleached or bleached | 5% | kg and m ² | 653.521 |
| 5408.22.00 | Dyed | 5% | kg and m ² | 653.522 |
| 5408.23.00 | Of yarns of different colours | 5% | kg and m ² | 653.523 |
| 5408.24.00 | Printed | 5% | kg and m ² | 653.524 |
| 5408.30.00 | Other woven fabrics: | | | |
| 5408.31.00 | Unbleached or bleached | 5% | kg and m ² | 653.591 |
| 5408.32.00 | Dyed | 5% | kg and m ² | 653.592 |
| 5408.33.00 | Of yarns of different colours | 5% | kg and m ² | 653.593 |
| 5408.34.00 | Printed | 5% | kg and m ² | 653.594 |



CHAPTER 55**MAN MADE STAPLE FIBRES****Note**

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

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

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

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|--|--------------|---------|------------|
| 55.01 | Synthetic filament tow. | | | |
| 5501.10.00 | Of nylon or other polyamides | Free | kg | 266.61 |
| 5501.20.00 | Of polyesters | Free | kg | 266.62 |
| 5501.30.00 | Acrylic or modacrylic | Free | kg | 266.63 |
| 5501.40.00 | Of polypropylene | Free | kg | ### |
| 5501.90.00 | Other | Free | kg | 266.69 |
| 5502.00.00 | Artificial filament tow. | Free | kg | 267.12 |
| 55.03 | Synthetic staple fibres, not carded, combed or otherwise processed for spinning. | | | |
| 5503.10.00 | Of nylon or other polyamides: | | | |
| 5503.11.00 | Of aramids | Free | kg | ### |
| 5503.19.00 | Other | Free | kg | ### |
| 5503.20.00 | Of polyesters | Free | kg | 266.52 |
| 5503.30.00 | Acrylic or modacrylic | Free | kg | 266.53 |
| 5503.40.00 | Of polypropylene | Free | kg | 266.591 |
| 5503.90.00 | Other | Free | kg | 266.599 |
| 55.04 | Artificial staple fibres, not carded, combed or otherwise processed for spinning. | | | |
| 5504.10.00 | Of viscose rayon | Free | kg | 267.111 |
| 5504.90.00 | Other | Free | kg | 267.119 |
| 55.05 | Waste (including noils, yarn waste and garneted stock) of man-made fibres. | | | |
| 5505.10.00 | Of synthetic fibres | Free | kg | 267.21 |
| 5505.20.00 | Of artificial fibres | Free | kg | 267.22 |
| 55.06 | Synthetic staple fibres, carded, combed or otherwise processed for spinning. | | | |
| 5506.10.00 | Of nylon or other polyamides | Free | kg | 266.71 |
| 5506.20.00 | Of polyesters | Free | kg | 266.72 |
| 5506.30.00 | Acrylic or modacrylic | Free | kg | 266.73 |
| 5506.90.00 | Other | Free | kg | 266.79 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|--|--------------|---------|------------|
| 5507.00.00 | Artificial staple fibres, carded, combed or otherwise processed for spinning. | Free | kg | 267.13 |
| 55.08 | Sewing thread of man-made staple fibres, whether or not put up for retail sale. | | | |
| 5508.10.00 | Of synthetic staple fibres: | | | |
| 5508.10.10 | Not put up for retail sale | Free | kg | 651.431 |
| 5508.10.20 | Put up for retail sale | 5% | kg | 651.432 |
| 5508.20.00 | Of artificial staple fibres: | | | |
| 5508.20.10 | Not put up for retail sale | Free | kg | 651.441 |
| 5508.20.20 | Put up for retail sale | 5% | kg | 651.442 |
| 55.09 | Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale. | | | |
| 5509.10.00 | Containing 85% or more by weight of staple fibres of nylon or other polyamides: | | | |
| 5509.11.00 | Single yarn | Free | kg | 651.821 |
| 5509.12.00 | Multiple (folded) or cabled yarn | Free | kg | 651.822 |
| 5509.20.00 | Containing 85% or more by weight of polyester staple fibres: | | | |
| 5509.21.00 | Single yarn | Free | kg | 651.823 |
| 5509.22.00 | Multiple (folded) or cabled yarn | Free | kg | 651.824 |
| 5509.30.00 | Containing 85% or more by weight of acrylic or modacrylic staple fibres: | | | |
| 5509.31.00 | Single yarn | Free | kg | 651.825 |
| 5509.32.00 | Multiple (folded) or cabled yarn | Free | kg | 651.826 |
| 5509.40.00 | Other yarn, containing 85% or more by weight of synthetic staple fibres: | | | |
| 5509.41.00 | Single yarn | Free | kg | 651.827 |
| 5509.42.00 | Multiple (folded) or cabled yarn | Free | kg | 651.828 |
| 5509.50.00 | Other yarn, of polyester staple fibres: | | | |
| 5509.51.00 | Mixed mainly or solely with artificial staple fibres | Free | kg | 651.841 |
| 5509.52.00 | Mixed mainly or solely with wool or fine animal hair | Free | kg | 651.842 |
| 5509.53.00 | Mixed mainly or solely with cotton | Free | kg | 651.843 |
| 5509.59.00 | Other | Free | kg | 651.8491 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|---------|------------|
| 5509.60.00 | Other yarn, of acrylic or modacrylic staple fibres: | | | |
| 5509.61.00 | Mixed mainly or solely with wool or fine animal hair | Free | kg | 651.844 |
| 5509.62.00 | Mixed mainly or solely with cotton | Free | kg | 651.845 |
| 5509.69.00 | Other | Free | kg | 651.8492 |
| 5509.90.00 | Other yarn: | | | |
| 5509.91.00 | Mixed mainly or solely with wool or fine animal hair | Free | kg | 651.846 |
| 5509.92.00 | Mixed mainly or solely with cotton | Free | kg | 651.847 |
| 5509.99.00 | Other | Free | kg | 651.8499 |
| 55.10 | Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale. Containing 85% or more by weight of artificial staple fibres: | | | |
| 5510.11.00 | Single yarn | Free | kg | 651.861 |
| 5510.12.00 | Multiple (folded) or cabled yarn | Free | kg | 651.862 |
| 5510.20.00 | Other yarn, mixed mainly or solely with wool or fine animal hair | Free | kg | 651.871 |
| 5510.30.00 | Other yarn, mixed mainly or solely with cotton | Free | kg | 651.872 |
| 5510.90.00 | Other yarn | Free | kg | 651.879 |
| 55.11 | Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale. | | | |
| 5511.10.00 | Of synthetic staple fibres, containing 85% or more by weight of such fibres | 5% | kg | 651.81 |
| 5511.20.00 | Of synthetic staple fibres, containing less than 85% by weight of such fibres | 5% | kg | 651.83 |
| 5511.30.00 | Of artificial staple fibres | 5% | kg | 651.85 |
| 55.12 | Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres. | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|-----------------------|------------|
| 5512.10.00 | Containing 85% or more by weight of polyester staple fibres: | | | |
| 5512.11.00 | Unbleached or bleached | 5% | kg and m ² | 653.211 |
| 5512.19.00 | Other | 5% | kg and m ² | 653.219 |
| 5512.20.00 | Containing 85% or more by weight of acrylic or Modacrylic staple fibres: | | | |
| 5512.21.00 | Unbleached or bleached | 5% | kg and m ² | 653.251 |
| 5512.29.00 | Other | 5% | kg and m ² | 653.259 |
| 5512.90.00 | Other: | | | |
| 5512.91.00 | Unbleached or bleached | 5% | kg and m ² | 653.291 |
| 5512.99.00 | Other | 5% | kg and m ² | 653.299 |
| 55.13 | Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m². | | | |
| 5513.10.00 | Unbleached or bleached: | | | |
| 5513.11.00 | Of polyester staple fibres, plain weave | 5% | kg and m ² | 653.311 |
| 5513.12.00 | 3-thread or 4-thread twill, including cross twill, of polyester staple fibres | 5% | kg and m ² | 653.312 |
| 5513.13.00 | Other woven fabrics of polyester staple fibres | 5% | kg and m ² | 653.313 |
| 5513.19.00 | Other woven fabrics | 5% | kg and m ² | 653.321 |
| 5513.20.00 | Dyed: | | | |
| 5513.21.00 | Of polyester staple fibres, plain weave | 5% | kg and m ² | 653.314 |
| 5513.23.00 | Other woven fabrics of polyester staple fibres | 5% | kg and m ² | 653.316 |
| 5513.29.00 | Other woven fabrics | 5% | kg and m ² | 653.322 |
| 5513.30.00 | Of yarns of different colours: | | | |
| 5513.31.00 | Of polyester staple fibres, plain weave | 5% | kg and m ² | 653.317 |
| 5513.39.00 | Other woven fabrics | 5% | kg and m ² | 653.323 |
| 5513.40.00 | Printed: | | | |
| 5513.41.00 | Of polyester staple fibres, plain weave | 5% | kg and m ² | 653.3192 |
| 5513.49.00 | Other woven fabrics | 5% | kg and m ² | 653.329 |
| 55.14 | Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m². | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|-----------------------|------------|
| 5514.10.00 | Unbleached or bleached: | | | |
| 5514.11.00 | Of polyester staple fibres, plain weave | 5% | kg and m ² | 653.331 |
| 5514.12.00 | 3-thread or 4-thread twill, including cross twill, of polyester staple fibres | 5% | kg and m ² | 653.332 |
| 5514.19.00 | Other woven fabrics | 5% | kg and m ² | 653.341 |
| 5514.20.00 | Dyed: | | | |
| 5514.21.00 | Of polyester staple fibres, plain weave | 5% | kg and m ² | 653.334 |
| 5514.22.00 | 3-thread or 4-thread twill, including cross twill, of polyester staple fibres | 5% | kg and m ² | 653.335 |
| 5514.23.00 | Other woven fabrics of polyester staple fibres | 5% | kg and m ² | 653.336 |
| 5514.29.00 | Other woven fabrics | 5% | kg and m ² | 653.342 |
| 5514.30.00 | Of yarns of different colours | 5% | kg and m ² | ### |
| 5514.40.00 | Printed: | | | |
| 5514.41.00 | Of polyester staple fibres, plain weave | 5% | kg and m ² | 653.3392 |
| 5514.42.00 | 3-thread or 4-thread twill, including cross twill, of polyester staple fibres | 5% | kg and m ² | 653.3393 |
| 5514.43.00 | Other woven fabrics of polyester staple fibres | 5% | kg and m ² | 653.3399 |
| 5514.49.00 | Other woven fabrics | 5% | kg and m ² | 653.349 |
| 55.15 | Other woven fabrics of synthetic staple fibres. | | | |
| 5515.10.00 | Of polyester staple fibres: | | | |
| 5515.11.00 | Mixed mainly or solely with viscose rayon staple fibres | 5% | kg and m ² | 653.431 |
| 5515.12.00 | Mixed mainly or solely with man-made filaments | 5% | kg and m ² | 653.421 |
| 5515.13.00 | Mixed mainly or solely with wool or fine animal hair | 5% | kg and m ² | 653.411 |
| 5515.19.00 | Other | 5% | kg and m ² | 653.432 |
| 5515.20.00 | Of acrylic or modacrylic staple fibres: | | | |
| 5515.21.00 | Mixed mainly or solely with man-made filaments | 5% | kg and m ² | 653.422 |
| 5515.22.00 | Mixed mainly or solely with wool or fine animal hair | 5% | kg and m ² | 653.412 |
| 5515.29.00 | Other | 5% | kg and m ² | 653.433 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|-----------------------|------------|
| 5515.90.00 | Other woven fabrics: | | | |
| 5515.91.00 | Mixed mainly or solely with man-made filaments | 5% | kg and m ² | 653.423 |
| 5515.99.00 | Other | 5% | kg and m ² | 653.439 |
| 55.16 | Woven fabrics of artificial staple fibres. | | | |
| 5516.10.00 | Containing 85% or more by weight of artificial staple fibres: | | | |
| 5516.11.00 | Unbleached or bleached | 5% | kg and m ² | 653.61 |
| 5516.12.00 | Dyed | 5% | kg and m ² | 653.62 |
| 5516.13.00 | Of yarns of different colours | 5% | kg and m ² | 653.63 |
| 5516.14.00 | Printed | 5% | kg and m ² | 653.64 |
| 5516.20.00 | Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments: | | | |
| 5516.21.00 | Unbleached or bleached | 5% | kg and m ² | 653.831 |
| 5516.22.00 | Dyed | 5% | kg and m ² | 653.832 |
| 5516.23.00 | Of yarns of different colours | 5% | kg and m ² | 653.833 |
| 5516.24.00 | Printed | 5% | kg and m ² | 653.834 |
| 5516.30.00 | Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair: | | | |
| 5516.31.00 | Unbleached or bleached | 5% | kg and m ² | 653.821 |
| 5516.32.00 | Dyed | 5% | kg and m ² | 653.822 |
| 5516.33.00 | Of yarns of different colours | 5% | kg and m ² | 653.823 |
| 5516.34.00 | Printed | 5% | kg and m ² | 653.824 |
| 5516.40.00 | Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton: | | | |
| 5516.41.00 | Unbleached or bleached | 5% | kg and m ² | 653.811 |
| 5516.42.00 | Dyed | 5% | kg and m ² | 653.812 |
| 5516.43.00 | Of yarns of different colours | 5% | kg and m ² | 653.813 |
| 5516.44.00 | Printed | 5% | kg and m ² | 653.814 |
| 5516.90.00 | Other: | | | |
| 5516.91.00 | Unbleached or bleached | 5% | kg and m ² | 653.891 |
| 5516.92.00 | Dyed | 5% | kg and m ² | 653.892 |
| 5516.93.00 | Of yarns of different colours | 5% | kg and m ² | 653.893 |
| 5516.94.00 | Printed | 5% | kg and m ² | 653.894 |

CHAPTER 56**WADDING, FELT AND NONWOVENS; SPECIAL YARNS;
TWINE, CORDAGE, ROPES AND CABLES AND
ARTICLES THEREOF****Notes**

1. This Chapter does not cover:
 - (a) Wadding, felt or nonwovens, impregnated, coated or covered with substances or preparations (for example, perfumes or cosmetics of Chapter 33, soaps or detergents of heading 34.01, polishes, creams or similar preparations of heading 34.05, fabric softeners of heading 38.09) where the textile material is present merely as a carrying medium;
 - (b) Textile products of heading 58.11;
 - (c) Natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (heading 68.05);
 - (d) Agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading 68.14); or
 - (e) Metal foil on a backing of felt or nonwovens (Section XV).
2. The term “felt” includes needleloom felt and fabrics consisting of a web of textile fibres the cohesion of which has been enhanced by a stitch bonding process using fibres from the web itself.
3. Headings 56.02 and 56.03 cover respectively felt and nonwovens, impregnated, coated, covered or laminated with plastics or rubber whatever the nature of these materials (compact or cellular).

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

Headings 56.02 and 56.03 do not, however, cover:

-
- (a) Felt impregnated, coated, covered or laminated with plastics or rubber, containing 50% or less by weight of textile material or felt completely embedded in plastics or rubber (Chapter 39 or 40);
- (b) Nonwovens, either completely embedded in plastics or rubber, or entirely coated or covered on both sides with such materials, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39 or 40); or
- (c) Plates, sheets or strip of cellular plastics or cellular rubber combined with felt or nonwovens, where the textile material is present merely for reinforcing purposes (Chapter 39 or 40).
4. Heading 56.04 does not cover textile yarn, or strip or the like of heading 54.04 or 54.05, in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55); for the purpose of this provision, no account should be taken of any resulting change of colour.



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|-----------------------|------------|
| 56.01 | Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps. | | | |
| 5601.10.00 | Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding: | | | |
| 5601.10.10 | Sanitary towels and tampons | 20% | kg and m ³ | 657.711 |
| 5601.10.20 | Napkins and napkin liners for babies | 20% | kg and m ³ | 657.712 |
| 5601.10.90 | Other | 20% | kg and m ³ | 657.713 |
| 5601.20.00 | Wadding; other articles of wadding: | | | |
| 5601.21.00 | Of cotton: | | | |
| 5601.21.10 | Wadding for use in the manufacture of sanitary towels and tampons | Free | kg and m ³ | 657.714 |
| 5601.21.20 | Rolls of wadding for cigarette filter tips | Free | kg and m ³ | 657.715 |
| 5601.21.30 | Articles of wadding | 20% | kg and m ³ | 657.716 |
| 5601.21.90 | Other | Free | kg and m ³ | 657.717 |
| 5601.22.00 | Of man-made fibres: | | | |
| 5601.22.10 | Wadding for use in the manufacture of sanitary towels and tampons | Free | kg and m ³ | 657.718 |
| 5601.22.20 | Rolls of wadding for cigarette filter tips | Free | kg and m ³ | 657.7191 |
| 5601.22.30 | Articles of wadding | 20% | kg and m ³ | 657.7192 |
| 5601.22.90 | Other | Free | kg and m ³ | 657.7193 |
| 5601.29.00 | Other: | | | |
| 5601.29.10 | Wadding for use in the manufacture of sanitary towels and tampons | Free | kg and m ³ | 657.7194 |
| 5601.29.20 | Rolls of wadding for cigarette filter tips | Free | kg and m ³ | 657.7195 |
| 5601.29.30 | Articles of wadding | 20% | kg and m ³ | 657.7196 |
| 5601.29.90 | Other | Free | kg and m ³ | 657.7197 |
| 5601.30.00 | Textile flock and dust and mill neps | Free | kg and m ³ | 657.7198 |
| 56.02 | Felt, whether or not impregnated, coated, covered or laminated. | | | |
| 5602.10.00 | Needleloom felt and stitch-bonded fibre fabrics | 5% | kg and m ³ | 657.11 |
| 5602.20.00 | Other felt, not impregnated, coated, covered or laminated: | | | |
| 5602.21.00 | Of wool or fine animal hair | 5% | kg and m ³ | 657.121 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|--|--------------|-----------------------|------------|
| 5602.29.00 | Of other textile materials | 5% | kg and m ³ | 657.129 |
| 5602.90.00 | Other | 5% | kg and m ³ | 657.19 |
| 56.03 | Nonwovens, whether or not impregnated, coated, covered or laminated. | | | |
| 5603.10.00 | Of man-made filaments: | | | |
| 5603.11.00 | Weighing not more than 25 g/m ² | 5% | kg and m ² | 657.21 |
| 5603.12.00 | Weighing more than 25 g/m ² but not more than 70 g/m ² | 5% | kg and m ² | 657.22 |
| 5603.13.00 | Weighing more than 70 g/m ² but not more than 150 g/m ² | 5% | kg and m ² | 657.23 |
| 5603.14.00 | Weighing more than 150 g/m ² | 5% | kg and m ² | 657.24 |
| 5603.90.00 | Other: | | | |
| 5603.91.00 | Weighing not more than 25 g/m ² | 5% | kg and m ² | 657.25 |
| 5603.92.00 | Weighing more than 25 g/m ² but not more than 70 g/m ² | 5% | kg and m ² | 657.26 |
| 5603.93.00 | Weighing more than 70 g/m ² but not more than 150 g/m ² | 5% | kg and m ² | 657.27 |
| 5603.94.00 | Weighing more than 150 g/m ² | 5% | kg and m ² | 657.28 |
| 56.04 | Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 5405.00, impregnated, coated, covered or sheathed with rubber or plastics. | | | |
| 5604.10.00 | Rubber thread and cord, textile covered | Free | kg and m ³ | 657.81 |
| 5604.90.00 | Other | Free | kg and m ³ | 657.89 |
| 5605.00.00 | Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 5405.00.00, combined with metal in the form of thread, strip or powder or covered with metal. | Free | kg and m ³ | 651.91 |
| 5606.00.00 | Gimped yarn, and strip and the like of heading 54.04 or 5405.00.00, gimped (other than those of heading 5605.00.00 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn. | Free | kg and m ³ | 656.31 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|---|--------------|-----------------------|------------|
| 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. | | | |
| 5607.20.00 | Of sisal or other textile fibres of the genus <i>Agave</i> : | | | |
| 5607.21.00 | Binder or baler twine | 15% | kg and m ³ | 657.513 |
| 5607.29.00 | Other: | | | |
| 5607.29.10 | Other twine and ropes | 15% | kg and m ³ | 657.514 |
| 5607.29.90 | Other | 5% | kg and m ³ | 657.515 |
| 5607.40.00 | Of polyethylene or polypropylene: | | | |
| 5607.41.00 | Binder or baler twine | 15% | kg and m ³ | 657.518 |
| 5607.49.00 | Other: | | | |
| 5607.49.10 | Twine and ropes | 15% | kg and m ³ | 657.5195 |
| 5607.49.90 | Other | 5% | kg and m ³ | 657.5191 |
| 5607.50.00 | Of other synthetic fibres: | | | |
| 5607.50.10 | Twine and ropes | 15% | kg and m ³ | 657.5192 |
| 5607.50.90 | Other | 5% | kg and m ³ | 657.5193 |
| 5607.90.00 | Other: | | | |
| 5607.90.10 | Of jute | 15% | kg and m ³ | 657.5194 |
| 5607.90.90 | Other | 5% | kg and m ³ | 657.5199 |
| 56.08 | Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials. | | | |
| 5608.10.00 | Of man-made textile materials: | | | |
| 5608.11.00 | Made up fishing nets | Free | kg and m ³ | 657.521 |
| 5608.19.00 | Other: | | | |
| 5608.19.10 | Net shopping bags | 20% | kg and m ³ | 657.522 |
| 5608.19.90 | Other | 5% | kg and m ³ | 657.523 |
| 5608.90.00 | Other: | | | |
| 5608.90.10 | Made up fishing nets | Free | kg and m ³ | 657.524 |
| 5608.90.20 | Net shopping bags | 20% | kg and m ³ | 657.525 |
| 5608.90.90 | Other | 5% | kg and m ³ | 657.529 |
| 5609.00.00 | Articles of yarn, strip or the like of heading 54.04 or 5405.00.00, twine, cordage, rope or cables, not elsewhere specified or included. | 20% | kg and m ³ | 657.59 |

CHAPTER 57**CARPETS AND OTHER TEXTILE FLOOR COVERINGS****Notes**

1. For the purposes of this Chapter, the term “carpets and other textile floor coverings” means floor coverings in which textile materials serve as the exposed surface of the article when in use and includes articles having the characteristics of textile floor coverings but intended for use for other purposes.
2. This Chapter does not cover floor covering underlays.



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|-----------------------|------------|
| 57.01 | Carpets and other textile floor coverings, knotted, whether or not made up. | | | |
| 5701.10.00 | Of wool or fine animal hair | 20% | kg and m ² | 659.21 |
| 5701.90.00 | Of other textile materials | 20% | kg and m ² | 659.29 |
| 57.02 | Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including “Kelem”, “Schumacks”, “Karamanie” and similar hand-woven rugs. | | | |
| 5702.10.00 | “Kelem”, “Schumacks”, “Karamanie” and similar hand-woven rugs | 20% | kg and m ² | 659.3 |
| 5702.20.00 | Floor coverings of coconut fibres (coir) | 20% | kg and m ² | 659.591 |
| 5702.30.00 | Other, of pile construction, not made up: | | | |
| 5702.31.00 | Of wool or fine animal hair | 20% | kg and m ² | 659.511 |
| 5702.32.00 | Of man-made textile materials | 20% | kg and m ² | 659.521 |
| 5702.39.00 | Of other textile materials | 20% | kg and m ² | 659.592 |
| 5702.40.00 | Other, of pile construction, made up: | | | |
| 5702.41.00 | Of wool or fine animal hair | 20% | kg and m ² | 659.512 |
| 5702.42.00 | Of man-made textile materials | 20% | kg and m ² | 659.522 |
| 5702.49.00 | Of other textile materials | 20% | kg and m ² | 659.593 |
| 5702.50.00 | Other, not of pile construction, not made up | 20% | kg and m ² | ### |
| 5702.90.00 | Other, not of pile construction, made up: | | | |
| 5702.91.00 | Of wool or fine animal hair | 20% | kg and m ² | 659.519 |
| 5702.92.00 | Of man-made textile materials | 20% | kg and m ² | 659.529 |
| 5702.99.00 | Of other textile materials | 20% | kg and m ² | 659.599 |
| 57.03 | Carpets and other textile floor coverings, tufted, whether or not made up. | | | |
| 5703.10.00 | Of wool or fine animal hair | 20% | kg and m ² | 659.41 |
| 5703.20.00 | Of nylon or other polyamides | 20% | kg and m ² | 659.42 |
| 5703.30.00 | Of other man-made textile materials | 20% | kg and m ² | 659.43 |
| 5703.90.00 | Of other textile materials | 20% | kg and m ² | 659.49 |
| 57.04 | Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up. | | | |
| 5704.10.00 | Tiles, having a maximum surface area of 0.3 m ² | 20% | kg and m ² | 659.611 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|---|--------------|-----------------------|------------|
| 5704.90.00 | Other | 20% | kg and m ² | 659.619 |
| 5705.00.00 | Other carpets and other textile floor coverings, whether or not made up. | 20% | kg and m ² | 659.69 |

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CHAPTER 58**SPECIAL WOVEN FABRICS; TUFTED TEXTILE FABRICS;
LACE; TAPESTRIES; TRIMMINGS; EMBROIDERY****Notes**

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



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|---|--------------|-----------------------|------------|
| 58.01 | Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06. | | | |
| 5801.10.00 | Of wool or fine animal hair | 5% | kg and m ² | 654.35 |
| 5801.20.00 | Of cotton: | | | |
| 5801.21.00 | Uncut weft pile fabrics | 5% | kg and m ² | 652.141 |
| 5801.22.00 | Cut corduroy | 5% | kg and m ² | 652.151 |
| 5801.23.00 | Other weft pile fabrics | 5% | kg and m ² | 652.152 |
| 5801.24.00 | Warp pile fabrics, épinglé (uncut) | 5% | kg and m ² | 652.142 |
| 5801.25.00 | Warp pile fabrics, cut | 5% | kg and m ² | 652.153 |
| 5801.26.00 | Chenille fabrics | 5% | kg and m ² | 652.154 |
| 5801.30.00 | Of man-made fibres: | | | |
| 5801.31.00 | Uncut weft pile fabrics | 5% | kg and m ² | 653.911 |
| 5801.32.00 | Cut corduroy | 5% | kg and m ² | 653.931 |
| 5801.33.00 | Other weft pile fabrics | 5% | kg and m ² | 653.932 |
| 5801.34.00 | Warp pile fabrics, épinglé (uncut) | 5% | kg and m ² | 653.912 |
| 5801.35.00 | Warp pile fabrics, cut | 5% | kg and m ² | 653.933 |
| 5801.36.00 | Chenille fabrics | 5% | kg and m ² | 653.934 |
| 5801.90.00 | Of other textile materials | 5% | kg and m ² | 654.95 |
| 58.02 | Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 58.06; tufted textile fabrics, other than products of heading 57.03. | | | |
| 5802.10.00 | Terry towelling and similar woven terry fabrics, of cotton: | | | |
| 5802.11.00 | Unbleached | 5% | kg and m ² | 652.12 |
| 5802.19.00 | Other | 5% | kg and m ² | 652.13 |
| 5802.20.00 | Terry towelling and similar woven terry fabrics, of other textile materials | 5% | kg and m ² | 654.96 |
| 5802.30.00 | Tufted textile fabrics | 5% | kg and m ² | 654.97 |
| 5803.00.00 | Gauze, other than narrow fabrics of heading 58.06. | 5% | kg and m ² | ### |
| 58.04 | Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 60.02 to 60.06. | | | |
| 5804.10.00 | Tulles and other net fabrics | 5% | kg and m ² | 656.41 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|--|--------------|-----------------------|------------|
| 5804.20.00 | Mechanically made lace: | | | |
| 5804.21.00 | Of man-made fibres | 5% | kg | 656.421 |
| 5804.29.00 | Of other textile materials | 5% | kg | 656.422 |
| 5804.30.00 | Hand-made lace | 5% | kg | 656.43 |
| 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. | 5% | kg and m ² | 658.91 |
| 58.06 | Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs). | | | |
| 5806.10.00 | Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics | 5% | kg and m ² | 656.11 |
| 5806.20.00 | Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread | 5% | kg and m ² | 656.12 |
| 5806.30.00 | Other woven fabrics: | | | |
| 5806.31.00 | Of cotton | 5% | kg and m ² | 656.131 |
| 5806.32.00 | Of man-made fibres | 5% | kg and m ² | 656.132 |
| 5806.39.00 | Of other textile materials | 5% | kg and m ² | 656.133 |
| 5806.40.00 | Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs) | 5% | kg and m ² | 656.14 |
| 58.07 | Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered. | | | |
| 5807.10.00 | Woven | 15% | kg | 656.21 |
| 5807.90.00 | Other | 15% | kg | 656.29 |
| 58.08 | Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles. | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|---|--------------|-----------------------|------------|
| 5808.10.00 | Braids in the piece | 5% | kg | 656.321 |
| 5808.90.00 | Other | 5% | kg | 656.329 |
| 5809.00.00 | Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 5605.00.00, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included. | 5% | kg and m ² | 654.91 |
| 58.10 | Embroidery in the piece, in strips or in motifs. | | | |
| 5810.10.00 | Embroidery without visible ground | 5% | kg | 656.51 |
| 5810.90.00 | Other embroidery: | | | |
| 5810.91.00 | Of cotton | 5% | kg | 656.591 |
| 5810.92.00 | Of man-made fibres | 5% | kg | 656.592 |
| 5810.99.00 | Of other textile materials | 5% | kg | 656.599 |
| 5811.00.00 | Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10. | 5% | kg and m ² | 657.4 |

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

1. Except where the context otherwise requires, for the purposes of this Chapter the expression “textile fabrics” applies only to the woven fabrics of Chapters 50 to 55 and headings 58.03 and 58.06, the braids and ornamental trimmings in the piece of heading 58.08 and the knitted or crocheted fabrics of headings 60.02 to 60.06.
2. Heading 59.03 applies to:
 - (a) Textile fabrics, impregnated, coated, covered or laminated with plastics, whatever the weight per square metre and whatever the nature of the plastic material (compact or cellular), other than:
 - (1) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
 - (2) Products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7 mm, at a temperature between 15°C and 30°C (usually Chapter 39);
 - (3) Products in which the textile fabric is either completely embedded in plastics or entirely coated or covered on both sides with such material, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39);
 - (4) Fabrics partially coated or partially covered with plastics and bearing designs resulting from these treatments (usually Chapters 50 to 55, 58 or 60);
 - (5) Plates, sheets or strip of cellular plastics, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 39); or
 - (6) Textile products of heading 58.11;
 - (b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with plastics, of heading 56.04; and

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

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

4. For the purposes of heading 59.06, the expression “rubberised textile fabrics” means:

- (a) Textile fabrics impregnated, coated, covered or laminated with rubber,
- (i) Weighing not more than 1,500 g/m²; or
- (ii) Weighing more than 1,500 g/m² and containing more than 50% by weight of textile material;
- (b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading 56.04; and
- (c) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre.

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

5. Heading 59.07 does not apply to:

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

-
- (g) Agglomerated or reconstituted mica, on a backing of textile fabrics (heading 68.14); or
- (h) Metal foil on a backing of textile fabrics (Section XV).
6. Heading 59.10 does not apply to:
- (a) Transmission or conveyor belting, of textile material, of a thickness of less than 3 mm; or
- (b) Transmission or conveyor belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber (heading 40.10).
7. Heading 59.11 applies to the following goods, which do not fall in any other heading of Section XI:
- (a) Textile products in the piece, cut to length or simply cut to rectangular (including square) shape (other than those having the character of the products of headings 59.08 to 59.10), the following only:
- (i) Textile fabrics, felt and felt lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams);
- (ii) Bolting cloth;
- (iii) Straining cloth of a kind used in oil presses or the like, of textile material or of human hair;
- (iv) Flat woven textile fabrics with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes;
- (v) Textile fabrics reinforced with metal, of a kind used for technical purposes;
- (vi) Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials;
- (b) Textile articles (other than those of headings 59.08 to 59.10) of a kind used for technical purposes (for example, textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper making or similar machines (for example, for pulp or asbestos cement), gaskets, washers, polishing discs and other machinery parts).



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|---|--------------|-----------------------|------------|
| 59.01 | Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations. | | | |
| 5901.10.00 | Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like | 5% | kg | 657.311 |
| 5901.90.00 | Other | 5% | kg | 657.319 |
| 59.02 | Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon. | | | |
| 5902.10.00 | Of nylon or other polyamides | 5% | kg | 657.931 |
| 5902.20.00 | Of polyesters | 5% | kg | 657.932 |
| 5902.90.00 | Other | 5% | kg | 657.939 |
| 59.03 | Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02. | | | |
| 5903.10.00 | With poly (vinyl chloride) | 5% | kg | 657.321 |
| 5903.20.00 | With polyurethane | 5% | kg | 657.322 |
| 5903.90.00 | Other | 5% | kg | 657.329 |
| 59.04 | Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape. | | | |
| 5904.10.00 | Linoleum | 20% | kg and m ² | 659.121 |
| 5904.90.00 | Other | 20% | kg and m ² | 659.129 |
| 5905.00.00 | Textile wall coverings. | 5% | kg and m ² | 657.35 |
| 59.06 | Rubberised textile fabrics, other than those of heading 59.02. | | | |
| 5906.10.00 | Adhesive tape of a width not exceeding 20 cm | 5% | kg | 657.331 |
| 5906.90.00 | Other: | | | |
| 5906.91.00 | Knitted or crocheted | 5% | kg and m ² | 657.332 |
| 5906.99.00 | Other | 5% | kg | 657.339 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|------------|--|--------------|---------|------------|
| 5907.00.00 | Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like. | 5% | kg | 657.34 |
| 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. | Free | kg | 657.72 |
| 5909.00.00 | Textile hose piping and similar textile tubing, with or without lining, armour or accessories of other materials. | 5% | kg | 657.91 |
| 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. | Free | kg | 657.92 |
| 59.11 | Textile products and articles, for technical uses, specified in Note 7 to this Chapter. | | | |
| 5911.10.00 | Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams) | 5% | kg | 657.735 |
| 5911.20.00 | Bolting cloth, whether or not made up | 5% | kg | 657.731 |
| 5911.30.00 | Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement): | | | |
| 5911.31.00 | Weighing less than 650 g/m ² | 5% | kg | 657.732 |
| 5911.32.00 | Weighing 650 g/m ² or more | 5% | kg | 657.733 |
| 5911.40.00 | Straining cloth of a kind used in oil presses or the like, including that of human hair | 5% | kg | 657.734 |
| 5911.90.00 | Other | 5% | kg | 657.739 |



CHAPTER 60**KNITTED OR CROCHETED FABRICS****Notes**

1. This Chapter does not cover:
 - (a) Crochet lace of heading 58.04;
 - (b) Labels, badges or similar articles, knitted or crocheted, of heading 58.07;
or
 - (c) Knitted or crocheted fabrics, impregnated, coated, covered or laminated, of Chapter 59. However, knitted or crocheted pile fabrics, impregnated, coated, covered or laminated, remain classified in heading 60.01.
2. This Chapter also includes fabrics made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.
3. Throughout the Nomenclature any reference to “knitted” goods includes a reference to stitch-bonded goods in which the chain stitches are formed of textile yarn.



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|-----------------------|------------|
| 60.01 | Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted. | | | |
| 6001.10.00 | "Long pile" fabrics | 5% | kg and m ² | 655.11 |
| 6001.20.00 | Looped pile fabrics: | | | |
| 6001.21.00 | Of cotton | 5% | kg and m ² | 655.121 |
| 6001.22.00 | Of man-made fibres | 5% | kg and m ² | 655.122 |
| 6001.29.00 | Of other textile materials | 5% | kg and m ² | 655.129 |
| 6001.90.00 | Other: | | | |
| 6001.91.00 | Of cotton | 5% | kg and m ² | 655.191 |
| 6001.92.00 | Of man-made fibres | 5% | kg and m ² | 655.192 |
| 6001.99.00 | Of other textile materials | 5% | kg and m ² | 655.199 |
| 60.02 | Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01. | | | |
| 6002.40.00 | Containing by weight 5% or more of elastomeric yarn but not containing rubber thread | 5% | kg and m ² | 655.221 |
| 6002.90.00 | Other | 5% | kg and m ² | 655.29 |
| 60.03 | Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02. | | | |
| 6003.10.00 | Of wool or fine animal hair | 5% | kg and m ² | 655.296 |
| 6003.20.00 | Of cotton | 5% | kg and m ² | 655.297 |
| 6003.30.00 | Of synthetic fibres | 5% | kg and m ² | 655.294 |
| 6003.40.00 | Of artificial fibres | 5% | kg and m ² | 655.295 |
| 6003.90.00 | Other | 5% | kg and m ² | 655.299 |
| 60.04 | Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01. | | | |
| 6004.10.00 | Containing by weight 5% or more of elastomeric yarn but not containing rubber thread. | 5% | kg and m ² | 655.391 |
| 6004.90.00 | Other | 5% | kg and m ² | 655.399 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|-----------------------|------------|
| 60.05 | Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04. | | | |
| 6005.20.00 | Of cotton: | | | |
| 6005.21.00 | Unbleached or bleached | 5% | kg and m ² | 655.492 |
| 6005.22.00 | Dyed | 5% | kg and m ² | 655.493 |
| 6005.23.00 | Of yarns of different colours | 5% | kg and m ² | 655.494 |
| 6005.24.00 | Printed | 5% | kg and m ² | |
| 6005.30.00 | Of synthetic fibres: | 5% | kg and m ² | 655.495 |
| 6005.31.00 | Unbleached or bleached | 5% | kg and m ² | 655.496 |
| 6005.32.00 | Dyed | 5% | kg and m ² | 655.497 |
| 6005.33.00 | Of yarns of different colours | 5% | kg and m ² | 655.498 |
| 6005.34.00 | Printed | 5% | kg and m ² | 655.531 |
| 6005.40.00 | Of artificial fibres: | | | |
| 6005.41.00 | Unbleached or bleached. | 5% | kg and m ² | 655.532 |
| 6005.42.00 | Dyed | 5% | kg and m ² | 655.533 |
| 6005.43.00 | Of yarns of different colours | 5% | kg and m ² | 655.534 |
| 6005.44.00 | Printed | 5% | kg and m ² | 655.535 |
| 6005.90.00 | Other | 5% | kg and m ² | 655.539 |
| 60.06 | Other knitted or crocheted fabrics. | | | |
| 6006.10.00 | Of wool or fine animal hair | 5% | kg and m ² | 655.641 |
| 6006.20.00 | Of cotton: | | | |
| 6006.21.00 | Unbleached or bleached | 5% | kg and m ² | 655.642 |
| 6006.22.00 | Dyed | 5% | kg and m ² | 655.643 |
| 6006.23.00 | Of yarns of different colours | 5% | kg and m ² | 655.644 |
| 6006.24.00 | Printed | 5% | kg and m ² | 655.645 |
| 6006.30.00 | Of synthetic fibres: | | | |
| 6006.31.00 | Unbleached or bleached | 5% | kg and m ² | 655.646 |
| 6006.32.00 | Dyed | 5% | kg and m ² | 655.647 |
| 6006.33.00 | Of yarns of different colours | 5% | kg and m ² | 655.648 |
| 6006.34.00 | Printed | 5% | kg and m ² | 655.649 |
| 6006.40.00 | Of artificial fibres: | | | |
| 6006.41.00 | Unbleached or bleached | 5% | kg and m ² | 655.651 |
| 6006.42.00 | Dyed | 5% | kg and m ² | 655.652 |
| 6006.43.00 | Of yarns of different colours | 5% | kg and m ² | 655.653 |
| 6006.44.00 | Printed | 5% | kg and m ² | 655.654 |
| 6006.90.00 | Other | 5% | kg and m ² | 666.659 |



CHAPTER 61**ARTICLES OF APPAREL AND CLOTHING ACCESSORIES,
KNITTED OR CROCHETED****Notes**

1. This Chapter applies only to made up knitted or crocheted articles.
2. This Chapter does not cover:
 - (a) Goods of heading 62.12;
 - (b) Worn clothing or other worn articles of heading 63.09; or
 - (c) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).
3. For the purposes of headings 61.03 and 61.04:
 - (a) The term “suit” means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising:
 - one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and
 - one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

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

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

The term "suit" includes the following sets of garments, whether or not they fulfill all the above conditions:

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

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

- one garment designed to cover the upper part of the body, with the exception of pullovers which may form a second upper garment in the sole context of twin sets, and of waistcoats which may also form a second upper garment, and
- one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

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

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

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

6. For the purposes of heading 61.11:

(a) The expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm; it also covers babies' napkins;

(b) Articles which are, *prima facie*, classifiable both in heading 61.11 and in other headings of this Chapter are to be classified in heading 61.11.

7. For the purposes of heading 61.12, “ski suits” means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross country or alpine). They consist either of:

(a) a “ski overall”, that is, a one piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or

(b) a “ski ensemble”, that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:

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

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

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

8. Garments which are, *prima facie*, classifiable both in heading 6113.00 and in other headings of this Chapter, excluding heading 61.11, are to be classified in heading 61.13.

9. Garments to this Chapter designed for left over right closure at the front shall be regarded as men’s or boys’ garments, and those designed for right over left closure at the front as women’s or girls’ garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

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

10. Articles of this Chapter may be made of metal thread.



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|----------|------------|
| 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 61.03. | | | |
| 6101.20.00 | Of cotton | 20% | kg and u | 843.12 |
| 6101.30.00 | Of man-made fibres | 20% | kg and u | 843.13 |
| 6101.90.00 | Of other textile materials | 20% | kg and u | 843.19 |
| 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 61.04. | | | |
| 6102.10.00 | Of wool or fine animal hair | 20% | kg and u | 844.11 |
| 6102.20.00 | Of cotton | 20% | kg and u | 844.12 |
| 6102.30.00 | Of man-made fibres | 20% | kg and u | 844.13 |
| 6102.90.00 | Of other textile materials | 20% | kg and u | 844.19 |
| 61.03 | Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted. | | | |
| 6103.10.00 | Suits: | | | |
| 6103.10.10 | Shirt-jac suits | 20% | kg and u | 843.211 |
| 6103.10.90 | Other | 20% | kg and u | 843.212 |
| 6103.20.00 | Ensembles: | | | |
| 6103.22.00 | Of cotton | 20% | kg and u | 843.222 |
| 6103.23.00 | Of synthetic fibres | 20% | kg and u | 843.223 |
| 6103.29.00 | Of other textile materials | 20% | kg and u | 843.229 |
| 6103.30.00 | Jackets and blazers: | | | |
| 6103.31.00 | Of wool or fine animal hair: | | | |
| 6103.31.10 | Shirt-jac or shirt-jac suits | 20% | kg and u | 843.231 |
| 6103.31.90 | Other | 20% | kg and u | 843.232 |
| 6103.32.00 | Of cotton: | | | |
| 6103.32.10 | Shirt-jac suits | 20% | kg and u | 843.233 |
| 6103.32.90 | Other | 20% | kg and u | 843.234 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|----------|------------|
| 6103.33.00 | Of synthetic fibres: | | | |
| 6103.33.10 | Shirt-jac suits | 20% | kg and u | 843.235 |
| 6103.33.90 | Other | 20% | kg and u | 843.236 |
| 6103.39.00 | Of other textile materials: | | | |
| 6103.39.10 | Shirt-jacs | 20% | kg and u | 843.237 |
| 6103.39.90 | Other | 20% | kg and u | 843.239 |
| 6103.40.00 | Trousers, bib and brace overalls, breeches and shorts: | | | |
| 6103.41.00 | Of wool or fine animal hair: | | | |
| 6103.41.10 | Trousers and shorts | 20% | kg and u | 843.241 |
| 6103.41.90 | Other | 20% | kg and u | 843.242 |
| 6103.42.00 | Of cotton: | | | |
| 6103.42.10 | Trousers and shorts | 20% | kg and u | 843.243 |
| 6103.42.90 | Other | 20% | kg and u | 843.244 |
| 6103.43.00 | Of synthetic fibres: | | | |
| 6103.43.10 | Trousers and shorts | 20% | kg and u | 843.245 |
| 6103.43.90 | Other | 20% | kg and u | 843.246 |
| 6103.49.00 | Of other textile materials: | | | |
| 6103.49.10 | Trousers and shorts | 20% | kg and u | 843.247 |
| 6103.49.90 | Other | 20% | kg and u | 843.249 |
| 61.04 | Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted. | | | |
| 6104.10.00 | Suits: | | | |
| 6104.13.00 | Of synthetic fibres | 20% | kg and u | 844.213 |
| 6104.19.00 | Of other textile materials | 20% | kg and u | 844.219 |
| 6104.20.00 | Ensembles: | | | |
| 6104.22.00 | Of cotton | 20% | kg and u | 844.222 |
| 6104.23.00 | Of synthetic fibres | 20% | kg and u | 844.223 |
| 6104.29.00 | Of other textile materials | 20% | kg and u | 844.229 |
| 6104.30.00 | Jackets and blazers: | | | |
| 6104.31.00 | Of wool or fine animal hair | 20% | kg and u | 844.231 |
| 6104.32.00 | Of cotton | 20% | kg and u | 844.232 |
| 6104.33.00 | Of synthetic fibres | 20% | kg and u | 844.233 |
| 6104.39.00 | Of other textile materials | 20% | kg and u | 844.239 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|----------|------------|
| 6104.40.00 | Dresses: | | | |
| 6104.41.00 | Of wool or fine animal hair | 20% | kg and u | 844.241 |
| 6104.42.00 | Of cotton | 20% | kg and u | 844.242 |
| 6104.43.00 | Of synthetic fibres | 20% | kg and u | 844.243 |
| 6104.44.00 | Of artificial fibres | 20% | kg and u | 844.244 |
| 6104.49.00 | Of other textile materials | 20% | kg and u | 844.249 |
| 6104.50.00 | Skirts and divided skirts: | | | |
| 6104.51.00 | Of wool or fine animal hair | 20% | kg and u | 844.251 |
| 6104.52.00 | Of cotton | 20% | kg and u | 844.252 |
| 6104.53.00 | Of synthetic fibres | 20% | kg and u | 844.253 |
| 6104.59.00 | Of other textile materials | 20% | kg and u | 844.259 |
| 6104.60.00 | Trousers, bib and brace overalls, breeches and shorts: | | | |
| 6104.61.00 | Of wool or fine animal hair | 20% | kg and u | 844.261 |
| 6104.62.00 | Of cotton | 20% | kg and u | 844.262 |
| 6104.63.00 | Of synthetic fibres | 20% | kg and u | 844.263 |
| 6104.69.00 | Of other textile materials | 20% | kg and u | 844.269 |
| 61.05 | Men's or boys' shirts, knitted or crocheted. | | | |
| 6105.10.00 | Of cotton | 20% | kg and u | 843.71 |
| 6105.20.00 | Of man-made fibres | 20% | kg and u | 843.791 |
| 6105.90.00 | Of other textile materials | 20% | kg and u | 843.799 |
| 61.06 | Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted. | | | |
| 6106.10.00 | Of cotton: | | | |
| 6106.10.10 | Blouses and shirt-blouses | 20% | kg and u | 844.71 |
| 6106.10.20 | Shirts | 20% | kg and u | 844.72 |
| 6106.20.00 | Of man-made fibres: | | | |
| 6106.20.10 | Blouses and short-blouses | 20% | kg and u | 844.73 |
| 6106.20.20 | Shirts | 20% | kg and u | 844.74 |
| 6106.90.00 | Of other textile materials: | | | |
| 6106.90.10 | Blouses and short-blouses | 20% | kg and u | 844.75 |
| 6106.90.20 | Shirts | 20% | kg and u | 844.76 |
| 61.07 | Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted. | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|----------|------------|
| 6107.10.00 | Underpants and briefs: | | | |
| 6107.11.00 | Of cotton | 20% | kg and u | 843.811 |
| 6107.12.00 | Of man-made fibres | 20% | kg and u | 843.812 |
| 6107.19.00 | Of other textile materials | 20% | kg and u | 843.819 |
| 6107.20.00 | Nightshirts and pyjamas: | | | |
| 6107.21.00 | Of cotton | 20% | kg and u | 843.821 |
| 6107.22.00 | Of man-made fibres | 20% | kg and u | 843.822 |
| 6107.29.00 | Of other textile materials | 20% | kg and u | 843.829 |
| 6107.90.00 | Other: | | | |
| 6107.91.00 | Of cotton | 20% | kg and u | 843.891 |
| 6107.99.00 | Of other textile materials | 20% | kg and u | 843.899 |
| 61.08 | Women's or girls' slips, petticoats, briefs, panties, night-dresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted. | | | |
| 6108.10.00 | Slips and petticoats: | | | |
| 6108.11.00 | Of man-made fibres | 20% | kg and u | 844.811 |
| 6108.19.00 | Of other textile materials | 20% | kg and u | 844.819 |
| 6108.20.00 | Briefs and panties: | | | |
| 6108.21.00 | Of cotton | 20% | kg and u | 844.821 |
| 6108.22.00 | Of man-made fibres | 20% | kg and u | 844.822 |
| 6108.29.00 | Of other textile materials | 20% | kg and u | 844.829 |
| 6108.30.00 | Nightdresses and pyjamas: | | | |
| 6108.31.00 | Of cotton | 20% | kg and u | 844.831 |
| 6108.32.00 | Of man-made fibres | 20% | kg and u | 844.832 |
| 6108.39.00 | Of other textile materials | 20% | kg and u | 844.839 |
| 6108.90.00 | Other: | | | |
| 6108.91.00 | Of cotton: | | | |
| 6108.91.10 | Undergarments | 20% | kg and u | 844.891 |
| 6108.91.90 | Other | 20% | kg and u | 844.892 |
| 6108.92.00 | Of man-made fibres: | | | |
| 6108.92.10 | Undergarments | 20% | kg and u | 844.893 |
| 6108.92.90 | Other | 20% | kg and u | 844.894 |
| 6108.99.00 | Of other textile materials: | | | |
| 6108.99.10 | Undergarments | 20% | kg and u | 844.895 |
| 6108.99.90 | Other | 20% | kg and u | 844.899 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|----------|------------|
| 61.09 | T-shirts, singlets and other vests, knitted or crocheted. | | | |
| 6109.10.00 | Of cotton: | | | |
| 6109.10.10 | T-shirts | 20% | kg and u | 845.41 |
| 6109.10.20 | Singlets and other vests | 20% | kg and u | 845.42 |
| 6109.90.00 | Of other textile materials: | | | |
| 6109.90.10 | T-shirts | 20% | kg and u | 845.43 |
| 6109.90.20 | Singlets and other vests | 20% | kg and u | 845.44 |
| 61.10 | Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted. | | | |
| 6110.10.00 | Of wool or fine animal hair: | | | |
| 6110.11.00 | Of wool | 20% | kg and u | 845.311 |
| 6110.12.00 | Of Kashmir (cashmere) goats | 20% | kg and u | 845.312 |
| 6110.19.00 | Other | 20% | kg and u | 845.319 |
| 6110.20.00 | Of cotton | 20% | kg and u | 845.32 |
| 6110.30.00 | Of man-made fibres | 20% | kg and u | 845.33 |
| 6110.90.00 | Of other textile materials | 20% | kg and u | 845.39 |
| 61.11 | Babies' garments and clothing accessories, knitted or crocheted. | | | |
| 6111.20.00 | Of cotton: | | | |
| 6111.20.10 | Babies' suits, dresses, skirts, trousers, shirts, shorts and blouses | 20% | kg and u | 845.123 |
| 6111.20.90 | Other | 20% | kg and u | 845.124 |
| 6111.30.00 | Of synthetic fibres: | | | |
| 6111.30.10 | Babies' suits, dresses, skirts, trousers, shirts, shorts and blouses | 20% | kg and u | 845.125 |
| 6111.30.90 | Other | 20% | kg and u | 845.126 |
| 6111.90.00 | Of other textile materials: | | | |
| 6111.90.10 | Babies' suits, dresses, skirts, trousers, shirts, shorts and blouses | 20% | kg and u | 845.127 |
| 6111.90.90 | Other | 20% | kg and u | 845.129 |
| 61.12 | Track suits, ski suits and swimwear, knitted or crocheted. | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|--|--------------|-----------|------------|
| 6112.10.00 | Track suits: | | | |
| 6112.11.00 | Of cotton | 20% | kg and u | 845.911 |
| 6112.12.00 | Of synthetic fibres | 20% | kg and u | 845.912 |
| 6112.19.00 | Of other textile materials | 20% | kg and u | 845.919 |
| 6112.20.00 | Ski suits | 20% | kg and u | 845.924 |
| 6112.30.00 | Men's or boys' swimwear: | | | |
| 6112.31.00 | Of synthetic fibres | 20% | kg and u | 845.621 |
| 6112.39.00 | Of other textile materials | 20% | kg and u | 845.629 |
| 6112.40.00 | Women's or girls' swimwear: | | | |
| 6112.41.00 | Of synthetic fibres | 20% | kg and u | 845.641 |
| 6112.49.00 | Of other textile materials | 20% | kg and u | 845.649 |
| 6113.00.00 | Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 5907.00.00. | 20% | kg and u | 845.24 |
| 61.14 | Other garments, knitted or crocheted. | | | |
| 6114.20.00 | Of cotton | 20% | kg and u | 845.992 |
| 6114.30.00 | Of man-made fibres | 20% | kg and u | 845.993 |
| 6114.90.00 | Of other textile materials | 20% | kg and u | 845.999 |
| 61.15 | Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted. | | | |
| 6115.10.00 | Graduated compression hosiery (for example, stockings for varicose veins) | 15% | kg and 2u | ### |
| 6115.20.00 | Other panty hose and tights: | | | |
| 6115.21.00 | Of synthetic fibres, measuring per single yarn less than 67 decitex | 15% | kg and 2u | 846.211 |
| 6115.22.00 | Of synthetic fibres, measuring per single yarn 67 decitex or more | 15% | kg and 2u | 846.212 |
| 6115.29.00 | Of other textile materials | 15% | kg and 2u | 846.219 |
| 6115.30.00 | Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex | 15% | kg and 2u | 846.22 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|-----------|------------|
| 6115.90.00 | Other: | | | |
| 6115.94.00 | Of wool or fine animal hair: | | | |
| 6115.94.10 | Socks and ankle-socks | 15% | kg and 2u | 846.291 |
| 6115.94.90 | Other | 20% | kg and 2u | 846.292 |
| 6115.95.00 | Of cotton: | | | |
| 6115.95.10 | Socks and ankle-socks | 15% | kg and 2u | 846.293 |
| 6115.95.90 | Other | 20% | kg and 2u | 846.294 |
| 6115.96.00 | Of synthetic fibres: | | | |
| 6115.96.10 | Socks and ankle-socks | 15% | kg and 2u | 846.295 |
| 6115.96.90 | Other | 20% | kg and 2u | 846.296 |
| 6115.99.00 | Of other textile materials: | | | |
| 6115.99.10 | Socks and ankle-socks | 15% | kg and 2u | 846.297 |
| 6115.99.90 | Other | 20% | kg and 2u | 846.299 |
| 61.16 | Gloves, mittens and mitts, knitted or crocheted. | | | |
| 6116.10.00 | Impregnated, coated or covered with plastics or rubber | 20% | kg and 2u | 846.91 |
| 6116.90.00 | Other: | | | |
| 6116.91.00 | Of wool or fine animal hair | 20% | kg and 2u | 845.921 |
| 6116.92.00 | Of cotton | 20% | kg and 2u | 845.922 |
| 6116.93.00 | Of synthetic fibres | 20% | kg and 2u | 845.923 |
| 6116.99.00 | Of other textile materials | 20% | kg and 2u | 845.929 |
| 61.17 | Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories. | | | |
| 6117.10.00 | Shawls, scarves, mufflers, mantillas, veils and the like | 20% | kg and u | 846.93 |
| 6117.80.00 | Other accessories: | | | |
| 6117.80.10 | Ties, bow ties and cravats | 20% | kg and u | 846.94 |
| 6117.80.90 | Other | 20% | kg and u | ### |
| 6117.90.00 | Parts | 5% | kg and u | 846.999 |

CHAPTER 62**ARTICLES OF APPAREL AND CLOTHING ACCESSORIES,
NOT KNITTED OR CROCHETED****Notes**

1. This Chapter applies only to made up articles of any textile fabric other than wadding, excluding knitted or crocheted articles (other than those of heading 62.12).
2. This Chapter does not cover:
 - (a) Worn clothing or other worn articles of heading 63.09; or
 - (b) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).
3. For the purposes of headings 62.03 and 62.04:
 - (a) The term “suit” means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising:
 - one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and
 - one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

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

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

The term "suit" includes the following sets of garments, whether or not they fulfill all the above conditions:

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

evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;

dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.

(b) The term "ensemble" means a set of garments (other than suits and articles of heading 62.07 or 62.08) composed of several pieces made up in identical fabric, put up for retail sale, and comprising:

- one garment designed to cover the upper part of the body, with the exception of waistcoats which may also form a second upper garment, and
- one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term "ensemble" does not apply to track suits or ski suits, of heading 62.11.

4. For the purposes of heading 62.09:

(a) The expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm; it also covers babies' napkins;

(b) Articles which are, *prima facie*, classifiable both in heading 62.09 and in other headings of this Chapter are to be classified in heading 62.09.

5. Garments which are, *prima facie*, classifiable both in heading 62.10 and in other headings of this Chapter, excluding heading 62.09, are to be classified in heading 62.10.

6. For the purposes of heading 62.11, “ski suits” means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross country or alpine). They consist either of:
- (a) a “ski overall”, that is, a one piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or
 - (b) a “ski ensemble”, that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:
 - one garment such as an anorak, wind cheater; wind jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and
 - one pair of trousers whether or not extending above waist level, one pair of breeches or one bib and brace overall.

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

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

7. Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60 cm, are to be classified as handkerchiefs (heading 62.13). Handkerchiefs of which any side exceeds 60 cm are to be classified in heading 62.14.
8. Garments of this Chapter designed for left over right closure at the front shall be regarded as men’s or boys’ garments, and those designed for right over left closure at the front as women’s or girls’ garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

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

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



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|----------|------------|
| 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 62.03. | | | |
| 6201.10.00 | Overcoats, raincoats, car-coats, capes, cloaks and similar articles: | | | |
| 6201.11.00 | Of wool or fine animal hair | 20% | kg and u | 841.114 |
| 6201.12.00 | Of cotton | 20% | kg and u | 841.121 |
| 6201.13.00 | Of man-made fibres | 20% | kg and u | 841.122 |
| 6201.19.00 | Of other textile materials | 20% | kg and u | 841.129 |
| 6201.90.00 | Other: | | | |
| 6201.91.00 | Of wool or fine animal hair | 20% | kg and u | 841.191 |
| 6201.92.00 | Of cotton | 20% | kg and u | 841.192 |
| 6201.93.00 | Of man-made fibres | 20% | kg and u | 841.193 |
| 6201.99.00 | Of other textile materials | 20% | kg and u | 841.199 |
| 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 62.04. | | | |
| 6202.10.00 | Overcoats, raincoats, car-coats, capes, cloaks and similar articles: | | | |
| 6202.11.00 | Of wool or fine animal hair | 20% | kg and u | 841.111 |
| 6202.12.00 | Of cotton | 20% | kg and u | 841.112 |
| 6202.13.00 | Of man-made fibres | 20% | kg and u | 841.113 |
| 6202.19.00 | Of other textile materials | 20% | kg and u | 841.119 |
| 6202.90.00 | Other: | | | |
| 6202.91.00 | Of wool or fine animal hair | 20% | kg and u | 842.191 |
| 6202.92.00 | Of cotton | 20% | kg and u | 842.192 |
| 6202.93.00 | Of man-made fibres | 20% | kg and u | 842.193 |
| 6202.99.00 | Of other textile materials | 20% | kg and u | 842.199 |
| 62.03 | Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear). | | | |
| 6203.10.00 | Suits: | | | |
| 6203.11.00 | Of wool or fine animal hair: | | | |
| 6203.11.10 | Shirt-jac suits | 20% | kg and u | 841.211 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|------------|---|--------------|----------|------------|
| 6203.11.90 | Other | 20% | kg and u | 841.219 |
| 6203.12.00 | Of synthetic fibres: | | | |
| 6203.12.10 | Shirt-jac suits | 20% | kg and u | 841.221 |
| 6203.12.90 | Other | 20% | kg and u | 841.222 |
| 6203.19.00 | Of other textile materials: | | | |
| 6203.19.10 | Shirt-jac suits | 20% | kg and u | 841.223 |
| 6203.19.90 | Other | 20% | kg and u | 841.229 |
| 6203.20.00 | Ensembles: | | | |
| 6203.22.00 | Of cotton | 20% | kg and u | 841.232 |
| 6203.23.00 | Of synthetic fibres | 20% | kg and u | 841.233 |
| 6203.29.00 | Of other textile materials | 20% | kg and u | 841.234 |
| 6203.30.00 | Jackets and blazers: | | | |
| 6203.31.00 | Of wool or fine animal hair: | | | |
| 6203.31.10 | Shirt-jac suits | 20% | kg and u | 841.35 |
| 6203.31.90 | Other | 20% | kg and u | 841.36 |
| 6203.32.00 | Of cotton: | | | |
| 6203.32.10 | Shirt-jac suits | 20% | kg and u | 841.37 |
| 6203.32.90 | Other | 20% | kg and u | 841.38 |
| 6203.33.00 | Of synthetic fibres: | | | |
| 6203.33.10 | Shirt-jac suits | 20% | kg and u | 841.391 |
| 6203.33.90 | Other | 20% | kg and u | 841.392 |
| 6203.39.00 | Of other textile materials: | | | |
| 6203.39.10 | Shirt-jac suits | 20% | kg and u | 841.393 |
| 6203.39.90 | Other | 20% | kg and u | 841.399 |
| 6203.40.00 | Trousers, bib and brace overalls, breeches and shorts: | | | |
| 6203.41.00 | Of wool or fine animal hair: | | | |
| 6203.41.10 | Trousers and shorts | 20% | kg and u | 841.411 |
| 6203.41.90 | Other | 20% | kg and u | 841.419 |
| 6203.42.00 | Of cotton: | | | |
| 6203.42.10 | Denim trousers and shorts | 20% | kg and u | 841.421 |
| 6203.42.20 | Other trousers and shorts | 20% | kg and u | 841.422 |
| 6203.42.90 | Other | 20% | kg and u | 841.429 |
| 6203.43.00 | Of synthetic fibres: | | | |
| 6203.43.10 | Trousers and shorts | 20% | kg and u | 841.431 |
| 6203.43.90 | Other | 20% | kg and u | 841.439 |
| 6203.49.00 | Of other textile materials: | | | |
| 6203.49.10 | Trousers and shorts | 20% | kg and u | 841.491 |
| 6203.49.90 | Other | 20% | kg and u | 841.499 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|----------|------------|
| 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). | | | |
| 6204.10.00 | Suits: | | | |
| 6204.11.00 | Of wool or fine animal hair | 20% | kg and u | 842.211 |
| 6204.12.00 | Of cotton | 20% | kg and u | 842.212 |
| 6204.13.00 | Of synthetic fibres | 20% | kg and u | 842.213 |
| 6204.19.00 | Of other textile materials | 20% | kg and u | 842.219 |
| 6204.20.00 | Ensembles: | | | |
| 6204.21.00 | Of wool or fine animal hair | 20% | kg and u | 842.221 |
| 6204.22.00 | Of cotton | 20% | kg and u | 842.222 |
| 6204.23.00 | Of synthetic fibres | 20% | kg and u | 842.223 |
| 6204.29.00 | Of other textile materials | 15% | kg and u | 842.229 |
| 6204.30.00 | Jackets and blazers: | | | |
| 6204.31.00 | Of wool or fine animal hair | 15% | kg and u | 842.31 |
| 6204.32.00 | Of cotton | 15% | kg and u | 842.32 |
| 6204.33.00 | Of synthetic fibres | 15% | kg and u | 842.33 |
| 6204.39.00 | Of other textile materials | 15% | kg and u | 842.39 |
| 6204.40.00 | Dresses: | | | |
| 6204.41.00 | Of wool or fine animal hair | 20% | kg and u | 842.41 |
| 6204.42.00 | Of cotton | 20% | kg and u | 842.42 |
| 6204.43.00 | Of synthetic fibres | 20% | kg and u | 842.43 |
| 6204.44.00 | Of artificial fibres | 20% | kg and u | 842.44 |
| 6204.49.00 | Of other textile materials | 20% | kg and u | 842.49 |
| 6204.50.00 | Skirts and divided skirts: | | | |
| 6204.51.00 | Of wool or fine animal hair | 20% | kg and u | 842.51 |
| 6204.52.00 | Of cotton | 20% | kg and u | 842.52 |
| 6204.53.00 | Of synthetic fibres | 20% | kg and u | 842.53 |
| 6204.59.00 | Of other textile materials | 20% | kg and u | 842.59 |
| 6204.60.00 | Trousers, bib and brace overalls, breeches and shorts: | | | |
| 6204.61.00 | Of wool or fine animal hair: | | | |
| 6204.61.10 | Trousers and shorts | 20% | kg and u | 842.61 |
| 6204.61.90 | Other | 20% | kg and u | 842.62 |
| 6204.62.00 | Of cotton: | | | |
| 6204.62.10 | Trousers and shorts | 20% | kg and u | 842.63 |
| 6204.62.90 | Other | 20% | kg and u | 842.64 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|----------|------------|
| 6204.63.00 | Of synthetic fibres: | | | |
| 6204.63.10 | Trousers and shorts | 20% | kg and u | 842.65 |
| 6204.63.90 | Other | 20% | kg and u | 842.66 |
| 6204.69.00 | Of other textile materials: | | | |
| 6204.69.10 | Trousers and shorts | 20% | kg and u | 842.67 |
| 6204.69.90 | Other | 20% | kg and u | 842.69 |
| 62.05 | Men's or boys' shirts. | | | |
| 6205.20.00 | Of cotton | 20% | kg and u | 841.51 |
| 6205.30.00 | Of man-made fibres | 20% | kg and u | 841.592 |
| 6205.90.00 | Of other textile materials | 20% | kg and u | 841.599 |
| 62.06 | Women's or girls' blouses, shirts and shirt-blouses. | | | |
| 6206.10.00 | Of silk or silk waste: | | | |
| 6206.10.10 | Blouses and shirt-blouses | 20% | kg and u | 842.71 |
| 6206.10.20 | Shirts | 20% | kg and u | 842.72 |
| 6206.20.00 | Of wool or fine animal hair: | | | |
| 6206.20.10 | Blouses and shirt-blouses | 20% | kg and u | 842.73 |
| 6206.20.20 | Shirts | 20% | kg and u | 842.74 |
| 6206.30.00 | Of cotton: | | | |
| 6206.30.10 | Blouses and shirt-blouses | 20% | kg and u | 842.75 |
| 6206.30.20 | Shirts | 20% | kg and u | 842.76 |
| 6206.40.00 | Of man-made fibres: | | | |
| 6206.40.10 | Blouses and shirt-blouses | 20% | kg and u | 842.77 |
| 6206.40.20 | Shirts | 20% | kg and u | 842.78 |
| 6206.90.00 | Of other textile materials: | | | |
| 6206.90.10 | Blouses and shirt-blouses | 20% | kg and u | 842.791 |
| 6206.90.20 | Shirts | 20% | kg and u | 842.799 |
| 62.07 | Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles. | | | |
| 6207.10.00 | Underpants and briefs: | | | |
| 6207.11.00 | Of cotton | 20% | kg and u | 841.611 |
| 6207.19.00 | Of other textile materials | 20% | kg and u | 841.619 |
| 6207.20.00 | Nightshirts and pyjamas: | | | |
| 6207.21.00 | Of cotton | 20% | kg and u | 841.621 |
| 6207.22.00 | Of man-made fibres | 20% | kg and u | 841.622 |
| 6207.29.00 | Of other textile materials | 20% | kg and u | 841.629 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|----------|------------|
| 6207.91.00 | Of cotton: | | | |
| 6207.91.10 | Bathrobes, dressing gowns and similar articles | 20% | kg and u | 841.691 |
| 6207.91.20 | Singlets and other vests | 20% | kg and u | 841.692 |
| 6207.91.90 | Other | 20% | kg and u | 841.693 |
| 6207.99.00 | Of other textile materials: | | | |
| 6207.99.10 | Bathrobes, dressing gowns and similar articles | 20% | kg and u | 841.697 |
| 6207.99.20 | Singlets and other vests | 20% | kg and u | 841.698 |
| 6207.99.90 | Other | 20% | kg and u | 841.699 |
| 62.08 | Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles. | | | |
| 6208.10.00 | Slips and petticoats: | | | |
| 6208.11.00 | Of man-made fibres | 20% | kg and u | 842.811 |
| 6208.19.00 | Of other textile materials: | | | |
| 6208.19.10 | Of cotton | 20% | kg and u | 842.812 |
| 6208.19.90 | Of other | 20% | kg and u | 842.819 |
| 6208.20.00 | Nightdresses and pyjamas: | | | |
| 6208.21.00 | Of cotton | 20% | kg and u | 842.821 |
| 6208.22.00 | Of man-made fibres | 20% | kg and u | 842.822 |
| 6208.29.00 | Of other textile materials | 20% | kg and u | 842.829 |
| 6208.90.00 | Other: | | | |
| 6208.91.00 | Of cotton: | | | |
| 6208.91.10 | Négligés, bathrobes, dressing gowns and similar articles | 20% | kg and u | 842.891 |
| 6208.91.90 | Other | 20% | kg and u | 842.892 |
| 6208.92.00 | Of man-made fibres: | | | |
| 6208.92.10 | Négligés, bathrobes, dressing gowns and similar articles | 20% | kg and u | 842.893 |
| 6208.92.90 | Other | 20% | kg and u | 842.894 |
| 6208.99.00 | Of other textile materials: | | | |
| 6208.99.10 | Négligés, bathrobes, dressing gowns and similar articles | 20% | kg and u | 842.895 |
| 6208.99.90 | Other | 20% | kg and u | 842.899 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|----------|------------|
| 62.09 | Babies' garments and clothing accessories. | | | |
| 6209.20.00 | Of cotton: | | | |
| 6209.20.10 | Babies' suits, dresses, skirts, trousers, shirts, shorts and blouses | 20% | kg and u | 845.113 |
| 6209.20.90 | Other | 20% | kg and u | 845.114 |
| 6209.30.00 | Of synthetic fibres: | | | |
| 6209.30.10 | Babies' suits, dresses, skirts, trousers, shirts, shorts and blouses | 20% | kg and u | 845.115 |
| 6209.30.90 | Other | 20% | kg and u | 845.116 |
| 6209.90.00 | Of other textile materials: | | | |
| 6209.90.10 | Babies' suits, dresses, skirts, trousers, shirts, shorts and blouses | 20% | kg and u | 845.117 |
| 6209.90.90 | Other | 20% | kg and u | 845.119 |
| 62.10 | Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 5907.00.00. | | | |
| 6210.10.00 | Of fabrics of heading No. 56.02 or 56.03 | 20% | kg and u | 845.21 |
| 6210.20.00 | Other garments, of the type described in subheadings 6201.11.00 to 6201.19.00 | 20% | kg and u | 845.221 |
| 6210.30.00 | Other garments, of the type described in subheadings 6202.11.00 to 6202.19.00 | 20% | kg and u | 845.231 |
| 6210.40.00 | Other men's or boys' garments | 20% | kg and u | 845.229 |
| 6210.50.00 | Other women's or girls' garments | 20% | kg and u | 845.239 |
| 62.11 | Track suits, ski suits and swimwear; other garments. | | | |
| 6211.10.00 | Swimwear: | | | |
| 6211.11.00 | Men's or boys' | 20% | kg and u | 845.61 |
| 6211.12.00 | Women's or girls' | 20% | kg and u | 845.63 |
| 6211.20.00 | Ski suits | 20% | kg and u | 845.81 |
| 6211.30.00 | Other garments, men's or boys': | | | |
| 6211.32.00 | Of cotton | 20% | kg and u | 845.872 |
| 6211.33.00 | Of man-made fibres | 20% | kg and u | 845.873 |
| 6211.39.00 | Of other textile materials | 20% | kg and u | 845.879 |
| 6211.40.00 | Other garments, women's or girls': | | | |
| 6211.41.00 | Of wool or fine animal hair | 20% | kg and u | 845.891 |
| 6211.42.00 | Of cotton | 20% | kg and u | 845.892 |
| 6211.43.00 | Of man-made fibres | 20% | kg and u | 845.893 |
| 6211.49.00 | Of other textile materials | 20% | kg and u | 845.899 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|----------------|---|--------------|----------|------------|
| 62.12 | Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted. | | | |
| 6212.10.00 | Brassières | 20% | kg and u | 845.51 |
| 6212.20.00 | Girdles and panty-girdles | 20% | kg and u | 845.521 |
| 6212.30.00 | Corselettes | 20% | kg and u | 845.522 |
| 6212.90.00 | Other | 20% | kg and u | 845.529 |
| 62.13 | Handkerchiefs. | | | |
| 6213.20.00 | Of cotton | 20% | kg and u | 846.112 |
| 6213.90.00 | Of other textile materials | 20% | kg and u | 846.119 |
| 62.14 | Shawls, scarves, mufflers, mantillas, veils and the like. | | | |
| 6214.10.00 | Of silk or silk waste | 20% | kg and u | 846.121 |
| 6214.20.00 | Of wool or fine animal hair | 20% | kg and u | 846.122 |
| 6214.30.00 | Of synthetic fibres | 20% | kg and u | 846.123 |
| 6214.40.00 | Of artificial fibres | 20% | kg and u | 846.124 |
| 6214.90.00 | Of other textile materials | 20% | kg and u | 846.129 |
| 62.15 | Ties, bow ties and cravats. | | | |
| 6215.10.00 | Of silk or silk waste | 20% | kg and u | 846.131 |
| 6215.20.00 | Of man-made fibres | 20% | kg and u | 846.132 |
| 6215.90.00 | Of other textile materials | 20% | kg and u | 846.139 |
| 6216.00 | Gloves, mittens and mitts. | | | |
| 6216.00.10 | Industrial gloves | 10% | kg and u | 846.141 |
| 6216.00.90 | Other | 20% | kg and u | 846.149 |
| 62.17 | Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12. | | | |
| 6217.10.00 | Accessories | 20% | kg and u | 846.191 |
| 6217.90.00 | Parts | 5% | kg | 846.199 |

CHAPTER 63**OTHER MADE UP TEXTILE ARTICLES; SETS; WORN
CLOTHING AND WORN TEXTILE ARTICLES; RAGS****Notes**

1. Sub Chapter 1 applies only to made up articles, of any textile fabric.
2. Sub-Chapter 1 does not cover:
 - (a) Goods of Chapters 56 to 62; or
 - (b) Worn clothing or other worn articles of heading 63.09.
3. Heading 6309.00 applies only to the following goods:
 - (a) Articles of textile materials:
 - (i) Clothing and clothing accessories, and parts thereof;
 - (ii) Blankets and travelling rugs;
 - (iii) Bed linen, table linen, toilet linen and kitchen linen;
 - (iv) Furnishing articles, other than carpets of headings 57.01 to 57.05 and tapestries of heading 58.05;
 - (b) Footwear and headgear of any material other than asbestos.

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

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



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|----------|------------|
| | I - OTHER MADE UP TEXTILE ARTICLES | | | |
| 63.01 | Blankets and travelling rugs. | | | |
| 6301.10.00 | Electric blankets | 20% | kg and u | 775.85 |
| 6301.20.00 | Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair | 20% | kg | 658.31 |
| 6301.30.00 | Blankets (other than electric blankets) and travelling rugs, of cotton | 20% | kg | 658.32 |
| 6301.40.00 | Blankets (other than electric blankets) and travelling rugs, of synthetic fibres | 20% | kg | 658.33 |
| 6301.90.00 | Other blankets and travelling rugs | 20% | kg | 658.39 |
| 63.02 | Bed linen, table linen, toilet linen and kitchen linen. | | | |
| 6302.10.00 | Bed linen, knitted or crocheted | 20% | kg | 658.41 |
| 6302.20.00 | Other bed linen, printed: | | | |
| 6302.21.00 | Of cotton | 20% | kg | 658.421 |
| 6302.22.00 | Of man-made fibres | 20% | kg | 658.431 |
| 6302.29.00 | Of other textile materials | 20% | kg | 658.432 |
| 6302.30.00 | Other bed linen: | | | |
| 6302.31.00 | Of cotton | 20% | kg | 658.422 |
| 6302.32.00 | Of man-made fibres | 20% | kg | 658.433 |
| 6302.39.00 | Of other textile materials | 20% | kg | 658.439 |
| 6302.40.00 | Table linen, knitted or crocheted | 20% | kg | 658.44 |
| 6302.50.00 | Other table linen: | | | |
| 6302.51.00 | Of cotton | 20% | kg | 658.45 |
| 6302.53.00 | Of man-made fibres | 20% | kg | 658.462 |
| 6302.59.00 | Of other textile materials | 20% | kg | 658.469 |
| 6302.60.00 | Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton | 20% | kg | 658.471 |
| 6302.90.00 | Other: | | | |
| 6302.91.00 | Of cotton | 20% | kg | 658.472 |
| 6302.93.00 | Of man-made fibres | 20% | kg | 658.482 |
| 6302.99.00 | Of other textile materials | 20% | kg | 658.489 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|----------|------------|
| 63.03 | Curtains (including drapes) and interior blinds; curtain or bed valances. | | | |
| 6303.10.00 | Knitted or crocheted: | | | |
| 6303.12.00 | Of synthetic fibres: | | | |
| 6303.12.10 | Curtains (including drapes) | 20% | kg and u | 658.513 |
| 6303.12.90 | Other | 20% | kg and u | 658.514 |
| 6303.19.00 | Of other textile materials: | | | |
| 6303.19.10 | Curtains (including drapes) | 20% | kg and u | 658.515 |
| 6303.19.90 | Other | 20% | kg and u | 658.516 |
| 6303.90.00 | Other: | | | |
| 6303.91.00 | Of cotton | 20% | kg and u | 658.517 |
| 6303.92.00 | Of synthetic fibres | 20% | kg and u | 658.518 |
| 6303.99.00 | Of other textile materials | 20% | kg and u | 658.519 |
| 63.04 | Other furnishing articles, excluding those of heading 94.04. | | | |
| 6304.10.00 | Bedspreads: | | | |
| 6304.11.00 | Knitted or crocheted | 20% | kg | 658.521 |
| 6304.19.00 | Other | 20% | kg | 658.529 |
| 6304.90.00 | Other: | | | |
| 6304.91.00 | Knitted or crocheted | 20% | kg | 658.591 |
| 6304.92.00 | Not knitted or crocheted, of cotton: | | | |
| 6304.92.10 | Woven wall hangings | 20% | kg | 658.592 |
| 6304.92.90 | Other | 20% | kg | 658.593 |
| 6304.93.00 | Not knitted or crocheted, of synthetic fibres: | | | |
| 6304.93.10 | Woven wall hangings | 20% | kg | 658.594 |
| 6304.93.90 | Other | 20% | kg | 658.595 |
| 6304.99.00 | Not knitted or crocheted, of other textile materials: | | | |
| 6304.99.10 | Woven wall hangings | 20% | kg | 658.596 |
| 6304.99.90 | Other | 20% | kg | 658.599 |
| 63.05 | Sacks and bags, of a kind used for the packing of goods. | | | |
| 6305.10.00 | Of jute or of other textile bast fibres of heading 53.03 | 5% | kg and u | 658.11 |
| 6305.20.00 | Of cotton | 5% | kg and u | 658.12 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|----------|------------|
| 6305.32.00 | Of man-made textile materials: Flexible intermediate bulk containers | 5% | kg and u | 658.131 |
| 6305.33.00 | Other, of polyethylene or polypropylene strip or the like | | | 5% |
| 6305.39.00 | Other | 5% | kg and u | 658.139 |
| 6305.90.00 | Of other textile materials | 5% | kg and u | 658.19 |
| 63.06 | Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods. | | | |
| 6306.10.00 | Tarpaulins, awnings and sunblinds: | | | |
| 6306.12.00 | Of synthetic fibres: | | | |
| 6306.12.10 | Tarpaulins | 5% | kg | 658.214 |
| 6306.12.20 | Awnings | 15% | kg | 658.215 |
| 6306.12.30 | Sunblinds | 15% | kg | 658.216 |
| 6306.19.00 | Of other textile materials: | | | |
| 6306.19.10 | Tarpaulins | 5% | kg | 658.217 |
| 6306.19.20 | Awnings | 15% | kg | 658.218 |
| 6306.19.90 | Sunblinds | 15% | kg | 658.219 |
| 6306.20.00 | Tents: | | | |
| 6306.22.00 | Of synthetic fibres | 20% | kg | 658.222 |
| 6306.29.00 | Of other textile materials | 20% | kg | 658.229 |
| 6306.30.00 | Sails | 15% | kg | ### |
| 6306.40.00 | Pneumatic mattresses | 15% | kg | ### |
| 6306.90.00 | Other: | | | |
| 6306.91.00 | Of cotton | 15% | kg | 658.291 |
| 6306.99.00 | Of other textile materials | 15% | kg | 658.299 |
| 63.07 | Other made up articles, including dress patterns. | | | |
| 6307.10.00 | Floor-cloths, dish-cloths, dusters and similar cleaning cloths | 20% | kg | 658.92 |
| 6307.20.00 | Life-jackets and life-belts: | | | |
| 6307.20.10 | Life-jackets (vest) | Free | kg | 658.931 |
| 6307.20.90 | Other | Free | kg | |
| 6307.90.00 | Other: | | | |
| 6307.90.10 | Dress patterns, of canvas | Free | kg | 658.932 |
| 6307.90.20 | Dress patterns, of other textile materials | 20% | kg | 658.933 |
| 6307.90.30 | Flags, pennants and banners | 20% | kg | 658.934 |
| 6307.90.40 | Pin cushions | 20% | kg | 658.935 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|---|--------------|---------|------------|
| 6307.90.50 | Sanitary towels | 20% | kg | 658.936 |
| 6307.90.90 | Other | 20% | kg | 658.939 |
| | II – SETS | | | |
| 6308.00.00 | Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale. | 5% | kg | 658.99 |
| | III – WORN CLOTHING AND WORN TEXTILES ARTICLES; RAGS | | | |
| 6309.00.00 | Worn clothing and other worn articles. | 20% | kg | 269.01 |
| 63.10 | Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials. | | | |
| 6310.10.00 | Sorted | Free | kg | 269.021 |
| 6310.90.00 | Other | Free | kg | 269.029 |

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SECTION XII

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

CHAPTER 64

FOOTWEAR, GAITERS AND THE LIKE;
PARTS OF SUCH ARTICLES

Notes

1. This Chapter does not cover:
 - (a) Disposable foot or shoe coverings of flimsy material (for example, paper, sheeting of plastics) without applied soles. These products are classified according to their constituent material;
 - (b) Footwear of textile material, without an outer sole glued, sewn or otherwise affixed or applied to the upper (Section XI);
 - (c) Worn footwear of heading 63.09;
 - (d) Articles of asbestos (heading 68.12);
 - (e) Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading 90.21); or
 - (f) Toy footwear or skating boots with ice or roller skates attached; shin guards or similar protective sportswear (Chapter 95).
2. For the purposes of heading 64.06, the term “parts” does not include pegs, protectors, eyelets, hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods of heading 96.06.

3. For the purposes of this Chapter:
- (a) the terms “rubber” and “plastics” include woven fabrics or other textile products with an external layer of rubber or plastics being visible to the naked eye; for the purpose of this provision, no account should be taken of any resulting change of colour; and
 - (b) the term “leather” refers to the goods of headings 41.07 and 41.12 to 41.14.
4. Subject to Note 3 to this Chapter:
- (a) the material of the upper shall be taken to be the constituent material having the greatest external surface area, no account being taken of accessories or reinforcements such as ankle patches, edging, ornamentation, buckles, tabs, eyelet stays or similar attachments;
 - (b) the constituent material of the outer sole shall be taken to be the material having the greatest surface area in contact with the ground, no account being taken of accessories or reinforcements such as spikes, bars, nails, protectors or similar attachments.

Subheading Note

1. For the purposes of subheadings 6402.12, 6402.19, 6403.12, 6403.19 and 6404.11, the expression “sports footwear” applies only to:
- (a) footwear which is designed for a sporting activity and has, or has provision for the attachment of, spikes, sprigs, stops, clips, bars or the like;
 - (b) skating boots, ski boots and cross country ski footwear, snowboard boots, wrestling boots, boxing boots and cycling shoes.



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|-----------|------------|
| 64.01 | Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes. | | | |
| 6401.10.00 | Footwear incorporating a protective metal toe-cap | 20% | kg and 2u | 851.11 |
| 6401.90.00 | Other footwear: | | | |
| 6401.92.00 | Covering the ankle but not covering the knee: | | | |
| 6401.92.10 | Waterproof boots (Wellingtons) | Free | kg and 2u | 851.312 |
| 6401.92.90 | Other | 20% | kg and 2u | 851.313 |
| 6401.99.00 | Other | 20% | kg and 2u | 851.319 |
| 64.02 | Other footwear with outer soles and uppers of rubber or plastics. | | | |
| 6402.10.00 | Sports footwear: | | | |
| 6402.12.00 | Ski-boots, cross country ski footwear and snowboards boots | 10% | kg and 2u | 851.21 |
| 6402.19.00 | Other | 10% | kg and 2u | 851.23 |
| 6402.20.00 | Footwear with upper straps or thongs assembled to the sole by means of plugs | 20% | kg and 2u | 851.321 |
| 6402.90.00 | Other footwear: | | | |
| 6402.91.00 | Covering the ankle | 20% | kg and 2u | 851.322 |
| 6402.99.00 | Other: | | | |
| 6402.99.10 | Sandals and slippers | 20% | kg and 2u | 851.323 |
| 6402.99.90 | Other | 20% | kg and 2u | 851.329 |
| 64.03 | Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather. | | | |
| 6403.10.00 | Sports footwear: | | | |
| 6403.12.00 | Ski-boots, cross-country ski footwear and snowboard boots | 10% | kg and 2u | 851.22 |
| 6403.19.00 | Other | 10% | kg and 2u | 851.24 |
| 6403.20.00 | Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe | 20% | kg and 2u | 851.41 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|-----------|------------|
| 6403.40.00 | Other footwear, incorporating a protective metal toe-cap | 20% | kg and 2u | 851.15 |
| 6403.50.00 | Other footwear with outer soles of leather: | | | |
| 6403.51.00 | Covering the ankle | 20% | kg and 2u | 851.481 |
| 6403.59.00 | Other | 20% | kg and 2u | 851.482 |
| 6403.90.00 | Other footwear: | | | |
| 6403.91.00 | Covering the ankle | 20% | kg and 2u | 851.483 |
| 6403.99.00 | Other: | | | |
| 6403.99.10 | With outer soles of rubber or plastics and upper straps and thongs of leather | 20% | kg and 2u | 851.484 |
| 6403.99.90 | Other | 20% | kg and 2u | 851.489 |
| 64.04 | Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials. | | | |
| 6404.10.00 | Footwear with outer soles of rubber or plastics: | | | |
| 6404.11.00 | Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like: | | | |
| 6404.11.10 | Sports footwear | 10% | kg and 2u | 851.251 |
| 6404.11.20 | Tennis shoes, basketball shoes, gym shoes, training shoes and the like | 20% | kg and 2u | 851.259 |
| 6404.19.00 | Other: | | | |
| 6404.19.10 | With outer soles of rubber or plastics and upper straps and thongs of textile materials | 20% | kg and 2u | 851.511 |
| 6404.19.90 | Other | 20% | kg and 2u | 851.519 |
| 6404.20.00 | Footwear with outer soles of leather or composition leather | 20% | kg and 2u | 851.52 |
| 64.05 | Other footwear. | | | |
| 6405.10.00 | With uppers of leather or composition leather | 20% | kg and 2u | 851.49 |
| 6405.20.00 | With uppers of textile materials | 20% | kg and 2u | 851.59 |
| 6405.90.00 | Other | 20% | kg and 2u | 851.7 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|---------|------------|
| 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. | | | |
| 6406.10.00 | Uppers and parts thereof, other than stiffeners | 5% | kg | 851.91 |
| 6406.20.00 | Outer soles and heels, of rubber or plastics | 5% | kg | 851.92 |
| 6406.90.00 | Other: | | | |
| 6406.91.00 | Of wood | 5% | kg | 851.93 |
| 6406.99.00 | Of other materials: | | | |
| 6406.99.10 | Gaiters, leggings and similar articles, and parts thereof | 20% | kg | 851.95 |
| 6406.99.90 | Other | 5% | kg | 851.99 |

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CHAPTER 65

HEADGEAR AND PARTS THEREOF

Notes

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



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|------------|---|--------------|----------|------------|
| 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. | 5% | kg and u | 657.61 |
| 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% | kg and u | 657.62 |
| [65.03] | | | | |
| 6504.00.00 | Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed. | 20% | kg and u | 848.42 |
| 65.05 | Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair nets of any material, whether or not lined or trimmed. | | | |
| 6505.10.00 | Hair nets: | | | |
| 6505.10.10 | Of human hair | 20% | kg and u | 848.431 |
| 6505.10.90 | Of other materials | 20% | kg and u | 848.432 |
| 6505.90.00 | Other | 20% | kg and u | 848.439 |
| 65.06 | Other headgear, whether or not lined or trimmed. | | | |
| 6506.10.00 | Safety headgear | Free | kg and u | 848.44 |
| 6506.90.00 | Other: | | | |
| 6506.91.00 | Of rubber or of plastics | 20% | kg and u | 848.45 |
| 6506.92.00 | Of Furskin | 20% | kg and u | 845.491 |
| 6506.99.00 | Of other materials | 20% | kg and u | 848.499 |
| 6507.00.00 | Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear. | 5% | kg and u | 848.48 |

CHAPTER 66UMBRELLAS, SUN UMBRELLAS, WALKING STICKS,
SEAT STICKS, WHIPS, RIDING CROPS AND PARTS THEREOF**Notes**

1. This Chapter does not cover:
 - (a) Measure walking sticks or the like (Heading 90.17);
 - (b) Firearm sticks, sword sticks, loaded walking sticks or the like (Chapter 93); or
 - (c) Goods of Chapter 95 (for example, toy umbrellas, toy sun umbrellas).
2. Heading 66.03 does not cover parts, trimmings or accessories of textile material, or covers, tassels, thongs, umbrella cases or the like, of any material. Such goods presented with, but not fitted to, articles of heading 66.01 or 66.02 are to be classified separately and are not to be treated as forming part of those articles.



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|---|--------------|----------|------------|
| 66.01 | Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas). | | | |
| 6601.10.00 | Garden or similar umbrellas | 20% | kg and u | 899.411 |
| 6601.90.00 | Other: | | | |
| 6601.91.00 | Having a telescopic shaft | 20% | kg and u | 899.412 |
| 6601.99.00 | Other | 20% | kg and u | 899.419 |
| 6602.00.00 | Walking-sticks, seat-sticks, whips, riding-crops and the like. | 20% | kg and u | 899.42 |
| 66.03 | Parts, trimmings and accessories of articles of heading 66.01 or 6602.00.00 | | | |
| 6603.20.00 | Umbrella frames, including frames mounted on shafts (sticks) | 5% | Kg | 899.492 |
| 6603.90.00 | Other | 5% | Kg | 899.499 |

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CHAPTER 67**PREPARED FEATHERS AND DOWN AND ARTICLES MADE
OF FEATHERS OR OF DOWN; ARTIFICIAL FLOWERS;
ARTICLES OF HUMAN HAIR****Notes**

1. This Chapter does not cover:
 - (a) Straining cloth of human hair (heading 59.11);
 - (b) Floral motifs of lace, of embroidery or other textile fabric (Section XI);
 - (c) Footwear (Chapter 64);
 - (d) Headgear or hair nets (Chapter 65);
 - (e) Toys, sports requisites or carnival articles (Chapter 95); or
 - (f) Feather dusters, powder puffs or hair sieves (Chapter 96).
2. Heading 67.01 does not cover:
 - (a) Articles in which feathers or down constitute only filling or padding (for example, bedding of heading 94.04);
 - (b) Articles of apparel or clothing accessories in which feathers or down constitute no more than mere trimming or padding; or
 - (c) Artificial flowers or foliage or parts thereof or made up articles of heading 67.02.
3. Heading 67.02 does not cover:
 - (a) Articles of glass (Chapter 70); or
 - (b) Artificial flowers, foliage or fruit of pottery, stone, metal, wood or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, glueing, fitting into one another or similar methods.



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|---|--------------|---------|------------|
| 6701.00 | Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes). | | | |
| 6701.00.10 | Fans | 20% | Kg | 899.921 |
| 6701.00.20 | Other articles | 20% | Kg | 899.922 |
| 6701.00.90 | Other | 5% | Kg | 899.929 |
| 67.02 | Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit. | | | |
| 6702.10.00 | Of plastics: | | | |
| 6702.10.10 | Artificial flowers, foliage and fruit; articles made of artificial flowers, foliage or fruit | 20% | Kg | 899.211 |
| 6702.10.90 | Other | 15% | Kg | 899.219 |
| 6702.90.00 | Of other materials: | | | |
| 6702.90.10 | Artificial flowers, foliage and fruit; articles made of artificial flowers, foliage or fruit | 20% | Kg | 899.291 |
| 6702.90.90 | Other | 15% | Kg | 899.299 |
| 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. | | | |
| | | 5% | Kg | 899.94 |
| 67.04 | Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included. | | | |
| 6704.10.00 | Of synthetic textile materials: | | | |
| 6704.11.00 | Complete wigs | 20% | Kg | 899.951 |
| 6704.19.00 | Other | 20% | Kg | 899.952 |
| 6704.20.00 | Of human hair | 20% | Kg | 899.953 |
| 6704.90.00 | Of other materials | 20% | Kg | 899.959 |

SECTION XIII

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

CHAPTER 68

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

Notes

1. This Chapter does not cover:
 - (a) Goods of Chapter 25;
 - (b) Coated, impregnated or covered paper and paperboard of heading 48.10 or 48.11 (for example, paper and paperboard coated with mica powder or graphite, bituminised or asphalted paper);
 - (c) Coated, impregnated or covered textile fabric of Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bituminised or asphalted fabric);
 - (d) Articles of Chapter 71;
 - (e) Tools or parts of tools, of Chapter 82;
 - (f) Lithographic stones of heading 84.42;
 - (g) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
 - (h) Dental burrs (heading 90.18);
 - (ij) Articles of Chapter 91 (for example, clocks and clock cases);
 - (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
 - (l) Articles of Chapter 95 (for example, toys, games and sports requisites);
 - (m) Articles of heading 96.02, if made of materials specified in Note 2(b) to Chapter 96, or of heading 96.06 (for example, buttons), 96.09 (for example, slate pencils) or 96.10 (for example, drawing slates); or
 - (n) Articles of Chapter 97 (for example, works of art).
2. In heading 68.02 the expression “worked monumental or building stone” applies not only to the varieties of stone referred to in heading 25.15 or 25.16 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it does not, however, apply to slate.



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|------------|---|--------------|---------|------------|
| 6801.00.00 | Setts, curbstones and flagstones, of natural stone (except slate). | 15% | kg | 661.31 |
| 68.02 | Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 6801.00.00; 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). | | | |
| 6802.10.00 | Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square of the side of which is less than 7 cm; artificially coloured granules, chippings and powder: | | | |
| 6802.10.10 | Tiles, cubes and similar articles | 20% | kg | 661.331 |
| 6802.10.90 | Other | 15% | kg | 661.339 |
| 6802.20.00 | Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface: | | | |
| 6802.21.00 | Marble, travertine and alabaster: | | | |
| 6802.21.10 | Articles | 20% | kg | 661.341 |
| 6802.21.90 | Other | 15% | kg | 661.349 |
| 6802.23.00 | Granite: | | | |
| 6802.23.10 | Articles | 20% | kg | 661.353 |
| 6802.23.90 | Other | 15% | kg | 661.354 |
| 6802.29.00 | Other stone: | | | |
| 6802.29.10 | Articles | 20% | kg | 661.355 |
| 6802.29.90 | Other | 15% | kg | 661.359 |
| 6802.90.00 | Other: | | | |
| 6802.91.00 | Marble, travertine and alabaster: | | | |
| 6802.91.10 | Articles | 20% | kg | 661.361 |
| 6802.91.90 | Other | 15% | kg | 661.369 |
| 6802.92.00 | Other calcareous stone: | | | |
| 6802.92.10 | Articles | 20% | kg | 661.391 |
| 6802.92.90 | Other | 15% | kg | 661.392 |
| 6802.93.00 | Granite: | | | |
| 6802.93.10 | Articles | 20% | kg | 661.393 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|---------|------------|
| 6802.93.90 | Other | 15% | kg | 661.394 |
| 6802.99.00 | Other stone: | | | |
| 6802.99.10 | Articles | 20% | kg | 661.395 |
| 6802.99.90 | Other | 15% | kg | 661.399 |
| 6803.00 | Worked slate and articles of slate or of agglomerated slate. | | | |
| 6803.00.10 | Trough, reservoirs, basins and sinks | 20% | kg | 661.321 |
| 6803.00.90 | Other | 5% | kg | 661.329 |
| 68.04 | Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials. | | | |
| 6804.10.00 | Millstones and grindstones for milling, grinding or pulping | 5% | kg | 663.11 |
| 6804.20.00 | Other millstones, grindstones, grinding wheels and the like: | | | |
| 6804.21.00 | Of agglomerated synthetic or natural diamond | 5% | kg | 663.121 |
| 6804.22.00 | Of other agglomerated abrasives or of ceramics | 5% | kg | 663.122 |
| 6804.23.00 | Of natural stone | 5% | kg | 663.123 |
| 6804.30.00 | Hand sharpening or polishing stones | 5% | kg | 663.13 |
| 68.05 | Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up. | | | |
| 6805.10.00 | On a base of woven textile fabric only | 5% | kg | 663.21 |
| 6805.20.00 | On a base of paper or paperboard only | Free | kg | 663.22 |
| 6805.30.00 | On a base of other materials | 5% | kg | 663.29 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|--|--------------|---------|------------|
| 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 68.11 or 68.12 or of Chapter 69. | | | |
| 6806.10.00 | Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls | 5% | kg | 663.51 |
| 6806.20.00 | Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof) | 5% | kg | 663.52 |
| 6806.90.00 | Other | 5% | kg | 663.53 |
| 68.07 | Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch). | | | |
| 6807.10.00 | In rolls | 15% | kg | 661.811 |
| 6807.90.00 | Other | 15% | kg | 661.819 |
| 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% | kg | 661.82 |
| 68.09 | Articles of plaster or of compositions based on plaster. | | | |
| 6809.10.00 | Boards, sheets, panels, tiles and similar articles, not ornamented: | | | |
| 6809.11.00 | Faced or reinforced with paper or paperboard only | 15% | kg | 663.311 |
| 6809.19.00 | Other | 15% | kg | 663.312 |
| 6809.90.00 | Other articles: | | | |
| 6809.90.10 | Industrial moulds | 15% | kg | 663.313 |
| 6809.90.90 | Other | 20% | kg | 663.319 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|---------|------------|
| 68.10 | Articles of cement, of concrete or of artificial stone, whether or not reinforced. | | | |
| 6810.10.00 | Tiles, flagstones, bricks and similar articles: | | | |
| 6810.11.00 | Building blocks and bricks | 15% | kg | 663.321 |
| 6810.19.00 | Other | 15% | kg | 663.329 |
| 6810.90.00 | Other articles: | | | |
| 6810.91.00 | Prefabricated structural components for building or civil engineering | 15% | kg | 663.33 |
| 6810.99.00 | Other: | | | |
| 6810.99.10 | Statues, statuettes, animal figures; vases, flower-pots, architectural and garden ornaments; bird-baths, fountain basins, tombstones; | | | |
| | reservoirs and troughs | 20% | kg | 663.341 |
| 6810.99.20 | Pipes | 15% | kg | 663.342 |
| 6810.99.90 | Other | 15% | kg | 663.349 |
| 68.11 | Articles of asbestos-cement, of cellulose fibre-cement or the like. | | | |
| 6811.40.00 | Containing asbestos | 5% | kg | ### |
| 6811.80.00 | Not containing asbestos: | | | |
| 6811.81.00 | Corrugated sheets | 5% | kg | 661.831 |
| 6811.82.00 | Other sheets, panels, tiles and similar articles | 5% | kg | 661.832 |
| 6811.83.00 | Tubes, pipes and tube or pipe fittings | 5% | kg | 661.833 |
| 6811.89.00 | Other articles | 5% | kg | 661.839 |
| 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 68.11 or 68.13. | | | |
| 6812.80.00 | Of crocidolite | 5% | kg | ### |
| 6812.90.00 | Other: | | | |
| 6812.91.00 | Clothing, clothing accessories, footwear and headgear | 5% | kg | 663.815 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|---------|------------|
| 6812.92.00 | Paper, millboard and felt | 5% | kg | 663.816 |
| 6812.93.00 | Compressed asbestos fibre jointing, in sheets or rolls | 5% | kg | 663.817 |
| 6812.99.00 | Other | 5% | kg | 663.819 |
| 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 material. | | | |
| 6813.20.00 | Containing asbestos | 5% | kg | ### |
| 6813.80.00 | Not containing asbestos: | | | |
| 6813.81.00 | Brake linings and pads | 10% | kg | 663.821 |
| 6813.89.00 | Other | 5% | kg | 663.829 |
| 68.14 | Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials. | | | |
| 6814.10.00 | Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support | 5% | kg | 663.351 |
| 6814.90.00 | Other | 5% | kg | 663.359 |
| 68.15 | Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included. | | | |
| 6815.10.00 | Non-electrical articles of graphite or other carbon | 5% | kg | 663.36 |
| 6815.20.00 | Articles of peat | 5% | kg | 663.37 |
| 6815.90.00 | Other articles: | | | |
| 6815.91.00 | Containing magnesite, dolomite or chromite | 5% | kg | 663.38 |
| 6815.99.00 | Other | 5% | kg | 663.39 |



CHAPTER 69**CERAMIC PRODUCTS****Notes**

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



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|--|--------------|---------|------------|
| | I – GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS | | | |
| 6901.00.00 | Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths. | 5% | kg | 662.31 |
| 69.02 | Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths. | | | |
| 6902.10.00 | Containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr ₂ O ₃ : | | | |
| 6902.10.10 | Refractory bricks | 5% | kg | 662.321 |
| 6902.10.90 | Other | 5% | kg | 662.322 |
| 6902.20.00 | Containing by weight more than 50% of alumina (Al ₂ O ₃), of silica (SiO ₂) or of a mixture or compound of these products: | | | |
| 6902.20.10 | Refractory bricks | 5% | kg | 662.323 |
| 6902.20.90 | Other | 5% | kg | 662.324 |
| 6902.90.00 | Other | 5% | kg | 662.329 |
| 69.03 | Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths. | | | |
| 6903.10.00 | Containing by weight more than 50% of graphite or other carbon or of a mixture of these products | 5% | kg | 663.71 |
| 6903.20.00 | Containing by weight more than 50% of alumina (Al ₂ O ₃) or of a mixture or compound of alumina and of silica (SiO ₂) | 5% | kg | 663.72 |
| 6903.90.00 | Other | 5% | kg | 663.79 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|--|--------------|----------|------------|
| | II – OTHER CERAMIC PRODUCTS | | | |
| 69.04 | Ceramic building bricks, flooring blocks, support or filler tiles and the like. | | | |
| 6904.10.00 | Building bricks | 15% | kg | 662.411 |
| 6904.90.00 | Other: | | | |
| 6904.90.10 | Tiles | 15% | kg | 662.412 |
| 6904.90.90 | Other | 15% | kg | 662.419 |
| 69.05 | Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods. | | | |
| 6905.10.00 | Roofing tiles | 15% | kg | 662.421 |
| 6905.90.00 | Other | 15% | kg | 662.429 |
| 6906.00.00 | Ceramic pipes, conduits, guttering and pipe fittings. | 15% | kg | 662.43 |
| 69.07 | Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing. | | | |
| 6907.10.00 | Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm: | | | |
| 6907.10.10 | Clay tiles | 15% | kg and u | 662.441 |
| 6907.10.20 | Other tiles | 15% | kg and u | 662.442 |
| 6907.10.30 | Mosaic cubes and the like | 5% | kg and u | 662.443 |
| 6907.10.90 | Other | 5% | kg and u | 662.444 |
| 6907.90.00 | Other: | | | |
| 6907.90.10 | Tiles, cubes and similar articles, the largest surface area of which is capable of being enclosed in a square the side of which is 7 cm or more | 5% | kg and u | 662.4491 |
| 6907.90.90 | Other | 5% | kg and u | 662.4499 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|-----------------------|------------|
| 69.08 | Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing. | | | |
| 6908.10.00 | Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm: | | | |
| 6908.10.10 | Tiles | 10% | kg and m ² | 662.451 |
| 6908.10.20 | Mosaic cubes and the like | 5% | kg and m ² | 662.452 |
| 6908.10.90 | Other | 5% | kg and m ² | 662.453 |
| 6908.90.00 | Other: | | | |
| 6908.90.10 | Tiles, cubes and similar articles the largest surface of which is capable of being enclosed in a square the side of which is 7 cm or more | 5% | kg and m ² | 662.4591 |
| 6908.90.90 | Other | 5% | kg and m ² | 662.4599 |
| 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. | | | |
| 6909.10.00 | Ceramic wares for laboratory, chemical or other technical uses: | | | |
| 6909.11.00 | Of porcelain or china | Free | kg | 663.911 |
| 6909.12.00 | Articles having a hardness equivalent to 9 or more on the Mohs scale | Free | kg | 663.912 |
| 6909.19.00 | Other | Free | kg | 663.913 |
| 6909.90.00 | Other | Free | kg | 663.919 |
| 69.10 | Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures. | | | |
| 6910.10.00 | Of porcelain or china: | | | |
| 6910.10.10 | Sinks | 20% | kg and u | 812.211 |
| 6910.10.20 | Wash basins and wash basin pedestals | 20% | kg and u | 812.212 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|----------|------------|
| 6910.10.30 | Baths | 20% | kg and u | 812.213 |
| 6910.10.40 | Bidets | 20% | kg and u | 812.214 |
| 6910.10.50 | Water closet pans (lavatory bowls) | 20% | kg and u | 812.215 |
| 6910.10.60 | Flushing cisterns (tanks) | 20% | kg and u | 812.216 |
| 6910.10.70 | Urinals | 20% | kg and u | 812.217 |
| 6910.10.80 | Complete lavatory sets | 20% | kg and u | 812.218 |
| 6910.10.90 | Other | 20% | kg and u | 812.219 |
| 6910.90.00 | Other | 20% | kg and u | 812.29 |
| 69.11 | Tableware, kitchenware, other household articles and toilet articles, of porcelain or china. | | | |
| 6911.10.00 | Tableware and kitchenware: | | | |
| 6911.10.10 | Tableware | 20% | kg | 666.111 |
| 6911.10.20 | Kitchenware | 20% | kg | 666.112 |
| 6911.90.00 | Other | 20% | kg | 666.12 |
| 6912.00 | Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china. | | | |
| 6912.00.10 | Tableware and kitchenware | 20% | kg | 666.131 |
| 6912.00.90 | Other | 20% | kg | 666.139 |
| 69.13 | Statuettes and other ornamental ceramic articles. | | | |
| 6913.10.00 | Of porcelain or china | 20% | kg | 666.21 |
| 6913.90.00 | Other | 20% | kg | 666.29 |
| 69.14 | Other ceramic articles. | | | |
| 6914.10.00 | Of porcelain or china | 20% | kg | 663.991 |
| 6914.90.00 | Other | 20% | kg | 663.999 |

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CHAPTER 70

GLASS AND GLASSWARE

Notes

1. This Chapter does not cover:
 - (a) Goods of heading 32.07 (for example, vitrifiable enamels and glazes, glass frit, other glass in the form of powder, granules or flakes);
 - (b) Articles of Chapter 71 (for example, imitation jewellery);
 - (c) Optical fibre cables of heading 85.44, electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
 - (d) Optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;
 - (e) Lamps or lighting fittings, illuminated signs, illuminated name-plates or the like, having a permanently fixed light source, or parts thereof of heading 94.05;
 - (f) Toys, games, sports requisites, Christmas tree ornaments or other articles of Chapter 95 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 95); or
 - (g) Buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.
2. For the purposes of headings 70.03, 70.04 and 70.05:
 - (a) glass is not regarded as “worked” by reason of any process it has undergone before annealing;
 - (b) cutting to shape does not affect the classification of glass in sheets;
 - (c) the expression “absorbent, reflecting or non-reflecting layer” means a microscopically thin coating of metal or of a chemical compound (for example, metal oxide) which absorbs, for example, infra red light or improves the reflecting qualities of the glass while still allowing it to retain a degree of transparency or translucency; or which prevents light from being reflected on the surface of the glass.

3. The products referred to in heading 7006.00 remain classified in that heading whether or not they have the character of articles.
4. For the purposes of heading 70.19, the expression “glass wool” means:
 - (a) Mineral wools with a silica (SiO_2) content not less than 60% by weight;
 - (b) Mineral wools with a silica (SiO_2) content less than 60% but with an alkaline oxide (K_2O or Na_2O) content exceeding 5% by weight or a boric oxide (B_2O_3) content exceeding 2% by weight.

Mineral wools which do not comply with the above specifications fall in heading 68.06.
5. Throughout the Nomenclature, the expression “glass” includes fused quartz and other fused silica.

Subheading Note

For the purposes of subheadings 7013.21, 7013.31 and 7013.91, the expression “lead crystal” means only glass having a minimum lead monoxide (PbO) content by weight of 24%.



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|--|--------------|-----------------------|------------|
| 7001.00.00 | Cullet and other waste and scrap of glass; glass in the mass. | 5% | kg | 664.11 |
| 70.02 | Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked. | | | |
| 7002.10.00 | Balls | 5% | kg | 664.121 |
| 7002.20.00 | Rods | 5% | kg | 664.122 |
| 7002.30.00 | Tubes: | | | |
| 7002.31.00 | Of fused quartz or other fused silica | 5% | kg | 664.123 |
| 7002.32.00 | Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C | 5% | kg | 664.124 |
| 7002.39.00 | Other | 5% | kg | 664.129 |
| 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. | | | |
| 7003.10.00 | Non-wired sheets: | | | |
| 7003.12.00 | Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer | 5% | kg and m ² | 664.511 |
| 7003.19.00 | Other | 5% | kg and m ² | 664.519 |
| 7003.20.00 | Wired sheets | 5% | kg and m ² | 664.52 |
| 7003.30.00 | Profiles | 5% | kg and m ² | 664.53 |
| 70.04 | Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked. | | | |
| 7004.20.00 | Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer | free | kg and m ² | 664.31 |
| 7004.90.00 | Other glass | free | kg and m ² | 664.39 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|---|--------------|-----------------------|------------|
| 70.05 | Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked. | | | |
| 7005.10.00 | Non-wired glass, having an absorbent, reflecting or non-reflecting layer | 5% | kg and m ² | 664.411 |
| 7005.20.00 | Other non-wired glass: | | | |
| 7005.21.00 | Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground | 5% | kg and m ² | 664.412 |
| 7005.29.00 | Other | 5% | kg and m ² | 664.419 |
| 7005.30.00 | Wired glass | 5% | kg and m ² | 664.42 |
| 7006.00.00 | Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials. | 5% | kg | 664.91 |
| 70.07 | Safety glass, consisting of toughened (tempered) or laminated glass. | | | |
| 7007.10.00 | Toughened (tempered) safety glass: | | | |
| 7007.11.00 | Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels: | | | |
| 7007.11.10 | Motor car windscreens | 10% | kg | 664.711 |
| 7007.11.90 | Other | 5% | kg | 664.712 |
| 7007.19.00 | Other | 5% | kg and m ² | 664.719 |
| 7007.20.00 | Laminated safety glass: | | | |
| 7007.21.00 | Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels: | | | |
| 7007.21.10 | Motor car windscreens | 10% | kg | 664.721 |
| 7007.21.90 | Other | 5% | kg | 664.722 |
| 7007.29.00 | Other | 5% | kg | 664.729 |
| 7008.00.00 | Multiple-walled insulating units of glass. | 5% | kg | 664.92 |
| 70.09 | Glass mirrors, whether or not framed, including rear-view mirrors. | | | |
| 7009.10.00 | Rear-view mirrors for vehicles | 10% | kg | 664.81 |
| 7009.90.00 | Other: | | | |
| 7009.91.00 | Unframed | 15% | kg | 664.891 |
| 7009.92.00 | Framed | 5% | kg | 664.892 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|----------------|---|--------------|----------|------------|
| 70.10 | Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass. | | | |
| 7010.10.00 | Ampoules | Free | kg and u | 665.92 |
| 7010.20.00 | Stoppers, lids and other closures | Free | kg and u | 665.111 |
| 7010.90.00 | Other: | | | |
| 7010.90.10 | Bottles for soft drinks, beers, wines and spirits | 15% | kg and u | ### |
| 7010.90.90 | Other | Free | kg and u | ### |
| 70.11 | Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like. | | | |
| 7011.10.00 | For electric lighting | Free | kg | 664.931 |
| 7011.20.00 | For cathode-ray tubes | Free | kg | 664.932 |
| 7011.90.00 | Other | Free | kg | 664.939 |
| (70.12) | | | | |
| 70.13 | Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18). | | | |
| 7013.10.00 | Of glass-ceramics | 20% | kg | 665.21 |
| 7013.20.00 | Stemware drinking glasses, other than of glass ceramics: | | | |
| 7013.22.00 | Of lead crystal | 10% | kg | ### |
| 7013.28.00 | Other | 20% | kg | ### |
| 7013.30.00 | Other drinking glasses, other than of glass ceramics: | | | |
| 7013.33.00 | Of lead crystal | 10% | kg | 665.221 |
| 7013.37.00 | Other | 20% | kg | 665.229 |
| 7013.40.00 | Glassware of a kind used for table (other than drinking glasses) or kitchen purposes, other than of glass-ceramics: | | | |
| 7013.41.00 | Of lead crystal | 10% | kg | 665.231 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|---------|------------|
| 7013.42.00 | Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C | 20% | kg | 665.232 |
| 7013.49.00 | Other | 20% | kg | 665.239 |
| 7013.90.00 | Other glassware: | | | |
| 7013.91.00 | Of lead crystal | 10% | kg | 665.291 |
| 7013.99.00 | Other | 20% | kg | 665.299 |
| 70.14 | Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked. | | | |
| 7014.00.10 | Signalling glassware and optical elements of glass, for road motor vehicles | 10% | kg | 665.951 |
| 7014.00.90 | Other | 5% | kg | 665.959 |
| 70.15 | Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses. | | | |
| 7015.10.00 | Glasses for corrective spectacles | Free | kg | 664.941 |
| 7015.90.00 | Other | 5% | kg | 664.949 |
| 70.16 | Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms. | | | |
| 7016.10.00 | Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes: | | | |
| 7016.10.10 | Mosaic cubes | 5% | kg | 665.941 |
| 7016.10.90 | Other | 20% | kg | 665.949 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|---------|------------|
| 7016.90.00 | Other: | | | |
| 7016.90.10 | Tiles | 5% | kg | 665.961 |
| 7016.90.90 | Other | 5% | kg | 665.969 |
| 70.17 | Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated. | | | |
| 7017.10.00 | Of fused quartz or other fused silica | Free | kg | 665.911 |
| 7017.20.00 | Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C | Free | kg | 665.912 |
| 7017.90.00 | Other | Free | kg | 665.919 |
| 70.18 | Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and article thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter. | | | |
| 7018.10.00 | Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares | 5% | kg | 665.931 |
| 7018.20.00 | Glass microspheres not exceeding 1 mm in Diameter | 5% | kg | 665.932 |
| 7018.90.00 | Other: | | | |
| 7018.90.10 | Glass eyes | Free | kg | 665.933 |
| 7018.90.20 | Fragments and chippings | Free | kg | 665.934 |
| 7018.90.90 | Other | 20% | kg | 665.939 |
| 70.19 | Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics). | | | |
| 7019.10.00 | Slivers, rovings, yarn and chopped strands: | | | |
| 7019.11.00 | Chopped strands, of a length of not more than 50 mm | Free | kg | 651.951 |
| 7019.12.00 | Rovings | Free | kg | 651.952 |
| 7019.19.00 | Other | Free | kg | 651.959 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|---------|------------|
| 7019.30.00 | Thin sheets (voiles), webs, mats, mattresses, boards and similar non-woven products: | | | |
| 7019.31.00 | Mats | 5% | kg | 664.951 |
| 7019.32.00 | Thin sheets (voiles) | 5% | kg | 664.952 |
| 7019.39.00 | Other | 5% | kg | 664.953 |
| 7019.40.00 | Woven fabrics of rovings | 5% | kg | 654.61 |
| 7019.50.00 | Other woven fabrics: | | | |
| 7019.51.00 | Of a width not exceeding 30 cm | 5% | kg | 654.62 |
| 7019.52.00 | Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m ² , of filaments measuring per single yarn not more than 136 tex | 5% | kg | 654.63 |
| 7019.59.00 | Other | 5% | kg | 654.69 |
| 7019.90.00 | Other: | | | |
| 7019.90.10 | Glass fibres (including glass wool) | Free | kg | 664.954 |
| 7019.90.90 | Other | 5% | kg | 664.959 |
| 70.20 | Other articles of glass. | | | |
| 7020.00.10 | Industrial articles | 5% | kg | 665.991 |
| 7020.00.20 | Glass inners for vacuum flasks or for other vacuum vessels | 5% | kg | 665.12 |
| 7020.00.90 | Other | 20% | kg | 665.999 |

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SECTION XIV

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

CHAPTER 71

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

Notes

1. Subject to Note 1(a) to Section VI and except as provided below, all articles consisting wholly or partly:
 - (a) Of natural or cultured pearls or of precious or semi precious stones (natural, synthetic or -reconstructed), or
 - (b) Of precious metal or of metal clad with precious metal, are to be classified in this Chapter.
2.
 - (a) Headings 71.13, 71.14 and 71.15 do not cover articles in which precious metal or metal clad with precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph (b) of the foregoing Note does not apply to such articles.
 - (b) Heading 71.16 does not cover articles containing precious metal or metal clad with precious metal (other than as minor constituents).
3. This Chapter does not cover:
 - (a) Amalgams of precious metal, or colloidal precious metal (heading 28.43);
 - (b) Sterile surgical suture materials, dental fillings or other goods of Chapter 30;

- (c) Goods of Chapter 32 (for example, lustres);
 - (d) Supported catalysts (heading 38.15);
 - (e) Articles of heading 42.02 or 42.03 referred to in Note 2(b) to Chapter 42;
 - (f) Articles of heading 43.03 or 43.04;
 - (g) Goods of Section XI (textiles and textile articles);
 - (h) Footwear, headgear or other articles of Chapter 64 or 65;
 - (ij) Umbrellas, walking sticks or other articles of Chapter 66;
 - (k) Abrasive goods of heading 68.04 or 68.05 or Chapter 82, containing dust or powder of precious or semi precious stones (natural or synthetic); articles of Chapter 82 with a working part of precious or semi precious stones (natural, synthetic or reconstructed); machinery, mechanical appliances or electrical goods, or parts thereof, of Section XVI. However, articles and parts thereof, wholly of precious or semi precious stones (natural, synthetic or reconstructed) remain classified in this Chapter, except unmounted worked sapphires and diamonds for styli (heading 85.22);
 - (l) Articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments);
 - (m) Arms or parts thereof (Chapter 93);
 - (n) Articles covered by Note 2 to Chapter 95;
 - (o) Articles classified in Chapter 96 by virtue of Note 4 to that Chapter; or
 - (p) Original sculptures or statuary (heading 97.03), collectors' pieces (heading 97.05) or antiques of an age exceeding one hundred years (heading 97.06), other than natural or cultured pearls or precious or semi precious stones.
- 4.
- (a) The expression "precious metal" means silver, gold and platinum.
 - (b) The expression "platinum" means platinum, iridium, osmium, palladium, rhodium and ruthenium.
 - (c) The expression "precious or semi precious stones" does not include any of the substances specified in Note 2(b) to Chapter 96.

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5. For the purposes of this Chapter, any alloy (including a sintered mixture and an inter metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2%, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules:
- (a) An alloy containing 2% or more, by weight, of platinum is to be treated as an alloy of platinum;
 - (b) An alloy containing 2% or more, by weight, of gold but no platinum, or less than 2%, by weight, of platinum, is to be treated as an alloy of gold;
 - (c) Other alloys containing 2% or more, by weight, of silver are to be treated as alloys of silver.
6. Except where the context otherwise requires, any reference in the Nomenclature to precious metal or to any particular precious metal includes a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to metal clad with precious metal or to base metal or non metals plated with precious metal.
7. Throughout the Nomenclature the expression “metal clad with precious metal” means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot rolling or similar mechanical means a covering of precious metal. Except where the context otherwise requires, the expression also covers base metal inlaid with precious metal.
8. Subject to Note 1(a) to Section VI, goods answering to a description in heading 71.12 are to be classified in that heading and in no other heading of the Nomenclature.
9. For the purposes of heading 71.13, the expression “articles of jewellery” means:
- (a) Any small objects of personal adornment (gem set or not) (for example, rings, bracelets, necklaces, brooches, ear rings, watch chains, fobs, pendants, tie pins, cuff links, dress studs, religious or other medals and insignia); and
 - (b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (such as cigarette cases, powder boxes, chain purses, cachou boxes).

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

Subheading Notes

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



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|--------------|------------|
| | I – NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STONES | | | |
| 71.01 | Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport. | | | |
| 7101.10.00 | Natural pearls: | | | |
| 7101.10.10 | Temporarily strung for convenience of transport | 35% | kg | 667.111 |
| 7101.10.90 | Other | 35% | kg | 667.119 |
| 7101.20.00 | Cultured pearls: | | | |
| 7101.21.00 | Unworked: | | | |
| 7101.21.10 | Temporarily strung for convenience of transport | 35% | kg | 667.121 |
| 7101.21.90 | Other | 35% | kg | 667.129 |
| 7101.22.00 | Worked: | | | |
| 7101.22.10 | Temporarily strung for convenience of transport | 35% | kg | 667.131 |
| 7101.22.90 | Other | 35% | kg | 667.139 |
| 71.02 | Diamonds, whether or not worked, but not mounted or set. | | | |
| 7102.10.00 | Unsorted | 35% | kg and carat | 667.21 |
| 7102.20.00 | Industrial: | | | |
| 7102.21.00 | Unworked or simply sawn, cleaved or bruted | 35% | kg and carat | 277.11 |
| 7102.29.00 | Other | 35% | kg and carat | 277.19 |
| 7102.30.00 | Non-industrial: | | | |
| 7102.31.00 | Unworked or simply sawn, cleaved or bruted | 35% | kg and carat | 667.22 |
| 7102.39.00 | Other | 35% | kg and carat | 667.29 |
| 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. | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|--------------|------------|
| 7103.10.00 | Unworked or simply sawn or roughly shaped: | | | |
| 7103.10.10 | Temporarily strung for convenience of transport | 35% | kg | 667.311 |
| 7103.10.90 | Other | 35% | kg | 667.319 |
| 7103.90.00 | Otherwise worked: | | | |
| 7103.91.00 | Rubies, sapphires and emeralds: | | | |
| 7103.91.10 | Temporarily strung for convenience of transport | 35% | kg and carat | 667.391 |
| 7103.91.90 | Other | 35% | kg and carat | 667.392 |
| 7103.99.00 | Other: | | | |
| 7103.99.10 | Temporarily strung for convenience of transport | 35% | kg and carat | 667.393 |
| 7103.99.90 | Other | 35% | kg and carat | 667.399 |
| 71.04 | Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport. | | | |
| 7104.10.00 | Piezo-electric quartz | 35% | kg and carat | 667.41 |
| 7104.20.00 | Other, unworked or simply sawn or roughly shaped | 35% | kg and carat | 667.42 |
| 7104.90.00 | Other | 35% | kg and carat | 667.49 |
| 71.05 | Dust and powder of natural or synthetic precious or semi-precious stones. | | | |
| 7105.10.00 | Of diamonds | 5% | kg and carat | 277.211 |
| 7105.90.00 | Other | 5% | kg | 277.219 |
| | II – PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL | | | |
| 71.06 | Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form. | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|---|--------------|---------|------------|
| 7106.10.00 | Powder | 5% | kg | 681.141 |
| 7106.90.00 | Other: | | | |
| 7106.91.00 | Unwrought | 5% | kg | 681.13 |
| 7106.92.00 | Semi-manufactured | 5% | kg | 681.142 |
| 7107.00.00 | Base metals clad with silver, not further worked than semi-manufactured. | 5% | kg | 681.12 |
| 71.08 | Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form. | | | |
| 7108.10.00 | Non-monetary: | | | |
| 7108.11.00 | Powder | 5% | kg | 971.011 |
| 7108.12.00 | Other unwrought forms: | | | |
| 7108.12.10 | In bars | 5% | kg | 971.012 |
| 7108.12.90 | Other | 5% | kg | 971.013 |
| 7108.13.00 | Other semi-manufactured forms | 5% | kg | 971.014 |
| 7108.20.00 | Monetary | 5% | kg | 971.015 |
| 7109.00.00 | Base metals or silver, clad with gold, not further worked than semi-manufactured. | 5% | kg | 971.02 |
| 71.10 | Platinum, unwrought or in semi-manufactured forms, or in powder form. | | | |
| 7110.10.00 | Platinum: | | | |
| 7110.11.00 | Unwrought or in powder form | 5% | kg | 681.23 |
| 7110.19.00 | Other | 5% | kg | 681.251 |
| 7110.20.00 | Palladium: | | | |
| 7110.21.00 | Unwrought or in powder form | 5% | kg | 681.241 |
| 7110.29.00 | Other | 5% | kg | 681.252 |
| 7110.30.00 | Rhodium: | | | |
| 7110.31.00 | Unwrought or in powder form | 5% | kg | 681.242 |
| 7110.39.00 | Other | 5% | kg | 681.253 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|--|--------------|---------|------------|
| 7110.40.00 | Iridium, osmium and ruthenium: | | | |
| 7110.41.00 | Unwrought or in powder form | 5% | kg | 681.243 |
| 7110.49.00 | Other | 5% | kg | 681.259 |
| 7111.00.00 | Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured. | 5% | kg | 681.22 |
| 71.12 | Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal. | | | |
| 7112.30.00 | Ash containing precious metal or precious metal compounds | 5% | kg | 289.31 |
| 7112.90.00 | Other: | | | |
| 7112.91.00 | Of gold, including metal clad with gold but excluding sweepings containing other precious metals | 5% | kg | 289.91 |
| 7112.92.00 | Of platinum, including metal clad with platinum but excluding sweepings containing other precious metal | 5% | kg | 289.92 |
| 7112.99.00 | Other | 5% | kg | 289.99 |
| | III – JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES | | | |
| 71.13 | Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal. | | | |
| 7113.10.00 | Of precious metal whether or not plated or clad with precious metal: | | | |
| 7113.11.00 | Of silver, whether or not plated or clad with other precious metal | 10% | kg | 897.311 |
| 7113.19.00 | Of other precious metal, whether or not plated or clad with precious metal: | | | |
| 7113.19.10 | Of gold | 10% | kg | 897.312 |
| 7113.19.90 | Other | 10% | kg | 897.313 |
| 7113.20.00 | Of base metal clad with precious metal | 10% | kg | 897.314 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|---------|------------|
| 71.14 | Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal. | | | |
| 7114.10.00 | Of precious metal whether or not plated or clad with precious metal: | | | |
| 7114.11.00 | Of silver, whether or not plated or clad with Other precious metal | 10% | kg | 897.321 |
| 7114.19.00 | Of other precious metal, whether or not plated or clad with precious metal | 10% | kg | 897.322 |
| 7114.20.00 | Of base metal clad with precious metal | 10% | kg | 897.323 |
| 71.15 | Other articles of precious metal or of metal clad with precious metal. | | | |
| 7115.10.00 | Catalysts in the form of wire cloth or grill, of platinum | 5% | kg | 897.41 |
| 7115.90.00 | Other | 5% | kg | 897.49 |
| 71.16 | Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed). | | | |
| 7116.10.00 | Of natural or cultured pearls | 35% | kg | 897.331 |
| 7116.20.00 | Of precious or semi-precious stones (natural, synthetic or reconstructed) | 35% | kg | 897.332 |
| 71.17 | Imitation jewellery. | | | |
| 7117.10.00 | Of base metal, whether or not plated with precious metal: | | | |
| 7117.11.00 | Cuff-links and studs | 35% | kg | 897.211 |
| 7117.19.00 | Other | 35% | kg | 897.219 |
| 7117.90.00 | Other | 35% | kg | 897.29 |
| 71.18 | Coin. | | | |
| 7118.10.00 | Coin (other than gold coin), not being legal tender | Free | kg | 961.00 |
| 7118.90.00 | Other: | | | |
| 7118.90.10 | Gold coin | Free | kg | 961.02 |
| 7118.90.90 | Other | Free | kg | 961.09 |



SECTION XV

BASE METALS AND ARTICLES OF BASE METAL

Notes

1. This Section does not cover:
 - (a) Prepared paints, inks or other products with a basis of metallic flakes or powder (headings 32.07 to 32.10, 32.12, 32.13 or 32.15);
 - (b) Ferro cerium or other pyrophoric alloys (heading 36.06);
 - (c) Headgear or parts thereof of heading 65.06 or 65.07;
 - (d) Umbrella frames or other articles of heading 66.03;
 - (e) Goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewellery);
 - (f) Articles of Section XVI (machinery, mechanical appliances and electrical goods);
 - (g) Assembled railway or tramway track (heading 86.08) or other articles of Section XVII (vehicles, ships and boats, aircraft);
 - (h) Instruments or apparatus of Section XVIII, including clock or watch springs;
 - (ij) Lead shot prepared for ammunition (heading 93.06) or other articles of Section XIX (arms and ammunition);
 - (k) Articles of Chapter 94 (for example, furniture, mattress supports, lamps and lighting fittings, illuminated signs, prefabricated buildings);
 - (l) Articles of Chapter 95 (for example, toys, games, sports requisites);
 - (m) Hand sieves, buttons, pens, pencil holders, pen nibs or other articles of Chapter 96 (miscellaneous manufactured articles); or
 - (n) Articles of Chapter 97 (for example, works of art).

2. Throughout the Nomenclature, the expression “parts of general use” means:
- (a) Articles of heading 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metal;
 - (b) Springs and leaves for springs, of base metal, other than clock or watch springs (heading 91.14); and
 - (c) Articles of headings 83.01, 83.02, 83.08, 83.10 and frames and mirrors, of base metal, of heading 83.06.

In Chapters 73 to 76 and 78 to 82 (but not in heading 73.15) references to parts of goods do not include references to parts of general use as defined above.

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

3. Throughout the Nomenclature, the expression “**base metals**” means : iron and steel, copper, nickel, aluminium, lead, zinc, tin, tungsten (wolfram), molybdenum, tantalum, magnesium, cobalt, bismuth, cadmium, titanium, zirconium, antimony, manganese, beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium.
4. Throughout the Nomenclature, the term “**cermets**” means products containing a microscopic heterogeneous combination of a metallic component and a ceramic component. The term “cermets” includes sintered metal carbides (metal carbides sintered with a metal).
5. Classification of alloys (other than ferro alloys and master alloys as defined in Chapters 72 and 74):
- (a) An alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals;
 - (b) An alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present;
 - (c) In this Section the term “alloys” includes sintered mixtures of metal powders, heterogeneous intimate mixtures obtained by melting (other than cermets) and intermetallic compounds.

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

7. Classification of composite articles:

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

For this purpose:

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

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

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

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

(a) **Waste and scrap**

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

(b) **Powders**

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



CHAPTER 72**IRON AND STEEL****Notes**

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

(a) **Pig iron**

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

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

(b) **Spiegeleisen**

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

(c) **Ferro alloys**

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

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

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

(d) **Steel**

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

(e) **Stainless steel**

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

(f) **Other alloy steel**

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

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

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

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

(h) **Granules**

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

(ij) **Semi finished products**

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

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

These products are not presented in coils.

(k) **Flat rolled products**

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

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

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

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

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

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

(m) **Other bars and rods**

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

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

(n) **Angles shapes and sections**

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

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

(o) **Wire**

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

(p) **Hollow drill bars and rods**

Hollow bars and rods of any cross section, suitable for drills, of which the greatest external dimension of the cross section exceeds 15 mm but does not exceed 52 mm, and of which the greatest internal dimension

does not exceed one half of the greatest external dimension. Hollow bars and rods of iron or steel not conforming to this definition are to be classified in heading 73.04.

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

Subheading Notes

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

(a) **Alloy pig iron**

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

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

(b) **Non alloy free cutting steel**

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

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

(c) **Silicon electrical steel**

Alloy steels containing by weight at least 0.6% but not more than 6% of

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

(d) **High speed steel**

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

(e) **Silico manganese steel**

Alloy steels containing by weight:

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

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

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

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



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|---------|------------|
| | I – PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM | | | |
| 72.01 | Pig iron and spiegeleisen in pigs, blocks or other primary forms. | | | |
| 7201.10.00 | Non-alloy pig iron containing by weight 0.5% or less of phosphorous | free | kg | 671.21 |
| 7201.20.00 | Non-alloy pig iron containing by weight more than 0.5% of phosphorous | free | kg | 671.22 |
| 7201.50.00 | Alloy pig iron, spiegeleisen: | | | |
| 7201.50.10 | Alloy pig iron | free | kg | 671.231 |
| 7201.50.20 | spiegeleisen | free | kg | 671.232 |
| 72.02 | Ferro-alloys. | | | |
| 7202.10.00 | Ferro-manganese: | | | |
| 7202.11.00 | Containing by weight more than 2% of carbon | 5% | kg | 671.41 |
| 7202.19.00 | Other | 5% | kg | 671.49 |
| 7202.20.00 | Ferro-silicon: | | | |
| 7202.21.00 | Containing by weight more than 55% of silicon | 5% | kg | 671.511 |
| 7202.29.00 | Other | 5% | kg | 671.519 |
| 7202.30.00 | Ferro-silico-manganese | 5% | kg | 671.52 |
| 7202.40.00 | Ferro-chromium: | | | |
| 7202.41.00 | Containing by weight more than 4% of carbon | 5% | kg | 671.531 |
| 7202.49.00 | Other | 5% | kg | 671.532 |
| 7202.50.00 | Ferro-silico-chromium | 5% | kg | 671.54 |
| 7202.60.00 | Ferro-nickel | 5% | kg | 671.55 |
| 7202.70.00 | Ferro-molybdenum | 5% | kg | 671.591 |
| 7202.80.00 | Ferro-tungsten and ferro-silico-tungsten | 5% | kg | 671.592 |
| 7202.90.00 | Other: | | | |
| 7202.91.00 | Ferro-titanium and ferro-silico-titanium | 5% | kg | 671.593 |
| 7202.92.00 | Ferro-vanadium | 5% | kg | 671.594 |
| 7202.93.00 | Ferro-niobium | 5% | kg | 671.595 |
| 7202.99.00 | Other | 5% | kg | 671.599 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|---------|------------|
| 72.03 | Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms. | | | |
| 7203.10.00 | Ferrous products obtained by direct reduction of iron ore | 10% | kg | 671.331 |
| 7203.90.00 | Other | 5% | kg | 671.339 |
| 72.04 | Ferrous waste and scrap; remelting scrap ingots of iron or steel. | | | |
| 7204.10.00 | Waste and scrap of cast iron | 5% | kg | 282.1 |
| 7204.20.00 | Waste and scrap of alloy steel: | | | |
| 7204.21.00 | Of stainless steel | 5% | kg | 282.21 |
| 7204.29.00 | Other | 5% | kg | 282.29 |
| 7204.30.00 | Waste and scrap of tinned iron or steel | 5% | kg | 282.31 |
| 7204.40.00 | Other waste and scrap: | | | |
| 7204.41.00 | Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles | 5% | kg | 282.32 |
| 7204.49.00 | Other | 5% | kg | 282.39 |
| 7204.50.00 | Remelting scrap ingots | 5% | kg | 282.33 |
| 72.05 | Granules and powders, of pig iron, spiegeleisen, iron or steel. | | | |
| 7205.10.00 | Granules | 5% | kg | 671.31 |
| 7205.20.00 | Powders: | | | |
| 7205.21.00 | Of alloy steel | 5% | kg | 671.321 |
| 7205.29.00 | Other | 5% | kg | 671.329 |
| | II – IRON AND NON-ALLOY STEEL | | | |
| 72.06 | Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03). | | | |
| 7206.10.00 | Ingots: | | | |
| 7206.10.10 | Of iron | 5% | kg | 672.411 |
| 7206.10.20 | Of non-alloy steel | 5% | kg | 672.412 |
| 7206.90.00 | Other: | | | |
| 7206.90.10 | Of iron | 5% | kg | 672.451 |
| 7206.90.90 | Of non-alloy steel | 5% | kg | 672.459 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|---------|------------|
| 72.07 | Semi-finished products of iron or non-alloy steel. | | | |
| 7207.10.00 | Containing by weight less than 0.25% of carbon: | | | |
| 7207.11.00 | Of rectangular (including square) cross-section, the width measuring less than twice the thickness: | | | |
| 7207.11.10 | Blooms and billets, of non-alloy steel | 10% | kg | 672.611 |
| 7207.11.90 | Other | 5% | kg | 672.619 |
| 7207.12.00 | Other, of rectangular (other than square) cross-section: | | | |
| 7207.12.10 | Blooms and billets, of non-alloy steel | 10% | kg | 672.621 |
| 7207.12.90 | Other | 5% | kg | 672.629 |
| 7207.19.00 | Other: | | | |
| 7207.19.10 | Blooms and billets, of non-alloy steel | 10% | kg | 672.691 |
| 7207.19.90 | Other | 5% | kg | 672.699 |
| 7207.20.00 | Containing by weight 0.25% or more of carbon: | | | |
| 7207.20.10 | Blooms and billets, of non-alloy steel | 10% | kg | 672.71 |
| 7207.20.90 | Other | 5% | kg | 672.79 |
| 72.08 | Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated. | | | |
| 7208.10.00 | In coils, not further worked than hot-rolled, with patterns in relief: | | | |
| 7208.10.10 | Of a thickness of less than 3 mm | 5% | kg | 673.11 |
| 7208.10.90 | Other | 5% | kg | 673.21 |
| 7208.20.00 | Other, in coils, not further worked than hot-rolled, pickled: | | | |
| 7208.25.00 | Of a thickness of 4.75 mm or more | 5% | kg | 673.31 |
| 7208.26.00 | Of a thickness of 3 mm or more but less than 4.75 mm | 5% | kg | 673.41 |
| 7208.27.00 | Of a thickness of less than 3 mm | 5% | kg | 673.51 |
| 7208.30.00 | Other, in coils, not further worked than hot-rolled: | | | |
| 7208.36.00 | Of a thickness exceeding 10 mm | 5% | kg | 673.61 |
| 7208.37.00 | Of a thickness of 4.75 mm or more but not exceeding 10 mm | 5% | kg | 673.62 |
| 7208.38.00 | Of a thickness of 3 mm or more but less than 4.75 mm | 5% | kg | 673.63 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|---------|------------|
| 7208.39.00 | Of a thickness of less than 3 mm | 5% | kg | 673.64 |
| 7208.40.00 | Not in coils, not further worked than hot-rolled, with patterns in relief: | | | |
| 7208.40.10 | Of a thickness of less than 3 mm | 5% | kg | 673.65 |
| 7208.40.90 | Other | 5% | kg | 673.69 |
| 7208.50.00 | Other, not in coils, not further worked than hot-rolled : | | | |
| 7208.51.00 | Of a thickness exceeding 10 mm | 5% | kg | 673.71 |
| 7208.52.00 | Of a thickness of 4.75 mm or more but not exceeding 10 mm | 5% | kg | 673.72 |
| 7208.53.00 | Of a thickness of 3 mm or more but less than 4.75 mm | 5% | kg | 673.73 |
| 7208.54.00 | Of a thickness of less than 3 mm | 5% | kg | 673.74 |
| 7208.90.00 | Other: | | | |
| 7208.90.10 | Of a thickness of less than 3 mm | 5% | kg | 673.511 |
| 7208.90.90 | Other | 5% | kg | 673.519 |
| 72.09 | Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated. | | | |
| 7209.10.00 | In coils, not further worked than cold-rolled (cold-reduced): | | | |
| 7209.15.00 | Of a thickness of 3mm or more | 5% | kg | 673.75 |
| 7209.16.00 | Of a thickness exceeding 1 mm but less than 3 mm | 5% | kg | 673.76 |
| 7209.17.00 | Of a thickness of 0.5 mm or more but not exceeding 1 mm | 5% | kg | 673.77 |
| 7209.18.00 | Of a thickness of less than 0.5 mm | 5% | kg | 673.78 |
| 7209.20.00 | Not in coils, not further worked than cold-rolled (cold reduced): | | | |
| 7209.25.00 | Of a thickness of 3 mm or more | 5% | kg | 673.85 |
| 7209.26.00 | Of a thickness exceeding 1 mm but less than 3 mm | 5% | kg | 673.86 |
| 7209.27.00 | Of a thickness of 0.5 mm or more but not exceeding 1 mm | 5% | kg | 673.87 |
| 7209.28.00 | Of a thickness of less than 0.5 mm | 5% | kg | 673.88 |
| 7209.90.00 | Other: | | | |
| 7209.90.10 | Of a thickness of less than 3 mm | 5% | kg | 673.521 |
| 7209.90.90 | Other | 5% | kg | 673.529 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|---------|------------|
| 72.10 | Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated. | | | |
| 7210.10.00 | Plated or coated with tin: | | | |
| 7210.11.00 | Of a thickness of 0.5 mm or more | 5% | kg | 674.211 |
| 7210.12.00 | Of a thickness of less than 0.5 mm | 5% | kg | 674.212 |
| 7210.20.00 | Plated or coated with lead, including terne-plate | 5% | kg | 674.41 |
| 7210.30.00 | Electrolytically plated or coated with zinc: | | | |
| 7210.30.10 | Of a thickness of less than 3 mm, corrugated | 5% | kg | 674.111 |
| 7210.30.20 | Of a thickness of less than 3 mm, other | 5% | kg | 674.112 |
| 7210.30.90 | Other | 5% | kg | 674.119 |
| 7210.40.00 | Otherwise plated or coated with zinc: | | | |
| 7210.41.00 | Corrugated: | | | |
| 7210.41.10 | Of a thickness of less than 3 mm | 15% | kg | 674.131 |
| 7210.41.90 | Other | 5% | kg | 674.132 |
| 7210.49.00 | Other: | | | |
| 7210.49.10 | Of a thickness of less than 3 mm | 5% | kg | 674.133 |
| 7210.49.90 | Other | 5% | kg | 674.139 |
| 7210.50.00 | Plated or coated with chromium oxides or with chromium and chromium oxides | 5% | kg | 674.42 |
| 7210.60.00 | Plated or coated with aluminium: | | | |
| 7210.61.00 | Plated or coated with aluminium-zinc alloys: | | | |
| 7210.61.10 | Of a thickness of less than 3 mm, corrugated | 15% | kg | 674.431 |
| 7210.61.20 | Of a thickness of less than 3 mm, other | 5% | kg | 674.432 |
| 7210.61.90 | Other | 5% | kg | 674.433 |
| 7210.69.00 | Other | 5% | kg | 674.439 |
| 7210.70.00 | Painted, varnished or coated with plastics: | | | |
| 7210.70.10 | Of a thickness of less than 3 mm, corrugated | 15% | kg | 674.311 |
| 7210.70.20 | Of a thickness of less than 3 mm, other | 5% | kg | 674.312 |
| 7210.70.90 | Other | 5% | kg | 674.319 |
| 7210.90.00 | Other: | | | |
| 7210.90.10 | Of a thickness of less than 3 mm, corrugated | 15% | kg | 674.441 |
| 7210.90.20 | Of a thickness of less than 3 mm, other | 5% | kg | 674.442 |
| 7210.90.90 | Other | 5% | kg | 674.449 |
| 72.11 | Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated. | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|---------|------------|
| 7211.10.00 | Not further worked than hot-rolled: | | | |
| 7211.13.00 | Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief | 5% | kg | 673.91 |
| 7211.14.00 | Other, of a thickness of 4.75 mm or more | 5% | kg | 673.92 |
| 7211.19.00 | Other: | | | |
| 7211.19.10 | Of a thickness of less than 3 mm | 5% | kg | 673.93 |
| 7211.19.90 | Other | 5% | kg | 673.94 |
| 7211.20.00 | Not further worked than cold-rolled (cold-reduced): | | | |
| 7211.23.00 | Containing by weight less than 0.25% of carbon: | | | |
| 7211.23.10 | Of a thickness of less than 3 mm | 5% | kg | 673.95 |
| 7211.23.90 | Other | 5% | kg | 673.96 |
| 7211.29.00 | Other: | | | |
| 7211.29.10 | Of a thickness of less than 3 mm | 5% | kg | 673.97 |
| 7211.29.90 | Other | 5% | kg | 673.99 |
| 7211.90.00 | Other: | | | |
| 7211.90.10 | Of a thickness of less than 3 mm | 5% | kg | 673.531 |
| 7211.90.90 | Other | 5% | kg | 673.539 |
| 72.12 | Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated. | | | |
| 7212.10.00 | Plated or coated with tin | 5% | kg | 674.22 |
| 7212.20.00 | Electrolytically plated or coated with zinc: | | | |
| 7212.20.10 | Of a thickness of less than 3 mm, corrugated | 15% | kg | 674.121 |
| 7212.20.20 | Of a thickness of less than 3 mm, other | 5% | kg | 674.122 |
| 7212.20.90 | Other | 5% | kg | 674.129 |
| 7212.30.00 | Otherwise plated or coated with zinc: | | | |
| 7212.30.10 | Of a thickness of less than 3 mm, corrugated | 15% | kg | 674.141 |
| 7212.30.20 | Of a thickness of less than 3 mm, other | 5% | kg | 674.142 |
| 7212.30.90 | Other | 5% | kg | 674.149 |
| 7212.40.00 | Painted, varnished or coated with plastics: | | | |
| 7212.40.10 | Of a thickness of less than 3 mm, corrugated | 15% | kg | 674.321 |
| 7212.40.20 | Of a thickness of less than 3 mm, other | 5% | kg | 674.322 |
| 7212.40.90 | Other | 5% | kg | 674.329 |
| 7212.50.00 | Otherwise plated or coated: | | | |
| 7212.50.10 | Of a thickness of less than 3 mm, corrugated | 15% | kg | 674.511 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|---------|------------|
| 7212.50.20 | Of a thickness of less than 3 mm, other | 5% | kg | 674.512 |
| 7212.50.90 | Other | 5% | kg | 674.519 |
| 7212.60.00 | Clad: | | | |
| 7212.60.10 | Of a thickness of less than 3 mm, corrugated | 15% | kg | 674.521 |
| 7212.60.20 | Of a thickness of less than 3 mm, other | 5% | kg | 674.522 |
| 7212.60.90 | Other | 5% | kg | 674.529 |
| 72.13 | Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel. | | | |
| 7213.10.00 | Containing indentations, ribs, grooves or other deformations produced during the rolling process: | | | |
| 7213.10.10 | Of iron | 5% | kg | 676.211 |
| 7213.10.90 | Of non-alloy steel | 10% | kg | 676.219 |
| 7213.20.00 | Other, of free-cutting steel | 10% | kg | 676.22 |
| 7213.90.00 | Other: | | | |
| 7213.91.00 | Of circular cross-section measuring less than 14 mm in diameter: | | | |
| 7213.91.10 | Of iron | 5% | kg | 676.131 |
| 7213.91.90 | Of non-alloy steel | 10% | kg | 676.139 |
| 7213.99.00 | Other: | | | |
| 7213.99.10 | Of iron | 5% | kg | 676.24 |
| 7213.99.90 | Of non-alloy steel | 10% | kg | 676.252 |
| 72.14 | Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling. | | | |
| 7214.10.00 | Forged: | | | |
| 7214.10.10 | Of iron | 5% | kg | 676.26 |
| 7214.10.20 | Of non-alloy steel | 5% | kg | 676.27 |
| 7214.20.00 | Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling: | | | |
| 7214.20.10 | Of iron | 5% | kg | 676.281 |
| 7214.20.90 | Of non-alloy steel | 10% | kg | 676.282 |
| 7214.30.00 | Other, of free-cutting steel | 10% | kg | 676.283 |
| 7214.90.00 | Other: | | | |
| 7214.91.00 | Of rectangular (other than square) cross-section: | | | |
| 7214.91.10 | Of iron | 5% | kg | 676.231 |
| 7214.91.90 | Of non-alloy steel | 10% | kg | 676.239 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|---------|------------|
| 7214.99.00 | Other: | | | |
| 7214.99.10 | Of iron | 5% | kg | 676.41 |
| 7214.99.90 | Of non-alloy steel | 10% | kg | 676.42 |
| 72.15 | Other bars and rods of iron or non-alloy steel. | | | |
| 7215.10.00 | Of free-cutting steel, not further worked than cold-formed or cold-finished | 5% | kg | 676.43 |
| 7215.50.00 | Other, not further worked than cold-formed or cold-finished | 5% | kg | 676.33 |
| 7215.90.00 | Other: | | | |
| 7215.90.10 | Of iron | 5% | kg | 676.44 |
| 7215.90.90 | Of non-alloy steel | 5% | kg | 676.49 |
| 72.16 | Angles, shapes and sections of iron or non-alloy steel. | | | |
| 7216.10.00 | U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm | 5% | kg | 676.811 |
| 7216.20.00 | L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm: | | | |
| 7216.21.00 | L sections | 5% | kg | 676.812 |
| 7216.22.00 | T sections | 5% | kg | 676.813 |
| 7216.30.00 | U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of less than 80 mm or more: | | | |
| 7216.31.00 | U sections | 5% | kg | 676.821 |
| 7216.32.00 | I sections | 5% | kg | 676.822 |
| 7216.33.00 | H sections | 5% | kg | 676.823 |
| 7216.40.00 | L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more | 5% | kg | 676.824 |
| 7216.50.00 | Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded: | | | |
| 7216.50.10 | Angles, of non-alloy steel | 10% | kg | 676.831 |
| 7216.50.90 | Other | 5% | kg | 676.839 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|---------|------------|
| 7216.60.00 | Angles, shapes and sections, not further worked than cold-formed or cold-finished: | | | |
| 7216.61.00 | Obtained from flat-rolled products: | | | |
| 7216.61.10 | Angles, of non-alloy steel | 10% | kg | 676.841 |
| 7216.61.90 | Other | 5% | kg | 676.842 |
| 7216.69.00 | Other: | | | |
| 7216.69.10 | Angles, of non-alloy steel | 10% | kg | 676.843 |
| 7216.69.90 | Other | 5% | kg | 676.849 |
| 7216.90.00 | Other: | | | |
| 7216.91.00 | Cold-formed or cold-finished from flat-rolled products: | | | |
| 7216.91.10 | Angles, of non-alloy steel | 10% | kg | 676.851 |
| 7216.91.90 | Other | 5% | kg | 676.852 |
| 7216.99.00 | Other | 5% | kg | 676.859 |
| 72.17 | Wire of iron or non-alloy steel. | | | |
| 7217.10.00 | Not plated or coated, whether or not polished: | | | |
| 7217.10.10 | Of iron | 5% | kg | 678.11 |
| 7217.10.90 | Of non-alloy steel | 10% | kg | 678.12 |
| 7217.20.00 | Plated or coated with zinc | 5% | kg | 678.13 |
| 7217.30.00 | Plated or coated with other base metals | 5% | kg | 678.14 |
| 7217.90.00 | Other | 5% | kg | 678.19 |
| | III – STAINLESS STEEL | | | |
| 72.18 | Stainless steel in ingots or other primary forms; semi-finished products of stainless steel. | | | |
| 7218.10.00 | Ingots and other primary forms | 5% | kg | 672.47 |
| 7218.90.00 | Other: | | | |
| 7218.91.00 | Of rectangular (other than square) cross-section | free | kg | 672.811 |
| 7218.99.00 | Other | free | kg | 672.819 |
| 72.19 | Flat-rolled products of stainless steel, of a width of 600 mm or more. | | | |
| 7219.10.00 | Not further worked than hot-rolled, in coils: | | | |
| 7219.11.00 | Of a thickness exceeding 10 mm | 5% | kg | 675.311 |
| 7219.12.00 | Of a thickness of 4.75 mm or more but not exceeding 10 mm | 5% | kg | 675.312 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|--|--------------|---------|------------|
| 7219.13.00 | Of a thickness of 3 mm or more but less than 4.75 mm | 5% | kg | 675.32 |
| 7219.14.00 | Of a thickness of less than 3 mm | 5% | kg | 675.33 |
| 7219.20.00 | Not further worked than hot-rolled, not in coils: | | | |
| 7219.21.00 | Of a thickness exceeding 10 mm | 5% | kg | 675.341 |
| 7219.22.00 | Of a thickness of 4.75 mm or more but not exceeding 10 mm | 5% | kg | 675.342 |
| 7219.23.00 | Of a thickness of 3 mm or more but less than 4.75 mm | 5% | kg | 675.35 |
| 7219.24.00 | Of a thickness of less than 3 mm | 5% | kg | 675.36 |
| 7219.30.00 | Not further worked than cold-rolled (cold-reduced): | | | |
| 7219.31.00 | Of a thickness of 4.75 mm or more | 5% | kg | 675.51 |
| 7219.32.00 | Of a thickness of 3 mm or more but less than 4.75 mm | 5% | kg | 675.52 |
| 7219.33.00 | Of a thickness exceeding 1 mm but less than 3 mm | 5% | kg | 675.53 |
| 7219.34.00 | Of a thickness of 0.5 mm or more but not exceeding 1 mm | 5% | kg | 675.54 |
| 7219.35.00 | Of a thickness of less than 0.5 mm | 5% | kg | 675.55 |
| 7219.90.00 | Other | 5% | kg | 675.71 |
| 72.20 | Flat-rolled products of stainless steel, of a width of less than 600 mm. | | | |
| 7220.10.00 | Not further worked than hot-rolled: | | | |
| 7220.11.00 | Of a thickness of 4.75 mm or more | 5% | kg | 675.37 |
| 7220.12.00 | Of a thickness of less than 4.75 mm | 5% | kg | 675.38 |
| 7220.20.00 | Not further worked than cold-rolled (cold-reduced) | 5% | kg | 675.56 |
| 7220.90.00 | Other | 5% | kg | 675.72 |
| 7221.00.00 | Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel. | 5% | kg | 676.15 |
| 72.22 | Other bars and rods of stainless steel; angles, shapes and sections of stainless steel. | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|---|--------------|---------|------------|
| 7222.10.00 | Bars and rods, not further worked than hot-rolled, hot-drawn or extruded: | | | |
| 7222.11.00 | Of circular cross-section | 5% | kg | 676.251 |
| 7222.19.00 | Other | 5% | kg | 676.259 |
| 7222.20.00 | Bars and rods, not further worked than cold-formed or cold-finished | 5% | kg | 676.51 |
| 7222.30.00 | Other bars and rods | 5% | kg | 676.59 |
| 7222.40.00 | Angles, shapes and sections: | | | |
| 7222.40.10 | Angles | 5% | kg | 676.871 |
| 7222.40.20 | Shapes and sections | free | kg | 676.872 |
| 7223.00.00 | Wire of stainless steel. | 5% | kg | 678.21 |
| | IV – OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL | | | |
| 72.24 | Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel. | | | |
| 7224.10.00 | Ingots and other primary forms | 5% | kg | 672.49 |
| 7224.90.00 | Other | 5% | kg | 672.82 |
| 72.25 | Flat-rolled products of other alloy steel, of a width of 600 mm or more. | | | |
| 7225.10.00 | Of silicon-electrical steel: | | | |
| 7225.11.00 | Grain-oriented | 5% | kg | 675.111 |
| 7225.19.00 | Other | 5% | kg | 675.119 |
| 7225.30.00 | Other, not further worked than hot-rolled, in coils | 5% | kg | 675.41 |
| 7225.40.00 | Other, not further worked than hot-rolled, not in coils | 5% | kg | 675.42 |
| 7225.50.00 | Other, not further worked than cold-rolled (cold-reduced) | 5% | kg | 675.61 |
| 7225.90.00 | Other: | | | |
| 7225.91.00 | Electrolytically plated or coated with zinc | 5% | kg | 675.731 |
| 7225.92.00 | Otherwise plated or coated with zinc | 5% | kg | 675.732 |
| 7225.99.00 | Other | 5% | kg | 675.733 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|---------|------------|
| 72.26 | Flat-rolled products of other alloy steel, of a width of less than 600 mm. | | | |
| 7226.10.00 | Of silicon-electrical steel: | | | |
| 7226.11.00 | Grain-oriented | 5% | kg | 675.121 |
| 7226.19.00 | Other | 5% | kg | 675.129 |
| 7226.20.00 | Of high speed steel | 5% | kg | 675.22 |
| 7226.90.00 | Other: | | | |
| 7226.91.00 | Not further worked than hot-rolled | 5% | kg | 675.43 |
| 7226.92.00 | Not further worked than cold-rolled (cold-reduced) | 5% | kg | 675.62 |
| 7226.99.00 | Other | 5% | kg | 675.749 |
| 72.27 | Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel. | | | |
| 7227.10.00 | Of high speed steel | 5% | kg | 676.61 |
| 7227.20.00 | Of silico-manganese steel | 5% | kg | 676.62 |
| 7227.90.00 | Other | 5% | kg | 676.69 |
| 72.28 | Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel. | | | |
| 7228.10.00 | Bars and rods, of high speed steel | 5% | kg | 676.71 |
| 7228.20.00 | Bars and rods, of silico-manganese steel | 5% | kg | 676.72 |
| 7228.30.00 | Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded | 5% | kg | 676.29 |
| 7228.40.00 | Other bars and rods, not further worked than forged | 5% | kg | 676.46 |
| 7228.50.00 | Other bars and rods, not further worked than cold-formed or cold-finished | 5% | kg | 676.39 |
| 7228.60.00 | Other bars and rods | 5% | kg | 676.47 |
| 7228.70.00 | Angles, shapes and sections: | | | |
| 7228.70.10 | Angles | 5% | kg | 676.881 |
| 7228.70.20 | Shapes and sections | 5% | kg | 676.882 |
| 7228.80.00 | Hollow drill bars and rods | 5% | kg | 676.48 |
| 72.29 | Wire of other alloy steel. | | | |
| 7229.20.00 | Of silico-manganese steel | 5% | kg | 678.292 |
| 7229.90.00 | Other | 5% | kg | 678.299 |

CHAPTER 73**ARTICLES OF IRON OR STEEL****Notes**

1. In this Chapter the expression “cast iron” applies to products obtained by casting in which iron predominates by weight over each of the other elements and which do not comply with the chemical composition of steel as defined in Note 1(d) to Chapter 72.
2. In this Chapter the word “wire” means hot or cold formed products of any cross sectional shape, of which no cross sectional dimension exceeds 16 mm.



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|--|--------------|---------|------------|
| 73.01 | Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel. | | | |
| 7301.10.00 | Sheet piling | free | kg | 676.861 |
| 7301.20.00 | Angles, shapes and sections | 5% | kg | 676.862 |
| 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 plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails. | | | |
| 7302.10.00 | Rails | 5% | kg | 677.01 |
| 7302.30.00 | Switch blades, crossing frogs, point rods and other crossing pieces | 5% | kg | 677.092 |
| 7302.40.00 | Fish-plates and sole plates | 5% | kg | 677.093 |
| 7302.90.00 | Other | 5% | kg | 677.099 |
| 7303.00.00 | Tubes, pipes and hollow profiles, of cast iron. | free | kg | 679.11 |
| 73.04 | Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel. | | | |
| 7304.10.00 | Line pipe of a kind used for oil or gas pipelines: | | | |
| 7304.11.00 | Of stainless steel | 5% | kg | ### |
| 7304.19.00 | Other | 5% | kg | ### |
| 7304.20.00 | Casing , tubing and drill pipe, of a kind used in drilling for oil or gas: | | | |
| 7304.22.00 | Drill pipe of stainless steel | 5% | kg | 679.131 |
| 7304.23.00 | Other drill pipe | 5% | kg | 679.139 |
| 7304.24.00 | Other, of stainless steel | 5% | kg | ### |
| 7304.29.00 | Other | 5% | kg | ### |
| 7304.30.00 | Other, of circular cross-section, of iron or non- alloy steel: | | | |
| 7304.31.00 | Cold-drawn or cold-rolled (cold-reduced) | 5% | kg | 679.141 |
| 7304.39.00 | Other | 5% | kg | 679.149 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|---------|------------|
| 7304.40.00 | Other, of circular cross-section, of stainless steel: | | | |
| 7304.41.00 | Cold-drawn or cold-rolled (cold-reduced) | 5% | kg | 679.151 |
| 7304.49.00 | Other | 5% | kg | 679.159 |
| 7304.50.00 | Other, of circular cross-section, of other alloy steel: | | | |
| 7304.51.00 | Cold-drawn or cold-rolled (cold-reduced) | 5% | kg | 679.161 |
| 7304.59.00 | Other | 5% | kg | 679.169 |
| 7304.90.00 | Other | 5% | kg | 679.17 |
| 73.05 | Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel. | | | |
| 7305.10.00 | Line pipe of a kind used for oil or gas pipelines: | | | |
| 7305.11.00 | Longitudinally submerged arc welded | 5% | kg | 679.311 |
| 7305.12.00 | Other, longitudinally welded | 5% | kg | 679.312 |
| 7305.19.00 | Other | 5% | kg | 679.319 |
| 7305.20.00 | Casing of a kind used in drilling for oil or gas | 5% | kg | 679.32 |
| 7305.30.00 | Other, welded: | | | |
| 7305.31.00 | Longitudinally welded | 5% | kg | 679.331 |
| 7305.39.00 | Other | 5% | kg | 679.339 |
| 7305.90.00 | Other | 5% | kg | 679.39 |
| 73.06 | Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel. | | | |
| 7306.10.00 | Line pipe of a kind used for oil or gas pipelines: | | | |
| 7306.11.00 | Welded, of stainless steel | 5% | kg | ### |
| 7306.19.00 | Other | 5% | kg | ### |
| 7306.20.00 | Casing and tubing of a kind used in drilling for oil or gas: | | | |
| 7306.21.00 | Welded, of stainless steel | 5% | kg | ### |
| 7306.29.00 | Other | 5% | kg | ### |
| 7306.30.00 | Other, welded, of circular cross-section, of iron or non-alloy steel | 5% | kg | ### |
| 7306.40.00 | Other, welded, of circular cross-section, of stainless steel | 5% | kg | ### |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|-----------|------------|
| 7306.50.00 | Other, welded, of circular cross-section, of other alloy steel | 5% | kg | 679.431 |
| 7306.60.00 | Other, welded, of non-circular cross-section: | | | |
| 7306.61.00 | Of square or rectangular cross-section | 5% | kg | 679.433 |
| 7306.69.00 | Of other non-circular cross-section | 5% | kg | 679.44 |
| 7306.90.00 | Other | 5% | kg | 679.45 |
| 73.07 | Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel. | | | |
| 7307.10.00 | Cast fittings: | | | |
| 7307.11.00 | Of non-malleable cast iron | 5% | kg | 679.51 |
| 7307.19.00 | Other | 5% | kg | 679.52 |
| 7307.20.00 | Other, of stainless steel: | | | |
| 7307.21.00 | Flanges | 5% | kg | 679.53 |
| 7307.22.00 | Threaded elbows, bends and sleeves | 5% | kg | 679.54 |
| 7307.23.00 | Butt welding fittings | 5% | kg | 679.55 |
| 7307.29.00 | Other | 5% | kg | 679.56 |
| 7307.90.00 | Other: | | | |
| 7307.91.00 | Flanges | 5% | kg | 679.591 |
| 7307.92.00 | Threaded elbows, bends and sleeves | 5% | kg | 679.592 |
| 7307.93.00 | Butt welding fittings | 5% | kg | 679.593 |
| 7307.99.00 | Other | 5% | kg | 679.599 |
| 73.08 | Structures (excluding prefabricated buildings of heading 9406.00) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel. | | | |
| 7308.10.00 | Bridges and bridge-sections | 5% | kg and mt | 691.11 |
| 7308.20.00 | Towers and lattice masts | 5% | kg and mt | 691.12 |
| 7308.30.00 | Doors, windows and their frames and thresholds for doors | 5% | kg and mt | 691.13 |
| 7308.40.00 | Equipment for scaffolding, shuttering, propping or pit-propping | 5% | kg and mt | 691.14 |
| 7308.90.00 | Other | 5% | kg and mt | 691.19 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|---|--------------|---------|------------|
| 7309.00 | Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment. | | | |
| 7309.00.10 | Petrol, oil and gas tanks | 5% | kg | 692.111 |
| 7309.00.20 | Water tanks | 5% | kg | 692.112 |
| 7309.00.90 | Other | 5% | kg | 692.119 |
| 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. | | | |
| 7310.10.00 | Of a capacity of 50 litres or more | 5% | kg | 692.411 |
| 7310.20.00 | Of a capacity of less than 50 litres: | | | |
| 7310.21.00 | Cans which are to be closed by soldering or crimping | 15% | kg | 692.412 |
| 7310.29.00 | Other | 5% | kg | 692.419 |
| 7311.00.00 | Containers for compressed or liquefied gas, of iron or steel. | 5% | kg | 692.43 |
| 73.12 | Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated. | | | |
| 7312.10.00 | Stranded wire, ropes and cables: | | | |
| 7312.10.10 | Stranded wire | 5% | kg | 693.111 |
| 7312.10.20 | Cables | 15% | kg | 693.112 |
| 7312.10.30 | Ropes | 5% | kg | 693.113 |
| 7312.90.00 | Other | 5% | kg | 693.119 |
| 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. | | | |
| 7313.00.10 | Barbed wire, of iron or steel | 15% | kg | 693.21 |
| 7313.00.90 | Other | 15% | kg | 693.29 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|---------|------------|
| 73.14 | Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel. | | | |
| 7314.10.00 | Woven cloth: | | | |
| 7314.12.00 | Endless bands for machinery, of stainless steel | 15% | kg | 693.511 |
| 7314.14.00 | Other woven cloth, of stainless steel | 15% | kg | 693.513 |
| 7314.19.00 | Other: | | | |
| 7314.19.10 | Gauze | 15% | kg | 693.514 |
| 7314.19.90 | Other | 15% | kg | 693.515 |
| 7314.20.00 | Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm ² or more: | | | |
| 7314.20.10 | Grill | 15% | kg | 693.516 |
| 7314.20.90 | Other | 15% | kg | 693.517 |
| 7314.30.00 | Other grill, netting and fencing, welded at the intersection: | | | |
| 7314.31.00 | Plated or coated with zinc: | | | |
| 7314.31.10 | Grill | 15% | kg | 693.518 |
| 7314.31.90 | Other | 15% | kg | 693.5191 |
| 7314.39.00 | Other | 15% | kg | 693.5192 |
| 7314.40.00 | Other cloth, grill, netting and fencing: | | | |
| 7314.41.00 | Plated or coated with zinc: | | | |
| 7314.41.10 | Grill | 15% | kg | 693.5193 |
| 7314.41.90 | Other | 15% | kg | 693.5194 |
| 7314.42.00 | Coated with plastics: | | | |
| 7314.42.10 | Grill | 15% | kg | 693.5195 |
| 7314.42.90 | Other | 15% | kg | 693.5196 |
| 7314.49.00 | Other | 15% | kg | 693.5197 |
| 7314.50.00 | Expanded metal | 5% | kg | 693.5199 |
| 73.15 | Chain and parts thereof, of iron or steel. | | | |
| 7315.10.00 | Articulated link chain and parts thereof: | | | |
| 7315.11.00 | Roller chain | 5% | kg | 748.31 |
| 7315.12.00 | Other chain | 5% | kg | 748.32 |
| 7315.19.00 | Parts | 5% | kg | 748.39 |
| 7315.20.00 | Skid chain | 5% | kg | 699.21 |
| 7315.80.00 | Other chain: | | | |
| 7315.81.00 | Stud-link | 5% | kg | 699.221 |
| 7315.82.00 | Other, welded link | 5% | kg | 699.222 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|---|--------------|---------|------------|
| 7315.89.00 | Other | 5% | kg | 699.223 |
| 7315.90.00 | Other parts | 5% | kg | 699.229 |
| 7316.00.00 | Anchors, grapnels and parts thereof, of iron or steel. | 5% | kg | 699.61 |
| 7317.00 | Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper. | | | |
| 7317.00.10 | Masonry and roofing nails | 5% | kg | 694.11 |
| 7317.00.20 | Other nails | 15% | kg | 694.12 |
| 7317.00.30 | Tacks | 5% | kg | 694.13 |
| 7317.00.40 | Staples | 15% | kg | 694.14 |
| 7317.00.90 | Other | 5% | kg | 694.19 |
| 73.18 | Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel. | | | |
| 7318.10.00 | Threaded articles: | | | |
| 7318.11.00 | Coach screws | 5% | kg | 694.211 |
| 7318.12.00 | Other wood screws | 5% | kg | 694.212 |
| 7318.13.00 | Screw hooks and screw rings | 5% | kg | 694.213 |
| 7318.14.00 | Self-tapping screws | 5% | kg | 694.214 |
| 7318.15.00 | Other screws and bolts, whether or not with their nuts or washers | 5% | kg | 694.215 |
| 7318.16.00 | Nuts | 5% | kg | 694.216 |
| 7318.19.00 | Other | 5% | kg | 694.219 |
| 7318.20.00 | Non-threaded articles: | | | |
| 7318.21.00 | Spring washers and other lock washers | 5% | kg | 694.221 |
| 7318.22.00 | Other washers | 5% | kg | 694.222 |
| 7318.23.00 | Rivets | 5% | kg | 694.223 |
| 7318.24.00 | Cotters and cotter-pins | 5% | kg | 694.224 |
| 7318.29.00 | Other | 5% | kg | 694.229 |
| 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. | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|----------|------------|
| 7319.20.00 | Safety pins | 5% | kg | 699.321 |
| 7319.30.00 | Other pins: | | | |
| 7319.30.10 | Ordinary pins | 15% | kg | 699.322 |
| 7319.30.90 | Other | 5% | kg | 699.329 |
| 7319.90.00 | Other: | | | |
| 7319.90.10 | Sewing, darning or embroidery needles | 5% | kg | 699.311 |
| 7319.90.90 | Other | 5% | kg | ### |
| 73.20 | Springs and leaves for springs, of iron or steel. | | | |
| 7320.10.00 | Leaf-springs and leaves therefor: | | | |
| 7320.10.10 | For road motor vehicles | 10% | kg | 699.411 |
| 7320.10.90 | Other | 5% | kg | 699.412 |
| 7320.20.00 | Helical springs: | | | |
| 7320.20.10 | For road motor vehicles | 10% | kg | 699.413 |
| 7320.20.90 | Other | 5% | kg | 699.414 |
| 7320.90.00 | Other: | | | |
| 7320.90.10 | For road motor vehicles | 10% | kg | 699.415 |
| 7320.90.90 | Other | 5% | kg | 699.419 |
| 73.21 | Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel. | | | |
| 7321.10.00 | Cooking appliances and plate warmers: | | | |
| 7321.11.00 | For gas fuel or for both gas and other fuels: | | | |
| 7321.11.10 | Stoves and ranges | 20% | kg and u | 697.311 |
| 7321.11.20 | Cookers | 20% | kg and u | 697.312 |
| 7321.11.30 | Barbecues | 20% | kg and u | 697.313 |
| 7321.11.90 | Other | 20% | kg and u | 697.314 |
| 7321.12.00 | For liquid fuel: | | | |
| 7321.12.10 | Stoves and ranges | 20% | kg and u | 697.315 |
| 7321.12.20 | Cookers | 20% | kg and u | 697.316 |
| 7321.12.30 | Barbecues | 20% | kg and u | 697.317 |
| 7321.12.90 | Other | 20% | kg and u | 697.318 |
| 7321.19.00 | Other, including appliances for solid fuel: | | | |
| 7321.19.10 | Stoves and ranges | 20% | kg and u | 697.3191 |
| 7321.19.20 | Cookers | 20% | kg and u | 697.3192 |
| 7321.19.30 | Barbecues | 20% | kg and u | 697.3193 |
| 7321.19.90 | Other | 20% | kg and u | 697.3199 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|----------|------------|
| 7321.80.00 | Other appliances: | | | |
| 7321.81.00 | For gas fuel or for both gas and other fuels | 20% | kg and u | 697.321 |
| 7321.82.00 | For liquid fuel | 20% | kg and u | 697.322 |
| 7321.89.00 | Other, including appliances for solid fuel | 20% | kg and u | 697.323 |
| 7321.90.00 | Parts | 5% | kg | 697.33 |
| 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. | | | |
| 7322.10.00 | Radiators and parts thereof: | | | |
| 7322.11.00 | Of cast iron | 5% | kg | 812.111 |
| 7322.19.00 | Other | 5% | kg | 812.119 |
| 7322.90.00 | Other | 5% | kg | 812.15 |
| 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. | | | |
| 7323.10.00 | Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like: | | | |
| 7323.10.10 | Iron or steel wool | 20% | kg | 697.441 |
| 7323.10.20 | Pot scourers and scouring or polishing pads | 20% | kg | 697.442 |
| 7323.10.90 | Other | 20% | kg | 697.449 |
| 7323.90.00 | Other: | | | |
| 7323.91.00 | Of cast iron, not enamelled | 20% | kg | 697.411 |
| 7323.92.00 | Of cast iron, enamelled | 20% | kg | 697.412 |
| 7323.93.00 | Of stainless steel: | | | |
| 7323.93.10 | Baking pans | 20% | kg | 697.4131 |
| 7323.93.20 | Buckets | 20% | kg | 697.4132 |
| 7323.93.30 | Dust bins | 20% | kg | 697.4133 |
| 7323.93.40 | Funnels | 20% | kg | 697.4134 |
| 7323.93.50 | Watering-cans | 20% | kg | 697.4135 |
| 7323.93.60 | Clothes hangers | 20% | kg | 697.4136 |
| 7323.93.70 | Letter boxes | 20% | kg | 697.4137 |
| 7323.93.80 | Parts | 5% | kg | 697.4138 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|---------|------------|
| 7323.93.90 | Other | 20% | kg | 697.4139 |
| 7323.94.00 | Of iron (other than cast iron) or steel, enamelled: | | | |
| 7323.94.10 | Baking pans | 20% | kg | 697.4141 |
| 7323.94.20 | Buckets | 20% | kg | 697.4142 |
| 7323.94.30 | Dust bins | 20% | kg | 697.4143 |
| 7323.94.40 | Funnels | 20% | kg | 697.4144 |
| 7323.94.50 | Watering-cans | 20% | kg | 697.4145 |
| 7323.94.60 | Clothes hangers | 20% | kg | 697.4146 |
| 7323.94.70 | Letter boxes | 20% | kg | 697.4147 |
| 7323.94.80 | Parts | 5% | kg | 697.4148 |
| 7323.94.90 | Other | 20% | kg | 697.4149 |
| 7323.99.00 | Other | 20% | kg | 697.419 |
| 73.24 | Sanitary ware and parts thereof, of iron or steel. | | | |
| 7324.10.00 | Sinks and wash basins, of stainless steel | 5% | kg | 697.511 |
| 7324.20.00 | Baths: | | | |
| 7324.21.00 | Of cast iron, whether or not enamelled | 5% | kg | 697.512 |
| 7324.29.00 | Other | 5% | kg | 697.513 |
| 7324.90.00 | Other, including parts: | | | |
| 7324.90.10 | Parts of sinks and wash basins | 5% | kg | 697.517 |
| 7324.90.20 | Parts of other sanitary ware | 5% | kg | 697.518 |
| 7324.90.90 | Other | 5% | kg | 697.519 |
| 73.25 | Other cast articles of iron or steel. | | | |
| 7325.10.00 | Of non-malleable cast iron | 20% | kg | 699.62 |
| 7325.90.00 | Other: | | | |
| 7325.91.00 | Grinding balls and similar articles for mills | 5% | kg | 699.631 |
| 7325.99.00 | Other | 20% | kg | 699.639 |
| 73.26 | Other articles of iron or steel. | | | |
| 7326.10.00 | Forged or stamped, but not further worked: | | | |
| 7326.11.00 | Grinding balls and similar articles for mills | 5% | kg | 699.651 |
| 7326.19.00 | Other | 20% | kg | 699.659 |
| 7326.20.00 | Articles of iron or steel wire | 20% | kg | 699.67 |
| 7326.90.00 | Other: | | | |
| 7326.90.10 | Handcuffs | 20% | kg | 699.691 |
| 7326.90.90 | Other | 20% | kg | 699.699 |

CHAPTER 74

COPPER AND ARTICLES THEREOF

Note

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

(a) Refined copper

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

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

TABLE – Other elements

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

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

(b) Copper alloys

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

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

(c) **Master alloys**

Alloys containing with other elements more than 10% by weight of copper, not usefully malleable and commonly used as an additive in the manufacture of other alloys or as de oxidants, de sulphurising agents or for similar uses in the metallurgy of non ferrous metals. However, copper phosphide (phosphor copper) containing more than 15% by weight of phosphorus falls in heading 28.48.

(d) **Bars and rods**

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

Wire bars and billets with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, drawing stock (wire rod) or tubes, are however to be taken to be unwrought copper of heading 74.03.

(e) **Profiles**

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

(f) **Wire**

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

In the case of heading 74.14, however, the term “wire” applies only to products, whether or not in coils, of any cross sectional shape, of which no cross sectional dimension exceeds 6 mm.

(g) **Plates, sheets, strip and foil**

Flat surfaced products (other than the unwrought products of heading 74.03), coiled or not, of solid rectangular (other than square) cross section with or without rounded corners (including “modified rectangles” of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

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

Headings 74.09 and 74.10 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(h) **Tubes and pipes**

Hollow products, coiled or not, which have a uniform cross section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross section, which may have corners rounded along

their whole length, are also to be taken to be tubes and pipes provided the inner and outer cross sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone shaped or fitted with flanges, collars or rings.

Subheading Note

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

(a) **Copper zinc base alloys (brasses)**

Alloys of copper and zinc, with or without other elements. When other elements are present:

- zinc predominates by weight over each of such other elements;
- any nickel content by weight is less than 5% (see copper nickel zinc alloys (nickel silvers)); and
- any tin content by weight is less than 3% (see copper tin alloys (bronzes)).

(b) **Copper tin base alloys (bronzes)**

Alloys of copper and tin, with or without other elements. When other elements are present, tin predominates by weight over each of such other elements, except that when the tin content is 3% or more the zinc content by weight may exceed that of tin but must be less than 10%.

(c) **Copper nickel zinc base alloys (nickel silvers)**

Alloys of copper, nickel and zinc, with or without other elements. The nickel content is 5% or more by weight (see copper zinc alloys (brasses)).

(d) **Copper nickel base alloys**

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



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|--|--------------|---------|------------|
| 7401.00.00 | Copper mattes; cement copper (precipitated copper). | free | kg | ### |
| 7402.00.00 | Unrefined copper; copper anodes for electrolytic refining. | free | kg | 682.11 |
| 74.03 | Refined copper and copper alloys, unwrought. | | | |
| 7403.10.00 | Refined copper: | | | |
| 7403.11.00 | Cathodes and sections of cathodes | free | kg | 682.121 |
| 7403.12.00 | Wire-bars | free | kg | 682.122 |
| 7403.13.00 | Billets | free | kg | 682.123 |
| 7403.19.00 | Other | free | kg | 682.129 |
| 7403.20.00 | Copper alloys: | | | |
| 7403.21.00 | Copper-zinc base alloys (brass) | free | kg | 682.141 |
| 7403.22.00 | Copper-tin base alloys (bronze) | free | kg | 682.142 |
| 7403.29.00 | Other copper alloys (other than master alloys of heading No. 7405.00.00) | free | kg | 682.149 |
| 7404.00.00 | Copper waste and scrap. | free | kg | 288.21 |
| 7405.00.00 | Master alloys of copper. | free | kg | 682.13 |
| 74.06 | Copper powders and flakes. | | | |
| 7406.10.00 | Powders of non-lamellar structure | 5% | kg | 682.621 |
| 7406.20.00 | Powders of lamellar structure; flakes | 5% | kg | 682.622 |
| 74.07 | Copper bars, rods and profiles. | | | |
| 7407.10.00 | Of refined copper | free | kg | 682.31 |
| 7407.20.00 | Of copper alloys: | | | |
| 7407.21.00 | Of copper-zinc base alloys (brass) | 5% | kg | 682.321 |
| 7407.29.00 | Other | free | kg | 682.329 |
| 74.08 | Copper wire. | | | |
| 7408.10.00 | Of refined copper: | | | |
| 7408.11.00 | Of which the maximum cross-sectional dimension exceeds 6 mm | free | kg | 682.411 |
| 7408.19.00 | Other | free | kg | 682.419 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|---------|------------|
| 7408.20.00 | Of copper alloys: | | | |
| 7408.21.00 | Of copper-zinc base alloys (brass) | free | kg | 682.421 |
| 7408.22.00 | Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver) | free | kg | 682.422 |
| 7408.29.00 | Other | free | kg | 682.429 |
| 74.09 | Copper plates, sheets and strip, of a thickness exceeding 0.15 mm. | | | |
| 7409.10.00 | Of refined copper: | | | |
| 7409.11.00 | In coils | free | kg | 682.511 |
| 7409.19.00 | Other | free | kg | 682.519 |
| 7409.20.00 | Of copper-zinc base alloys (brass): | | | |
| 7409.21.00 | In coils | free | kg | 682.521 |
| 7409.29.00 | Other | free | kg | 682.522 |
| 7409.30.00 | Of copper-tin base alloys (bronze): | | | |
| 7409.31.00 | In coils | free | kg | 682.523 |
| 7409.39.00 | Other | free | kg | 682.524 |
| 7409.40.00 | Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver) | free | kg | 682.525 |
| 7409.90.00 | Of other copper alloys | free | kg | 682.529 |
| 74.10 | Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15 mm. | | | |
| 7410.10.00 | Not backed: | | | |
| 7410.11.00 | Of refined copper | 5% | kg | 682.611 |
| 7410.12.00 | Of copper alloys | 5% | kg | 682.612 |
| 7410.20.00 | Backed: | | | |
| 7410.21.00 | Of refined copper | 5% | kg | 682.613 |
| 7410.22.00 | Of copper alloys | 5% | kg | 682.614 |
| 74.11 | Copper tubes and pipes. | | | |
| 7411.10.00 | Of refined copper | 5% | kg | 682.711 |
| 7411.20.00 | Of copper alloys: | | | |
| 7411.21.00 | Of copper-zinc base alloys (brass) | free | kg | 682.712 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|--|--------------|---------|------------|
| 7411.22.00 | Of copper-nickel base alloys (cupro-nickel) or copper-nickel -zinc base alloys (nickel silver) | free | kg | 682.713 |
| 7411.29.00 | Other | free | kg | 682.714 |
| 74.12 | Copper tube or pipe fittings (for example, couplings, elbows, sleeves). | | | |
| 7412.10.00 | Of refined copper | free | kg | 682.725 |
| 7412.20.00 | Of copper alloys | free | kg | 682.726 |
| 7413.00.00 | Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated. | 5% | kg | 693.12 |
| [74.14] | | | | |
| 74.15 | Nails, tacks, drawing pins, staples (other than those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper. | | | |
| 7415.10.00 | Nails and tacks, drawing pins, staples and similar articles | 5% | kg | 694.31 |
| 7415.20.00 | Other articles, not threaded: | | | |
| 7415.21.00 | Washers (including spring washers) | 5% | kg | 694.321 |
| 7415.29.00 | Other | 5% | kg | 694.329 |
| 7415.30.0 | Other threaded articles: | | | |
| 7415.33.00 | Screws; bolts and nuts | 5% | kg | 694.333 |
| 7415.39.00 | Other | 5% | kg | 694.339 |
| [74.16] | | | | |
| [74.17] | | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|---------|------------|
| 74.18 | Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper. | | | |
| 7418.10.00 | Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like: | | | |
| 7418.11.00 | Pot scourers and scouring or polishing pads, gloves and the like | 20% | kg | 697.421 |
| 7418.19.00 | Other | 20% | kg | 697.429 |
| 7418.20.00 | Sanitary ware and parts thereof | 20% | kg | 697.52 |
| 74.19 | Other articles of copper. | | | |
| 7419.10.00 | Chain and parts thereof | 5% | kg | 699.71 |
| 7419.90.00 | Other: | | | |
| 7419.91.00 | Cast, moulded, stamped or forged, but not further worked | free | kg | 699.731 |
| 7419.99.00 | Other: | | | |
| 7419.99.10 | Copper springs | 5% | kg | 699.42 |
| 7419.99.90 | Other | free | kg | ### |

◆◆◆◆

CHAPTER 75**NICKEL AND ARTICLES THEREOF****Note**

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

(a) **Bars and rods**

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

(b) **Profiles**

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

(c) **Wire**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex

polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “modified rectangular”) cross section exceeds one tenth of the width.

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

Flat surfaced products (other than the unwrought products of heading 75.02), coiled or not, of solid rectangular (other than square) cross section with or without rounded corners (including “modified rectangles” of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

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

Heading 75.06 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) **Tubes and pipes**

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

Subheading Notes

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

(a) Nickel, not alloyed

Metal containing by weight at least 99% of nickel plus cobalt, provided that:

- (i) the cobalt content by weight does not exceed 1.5%, and
- (ii) the content by weight of any other element does not exceed the limit specified in the following table:

TABLE - Other elements

| Element | Limiting content % by weight |
|----------------------|------------------------------|
| Fe Iron | 0.5 |
| O Oxygen | 0.4 |
| Other elements, each | 0.3 |

(b) Nickel alloys

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

- (i) the content by weight of cobalt exceeds 1.5%,
 - (ii) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table, or
 - (iii) the total content by weight of elements other than nickel plus cobalt exceeds 1%.
2. Notwithstanding the provisions of Chapter Note 1(c), for the purposes of subheading 7508.10 the term “wire” applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|---|--------------|---------|------------|
| 75.01 | Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy. | | | |
| 7501.10.00 | Nickel mattes | Free | kg | 284.211 |
| 7501.20.00 | Nickel oxide sinters and other intermediate products of nickel metallurgy | 5% | kg | 284.212 |
| 75.02 | Unwrought nickel. | | | |
| 7502.10.00 | Nickel, not alloyed | Free | kg | 683.11 |
| 7502.20.00 | Nickel alloys | Free | kg | 683.12 |
| 7503.00.00 | Nickel waste and scrap. | Free | kg | 288.22 |
| 7504.00.00 | Nickel powders and flakes. | 5% | kg | 683.23 |
| 75.05 | Nickel bars, rods, profiles and wire. | | | |
| 7505.10.00 | Bars, rods and profiles: | | | |
| 7505.11.00 | Of nickel, not alloyed | Free | kg | 683.211 |
| 7505.12.00 | Of nickel alloys | Free | kg | 683.212 |
| 7505.20.00 | Wire: | | | |
| 7505.21.00 | Of nickel, not alloyed | Free | kg | 683.213 |
| 7505.22.00 | Of nickel alloys | Free | kg | 683.214 |
| 75.06 | Nickel plates, sheets, strip and foil. | | | |
| 7506.10.00 | Of nickel, not alloyed | 5% | kg | 683.241 |
| 7506.20.00 | Of nickel alloys | 5% | kg | 683.242 |
| 75.07 | Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves). | | | |
| 7507.10.00 | Tubes and pipes: | | | |
| 7507.11.00 | Of nickel, not alloyed | 5% | kg | 683.221 |
| 7507.12.00 | Of nickel alloys | 5% | kg | 683.222 |
| 7507.20.00 | Tube or pipe fittings | 5% | kg | 683.223 |
| 75.08 | Other articles of nickel. | | | |
| 7508.10.00 | Cloth, grill and netting, of nickel wire | 5% | kg | 699.751 |
| 7508.90.00 | Other: | | | |
| 7508.90.10 | Electro-plating anodes, of nickel, wrought or unwrought, including those produced by electrolysis | 5% | kg | 699.752 |
| 7508.90.90 | Other | 5% | kg | 699.759 |

CHAPTER 76**ALUMINIUM AND ARTICLES THEREOF****Note**

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

(a) **Bars and rods**

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

(b) **Profiles**

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

(c) **Wire**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex

polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “modified rectangular”) cross section exceeds one tenth of the width.

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

Flat surfaced products (other than the unwrought products of heading 76.01), coiled or not, of solid rectangular (other than square) cross section with or without rounded corners (including “modified rectangles” of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

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

Headings 76.06 and 76.07 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) **Tubes and pipes**

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

Subheading Notes

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

(a) Aluminium, not alloyed

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

TABLE - Other elements

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

(b) Aluminium alloys

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

- (i) the content by weight of at least one of the other elements or of iron plus silicon taken together is greater than the limit specified in the foregoing table; or
 - (ii) the total content by weight of such other elements exceeds 1%.
2. Notwithstanding the provisions of Chapter Note 1(c), for the purposes of subheading 7616.91 the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6mm.



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|---|--------------|---------|------------|
| 76.01 | Unwrought aluminium. | | | |
| 7601.10.00 | Aluminium, not alloyed | Free | kg | 684.11 |
| 7601.20.00 | Aluminium alloys | Free | kg | 684.12 |
| 7602.00.00 | Aluminium waste and scrap. | 5% | kg | 288.23 |
| 76.03 | Aluminium powders and flakes. | | | |
| 7603.10.00 | Powders of non-lamellar structure | 5% | kg | 684.251 |
| 7603.20.00 | Powders of lamellar structure; flakes | 5% | kg | 684.252 |
| 76.04 | Aluminium bars, rods and profiles. | | | |
| 7604.10.00 | Of aluminium, not alloyed | 15% | kg | 684.211 |
| 7604.20.00 | Of aluminium alloys: | | | |
| 7604.21.00 | Hollow profiles | 15% | kg | 684.212 |
| 7604.29.00 | Other | 15% | kg | 684.219 |
| 76.05 | Aluminium wire. | | | |
| 7605.10.00 | Of aluminium, not alloyed: | | | |
| 7605.11.00 | Of which the maximum cross-sectional dimension exceeds 7 mm | Free | kg | 684.223 |
| 7605.19.00 | Other | Free | kg | 684.221 |
| 7605.20.00 | Of aluminium alloys: | | | |
| 7605.21.00 | Of which the maximum cross-sectional dimension exceeds 7 mm | Free | kg | 684.222 |
| 7605.29.00 | Other | Free | kg | 684.229 |
| 76.06 | Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm. | | | |
| 7606.10.00 | Rectangular (including square): | | | |
| 7606.11.00 | Of aluminium, not alloyed: | | | |
| 7606.11.10 | Flat sheets | Free | kg | 684.231 |
| 7606.11.20 | Corrugated sheets | 5% | kg | 684.232 |
| 7606.12.00 | Of aluminium alloys: | | | |
| 7606.12.10 | Flat sheets | Free | kg | 684.233 |
| 7606.12.20 | Corrugated sheets | 5% | kg | 684.234 |
| 7606.90.00 | Other: | | | |
| 7606.91.00 | Of aluminium, not alloyed | 5% | kg | 684.235 |
| 7606.92.00 | Of aluminium alloys | 5% | kg | 684.236 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|--|--------------|---------|------------|
| 76.07 | Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm. | | | |
| 7607.10.00 | Not backed: | | | |
| 7607.11.00 | Rolled but not further worked | 5% | kg | 684.241 |
| 7607.19.00 | Other | 5% | kg | 684.242 |
| 7607.20.00 | Backed | 5% | kg | 684.243 |
| 76.08 | Aluminium tubes and pipes. | | | |
| 7608.10.00 | Of aluminium, not alloyed | 15% | kg | 684.261 |
| 7608.20.00 | Of aluminium alloys | 15% | kg | 684.262 |
| 7609.00.00 | Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves). | 5% | kg | 684.27 |
| 76.10 | Aluminium structures (excluding pre-fabricated buildings of heading 9406.00) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures. | | | |
| 7610.10.00 | Doors, windows and their frames and thresholds for doors | 10% | kg | 691.21 |
| 7610.90.00 | Other: | | | |
| 7610.90.10 | Complete structures | 10% | kg | 691.291 |
| 7610.90.90 | Other | 5% | kg | 691.299 |
| 7611.00 | Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment. | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|---|--------------|---------|------------|
| 7611.00.10 | Water storage tanks | 10% | kg | 692.121 |
| 7611.00.90 | Other | 5% | kg | 692.129 |
| 76.12 | Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment. | | | |
| 7612.10.00 | Collapsible tubular containers: | | | |
| 7612.10.10 | Cans | 5% | kg | 692.421 |
| 7612.10.90 | Other | 5% | kg | 692.422 |
| 7612.90.00 | Other: | | | |
| 7612.90.10 | Cans | 5% | kg | 692.423 |
| 7612.90.90 | Other | 5% | kg | 692.429 |
| 7613.00.00 | Aluminium containers for compressed or liquefied gas. | 5% | kg | 692.44 |
| 76.14 | Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated. | | | |
| 7614.10.00 | With steel core | 5% | kg | 693.131 |
| 7614.90.00 | Other | 5% | kg | 693.139 |
| 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, or aluminium. | | | |
| 7615.10.00 | Table, kitchen, or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like: | | | |
| 7615.11.00 | Pot scourers and scouring or polishing pads, gloves and the like | 20% | kg | 697.431 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|---------|------------|
| 7615.19.00 | Other: | | | |
| 7615.19.10 | Saucepans | 20% | kg | 697.432 |
| 7615.19.20 | Baking, stew and frying pans | 20% | kg | 697.433 |
| 7615.19.30 | Other table, kitchen or household articles | 20% | kg | 697.434 |
| 7615.19.40 | Parts of the goods of subheadings 7615.19.10, 7615.19.20 and 7615.19.30 | 5% | kg | 697.435 |
| 7615.19.90 | Other | 20% | kg | 697.439 |
| 7615.20.00 | Sanitary ware and parts thereof: | | | |
| 7615.20.10 | Sanitary ware | 20% | kg | 697.531 |
| 7615.20.20 | Parts | 5% | kg | 697.532 |
| 76.16 | Other articles of aluminium. | | | |
| 7616.10.00 | Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles | 5% | kg | 694.4 |
| 7616.90.00 | Other: | | | |
| 7616.91.00 | Cloth, grill, netting and fencing, of aluminium wire | 5% | kg | 699.791 |
| 7616.99.00 | Other: | | | |
| 7616.99.10 | Expanded metal | 5% | kg | 699.792 |
| 7616.99.90 | Other | 5% | kg | 699.799 |

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CHAPTER 77

**(RESERVED FOR POSSIBLE FUTURE USE
IN THE HARMONISED SYSTEM)**

CHAPTER 78**LEAD AND ARTICLES THEREOF****Note**

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

(a) **Bars and rods**

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

(b) **Profiles**

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

(c) **Wire**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex

polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “modified rectangular”) cross section exceeds one tenth of the width.

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

Flat surfaced products (other than the unwrought products of heading 78.01), coiled or not, of solid rectangular (other than square) cross section with or without rounded corners (including “modified rectangles” of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

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

Heading 78.04 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) **Tubes and pipes**

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

Subheading Note

1. In this Chapter the expression “refined lead” means:

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

TABLE - Other elements

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



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|---|--------------|---------|------------|
| 78.01 | Unwrought lead. | | | |
| 7801.10.00 | Refined lead | Free | kg | 685.12 |
| 7801.90.00 | Other: | | | |
| 7801.91.00 | Containing by weight antimony as the principal other element | Free | kg | 685.111 |
| 7801.99.00 | Other | Free | kg | 685.119 |
| 7802.00.00 | Lead waste and scrap. | Free | kg | 288.24 |
| [78.03] | | | | |
| 78.04 | Lead plates, sheets, strip and foil; lead powders and flakes. | | | |
| 7804.10.00 | Plates, sheets, strip and foil: | | | |
| 7804.11.00 | Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm | 5% | kg | 685.221 |
| 7804.19.00 | Other | 5% | kg | 685.222 |
| 7804.20.00 | Powders and flakes | 5% | kg | 685.223 |
| [78.05] | | | | |
| 7806.00 | Other articles of lead. | | | |
| 7806.00.10 | Lead bars, rods, profiles and wire | 5% | kg | 685.21 |
| 7806.00.20 | Lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves) | 5% | kg | 685.24 |
| 7806.00.90 | Other | Free | kg | 699.76 |

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CHAPTER 79

ZINC AND ARTICLES THEREOF

Note

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

(a) **Bars and rods**

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

(b) **Profiles**

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

(c) **Wire**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex

polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “modified rectangular”) cross section exceeds one tenth of the width.

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

Flat surfaced products (other than the unwrought products of heading 79.01) coiled or not, of solid rectangular (other than square) cross section with or without rounded corners (including “modified rectangles” of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

of rectangular (including square) shape with a thickness not exceeding one tenth of the width,

of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Heading 79.05 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) **Tubes and pipes**

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

Subheading Note

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

(a) **Zinc, not alloyed**

Metal containing by weight at least 97.5% of zinc.

(b) **Zinc alloys**

Metallic substances in which zinc predominates by weight over each of the other elements, provided that the total content by weight of such other elements exceeds 2.5%.

(c) **Zinc dust**

Dust obtained by condensation of zinc vapour, consisting of spherical particles which are finer than zinc powders. At least 80% by weight of the particles pass through a sieve with 63 micrometres (microns) mesh. It must contain at least 85% by weight of metallic zinc.



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|--|--------------|---------|------------|
| 79.01 | Unwrought zinc. | | | |
| 7901.10.00 | Zinc, not alloyed: | | | |
| 7901.11.00 | Containing by weight 99.99% or more of zinc | Free | kg | 686.111 |
| 7901.12.00 | Containing by weight less than 99.99% of zinc | Free | kg | 686.112 |
| 7901.20.00 | Zinc alloys | Free | kg | 686.12 |
| 7902.00.00 | Zinc waste and scrap. | Free | kg | 288.25 |
| 79.03 | Zinc dust, powders and flakes. | | | |
| 7903.10.00 | Zinc dust | 5% | kg | 686.331 |
| 7903.90.00 | Other | 5% | kg | 686.339 |
| 7904.00.00 | Zinc bars, rods, profiles and wire. | Free | kg | 686.31 |
| 7905.00.00 | Zinc plates, sheets, strip and foil. | 5% | kg | 686.32 |
| 7906.00.00 | Zinc tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves) | | | |
| 7907.00 | Other articles of zinc. | | | |
| 7907.00.10 | Gutters, roof capping, skylight frames and other fabricated building components | 5% | kg | 699.771 |
| 7907.00.20 | Zinc tubes, pipes, and tube or pipe fittings (for example, couplings, elbows, sleeves) | 5% | kg | 686.34 |
| 7907.00.90 | Other | 5% | kg | 699.779 |

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CHAPTER 80**TIN AND ARTICLES THEREOF****Note**

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

(a) **Bars and rods**

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

(b) **Profiles**

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

(c) **Wire**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross section along their whole length in the shape of circles, ovals,

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

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

Flat surfaced products (other than the unwrought products of heading 80.01) coiled or not, of solid rectangular (other than square) cross section with or without rounded corners (including “modified rectangles” of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

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

Headings 80.04 and 80.05 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) **Tubes and pipes**

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

Subheading Note

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

(a) **Tin, not alloyed**

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

TABLE - Other elements

| Element | | Limiting content % by weight |
|---------|---------|------------------------------|
| Bi | Bismuth | 0.1 |
| Cu | Copper | 0.4 |

(b) **Tin alloys**

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

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



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|---|--------------|---------|------------|
| 80.01 | Unwrought tin. | | | |
| 8001.10.00 | Tin, not alloyed | Free | kg | 687.11 |
| 8001.20.00 | Tin alloys | Free | kg | 687.12 |
| 8002.00.00 | Tin waste and scrap. | Free | kg | 288.26 |
| 8003.00.00 | Tin bars, rods, profiles and wire. | Free | kg | 687.21 |
| [80.04] | | | | |
| [80.05] | | | | |
| [80.06] | | | | |
| 8007.00 | Other articles of tin. | | | |
| 8007.00.10 | Tin plates, sheets and strip, of a thickness exceeding 0.2 mm. | 5% | kg | 687.22 |
| 8007.00.20 | Tin foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2 mm; tin powders and flakes. | 5% | kg | ### |
| 8007.00.30 | Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves). | 5% | kg | 687.24 |
| 8007.00.90 | Other: | | | |
| 8007.00.91 | Agricultural Waterers and Feeders | 5% | kg | 699.78 |
| 8007.00.99 | Other | 5% | kg | 699.78 |

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CHAPTER 81

OTHER BASE METALS; CERMETS; ARTICLES THEREOF

Subheading Note

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



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|---------|------------|
| 81.01 | Tungsten (wolfram) and articles thereof, including waste and scrap. | | | |
| 8101.10.00 | Powders | free | kg | 689.111 |
| 8101.90.00 | Other: | | | |
| 8101.94.00 | Unwrought tungsten, including bars and rods obtained simply by sintering | free | kg | 689.113 |
| 8101.96.00 | Wire | free | kg | 689.916 |
| 8101.97.00 | Waste and scrap | free | kg | 689.915 |
| 8101.99.00 | Other | free | kg | 689.919 |
| 81.02 | Molybdenum and articles thereof, including waste and scrap. | | | |
| 8102.10.00 | Powders | free | kg | 689.121 |
| 8102.90.00 | Other: | | | |
| 8102.94.00 | Unwrought molybdenum, including bars and rods obtained simply by sintering | free | kg | 689.123 |
| 8102.95.00 | Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil | free | kg | 689.921 |
| 8102.96.00 | Wire | free | kg | 689.922 |
| 8102.97.00 | Waste and scrap | free | kg | 689.923 |
| 8102.99.00 | Other | free | kg | 699.929 |
| 81.03 | Tantalum and articles thereof, including waste and scrap. | | | |
| 8103.20.00 | Unwrought tantalum, including bars and rods obtained simply by sintering; powders | free | kg | 699.23 |
| 8103.30.00 | Waste and scrap | free | kg | 689.992 |
| 8103.90.00 | Other | free | kg | 699.93 |
| 81.04 | Magnesium and articles thereof, including waste and scrap. | | | |
| 8104.10.00 | Unwrought magnesium: | | | |
| 8104.11.00 | Containing at least 99.8% by weight of magnesium | free | kg | 689.151 |
| 8104.19.00 | Other | free | kg | 689.159 |
| 8104.20.00 | Waste and scrap | free | kg | 689.14 |
| 8104.30.00 | Raspings, turnings and granules, graded according to size; powders | free | kg | 699.941 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|--|--------------|---------|------------|
| 8104.90.00 | Other: | | | |
| 8104.90.10 | Wrought bars, rods, angles, shapes and sections of magnesium; magnesium wire; wrought plates, sheets and strip, of magnesium; magnesium foil; raspings and shavings of uniform size, powders and flakes, of magnesium; tubes and pipes and blanks therefor, of magnesium; hollow bars of magnesium | free | kg | 699.942 |
| 8104.90.90 | Other | free | kg | 699.949 |
| 81.05 | Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap. | | | |
| 8105.20.00 | Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders | free | kg | 689.87 |
| 8105.30.00 | Waste and scrap | free | kg | 689.811 |
| 8105.90.00 | Other | free | kg | 699.81 |
| 8106.00.00 | Bismuth and articles thereof, including waste and scrap. | | | |
| 81.07 | Cadmium and articles thereof, including waste and scrap. | | | |
| 8107.20.00 | Unwrought cadmium; powders | free | kg | 689.821 |
| 8107.30.00 | Waste and scrap | free | kg | 689.822 |
| 8107.90.00 | Other | free | kg | 699.83 |
| 81.08 | Titanium and articles thereof, including waste and scrap. | | | |
| 8108.20.00 | Unwrought titanium; powders | free | kg | 689.831 |
| 8108.30.00 | Waste and scrap | free | kg | 689.833 |
| 8108.90.00 | Other | free | kg | 699.85 |
| 81.09 | Zirconium and articles thereof, including waste and scrap. | | | |
| 8109.20.00 | Unwrought zirconium; powders | free | kg | 689.84 |
| 8109.30.00 | Waste and scrap | free | kg | 689.844 |
| 8109.90.00 | Other | free | kg | 689.87 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|---|--------------|---------|------------|
| 81.10 | Antimony and articles thereof, including waste and scrap. | | | |
| 8110.10.00 | Unwrought antimony; powders | free | kg | 689.85 |
| 8110.20.00 | Waste and scrap | free | kg | 689.86 |
| 8110.90.00 | Other | free | kg | 689.89 |
| 8111.00.00 | Manganese and articles thereof, including waste and scrap. | free | kg | 689.941 |
| 81.12 | Beryllium, chromium, germanium, vanadium gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap. | | | |
| 8112.10.00 | Beryllium: | | | |
| 8112.12.00 | Unwrought; powders | free | kg | 689.913 |
| 8112.13.00 | Waste and scrap | free | kg | 689.914 |
| 8112.19.00 | Other | free | kg | 699.95 |
| 8112.20.00 | Chromium: | | | |
| 8112.21.00 | Unwrought; powders | free | kg | 689.711 |
| 8112.22.00 | Waste and scrap | free | kg | 689.714 |
| 8112.29.00 | Other | free | kg | 689.729 |
| 8112.50.00 | Thallium: | | | |
| 8112.51.00 | Unwrought; powders | free | kg | 689.981 |
| 8112.52.00 | Waste and scrap | free | kg | 699.991 |
| 8112.59.00 | Other | free | kg | 699.999 |
| 8112.90.00 | Other: | | | |
| 8112.92.00 | Unwrought; waste and scrap; powders | free | kg | 699.92 |
| 8112.99.00 | Other | free | kg | ### |
| 8113.00.00 | Cermets and articles thereof, including waste and scrap. | free | kg | 689.99 |

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CHAPTER 82**TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND
FORKS, OF BASE METAL; PARTS THEREOF
OF BASE METAL****Notes**

1. Apart from blow lamps, portable forges, grinding wheels with frameworks, manicure or pedicure sets, and goods of heading No.82.09, this Chapter covers only articles with a blade, working edge, working surface or other working part of:
 - (a) Base metal;
 - (b) Metal carbides or cermets;
 - (c) Precious or semi precious stones (natural, synthetic or reconstructed) on a support of base metal, metal carbide or cermet; or
 - (d) Abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.
2. Parts of base metal of the articles of this Chapter are to be classified with the articles of which they are parts, except parts separately specified as such and tool holders for hand tools (heading 84.66). However, parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter.

Heads, blades and cutting plates for electric shavers or electric hair clippers are to be classified in heading 85.10.
3. Sets consisting of one or more knives of heading 82.11 and at least an equal number of articles of heading 82.15 are to be classified in heading 82.15.



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|----------|------------|
| 82.01 | Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry. | | | |
| 8201.10.00 | Spades and shovels | Free | kg | 695.11 |
| 8201.20.00 | Forks | Free | kg | 695.12 |
| 8201.30.00 | Mattocks, picks, hoes and rakes: | | | |
| 8201.30.10 | Mattocks | Free | kg and u | 695.131 |
| 8201.30.20 | Picks | Free | kg and u | 695.132 |
| 8201.30.30 | Hoes | Free | kg and u | 695.133 |
| 8201.30.40 | Rakes | Free | kg and u | 695.134 |
| 8201.40.00 | Axes, bill hooks and similar hewing tools: | | | |
| 8201.40.10 | Axes | Free | kg and u | 695.141 |
| 8201.40.20 | Machetes (cutlasses) | Free | kg and u | 695.142 |
| 8201.40.90 | Other | Free | kg and u | 695.149 |
| 8201.50.00 | Secateurs and similar one-handed pruners and shears (including poultry shears) | Free | kg | 695.15 |
| 8201.60.00 | Hedge shears, two-handed pruning shears and similar two-handed shears | Free | kg | 695.16 |
| 8201.90.00 | Other hand tools of a kind used in agriculture, horticulture or forestry | Free | kg | 695.19 |
| 82.02 | Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades). | | | |
| 8202.10.00 | Hand saws | 5% | kg | 695.21 |
| 8202.20.00 | Band saw blades | 5% | kg | 695.51 |
| 8202.30.00 | Circular saw blades (including slitting or slotting saw blades): | | | |
| 8202.31.00 | With working part of steel | 5% | kg | 695.52 |
| 8202.39.00 | Other, including parts | 5% | kg | 695.53 |
| 8202.40.00 | Chain saw blades | 5% | kg | 695.54 |
| 8202.90.00 | Other saw blades: | | | |
| 8202.91.00 | Straight saw blades, for working metal | 5% | kg | 695.55 |
| 8202.99.00 | Other | 5% | kg | 695.59 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|---------|------------|
| 82.03 | Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools. | | | |
| 8203.10.00 | Files, rasps and similar tools | 5% | kg | 695.22 |
| 8203.20.00 | Pliers (including cutting pliers), pincers, tweezers and similar tools | 5% | kg | 695.231 |
| 8203.30.00 | Metal cutting shears and similar tools | 5% | kg | 695.232 |
| 8203.40.00 | Pipe-cutters, bolt croppers, perforating punches and similar tools | 5% | kg | 695.234 |
| 82.04 | Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles. | | | |
| 8204.10.00 | Hand-operated spanners and wrenches: | | | |
| 8204.11.00 | Non-adjustable | 5% | kg | 695.31 |
| 8204.12.00 | Adjustable | 5% | kg | 695.32 |
| 8204.20.00 | Interchangeable spanner sockets, with or without handles | 5% | kg | 695.33 |
| 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 | 5% | kg | 695.41 |
| 8205.20.00 | Hammers and sledge hammers | 5% | kg | 695.42 |
| 8205.30.00 | Planes, chisels, gouges and similar cutting tools for working wood | 5% | kg | 695.43 |
| 8205.40.00 | Screwdrivers | 5% | kg | 695.44 |
| 8205.50.00 | Other hand tools (including glaziers' diamonds): | | | |
| 8205.51.00 | Household tools | 20% | kg | 695.45 |
| 8205.52.00 | GAFF | 5% | | |
| 8205.59.00 | Other | 5% | kg | 695.461 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|---------|------------|
| 8205.60.00 | Blow lamps | 5% | kg | 695.462 |
| 8205.70.00 | Vices, clamps and the like | 5% | kg | 695.47 |
| 8205.80.00 | Anvils; portable forges; hand or pedal-operated grinding wheels with frameworks | 5% | kg | 695.48 |
| 8205.90.00 | Sets of articles of two or more of the foregoing subheadings | 5% | kg | 695.49 |
| 8206.00 | Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale. | | | |
| 8206.00.10 | Household tools | 20% | kg | 695.71 |
| 8206.00.90 | Other | 5% | kg | 695.79 |
| 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. | | | |
| 8207.10.00 | Rock drilling or earth boring tools: | | | |
| 8207.13.00 | With working part of cermets | 5% | kg | 695.631 |
| 8207.19.00 | Other, including parts | 5% | kg | 695.639 |
| 8207.20.00 | Dies for drawing or extruding metal | 5% | kg | 695.641 |
| 8207.30.00 | Tools for pressing, stamping or punching | 5% | kg | 695.642 |
| 8207.40.00 | Tools for tapping or threading | 5% | kg | 695.643 |
| 8207.50.00 | Tools for drilling, other than for rock drilling | 5% | kg | 695.644 |
| 8207.60.00 | Tools for boring or broaching | 5% | kg | 695.645 |
| 8207.70.00 | Tools for milling | 5% | kg | 695.646 |
| 8207.80.00 | Tools for turning | 5% | kg | 695.747 |
| 8207.90.00 | Other interchangeable tools | 5% | kg | 695.649 |
| 82.08 | Knives and cutting blades, for machines or for mechanical appliances. | | | |
| 8208.10.00 | For metal working | 5% | kg | 695.611 |
| 8208.20.00 | For wood working | 5% | kg | 695.612 |
| 8208.30.00 | For kitchen appliances or for machines used by the food industry: | | | |
| 8208.30.10 | For kitchen appliances | 5% | kg | 695.613 |
| 8208.30.90 | Other | 5% | kg | 695.614 |
| 8208.40.00 | For agricultural, horticultural or forestry machines: | | | |
| 8208.40.10 | For lawn mowers | 5% | kg | 695.615 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|---|--------------|----------|------------|
| 8208.40.90 | Other | 5% | kg | 695.616 |
| 8208.90.00 | Other | 5% | kg | 695.619 |
| 8209.00.00 | Plates, sticks, tips and the like for tools, unmounted, of cermets. | 5% | kg | 695.62 |
| 8210.00 | Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink. | | | |
| 8210.00.10 | Coffee-mills | 20% | kg | 697.811 |
| 8210.00.20 | Mincers | 20% | kg | 697.812 |
| 8210.00.30 | Juice extractors | 20% | kg | 697.813 |
| 8210.00.40 | Ice cream freezers | 20% | kg | 697.814 |
| 8210.00.90 | Other | 20% | kg | 697.819 |
| 82.11 | Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor. | | | |
| 8211.10.00 | Sets of assorted articles | 20% | kg and u | 696.81 |
| 8211.90.00 | Other: | | | |
| 8211.91.00 | Table knives having fixed blades | 20% | kg and u | 696.82 |
| 8211.92.00 | Other knives having fixed blades: | | | |
| 8211.92.10 | Household | 20% | kg and u | 696.83 |
| 8211.92.90 | Other | 5% | kg and u | 696.84 |
| 8211.93.00 | Knives having other than fixed blades: | | | |
| 8211.93.10 | Table and other household | 20% | kg and u | 696.85 |
| 8211.93.90 | Other | 5% | kg and u | 696.86 |
| 8211.94.00 | Blades: | | | |
| 8211.94.10 | For table and other household knives | 20% | kg | 696.87 |
| 8211.94.90 | Other | 5% | kg | 696.88 |
| 8211.95.00 | Handles of base metal: | | | |
| 8211.95.10 | For table and other household knives | 20% | kg | 696.891 |
| 8211.95.90 | Other | 20% | kg | 696.899 |
| 82.12 | Razors and razor blades (including razor blade blanks in strips). | | | |
| 8212.10.00 | Razors | 20% | kg and u | 696.31 |
| 8212.20.00 | Safety razor blades including razor blade blanks in strips: | | | |
| 8212.20.10 | Safety razor blades | 20% | kg and u | 696.351 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|----------|------------|
| 8212.20.90 | Other | 5% | kg and u | 696.359 |
| 8212.90.00 | Other parts | 20% | kg | 696.38 |
| 82.13 | Scissors, tailors' shears and similar shears, and blades therefor. | | | |
| 8213.00.10 | Tailors' and dressmakers' shears | 5% | kg | 696.41 |
| 8213.00.90 | Other | 5% | kg | 696.49 |
| 82.14 | Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files). | | | |
| 8214.10.00 | Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor | 20% | kg | 696.51 |
| 8214.20.00 | Manicure or pedicure sets and instruments (including nail files) | 20% | kg | 696.55 |
| 8214.90.00 | Other | 5% | kg | 696.59 |
| 82.15 | Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware. | | | |
| 8215.10.00 | Sets of assorted articles containing at least one article plated with precious metal | 20% | kg | 696.61 |
| 8215.20.00 | Other sets of assorted articles | 20% | kg | 696.62 |
| 8215.90.00 | Other: | | | |
| 8215.91.00 | Plated with precious metal | 20% | kg | 696.63 |
| 8215.99.00 | Other | 20% | kg | 696.69 |

CHAPTER 83**MISCELLANEOUS ARTICLES OF BASE METAL****Notes**

1. For the purposes of this Chapter, parts of base metal are to be classified with their parent articles. However, articles of iron or steel of heading 73.12, 73.15, 73.17, 73.18 or 73.20, or similar articles of other base metal (Chapters 74 to 76 and 78 to 81) are not to be taken as parts of articles of this Chapter.
2. For the purposes of heading 83.02, the word “castors” means those having a diameter (including, where appropriate, tyres) not exceeding 75 mm, or those having a diameter (including, where appropriate, tyres) exceeding 75 mm provided that the width of the wheel or tyre fitted thereto is less than 30 mm.



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|---------|------------|
| 83.01 | Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal. | | | |
| 8301.10.00 | Padlocks | 5% | kg | 699.111 |
| 8301.20.00 | Locks of a kind used for motor vehicles | 5% | kg | 699.112 |
| 8301.30.00 | Locks of a kind used for furniture | 5% | kg | 699.113 |
| 8301.40.00 | Other locks | 5% | kg | 699.114 |
| 8301.50.00 | Clasps and frames with clasps, incorporating locks | 5% | kg | 699.115 |
| 8301.60.00 | Parts | 5% | kg | 699.116 |
| 8301.70.00 | Keys presented separately | 5% | kg | 699.117 |
| 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 closures of base metal. | | | |
| 8302.10.00 | Hinges | 5% | kg | 699.13 |
| 8302.20.00 | Castors | 5% | kg | 699.14 |
| 8302.30.00 | Other mountings, fittings and similar articles suitable for motor vehicles | 5% | kg | 699.15 |
| 8302.40.00 | Other mountings, fittings and similar articles: | | | |
| 8302.41.00 | Suitable for buildings | 5% | kg | 699.16 |
| 8302.42.00 | Other, suitable for furniture | 5% | kg | 699.17 |
| 8302.49.00 | Other | 5% | kg | 699.191 |
| 8302.50.00 | Hat-racks, hat-pegs, brackets and similar fixtures | 5% | kg | 699.192 |
| 8302.60.00 | Automatic door closures | 5% | kg | 699.193 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|---|--------------|---------|------------|
| 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. | 5% | kg | 699.12 |
| 8304.00 | Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03. | | | |
| 8304.00.10 | Filing cabinets | 10% | kg | 895.111 |
| 8304.00.20 | Card-index cabinets | 10% | kg | 895.112 |
| 8304.00.90 | Other | 5% | kg | 895.119 |
| 83.05 | Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal. | | | |
| 8305.10.00 | Fittings for loose-leaf binders or files | 5% | kg | 895.121 |
| 8305.20.00 | Staples in strips | 15% | kg | 895.122 |
| 8305.90.00 | Other, including parts: | | | |
| 8305.90.10 | Paper clips | 15% | kg | 895.123 |
| 8305.90.90 | Other | 5% | kg | 895.129 |
| 83.06 | Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal. | | | |
| 8306.10.00 | Bells, gongs and the like | 20% | kg | 699.52 |
| 8306.20.00 | Statuettes and other ornaments: | | | |
| 8306.21.00 | Plated with precious metal | 20% | kg | 697.821 |
| 8306.29.00 | Other | 20% | kg | 697.822 |
| 8306.30.00 | Photograph, picture or similar frames; mirrors | 20% | kg | 697.823 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|---|--------------|---------|------------|
| 83.07 | Flexible tubing of base metal, with or without fittings. | | | |
| 8307.10.00 | Of iron or steel | 5% | kg | 699.511 |
| 8307.90.00 | Of other base metal | 5% | kg | 699.519 |
| 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. | | | |
| 8308.10.00 | Hooks, eyes and eyelets | 5% | kg | 699.331 |
| 8308.20.00 | Tubular or bifurcated rivets | 5% | kg | 699.332 |
| 8308.90.00 | Other, including parts | 5% | kg | 699.339 |
| 83.09 | Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal. | | | |
| 8309.10.00 | Crown corks | 15% | kg | 699.531 |
| 8309.90.00 | Other: | | | |
| 8309.90.10 | Bottle caps | 15% | kg | 699.532 |
| 8309.90.90 | Other | free | kg | 699.539 |
| 8310.00.00 | Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05. | 20% | kg | 699.54 |
| 83.11 | Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying. | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|------------|---|--------------|---------|------------|
| 8311.10.00 | Coated electrodes of base metal, for electric arc-welding: | | | |
| 8311.10.10 | Of non-alloy steel | 10% | kg | 699.551 |
| 8311.10.90 | Of other base metal | 5% | kg | 699.552 |
| 8311.20.00 | Cored wire of base metal, for electric arc-welding | 10% | kg | 699.553 |
| 8311.30.00 | Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame | 10% | kg | 699.554 |
| 8311.90.00 | Other | 5% | kg | 699.559 |

SECTION XVI

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

Notes

1. This Section does not cover:
 - (a) Transmission or conveyor belts or belting, of plastics of Chapter 39, or of vulcanised rubber (heading 40.10); or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16);
 - (b) Articles of leather or of composition leather (heading 42.04) or of furskin (heading 43.03), of a kind used in machinery or mechanical appliances or for other technical uses;
 - (c) Bobbins, spools, cops, cones, cores, reels or similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV);
 - (d) Perforated cards for Jacquard or similar machines (for example, Chapter 39 or 48 or section XV);
 - (e) Transmission or conveyor belts and belting, of textile material (heading 59.10) or other articles of textile material for technical uses (heading 59.11);
 - (f) Precious or semi precious stones (natural, synthetic or reconstructed) of headings 71.02 to 71.04, or articles wholly of such stones of heading 71.16, except unmounted worked sapphires and diamonds for styli (heading 85.22);
 - (g) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

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- (h) Drill pipe (heading 73.04);
- (ij) Endless belts of metal wire or strip (Section XV);
- (k) Articles of Chapter 82 or 83;
- (l) Articles of Section XV11;
- (m) Articles of Chapter 90;
- (n) Clocks, watches or other articles of Chapter 91;
- (o) Interchangeable tools of heading 82.07 or brushes of a kind used as parts of machines (heading 96.03); similar interchangeable tools are to be classified according to the constituent material of their working part (for example, in Chapter 40, 42, 43, 45 or 59 or heading 68.04 or 69.09);
- (p) Articles of Chapter 95; or
- (q) Typewriter or similar ribbons, whether or not on spools or in cartridges (classified according to their constituent material, or in heading 96.12 if inked or otherwise prepared for giving impressions).
2. Subject to Note 1 to this section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading 84.84, 85.44, 85.45, 85.46 or 85.47) are to be classified according to the following rules:
- (a) Parts which are goods included in any of the headings of Chapter 84 or 85 (other than headings 84.09, 84.31, 84.48, 84.66, 84.73, 84.85, 8503.00, 85.22, 85.29, 85.38 and 85.48) are in all cases to be classified in their respective headings;
- (b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading 84.79 or 85.43) are to be classified with the machines of that kind or in heading 84.09, 84.31, 84.48, 84.66, 84.73, 8503.00, 85.22, 85.29 or 85.38 as appropriate. However, parts which are equally suitable for use principally with the goods of headings 85.17 and 85.25 to 85.28 are to be classified in heading 85.17;

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- (c) All other parts are to be classified in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate or, failing that, in heading 84.85 or 85.48.
3. Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.
4. Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.
5. For the purposes of these Notes, the expression “machine” means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85.



CHAPTER 84

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

Notes

1. This Chapter does not cover:
- (a) Millstones, grindstones or other articles of Chapter 68;
- (b) Machinery or appliances (for example, pumps) of ceramic material and ceramic parts of machinery or appliances of any material (Chapter 69);
- (c) Laboratory glassware (heading 70.17); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading 70.19 or 70.20);

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- (d) Articles of heading 73.21 or 73.22 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81);
- (e) Electro mechanical domestic appliances of heading 85.09; digital cameras of heading 85.25; or
- (f) Hand operated mechanical floor sweepers, not motorised (heading 96.03).
2. Subject to the operation of Note 3 to Section XVI, a machine or appliance which answers to a description in one or more of the headings 84.01 to 84.24 and at the same time to a description in one or other of the headings 84.25 to 84.80 is to be classified under the appropriate heading of the former group and not the latter.

Heading 84.19 does not, however, cover:

- (a) Germination plant, incubators or brooders (heading 84.36);
- (b) Grain dampening machines (heading 84.37);
- (c) Diffusing apparatus for sugar juice extraction (heading 84.38);
- (d) Machinery for the heat treatment of textile yarns, fabrics or made up textile articles (heading 84.51); or
- (e) Machinery or plant, designed for mechanical operation, in which a change of temperature, even if necessary, is subsidiary.

Heading 84.22 does not cover:

- (a) Sewing machines for closing bags or similar containers (heading 84.52);
or
- (b) Office machinery of heading 84.72.

Heading 84.24 does not cover:

Ink-jet printing machines (heading 84.43 or 84.71).

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3. A machine tool for working any material which answers to a description in heading 84.56 and at the same time to a description in heading 84.57, 84.58, 84.59, 84.60, 84.61, 84.64 or 84.65 is to be classified in heading 84.56.
4. Heading 84.57 applies only to machine tools for working metal, other than lathes (including turning centres), which can carry out different types of machining operations either:
- (a) by automatic tool change from a magazine or the like in conformity with a machining programme (machining centres),
 - (b) by the automatic use, simultaneously or sequentially, of different unit heads working on a fixed position workpiece (unit construction machines, single station), or
 - (c) by the automatic transfer of the workpiece to different unit heads (multi station transfer machines).
5. (a) For the purposes of heading 84.71, the expression “automatic data processing machines” means:
- (i) Digital machines, capable of (1) storing the processing program or programs and at least the data immediately necessary for the execution of the program; (2) being freely programmed in accordance with the requirements of the user; (3) performing arithmetical computations specified by the user; and, (4) executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run;
 - (ii) Analogue machines capable of simulating mathematical models and comprising at least: analogue elements, control elements and programming elements;
 - (ii) Hybrid machines consisting of either a digital machine with analogue elements or an analogue machine with digital elements.
- (b) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units. Subject to paragraph (e) below, a unit is to be regarded as being a part of a complete system if it meets all of the following conditions:
- (i) It is of a kind solely or principally used in an automatic data processing system;

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- (ii) It is connectable to the central processing unit either directly or through one or more other units; and
- (iii) It is able to accept or deliver data in a form (codes or signals) which can be used by the system.
- (c) Separately presented units of an automatic data processing machine are to be classified in heading 84.71.
- (d) Printers, keyboards, X-Y co-ordinate input devices and disk storage units which satisfy the conditions of paragraphs (b) (ii) and (b) (iii) above, are in all cases to be classified as units of heading 84.71.
- (e) Machines performing a specific function other than data processing and incorporating or working in conjunction with an automatic data processing machine are to be classified in the headings appropriate to their respective functions or, failing that, in residual headings.
6. Heading 84.82 applies, *inter alia*, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1% or by more than 0.05 mm, whichever is less.
Other steel balls are to be classified in heading 73.26.
7. A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose were its sole purpose.
- Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine the principal purpose of which is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading 84.79. Heading 84.79 also covers machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.
8. For the purposes of heading 84.70, the term "pocket-size" applies only to machines the dimensions of which do not exceed
170 mm x 100 mm x 45 mm.

Subheading Notes

1. For the purposes of subheading 8471.49, the term “systems” means automatic data processing machines whose units satisfy the conditions laid down in Note 5(B) to Chapter 84 and which comprise at least a central processing unit, one input unit (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or a printer).
2. Subheading 8482.40 applies only to bearings with cylindrical rollers of a uniform diameter not exceeding 5 mm and having a length which is at least three times the diameter. The ends of the rollers may be rounded.



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|----------|------------|
| 84.01 | Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation. | | | |
| 8401.10.00 | Nuclear reactors | Free | Kg | 718.71 |
| 8401.20.00 | Machinery and apparatus for isotopic separation, and parts thereof | Free | kg | 728.47 |
| 8401.30.00 | Fuel elements (cartridges), non-irradiated | Free | Kg | 718.77 |
| 8401.40.00 | Parts of nuclear reactors | Free | Kg | 718.78 |
| 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. | | | |
| 8402.10.00 | Steam or other vapour generating boilers: | | | |
| 8402.11.00 | Watertube boilers with a steam production exceeding 45 tonnes per hour | Free | kg and u | 711.111 |
| 8402.12.00 | Watertube boilers production not exceeding 45 tonnes per hour | Free | kg and u | 711.112 |
| 8402.19.00 | Other vapour generating boilers, including hybrid boilers | Free | kg and u | 711.119 |
| 8402.20.00 | Super-heated water boilers | Free | kg and u | 711.12 |
| 8402.90.00 | Parts | Free | kg and u | 711.91 |
| 84.03 | Central heating boiler other than those of heading 84.02. | | | |
| 8403.10.00 | Boilers | Free | kg and u | 812.17 |
| 8403.90.00 | Parts | Free | Kg | 812.19 |
| 84.04 | Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economizers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units. | | | |
| 8404.10.00 | Auxiliary plant for use with boilers of heading 84.02 or 84.03 | Free | kg and u | 711.21 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|----------|------------|
| 8404.20.00 | Condensers for steam or other vapour power units | Free | kg and u | 711.22 |
| 8404.90.00 | Parts | Free | kg and u | 711.92 |
| 84.05 | Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers. | | | |
| 8405.10.00 | Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers | Free | kg | 741.71 |
| 8405.90.00 | Parts | Free | Kg | 741.72 |
| 84.06 | Steam turbines and other vapour turbines. | | | |
| 8406.10.00 | Turbines for marine propulsion | Free | kg and u | 712.11 |
| 8406.80.00 | Other turbines: | | | |
| 8406.81.00 | Of an output exceeding 40 MW | Free | kg and u | 712.191 |
| 8406.82.00 | Of an output not exceeding 40 MW | Free | kg and u | 712.199 |
| 8406.90.00 | Parts | Free | Kg | 712.8 |
| 84.07 | Spark-ignition reciprocating or rotary internal combustion piston engines. | | | |
| 8407.10.00 | Aircraft engines | Free | kg and u | 713.11 |
| 8407.20.00 | Marine propulsion engines: | | | |
| 8407.21.00 | Outboard motors : | | | |
| 8407.21.10 | Outboard motors not exceeding 100hp | 5% | kg and u | |
| 8407.21.19 | Other | 5% | kg and u | 713.31 |
| 8407.29.00 | Other | 5% | kg and u | 713.32 |
| 8407.30.00 | Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87: | | | |
| 8407.31.00 | Of a cylinder capacity not exceeding 50 cc | 5% | kg and u | 713.211 |
| 8407.32.00 | Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc | 5% | kg and u | 713.212 |
| 8407.33.00 | Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc | 10% | kg and u | 713.213 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|----------|------------|
| 8407.34.00 | Of a cylinder capacity exceeding 1,000 cc | 10% | kg and u | 713.22 |
| 8407.90.00 | Other engines | 5% | kg and u | 713.81 |
| 84.08 | Compression-ignition internal combustion piston engines (diesel or semi-diesel engines). | | | |
| 8408.10.00 | Marine propulsion engines | 5% | kg and u | 713.33 |
| 8408.20.00 | Engines of a kind used for the propulsion of vehicles of Chapter 87 | 10% | kg and u | 713.23 |
| 8408.90.00 | Other engines | 5% | kg and u | 713.82 |
| 84.09 | Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08. | | | |
| 8409.10.00 | For aircraft engines | Free | Kg | 713.19 |
| 8409.90.00 | Other: | | | |
| 8409.91.00 | Suitable for use solely or principally with spark-ignition internal combustion piston engines: | | | |
| 8409.91.10 | For road motor vehicles | 10% | Kg | 713.911 |
| 8409.91.20 | For marine craft | 5% | Kg | 713.912 |
| 8409.91.90 | Other | 5% | Kg | 713.919 |
| 8409.99.00 | Other: | | | |
| 8409.99.10 | For road motor vehicles | 10% | Kg | 713.921 |
| 8409.99.20 | For marine craft | 5% | Kg | 713.922 |
| 8409.99.90 | Other | 5% | Kg | 713.929 |
| 84.10 | Hydraulic turbines, water wheels, and regulators therefor. | | | |
| 8410.10.00 | Hydraulic turbines and water wheels: | | | |
| 8410.11.00 | Of a power not exceeding 1,000 kW | Free | kg and u | 718.111 |
| 8410.12.00 | Of a power exceeding 1,000 kW but not exceeding 10,000 kW | Free | kg and u | 718.112 |
| 8410.13.00 | Of a power exceeding 10,000 kW | Free | kg and u | ### |
| 8410.90.00 | Parts, including regulators | Free | kg and u | 718.113 |
| 84.11 | Turbo-jets, turbo-propellers and other gas turbines. | | | |
| 8411.10.00 | Turbo-jets: | | | |
| 8411.11.00 | Of a thrust not exceeding 25 kN | Free | kg and u | 714.411 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|----------|------------|
| 8411.12.00 | Of a thrust exceeding 25 kN | Free | kg and u | 714.412 |
| 8411.20.00 | Turbo-propellers: | | | |
| 8411.21.00 | Of a power not exceeding 1,100 kW | Free | kg and u | 714.811 |
| 8411.22.00 | Of a power exceeding 1,100 kW | Free | kg and u | 714.812 |
| 8411.80.00 | Other gas turbines: | | | |
| 8411.81.00 | Of a power not exceeding 5,000 kW | Free | kg and u | 714.891 |
| 8411.82.00 | Of a power exceeding 5,000 kW | Free | kg and u | 714.892 |
| 8411.90.00 | Parts: | | | |
| 8411.91.00 | Of turbo-jets or turbo-propellers | Free | kg | 714.91 |
| 8411.99.00 | Other | Free | Kg | 714.99 |
| 84.12 | Other engines and motors. | | | |
| 8412.10.00 | Reaction engines other than turbo-jets | 5% | kg and u | 714.49 |
| 8412.20.00 | Hydraulic power engines and motors: | | | |
| 8412.21.00 | Linear acting (cylinders) | 5% | kg and u | 718.91 |
| 8412.29.00 | Other | 5% | kg and u | 718.931 |
| 8412.30.00 | Pneumatic power engines and motors: | | | |
| 8412.31.00 | Linear acting (cylinders) | 5% | kg and u | 718.92 |
| 8412.39.00 | Other | 5% | kg and u | 718.932 |
| 8412.80.00 | Other | 5% | kg and u | 718.939 |
| 8412.90.00 | Parts | 5% | kg | 718.99 |
| 84.13 | Pumps for liquids, whether or not fitted with a measuring device; liquid elevators. | | | |
| 8413.10.00 | Pumps fitted or designed to be fitted with a measuring device: | | | |
| 8413.11.00 | Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages | 5% | kg and u | 742.11 |
| 8413.19.00 | Other | 5% | kg and u | 742.19 |
| 8413.20.00 | Hand pumps, other than those of subheading 8413.11.00 or 8413.19.00 | 5% | kg and u | 742.711 |
| 8413.30.00 | Fuel, lubricating or cooling medium pumps for internal combustion piston engines | 10% | kg and u | 742.2 |
| 8413.40.00 | Concrete pumps | 5% | kg and u | 742.3 |
| 8413.50.00 | Other reciprocating positive displacement pumps | 5% | kg and u | 742.4 |
| 8413.60.00 | Other rotary positive displacement pumps | 5% | kg and u | 742.5 |
| 8413.70.00 | Other centrifugal pumps | 5% | kg and u | 742.6 |
| 8413.80.00 | Other pumps; liquid elevators: | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|----------|------------|
| 8413.81.00 | Pumps | 5% | kg and u | 742.712 |
| 8413.82.00 | Liquid elevators | 5% | kg and u | 742.75 |
| 8413.90.00 | Parts: | | | |
| 8413.91.00 | Of pumps: | | | |
| 8413.91.10 | For the pumps of subheading 8413.30.00 | 5% | Kg | 742.911 |
| 8413.91.90 | Other | 5% | Kg | 742.919 |
| 8413.92.00 | Of liquid elevators | 5% | Kg | 742.95 |
| 84.14 | Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters. | | | |
| 8414.10.00 | Vacuum pumps | Free | kg and u | 743.11 |
| 8414.20.00 | Hand-or foot-operated air pumps | Free | kg and u | 743.13 |
| 8414.30.00 | Compressors of a kind used in refrigerating equipment | 5% | kg and u | 743.15 |
| 8414.40.00 | Air compressors mounted on a wheeled chassis for towing | 5% | kg and u | 743.17 |
| 8414.50.00 | Fans: | | | |
| 8414.51.00 | Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W: | | | |
| 8414.51.10 | Table | 20% | kg and u | 743.411 |
| 8414.51.20 | Floor | 20% | kg and u | 743.412 |
| 8414.51.30 | Ceiling or roof | 20% | kg and u | 743.413 |
| 8414.51.90 | Other | 20% | kg and u | 743.419 |
| 8414.59.00 | Other | 5% | kg and u | 743.43 |
| 8414.60.00 | Hoods having a maximum horizontal side not exceeding 120 cm | Free | kg and u | 743.45 |
| 8414.80.00 | Other | Free | kg and u | 743.19 |
| 8414.90.00 | Parts | 5% | Kg | 743.8 |
| 84.15 | Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. | | | |
| 8415.10.00 | Window or wall types, self-contained or "split-system" | 20% | kg and u | 741.51 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|----------|------------|
| 8415.20.00 | Of a kind used for persons, in motor vehicles | 20% | kg and u | 741.551 |
| 8414.80.00 | Other: | | | |
| 8415.81.00 | Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps) | 20% | kg and u | 741.552 |
| 8415.82.00 | Other, incorporating a refrigerating unit | 20% | kg and u | 741.553 |
| 8415.83.00 | Not incorporating a refrigerating unit | 20% | kg and u | 741.554 |
| 8415.90.00 | Parts | 5% | Kg | 741.59 |
| 84.16 | Furnace burners for liquid fuel, for pulverized solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances. | | | |
| 8416.10.00 | Furnace burners for liquid fuel | Free | Kg | 741.21 |
| 8416.20.00 | Other furnace burners, including combination burners | Free | Kg | 741.23 |
| 8416.30.00 | Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances | Free | kg | 741.25 |
| 8416.90.00 | Parts | Free | Kg | 741.28 |
| 84.17 | Industrial or laboratory furnaces and ovens, including incinerators, non-electric. | | | |
| 8417.10.00 | Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals | Free | kg and u | 741.36 |
| 8417.20.00 | Bakery ovens, including biscuit ovens | Free | kg and u | 741.37 |
| 8417.80.00 | Other | Free | kg and u | 741.38 |
| 8417.90.00 | Parts | Free | Kg | 741.39 |
| 84.18 | Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15. | | | |
| 8418.10.00 | Combined refrigerator-freezers, fitted with separate external doors: | | | |
| 8418.10.10 | Frost free, electrical | 20% | kg and u | 775.211 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|----------|------------|
| 8418.10.20 | Other, electrical | 20% | kg and u | 775.212 |
| 8418.10.30 | Non-electrical | 20% | kg and u | 775.213 |
| 8418.20.00 | Refrigerators, household type: | | | |
| 8418.21.00 | Compression-type: | | | |
| 8418.21.10 | Frost free, electrical | 20% | kg and u | 775.214 |
| 8418.21.20 | Other, electrical | 20% | kg and u | 775.215 |
| 8418.21.30 | Non-electrical | 20% | kg and u | 775.216 |
| 8418.29.00 | Other : | | | |
| 8418.29.10 | Electrical | 20% | kg and u | 775.218 |
| 8418.29.20 | Non-electrical | 20% | kg and u | 775.219 |
| 8418.30.00 | Freezers of the chest type, not exceeding 800 litre capacity | 20% | kg and u | 775.221 |
| 8418.40.00 | Freezers of the upright type, not exceeding 900 litre capacity | 20% | kg and u | 775.222 |
| 8418.50.00 | Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment | 20% | kg and u | 741.43 |
| 8418.60.00 | Other refrigerating or freezing equipment; heat pumps: | | | |
| 8418.61.00 | Heat pumps other than air conditioning machines of heading 84.15 | 20% | kg and u | 741.451 |
| 8418.69.00 | Other | 20% | Kg | 741.459 |
| 8418.90.00 | Parts: | | | |
| 8418.91.00 | Furniture designed to receive refrigerating or freezing equipment | 5% | Kg | 741.491 |
| 8418.99.00 | Other | Free | Kg | 741.499 |
| 84.19 | Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilizing, pasteurizing, 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. | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|----------|------------|
| 8419.10.00 | Instantaneous or storage water heaters, non-electric: | | | |
| 8419.11.00 | Instantaneous gas water heaters: | | | |
| 8419.11.10 | For domestic use | 20% | Kg and u | 741.811 |
| 8419.11.90 | Other | 20% | Kg and u | 741.819 |
| 8419.19.00 | Other: | | | |
| 8419.19.10 | Solar water heater, for domestic use | 60% | kg and u | 741.821 |
| 8419.19.20 | Other solar water heaters | 60% | kg and u | 741.822 |
| 8419.19.30 | Other water heaters, for domestic use | 20% | kg and u | 741.823 |
| 8419.19.90 | Other | 20% | kg and u | 741.829 |
| 8419.20.00 | Medical , surgical or laboratory sterilizers | Free | Kg and u | 741.83 |
| 8419.30.00 | Dryers: | | | |
| 8419.31.00 | For agricultural products | Free | Kg and u | 741.84 |
| 8419.32.00 | For wood, paper pulp, paper or paperboard | Free | Kg and u | 741.85 |
| 8419.39.00 | Other | Free | Kg and u | 741.86 |
| 8419.40.00 | Distilling or rectifying plant | Free | Kg and u | 741.73 |
| 8419.50.00 | Heat exchange units | Free | Kg and u | 741.74 |
| 8419.60.00 | Machinery for liquefying air or other gases | Free | Kg and u | 741.75 |
| 8419.80.00 | Other machinery, plant and equipment: | | | |
| 8419.81.00 | For cooking hot drinks or for cooking or heating food | Free | Kg and u | 741.87 |
| 8419.89.00 | Other | Free | Kg and u | 741.89 |
| 8419.90.00 | Parts | Free | Kg | 741.9 |
| 84.20 | Calendering or other rolling machines, other than for metals or glass, and cylinders therefor. | | | |
| 8420.10.00 | Calendering or other rolling machines | Free | Kg and u | 745.91 |
| 8420.90.00 | Parts: | | | |
| 8420.91.00 | Cylinders | Free | Kg | 745.931 |
| 8420.99.00 | other | Free | kg | 745.939 |
| 84.21 | Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases. | | | |
| 8421.10.00 | Centrifuges, including centrifugal dryers: | | | |
| 8421.11.00 | Cream separators | Free | Kg and u | 743.51 |
| 8421.12.00 | Clothes-dryers: | | | |
| 8421.12.10 | For domestic use | 20% | Kg and u | 743.551 |
| 8421.12.90 | Other | 5% | Kg and u | 743.559 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|----------|------------|
| 8421.19.00 | Other | 5% | Kg and u | 743.59 |
| 8421.20.00 | Filtering or purifying machinery and apparatus for liquids: | | | |
| 8421.21.00 | For filtering or purifying water | Free | Kg and u | 743.61 |
| 8421.22.00 | For filtering or purifying beverages other than water | Free | Kg and u | |
| 8421.23.00 | Oil or petrol-filters for internal combustion engines: | | | |
| 8421.23.10 | Oil filters | 30% | Kg and u | |
| 8421.23.20 | Petrol filters | 30% | Kg and u | |
| 8421.29.00 | Other | 5% | Kg and u | |
| 8421.30.00 | Filtering or purifying and apparatus for gases: | | | |
| 8421.31.00 | Intake air filters for internal combustion engines | 30% | Kg and u | |
| 8421.39.00 | Other | 5% | Kg and u | |
| 8421.90.00 | Parts: | | | |
| 8421.91.00 | Of centrifuges, including centrifugal dryers: | | | |
| 8421.91.10 | For the clothes-dryers of subheading 8421.12.10 | 5% | Kg and u | |
| 8421.91.90 | Other | Free | Kg and u | |
| 8421.99.00 | Other | Free | Kg and u | |
| 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. | | | |
| 8422.10.00 | Dish washing machines: | | | |
| 8422.11.00 | Of the household type | 20% | Kg and u | 775.3 |
| 8422.19.00 | Other | 5% | Kg and u | 745.21 |
| 8422.20.00 | Machinery for cleaning or drying bottles or other containers | Free | Kg and u | 745.23 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|----------|------------|
| 8422.30.00 | Machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; | Free | Kg and u | 745.271 |
| 8422.40.00 | Machinery for aerating beverages Other packing or wrapping machinery (including heat-shrink wrapping machinery) | Free | Kg and u | 745.272 |
| 8422.90.00 | Parts | 5% | Kg | 745.29 |
| 84.23 | Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds. | | | |
| 8423.10.00 | Personal weighing machines, including baby scales; household scales | 20% | kg and u | 745.32 |
| 8423.20.00 | Scales for continuous weighing of goods on conveyors | Free | kg and u | 745.311 |
| 8423.30.00 | Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales | Free | kg and u | 745.312 |
| 8423.80.00 | Other weighing machinery: | | | |
| 8423.81.00 | Having a maximum weighing capacity not exceeding 30 kg | 5% | kg and u | 745.313 |
| 8423.82.00 | Having a maximum weighing capacity exceeding 30 kg | 5% | kg and u | 745.314 |
| 8423.89.00 | but not exceeding 5,000 kg Other | 5% | kg and u | 745.319 |
| 8423.90.00 | Weighing machine weights of all kinds; parts of weighing machinery | Free | Kg | 745.39 |
| 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. | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|----------|------------|
| 8424.10.00 | Fire extinguishers, whether or not charged | Free | kg and u | 745.61 |
| 8424.20.00 | Spray guns and similar appliances | Free | kg and u | 745.62 |
| 8424.30.00 | Steam or sand blasting machines and similar jet projecting machines | Free | kg and u | 745.63 |
| 8424.80.00 | Other appliances: | | | |
| 8424.81.00 | Agricultural or horticultural | Free | kg and u | 745.64 |
| 8424.89.00 | Other | 5% | kg and u | 745.651 |
| 8424.90.00 | Parts: | | | |
| 8424.90.10 | Of agricultural sprayers | Free | kg | 745.681 |
| 8424.90.90 | Other | Free | kg | 745.689 |
| 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: | | | |
| 8425.11.00 | Powered by electric motor | Free | kg and u | 744.211 |
| 8425.19.00 | Other | Free | kg and u | 744.219 |
| 8425.30.00 | Other winches; capstans: | | | |
| 8425.31.00 | Powered by electric motor: | | | 744.251 |
| 8425.31.10 | Winches | Free | kg and u | |
| 8425.31.19 | Other | Free | kg and u | |
| 8425.39.00 | Other: | | | 744.259 |
| 8425.39.10 | Winches | Free | kg and u | |
| 8425.39.19 | Other | Free | kg and u | |
| 8425.40.00 | Jacks; hoists of a kind used for raising vehicles: | | | |
| 8425.41.00 | Built-in jacking systems of a type used in garages | 5% | kg and u | 744.41 |
| 8425.42.00 | Other jacks and hoists, hydraulic: | | | |
| 8425.42.10 | Portable jacks for road motor vehicles | 5% | kg and u | 744.431 |
| 8425.42.90 | Other | 5% | kg and u | 744.439 |
| 8425.49.00 | Other | 5% | kg and u | 744.49 |
| 84.26 | Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane. | | | |
| 8426.10.00 | Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers: | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|----------|------------|
| 8426.11.00 | Overhead travelling cranes on fixed support | 5% | kg and u | 744.31 |
| 8426.12.00 | Mobile lifting frames on tyres and straddle carriers | 5% | kg and u | 744.32 |
| 8426.19.00 | Other | 5% | kg and u | 744.33 |
| 8426.20.00 | Tower cranes | 5% | kg and u | 744.34 |
| 8426.30.00 | Portal or pedestal jib cranes | 5% | kg and u | 744.35 |
| 8426.40.00 | Other machinery, self-propelled: | | | |
| 8426.41.00 | On tyres: | | | |
| 8426.41.10 | Sugar cane loading machinery | 5% | kg and u | 744.371 |
| 8426.41.90 | Other | 5% | kg and u | 744.372 |
| 8426.49.00 | Other | 5% | kg and u | 744.379 |
| 8426.90.00 | Other machinery: | | | |
| 8426.91.00 | Designed for mounting on road vehicles | 5% | kg and u | 744.391 |
| 8426.99.00 | Other | 5% | kg and u | 744.399 |
| 84.27 | Fork-lift trucks; other works trucks fitted with lifting or handling equipment. | | | |
| 8427.10.00 | Self-propelled trucks powered by an electric motor | 5% | kg and u | 744.11 |
| 8427.20.00 | Other self-propelled trucks | 5% | kg and u | 744.12 |
| 8427.90.00 | Other trucks | 5% | kg and u | 744.13 |
| 84.28 | Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics). | | | |
| 8428.10.00 | Lifts and skip hoists | 5% | kg and u | 744.81 |
| 8428.20.00 | Pneumatic elevators and conveyors | 5% | kg and u | 744.71 |
| 8428.30.00 | Other continuous-action elevators and conveyors, for goods or materials: | | | |
| 8428.31.00 | Specially designed for underground use | 5% | kg and u | 744.72 |
| 8428.32.00 | Other, bucket type | 5% | kg and u | 744.73 |
| 8428.33.00 | Other, belt type | 5% | kg and u | 744.74 |
| 8428.39.00 | Other | 5% | kg and u | 744.79 |
| 8428.40.00 | Escalators and moving walkways | 5% | kg and u | 744.85 |
| 8428.60.00 | Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars | 5% | kg and u | 744.892 |
| 8428.90.00 | Other machinery | 5% | kg and u | 744.899 |
| 84.29 | Self-propelled bulldozers, angeldozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers. | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|----------|------------|
| 8429.10.00 | Bulldozers and angledozers: | | | |
| 8429.11.00 | Track laying | Free | kg and u | 723.111 |
| 8429.19.00 | Other | Free | kg and u | 723.119 |
| 8429.20.00 | Graders and levellers | Free | kg and u | 723.12 |
| 8429.30.00 | Scrapers | Free | kg and u | 723.31 |
| 8429.40.00 | Tamping machines and road rollers: | | | |
| 8429.40.10 | Tamping machines | Free | kg and u | 723.331 |
| 8429.40.20 | Road rollers | Free | kg and u | 723.332 |
| 8429.50.00 | Mechanical shovels, excavators and shovel loaders: | | | |
| 8429.51.00 | Front-end shovel loaders | Free | kg and u | 723.21 |
| 8429.52.00 | Machinery with a 360° revolving superstructure | Free | kg and u | 723.22 |
| 8429.59.00 | Other | Free | kg and u | 723.29 |
| 84.30 | Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers. | | | |
| 8430.10.00 | Pile-drivers and pile-extractors | Free | kg and u | 723.41 |
| 8430.20.00 | Snow-ploughs and snow-blowers | Free | kg and u | 723.42 |
| 8430.30.00 | Coal or rock cutters and tunnelling machinery: | | | |
| 8430.31.00 | Self-propelled | Free | kg and u | 723.35 |
| 8430.39.00 | Other | Free | kg and u | 723.43 |
| 8430.40.00 | Other boring or sinking machinery: | | | |
| 8430.41.00 | Self-propelled | Free | kg and u | 723.37 |
| 8430.49.00 | Other | Free | kg and u | 723.44 |
| 8430.50.00 | Other machinery, self-propelled | Free | kg and u | 723.39 |
| 8430.60.00 | Other machinery, not self-propelled: | | | |
| 8430.61.00 | Tamping or compacting machinery | Free | kg and u | 723.45 |
| 8430.69.00 | Other | Free | kg and u | 723.47 |
| 84.31 | Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30. | | | |
| 8431.10.00 | Of machinery of heading 84.25 | Free | kg | 744.91 |
| 8431.20.00 | Of machinery of heading 84.27 | Free | kg | 744.92 |
| 8431.30.00 | Of machinery of heading 84.28: | | | |
| 8431.31.00 | Of lifts, skip hoists or escalators | Free | kg | 744.93 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|----------|------------|
| 8431.39.00 | Other | Free | kg | 744.94 |
| 8431.40.00 | Of machinery of heading 84.26, 84.29 or 84.30: | | | |
| 8431.41.00 | Buckets, shovels, grabs and grips | Free | kg | 723.91 |
| 8431.42.00 | Bulldozer or angledozer blades | Free | kg | 723.92 |
| 8431.43.00 | Parts for boring or sinking machinery of subheading | | | |
| | 8430.41.00 or 8430.49.00 | Free | kg | 723.93 |
| 8431.49.00 | Other: | | | |
| 8431.49.10 | Of machinery of heading 84.29 or 84.30 | Free | kg | 723.991 |
| 8431.49.90 | Other | Free | kg | 723.999 |
| 84.32 | Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers. | | | |
| 8432.10.00 | Ploughs | Free | kg and u | 721.11 |
| 8432.20.00 | Harrows, scarifiers, cultivators, weeders and hoes: | | | |
| 8432.21.00 | Disc harrows | Free | kg and u | 721.131 |
| 8432.29.00 | Other | Free | kg and u | 721.139 |
| 8432.30.00 | Seeders, planters and transplanters | Free | kg and u | 721.121 |
| 8432.40.00 | Manure spreaders and fertilizer distributors | Free | kg and u | 721.122 |
| 8432.50.00 | Forestry machinery | Free | kg and u | 721.181 |
| 8432.80.00 | Other machinery: | | | |
| 8432.80.10 | Lawn or sports-ground rollers | 5% | kg and u | 721.189 |
| 8432.80.90 | Other | Free | kg and u | |
| 8432.90.00 | Parts: | | | |
| 8432.90.10 | Of lawn or sports-ground rollers of sub-heading 8432.80.10 | 5% | kg | 721.191 |
| 8432.90.90 | Other | Free | kg | 721.199 |
| 84.33 | Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37. | | | |
| 8433.10.00 | Mowers for lawns, parks or sports-grounds: | | | |
| 8433.11.00 | Powered, with the cutting device rotating in a horizontal plane | Free | kg and u | 721.211 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|----------|------------|
| 8433.19.00 | Other | 5% | kg and u | 721.219 |
| 8433.20.00 | Other mowers, including cutter bars for tractor mounting | Free | kg and u | 721.231 |
| 8433.30.00 | Other haymaking machinery | Free | kg and u | 721.232 |
| 8433.40.00 | Straw or fodder balers, including pick-up balers | Free | kg and u | 721.233 |
| 8433.50.00 | Other harvesting machinery; threshing machinery: | | | |
| 8433.51.00 | Combine harvester-threshers | Free | kg and u | 721.22 |
| 8433.52.00 | Other threshing machinery | Free | kg and u | 721.234 |
| 8433.53.00 | Root or tuber harvesting machines | Free | kg and u | 721.235 |
| 8433.59.00 | Other: | | | |
| 8433.59.10 | Sugarcane harvesters | Free | kg and u | 721.236 |
| 8433.59.90 | Other | Free | kg and u | 721.239 |
| 8433.60.00 | Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce | Free | kg and u | 721.26 |
| 8433.90.00 | Parts: | | | |
| 8433.90.10 | Of mowers for lawns, parks or sports-grounds of subheadings 8433.11.00 and 8433.19.00 | 5% | kg | 721.291 |
| 8433.90.90 | Other | Free | kg | 729.299 |
| 84.34 | Milking machines and dairy machinery. | | | |
| 8434.10.00 | Milking machines | Free | kg and u | 721.31 |
| 8434.20.00 | Dairy machinery | Free | kg and u | 721.38 |
| 8434.90.00 | Parts | Free | kg | 721.39 |
| 84.35 | Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages. | | | |
| 8435.10.00 | Machinery | Free | kg and u | 721.91 |
| 8435.90.00 | Parts | Free | kg | 721.98 |
| 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. | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|----------|------------|
| 8436.10.00 | Machinery for preparing animal feeding stuffs | Free | kg and u | 721.961 |
| 8436.20.00 | Poultry-keeping machinery; poultry incubators and brooders: | | | |
| 8436.21.00 | Poultry incubators and brooders | Free | kg and u | 721.951 |
| 8436.29.00 | Other | Free | kg and u | 721.959 |
| 8436.80.00 | Other machinery: | | | |
| 8436.80.10 | Bee-keeping machinery | Free | kg and u | 721.962 |
| 8436.80.90 | Other | Free | kg and u | 721.969 |
| 8436.90.00 | Parts: | | | |
| 8436.91.00 | Of poultry-keeping machinery or poultry incubators and brooders | Free | kg | 721.991 |
| 8436.99.00 | Other | Free | kg | 721.999 |
| 84.37 | Machines for cleaning, sorting or grading seeds, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery. | | | |
| 8437.10.00 | Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables | Free | kg and u | 721.27 |
| 8437.80.00 | Other machinery | Free | kg and u | 727.11 |
| 8437.90.00 | Parts: | | | |
| 8437.90.10 | Of the machines of subheading 8437.10.00 | Free | kg | 727.191 |
| 8437.90.90 | Other | Free | kg | 727.199 |
| 84.38 | Machinery, not specified or included elsewhere in this chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils. | | | |
| 8438.10.00 | Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products | Free | kg and u | 727.221 |
| 8438.20.00 | Machinery for the manufacture of confectionery, cocoa or chocolate | Free | kg and u | 727.222 |
| 8438.30.00 | Machinery for sugar manufacture: | | | |
| 8438.30.10 | Grooved rollers, trash plates and scraper tips | 10% | kg and u | 727.223 |
| 8438.30.90 | Other | Free | kg and u | 727.224 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|----------|------------|
| 8438.40.00 | Brewery machinery | Free | kg and u | 727.225 |
| 8438.50.00 | Machinery for the preparation of meat or poultry | Free | kg and u | 727.226 |
| 8438.60.00 | Machinery for the preparation of fruits, nuts or vegetables | Free | kg and u | 727.227 |
| 8438.80.00 | Other machinery | Free | kg and u | 727.229 |
| 8438.90.00 | Parts: | | | |
| 8438.90.10 | Of the machines of subheading 8438.30.10. | 10% | kg | 727.291 |
| 8438.90.90 | Other | Free | kg | 727.299 |
| 84.39 | Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard. | | | |
| 8439.10.00 | Machinery for making pulp of fibrous cellulosic material | Free | kg and u | 725.11 |
| 8439.20.00 | Machinery for making paper or paperboard | Free | kg and u | 725.121 |
| 8439.30.00 | Machinery for finishing paper or paperboard | Free | kg and u | 725.122 |
| 8439.90.00 | Parts: | | | |
| 8439.91.00 | Of machinery for making pulp of fibrous cellulosic material | Free | kg | 725.911 |
| 8439.99.00 | Other | Free | kg | 725.919 |
| 84.40 | Book-binding machinery, including book-sewing machines. | | | |
| 8440.10.00 | Machinery | Free | kg and u | 726.81 |
| 8440.90.00 | Parts | Free | kg | 726.89 |
| 84.41 | Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds. | | | |
| 8441.10.00 | Cutting machines | Free | kg and u | 725.21 |
| 8441.20.00 | Machines for making bags, sacks or envelopes | Free | kg and u | 725.23 |
| 8441.30.00 | Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding | Free | kg and u | 725.25 |
| 8441.40.00 | Machines for moulding articles in paper pulp, paper or paperboard | Free | kg and u | 725.27 |
| 8441.80.00 | Other machinery | Free | kg and u | 725.29 |
| 8441.90.00 | Parts | Free | kg | 725.99 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|----------|------------|
| 84.42 | Machinery, apparatus and equipment (other than the machine-tools of headings 84.56 to 84.65), for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished). | | | |
| 8442.30.00 | Machinery, apparatus and equipment | Free | kg and u | 726.313 |
| 8442.40.00 | Parts of the foregoing machinery, apparatus or equipment | Free | kg | 726.91 |
| 8442.50.00 | Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished). | Free | kg | 726.35 |
| 84.43 | Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof. | | | |
| 8443.10.00 | Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42: | | | |
| 8443.11.00 | Offset printing machinery, reel fed | Free | kg and u | 726.51 |
| 8443.12.00 | Offset printing machinery, sheet fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state) | Free | kg and u | 726.55 |
| 8443.13.00 | Other offset printing machinery | Free | kg and u | 726.55 |
| 8443.14.00 | Letterpress printing machinery, reel fed, excluding flexographic printing | Free | kg and u | 726.611 |
| 8443.15.00 | Letterpress printing machinery, other than reel-fed, excluding flexographic printing | Free | kg and u | 726.619 |
| 8443.16.00 | Flexographic printing machinery | Free | kg and u | 726.63 |
| 8443.17.00 | Gravure printing machinery | Free | kg and u | 726.65 |
| 8443.19.00 | Other | Free | kg and u | 745.652 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|----------|------------|
| 8443.30.00 | Other printers, copying machines and facsimile machines, whether or not combined: | | | |
| 8443.31.00 | Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network | Free | kg and u | 726.679 |
| 8443.32.00 | Other, capable of connecting to an automatic data processing machine or to a network | Free | kg and u | 726.68 |
| 8443.39.00 | Other | Free | kg and u | 726.99 |
| 8443.90.00 | Parts and accessories: | | | |
| 8443.91.00 | Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42 | Free | kg | ### |
| 8443.99.00 | Other | Free | kg | ### |
| 8444.00.00 | Machines for extruding, drawing, texturing or cutting man-made textile materials. | Free | kg and u | 724.41 |
| 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 84.46 or 84.47. | | | |
| 8445.10.00 | Machines for preparing textile fibres: | | | |
| 8445.11.00 | Carding machines | Free | kg and u | 724.421 |
| 8445.12.00 | Combing machines | Free | kg and u | 724.422 |
| 8445.13.00 | Drawing or roving machines | Free | kg and u | 724.423 |
| 8445.19.00 | Other | Free | kg and u | 724.429 |
| 8445.20.00 | Textile spinning machines | Free | kg and u | 724.431 |
| 8445.30.00 | Textile doubling or twisting machines | Free | kg and u | 724.432 |
| 8445.40.00 | Textile winding (including weft-winding) or reeling machines | Free | kg and u | 724.434 |
| 8445.90.00 | Other | Free | kg and u | 724.54 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|----------|------------|
| 84.46 | Weaving machines (looms). | | | |
| 8446.10.00 | For weaving fabrics of a width not exceeding 30 cm | Free | kg and u | 724.511 |
| 8446.20.00 | For weaving fabrics of a width exceeding 30 cm, shuttle type: | | | |
| 8446.21.00 | Power looms | Free | kg and u | 724.512 |
| 8446.29.00 | Other | Free | kg and u | 724.519 |
| 8446.30.00 | For weaving fabrics of a width exceeding 30 cm, shuttleless type | Free | kg and u | 724.513 |
| 84.47 | Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting. | | | |
| 8447.10.00 | Circular knitting machines: | | | |
| 8447.11.00 | With cylinder diameter not exceeding 165 mm | Free | kg and u | 724.521 |
| 8447.12.00 | With cylinder diameter exceeding 165 mm | Free | kg and u | 724.522 |
| 8447.20.00 | Flat knitting machines; stitch-bonding machines | Free | kg and u | 724.523 |
| 8447.90.00 | Other | Free | kg and u | 724.53 |
| 84.48 | Auxiliary machinery for use with machines of heading 8444.00.00, 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 8444.00.00, 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). | | | |
| 8448.10.00 | Auxiliary machinery for machines of heading 8444.00.00, 84.45, 84.46 or 84.47: | | | |
| 8448.11.00 | Dobbies and Jacquards; card reducing, copying, purchasing or assembling machines for use therewith | Free | kg | 724.611 |
| 8448.19.00 | Other | Free | kg | 724.619 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|--|--------------|-----------|---------------|
| 8448.20.00 | Parts and accessories of machines of heading 8444.00.00 or of their auxiliary machinery | Free | kg | 724.491 |
| 8448.30.00 | Parts and accessories of machines of heading 84.45 or of their auxiliary machinery: | | | |
| 8448.31.00 | Card clothing | Free | kg | 724.492 |
| 8448.32.00 | Of machines for preparing textile fibres, other than card clothing | Free | kg | 724.493 |
| 8448.33.00 | Spindles, spindle flyers, spinning rings and ring travellers | Free | kg | 724.494 |
| 8448.39.00 | Other | Free | kg | 724.499 |
| 8448.40.00 | Parts and accessories of weaving machines (looms) or of their auxiliary machinery: | | | |
| 8448.42.00 | Reeds for looms, healds and heald-frames | Free | kg | 724.672 |
| 8448.49.00 | Other | Free | kg | 724.679 |
| 8448.50.00 | Parts and accessories of machines of heading 84.47 or of their auxiliary machinery: | | | |
| 8448.51.00 | Sinkers, needles and other articles used in forming stitches | Free | kg | 724.681 |
| 8448.59.00 | Other | Free | kg | 724.689 |
| 8449.00.00 | Machinery for the manufacture or finishing of felt or non-wovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats. | Free | kg | 724.55 |
| 84.50 | Household or laundry-type washing machines, including machines which both wash and dry. | | | |
| 8450.10.00 | Machines, each of a dry linen capacity not exceeding 10 kg: | | | |
| 8450.11.00 | Fully-automatic machines: | | | |
| 8450.11.10 | For domestic use | 20% | kg and u | 775.111 |
| 8450.11.90 | Other | 5% | kg and u | 775.112 |
| 8450.12.00 | Other machines, with built-in centrifugal drier: | | | |
| 8450.12.10 | For domestic use | 20% | kg and u | 775.113 |
| 8450.12.90 | Other | 5% | kg and u | 775.114 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|----------|------------|
| 8450.19.00 | Other: | | | |
| 8450.19.10 | For domestic use | 20% | kg and u | 775.115 |
| 8450.19.90 | Other | 5% | kg and u | 775.119 |
| 8450.20.00 | Machines, each of a dry linen capacity exceeding 10 kg: | | | |
| 8450.20.10 | For domestic use | 20% | kg and u | 724.711 |
| 8450.20.90 | Other | 5% | kg and u | 724.719 |
| 8450.90.00 | Parts | 5% | kg | 724.91 |
| 84.51 | Machinery (other than machines of heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics. | | | |
| 8451.10.00 | Dry-cleaning machines | 5% | kg and u | 724.72 |
| 8451.20.00 | Drying machines: | | | |
| 8451.21.00 | Each of a dry linen capacity not exceeding 10 kg | 5% | kg and u | 775.12 |
| 8451.29.00 | Other | 5% | kg and u | 724.73 |
| 8451.30.00 | Ironing machines and presses (including fusing presses) | 5% | kg and u | 724.741 |
| 8451.40.00 | Washing, bleaching or dyeing machines | Free | kg and u | 724.742 |
| 8451.50.00 | Machines for reeling, unreeling, folding, cutting or pinking textile fabrics | Free | kg and u | 724.743 |
| 8451.80.00 | Other machinery | Free | kg and u | 724.749 |
| 8451.90.00 | Parts | 5% | kg | 724.92 |
| 84.52 | Sewing machines, other than book-sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles. | | | |
| 8452.10.00 | Sewing machines of the household type | 5% | kg and u | 724.33 |
| 8452.20.00 | Other sewing machines: | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|----------|------------|
| 8452.21.00 | Automatic units | Free | kg and u | 724.351 |
| 8452.29.00 | Other | Free | kg and u | 724.359 |
| 8452.30.00 | Sewing machine needles | Free | kg | 724.391 |
| 8452.40.00 | Furniture, bases and covers for sewing machines and parts thereof | Free | kg | 724.392 |
| 8452.90.00 | Other parts of sewing machines | Free | kg | 724.399 |
| 84.53 | Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines. | | | |
| 8453.10.00 | Machinery for preparing, tanning or working hides, skins or leather | Free | kg and u | 724.81 |
| 8453.20.00 | Machinery for making or repairing footwear | Free | kg and u | 724.83 |
| 8453.80.00 | Other machinery | Free | kg and u | 724.85 |
| 8453.90.00 | Parts | Free | kg | 724.88 |
| 84.54 | Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries. | | | |
| 8454.10.00 | Converters | Free | kg and u | 737.111 |
| 8454.20.00 | Ingot moulds and ladles | Free | kg and u | 737.112 |
| 8454.30.00 | Casting machines | Free | kg and u | 737.12 |
| 8454.90.00 | Parts | Free | kg | 737.19 |
| 84.55 | Metal-rolling mills and rolls therefor. | | | |
| 8455.10.00 | Tube mills | Free | kg and u | 737.211 |
| 8455.20.00 | Other rolling mills: | | | |
| 8455.21.00 | Hot or combination hot and cold | Free | kg and u | 737.212 |
| 8455.22.00 | Cold | Free | kg and u | 737.219 |
| 8455.30.00 | Rolls for rolling mills | Free | kg and u | 737.291 |
| 8455.90.00 | Other parts | Free | kg | 737.299 |
| 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. | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|----------|------------|
| 8456.10.00 | Operated by laser or other light or photon beam processes | Free | kg and u | 731.11 |
| 8456.20.00 | Operated by ultrasonic processes | Free | kg and u | 731.12 |
| 8456.30.00 | Operated by electro-discharge processes | Free | kg and u | 731.13 |
| 8456.90.00 | Other | Free | kg and u | 731.149 |
| 84.57 | Machining centers, unit construction machines (single station) and multi-station transfer machines, for working metal. | | | |
| 8457.10.00 | Machining centers | Free | kg and u | 731.21 |
| 8457.20.00 | Unit construction machines (single stations) | Free | kg and u | 731.22 |
| 8457.30.00 | Multi-station transfer machines | Free | kg and u | 731.23 |
| 84.58 | Lathes (including turning centers) for removing metal. | | | |
| 8458.10.00 | Horizontal lathes: | | | |
| 8458.11.00 | Numerically controlled | Free | kg and u | 731.31 |
| 8458.19.00 | Other | Free | kg and u | 731.37 |
| 8458.90.00 | Other lathes: | | | |
| 8458.91.00 | Numerically controlled | Free | kg and u | 731.35 |
| 8458.99.00 | Other | Free | kg and u | 731.39 |
| 84.59 | Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 84.58. | | | |
| 8459.10.00 | Way-type unit head machines | Free | kg and u | 731.41 |
| 8459.20.00 | Other drilling machines: | | | |
| 8459.21.00 | Numerically controlled | Free | kg and u | 731.42 |
| 8459.29.00 | Other | Free | kg and u | 731.43 |
| 8459.30.00 | Other boring-milling machines: | | | |
| 8459.31.00 | Numerically controlled | Free | kg and u | 731.44 |
| 8459.39.00 | Other | Free | kg and u | 731.45 |
| 8459.40.00 | Other boring machines | Free | kg and u | 731.46 |
| 8459.50.00 | Milling machines, knee-type: | | | |
| 8459.51.00 | Numerically controlled | Free | kg and u | 731.51 |
| 8459.59.00 | Other | Free | kg and u | 731.52 |
| 8459.60.00 | Other milling machines: | | | |
| 8459.61.00 | Numerically controlled | Free | kg and u | 731.53 |
| 8459.69.00 | Other | Free | kg and u | 731.54 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|----------|------------|
| 8459.70.00 | Other threading or tapping machines | Free | kg and u | 731.57 |
| 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 84.61. | | | |
| 8460.10.00 | Flat-surfaces grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm: | | | |
| 8460.11.00 | Numerically controlled | Free | kg and u | 731.61 |
| 8460.19.00 | Other | Free | kg and u | 731.62 |
| 8460.20.00 | Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm: | | | |
| 8460.21.00 | Numerically controlled | Free | kg and u | 721.63 |
| 8460.29.00 | Other | Free | kg and u | 731.64 |
| 8460.30.00 | Sharpening (tool or cutter grinding) machines: | | | |
| 8460.31.00 | Numerically controlled | Free | kg and u | 731.65 |
| 8460.39.00 | Other | Free | kg and u | 731.66 |
| 8460.40.00 | Honing or lapping machines | Free | kg and u | 731.67 |
| 8460.90.00 | Other | Free | kg and u | 731.69 |
| 84.61 | Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included. | | | |
| 8461.20.00 | Shaping or slotting machines | Free | kg and u | 731.71 |
| 8461.30.00 | Broaching machines | Free | kg and u | 731.73 |
| 8461.40.00 | Gear cutting, gear grinding or gear finishing machines | Free | kg and u | 731.75 |
| 8461.50.00 | Sawing or cutting-off machines | Free | kg and u | 735.77 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|----------|------------|
| 8461.90.00 | Other | Free | kg and u | 731.79 |
| 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. | | | |
| 8462.10.00 | Forging or die-stamping machines (including presses) and hammers | Free | kg and u | 733.11 |
| 8462.20.00 | Bending, folding, straightening or flattening machines (including presses): | | | |
| 8462.21.00 | Numerically controlled | Free | kg and u | 733.12 |
| 8462.29.00 | Other | Free | kg and u | 733.13 |
| 8462.30.00 | Shearing machines (including presses), other than combined punching and shearing machines: | | | |
| 8462.31.00 | Numerically controlled | Free | kg and u | ### |
| 8462.39.00 | Other | Free | kg and u | 733.14 |
| 8462.40.00 | Punching or notching machines (including presses), including combined punching and shearing machines: | | | |
| 8462.41.00 | Numerically controlled | Free | kg and u | 733.16 |
| 8462.49.00 | Other | Free | kg and u | 733.17 |
| 8462.90.00 | Other: | | | |
| 8462.91.00 | Hydraulic presses | Free | kg and u | 733.181 |
| 8462.99.00 | Other | Free | kg and u | 733.189 |
| 84.63 | Other machine-tools for working metal or cermets, without removing material. | | | |
| 8463.10.00 | Draw-benches for bars, tubes, profiles, wire or the like | Free | kg and u | 733.91 |
| 8463.20.00 | Thread rolling machines | Free | kg and u | 733.93 |
| 8463.30.00 | Machines for working wire | Free | kg and u | 733.95 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|----------|------------|
| 8463.90.00 | Other | Free | kg and u | 733.99 |
| 84.64 | Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass. | | | |
| 8464.10.00 | Sawing machines | Free | kg and u | 728.111 |
| 8464.20.00 | Grinding or polishing machines | Free | kg and u | 728.112 |
| 8464.90.00 | Other | Free | kg and u | 728.119 |
| 84.65 | Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials. | | | |
| 8465.10.00 | Machines which can carry out different types of machining operations without tool change between such operations | Free | kg and u | 728.121 |
| 8465.90.00 | Other: | | | |
| 8465.91.00 | Sawing machines | Free | kg and u | 728.122 |
| 8465.92.00 | Planing, milling or moulding (by cutting) machines | Free | kg and u | 728.123 |
| 8465.93.00 | Grinding, sanding or polishing machines | Free | kg and u | 728.124 |
| 8465.94.00 | Bending or assembling machines | Free | kg and u | 728.125 |
| 8465.95.00 | Drilling or morticing machines | Free | kg and u | 728.126 |
| 8465.96.00 | Splitting, slicing or paring machines | Free | kg and u | 728.127 |
| 8465.99.00 | Other | Free | kg and u | 728.129 |
| 84.66 | Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand. | | | |
| 8466.10.00 | Tool holders and self-opening dieheads | Free | kg | 735.11 |
| 8466.20.00 | Work holders | Free | kg | 735.13 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|----------|------------|
| 8466.30.00 | Dividing heads and other special attachments for machine-tools | Free | kg | 735.15 |
| 8466.90.00 | Other: | | | |
| 8466.91.00 | For machines of heading 84.64 | Free | kg | 735.191 |
| 8466.92.00 | For machines of heading 84.65 | Free | kg | 735.192 |
| 8466.93.00 | For machines of headings 84.56 to 84.61 | Free | kg | 735.91 |
| 8466.94.00 | For machines of heading 84.62 or 84.63 | Free | kg | 735.95 |
| 84.67 | Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor. | | | |
| 8467.10.00 | Pneumatic: | | | |
| 8467.11.00 | Rotary type (including combined rotary-percussion) | Free | kg and u | 745.111 |
| 8467.19.00 | Other | Free | kg and u | 745.119 |
| 8467.20.00 | With self-contained electric motor: | | | |
| 8467.21.00 | Drills of all kinds | 5% | kg and u | 745.114 |
| 8467.22.00 | Saws | 5% | kg and u | 745.115 |
| 8467.29.00 | Other | 5% | kg and u | 745.19 |
| 8467.80.00 | Other tools: | | | |
| 8467.81.00 | Chain saws | 5% | kg and u | 745.121 |
| 8467.89.00 | Other | 5% | kg and u | 745.129 |
| 8467.90.00 | Parts: | | | |
| 8467.91.00 | Of chain saws | 5% | kg | 745.191 |
| 8467.92.00 | Of pneumatic tools | 5% | kg | 745.192 |
| 8467.99.00 | Other | 5% | kg | 745.199 |
| 84.68 | Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 85.15; gas-operated surface tempering machines and appliances. | | | |
| 8468.10.00 | Hand-held blow pipes | 5% | kg and u | 737.41 |
| 8468.20.00 | Other gas-operated machinery and apparatus | 5% | kg and u | 737.42 |
| 8468.80.00 | Other machinery and apparatus | 5% | kg and u | 737.43 |
| 8468.90.00 | Parts | 5% | kg | 737.49 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|----------|------------|
| 8469.00.00 | Typewriters other than printers of heading 84.43; word-processing machines. | 5% | kg and u | ### |
| 84.70 | Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers. | | | |
| 8470.10.00 | Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions | 5% | kg and u | 751.21 |
| 8470.20.00 | Other electronic calculating machines: | | | |
| 8470.21.00 | Incorporating a printing device | 5% | kg and u | 751.221 |
| 8470.29.00 | Other | 5% | kg and u | 751.222 |
| 8470.30.00 | Other calculating machines | 5% | kg and u | 751.229 |
| 8470.50.00 | Cash registers | 5% | kg and u | 751.24 |
| 8470.90.00 | Other | 5% | kg and u | 751.28 |
| 84.71 | Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included. | | | |
| 8471.30.00 | Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display | 5% | kg and u | 752.31 |
| 8471.40.00 | Other automatic data processing machines: | | | |
| 8471.41.00 | Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined | 5% | kg and u | 752.2 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------------------|---|--------------|----------|------------|
| 8471.49.00 8471.50.00 | Other, presented in the form of systems Processing units other than those of sub- heading 8471.41.00or 8471.49.00, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units | 5% | kg and u | 752.39 |
| 8471.60.00 | Input or output units, whether or not containing storage units in the same housing | 5% | kg and u | 752.33 |
| 8471.70.00 | Storage units | 5% | kg and u | 752.33 |
| 8471.80.00 | Other units of automatic data processing machines | 5% | kg and u | 752.7 |
| 8471.90.00 | Other | 5% | kg and u | 752.91 |
| 84.72 | Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic bank note dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines). | | | |
| 8472.10.00 | Duplicating machines | 5% | kg and u | 751.91 |
| 8472.30.00 | Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps | 5% | kg and u | 751.93 |
| 8472.90.00 | Other | 5% | kg and u | 751.99 |
| 84.73 | Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 8469.00.00 to 84.72. | | | |
| 8473.10.00 | Parts and accessories of the machines of heading 8469.00.00 | 5% | kg | 759.91 |
| 8473.20.00 | Parts and accessories of the machines of heading 84.70: | | | |
| 8473.21.00 | Of the electronic calculating machines of sub-heading 8470.10.00, 8470.21.00 or 8470.29.00 | 5% | kg | 759.931 |
| 8473.29.00 | Other | 5% | kg | 759.932 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|----------|------------|
| 8473.30.00 | Parts and accessories of the machines of heading 84.71 | 5% | kg | 759.97 |
| 8473.40.00 | Parts and accessories of the machines of heading 84.72 | 5% | kg | 759.939 |
| 8473.50.00 | Parts and accessories equally suitable for use with machines of two or more of the headings 8469.00.00 to 84.72 | 5% | kg | 759.94 |
| 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 sand. | | | |
| 8474.10.00 | Sorting, screening, separating or washing machines | Free | kg and u | 728.31 |
| 8474.20.00 | Crushing or grinding machines | Free | kg and u | 728.32 |
| 8474.30.00 | Mixing or kneading machines: | | | |
| 8474.31.00 | Concrete or mortar mixers | 5% | kg and u | 728.331 |
| 8474.32.00 | Machines for mixing mineral substances with bitumen | Free | kg and u | 728.332 |
| 8474.39.00 | Other | Free | kg and u | 728.339 |
| 8474.80.00 | Other machinery | Free | kg and u | 728.34 |
| 8474.90.00 | Parts | Free | kg | 728.39 |
| 84.75 | Machines for assembling electric or electronic lamps, tubes or valves of flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware. | | | |
| 8475.10.00 | Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes | Free | kg and u | 728.411 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|----------|------------|
| 8475.20.00 | Machines for manufacturing or hot working glass or glassware: | | | |
| 8475.21.00 | Machines for making optical fibres and preforms thereof | Free | kg and u | 728.412 |
| 8475.29.00 | Other | Free | kg and u | 728.419 |
| 8475.90.00 | Parts | Free | kg | 728.51 |
| 84.76 | Automatic beverage-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines. | | | |
| | Automatic beverage-vending machines: | | | |
| 8476.21.00 | Incorporating heating or refrigerating devices | 20% | kg and u | 745.951 |
| 8476.29.00 | Other | 20% | kg and u | 745.952 |
| | Other machines: | | | |
| 8476.81.00 | Incorporating heating or refrigerating devices | 20% | kg and u | 745.953 |
| 8476.89.00 | Other | 20% | kg and u | 745.959 |
| 8476.90.00 | Parts | 20% | kg | 745.97 |
| 84.77 | Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter. | | | |
| 8477.10.00 | Injection-moulding machines | Free | kg and u | 728.421 |
| 8477.20.00 | Extruders | Free | kg and u | 728.422 |
| 8477.30.00 | Blow moulding machines | Free | kg and u | 728.423 |
| 8477.40.00 | Vacuum moulding machines and other thermoforming machines | Free | kg and u | 728.424 |
| 8477.50.00 | Other machinery for moulding or otherwise forming: | | | |
| 8477.51.00 | For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes | Free | kg and u | 728.425 |
| 8477.59.00 | Other | Free | kg and u | 728.426 |
| 8477.80.00 | Other machinery | Free | kg and u | 728.429 |
| 8477.90.00 | Parts | Free | kg | 728.52 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|----------|------------|
| 84.78 | Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter. | | | |
| 8478.10.00 | Machinery | Free | kg and u | 728.43 |
| 8478.90.00 | Parts | Free | kg | 728.53 |
| 84.79 | Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter. | | | |
| 8479.10.00 | Machinery for public works, building or the like | Free | kg and u | 723.48 |
| 8479.20.00 | Machinery for the extraction or preparation of animal or fixed vegetable fats or oils | Free | kg and u | 727.21 |
| 8479.30.00 | Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork | Free | kg and u | 728.44 |
| 8479.40.00 | Rope or cable-making machines | Free | kg and u | 728.491 |
| 8479.50.00 | Industrial robots, not elsewhere specified or included | Free | kg and u | 728.492 |
| 8479.60.00 | Evaporative air coolers | Free | kg and u | 728.493 |
| 8479.80.00 | Other machines and mechanical appliances: | | | |
| 8479.81.00 | For treating metal, including electric wire coil-winders | Free | kg and u | 728.46 |
| 8479.82.00 | Mixing, kneading, crushing, grinding, screening, sifting, homogenizing, emulsifying or stirring machines | Free | kg and u | 728.494 |
| 8479.89.00 | Other | 5% | kg and u | 728.499 |
| 8479.90.00 | Parts | 5% | kg | 728.55 |
| 84.80 | Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics. | | | |
| 8480.10.00 | Moulding boxes for metal foundry | Free | kg | 749.11 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|----------|------------|
| 8480.20.00 | Mould bases | Free | kg | 749.12 |
| 8480.30.00 | Moulding patterns: | | | |
| 8480.30.10 | Of wood | 10% | kg | 749.131 |
| 8480.30.90 | Other | Free | kg | 749.139 |
| 8480.40.00 | Moulds for metal or metal carbides: | | | |
| 8480.41.00 | Injection or compression types | Free | kg | 749.14 |
| 8480.49.00 | Other | Free | kg | 749.15 |
| 8480.50.00 | Moulds for glass | Free | kg | 749.16 |
| 8480.60.00 | Moulds for mineral materials | Free | kg | 749.17 |
| 8480.70.00 | Moulds for rubber or plastics: | | | |
| 8480.71.00 | Injection or compression types | Free | kg | 749.18 |
| 8480.79.00 | Other | Free | kg | 749.19 |
| 84.81 | Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves. | | | |
| 8481.10.00 | Pressure-reducing valves | Free | kg | 747.1 |
| 8481.20.00 | Valves for oleohydraulic or pneumatic transmissions | Free | kg | 747.2 |
| 8481.30.00 | Check (nonreturn) valves | Free | kg | 747.3 |
| 8481.40.00 | Safety or relief valves | Free | kg | 747.4 |
| 8481.80.00 | Other appliances | Free | kg | 747.8 |
| 8481.90.00 | Parts | Free | kg | 747.9 |
| 84.82 | Ball or roller bearings. | | | |
| 8482.10.00 | Ball bearings | 5% | kg and u | 746.1 |
| 8482.20.00 | Tapered roller bearings, including cone and tapered roller assemblies | 5% | kg and u | 746.2 |
| 8482.30.00 | Spherical roller bearings | 5% | kg and u | 746.3 |
| 8482.40.00 | Needle roller bearings | 5% | kg and u | 746.4 |
| 8482.50.00 | Other cylindrical roller bearings | 5% | kg and u | 746.5 |
| 8482.80.00 | Other, including combined ball/roller bearings | 5% | kg and u | 746.8 |
| 8482.90.00 | Parts: | | | |
| 8482.91.00 | Balls, needles and rollers | 5% | kg | 746.91 |
| 8482.99.00 | Other | 5% | kg | 746.99 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|----------|------------|
| 84.83 | Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints). | | | |
| 8483.10.00 | Transmission shafts (including cam shafts and crank shafts) | | | |
| | and cranks: | | | |
| 8483.10.10 | For road motor vehicle engines | 10% | kg and u | 748.11 |
| 8483.10.20 | For marine engines | 5% | kg and u | 748.12 |
| 8483.10.30 | For aircraft engines | 5% | kg and u | 748.13 |
| 8483.10.90 | Other | 5% | kg and u | 748.19 |
| 8483.20.00 | Bearing housings, incorporating ball or roller bearings: | | | |
| 8483.20.10 | For road motor vehicle engines | 10% | kg and u | 748.211 |
| 8483.20.20 | For marine engines | 5% | kg and u | 748.212 |
| 8483.20.30 | For aircraft engines | 5% | kg and u | 748.213 |
| 8483.20.90 | Other | 5% | kg and u | 748.219 |
| 8483.30.00 | Bearing housings, not incorporating ball or roller bearings; | | | |
| | plain shaft bearings: | | | |
| 8483.30.10 | For road motor vehicle engines | 10% | kg and u | 748.221 |
| 8483.30.20 | For marine engines | 5% | kg and u | 748.222 |
| 8483.30.30 | For aircraft engines | 5% | kg and u | 748.223 |
| 8483.30.90 | Other | 5% | kg and u | 748.229 |
| 8483.40.00 | Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters: | | | |
| 8483.40.10 | For road motor vehicle engines | 10% | kg and u | 748.41 |
| 8483.40.20 | For marine craft | 5% | kg and u | 748.42 |
| 8483.40.30 | For aircraft engines | 5% | kg and u | 748.43 |
| 8483.40.40 | Mill chain sprockets | 5% | kg and u | 748.44 |
| 8483.40.90 | Other | 5% | kg and u | 748.49 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|----------|------------|
| 8483.50.00 | Flywheels and pulleys, including pulley blocks: | | | |
| 8483.50.10 | For road motor vehicle engines | 10% | kg and u | 748.51 |
| 8483.50.20 | For marine craft | 5% | kg and u | 748.52 |
| 8483.50.30 | For aircraft engines | 5% | kg and u | 748.53 |
| 8483.50.90 | Other | 5% | kg and u | 748.59 |
| 8483.60.00 | Clutches and shaft couplings (including universal joints): | | | |
| 8483.60.10 | For marine craft | 5% | kg and u | 748.61 |
| 8483.60.90 | Other | 5% | kg and u | 748.69 |
| 8483.90.00 | Toothed wheels, chain sprockets and other transmission elements presented separately; parts: | | | |
| 8483.90.10 | For road motor vehicle engines | 10% | kg | 748.91 |
| 8483.90.20 | For marine craft | 5% | kg | 748.92 |
| 8483.90.30 | For aircraft engines | 5% | kg | 748.93 |
| 8483.90.90 | Other | 5% | kg | 748.99 |
| 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 packing; mechanical seals. | | | |
| 8484.10.00 | Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal | 5% | kg | 749.21 |
| 8484.20.00 | Mechanical seals | 5% | kg | 749.22 |
| 8484.90.00 | Other | 5% | kg | 749.29 |
| [84.85] | | | | |
| 84.86 | Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9 (C) to this Chapter; parts and accessories | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|----------|------------|
| 8486.10.00 | Machines and apparatus for the manufacture of boules or wafers | Free | kg and u | ### |
| 8486.20.00 | Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits | Free | kg and u | ### |
| 8486.30.00 | Machines and apparatus for the manufacture of flat panel displays | Free | kg and u | ### |
| 8486.40.00 | Machines and apparatus specified in Note 9 (C) to this Chapter | Free | kg and u | ### |
| 8486.90.00 | Parts and accessories | Free | kg and u | ### |
| 84.87 | Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter. | | | |
| 8487.10.00 | Ships' or boats' propellers and blades therefor | Free | kg | 749.91 |
| 8487.90.00 | Other | 5% | kg | 749.99 |

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CHAPTER 85**ELECTRICAL MACHINERY AND EQUIPMENT AND PARTS THEREOF;
SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE
AND SOUND RECORDERS AND REPRODUCERS, AND PARTS
AND ACCESSORIES OF SUCH ARTICLES****Notes**

1. This Chapter does not cover:
 - (a) Electrically warmed blankets, bed pads, foot muffs or the like; electrically warmed clothing, footwear or ear pads or other electrically warmed articles worn on or about the person;
 - (b) Articles of glass of heading 70.11; or
 - (c) Electrically heated furniture of Chapter 94.
2. Headings 85.01 to 85.04 do not apply to goods described in heading 85.11, 85.12, 85.40, 85.41 or 85.42.

However, metal tank mercury arc rectifiers remain classified in heading 85.04.
3. Heading 85.09 covers only the following electro-mechanical machines of the kind commonly used for domestic purposes:
 - (a) Vacuum cleaners, including dry and wet vacuum cleaners, floor polishers, food grinders and mixers, and fruit or vegetable juice extractors, of any weight.
 - (b) Other machines provided the weight of such machines does not exceed 20 kg.

The heading does not, however, apply to fans or ventilating or recycling hoods incorporating a fan, whether or not fitted with filters (heading 84.14), centrifugal clothes dryers (heading 84.21), dish washing machines (heading 84.22), household washing machines (heading 84.50), roller or other ironing machines (heading 84.20 or 84.51), sewing machines (heading 84.52), electric scissors (heading 86.67) or to electro thermic appliances (heading 85.16).

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4. For the purposes of heading 85.34 “printed circuits” are circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating up, etching) or by the “film circuit” technique, conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semiconductor elements).

The expression “printed circuits” does not cover circuits combined with elements other than those obtained during the printing process, nor does it cover individual, discrete resistors, capacitors or inductances. Printed circuits may, however, be fitted with non printed connecting elements.

Thin or thick film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading 85.42.

5. For the purposes of headings 85.41 and 85.42:
- (a) “Diodes, transistors and similar semiconductor devices” are semiconductor devices the operation of which depends on variations in resistivity on the application of an electric field;
 - (b) “Electronic integrated circuits and microassemblies” are:
 - (i) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, interconnections, etc.) are created in the mass (essentially) and on the surface of a semiconductor material (doped silicon, for example) and are inseparably associated;
 - (ii) Hybrid integrated circuits in which passive elements (resistors, capacitors, interconnections, etc.), obtained by thin or thick film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc.), obtained by semiconductor technology, are combined to all intents and purposes indivisibly, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;

- (iii) Microassemblies of the moulded module, micromodule or similar types, consisting of discrete, active or both active and passive, components which are combined and interconnected.

For the classification of the articles defined in this Note, headings 85.41 and 85.42 shall take precedence over any other heading in the Nomenclature which might cover them by reference to, in particular, their function.

6. Records, tapes and other media of heading 85.23 or 85.24 remain classified in those headings when presented with the apparatus for which they are intended.

This note does not apply to such media when they are presented with articles other than the apparatus for which they are intended.

7. For the purposes of heading 85.48, “spent primary cells, spent primary batteries and spent electric accumulators” are those which are neither usable as such because of breakage, cutting-up, wear or other reasons, nor capable of being recharged.

Subheading Note

1. Subheadings 8519.92 and 8527.12 cover only cassette players with built-in amplifier, without built-in loudspeaker, capable of operating without an external source of electric power and the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.
2. For the purposes of subheading 8542.10, the term “smart cards” means cards which have embedded in them an electronic integrated circuit (microprocessor) of any type in the form of a chip and which may or may not have a magnetic stripe.



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|----------|------------|
| 85.01 | Electric motors and generators (excluding generating sets). | | | |
| 8501.10.00 | Motors of an output not exceeding 37.5W | 5% | kg and u | 716.1 |
| 8501.20.00 | Universal AC/DC motors of an output exceeding 37.5 W | 5% | kg and u | 716.311 |
| 8501.30.00 | Other DC motors; DC generators: | | | |
| 8501.31.00 | Of an output not exceeding 750 W | 5% | kg and u | 716.21 |
| 8501.32.00 | Of an output exceeding 750 W but not exceeding 75 kW | 5% | kg and u | 716.22 |
| 8501.33.00 | Of an output exceeding 75 kW but not exceeding 375 kW | 5% | kg and u | 716.23 |
| 8501.34.00 | Of an output exceeding 375 kW | 5% | kg and u | 716.24 |
| 8501.40.00 | Other AC motors, single-phase | 5% | kg and u | 716.312 |
| 8501.50.00 | Other AC motors, multi-phase: | | | |
| 8501.51.00 | Of an output not exceeding 750 W | 5% | kg and u | 716.313 |
| 8501.52.00 | Of an output exceeding 750 W but not exceeding 75 kW | 5% | kg and u | 716.314 |
| 8501.53.00 | Of an output exceeding 75 kW | 5% | kg and u | 716.319 |
| 8501.60.00 | AC generators (alternators): | | | |
| 8501.61.00 | Of an output not exceeding 75 kVA | 5% | kg and u | 716.321 |
| 8501.62.00 | Of an output exceeding 75 kVA but not exceeding 375 kVA | 5% | kg and u | 716.322 |
| 8501.63.00 | Of an output exceeding 375 kVA but not exceeding 750 kVA | 5% | kg and u | 716.323 |
| 8501.64.00 | Of an output exceeding 750 kVA | 5% | kg and u | 716.324 |
| 85.02 | Electric generating sets and rotary converters. | | | |
| 8502.10.00 | Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines): | | | |
| 8502.11.00 | Of an output not exceeding 75 kVA | 5% | kg and u | 716.511 |
| 8502.12.00 | Of an output exceeding 75 kVA but not exceeding 375 kVA | 5% | kg and u | 716.512 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|--|--------------|----------|------------|
| 8502.13.00 | Of an output exceeding 375 kVA | 5% | kg and u | 716.513 |
| 8502.20.00 | Generating sets with spark ignition internal combustion piston engines | 5% | kg and u | 716.514 |
| 8502.30.00 | Other generating sets: | | | |
| 8502.31.00 | Wind-powered | 5% | kg and u | 716.521 |
| 8502.39.00 | Other | 5% | kg and u | 716.529 |
| 8502.40.00 | Electric rotary converters | 5% | kg and u | 716.4 |
| 8503.00.00 | Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02. | 5% | kg | 716.9 |
| 85.04 | Electrical transformers, static converters (for example, rectifiers) and inductors. | | | |
| 8504.10.00 | Ballasts for discharge lamps or tubes | 5% | kg and u | 771.23 |
| 8504.20.00 | Liquid dielectric transformers: | | | |
| 8504.21.00 | Having a power handling capacity not exceeding 650 kVA | 5% | kg and u | 771.111 |
| 8504.22.00 | Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA | 5% | kg and u | 771.112 |
| 8504.23.00 | Having a power handling capacity exceeding 10,000 kVA | 5% | kg and u | 771.113 |
| 8504.30.00 | Other transformers: | | | |
| 8504.31.00 | Having a power handling capacity not exceeding 1 kVA | 5% | kg and u | 771.191 |
| 8504.32.00 | Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA | 5% | kg and u | 771.192 |
| 8504.33.00 | Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA | 5% | kg and u | 771.193 |
| 8504.34.00 | Having a power handling capacity exceeding 500 kVA | 5% | kg and u | 771.194 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|----------|------------|
| 8504.40.00 | Static converters | 5% | kg and u | 771.21 |
| 8504.50.00 | Other inductors | 5% | kg and u | 771.25 |
| 8504.90.00 | Parts | 5% | kg | 771.29 |
| 85.05 | Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electromagnetic or permanent magnet chucks, clamps and similar holding devices; electro magnetic couplings, clutches and brakes; electro magnetic lifting heads. | | | |
| 8505.10.00 | Permanent magnets and articles intended to become permanent magnets after magnetization : | | | |
| 8505.11.00 | Of metal | 5% | kg | 778.811 |
| 8505.19.00 | Other | 5% | kg | 778.812 |
| 8505.20.00 | Electro-magnetic couplings, clutches and brakes | 5% | kg | 778.813 |
| 8505.90.00 | Other, including parts | 5% | kg | 778.815 |
| 85.06 | Primary cells and primary batteries. | | | |
| 8506.10.00 | Manganese dioxide | 20% | kg and u | 778.116 |
| 8506.30.00 | Mercuric oxide | 20% | kg and u | 778.117 |
| 8506.40.00 | Silver oxide | 20% | kg and u | 778.118 |
| 8506.50.00 | Lithium | 20% | kg and u | 778.1191 |
| 8506.60.00 | Air-zinc | 20% | kg and u | 778.1192 |
| 8506.80.00 | Other primary cells and primary batteries. | 20% | kg and u | 778.1199 |
| 8506.90.00 | Parts | 20% | kg | 778.17 |
| 85.07 | Electric accumulators, including separators therefor, whether or not rectangular (including square). | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|----------|------------|
| 8507.10.00 | Lead-acid, of a kind used for starting piston engines | 20% | kg and u | 778.121 |
| 8507.20.00 | Other lead-acid accumulators | 20% | kg and u | 778.122 |
| 8507.30.00 | Nickel-cadmium | 20% | kg and u | 778.123 |
| 8507.40.00 | Nickel-iron | 20% | kg and u | 778.124 |
| 8507.80.00 | Other accumulators | 20% | kg and u | 778.129 |
| 8507.90.00 | Parts: | | | |
| 8507.90.10 | Lead grids; plates coated with paste | 20% | kg | 778.191 |
| 8507.90.90 | Other parts | 20% | kg | 778.199 |
| 85.08 | Vacuum cleaners | | | |
| 8508.10.00 | With self-contained electric motor: | | | |
| 8508.11.00 | Of a power not exceeding 1,500W and having a dust bag or other receptacle capacity not exceeding 20 L | 20% | kg and u | ### |
| 8508.19.00 | Other | 20% | kg and u | ### |
| 8508.60.00 | Other vacuum cleaners | 20% | kg and u | ### |
| 8508.70.00 | Parts | 5% | kg | ### |
| 85.09 | Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08. | | | |
| 8509.40.00 | Food grinders and mixers; fruit or vegetable juice extractors: | | | |
| 8509.40.10 | Food grinders and mixers | 20% | kg and u | 775.721 |
| 8509.40.20 | Fruit or vegetable juice extractors | 20% | kg and u | 775.722 |
| 8509.80.00 | Other appliances: | | | |
| 8509.80.10 | Blenders | 20% | kg and u | 775.732 |
| 8509.80.20 | Floor polishers | 20% | kg and u | 775.712 |
| 8509.80.30 | Kitchen waste disposers | 20% | kg and u | 775.731 |
| 8509.80.90 | Other | 20% | kg and u | 775.739 |
| 8509.90.00 | Parts | 5% | kg | 775.79 |
| 85.10 | Shavers, hair clippers and hair-removing appliances, with self-contained electric motor. | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|----------|------------|
| 8510.10.00 | Shavers | 20% | kg and u | 775.41 |
| 8510.20.00 | Hair clippers | 20% | kg and u | 775.42 |
| 8510.30.00 | Hair-removing appliances | 20% | kg and u | 775.733 |
| 8510.90.00 | Parts | 20% | kg | 775.49 |
| 85.11 | Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines. | | | |
| 8511.10.00 | Sparking plugs | 10% | kg and u | 778.311 |
| 8511.20.00 | Ignition magnetos; magneto-dynamos; magnetic flywheels | 10% | kg and u | 778.312 |
| 8511.30.00 | Distributors; ignition coils | 10% | kg and u | 778.313 |
| 8511.40.00 | Starter motors and dual purpose starter-generators | 10% | kg and u | 778.314 |
| 8511.50.00 | Other generators | 10% | kg and u | 778.315 |
| 8511.80.00 | Other equipment | 10% | kg and u | 778.316 |
| 8511.90.00 | Parts | 10% | kg | 778.33 |
| 85.12 | Electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles. | | | |
| 8512.10.00 | Lighting or visual signalling equipment or a kind used on bicycles | 5% | kg and u | 778.341 |
| 8512.20.00 | Other lighting or visual signalling equipment | 20% | kg and u | 778.342 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|----------|------------|
| 8512.30.00 | Sound signalling equipment | 20% | kg and u | 778.343 |
| 8512.40.00 | Windscreen wipers, defrosters and demisters | 20% | kg and u | 778.344 |
| 8512.90.00 | Parts | 5% | kg | 778.35 |
| 85.13 | Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12. | | | |
| 8513.10.00 | Lamps | 20% | kg and u | 813.12 |
| 8513.90.00 | Parts | 5% | kg | 813.8 |
| 85.14 | Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss. | | | |
| 8514.10.00 | Resistance heated furnaces and ovens | Free | kg and u | 741.31 |
| 8514.20.00 | Furnaces and ovens functioning by induction or dielectric loss | Free | kg and u | 741.32 |
| 8514.30.00 | Other furnaces and ovens | Free | kg and u | 741.33 |
| 8514.40.00 | Other equipment for the heat treatment of materials by induction or dielectric loss | Free | kg and u | 741.34 |
| 8514.90.00 | Parts | Free | kg | 741.35 |
| 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. | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|----------|------------|
| 8515.10.00 | Brazing or soldering machines and apparatus: | | | |
| 8515.11.00 | Soldering irons and guns | 5% | kg and u | 737.31 |
| 8515.19.00 | Other | 5% | kg and u | 737.32 |
| 8515.20.00 | Machines and apparatus for resistance welding of metal: | | | |
| 8515.21.00 | Fully or partly automatic | 5% | kg and u | 737.33 |
| 8515.29.00 | Other | 5% | kg and u | 737.34 |
| 8515.30.00 | Machines and apparatus for arc (including plasma arc) welding of metals: | | | |
| 8515.31.00 | Fully or partly automatic | 5% | kg and u | 737.35 |
| 8515.39.00 | Other | 5% | kg and u | 737.36 |
| 8515.80.00 | Other machines and apparatus | 5% | kg and u | 737.37 |
| 8515.90.00 | Parts | Free | kg | 737.39 |
| 85.16 | Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45 | | | |
| 8516.10.00 | Electric instantaneous or storage water heaters and immersion heaters: | | | |
| 8516.10.10 | Electric instantaneous or storage water heaters | 20% | kg and u | 775.811 |
| 8516.10.20 | Immersion heaters | 20% | kg and u | 775.812 |
| 8516.20.00 | Electric space heating apparatus and electric soil heating apparatus: | | | |
| 8516.21.00 | Storage heating radiators | 20% | kg and u | 775.821 |
| 8516.29.00 | Other | 20% | kg and u | 775.829 |
| 8516.30.00 | Electro-thermic hair-dressing or hand-drying apparatus: | | | |
| 8516.31.00 | Hair dryers | 20% | kg and u | 775.831 |
| 8516.32.00 | Other hair-dressing apparatus | 20% | kg and u | 775.832 |
| 8516.33.00 | Hand-drying apparatus | 20% | kg and u | 775.833 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|----------|------------|
| 8516.40.00 | Electric smoothing irons | 20% | kg and u | 775.84 |
| 8516.50.00 | Microwave ovens | 20% | kg and u | 775.861 |
| 8516.60.00 | Other ovens; cookers, cooking plates, boiling rings, grillers and roasters: | | | |
| 8516.60.10 | Stoves and cookers | 20% | kg and u | 775.862 |
| 8516.60.90 | Other | 20% | kg and u | 775.869 |
| 8516.70.00 | Other electro-thermic appliances: | | | |
| 8516.71.00 | Coffee or tea makers | 20% | kg and u | 775.871 |
| 8516.72.00 | Toasters | 20% | kg and u | 775.872 |
| 8516.79.00 | Other | 20% | kg and u | 775.879 |
| 8516.80.00 | Electric heating resistors | 20% | kg and u | 775.88 |
| 8516.90.00 | Parts | 5% | kg | 775.89 |
| 85.17 | Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28. | | | |
| 8517.10 | Telephone sets, including telephones for cellular networks or for other wireless networks: | | | |
| 8517.11.00 | Line telephone sets with cordless handsets | 5% | kg and u | 764.111 |
| 8517.12.00 | Telephones for cellular networks or for other wireless networks: | | | |
| 8517.12.10 | Portable radio-telephones | 20% | kg and u | 764.321 |
| 8517.12.90 | Other | 5% | kg and u | 764.329 |
| 8517.18.00 | Other | 5% | kg and u | ### |
| 8517.60.00 | Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network): | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|----------|------------|
| 8517.61.00 | Base stations | 5% | kg and u | ### |
| 8517.62.00 | Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus | 5% | kg and u | ### |
| 8517.69.00 | Other | 5% | kg and u | ### |
| 8517.70.00 | Parts | 5% | kg | ### |
| 85.18 | Microphones and stands therefor; loud-speakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets. | | | |
| 8518.10.00 | Microphones and stands therefor | 20% | kg and u | 764.21 |
| | Loudspeakers, whether or not mounted in their enclosures: | | | |
| 8518.21.00 | Single loudspeakers, mounted in their enclosures | 20% | kg and u | 764.221 |
| 8518.22.00 | Multiple loudspeakers, mounted in the same enclosure | 20% | kg and u | 764.222 |
| 8518.29.00 | Other | 20% | kg and u | 764.23 |
| 8518.30.00 | Headphones and earphones, whether or not combined with microphone, and sets consisting of a microphone and one or more loudspeakers. | 20% | kg and u | 764.24 |
| 8518.40.00 | Audio-frequency electric amplifiers | 30% | kg and u | 764.25 |
| 8518.50.00 | Electric sound amplifier sets | 20% | kg and u | 764.26 |
| 8518.90.00 | Parts | 20% | kg | 764.92 |
| 85.19 | Sound recording or reproducing apparatus. | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|----------------|--|--------------|----------|------------|
| 8519.20.00 | Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment: | | | |
| 8519.20.10 | Coin or disc-operated record players | 30% | kg and u | 763.31 |
| 8519.20.90 | Other | 20% | kg and u | ### |
| 8519.30.00 | Turntables (record-decks) | 20% | kg and u | ### |
| 8519.50.00 | Telephone answering machines | 20% | kg and u | 763.842 |
| 8519.80.00 | Other apparatus: | | | |
| 8519.81.00 | Using magnetic, optical or semiconductor media: | | | |
| 8519.81.10 | Transcribing machines | 20% | kg and u | 763.82 |
| 8519.81.20 | Pocket-size cassette players | 20% | kg and u | 733.831 |
| 8519.81.30 | Dictating machines not capable of operating without an external source of power | 5% | kg and u | 763.841 |
| 8519.81.40 | Other magnetic tape recorders incorporating sound reproducing apparatus | 20% | kg and u | ### |
| 8519.81.90 | Other | 20% | kg and u | ### |
| 8519.89.00 | Other | 20% | kg and u | ### |
| [85.20] | | | | |
| 85.21 | Video recording or reproducing apparatus, whether or not incorporating a video tuner. | | | |
| 8521.10.00 | Magnetic tape-type | 20% | kg and u | 763.811 |
| 8521.90.00 | Other | 20% | kg and u | 763.819 |
| 85.22 | Parts and accessories suitable for use solely or principally with the apparatus of headings 85.19 to 85.21. | | | |
| 8522.10.00 | Pick-up cartridges | 5% | kg | 764.991 |
| 8522.90.00 | Other | 5% | kg | 764.999 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|----------|------------|
| 85.23 | Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37. | | | |
| 8523.20.00 | Magnetic media: | | | |
| 8523.21.00 | Cards incorporating a magnetic stripe: | | | |
| 8523.21.10 | Unrecorded | 5% | kg and u | 898.591 |
| 8523.21.90 | Recorded | 20% | kg and u | 898.794 |
| 8523.29.00 | Other: | | | |
| 8523.29.10 | Unrecorded audio tapes | 5% | kg and u | ### |
| 8523.29.20 | Recorded audio tapes | 20% | kg and u | ### |
| 8523.29.30 | Unrecorded video tapes | 5% | kg and u | ### |
| 8523.29.40 | Recorded video tapes | 20% | kg and u | ### |
| 8523.29.50 | Unrecorded magnetic discs | 5% | kg and u | ### |
| 8523.29.60 | Magnetic tapes for reproducing phenomena other than sound or image | 20% | kg and u | |
| 8523.29.70 | Diskettes | 5% | kg and u | 898.511 |
| 8523.29.90 | Other | 5% | kg and u | ### |
| 8523.40.00 | Optical media: | | | |
| 8523.40.10 | Discs or laser reading system for reproducing phenomena other than sound or image | 20% | kg and u | ### |
| 8523.40.20 | Discs or laser reading system for reproducing phenomena other than sound only | 20% | kg and u | ### |
| 8523.40.30 | Other discs or laser reading system | 20% | kg and u | ### |
| 8523.40.40 | Audio compact discs: | | | ### |
| 8523.40.41 | Recorded audio compact discs | 35% | kg and u | |
| 8523.40.49 | Unrecorded audio compact discs | 5% | kg and u | |
| 8523.40.50 | Other compact discs: | | | |
| 8523.40.51 | Cd rom | 5% | kg and u | |
| 8523.40.52 | Recorded compact discs | 35% | kg and u | |
| 8523.40.53 | Unrecorded compact discs | 5% | kg and u | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|----------------|---|--------------|----------|------------|
| 8523.40.60 | Unrecorded DVD's | 5% | kg and u | ### |
| 8523.40.70 | Recorded DVD's | 35% | kg and u | ### |
| 8523.40.90 | Other | 20% | kg and u | |
| 8523.50.00 | Semi-conductor media: | | | |
| 8523.51.00 | Solid-state non-volatile storage devices: | | | |
| 8523.51.10 | USB Flash Drive | 5% | kg and u | ### |
| 8523.51.20 | Flash memory cards | 5% | kg and u | ### |
| 8523.51.30 | Other unrecorded | 5% | kg and u | ### |
| 8523.51.70 | Other recorded | 20% | kg and u | ### |
| 8523.52.00 | Smart cards | 5% | kg and u | ### |
| 8523.59.00 | Other | 5% | kg and u | ### |
| 8523.80.00 | Other: | | | |
| 8523.80.10 | Unrecorded | 5% | kg and u | ### |
| 8523.80.90 | Recorded | 20% | kg and u | ### |
| [85.24] | | | | |
| 85.25 | Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders. | | | |
| 8525.50.00 | Transmission apparatus | 5% | kg and u | 764.31 |
| 8525.60.00 | Transmission apparatus incorporating reception apparatus: | | | |
| 8525.60.10 | V.H.F Radio | 5% | kg and u | |
| 8525.60.90 | Other | 5% | kg and u | |
| 8525.80.00 | Television cameras, digital cameras and video camera recorders | 20% | kg and u | 763.812 |
| 85.26 | Radar apparatus, radio navigational aid apparatus and radio remote control apparatus. | | | |
| 8526.10.00 | Radar apparatus | Free | kg and u | 764.831 |
| 8526.90.00 | Other: | | | |
| 8526.91.00 | Radio navigational aid apparatus | Free | kg and u | 764.832 |
| 8526.92.00 | Radio remote control apparatus | Free | kg and u | 764.839 |

CHAPTER 74

COPPER AND ARTICLES THEREOF

Note

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

(a) **Refined copper**

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

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

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

(b) **Copper alloys**

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

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

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|----------|------------|
| 85.27 | Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock. | | | |
| 8527.10.00 | Radio-broadcast receivers capable of operating without an external source of power: | | | |
| 8527.12.00 | Pocket-size radio cassette-players | 20% | kg and u | 762.211 |
| 8527.13.00 | Other apparatus combined with sound recording or reproducing apparatus | 20% | kg and u | 762.212 |
| 8527.19.00 | Other | 20% | kg and u | 762.22 |
| 8527.20.00 | Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles: | | | |
| 8527.21.00 | Combined with sound recording or reproducing apparatus | 20% | kg and u | 762.11 |
| 8527.29.00 | Other | 20% | kg and u | 762.12 |
| 8527.90.00 | Other: | | | |
| 8527.91.00 | Combined with sound recording or reproducing apparatus | 20% | kg and u | 762.81 |
| 8527.92.00 | Not combined with sound recording or reproducing apparatus but combined with a clock | 20% | kg and u | 762.82 |
| 8527.99.00 | Other | 20% | kg and u | 762.89 |
| 85.28 | Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus. | | | |
| 8528.40.00 | Cathode-ray tube monitors: | | | |
| 8528.41.00 | Of a kind solely or principally used in an automatic data processing system of heading 84.71 | 5% | kg and u | ### |
| 8528.49.00 | Other | 20% | kg and u | ### |
| 8528.50.00 | Other monitors: | | | |
| 8528.51.00 | Of a kind solely or principally used in an automatic data processing system of heading 84.71 | 5% | kg and u | ### |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|----------|------------|
| 8528.59.00 | Other: | | | |
| 8528.59.10 | Monitors incorporation television reception apparatus | 20% | kg and u | ### |
| 8528.59.90 | Other | 20% | kg and u | ### |
| 8528.60.00 | Projectors: | | | |
| 8528.61.00 | Of a kind solely or principally used in an automatic data processing system of heading 84.71 | 5% | kg and u | ### |
| 8528.69.00 | Other | 20% | kg and u | ### |
| 8528.70.00 | Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus: | | | |
| 8528.71.00 | Not designed to incorporate a video display or screen | 20% | kg and u | ### |
| 8528.72.00 | Other, colour | 20% | kg and u | ### |
| 8528.73.00 | Other, black and white or other monochrome | 20% | kg and u | ### |
| 85.29 | Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28. | | | |
| 8529.10.00 | Aerials and aerial reflectors of all kinds; parts suitable for use therewith | 5% | kg | 764.931 |
| 8529.90.00 | Other | 5% | kg | 764.939 |
| 85.30 | Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 86.08). | | | |
| 8530.10.00 | Equipment for railways or tramways | Free | kg and u | 778.821 |
| 8530.80.00 | Other equipment | Free | kg and u | 778.829 |
| 8530.90.00 | Parts | Free | kg | 778.83 |
| 85.31 | Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 85.12 or 85.30. | | | |
| 8531.10.00 | Burglar or fire alarms and similar apparatus | 5% | kg and u | 778.841 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|----------|------------|
| 8531.20.00 | Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED) | 5% | kg and u | 778.842 |
| 8531.80.00 | Other apparatus: | | | |
| 8531.80.10 | Electrical sound or visual signalling apparatus | 20% | kg and u | 778.843 |
| 8531.80.90 | Other | 5% | kg and u | 778.849 |
| 8531.90.00 | Parts | 5% | kg | 778.85 |
| 85.32 | Electrical capacitors, fixed, variable or adjustable (pre-set). | | | |
| 8532.10.00 | Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors) | 5% | kg | 778.61 |
| 8532.20.00 | Other fixed capacitors: | | | |
| 8532.21.00 | Tantalum | 5% | kg | 778.62 |
| 8532.22.00 | Aluminium electrolytic | 5% | kg | 778.63 |
| 8532.23.00 | Ceramic dielectric, single layer | 5% | kg | 778.64 |
| 8532.24.00 | Ceramic dielectric, multiplayer | 5% | kg | 778.65 |
| 8532.25.00 | Dielectric of paper or plastics | 5% | kg | 778.66 |
| 8532.29.00 | Other | 5% | kg | 778.67 |
| 8532.30.00 | Variable or adjustable (pre-set) capacitors | 5% | kg | 778.68 |
| 8532.90.00 | Parts | 5% | kg | 778.69 |
| 85.33 | Electrical resistors (including rheostats and potentiometers), other than heating resistors. | | | |
| 8533.10.00 | Fixed carbon resistors, composition or film types | 5% | kg | 772.31 |
| 8533.20.00 | Other fixed resistors: | | | |
| 8533.21.00 | For a power handling capacity not exceeding 20W | 5% | kg | 772.321 |
| 8533.29.00 | Other | 5% | kg | 772.329 |
| 8533.30.00 | Wirewound variable resistors, including rheostats and potentiometers: | | | |
| 8533.31.00 | For a power handling capacity not exceeding 20W | 5% | kg | 772.331 |
| 8533.39.00 | Other | 5% | kg | 772.339 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|--|--------------|---------|------------|
| 8533.40.00 | Other variable resistors, including rheostats and potentiometers | 5% | kg | 772.35 |
| 8533.90.00 | Parts | 5% | kg | 772.38 |
| 8534.00.00 | Printed circuits. | 5% | kg | 772.2 |
| 85.35 | Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors junction boxes), for a voltage exceeding 1,000 volts. | | | |
| 8535.10.00 | Fuses | 5% | kg | 772.41 |
| 8535.20.00 | Automatic circuit breakers: | | | |
| 8535.21.00 | For a voltage of less than 72.5 kV | 5% | kg | 772.42 |
| 8535.29.00 | Other | 5% | kg | 772.43 |
| 8535.30.00 | Isolating switches and make-and-break switches | 5% | kg | 772.44 |
| 8535.40.00 | Lightning arresters, voltage limiters and surge suppressors | 5% | kg | 772.45 |
| 8535.90.00 | Other | 5% | kg | 772.49 |
| 85.36 | Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables. | | | |
| 8536.10.00 | Fuses | 5% | kg | 772.51 |
| 8536.20.00 | Automatic circuit breakers | 5% | kg | 772.52 |
| 8536.30.00 | Other apparatus for protecting electrical circuits | 5% | kg | 772.53 |
| 8536.40.00 | Relays: | | | |
| 8536.41.00 | For a voltage not exceeding 60V | 5% | kg | 772.541 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|----------|------------|
| 8536.49.00 | Other | 5% | kg | 772.549 |
| 8536.50.00 | Other switches | 5% | kg | 772.55 |
| 8536.60.00 | Lamp-holders, plugs and sockets: | | | |
| 8536.61.00 | Lamp-holders | 5% | kg | 772.57 |
| 8536.69.00 | Other | 5% | kg | 772.58 |
| 8536.70.00 | Connectors for optical fibres, optical fibre bundles or cables: | | | |
| 8536.70.10 | Of plastic | 5% | kg | ### |
| 8536.70.20 | Of copper | 5% | kg | ### |
| 8536.70.90 | Of other material | 5% | kg | ### |
| 8536.90.00 | Other apparatus | 5% | kg | 772.59 |
| 85.37 | Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17. | | | |
| 8537.10.00 | For a voltage not exceeding 1,000 V | 10% | kg | 772.61 |
| 8537.20.00 | For a voltage exceeding 1,000 V | 10% | kg | 772.62 |
| 85.38 | Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37. | | | |
| 8538.10.00 | Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37 not equipped with their apparatus | 15% | kg | 772.81 |
| 8538.90.00 | Other | 5% | kg | 772.82 |
| 85.39 | Electrical filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps. | | | |
| 8539.10.00 | Sealed beam lamp units | 30% | kg and u | 778.23 |
| 8539.20.00 | Other filament lamps, excluding ultra-violet or infra-red lamps: | | | |
| 8539.21.00 | Tungsten halogen | 20% | kg and u | 778.211 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|----------|------------|
| 8539.22.00 | Other, of a power not exceeding 200 W and for a voltage exceeding 100V | 20% | kg and u | 778.212 |
| 8539.29.00 | Other | 20% | kg and u | 778.219 |
| 8539.30.00 | Discharge lamps, other than ultra-violet lamps: | | | |
| 8539.31.00 | Fluorescent, hot cathode | Free | kg and u | 778.221 |
| 8539.32.00 | Mercury or sodium vapour lamps; metal halide lamps | 20% | kg and u | 778.222 |
| 8539.39.00 | Other | 20% | kg and u | 778.229 |
| 8539.40.00 | Ultra-violet or infra-red lamps ; arc-lamps: | | | |
| 8539.41.00 | Arc-lamps | 5% | kg and u | 778.241 |
| 8539.49.00 | Other | 5% | kg and u | 778.249 |
| 8539.90.00 | Parts | 5% | kg | 778.29 |
| 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). | | | |
| 8540.10.00 | Cathode-ray television picture tubes, including Video monitor cathode-ray tubes: | | | |
| 8540.11.00 | Colour | 5% | kg and u | 776.11 |
| 8540.12.00 | Black and white or other monochrome | 5% | kg and u | 776.12 |
| 8540.20.00 | Television camera tubes; image converters and intensifiers; other photo-cathode tubes | 5% | kg and u | 776.21 |
| 8540.40.00 | Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm | 5% | kg and u | 776.231 |
| 8540.50.00 | Data/graphic display tubes, black and white or other monochrome | 5% | kg and u | 776.232 |
| 8540.60.00 | Other cathode-ray tubes | 5% | kg and u | 776.239 |
| 8540.70.00 | Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes: | | | |
| 8540.71.00 | Magnetrons | 5% | kg and u | 776.251 |
| 8540.72.00 | Klystrons | 5% | kg and u | 776.252 |
| 8540.79.00 | Other | 5% | kg and u | 776.259 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|----------|------------|
| 8540.80.00 | Other valves and tubes: | | | |
| 8540.81.00 | Receiver or amplifier valves and tubes | 5% | kg and u | 776.271 |
| 8540.89.00 | Other | 5% | kg and u | 776.279 |
| 8540.90.00 | Parts: | | | |
| 8540.91.00 | Of cathode-ray tubes | 5% | kg | 776.291 |
| 8540.99.00 | Other | 5% | kg | 776.299 |
| 85.41 | Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals. | | | |
| 8541.10.00 | Diodes, other than photosensitive or light emitting diodes | 5% | kg and u | 776.31 |
| 8541.20.00 | Transistors, other than photosensitive transistors: | | | |
| 8541.21.00 | With a dissipation rate of less than 1 W | 5% | kg and u | 776.32 |
| 8541.29.00 | Other | 5% | kg and u | 776.33 |
| 8541.30.00 | Thyristors, diacs and triacs, other than photosensitive devices | 5% | kg and u | 776.35 |
| 8541.40.00 | Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes | 5% | kg and u | 776.37 |
| 8541.50.00 | Other semiconductor devices | 5% | kg and u | 776.39 |
| 8541.60.00 | Mounted piezo-electric crystals | 5% | kg and u | 776.81 |
| 8541.90.00 | Parts | 5% | kg | 776.88 |
| 85.42 | Electronic integrated circuits. | | | |
| 8542.30.00 | Electronic integrated circuits: | | | |
| 8542.31.00 | Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clocks and timing circuits, or other circuits | 5% | kg and u | 776.991 |
| 8542.32.00 | Memories | 5% | kg and u | 776.992 |
| 8542.33.00 | Amplifiers | 5% | kg and u | 776.993 |
| 8542.39.00 | Other | 5% | kg and u | 776.994 |
| 8542.90.00 | Parts | 5% | kg | 776.999 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|----------|------------|
| 85.43 | Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter. | | | |
| 8543.10.00 | Particle accelerators | 5% | kg and u | 778.711 |
| 8543.20.00 | Signal generators | 5% | kg and u | 778.781 |
| 8543.30.00 | Machines and apparatus for electroplating, electrolysis or electrophoresis | 5% | kg and u | 778.782 |
| 8543.70.00 | Other machines and apparatus: | | | |
| 8543.70.10 | Proximity cards and tags | 5% | kg and u | 778.784 |
| 8543.70.20 | Sound mixing units (equalizers) for domestic use | 30% | kg and u | 778.785 |
| 8543.70.90 | Other | 5% | kg and u | 778.789 |
| 8543.90.00 | Parts | 5% | kg | 778.79 |
| 85.44 | Insulated (including enamelled or anodized) 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. | | | |
| 8544.10.00 | Winding wire: | | | |
| 8544.11.00 | Of copper: | | | |
| 8544.11.10 | Enamelled or plastic insulated | 5% | kg | 773.111 |
| 8544.11.90 | Other | 5% | kg | 773.112 |
| 8544.19.00 | Other | 5% | kg | 773.119 |
| 8544.20.00 | Co-axial cable and other co-axial electric conductors | 5% | kg | 773.12 |
| 8544.30.00 | Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships | 5% | kg | 773.13 |
| 8544.40.00 | Other electric conductors, for a voltage not exceeding 1000 V: | | | |
| 8544.42.00 | Fitted with connectors | 5% | kg | 773.141 |
| 8544.49.00 | Other: | | | |
| 8544.49.10 | Plastic-insulated copper conductors of a size exceeding 0.5 mm ² | 15% | kg | 773.152 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|---------|------------|
| 8544.49.20 | Telephone drop wire or station wire | 15% | kg | 773.153 |
| 8544.49.90 | Other | 5% | kg | 773.159 |
| 8544.60.00 | Other electric conductors, for a voltage exceeding 1,000 V: | | | |
| 8544.60.10 | Plastic-insulated copper conductors of a size exceeding 0.5 mm ² | 15% | kg | 773.171 |
| 8544.60.90 | Other | 5% | kg | 773.179 |
| 8544.70.00 | Optical fibre cables | Free | kg | 773.18 |
| 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. | | | |
| 8545.10.00 | Electrodes: | | | |
| 8545.11.00 | Of a kind used for furnaces | 5% | kg | 778.861 |
| 8545.19.00 | Other | 5% | kg | 778.862 |
| 8545.20.00 | Brushes | 5% | kg | 778.863 |
| 8545.90.00 | Other | 5% | kg | 778.869 |
| 85.46 | Electrical insulators of any material. | | | |
| 8546.10.00 | Of glass | 5% | kg | 773.22 |
| 8546.20.00 | Of ceramics | 5% | kg | 773.23 |
| 8546.90.00 | Other | 5% | kg | 773.24 |
| 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 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material. | | | |
| 8547.10.00 | Insulating fittings of ceramics | 5% | kg | 773.26 |
| 8547.20.00 | Insulating fittings of plastics | 5% | kg | 773.28 |
| 8547.90.00 | Other | 5% | kg | 773.29 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|---------|------------|
| 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 electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter. | | | |
| 8548.10.00 | Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators | 5% | kg | 778.125 |
| 8548.90.00 | Other | 5% | kg | 778.89 |

◆◆◆◆

SECTION XVIIVEHICLES, AIRCRAFT, VESSELS AND
ASSOCIATED TRANSPORT EQUIPMENT**Notes**

1. This Section does not cover articles of heading 95.01, 95.03 or 95.08, or bobsleighs, toboggans or the like of heading 95.06.
2. The expressions “parts” and “parts and accessories” do not apply to the following articles, whether or not they are identifiable as for the goods of this Section:
 - (a) Joints, washers or the like of any material (classified according to their constituent material or in heading 84.84) or other articles of vulcanised rubber other than hard rubber (heading 40.16);
 - (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (c) Articles of Chapter 82 (tools);
 - (d) Articles of heading 83.06;
 - (e) Machines or apparatus of headings 84.01 to 84.79, or parts thereof; articles of heading 84.81 or 84.82 or, provided they constitute integral parts of engines or motors, articles of heading 84.83;
 - (f) Electrical machinery or equipment (Chapter 85);
 - (g) Articles of Chapter 90;
 - (h) Articles of Chapter 91;
 - (i) Arms (Chapter 93);
 - (k) Lamps or lighting fittings of heading 94.05; or
 - (l) Brushes of a kind used as parts of vehicles (heading 96.03).
3. References in Chapters 86 to 88 to “parts” or “accessories” do not apply to parts or accessories which are not suitable for use solely or principally with the articles

of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.

4. For the purposes of this Section:

- (a) Vehicles specially constructed to travel on both road and rail are classified under the appropriate heading of Chapter 87;
- (b) Amphibious motor vehicles are classified under the appropriate heading of Chapter 87;
- (c) Aircraft specially constructed so that they can also be used as road vehicles are classified under the appropriate heading of Chapter 88.

5. Air cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows:

- (a) In Chapter 86 if designed to travel on a guide-track (hovertrains);
- (b) In Chapter 87 if designed to travel over land or over both land and water;
- (c) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing stages or also able to travel over ice.

Parts and accessories of air cushion vehicles are to be classified in the same way as those of vehicles of the heading in which the air cushion vehicles are classified under the above provisions.

Hovertrain track fixtures and fittings are to be classified as railway track fixtures and fittings, and signalling, safety or traffic control equipment for hovertrain transport systems as signalling, safety or traffic control equipment for railways.



CHAPTER 86

RAILWAY OR TRAMWAY LOCOMOTIVES, ROLLING STOCK AND PARTS THEREOF; RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS AND PARTS THEREOF; MECHANICAL (INCLUDING ELECTRO MECHANICAL) TRAFFIC SIGNALLING EQUIPMENT OF ALL KINDS

Notes

1. This Chapter does not cover:
 - (a) Railway or tramway sleepers of wood or of concrete, or concrete guide track sections for hovertrains (heading 44.06 or 68.10);
 - (b) Railway or tramway track construction material of iron or steel of heading 73.02; or
 - (c) Electrical signalling, safety or traffic control equipment of heading 85.30.
2. Heading 86.07 applies, *inter alia*, to:
 - (a) Axles, wheels, wheel sets (running gear), metal tyres, hoops and hubs and other parts of wheels;
 - (b) Frames, underframes, bogies and bissel bogies;
 - (c) Axle boxes; brake gear;
 - (d) Buffers for rolling stock; hooks and other coupling gear and corridor connections;
 - (e) Coachwork.
3. Subject to the provisions of Note 1 above, heading 8608.00 applies, *inter alia*, to:
 - (a) Assembled track, turntables, platform buffers, loading gauges;
 - (b) Semaphores, mechanical signal discs, level crossing control gear, signal and point controls, and other mechanical (including electro mechanical) signalling, safety or traffic control equipment, whether or not fitted for electric lighting, for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields.



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|--|--------------|----------|------------|
| 86.01 | Rail locomotives powered from an external source of electricity or by electric accumulators. | | | |
| 8601.10.00 | Powered from an external source of electricity | 5% | kg and u | 791.11 |
| 8601.20.00 | Powered by electric accumulators | 5% | kg and u | 791.15 |
| 86.02 | Other rail locomotives; locomotive tenders. | | | |
| 8602.10.00 | Diesel-electric locomotives | 5% | kg and u | 791.21 |
| 8602.90.00 | Other | 5% | kg and u | 791.29 |
| 86.03 | Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604.00.00. | | | |
| 8603.10.00 | Powered from an external source of electricity | 5% | kg and u | 791.61 |
| 8603.90.00 | Other | 5% | kg and u | 791.69 |
| 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). | 5% | kg and u | 791.81 |
| 8605.00.00 | Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604.00.00). | 5% | kg and u | 791.7 |
| 86.06 | Railway or tramway goods vans and wagons, not self-propelled. | | | |
| 8606.10.00 | Tanks wagons and the like | 5% | kg and u | 791.821 |
| 8606.30.00 | Self-discharging vans and wagons, other than those of subheading 8606.10 | 5% | kg and u | 791.823 |
| 8606.90.00 | Other: | | | |
| 8606.91.00 | Covered and closed | 5% | kg and u | 791.824 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|---|--------------|----------|------------|
| 8606.92.00 | Open, with non-removable sides of a height exceeding 60 cm | 5% | kg and u | 791.825 |
| 8606.99.00 | Other | 5% | kg and u | 791.829 |
| 86.07 | Parts of railway or tramway locomotives or rolling-stock. | | | |
| 8607.10.00 | Bogies, bissel-bogies, axles and wheels, and parts thereof: | | | |
| 8607.11.00 | Driving bogies and bissel-bogies | 5% | kg | 791.991 |
| 8607.12.00 | Other bogies and bissel-bogies | 5% | kg | 791.992 |
| 8607.19.00 | Other, including parts | 5% | kg | 791.993 |
| 8607.20.00 | Brakes and parts thereof: | | | |
| 8607.21.00 | Air brakes and parts thereof | 5% | kg | 791.994 |
| 8607.29.00 | Other | 5% | kg | 791.995 |
| 8607.30.00 | Hooks and other coupling devices, buffers, and parts thereof | 5% | kg | 791.996 |
| 8607.90.00 | Other: | | | |
| 8607.91.00 | Of locomotives | 5% | kg | 791.997 |
| 8607.99.00 | Other | 5% | kg | 791.999 |
| 8608.00.00 | Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signaling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing. | 5% | kg | 791.91 |
| 8609.00.00 | Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport. | 5% | kg and u | 786.3 |



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

1. This Chapter does not cover railway or tramway rolling stock designed solely for running on rails.
2. For the purposes of this Chapter, “tractors” means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.

Machines and working tools designed for fitting to tractors of heading 87.01 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.

3. Motor chassis fitted with cabs fall in headings 87.02 to 87.04, and not in heading 87.06.
4. Heading 87.12 includes all children’s bicycles. Other children’s cycles fall in heading 95.01.



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|----------|------------|
| 87.01 | Tractors (other than tractors of heading 87.09). | | | |
| 8701.10.00 | Pedestrian controlled tractors: | | | |
| 8701.10.10 | For use in agriculture | Free | kg and u | 722.411 |
| 8701.10.90 | Other | 5% | kg and u | 722.419 |
| 8701.20.00 | Road tractors for semi-trailers | 5% | kg and u | 783.2 |
| 8701.30.00 | Track-laying tractors: | | | |
| 8701.30.10 | For use in agriculture | Free | kg and u | 722.31 |
| 8701.30.90 | Other | 5% | kg and u | 722.39 |
| 8701.90.00 | Other: | | | |
| 8701.90.10 | For use in agriculture | Free | kg and u | 722.491 |
| 8701.90.90 | Other | 5% | kg and u | 722.499 |
| 87.02 | Motor vehicles for the transport of ten or more persons, including the driver. | | | |
| 8702.10.00 | With compression – ignition internal combustion piston engine (diesel or semi-diesel): | | | |
| 8702.10.10 | Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority | 5% | kg and u | 783.111 |
| 8702.10.20 | Other coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver) | 10% | kg and u | 783.112 |
| 8702.10.30 | Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority | 5% | kg and u | 783.113 |
| 8702.10.40 | Other coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver) | 10% | kg and u | 783.114 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|------------|---|--------------|----------|------------|
| 8702.10.50 | Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority | 5% | kg and u | 783.115 |
| 8702.10.60 | Other coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver) | 10% | kg and u | 783.116 |
| 8702.10.90 | Other | 10% | kg and u | 783.119 |
| 8702.90.00 | Other: | | | |
| 8702.90.10 | Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority | 5% | kg and u | 783.191 |
| 8702.90.20 | Other coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver) | 10% | kg and u | 783.192 |
| 8702.90.30 | Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority | 5% | kg and u | 783.193 |
| 8702.90.40 | Other coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver) | 10% | kg and u | 783.194 |
| 8702.90.50 | Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority | 5% | kg and u | 783.195 |
| 8702.90.60 | Other coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver) | 10% | kg and u | 783.196 |
| 8702.90.90 | Other | 10% | kg and u | 783.199 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|----------|------------|
| 87.03 | Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars. | | | |
| 8703.10.00 | Vehicles specially designed for travelling on snow; golf cars and similar vehicles | 20% | kg and u | 781.1 |
| 8703.20.00 | Other vehicles, with spark-ignition internal combustion reciprocating piston engine: | | | |
| 8703.21.00 | Of a cylinder capacity not exceeding 1,000 cc: | | | |
| 8703.21.10 | Completely knocked down for assembly in plants approved for the purpose by the Competent Authority | 5% | kg and u | 781.211 |
| 8703.21.20 | New motor vehicles and used motor vehicles manufactured less than 5yrs | 20% | kg and u | |
| 8703.21.90 | Other | 40% | kg and u | 781.219 |
| 8703.22.00 | Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc: | | | |
| 8703.22.10 | Completely knocked down for assembly in plants approved for the purpose by the Competent Authority | 5% | kg and u | 781.221 |
| 8703.22.20 | New motor vehicles and used motor vehicles manufactured less than 5yrs | 20% | kg and u | |
| 8703.22.90 | Other | 40% | kg and u | 781.229 |
| 8703.23.00 | Of a cylinder capacity exceeding 1,500 cc but not exceeding 3000 cc: | | | |
| 8703.23.10 | Completely knocked down for assembly in plants approved for the purpose by the Competent Authority | 5% | kg and u | 781.231 |
| 8703.23.20 | Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc: | | | |
| 8703.23.21 | New motor vehicles and used motor vehicles manufactured less than 5yrs exceeding 1500cc but not exceeding 1600cc | 20% | kg and u | |
| 8703.23.22 | Of a cylinder capacity exceeding 1600cc but not exceeding 1800cc | 40% | kg and u | |
| 8703.23.29 | Other | 40% | kg and u | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|------------|--|--------------|----------|------------|
| 8703.23.30 | Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc | 40% | kg and u | 781.233 |
| 8703.23.40 | Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc | 40% | kg and u | 781.234 |
| 8703.24.00 | Of a cylinder capacity exceeding 3,000 cc: | | | |
| 8703.24.10 | Completely knocked down for assembly in plants approved for the purpose by the Competent Authority | 5% | kg and u | 781.241 |
| 8703.24.90 | Other | 40% | kg and u | 781.249 |
| 8703.30.00 | Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel): | | | |
| 8703.31.00 | Of a cylinder capacity not exceeding 1,500 cc: | | | |
| 8703.31.10 | Completely knocked down for assembly in plants approved for the purpose by the Competent Authority | 5% | kg and u | 781.251 |
| 8703.31.20 | New motor vehicles and used motor vehicles manufactured less than 5yrs | 20% | kg and u | |
| 8703.31.90 | Other | 40% | kg and u | 781.259 |
| 8703.32.00 | Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc: | | | |
| 8703.32.10 | Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc, completely knocked down for assembly in plants approved for the purpose by the Competent Authority | 5% | kg and u | 781.261 |
| 8703.32.20 | Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc: | | | |
| 8703.32.21 | New motor vehicles and used motor vehicles manufactured less than 5yrs exceeding 1500cc but not exceeding 1600cc | 20% | kg and u | |
| 8703.32.22 | Of a cylinder capacity exceeding 1600cc but not exceeding 2000cc | 40% | kg and u | |
| 8703.32.29 | Other | 40% | kg and u | |
| 8703.32.30 | Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc, completely knocked down for assembly in plants approved for the purpose by the Competent Authority | 5% | kg and u | 781.263 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|----------|------------|
| 8703.32.40 | Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc | 40% | kg and u | 781.264 |
| 8703.33.00 | Of a cylinder capacity exceeding 2,500 cc: | | | |
| 8703.33.10 | Completely knocked down for assembly in plants approved for the purpose by the Competent Authority | 5% | kg and u | 781.271 |
| 8703.33.90 | Other | 40% | kg and u | 781.279 |
| 8703.90.00 | Other | 40% | kg and u | 781.29 |
| 87.04 | Motor vehicles for the transport of goods. | | | |
| 8704.10.00 | Dumpers designed for off-highway use | 10% | kg and u | 782.11 |
| 8704.20.00 | Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel): | | | |
| 8704.21.00 | g.v.w not exceeding 5 tonnes: | | | |
| 8704.21.10 | Completely knocked down for assembly in plants approved for the purpose by the Competent Authority | 5% | kg and u | 782.191 |
| 8704.21.20 | New motor vehicles and used motor vehicles manufactured less than 5yrs not exceeding 1600cc | 5% | kg and u | |
| 8704.21.90 | Other | 10% | kg and u | 782.192 |
| 8704.22.00 | g.v.w exceeding 5 tonnes but not exceeding 20 tonnes: | | | |
| 8704.22.10 | Completely knocked down for assembly in plants approved for the purpose by the Competent Authority | 5% | kg and u | 782.193 |
| 8704.22.90 | Other | 10% | kg and u | 782.194 |
| 8704.23.00 | g.v.w exceeding 20 tonnes: | | | |
| 8704.23.10 | Completely knocked down for assembly in plants approved for the purpose by the Competent Authority | 5% | kg and u | 782.195 |
| 8704.23.90 | Other | 10% | kg and u | 782.196 |
| 8704.30.00 | Other, with spark-ignition internal combustion piston engine: | | | |
| 8704.31.00 | g.v.w not exceeding 5 tonnes: | | | |
| 8704.31.10 | Completely knocked down for assembly in plants approved for the purpose by the Competent Authority | 5% | kg and u | 782.197 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|----------------|--|--------------|----------|------------|
| 8704.31.20 | New motor vehicles and used motor vehicles manufactured less than 5yrs not exceeding 1600cc | 5% | kg and u | |
| 8704.31.90 | Other | 10% | kg and u | 782.198 |
| 8704.32.00 | g.v.w exceeding 5 tonnes: | | | |
| 8704.32.10 | Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc, completely knocked down for assembly in plants approved for the purpose by the Competent Authority | 5% | kg and u | 782.1991 |
| 8704.32.90 | Other | 10% | kg and u | 782.1992 |
| 8704.90.00 | Other | 10% | kg and u | 782.1999 |
| 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). | | | |
| 8705.10.00 | Crane lorries | 5% | kg and u | 782.21 |
| 8705.20.00 | Mobile drilling derricks | 5% | kg and u | 782.23 |
| 8705.30.00 | Fire fighting vehicles | Free | kg and u | 782.25 |
| 8705.40.00 | Concrete-mixer lorries | 5% | kg and u | 782.27 |
| 8705.90.00 | Other | 5% | kg and u | 782.29 |
| 8706.00 | Chassis fitted with engines for the motor vehicles of headings 87.01 to 87.05. | | | |
| 8706.00.10 | For the assembly of coaches and buses | 5% | kg and u | 784.11 |
| 8706.00.20 | For the motor vehicles of heading 87.01, 87.04 or 87.05 | 5% | kg and u | 784.12 |
| 8706.00.90 | Other | 20% | kg and u | 784.19 |
| 87.07 | Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05. | | | |
| 8707.10.00 | For the vehicles of heading 87.03 | 5% | kg and u | 784.21 |
| 8707.90.00 | Other: | | | |
| 8707.90.10 | Bus bodies | 5% | kg and u | 784.251 |
| 8707.90.90 | Other | 5% | kg and u | 784.259 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|---------|------------|
| 87.08 | Parts and accessories of the motor vehicles of headings 87.01 to 87.05. | | | |
| 8708.10.00 | Bumpers and parts thereof | 30% | kg | 784.31 |
| 8708.20.00 | Other parts and accessories of bodies (including cabs): | | | |
| 8708.21.00 | Safety seat belts | 30% | kg | 784.321 |
| 8708.29.00 | Other | 30% | kg | 784.329 |
| 8708.30.00 | Brakes and servo-brakes; parts thereof: | | | |
| 8708.30.10 | Mounted brake linings for tractors | 5% | kg | 784.331 |
| 8708.30.20 | Other mounted brake linings | 30% | kg | 784.332 |
| 8708.30.30 | Brakes, servo-brakes and parts thereof for tractors | 5% | kg | 784.333 |
| 8708.30.90 | Other brakes, servo-brakes and parts thereof | 30% | kg | 784.339 |
| 8708.40.00 | Gear boxes and parts thereof: | | | |
| 8708.40.10 | For tractors | 5% | kg | 784.341 |
| 8708.40.90 | Other | 30% | kg | 784.349 |
| 8708.50.00 | Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof: | | | |
| 8708.50.10 | For tractors | 5% | kg | 784.351 |
| 8708.50.90 | Other | 30% | kg | 784.359 |
| 8708.70.00 | Road wheels and parts and accessories thereof: | | | |
| 8708.70.10 | For tractors | 5% | kg | 784.391 |
| 8708.70.90 | Other | 30% | kg | 784.392 |
| 8708.80.00 | Suspension systems and parts thereof (including shock-absorbers): | | | |
| 8708.80.10 | For tractors | 5% | kg | 784.393 |
| 8708.80.90 | Other | 30% | kg | 784.394 |
| 8708.90.00 | Other parts and accessories: | | | |
| 8708.91.00 | Radiators and parts thereof: | | | |
| 8708.91.10 | For tractors | 5% | kg | 784.395 |
| 8708.91.90 | Other | 30% | kg | 784.396 |
| 8708.92.00 | Silencers (mufflers) and exhaust pipes; parts thereof: | | | |
| 8708.92.10 | For tractors | 5% | kg | 784.397 |
| 8708.92.90 | Other | 30% | kg | 784.398 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|---|--------------|----------|------------|
| 8708.93.00 | Clutches and parts thereof: | | | |
| 8708.93.10 | For tractors | 5% | kg | 784.3991 |
| 8708.93.90 | Other | 30% | kg | 784.3992 |
| 8708.94.00 | Steering wheels, steering columns and steering boxes; parts thereof: | | | |
| 8708.94.10 | For tractors | 5% | kg | 784.3993 |
| 8708.94.90 | Other | 30% | kg | 784.3994 |
| 8708.95.00 | Safety airbags with inflator system; parts thereof | 30% | kg | ### |
| 8708.99.00 | Other: | | | |
| 8708.99.10 | For tractors | 5% | kg | 784.3995 |
| 8708.99.20 | Compressed Natural Gas (CNG) systems | 30% | kg | ### |
| 8708.99.90 | Other | 30% | kg | 784.3999 |
| 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. | | | |
| 8709.10.00 | Vehicles: | | | |
| 8709.11.00 | Electrical | 5% | kg and u | 774.14 |
| 8709.19.00 | Other | 5% | kg and u | 774.15 |
| 8709.90.00 | Parts | 5% | kg | 774.19 |
| 8710.00.00 | Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles. | 5% | kg and u | 891.11 |
| 87.11 | Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars. | | | |
| 8711.10.00 | With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc: | | | |
| 8711.10.10 | For the transport of goods | 5% | kg and u | 785.111 |
| 8711.10.90 | Other | 20% | kg and u | 785.119 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|----------------|--|--------------|----------|------------|
| 8711.20.00 | With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc: | | | |
| 8711.20.10 | For the transport of goods | 5% | kg and u | 785.131 |
| 8711.20.90 | Other | 20% | kg and u | 785.139 |
| 8711.30.00 | With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc: | | | |
| 8711.30.10 | For the transport of goods | 5% | kg and u | 785.151 |
| 8711.30.90 | Other | 20% | kg and u | 785.159 |
| 8711.40.00 | With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc: | | | |
| 8711.40.10 | For the transport of goods | 5% | kg and u | 785.161 |
| 8711.40.90 | Other | 20% | kg and u | 785.169 |
| 8711.50.00 | With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc: | | | |
| 8711.50.10 | For the transport of goods | 5% | kg and u | 785.171 |
| 8711.50.90 | Other | 20% | kg and u | 785.179 |
| 8711.90.00 | Other: | | | |
| 8711.90.10 | For the transport of goods | 5% | kg and u | 785.191 |
| 8711.90.90 | Other | 20% | kg and u | 785.199 |
| 8712.00 | Bicycles and other cycles (including delivery tricycles), not motorized. | | | |
| 8712.00.10 | For the transport of goods | 5% | kg and u | 785.21 |
| 8712.00.90 | Other | 20% | kg and u | 785.29 |
| 87.13 | Carriages for disabled persons, whether or not motorized or otherwise mechanically propelled. | | | |
| 8713.10.00 | Not mechanically propelled | Free | kg and u | 785.311 |
| 8713.90.00 | Other | Free | kg and u | 785.319 |
| 87.14 | Parts and accessories of vehicles of headings 87.11 to 87.13. | | | |
| 8714.10.00 | Of motorcycles (including mopeds): | | | |
| 8714.11.00 | Saddles | 5% | kg | 785.351 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|---|--------------|----------|------------|
| 8714.19.00 | Other | 5% | kg | 785.359 |
| 8714.20.00 | Of carriages for disabled persons | Free | kg | 785.36 |
| 8714.90.00 | Other: | | | |
| 8714.91.00 | Frames and forks, and parts thereof | 5% | kg | 785.371 |
| 8714.92.00 | Wheel rims and spokes | 5% | kg | 785.372 |
| 8714.93.00 | Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels | 5% | kg | 785.373 |
| 8714.94.00 | Brakes, including coaster braking hubs and hub brakes, and parts thereof | 5% | kg | 785.374 |
| 8714.95.00 | Saddles | 5% | kg and u | 785.375 |
| 8714.96.00 | Pedals and crank-gear, and parts thereof | 5% | kg | 785.376 |
| 8714.99.00 | Other | 5% | kg | 785.379 |
| 8715.00.00 | Baby carriages and parts thereof. | 5% | kg | 894.1 |
| 87.16 | Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof. | | | |
| 8716.10.00 | Trailers and semi-trailers of the caravan type, for housing or camping | 20% | kg and u | 786.1 |
| 8716.20.00 | Self-loading or self-unloading trailers and semi-trailers for agricultural purposes | Free | kg and u | 786.21 |
| 8716.30.00 | Other trailers and semi-trailers for the transport of goods: | | | |
| 8716.31.00 | Tanker trailers and tanker semi-trailers | 5% | kg and u | 786.22 |
| 8716.39.00 | Other | 5% | kg and u | 786.29 |
| 8716.40.00 | Other trailers and semi-trailers | 5% | kg and u | 786.83 |
| 8716.80.00 | Other vehicles: | | | |
| 8716.80.10 | Wheelbarrows | 10% | kg and u | 786.851 |
| 8716.80.90 | Other | 5% | kg and u | 786.859 |
| 8716.90.00 | Parts: | | | |
| 8716.90.10 | Of wheelbarrows | 10% | kg | 786.891 |
| 8716.90.90 | Other | 5% | kg | 786.899 |

CHAPTER 88**AIRCRAFT, SPACECRAFT, AND PARTS THEREOF****Subheading Note**

1. For the purposes of subheadings 8802.11 to 8802.40, the expression “unladen weight” means the weight of the machine in normal flying order, excluding the weight of the crew and of fuel and equipment other than permanently fitted items of equipment.



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|--|--------------|----------|------------|
| 8801.00.00 | Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft. | 20% | kg and u | 792.81 |
| 88.02 | Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles. | | | |
| 8802.10.00 | Helicopters: | | | |
| 8802.11.00 | Of an unladen weight not exceeding 2,000 kg | Free | kg and u | 792.11 |
| 8802.12.00 | Of an unladen weight exceeding 2,000 kg | Free | kg and u | 792.15 |
| 8802.20.00 | Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg | Free | kg and u | 792.2 |
| 8802.30.00 | Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg | Free | kg and u | 792.3 |
| 8802.40.00 | Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg | Free | kg and u | 792.4 |
| 8802.60.00 | Spacecraft (including satellites) and suborbital and spacecraft launch vehicles. | Free | kg and u | 792.5 |
| 88.03 | Parts of goods of heading 8801.00.00 or 88.02. | | | |
| 8803.10.00 | Propellers and rotors and parts thereof | 5% | kg | 792.91 |
| 8803.20.00 | Under-carriages and parts thereof | 5% | kg | 792.93 |
| 8803.30.00 | Other parts of aeroplanes or helicopters | Free | kg | 792.95 |
| 8803.90.00 | Other | 5% | kg | 792.97 |
| 8804.00.00 | Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto. | 5% | kg | 899.96 |
| 88.05 | Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles. | | | |
| 8805.10.00 | Aircraft launching gear and parts thereof; deck- arrestor or similar gear and parts thereof | Free | kg | 792.831 |
| 8805.20.00 | Ground flying trainers and parts thereof: | | | |
| 8805.21.00 | Air combat simulators and parts thereof | Free | kg | 792.833 |
| 8805.29.00 | Other | Free | kg | 792.839 |

CHAPTER 89**SHIPS, BOATS AND FLOATING STRUCTURES****Note**

1. A hull, an unfinished or incomplete vessel, assembled, unassembled or disassembled, or a complete vessel unassembled or disassembled, is to be classified in heading 89.06 if it does not have the essential character of a vessel of a particular kind.



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|----------------|---|--------------|----------|------------|
| 89.01 | Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods. | | | |
| 8901.10.00 | Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds: | | | |
| 8901.10.10 | Vessels exceeding 708 cubic metres | Free | kg and u | 793.281 |
| 8901.10.90 | Other | 5% | kg and u | 793.289 |
| 8901.20.00 | Tankers: | | | |
| 8901.20.10 | Vessels exceeding 708 cubic metres | Free | kg and u | 793.221 |
| 8901.20.90 | Other | 5% | kg and u | 793.229 |
| 8901.30.00 | Refrigerated vessels, other than those of subheading 8901.20.00: | | | |
| 8901.30.10 | Vessels exceeding 708 cubic metres | Free | kg and u | 793.261 |
| 8901.30.90 | Other | 5% | kg and u | 793.269 |
| 8901.90.00 | Other vessels for the transport of goods and other vessels for the transport of both persons and goods: | | | |
| 8901.90.10 | Vessels exceeding 708 cubic metres | Free | kg and u | 793.271 |
| 8901.90.90 | Other | 5% | kg and u | 793.279 |
| 8902.00 | 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 | Kg and u | 793.241 |
| 8902.00.19 | Other | Free | Kg and u | |
| 8902.00.20 | Trawlers: | | | |
| 8902.00.21 | Fibreglass or wooden trawlers | Free | Kg and u | |
| 8902.00.29 | Other | Free | Kg and u | |
| 8902.00.30 | Other fishing vessels: | | | |
| 8902.00.31 | Fibreglass or wooden vessels | Free | Kg and u | |
| 8902.00.39 | Other | Free | Kg and u | |
| 8902.00.90 | Other | Free | kg and u | 793.249 |
| 89.03 | Yachts and other vessels for pleasure or sports; rowing boats and canoes. | | | |
| 8903.10.00 | Inflatable | 20% | kg and u | 793.11 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|--|--------------|----------|------------|
| 8903.90.00 | Other: | | | |
| 8903.91.00 | Sailboats, with or without auxiliary motor | 20% | kg and u | 793.12 |
| 8903.92.00 | Motorboats, other than outboard motors boats | 20% | kg and u | 793.191 |
| 8903.99.00 | Other | 20% | kg | 793.199 |
| 8904.00.00 | Tugs and pusher craft. | 5% | kg and u | 793.7 |
| 89.05 | Light-vessels, fire-floats, dredgers, floating cranes and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms. | | | |
| 8905.10.00 | Dredgers | Free | kg and u | 793.51 |
| 8905.20.00 | Floating or submersible drilling or production platforms | Free | kg and u | 793.55 |
| 8905.90.00 | Other: | | | |
| 8905.90.10 | House-boats | 5% | kg and u | 793.591 |
| 8905.90.90 | Other | Free | kg and u | 793.599 |
| 89.06 | Other vessels, including warships and lifeboats other than rowing boats. | | | |
| 8906.10.00 | Warships | Free | kg and u | 793.292 |
| 8906.90.00 | Other | 5% | kg and u | 793.299 |
| 89.07 | Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons). | | | |
| 8907.10.00 | Inflatable rafts | 5% | kg and u | 793.91 |
| 8907.90.00 | Other: | | | |
| 8907.90.10 | Buoys and beacons | Free | kg and u | 793.991 |
| 8907.90.90 | Other | 5% | kg and u | 793.999 |
| 8908.00.00 | Vessels and other floating structures for breaking up. | Free | kg and u | 793.3 |



SECTION XVIII

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

CHAPTER 90

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

Notes

1. This Chapter does not cover:
 - (a) Articles of a kind used in machines, appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16), of leather or of composition leather (heading 42.04) or of textile material (heading 59.11);

 - (b) Supporting belts or other support articles of textile material, whose intended effect on the organ to be supported or held derives solely from their elasticity (for example, maternity belts, thoracic support bandages, abdominal support bandages, supports for joints or muscles) (Section XI);
 - (c) Refractory goods of heading 69.03; ceramic wares for laboratory, chemical or other technical uses, of heading 69.09;
 - (d) Glass mirrors, not optically worked, of heading 70.09, or mirrors of base metal or of precious metal, not being optical elements (heading 83.06 or Chapter 71);
 - (e) Goods of heading 70.07, 70.08, 70.11, 70.14, 70.15 or 70.17;
 - (f) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39);
 - (g) Pumps incorporating measuring devices, of heading 84.13; weight operated counting or checking machinery, or separately presented weights for balances (heading 84.23); lifting or handling machinery (headings 84.25 to 84.28);

paper or paperboard cutting machines of all kinds (heading 84.41); fittings for adjusting work or tools on machine tools, of heading 84.66, including fittings with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); calculating machines (heading 84.70); valves or other appliances of heading 84.81;

- (h) Searchlights or spotlights of a kind used for cycles or motor vehicles (heading 85.12); portable electric lamps of heading 85.13; cinematographic sound recording, reproducing or re recording apparatus (heading 85.19 or 85.20); sound heads (heading 85.22); still image video cameras, other video camera recorders and digital cameras (heading 85.25); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading 85.26); numerical control apparatus of heading 85.37; sealed beam lamp units of heading 85.39; optical fibre cables of heading 85.44;
 - (i) Searchlights or spotlights of heading 94.05;
 - (k) Articles of Chapter 95;
 - (l) Capacity measures, which are to be classified according to their constituent material; or
 - (m) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading 39.23 or Section XV).
2. Subject to Note 1 above, parts and accessories for machines, apparatus, instruments or articles of this Chapter are to be classified according to the following rules:
- (a) Parts and accessories which are goods included in any of the headings of this Chapter or of Chapter 84, 85 or 91 (other than heading 84.85, 85.48 or 90.33) are in all cases to be classified in their respective headings;
 - (b) Other parts and accessories, if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number of machines, instruments or apparatus of the same heading (including a machine, instrument or apparatus of heading 90.10, 90.13 or 90.31) are to be classified with the machines, instruments or apparatus of that kind;
 - (c) All other parts and accessories are to be classified in heading 90.33.
3. The provisions of Note 4 to Section XVI apply also to this Chapter.

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4. Heading 90.05 does not apply to telescopic sights for fitting to arms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter or Section XVI; such telescopic sights and telescopes are to be classified in heading 90.13.
5. Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading 90.13 and in heading 90.31 are to be classified in heading 90.31.
6. For the purposes of heading 90.21, the expression “orthopaedic appliances” means appliances for:
- Preventing or correcting bodily deformities; or
 - Supporting or holding parts of the body following an illness, operation or injury.

Orthopaedic appliances include footwear and special insoles designed to correct orthopaedic conditions, provided that they are either (1) made to measure or (2) mass-produced, presented singly and not in pairs and designed to fit either foot equally.

7. Heading 90.32 applies only to:
- (a) Instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or gases, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilized against disturbances, by constantly or periodically measuring its actual value; and
 - (b) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilized against disturbances, by constantly or periodically measuring its actual value.



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|----------|------------|
| 90.01 | Optical fibers and optical fiber bundles; optical fiber cables other than those of heading 85.44; sheets and plates of polarizing material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, uncounted, other than such elements of glass not optically worked. | | | |
| 9001.10.00 | Optical fibers, optical fiber bundles and cables | 5% | Kg | 884.191 |
| 9001.20.00 | Sheets and plates of polarizing material | 5% | Kg | 884.192 |
| 9001.30.00 | Contact lenses | Free | Kg and u | 884.11 |
| 9001.40.00 | Spectacle lenses of glass | Free | Kg and u | 884.15 |
| 9001.50.00 | Spectacle lenses of other materials | Free | Kg and u | 884.17 |
| 9001.90.00 | Other: | | | |
| 9001.90.10 | Color filters for cameras | 20% | Kg and u | 884.193 |
| 9001.90.90 | Other | 5% | Kg and u | 884.199 |
| 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. | | | |
| 9001.10.00 | Objective lenses: | | | |
| 9002.11.00 | For cameras, projectors or photographic enlargers or reducers | 20% | Kg | 884.31 |
| 9002.19.00 | Other | 5% | Kg | 884.32 |
| 9002.20.00 | Filters: | | | |
| 9002.20.10 | For photographic or cinematographic apparatus including projectors | 5% | Kg | 884.331 |
| 9002.20.90 | Other | 5% | Kg | 884.339 |
| 9002.90.00 | Other: | | | |
| 9002.90.10 | For photographic or cinematographic apparatus including projectors | 5% | Kg | 884.391 |
| 9002.90.90 | Other | 5% | Kg | 884.399 |
| 90.03 | Frames and mountings for spectacles, goggles or the like, and parts thereof. | | | |
| 9003.10.00 | Frames and mountings: | | | |
| 9003.11.00 | Of plastic | Free | Kg and u | 884.211 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|----------|------------|
| 9003.19.00 | Of other materials | Free | Kg and u | 884.219 |
| 9003.90.00 | Parts | Free | Kg | 884.22 |
| 90.04 | Spectacles, goggles and the like, corrective, protective or other. | | | |
| 9004.10.00 | Sunglasses | 20% | Kg and u | 884.231 |
| 9004.90.00 | Other | 20% | Kg and u | 884.239 |
| 90.05 | Binoculars, monocular, other optical telescopes, and mountings therefore; other astronomical instruments and mountings therefore, but not including instruments for radio-astronomy. | | | |
| 9005.10.00 | Binoculars | 5% | Kg and u | 871.11 |
| 9005.80.00 | Other instruments: | | | |
| 9005.80.10 | Refracting telescopes (monocular) | 5% | Kg and u | 871.151 |
| 9005.80.90 | Other | 5% | Kg and u | 871.159 |
| 9005.90.00 | Parts and accessories (including mountings): | | | |
| 9005.90.10 | For refracting telescopes (binoculars and monocular) | 5% | Kg | 871.191 |
| 9005.90.90 | Other | 5% | Kg | 871.199 |
| 90.06 | Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39. | | | |
| 9006.10.00 | Cameras of a kind used for preparing printing plates or cylinders | 20% | Kg and u | 881.111 |
| 9006.30.00 | Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes | 20% | Kg and u | 881.113 |
| 9006.40.00 | Instant print cameras | 10% | Kg and u | 881.114 |
| 9006.50.00 | Other cameras: | | | |
| 9006.51.00 | With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm | 10% | Kg and u | 881.115 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|----------|------------|
| 9006.52.00 | Other, for roll film of a width less than 35 mm | 10% | Kg and u | 881.116 |
| 9006.53.00 | Other, for roll film of a width of 35 mm | 10% | Kg and u | 881.117 |
| 9006.59.00 | Other | 10% | Kg and u | 881.119 |
| 9006.60.00 | Photographic flashlight apparatus and flashbulbs: | | | |
| 9006.61.00 | Discharge lamp ("electronic") flashlight apparatus | 20% | Kg and u | 881.131 |
| 9006.69.00 | Other | 20% | Kg and u | 881.139 |
| 9006.90.00 | Parts and accessories: | | | |
| 9006.91.00 | For cameras | 20% | Kg | 881.14 |
| 9006.99.00 | Other | 20% | Kg | 881.15 |
| 90.07 | Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus. | | | |
| 9007.10.00 | Cameras: | | | |
| 9007.11.00 | For film of less than 16 mm width or for double – 8 mm film | 20% | Kg and u | 881.211 |
| 9007.19.00 | Other | 20% | Kg and u | 881.219 |
| 9007.20.00 | Projectors: | | | |
| 9007.20.10 | For film of less than 16 mm width or for double – 8 mm film | 20% | Kg and u | 881.221 |
| 9007.20.90 | Other | 20% | Kg and u | 881.229 |
| 9007.90.00 | Parts and accessories: | | | |
| 9007.91.00 | For cameras | 20% | Kg | 881.23 |
| 9007.92.00 | For projectors | 20% | Kg | 881.24 |
| 90.08 | Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers. | | | |
| 9008.10.00 | Slide projectors | 5% | Kg and u | 881.321 |
| 9008.20.00 | Microfilm, microfiche or other microform readers, whether or not capable of producing copies | 5% | Kg and u | 881.31 |
| 9008.30.00 | Other image projectors | 5% | Kg and u | 881.329 |
| 9008.40.00 | Photographic (other than cinematographic) enlargers and reducers | 20% | Kg and u | 881.33 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|----------------|--|--------------|----------|------------|
| 9008.90.00 | Parts and accessories: | | | |
| 9008.90.10 | Of photographic enlargers and reducers | 20% | Kg | 881.341 |
| 9008.90.90 | Other | 5% | Kg | 881.349 |
| [90.09] | | | | |
| 90.10 | Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens. | | | |
| 9010.10.00 | Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper | 20% | Kg and u | 881.351 |
| 9010.50.00 | Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes | 20% | kg and u | 881.355 |
| 9010.60.00 | Projection screens | 20% | kg and u | 881.356 |
| 9010.90.00 | Parts and accessories | 20% | kg | 881.36 |
| 90.11 | Compound optical microscopes, including those for photomicrography, cinephotomicrography or micro-projection. | | | |
| 9011.10.00 | Stereoscopic microscopes | 5% | kg and u | 871.41 |
| 9011.20.00 | Other microscopes, for photomicrography, cinephotomicrography or microprojection | 5% | kg and u | 871.43 |
| 9011.80.00 | Other microscopes | 5% | kg and u | 871.45 |
| 9011.90.00 | Parts and accessories | 5% | kg | 871.49 |
| 90.12 | Microscopes other than optical microscopes; diffraction apparatus. | | | |
| 9012.10.00 | Microscopes other than optical microscopes; diffraction apparatus | 5% | kg and u | 871.31 |
| 9012.90.00 | Parts and accessories | 5% | kg | 871.39 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|---|--------------|----------|------------|
| 90.13 | Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter. | | | |
| 9013.10.00 | Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI | 5% | kg and u | 871.91 |
| 9013.20.00 | Lasers, other than laser diodes | 5% | kg and u | 871.92 |
| 9013.80.00 | Other devices, appliances and instruments | 5% | kg and u | 871.93 |
| 9013.90.00 | Parts and accessories | 5% | kg | 871.99 |
| 90.14 | Direction finding compasses; other navigational instruments and appliances. | | | |
| 9014.10.00 | Direction finding compasses | Free | kg and u | 874/111 |
| 9014.20.00 | Instruments and appliances for aeronautical or space navigation (other than compasses) | Free | kg and u | 874.112 |
| 9014.80.00 | Other instruments and appliances | Free | kg | 874.19 |
| 9014.90.00 | Parts and accessories | Free | kg | 874.12 |
| 90.15 | Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders. | | | |
| 9015.10.00 | Rangefinders | 5% | kg and u | 874.131 |
| 9015.20.00 | Theologies and tachymeter (tachometers) | 5% | Kg and u | 874.132 |
| 9015.30.00 | Levels | 5% | Kg and u | 874.133 |
| 9015.40.00 | Photogrammetrical surveying instruments and appliances | 5% | Kg | 874.134 |
| 9015.80.00 | Other instruments and appliances | 5% | Kg and u | 874.139 |
| 9015.90.00 | Parts and accessories | 5% | Kg | 874.14 |
| 9016.00.00 | Balances of a sensitivity of 5 cg or better, with or without weights. | 5% | Kg | 874.51 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|----------|------------|
| 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, calipers), not specified or included elsewhere in this Chapter. | | | |
| 9017.10.00 | Drafting tables and machines, whether or not automatic | 5% | Kg and u | 874.221 |
| 9017.20.00 | Other drawing, marking-out or mathematical calculating instruments | 5% | Kg and u | 874.229 |
| 9017.30.00 | Micrometers, calipers and gauges | 5% | Kg and u | 874.231 |
| 9017.80.00 | Other instruments | 5% | Kg and u | 874.239 |
| 9017.90.00 | Parts and accessories | 5% | Kg | 874.24 |
| 90.18 | Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments. | | | |
| 9018.10.00 | Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters): | | | |
| 9018.11.00 | Electro-cardiographs | 10% | Kg and u | 774.11 |
| 9018.12.00 | Ultrasonic scanning apparatus | 10% | Kg and u | 774.121 |
| 9018.13.00 | Magnetic resonance imaging apparatus | 10% | kg and u | 774.122 |
| 9018.14.00 | Scintigraphic apparatus | 10% | kg and u | 774.123 |
| 9018.19.00 | Other | 10% | kg and u | 774.129 |
| 9018.20.00 | Ultra-violet or infra-red ray apparatus | 10% | kg | 774.13 |
| 9018.30.00 | Syringes, needles, catheters, cannulae and the like: | | | |
| 9018.31.00 | Syringes, with or without needles | 10% | kg and u | 872.211 |
| 9018.32.00 | Tubular metal needles and needles for sutures | 10% | kg | 872.212 |
| 9018.39.00 | Other | 10% | kg and u | 872.219 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|--|--------------|----------|------------|
| 9018.40.00 | Other instruments and appliances, used in dental sciences: | | | |
| 9018.41.00 | Dental drill engines, whether or not combined on a single base with other dental equipment | 10% | kg and u | 872.11 |
| 9018.49.00 | Other | 10% | kg and u | 872.19 |
| 9018.50.00 | Other ophthalmic instruments and appliances | 10% | kg | 872.25 |
| 9018.90.00 | Other instruments and appliances | 10% | kg and u | 872.29 |
| 90.19 | Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, artificial respiration or other therapeutic respiration apparatus. | | | |
| 9019.10.00 | Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus | 10% | kg | 872.31 |
| 9019.20.00 | Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus | 10% | kg | 872.33 |
| 9020.00.00 | Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters. | 10% | kg | 872.35 |
| 90.21 | Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability. | | | |
| 9021.10.00 | Orthopaedic or fracture appliances | Free | kg | ### |
| 9021.20.00 | Artificial teeth and dental fittings: | | | |
| 9021.21.00 | Artificial teeth | 10% | kg | 899.651 |
| 9021.29.00 | Other | 10% | kg | 899.659 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|----------|------------|
| 9021.30.00 | Other artificial parts of the body: | | | |
| 9021.31.00 | Artificial joints | Free | kg | 899.661 |
| 9021.39.00 | Other | Free | kg | 899.669 |
| 9021.40.00 | Hearing aids, excluding parts and accessories | Free | kg and u | 899.61 |
| 9021.50.00 | Pacemakers for stimulating heart muscles, excluding parts and accessories | Free | kg and u | 899.67 |
| 9021.90.00 | Other | Free | kg | 899.69 |
| 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 radio-therapy 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. | | | |
| 9022.10.00 | Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus: | | | |
| 9022.12.00 | Computed tomography apparatus | 10% | kg and u | 774.211 |
| 9022.13.00 | Other, for dental uses | 10% | kg and u | 774.212 |
| 9022.14.00 | Other, for medical, surgical or veterinary uses | 10% | kg and u | 774.213 |
| 9022.19.00 | For other uses | 10% | kg and u | 774.219 |
| 9022.20.00 | Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus: | | | |
| 9022.21.00 | For medical, surgical, dental or veterinary uses | 10% | kg and u | 774.221 |
| 9022.29.00 | For other uses | 10% | kg and u | 774.229 |
| 9022.30.00 | X-ray tubes | 10% | kg and u | 774.23 |
| 9022.90.00 | Other, including parts and accessories | 10% | kg | 774.29 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|----------|------------|
| 9023.00.00 | Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses. | 10% | kg | 874.52 |
| 90.24 | Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics). | | | |
| 9024.10.00 | Machines and appliances for testing metals | 5% | kg and u | 874.531 |
| 9024.80.00 | Other machines and appliances | 5% | kg and u | 874.539 |
| 9024.90.00 | Parts and accessories | 5% | kg | 874.54 |
| 90.25 | Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments. | | | |
| 9025.10.00 | Thermometers and pyrometers, not combined with other instruments: | | | |
| 9025.11.00 | Liquid-filled, for direct reading | Free | kg and u | 874.551 |
| 9025.19.00 | Other | Free | kg and u | 874.552 |
| 9025.80.00 | Other instruments: | | | |
| 9025.80.10 | Barometers, not combined with other instruments | Free | kg and u | 874.553 |
| 9025.80.90 | Other | Free | kg and u | 874.559 |
| 9025.90.00 | Parts and accessories | Free | kg | 874.56 |
| 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 90.14, 90.15, 90.28 or 90.32. | | | |
| 9026.10.00 | For measuring or checking the flow or level of liquids | Free | kg and u | 874.31 |
| 9026.20.00 | For measuring or checking pressure | Free | kg and u | 874.35 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|----------|------------|
| 9026.80.00 | Other instruments or apparatus | Free | kg and u | 874.37 |
| 9026.90.00 | Parts and accessories | Free | kg | 874.39 |
| 90.27 | Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes. | | | |
| 9027.10.00 | Gas or smoke analysis apparatus | free | kg and u | 874.41 |
| 9027.20.00 | Chromatographs and electrophoresis instruments | free | kg and u | 874.42 |
| 9027.30.00 | Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR) | free | kg and u | 874.43 |
| 9027.50.00 | Other instruments and apparatus using optical radiations (UV, visible, IR) | free | kg and u | 874.45 |
| 9027.80.00 | Other instruments and apparatus | free | kg and u | 874.46 |
| 9027.90.00 | Microtomes; parts and accessories | free | kg | 874.49 |
| 90.28 | Gas, liquid or electricity supply or production meters, including calibrating meters therefor. | | | |
| 9028.10.00 | Gas meters | 5% | kg and u | 873.11 |
| 9028.20.00 | Liquid meters | 5% | kg and u | 873.13 |
| 9028.30.00 | Electricity meters | 5% | kg and u | 873.15 |
| 9028.90.00 | Parts and accessories | 5% | kg | 873.19 |
| 90.29 | Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 90.14 or 90.15; stroboscopes. | | | |
| 9029.10.00 | Revolution counters, production counters, taximeters, mileometers, pedometers and the like | 5% | kg and u | 873.21 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|----------|------------|
| 9029.20.00 | Speed indicators and tachometers; stroboscopes | 5% | kg and u | 873.25 |
| 9029.90.00 | Parts and accessories | 5% | kg | 873.29 |
| 90.30 | Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionizing radiations. | | | |
| 9030.10.00 | Instruments and apparatus for measuring or detecting ionizing radiations | Free | kg and u | 874.71 |
| 9030.20.00 | Oscilloscopes and oscillographs | Free | kg and u | 874.73 |
| 9030.30.00 | Other instruments and apparatus, for measuring or checking voltage, current, resistance or power: | | | |
| 9030.31.00 | Multimeters, without a recording device | 5% | kg and u | 874.751 |
| 9030.32.00 | Multimeters with a recording device | 5% | kg and u | ### |
| 9030.33.00 | Other, without a recording device | 5% | kg and u | ### |
| 9030.39.00 | Other, with a recording device | 5% | kg and u | 874.759 |
| 9030.40.00 | Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers) | 5% | kg and u | 874.77 |
| 9030.80.00 | Other instruments and apparatus: | | | |
| 9030.82.00 | For measuring or checking semiconductor wafers or devices | 5% | kg and u | 874.781 |
| 9030.84.00 | Other, with a recording device | 5% | kg and u | 874.782 |
| 9030.89.00 | Other | 5% | kg and u | 874.789 |
| 9030.90.00 | Parts and accessories | 5% | kg | 874.79 |
| 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 | 5% | kg and u | 874.251 |
| 9031.20.00 | Test benches | 5% | kg and u | 874.252 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|--|--------------|----------|------------|
| 9031.40.00 | Other optical instruments and appliances: | | | |
| 9031.41.00 | For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices | 5% | kg and u | 874.254 |
| 9031.49.00 | Other | 5% | kg and u | 874.255 |
| 9031.50.00 | Fish finder | 5% | Kg and u | |
| 9031.80.00 | Other instruments, appliances and machines | 5% | kg and u | 874.259 |
| 9031.90.00 | Parts and accessories | 5% | kg | 874.26 |
| 90.32 | Automatic regulating or controlling instruments and apparatus. | | | |
| 9032.10.00 | Thermostats | free | kg and u | 874.61 |
| 9032.20.00 | Manostats | 5% | kg and u | 874.63 |
| 9032.80.00 | Other instruments and apparatus: | | | |
| 9032.81.00 | Hydraulic or pneumatic | 5% | kg and u | 874.651 |
| 9032.89.00 | Other | 5% | kg and u | 874.659 |
| 9032.90.00 | Parts and accessories | 5% | kg | 874.69 |
| 9033.00.00 | Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90. | 5% | kg | 874.9 |

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CHAPTER 91**CLOCKS AND WATCHES AND PARTS THEREOF****Notes**

1. This Chapter does not cover:
 - (a) Clock or watch glasses or weights (classified according to their constituent material);
 - (b) Watch chains (heading 71.13 or 71.17, as the case may be);
 - (c) Parts of general use defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39) or of precious metal or metal clad with precious metal (generally heading No. 71.15); clock or watch springs are, however, to be classified as clock or watch parts (heading 91.14);
 - (d) Bearing balls (heading 73.26 or 84.82, as the case may be);
 - (e) Articles of heading 84.12 constructed to work without an escapement;
 - (f) Ball bearings (heading 84.82); or
 - (g) Articles of Chapter 85, not yet assembled together or with other components into watch or clock movements or into articles suitable for use solely or principally as parts of such movements (Chapter 85).
2. Heading 91.01 covers only watches with case wholly of precious metal or of metal clad with precious metal, or of the same materials combined with natural or cultured pearls, or precious or semi precious stones (natural, synthetic or reconstructed) of headings 71.01 to 71.04. Watches with case of base metal inlaid with precious metal fall in heading 91.02.
3. For the purposes of this Chapter, the expression “watch movements” means devices regulated by a balance wheel and hairspring, quartz crystal or any other system capable of determining intervals of time, with a display or a system to which a mechanical display can be incorporated. Such watch movements shall not exceed 12 mm in thickness and 50 mm in width, length or diameter.
4. Except as provided in Note 1, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be classified in this Chapter.



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|----------|------------|
| 91.01 | Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal. | | | |
| 910110.00 | Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility: | | | |
| 9101.11.00 | With mechanical display only | 10% | kg and u | 885.311 |
| 9101.19.00 | Other | 10% | kg and u | 885.319 |
| 9101.20.00 | Other wrist-watches, whether or not incorporating a stop-watch facility: | | | |
| 9101.21.00 | With automatic winding | 10% | kg and u | 885.321 |
| 9101.29.00 | Other | 10% | kg and u | 885.329 |
| 910190.00 | Other: | | | |
| 9101.91.00 | Electrically operated | 10% | kg and u | 885.391 |
| 9101.99.00 | Other | 10% | kg and u | 885.399 |
| 91.02 | Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01. | | | |
| 9102.10.00 | Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility: | | | |
| 9102.11.00 | With mechanical display only | 10% | kg and u | 885.411 |
| 9102.12.00 | With opto-electronic display only | 10% | kg and u | 885.412 |
| 9102.19.00 | Other | 10% | kg and u | 885.419 |
| 9102.20.00 | Other wrist-watches, whether or not incorporating a stop-watch facility: | | | |
| 9102.21.00 | With automatic winding | 10% | kg and u | 885.421 |
| 9102.29.00 | Other | 10% | kg and u | 885.429 |
| 9102.90.00 | Other: | | | |
| 9102.91.00 | Electrically operated | 10% | kg and u | 885.491 |
| 9102.99.00 | Other | 10% | kg and u | 885.499 |
| 91.03 | Clocks with watch movements, excluding clocks of heading 9104.00.00. | | | |
| 9103.10.00 | Electrically operated | 30% | kg and u | 885.72 |
| 9103.90.00 | Other | 30% | kg and u | 885.73 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|--|--------------|----------|------------|
| 9104.00.00 | Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels. | 30% | kg and u | 885.71 |
| 91.05 | Other clocks. | | | |
| 9105.10.00 | Alarm clocks: | | | |
| 9105.11.00 | Electrically operated | 30% | kg and u | 885.74 |
| 9105.19.00 | Other | 30% | kg and u | 885.75 |
| 9105.20.00 | Wall clocks: | | | |
| 9105.21.00 | Electrically operated | 30% | kg and u | 885.76 |
| 9105.29.00 | Other | 30% | kg and u | 885.77 |
| 9105.90.00 | Other: | | | |
| 9105.91.00 | Electrically operated | 30% | kg and u | 885.78 |
| 9105.99.00 | Other | 30% | kg and u | 885.79 |
| 91.06 | Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders). | | | |
| 9106.10.00 | Time-registers; time-recorders | 5% | kg and u | 885.941 |
| 9106.90.00 | Other | 5% | kg and u | 885.949 |
| 9107.00.00 | Time switches with clock or watch movement or with synchronous motor. | 5% | kg and u | 885.95 |
| 91.08 | Watch movements, complete and assembled. | | | |
| 9108.10.00 | Electrically operated: | | | |
| 9108.11.00 | With mechanical display only or with a device to which a mechanical display can be incorporated. | 30% | kg and u | 885.511 |
| 9108.12.00 | With opto-electronic display only | 30% | kg and u | 885.512 |
| 9108.19.00 | Other | 30% | kg and u | 885.519 |
| 9108.20.00 | With automatic winding | 30% | kg and u | 885.521 |
| 9108.90.00 | Other | 30% | kg and u | 885.527 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|----------|------------|
| 91.09 | Clock movements, complete and assembled. | | | |
| 9109.10.00 | Electrically operated: | | | |
| 9109.11.00 | Of alarm clocks | 5% | kg and u | 885.961 |
| 9109.19.00 | Other | 5% | kg and u | 885.962 |
| 9109.90.00 | Other | 5% | kg and u | 885.969 |
| 91.10 | Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements. | | | |
| 9110.10.00 | Of watches: | | | |
| 9110.11.00 | Complete movements, unassembled or partly assembled (movement sets) | 30% | kg and u | 885.981 |
| 9110.12.00 | Incomplete movements, assembled | 30% | kg | 885.982 |
| 9110.19.00 | Rough movements | 30% | kg | 885.983 |
| 9110.90.00 | Other | 5% | kg | 885.989 |
| 91.11 | Watch cases and parts thereof | | | |
| 9111.10.00 | Cases of precious metal or of metal clad with precious metal | 5% | kg and u | 885.911 |
| 9111.20.00 | Cases of base metal, whether or not gold-or silver-plated | 5% | kg and u | 885.912 |
| 9111.80.00 | Other cases | 5% | kg and u | 885.913 |
| 9111.90.00 | Parts | 5% | kg | 885.914 |
| 91.12 | Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof. | | | |
| 9112.20.00 | Cases | 5% | kg and u | 885.974 |
| 9112.90.00 | Parts | 5% | kg | 885.973 |
| 91.13 | Watch straps, watch bands and watch bracelets, and parts thereof. | | | |
| 9113.10.00 | Of precious metal or of metal clad with precious Metal | 20% | kg | 885.921 |
| 9113.20.00 | Of base metal, whether or not gold- or silver-plated | 20% | kg | 885.922 |
| 9113.90.00 | Other | 20% | kg | 885.93 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|------------------------------------|--------------|---------|------------|
| 91.14 | Other clock or watch parts. | | | |
| 9114.10.00 | Springs, including hair-springs | 5% | kg | 885.991 |
| 9114.20.00 | Jewels | 5% | kg | 885.992 |
| 9114.30.00 | Dials | 5% | kg | 885.993 |
| 9114.40.00 | Plates and bridges | 5% | kg | 885.994 |
| 9114.90.00 | Other: | | | |
| 9114.90.10 | Clock parts | 5% | kg | 885.995 |
| 9114.90.20 | Watch parts | 5% | kg | 885.996 |

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CHAPTER 92**MUSICAL INSTRUMENTS; PARTS AND
ACCESSORIES OF SUCH ARTICLES****Notes**

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



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|----------------|--|--------------|----------|------------|
| 92.01 | Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments. | | | |
| 9201.10.00 | Upright pianos | 10% | kg and u | 898.131 |
| 9201.20.00 | Grand pianos | 10% | kg and u | 898.132 |
| 9201.90.00 | Other | 10% | kg and u | 898.139 |
| 92.02 | Other string musical instruments (for example, guitars, violins, harps). | | | |
| 9202.10.00 | Played with a bow | 10% | kg and u | 898.151 |
| 9202.90.00 | Other | 10% | kg and u | 898.159 |
| [92.03] | | | | |
| [92.04] | | | | |
| 92.05 | Other wind musical instruments (for example, clarinets, trumpets, bagpipes). | | | |
| 9205.10.00 | Brass-wind instruments | 10% | kg and u | 898.231 |
| 9205.90.00 | Other: | | | |
| 9205.90.10 | Harmoniums | 10% | kg and u | ### |
| 9205.90.20 | Mouth organs | 10% | kg and u | 898.222 |
| 9205.90.90 | Other | 10% | kg and u | 898.239 |
| 9206.00 | Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas). | | | |
| 9206.00.10 | Steel band instruments | 20% | kg and u | 898.241 |
| 9206.00.90 | Other | 10% | kg and u | 898.249 |
| 92.07 | Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions). | | | |
| 9207.10.00 | Keyboard instruments, other than accordions | 10% | kg and u | 898.25 |
| 9207.90.00 | Other | 10% | kg and u | 898.26 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|----------|------------|
| 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 kind; whistles, call horns and other mouth-blown sound signalling instruments. | | | |
| 9208.10.00 | Musical boxes | 10% | kg and u | 898.291 |
| 9208.90.00 | Other | 10% | kg and u | 898.299 |
| 92.09 | Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds. | | | |
| 9209.30.00 | Musical instrument strings | 10% | kg and u | 898.93 |
| 9209.90.00 | Other: | | | |
| 9209.91.00 | Parts and accessories for pianos | 10% | kg | 898.94 |
| 9209.92.00 | Parts and accessories for the musical instruments of heading 92.02 | 10% | kg | 898.95 |
| 9209.94.00 | Parts and accessories for the musical instruments of heading 92.07 | 10% | kg | 898.97 |
| 9209.99.00 | Other | 10% | kg | 898.98 |

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SECTION XIX

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

CHAPTER 93

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

Notes

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



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|---|--------------|----------|------------|
| 93.01 | Military weapons, other than revolvers, pistols and the arms of heading 9307.00.00. | | | |
| 9301.10.00 | Artillery weapons (for example, guns, howitzers and mortars): | | | |
| 9301.11.00 | Self-propelled | 20% | kg and u | 891.111 |
| 9301.19.00 | Other | 20% | kg and u | 891.119 |
| 9301.20.00 | Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors. | 20% | kg and u | 891.121 |
| 9301.90.00 | Other | 20% | kg and u | 891.129 |
| 9302.00.00 | Revolvers and pistols, other than those of heading 93.03 or 9304.00.00. | 45% | kg and u | 891.14 |
| 93.03 | Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns). | | | |
| 9303.10.00 | Muzzle-loading firearms | 45% | kg and u | 891.311 |
| 9303.20.00 | Other sporting, hunting or target-shooting shotguns, including combination shotgun- rifles | 45% | kg and u | 891.312 |
| 9303.30.00 | Other sporting, hunting or target-shooting rifles | 45% | kg and u | |
| 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 | kg and u | 891.314 |
| 9303.90.19 | Other. | Free | | |
| 9303.90.90 | Other. | 45% | kg and u | 891.319 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|--|--------------|----------|------------|
| 9304.00.00 | Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 9307.00.00. | 45% | kg and u | 891.39 |
| 93.05 | Parts and accessories of articles of headings 93.01 to 9304.00.00. | | | |
| 9305.10.00 | Of revolvers or pistols | 45% | kg | 891.91 |
| 9305.20.00 | Of shotguns or rifles of heading 93.03: | | | |
| 9305.21.00 | Shotgun barrels | 45% | kg | 891.93 |
| 9305.29.00 | Other | 45% | kg | 891.95 |
| 9305.90.00 | Other: | | | |
| 9305.91.00 | Of military weapons of heading 93.01 | 45% | kg | 891.951 |
| 9305.99.00 | Other | 45% | kg | 891.959 |
| 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. | | | |
| 9306.20.00 | Shotgun cartridges and parts thereof; air gun pellets: | | | |
| 9306.21.00 | Cartridge | 20% | kg | 891.22 |
| 9306.29.00 | Other: | | | |
| 9306.29.10 | Parts | 5% | kg | 891.231 |
| 9306.29.90 | Other | 20% | kg | 891.239 |
| 9306.30.00 | Other cartridges and parts thereof: | | | |
| 9306.30.10 | Cartridges for riveting or similar tools or for captive-bolt humane killers | 20% | kg | 891.21 |
| 9306.30.20 | Parts | 5% | kg | 891.241 |
| 9306.30.90 | Other | 20% | kg | 891.249 |
| 9306.90.00 | Other | 20% | kg | 891.29 |
| 9306.90.10 | Harpoons | 20% | kg | |
| 9306.90.90 | Other | 20% | kg | |
| 9307.00.00 | Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefore. | 20% | kg | 891.13 |

SECTION XX**MISCELLANEOUS MANUFACTURED ARTICLES****CHAPTER 94**

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

Notes

1. This Chapter does not cover:
 - (a) Pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;
 - (b) Mirrors designed for placing on the floor or ground (for example, cheval glasses (swing-mirrors)) of heading 70.09;
 - (c) Articles of Chapter 71;
 - (d) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), or safes of heading 83.03;
 - (e) Furniture specially designed as parts of refrigerating or freezing equipment of heading 84.18; furniture specially designed for sewing machines (heading 84.52);
 - (f) Lamps or lighting fittings of Chapter 85;
 - (g) Furniture specially designed as parts of apparatus of heading 85.18 (heading 85.18), of headings 85.19 to 85.21 (heading 85.22) or of headings 85.25 to 85.28 (heading 85.29);
 - (h) Articles of heading 87.14;

-
- (ij) Dentists' chairs incorporating dental appliances of Heading 90.18 or dentists' spittoons (heading 90.18);
- (k) Articles of Chapter 91 (for example, clocks and clock cases); or
- (l) Toy furniture or toy lamps or lighting fittings (heading 95.03), billiard tables or other furniture specially constructed for games (heading 95.04), furniture for conjuring tricks or decorations- (other than electric garlands) such as Chinese lanterns (heading 95.05).
2. The articles (other than parts) referred to in headings 94.01 to 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground.
- The following are, however, to be classified in the above mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other:
- (a) Cupboards, bookcases, other shelved furniture and unit furniture;
- (b) Seats and beds.
3. (a) In headings 94.01 to 94.03 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in Chapter 68 or 69.
- (b) Goods described in heading 94.04, presented separately, are not to be classified in heading 94.01, 94.02 or 94.03 as parts of goods.
4. For the purposes of heading 94.06, the expression "prefabricated buildings" means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|----------|------------|
| 94.01 | Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof. | | | |
| 9401.10.00 | Seats of a kind used for aircraft | 20% | kg and u | 821.11 |
| 9401.20.00 | Seats of a kind used for motor vehicles: | | | |
| 9401.20.10 | Seats of a kind used for motor vehicles as a child restraint | 20% | kg and u | 821.121 |
| 9401.20.90 | Other seats of a kind used for motor vehicles | 20% | kg and u | 821.129 |
| 9401.30.00 | Swivel seats with variable height adjustment | 20% | kg and u | 821.14 |
| 9401.40.00 | Seats other than garden seats or camping equipment, convertible into beds | 20% | kg and u | 821.15 |
| 9401.50.00 | Seats of cane, osier, bamboo or similar materials: | | | |
| 9401.51.00 | Of bamboo or rattan | 20% | kg and u | ### |
| 9401.59.00 | Other | 20% | kg and u | ### |
| 9401.60.00 | Other seats, with wooden frames: | | | |
| 9401.61.00 | Upholstered | 40% | kg and u | 821.161 |
| 9401.69.00 | Other | 20% | kg and u | 821.169 |
| 9401.70.00 | Other seats, with metal frames: | | | |
| 9401.71.00 | Upholstered | 20% | kg and u | 821.171 |
| 9401.79.00 | Other | 20% | kg and u | 821.179 |
| 9401.80.00 | Other seats | 20% | kg and u | 821.18 |
| 9401.90.00 | Parts | 20% | kg | 821.19 |
| 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. | | | |
| 9402.10.00 | Dentists', barbers' or similar chairs and parts thereof | 10% | kg | 872.41 |
| 9402.90.00 | Other | 10% | kg | 872.49 |
| 94.03 | Other furniture and parts thereof. | | | |
| 9403.10.00 | Metal furniture of a kind used in offices | 10% | kg | 821.31 |
| 9403.20.00 | Other metal furniture: | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|----------|------------|
| 9403.20.10 | Of a kind used in schools, churches and laboratories | 20% | kg | 821.391 |
| 9403.20.90 | Other | 20% | kg | 821.399 |
| 9403.30.00 | Wooden furniture of a kind used in offices | 20% | kg and u | 821.51 |
| 9403.40.00 | Wooden furniture of a kind used in the kitchen | 40% | kg and u | 821.53 |
| 9403.50.00 | Wooden furniture of a kind used in the bedroom | 40% | kg and u | 821.55 |
| 9403.60.00 | Other wooden furniture: | | | |
| 9403.60.10 | Of a kind used in schools, churches and laboratories | 40% | kg and u | 821.591 |
| 9403.60.90 | Other | 40% | kg and u | 821.599 |
| 9403.70.00 | Furniture of plastics: | | | |
| 9403.70.10 | Of a kind used in offices | 10% | kg | 821.711 |
| 9403.70.20 | Of a kind used in schools, churches and laboratories | 20% | kg | 821.712 |
| 9403.70.90 | Other | 20% | kg | 821.719 |
| 9403.80.00 | Furniture of other materials, including cane, osier, bamboo or similar materials: | | | |
| 9403.81.00 | Of bamboo or rattan: | | | |
| 9403.81.10 | Of a kind used in offices | 10% | kg | 821.791 |
| 9403.81.20 | Of a kind used in schools, churches and laboratories | 20% | kg | 821.792 |
| 9403.81.90 | Other | 20% | kg | 821.799 |
| 9403.89.00 | Other: | | | |
| 9403.89.10 | Of a kind used in offices | 10% | kg | ### |
| 9403.89.20 | Of a kind used in schools, churches and laboratories | 20% | kg | ### |
| 9403.89.90 | Other | 20% | kg | ### |
| 9403.90.00 | Parts | 20% | kg | 821.8 |
| 94.04 | Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered. | | | |
| 9404.10.00 | Mattress supports | 20% | kg and u | 821.21 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|----------------|---|--------------|----------|------------|
| 9404.20.00 | Mattresses: | | | |
| 9404.21.00 | Of cellular rubber or plastics, whether or not covered | 20% | kg and u | 821.23 |
| 9404.29.00 | Of other materials | 20% | kg and u | 821.25 |
| 9404.30.00 | Sleeping bags | 20% | kg and u | 821.27 |
| 9404.90.00 | Other | 20% | kg and u | 821.29 |
| 94.05 | Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included. | | | |
| 9405.10.00 | Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares | 20% | kg and u | 813.11 |
| 9405.20.00 | Electric table, desk, bedside or floor-standing lamps | 20% | kg and u | 813.13 |
| 9405.30.00 | Lighting sets of a kind used for Christmas trees | 20% | kg and u | 894.41 |
| 9405.40.00 | Other electric lamps and lighting fittings | 20% | kg | 813.15 |
| 9405.50.00 | Non-electrical lamps and lighting fittings | 20% | kg | 813.17 |
| 9405.60.00 | Illuminated signs, illuminated name-plates and the like | 20% | kg and u | 813.2 |
| 9405.90.00 | Parts: | | | |
| 9405.91.00 | Of glass | 20% | kg | 813.91 |
| 9405.92.00 | Of plastics | 20% | kg | 813.92 |
| 9405.99.00 | Other | 20% | kg | 813.99 |
| 9406.00 | Prefabricated buildings. | | | |
| 9406.00.10 | Of wood | 10% | kg | 811.01 |
| 9406.00.20 | Of aluminium | 5% | kg | 811.02 |
| 9406.00.30 | Of steel | 5% | kg | 811.03 |
| 9406.00.40 | Green houses | free | kg | 811.09 |
| 9406.00.90 | Other | 5% | kg | 811.09 |

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

1. This Chapter does not cover:
 - (a) Christmas tree candles (heading 34.06);
 - (b) Fireworks or other pyrotechnic articles of heading 36.04;
 - (c) Yarns, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading 42.06 or Section XI;
 - (d) Sports bags or other containers of heading 42.02, 43.03 or 43.04;
 - (e) Sports clothing or fancy dress, of textiles, of Chapter 61 or 62;
 - (f) Textile flags or bunting, or sails for boats, sailboats or land craft, of Chapter 63;
 - (g) Sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;
 - (h) Walking sticks, whips, riding crops or the like (heading 66.02), or parts thereof (heading 66.03);
 - (i) Unmounted glass eyes for dolls or other toys, of heading 70.18;
 - (k) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (l) Bells, gongs or the like of heading 83.06;
 - (m) Pumps for liquids (heading 84.13), filtering or purifying machinery and apparatus for liquids or gases (heading 84.21), electric motors (heading

85.01), electric transformers (heading 85.04) or radio remote control apparatus (heading 85.26);

- (n) Sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;
 - (o) Children's bicycles (heading 87.12);
 - (p) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
 - (q) Spectacles, goggles or the like, for sports or outdoor games (heading 90.04);
 - (r) Decoy calls or whistles (heading 92.08);
 - (s) Arms or other articles of Chapter 93;
 - (t) Electric garlands of all kinds (heading 94.05); or
 - (u) Racket strings, tents or other camping goods, or gloves, mittens and mitts (classified according to their constituent material).
2. This Chapter includes articles in which natural or cultured pearls, precious or semi precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.
 3. Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles.
 4. Heading 95.03 does not cover articles which, on account of their design, shape or constituent material, are identifiable as intended exclusively for animals, e.g., "pet toys" (classification in their own appropriate heading).



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|----------------|--|--------------|----------|------------|
| [95.01] | | | | |
| [95.02] | | | | |
| 9503.00 | Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds. | | | |
| 9503.00.10 | Tricycles, scooters, pedal cars and wheeled toys | 20% | kg | 894.241 |
| 9503.00.20 | Dolls' carriages | 20% | kg | 894.242 |
| 9503.00.30 | Dolls | 20% | Kgand u | 894.249 |
| 9503.00.40 | Reduced-size (scale) models and similar recreational models | 20% | kg and u | 894.251 |
| 9503.00.50 | Puzzles of all kinds | 20% | kg and u | 894.259 |
| 9503.00.90 | Other | 20% | kg and u | 894.299 |
| 95.04 | Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment. | | | |
| 9504.10.00 | Video games of a kind used with a television receiver | 20% | kg | 894.31 |
| 9504.20.00 | Articles and accessories for billiards of all kinds | 20% | kg | 894.33 |
| 9504.30.00 | Other games, operated by coins, bank notes, bank cards, tokens or by other means of payment, other than bowling alley equipment | 20% | kg and u | 894.35 |
| 9504.40.00 | Playing cards | 20% | kg and u | 894.37 |
| 9504.90.00 | Other: | | | |
| 9504.90.10 | Draught and chess boards | 20% | kg and u | 894.391 |
| 9504.90.90 | Other | 20% | kg and u | 894.399 |
| 95.05 | Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes. | | | |
| 9505.10.00 | Articles for Christmas festivities: | | | |
| 9505.10.10 | Artificial Christmas trees | 20% | kg | 894.451 |
| 9505.10.90 | Other | 20% | kg | 894.459 |
| 9505.90.00 | Other | 20% | kg | 894.49 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|-----------|------------|
| 95.06 | Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools. | | | |
| 9506.10.00 | Snow-skis and other snow-ski equipment: | | | |
| 9506.11.00 | Skis | 10% | kg and 2u | 894.731 |
| 9506.12.00 | Ski-fastenings (ski-bindings) | 10% | kg | 894.732 |
| 9506.19.00 | Other | 10% | kg | 894.739 |
| 9506.20.00 | Water-skis, surf-boards, sailboards and other water-sport equipment: | | | |
| 9506.21.00 | Sailboards | 10% | kg and u | 894.741 |
| 9506.29.00 | Other | 10% | kg and u | 894.749 |
| 9506.30.00 | Golf clubs and other golf equipment: | | | |
| 9506.31.00 | Clubs, complete | 10% | kg and u | 894.751 |
| 9506.32.00 | Balls | 10% | kg and u | 894.752 |
| 9506.39.00 | Other | 10% | kg | 894.759 |
| 9506.40.00 | Articles and equipment for table-tennis | 10% | kg | 894.791 |
| 9506.50.00 | Tennis, badminton or similar rackets, whether or not strung: | | | |
| 9506.51.00 | Lawn-tennis rackets, whether or not strung | 10% | kg and u | 894.761 |
| 9506.59.00 | Other | 10% | kg and u | 894.769 |
| 9506.60.00 | Balls, other than golf balls and table-tennis balls: | | | |
| 9506.61.00 | Lawn-tennis balls | 10% | kg and u | 894.792 |
| 9506.62.00 | Inflatable: | | | |
| 9506.62.10 | For soccer | 10% | kg and u | 894.7931 |
| 9506.62.90 | Other | 10% | kg and u | 894.7939 |
| 9506.69.00 | Other | 10% | kg and u | 894.794 |
| 9506.70.00 | Ice skates and roller skates, including skating boots with skates attached | 10% | Kg and 2u | 894.72 |
| 9506.90.00 | Other: | | | |
| 9506.91.00 | Articles and equipment for general physical exercise, gymnastics or athletics: | | | |
| 9506.91.10 | For gymnastics | 10% | kg | 894.781 |
| 9506.91.20 | For athletics | 10% | kg | 894.782 |
| 9506.91.90 | Other | 10% | kg | 894.789 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|--|--------------|----------|------------|
| 9506.99.00 | Other: | | | |
| 9506.99.10 | For cricket | 10% | kg | 894.795 |
| 9506.99.20 | For soccer, other than other soccer balls | 10% | kg | 894.796 |
| 9506.99.30 | For lawn tennis, other than lawn-tennis rackets | 10% | kg | 894.797 |
| 9506.99.40 | Swimming pools and paddling pools | 20% | kg | 894.798 |
| 9506.99.90 | For other sports or other outdoor games | 10% | kg | 894.799 |
| 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 92.08 or 9705.00.00) and similar hunting or shooting requisites. | | | |
| 9507.10.00 | Fishing rods | Free | kg and u | 894.711 |
| 9507.20.00 | Fish-hooks, whether or not snelled | Free | kg | 894.712 |
| 9507.30.00 | Fishing reels | Free | kg and u | 894.713 |
| 9507.90.00 | Other: | | | |
| 9507.90.10 | Other fishing tackle | Free | kg and u | 894.714 |
| 9507.90.90 | Other | 20% | kg and u | 894.719 |
| 95.08 | Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, and travelling menageries; travelling theatres. | | | |
| 9508.10.00 | Travelling circuses and travelling menageries | 20% | kg | 694.61 |
| 9508.90.00 | Other | 20% | kg | 694.62 |

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CHAPTER 96**MISCELLANEOUS MANUFACTURED ARTICLES****Notes**

1. This Chapter does not cover:
 - (a) Pencils for cosmetic or toilet uses (Chapter 33);
 - (b) Articles of Chapter 66 (for example, parts of umbrellas or walking sticks);
 - (c) Imitation jewellery (heading 71.17);
 - (d) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (e) Cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials; heading 96.01 or 96.02 applies, however, to separately presented handles or other parts of such articles;
 - (f) Articles of Chapter 90 (for example, spectacle frames (heading 90.03), mathematical drawing pens (heading 90.17), brushes of a kind special-ised for use in dentistry or for medical, surgical or veterinary purposes (heading 90.18));
 - (g) Articles of Chapter 91 (for example, clock or watch cases);
 - (h) Musical instruments or parts or accessories thereof (Chapter 92);
 - (i) Articles of Chapter 93 (arms and parts thereof);
 - (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
 - (l) Articles of Chapter 95 (toys, games, sports requisites); or
 - (m) Works of art, collectors' pieces or antiques (Chapter 97).
2. In heading 96.02 the expression "vegetable or mineral carving material" means:
 - (a) Hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);

-
- (b) Amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.
3. In heading 96.03 the expression “prepared knots and tufts for broom or brush making” applies only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as trimming to shape at the top, to render them ready for such incorporation.
4. Articles of this Chapter, other than those of headings 96.01 to 96.06 or 96.15, remain classified in the Chapter whether or not composed wholly or partly of precious metal or metal clad with precious metal, of natural or cultured pearls, or precious or semi precious stones (natural, synthetic or reconstructed). However, headings 96.01 to 96.06 and 96.15 include articles in which natural or cultured pearls, precious or semi precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|----------------|---|--------------|----------|------------|
| 96.01 | Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding). | | | |
| 9601.10.00 | Worked ivory and articles of ivory | 20% | kg | 899.111 |
| 9601.90.00 | Other: | | | |
| 9601.90.10 | Articles | 20% | kg | 899.112 |
| 9601.90.90 | Other | 20% | kg | 899.119 |
| 9602.00 | Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not else where specified or included; worked, unhardened gelatin (except gelatin of heading 3503.00.00) and articles of unhardened gelatin. | | | |
| 9602.00.10 | Articles | 20% | kg | 899.191 |
| 9602.00.90 | Other | 20% | kg | 899.199 |
| 96.03 | Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees). | | | |
| 9603.10.00 | Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles | 20% | kg and u | 899.721 |
| 9603.20.00 | Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances: | | | |
| 9603.21.00 | Tooth brushes, including dental-plate brushes | 20% | kg and u | 899.722 |
| 9603.29.00 | Other | 20% | kg and u | 899.723 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|--|--------------|----------|------------|
| 9603.30.00 | Artists' brushes, writing brushes and similar brushes for the application of cosmetics: | | | |
| 9603.30.10 | Artists' brushes | 5% | kg and u | 899.724 |
| 9603.30.20 | Writing brushes | 5% | kg and u | 899.725 |
| 9603.30.90 | Other | 20% | kg and u | 899.726 |
| 9603.40.00 | Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30.00); paint pads and rollers: | | | |
| 9603.40.10 | Paint brushes | 15% | kg and u | 899.7271 |
| 9603.40.90 | Other | 15% | kg and u | 899.7279 |
| 9603.50.00 | Other brushes constituting parts of machines, appliances or vehicles | 5% | kg and u | 899.728 |
| 9603.90.00 | Other: | | | |
| 9603.90.10 | Feather dusters | 20% | kg and u | 899.7291 |
| 9603.90.20 | Scrubbing brushes | 20% | kg and u | 899.7292 |
| 9603.90.30 | Brooms and mops for sweeping roads and floors | 20% | kg and u | 899.7293 |
| 9603.90.40 | Other brushes for household use | 20% | kg and u | 899.7294 |
| 9603.90.50 | Prepared knots and tufts for broom or brush making | 15% | kg and u | 899.7295 |
| 9603.90.90 | Other | 5% | kg and u | 899.7299 |
| 9604.00 | Hand sieves and hand riddles. | | | |
| 9604.00.10 | Hand sieves | 5% | kg and u | 899.811 |
| 9604.00.20 | Hand riddles | 5% | kg and u | 899.812 |
| 9605.00.00 | Travel sets for personal toilet, sewing or shoe or clothes cleaning. | 20% | kg and u | 831.3 |
| 96.06 | Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks. | | | |
| 9606.10.00 | Press-fasteners, snap-fasteners and press-studs and parts therefor | 5% | kg | 899.831 |
| 9606.20.00 | Buttons: | | | |
| 9606.21.00 | Of plastics, not covered with textile material | 5% | kg | 899.832 |
| 9606.22.00 | Of base metal, not covered with textile material | 5% | kg | 899.833 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|----------|------------|
| 9606.29.00 | Other | 5% | kg | 899.839 |
| 9606.30.00 | Button moulds and other parts of buttons; button blanks | 5% | kg | 899.84 |
| 96.07 | Slide fasteners and parts thereof. | | | |
| 9607.10.00 | Slide fasteners: | | | |
| 9607.11.00 | Fitted with chain scoops of base metal | 15% | kg | 899.851 |
| 9607.19.00 | Other | 15% | kg | 899.859 |
| 9607.20.00 | Parts: | | | |
| 9607.20.10 | Continuous chain | 5% | kg | 899.861 |
| 9607.20.90 | Other | 5% | kg | 899.869 |
| 96.08 | Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09. | | | |
| 9608.10.00 | Ball point pens | 20% | kg and u | 895.211 |
| 9608.20.00 | Felt tipped and other porous-tipped pens and markers | 20% | kg and u | 895.212 |
| 9603.30.00 | Fountain pens, stylograph pens and other pens: | | | |
| 9608.31.00 | Indian ink drawing pens | 20% | kg and u | 895.213 |
| 9608.39.00 | Other | 20% | kg and u | 895.214 |
| 9608.40.00 | Propelling or sliding pencils | 20% | kg and u | 895.215 |
| 9608.50.00 | Sets of articles from two or more of the foregoing subheadings | 20% | kg and u | 895.216 |
| 9608.60.00 | Refills for ball point pens, comprising the ballpoint and ink-reservoir | 20% | kg and u | 895.217 |
| 9608.90.00 | Other: | | | |
| 9608.91.00 | Pen nibs and nib points | 5% | kg and u | 895.22 |
| 9608.99.00 | Other: | | | |
| 9608.99.10 | Pen-holders, pencil-holders and similar holders | 20% | kg | 895.218 |
| 9608.99.20 | Barrels and covers for ball point pens | 20% | kg | 895.2191 |
| 9608.99.90 | Other | 5% | kg | 895.2199 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|----------------|---|--------------|----------|------------|
| 96.09 | Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks. | | | |
| 9609.10.00 | Pencils and crayons, with leads encased in a rigid sheath: | | | |
| 9609.10.10 | Writing or drawing pencils | 10% | kg | 895.231 |
| 9609.10.20 | Crayons | 10% | kg | 895.232 |
| 9609.20.00 | Pencil leads, black or coloured | 10% | kg | 895.233 |
| 9609.90.00 | Other: | | | |
| 9609.90.10 | Writing or drawing chalks | 10% | kg | 895.234 |
| 9609.90.90 | Other | 10% | kg | 895.239 |
| 9610.00 | Slates and boards, with writing or drawing surfaces, whether or not framed. | | | |
| 9610.00.10 | Writing or drawing boards | 10% | kg | 895.921 |
| 9610.00.90 | Other | 5% | kg | 895.929 |
| 9611.00 | Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks. | | | |
| 9611.00.10 | Rubber stamps | 20% | kg | 895.931 |
| 9611.00.90 | Other | 20% | kg | 895.939 |
| 96.12 | Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes. | | | |
| 9612.10.00 | Ribbons: | | | |
| 9612.10.10 | Typewriter ribbons on open spools | 5% | kg and u | 895.941 |
| 9612.10.90 | Other | 5% | kg and u | 895.942 |
| 9612.20.00 | Ink-pads | 5% | kg and u | 895.943 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|--|--------------|----------|------------|
| 96.13 | Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks. | | | |
| 9613.10.00 | Pocket lighters, gas fuelled, non-refillable | 20% | kg and u | 899.331 |
| 9613.20.00 | Pocket lighters, gas fuelled, refillable | 20% | kg and u | 899.332 |
| 9613.80.00 | Other lighters | 20% | kg and u | 899.339 |
| 9613.90.00 | Parts | 20% | kg | 899.35 |
| 9614.00.00 | Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof. | 20% | kg and u | 899.371 |
| 96.15 | Combs, hair-slides and the like; hair-pins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof. | | | |
| 9615.10.00 | Combs, hair-slides and the like: | | | |
| 9615.11.00 | Of hard rubber or plastics: | | | |
| 9615.11.10 | Combs | 20% | kg | 899.891 |
| 9615.11.20 | Hair slides and the like | 20% | kg | 899.892 |
| 9615.19.00 | Other: | | | |
| 9615.19.10 | Combs | 20% | kg | 899.893 |
| 9615.19.20 | Hair slides and the like | 20% | kg | 899.894 |
| 9615.90.00 | Other: | | | |
| 9615.90.10 | Hairpins | 20% | kg | 899.895 |
| 9615.90.90 | Other | 20% | kg | 899.899 |
| 96.16 | Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations. | | | |
| 9616.10.00 | Scent sprays and similar toilet sprays, and mounts and heads therefor | 20% | kg | 899.87 |
| 9616.20.00 | Powder-puffs and pads for the application of cosmetics or toilet preparations | 20% | kg | 899.82 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|------------|---|--------------|---------|------------|
| 9617.00.00 | Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners. | 20% | kg | 899.97 |
| 9618.00.00 | Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing. | 5% | kg | 899.88 |

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SECTION XXI**WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES****CHAPTER 97****WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES****Notes**

1. This Chapter does not cover;
 - (a) Unused postage or revenue stamps, postal stationery (stamped paper) or the like, of heading 49.07;
 - (b) Theatrical scenery, studio back cloths or the like, of painted canvas (heading 59.07) except if they may be classified in heading 97.06; or
 - (c) Pearls, natural or cultured, or precious or semi-precious stones (headings 71.01 to 71.03).
2. For the purposes of heading 97.02, the expression "original engravings, prints and lithographs" means impressions produced directly, in black and white or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.
3. Heading 97.03 does not apply to mass produced reproductions or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.
4.
 - (a) Subject to Notes 1 to 3 above, articles of this Chapter are to be classified in this Chapter and not in any other Chapter of the Nomenclature.
 - (b) Heading 97.06 does not apply to articles of the preceding headings of this Chapter.
5. Frames around paintings, drawings, pastels, collages or similar decorative plaques, engravings, prints or litho-graphs are to be classified with those articles, provided they are of a kind and of a value normal to those articles. Frames which are not of a kind or of a value normal to the articles referred to in this Note are to be classified separately.



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|---|--------------|----------|------------|
| 97.01 | Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 4906.00 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques. | | | |
| 9701.10.00 | Paintings, drawings and pastels: | | | |
| 9701.10.10 | Paintings | 20% | kg and u | 896.11 |
| 9701.10.20 | Drawings and pastels | 20% | kg and u | 896.112 |
| 9701.90.00 | Other | 20% | kg | 896.12 |
| 9702.00.00 | Original engravings, prints and lithographs. | 20% | kg and u | 896.2 |
| 9703.00.00 | Original sculptures and statuary, in any material. | 20% | kg and u | 896.3 |
| 9704.00.00 | Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49.07. | 20% | kg | 896.4 |
| 9705.00.00 | Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest. | 20% | kg | 896.5 |
| 9706.00.00 | Antiques of an age exceeding one hundred years. | 20% | kg | 896.6 |



The following rates are applicable to goods originating from the More Developed Countries (MDC)

| HEADING NUMBER | DESCRIPTION OF GOODS | RATE OF DUTY |
|-----------------------|---|---------------------|
| 0910.99.30 | Curry | 15% |
| 1101.00.10 | Flour of Durum Wheat | 0% |
| 1101.00.90 | Other Flour | 0% |
| 1902.10.00 | Uncooked pasta, not stuffed or otherwise prepared | 10% |
| 2202.10.10 | Aerated Beverages | 100% |
| 2804.40.00 | Oxygen | 5% |
| 2811.21.00 | Carbon Dioxide | 0% |
| 2901.29.20 | Acetylene | 5% |
| 8419.19.10 | Solar water heaters for domestic use | 20% |
| 8419.19.20 | Other solar water heaters | 20% |
| 9401.61.00 | Other seats with wooden frames: Upholstered | 10% |
| 9403.30.00 | Wooden furniture of a kind used in offices | 5% |
| 9403.40.00 | Wooden furniture of a kind used in the kitchen | 10% |
| 9403.50.00 | Wooden furniture of a kind used in the bedroom | 10% |
| 9403.60.00 | Other wooden furniture | 10% |

LIST OF CONDITIONAL DUTY EXEMPTIONS**SECOND SCHEDULE****Explanatory Note**

The List of Conditional Duty Exemptions contains the goods which Member States may exempt from duty under the CARICOM Common External Tariff when such goods are imported by persons, enterprises or organisations in the circumstances, or for the purposes specified in the List.



**RULES GOVERNING THE APPLICATION
OF THE LIST OF CONDITIONAL DUTY EXEMPTIONS**

1. The Government of Dominica may refuse to grant full duty exemption for any good eligible therefor under the List and may choose instead to apply a level of import tariff on such good not higher than that provided in the Schedule of Tariff Rates.
2. In a number of cases (for example, in connection with shipping and aircraft, for health, governmental, social and cultural purposes), while the scope of the duty exemption has been specified. The Government of Dominica is free to approve the beneficiaries (whether the individual, the institution or the organisation) of the exemption.
3. The reference in the List to goods for the use of international organisations or their personnel is understood to include inter-governmental organisations operating within the Common Market pursuant to an agreement in force between such organisations and the Government of one or more Member States.
4.
 - (a) Where the goods produced by an enterprise do not meet the qualifying conditions set down with respect to those goods in Schedule II to the Common Market Annex to the Treaty, that enterprise will not qualify for exemption from duty with regard to the materials utilised in the production of those goods.
 - (b) This Rule will not apply to goods which are produced for export to third countries.
 - (c) The Rule will have effect only with regard to concessions approved following entry into force.
 - (d) This Rule will enter into force concurrently with the entry into force of the amended Common Market Origin rules established by the Council in July 1990, and the agreement by the Council with respect to the amendment of the Harmonised Scheme for Fiscal Incentives to take account of the provisions of this rule.
5.
 - (a) The items set down in Part I of the List of Ineligibles appended to this List of Conditional Duty Exemptions shall not be eligible for exemption or reduction of duty where they are imported for use in Industry, Agriculture, Forestry, Fisheries and Mining, except:

-
- when the item is imported for use in new investment or substantial expansion; or
 - when the item is provided by a country or an international institution in the context of development finance with a view to assisting the economic development of Dominica, and when the agreement between Dominica and the donor country or international institution requires sourcing from a particular extra-regional source on a concessional duty basis.
- (b) The items set down in Part I and Part II of the List of Ineligibles appended to this List of Conditional Duty Exemptions shall not be eligible for exemption or reduction of duty where they are imported for use in the circumstances contemplated in Section XI - For Other Approved Purposes (excluding 23 - Goods [including footstuff] imported for used in rehabilitation or relief following natural disaster, as approved by the Competent Authority), except that this ineligibility will not apply where the Competent Authority is satisfied that the items are gifts or have been provided on a concessional basis.



LIST OF CONDITIONAL DUTY EXEMPTIONS**I FOR INDUSTRY, AGRICULTURE, FISHERIES, FORESTRY AND MINING**

- A Machinery and equipment, including equipment for the transportation of goods, and materials for use in approved industry, and parts thereof, agriculture (including livestock), fisheries (including aquaculture), forestry and mining (including the exploration, exploitation and storage of geothermal energy), as approved by the Competent Authority.
- B Building material for first installation or extension of industrial enterprises as approved by the Competent Authority.

II FOR PURPOSES CONNECTED WITH TOURISM

- (i) Building materials for first installation of approved hotels, guest houses and other facilities and attractions and approved renovations and extensions;
- (ii) Equipment and appliances for initial equipping of approved hotels and for approved extensions and renovations;
- (iii) Equipment for use in sports and recreational activities as approved by the Competent Authority;
- (iv) Motor cars and public transport-type passenger motor vehicles including coaches and mini-buses for use as approved by the Competent Authority;

III FOR SHIPPING

- (i) Boats, boat and navigation equipment and boat fittings, sail canvas, marine engines, fuel and lubricants for services as approved by the Competent Authority;
- (ii) Navigation aids.

IV FOR APPROVED PURPOSES CONNECTED WITH AIRCRAFT

- (i) Aircraft, component parts, accessories, instruments, grounds and technical equipment and motor vehicles for aircraft services and operations including air clubs, as are approved;
- (ii) Fuel and lubricants for approved aircraft services and operations.

V FOR EDUCATIONAL AND CULTURAL PURPOSES

- (i) Supplies, equipment, instruments and apparatus, tools, books (including workbooks and activity books), specimens illustrative of natural history and other sciences, for approved educational and cultural institutions and purposes, including for museums, zoos and historical societies;
- (ii) Materials for the construction, renovation and extension of approved educational and cultural institutions;
- (iii) Equipment and supplies for sports, as approved by the Competent Authority;
- (iv) Academic robes admitted as such by the Competent Authority.

VI FOR HEALTH

- (i) Equipment and vehicles; drugs, medical, surgical and laboratory supplies for approved hospitals and veterinary institutions, including approved institutions providing out-patients' health care;
- (ii) Materials for the construction, furnishing, replacement or extension of approved hospitals and veterinary institutions including approved institutions offering out-patients' health care and furnishings for such health care facilities;
- (iii) Hearing aids, crutches, manual and motorized wheelchairs, trusses, colostomy bags, and similar appliances and apparatus, and identifiable spare parts for the relief of permanent bodily disablement, including reading matter and articles specifically designed for the blind;
- (iv) Other goods catering to the needs of the mentally-or physically handicapped and admitted as such by the Competent Authority;

- (v) Tools of trade for the disabled, admitted by the Competent Authority;
- (vi) Ambulances.

VII FOR GOVERNMENT AND GOVERNMENTAL PURPOSES

- (i) Goods including motor vehicles, imported by or for the use of:
 - (a) the Central Government; or
 - (b) any municipality, local government authority or other public body or institution approved by the Competent Authority;
 - (c) persons including public and contract officers approved by the Competent Authority.
- (ii) Goods imported under special bilateral arrangements, as approved by the Competent Authority -
 - (a) Goods imported by or for the use of the Head of State;
 - (b) Goods imported for the use of the Prime Minister.

VIII FOR MILITARY FORCES

- (i) Goods imported by or for use of the military forces;
- (ii) Arms, ammunition, uniforms accoutrements, and equipment, including musical instruments imported by and for the use of any Volunteer Force, Cadet Force or Rifle Association approved by the Competent Authority.

IX FOR DIPLOMATIC MISSIONS, INTERNATIONAL ORGANISATIONS AND PERSONNEL

- (i) Goods including motor vehicles for use of any Mission or Consulate or the members thereof, to the extent provided by the Vienna Convention on Diplomatic Relations, 1961 or the Vienna Convention on Consular Relations, 1963;
- (ii) Goods including motor vehicles for the use of any international organisation or personnel of that organisation pursuant to an agreement in force between the organisation and the Government of Dominica.

X FOR THE MOVEMENT OF PERSONS

- (i) (a) Personal and household effects of a passenger and instruments and tools of trade for use by the passenger, accompanying the passenger, or imported by that passenger within three months before, or after the arrival of the passenger, or such further period as the Competent Authority may allow;
- (ii) (a) Souvenirs and Gifts Imported and carried in a passenger's baggage with a value not exceeding EC\$400.00.
- (b) A quantity of wines, spirits and tobacco carried by a passenger in his baggage for his personal use, not exceeding 1 litre of spirits or 1 litre of wines, 200 cigarettes or 50 cigars or 227g of tobacco.

XI FOR OTHER APPROVED PURPOSES

1. Instruments, apparatus, equipment and materials including records and tapes for radio and television broadcasting, imported by or on behalf of any radio or television broadcasting company approved by the Competent Authority.
2. Amateur radio equipment for use by holders of valid licences granted by the Competent Authority, to keep, install, erect or use on amateur wireless transmitter.
3. Goods made from sea-island cotton and bearing the mark or trademark of the West Indian Sea Island Cotton Association.
4. Motor spirit, industrial machinery and transport equipment for use in under-developed and interior areas, as approved by the Competent Authority.
5. Patterns and samples, cut, mutilated or otherwise spoiled to the satisfaction of the Customs Authorities so as to render them unmerchantable.
6. Advertising material having no commercial value.
7. Cups, medals, shields and similar trophies not being articles of general utility, proved to the satisfaction of the Customs Authorities to be specially imported for bestowal as honorary distinctions or prizes or when won abroad or sent by donors resident abroad.

Provided that the articles are not imported or stocked for purposes of trade.

8. Artificial flowers, miniature flags, buttons, brooches and similar small emblems imported for sale for the purpose of providing funds in aid of any institution or charitable purpose approved by the Competent Authority.
9. Materials, vehicles and equipment imported by any person for the purpose of carrying out any works in pursuance of any contract between such person and the Government of Dominica where the Competent Authority is satisfied that such materials and equipment are necessary for the performance of such contract and that such contract provides that such materials of and equipment shall be exempt from import duties of customs.

Provided that on the completion of such works the importer shall be liable to pay existing rates of duty on all materials not used up and on all equipment and vehicles unless such materials, vehicles or equipment are re-exported.
10. All goods which are made available free of charge by a country or an international institution, or by an individual or group of individuals, with a view to assisting the economic development of Dominica, as approved by the Competent Authority.
11. Goods including motor vehicles, imported by or for the use of religious bodies, on the signed declaration of the head of the religious body, as approved by the Competent Authority.
12. Containers or coverings in which articles not liable to ad valorem duty are imported, provided they are the usual or proper containers or coverings for such goods.
13. Uniforms and equipment imported by and for the use of Boy Scouts, Boys Brigade and Girl Guides Associations and such other youth associations as may be approved by the Competent Authority.
14. Goods imported by or for the use of any office or bureau for meteorological observation, or any institution engaged in scientific, medical or technical research including instruments, apparatus and equipment for geological or topographical purposes, as approved by the Competent Authority.
15. Goods imported by or on behalf of charitable, welfare or service organisations, as approved by the Competent Authority.
16. Protective clothing and protective equipment imported by or on behalf

of industrial concerns which the Competent Authority is satisfied will be used solely by industrial workers for personal protection from occupational hazards.

17. Goods including motor vehicles and parts, imported by or for the use of public utilities, as approved by the Competent Authority.
18. Supplies, equipment, instruments and apparatus for the recovery and restoration of archaeological sites and artifacts, as approved by the Competent Authority.
19. Goods imported by or for the use of Workers' Organisations, as approved by the Competent Authority.
20. Clothing donated for the use of indigent school children, as approved by the Competent Authority.
21. Fire-fighting and fire-detecting equipment, vehicles, materials and apparatus, as approved by the Competent Authority
22. Films, filmstrips, microfilms and sound recordings of an educational, scientific or cultural character produced by the United Nations or any of its Specialised Agencies.
23. Goods (including foodstuff) imported for use in rehabilitation or relief following natural disaster, as approved by the Competent Authority.
24. For Energy Conservation
 - (i) Apparatus/machinery designed to produce motive power, heat, light or electricity through the utilisation of renewable sources of energy;
 - (ii) Apparatus designed to conserve on the use of electricity and other sources of energy,as approved by the Competent Authority.



PART I
LIST OF COMMODITIES INELIGIBLE FOR
CONDITIONAL DUTY EXEMPTIONS

| HEADING NUMBER | DESCRIPTION OF GOODS |
|-------------------|---|
| 0702.00.00 | Tomatoes, fresh or chilled |
| 0703.10.20 | Shallots (eschallots) |
| 0704.10.10 | Cauliflowers |
| 0704.90.10 | Cabbages |
| ex 07.05 | Lettuce |
| 0706.10.10 | Carrots |
| 0707.00.10 | Cucumbers |
| 0708.10.10 | Pigeon peas |
| 0708.10.20 | Blackeye peas |
| 0708.20.10 | String beans |
| 0708.20.20 | Bora (<i>bodi</i>) beans (<i>Vigna spp.</i>) |
| 0709.30.00 | Aubergines (<i>egg-plants</i>) |
| 0709.60.90 | Other fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> |
| 0709.90.10 | Zucchini |
| 0709.90.20 | Ochroes |
| 0709.90.30 | Pumpkins |
| ex 0710.22.90 | Other string beans, frozen |
| 0710.30.00 | Spinach, New Zealand spinach and orache spinach (garden spinach), frozen |
| 0713.33.10 | Red kidney beans |
| 0714.10.00 | Manioc (cassava) |
| 0714.20.00 | Sweet potatoes |
| 0714.90.10 | Arrowroot |
| 0714.90.20 | Dasheens |
| 0714.90.30 | Eddoes |
| 0714.90.40 | Tannias |
| 0714.90.50 | Yams |
| ex 08.01 | Coconuts |
| 0803.00.10 | Bananas, fresh |
| 0803.00.20 | Plantains, fresh |
| ex 0804.30.00 | Pineapples, fresh |
| ex 0804.40.00 | Avocados, fresh |
| ex 0804.50.00 | Guavas, mangoes and mangosteens, fresh |
| ex 0805.10.00 | Oranges, fresh |

| HEADING NUMBER | DESCRIPTION OF GOODS |
|-------------------|---|
| 0805.20.10 | Ugli fruit |
| 0805.20.20 | Ortaniques |
| 0805.40.00 | Grapefruit including pomelos |
| 0805.50.00 | Lemons and limes |
| 0807.11.00 | Watermelons |
| 0807.19.10 | Cantaloupes |
| 0807.19.20 | Muskmelons |
| 0807.20.00 | Papaws (papayas) |
| 0810.90.10 | Sapodillas |
| 0810.90.20 | Golden apples |
| 0810.90.30 | Passion fruit |
| 0810.90.40 | Soursop |
| 0810.90.50 | Breadfruit |
| 0810.90.60 | Carambolas |
| 0904.20.20 | Pimento (allspice) |
| 09.06 | Cinnamon and cinnamon-tree flowers |
| 0907.00. 00 | Cloves (whole fruit, cloves and stems) |
| 0908.10. 00 | Nutmeg |
| 0908.20. 00 | Mace |
| 0910.10.00 | Ginger |
| 0910.30.00 | Turmeric (curcuma) |
| 0910.99.10 | Thyme |
| 0910.99.20 | Bay leaves |
| 1006.10.00 | Rice in the husk (paddy or rough) |
| 1006.20.00 | Husked (brown) rice |
| 1006.30.00 | Semi-milled or wholly-milled rice, whether or not polished or glazed |
| 1006.40.00 | Broken rice |
| 1101.00.90 | Other wheat or meslin flour |
| 1106.20.20 | Arrowroot flour |
| 1108.19.10 | Arrowroot starch |
| 1203.00.00 | Copra |
| 1208.10.00 | Flours and meals of soya beans |
| 1208.90.20 | Flours and meals of copra |
| 1212.90.30 | Sugar cane |
| 15.07 | Soya-bean oil and its fractions, whether or not refined, but not chemically modified |
| 15.08 | Ground-nut oil and its fractions, whether or not refined, but not chemically modified |

| HEADING NUMBER | DESCRIPTION OF GOODS |
|-------------------|---|
| 15.09 | Olive oil and its fractions, whether or not refined, but not chemically modified |
| 1510.00 | Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09 |
| ex 15.11 | Palm oil and its fractions, refined, but not chemically modified (excluding palm stearin) |
| 15.12 | Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified |
| 15.13 | Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified |
| 15.14 | Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified |
| ex 15.15 | Other fixed vegetable fats and oils (excluding jojoba oil) and their fractions, whether or not refined, but not chemically modified |
| 1516.10.10 | Fish fats and oils and their fractions |
| 1516.20.00 | Vegetable fats and oils and their fractions |
| 1701.11.00 | Cane sugar |
| 1701.12.00 | Beet sugar |
| 2009.11.10 | Orange juice, frozen, concentrated |
| 2009.12.30 | Orange juice, other, concentrated, not frozen |
| 2009.21.30 | Grapefruit (including pomelo) juice, concentrated |
| 2102.30.00 | Prepared baking powders |
| ex 2306.50.00 | Oil cake of coconut or copra |
| 2309.90.30 | Prepared complete poultry feed |
| 2309.90.40 | Prepared complete cattle feed |
| 2309.90.50 | Prepared complete pig feed |
| 2309.90.60 | Other prepared complete animal feeds |
| 2520.10.10 | Gypsum |
| 2521.00.00 | Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement |
| 2522.10.00 | Quicklime |
| 2522.20.00 | Slaked lime |
| 2522.30.00 | Hydraulic lime |
| 2523.29.10 | Building cement (grey) |
| 2606.00.00 | Aluminium ores and concentrates |
| 2707.99.10 | Gasolene blending preparations |
| 2708.10.00 | Pitch |

| HEADING NUMBER | DESCRIPTION OF GOODS |
|-------------------|--|
| ex 2710.19.80 | Lubricating oil base stock (paraffinic type) within the range H.V.I.55 and H.V.I.160, including straight run and blended base oils |
| 2710.19.85 | Hydraulic brake fluids and other prepared liquids for hydraulic transmission |
| 2804.10.00 | Hydrogen |
| 2804.30.00 | Nitrogen |
| 2804.40.00 | Oxygen |
| 2807.00.20 | Sulphuric acid, other |
| 2811.21.00 | Carbon dioxide |
| 2814.10.00 | Anhydrous ammonia |
| 2818.20.00 | Aluminium oxide (alumina), other than artificial corundum |
| ex 2833.22.00 | Sulphates of aluminium |
| 2904.10.10 | Sulphonic acid (Tridecylbenzene [TDBSA] and Linear Alkylbenzene [LABSA]) |
| ex 32.08 | Automotive paints |
| ex 32.08 | Marine paints |
| ex 32.08 | Enamels |
| ex 32.08 | Other paints |
| ex 32.08 | Marine varnishes (including lacquers) |
| ex 32.08 | Other varnishes (including lacquers) |
| ex 32.08 | Other solutions as defined in Note 4 of Chapter 32 |
| ex 32.09 | Paints |
| ex 32.09 | Enamels |
| ex 32.09 | Varnishes (including lacquers) |
| 3210.00.10 | Water-thinned paints (emulsion paints or dispersion paints) |
| 3210.00.20 | Distempers, dry |
| 3210.00.30 | Enamels |
| 3210.00.40 | Other paints |
| 3210.00.50 | Marine varnishes (including lacquers) |
| 3210.00.60 | Other varnishes (including lacquers) |
| 3214.10.20 | Painters' fillings |
| 3214.10.30 | Glaziers' linseed oil putty |
| 3214.10.40 | Other glaziers' putty |
| 3301.12.00 | Orange oil |
| 3301.19.10 | Grapefruit oil |
| 3301.19.20 | Lime oil |
| 3301.29.10 | Bay oil |
| 3301.29.40 | Nutmeg oil |

| HEADING NUMBER | DESCRIPTION OF GOODS |
|-------------------|--|
| 3501.90.10 | Casein glues |
| 3814.00.10 | Thinners |
| 3819.00.00 | Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 per cent by weight of petroleum oils or oils obtained from bituminous minerals |
| ex 3820.00.10 | Anti-freezing preparations |
| ex 39.17 | PVC pipes |
| ex 3917.32.10 | Electrical conduits and other piping, of PVC |
| ex 3917.32.90 | Electrical conduits and other piping, other |
| 3917.40.00 | Fittings |
| 3925.90.20 | Gutters of plastics |
| 3926.90.70 | Motor vehicle licence plates of plastics |
| 4006.10.00 | “Camel-back” strips for retreading rubber tyres |
| 4008.00.00 | Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber |
| 4011.10.00 | New pneumatic tyres, of rubber of a kind used on motor cars (including station wagons and racing cars) |
| 4012.11.00 | Retreaded tyres of a kind used on motor cars (including station wagons and racing cars) |
| 4012.12.00 | Retreaded tyres of a kind used on buses or lorries |
| 4401.10.00 | Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms |
| 4401.30.00 | Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms |
| 44.02 | Wood charcoal (including shell or nut charcoal), whether or not agglomerated |
| 4403.10.90 | Wood in the rough, of other non-coniferous species, treated with paint, stains, creosote and other preservatives |
| ex 44.03 | Other wood in the rough, of tropical species |
| ex 44.03 | Other wood in the rough, of other non-coniferous species |
| 4404.10.10 | Split poles, piles, pickets, stakes and sticks, of wood |
| 44.06 | Railway or tramway sleepers (cross-ties) of wood |
| 4407.29.20 | Greenheart |
| 4407.29.30 | Mora |
| 4409.29.20 | Greenheart |
| 4409.29.40 | Mora |
| 4417.00.10 | Handles for axes, brooms, files, hammers, hoes, picks, rakes and shovels |

| HEADING NUMBER | DESCRIPTION OF GOODS |
|-------------------|---|
| 4819.10.00 | Cartons, boxes and cases, of corrugated paper or paperboard |
| 6810.11.00 | Building blocks and bricks of cement, of concrete or of artificial stone, whether or not reinforced |
| 6904.10.00 | Ceramic building bricks |
| 72.1 | Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated: |
| 7210.30.00 | Electrolytically plated or coated with zinc: |
| 7210.30.10 | Of a thickness of less than 3 mm, corrugated |
| 7210.41.00 | Otherwise plated or coated with zinc: |
| 7210.41.10 | Corrugated: |
| 7210.61.00 | Of a thickness of less than 3 mm |
| 7210.61.10 | Plated or coated with aluminium: |
| 7210.70.00 | Plated or coated with aluminium-zinc alloys: |
| 7210.70.10 | Of a thickness of less than 3 mm, corrugated |
| 7210.90.00 | Painted, varnished or coated with plastics: |
| 7210.90.10 | Of a thickness of less than 3 mm, corrugated |
| 7212.00.00 | Other: |
| 7212.20.00 | Of a thickness of less than 3 mm, corrugated |
| 7212.20.10 | Electrolytically plated or coated with zinc: |
| 7212.30.00 | Otherwise plated or coated with zinc: |
| 7212.30.10 | Of a thickness of less than 3 mm, corrugated |
| 7212.40.00 | Painted, varnished or coated with plastics: |
| 7212.40.10 | Of a thickness of less than 3 mm, corrugated |
| 7212.50.00 | Otherwise plated or coated: |
| 7212.50.10 | Of a thickness of less than 3 mm, corrugated |
| 7212.60.00 | Clad: |
| 7212.60.10 | Of a thickness of less than 3 mm, corrugated |
| 7313.00.10 | Barbed wire, of iron or steel |
| 7314.20.10 | Grill, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm ² or more |
| ex 7314.41.90 | Chain link fencing |
| 8311.10.10 | Coated electrodes of base metal, for electric arc-welding, of non-alloy steel |

| HEADING NUMBER | DESCRIPTION OF GOODS |
|---------------------------|---|
| 8311.20.00 | Cored wire of base metal, for electric arc-welding |
| 8311.30.00 | Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame |
| 8421.23.10 | Oil filters for internal combustion engines |
| 8421.23.20 | Petrol filters for internal combustion engines |
| 9021.21.00 | Artificial teeth |
| 9603.40.10 | Paint brushes |
| ex 96.07 | Slide fasteners |

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PART II
LIST OF COMMODITIES INELIGIBLE FOR
CONDITIONAL DUTY EXEMPTIONS

| HEADING NUMBER | DESCRIPTION OF GOODS |
|-------------------|--|
| 02.10 | Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal |
| | Meat of swine: |
| 0210.11.00 | Hams, shoulders and cuts thereof, with bone in |
| 0210.12.00 | Bellies (streaky) and cuts thereof: |
| 0210.20.00 | Meat of bovine animals: |
| 0210.20.20 | Dried |
| 0210.20.30 | Smoked |
| ex 02.10 | Meat (other than of swine or bovine animals) |
| ex 02.10 | Edible meat offal |
| ex 02.10 | Edible flours and meals of meat or meat offal |
| 0210.99.00 | Other (excluding salted or in brine) |
| ex 0305.10.00 | Fish meat fit for human consumption |
| 0305.20.00 | Livers and roes of fish, dried, smoked, salted or in brine |
| 0305.30.00 | Fish fillets, dried, salted or in brine, but not smoked |
| | Smoked fish, including fillets: |
| 0305.41.00 | Pacific salmon, Atlantic salmon and Danube salmon |
| 0305.49.00 | Other smoked fish, including fillets |
| 0305.59.90 | Other dried fish, whether or not salted but not smoked (other than cod, mackerel, herrings, alewives, saithe, pollock, haddock and hake) |
| 0305.69.90 | Other fish, salted but not dried or smoked and fish in brine (other than herrings, cod, mackerel, alewives, saithe, pollock, haddock and hake) |
| 0402.99.90 | Other milk and cream |
| 0403.10.00 | Yogurt |
| 15.17 | Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16 |
| 1601.00 | Sausages and similar products, of meat, meat offal or blood; food preparations based on these products |
| 16.02 | Other prepared or preserved meat, meat offal or blood: |
| 1602.20.00 | Of liver of any animal |
| 1602.31.00 | Of turkeys: |
| 1602.31.10 | Cured or smoked |
| 1602.31.90 | Other prepared or preserved meat of turkeys |

| HEADING NUMBER | DESCRIPTION OF GOODS |
|-------------------|---|
| | Of swine: |
| 1602.41.00 | Hams and cuts thereof |
| 1602.42.00 | Shoulders and cuts thereof |
| 1602.49.10 | Luncheon meat |
| 1602.49.90 | Other prepared or preserved meat of swine |
| 1602.50.90 | Other prepared or preserved meat of bovine animals |
| 1602.90.90 | Other prepared or preserved meat, meat offal or blood |
| 16.04 | Prepared or preserved fish, caviar and caviar substitutes prepared from fish eggs |
| 1604.11.00 | Salmon |
| 1604.13.20 | Sardinella and brisling or sprats |
| 1604.14.20 | Skipjack and bonito |
| 1604.19.00 | Other fish, whole or in pieces, but not minced |
| 1604.20.00 | Other prepared or preserved fish |
| 1604.30.00 | Caviar and caviar substitutes: |
| 16.05 | Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved |
| 17.04 | Sugar confectionery (including white chocolate), not containing cocoa |
| 1805.00.10 | Cocoa powder, put up for retail sale in packages of not more than 2 kg |
| 18.06 | Chocolate and other food preparations containing cocoa |
| 1901.90.20 | Preparations of malt extract |
| 19.04 | Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals, (other than maize (corn)), in grain form or in the form of flakes or other worked grains (except flour, and meal), pre-cooked or otherwise prepared, not elsewhere specified or included |
| 1905.31.00 | Sweet biscuits |
| 1905.90.10 | Biscuits, unsweetened |
| 1905.90.20 | Ice cream cones |
| 1905.90.90 | Other bakers' wares |
| 20.01 | Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid: |
| 2001.10.90 | Other cucumbers and gherkins |
| ex 2001.20.90 | Other onions |
| 2001.90.90 | Other vegetables, fruit, nuts and other edible parts of plants |
| 20.02 | Tomatoes prepared or preserved otherwise than by vinegar or acetic acid: |
| 2002.10.90 | Other tomatoes, whole or in pieces |
| 2002.90.20 | Tomato paste, other |
| 2002.90.90 | Other tomatoes |

| HEADING NUMBER | DESCRIPTION OF GOODS |
|-------------------|---|
| 20.03 | Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid: |
| 2003.10.90 | Other mushrooms |
| 2003.20.90 | Other truffles |
| 20.04 | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006.00: |
| 2004.10.90 | Other potatoes |
| 2004.90.90 | Other vegetables and mixtures of vegetables |
| 20.05 | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006.00: |
| 2005.10.90 | Other homogenized vegetables |
| 2005.20.90 | Other potatoes |
| 2005.40.90 | Other peas |
| 2005.51.90 | Other beans |
| 2005.60.00 | Asparagus |
| 2005.70.90 | Other olives |
| 2005.80.90 | Other sweet corn |
| 2005.99.20 | Sauerkraut, other |
| 2005.99.90 | Other vegetables and mixtures of vegetables |
| 2006.00 | Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised) |
| 2006.00.20 | Maraschino and glacé cherries |
| 20.07 | Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter: |
| 2007.10.90 | Other homogenised preparations |
| 2007.91.90 | Other citrus fruit |
| 2007.99.20 | Pineapple-based preparations |
| 2007.99.30 | Guava jams and jellies |
| 2007.99.40 | Guava cheese |
| 2007.99.50 | Nutmeg jams and jellies |
| 2007.99.90 | Other |
| 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. |
| 20.09 | Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter: |
| 2009.41.19 | Other pineapple juice |

| HEADING NUMBER | DESCRIPTION OF GOODS |
|-------------------|--|
| 2009.49.19 | Other pineapple juice |
| 2009.50.90 | Other tomato juice |
| ex 20.09 | Other grape juice (including grape must) |
| ex 20.09 | Other apple juice |
| 2009.80.19 | Passion fruit juice, other |
| 2009.80.29 | Tamarind juice, other |
| 2009.80.90 | Other juice of any other single fruit or vegetable |
| 2009.90.40 | Other pineapple-based juices |
| 2009.90.90 | Other mixtures of juices |
| 21.01 | Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté, roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof. |
| ex 21.03 | Sauces and preparations therefor; mixed condiments and mixed seasonings; prepared mustard |
| ex 21.04 | Soups and broths and preparations therefor; homogenised composite food preparations (excluding preparations for infant use, put up for retail sale) |
| 2105.00 | Ice cream and other edible ice, whether or not containing cocoa |
| 2106.90.10 | Mauby syrup |
| 2106.90.20 | Other flavoured or coloured sugar syrups |
| 2106.90.50 | Ice cream powders |
| 2106.90.60 | Preparations consisting of saccharin and a foodstuff, used for sweetening purposes |
| 2106.90.90 | Other food preparations not elsewhere specified or included |
| 2201.10.10 | Mineral waters |
| 2201.10.20 | Aerated waters |
| 2202.10.10 | Aerated beverages |
| 2209.00.00 | Vinegar and substitutes for vinegar obtained from acetic acid |
| 2309.10.00 | Dog or cat food, put up for retail sale |
| 2309.90.10 | Mixed bird seeds |
| 2309.90.20 | Other foods for pets |
| 2501.00.10 | Table salt in retail packages of not more than 2.5 kg |
| 2712.10.00 | Petroleum jelly |
| 3303.00 | Perfumes and toilet waters |
| 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. |
| 33.05 | Preparations for use on the hair. |

| HEADING NUMBER | DESCRIPTION OF GOODS |
|------------------------|---|
| 3306.10.10 ex 33.07 | Toothpastes Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties (excluding perfumed bath salts and other bath preparations) |
| ex 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; organic surface-active products and preparations for washing the skin in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding; felt and nonwovens, impregnated, coated or covered with soap or detergent (excluding industrial soaps) |
| ex 34.02 | Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading No. 34.01 (excluding organic surface-active agents, not put up for retail sale) |
| 34.05 | Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading No. 34.04 |
| 3406.00 | Candles, tapers and the like |
| 3605.00 | Matches, other than pyrotechnic articles of heading No. 36.04 |
| 3808.91.00 | Insecticides: |
| 3808.91.20 | Mosquito coils |
| 3808.91.30 | Other insecticides, put up in forms or packings for retail sale or as preparations or articles |
| 3808.94.10 | Disinfectants, put up in forms or packings for retail sale or as preparations or articles |
| 3808.99.10 | Rodenticides, put up in forms or packings for retail sale or as preparations or articles |
| 3808.99.30 | Other products, put up in forms or packings for retail sale or as preparations or articles |
| 3917.32.20 | Garden hose, of plastics, without fittings |
| 3917.33.10 | Garden hose, of plastics, with fittings |
| 3924.10.10 | Cups, forks, knives, plates, spoons and tumblers, of plastics |
| 3924.90.10 | Ashtrays, buckets, coat-hangers and dustbins, of plastics |

| HEADING NUMBER | DESCRIPTION OF GOODS |
|-------------------|--|
| 3924.90.20 | Flower pots, of plastics |
| 4016.99.10 | Rubber bands |
| ex 42.02 | Suit-cases, travelling-bags and brief-cases, with surface of leather, of composition leather or of patent leather |
| 4202.12.10 | Suit-cases, with outer surface of plastics or of other textile materials |
| ex 42.02 | Travelling-bags and brief-cases, with outer surface of plastics or of textile materials |
| | Handbags, whether or not with shoulder strap, including those without handles: |
| 4202.21.00 | With outer surface of leather, of composition leather or of patent leather. |
| 4202.22.00 | With outer surface of plastic sheeting or of textile materials. |
| 4202.31.10 | Purses, spectacle cases and wallets, with outer surface of leather, of composition leather or of patent leather |
| 4202.32.10 | Purses, spectacle cases and wallets, with outer surface of plastic sheeting or of textile materials |
| 4415.20.00 | Pallets, box pallets and other load boards; pallet collars of wood |
| 4419.00.00 | Tableware and kitchenware, of wood |
| ex 44.20 | 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 |
| 4421.10.00 | Clothes hangers |
| 4421.90.90 | Other articles of wood |
| ex 46.01 | Mats, matting and screens of vegetable materials |
| 4601.94.10 | Straw envelopes for bottles |
| 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. |
| 48.17 | Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery |
| 48.18 | Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories of paper pulp, paper, cellulose wadding or webs of cellulose fibres: |
| 4818.10.00 | Toilet paper |

| HEADING NUMBER | DESCRIPTION OF GOODS |
|-------------------|--|
| 4818.20.00 | Handkerchiefs, cleansing or facial tissues and towels |
| 4818.30.20 | Serviettes |
| 4818.50.00 | <i>Articles of apparel and clothing accessories</i> |
| 4818.90.00 | Other articles |
| 4819.60.00 | Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like |
| ex 48.20 | Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, 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 |
| ex 48.23 | Trays, dishes, plates, cups and the like, of paper or paperboard |
| 4823.90.30 | Other paper and paperboard, of a kind used for writing, printing or other graphic purposes |
| 4907.00.30 | Cheque forms |
| 4907.00.90 | Other stamp-impressed paper; stock, share or bond certificates and similar documents of title |
| 4909.00 | Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings. |
| 4910.00.00 | Calendars of any kind, printed, including calendar blocks. |
| 4911.99.90 | Other printed matter |
| 5608.19.10 | Net shopping bags of man-made textile materials |
| 5608.90.20 | Net shopping bags of other textile materials |
| 57.01 | Carpets and other textile floor coverings, knotted, whether or not made up. |
| 57.02 | Carpets and other textile floor coverings, woven, not tufted or flopped, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs. |
| 57.03 | Carpets and other textile floor coverings, tufted, whether or not made up |
| 57.04 | Carpets and other textile floor coverings, of felt, not tufted or flopped, whether or not made up. |
| 5705.00.00 | Other carpets and other textile floor coverings, whether or not made up. |
| 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. |

| HEADING NUMBER | DESCRIPTION OF GOODS |
|-------------------|--|
| 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 61.04. |
| 61.03 | Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted |
| 61.04 | Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted. |
| 61.05 | Men's or boys' shirts, knitted or crocheted. |
| 61.06 | Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted. |
| 61.07 | Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted. |
| 61.08 | Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negligés, bathrobes, dressing gowns and similar articles, knitted or crocheted. |
| 61.09 | T-shirts, singlets and other vests, knitted or crocheted. |
| 61.10 | Jerseys, pullovers, cardigans, waist-coats and similar articles, knitted or crocheted. |
| 61.11 | Babies' garments and clothing accessories, knitted or crocheted. |
| 61.12 | Track suits, ski suits and swimwear, knitted or crocheted. |
| 6113.00.00 | Garments, made up of knitted or crocheted fabrics of heading No. 59.03, 59.06 or 5907.00.00 |
| 61.14 | Other garments, knitted or crocheted. |
| 61.15 | Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example stockings for varicose veins) and footwear without applied soles, knitted or crocheted. |
| 61.16 | Gloves, mittens and mitts, knitted or crocheted. |
| ex 61.17 | Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of clothing accessories. |
| 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. |
| 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. |
| 62.03 | Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear). |

| HEADING NUMBER | DESCRIPTION OF GOODS |
|-------------------|---|
| 62.04 | Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bid and brace overalls, breeches and shorts (other than swimwear) |
| 62.05 | Men's or boys' shirts. |
| 62.06 | Women's or girls' blouses, shirts and shirt-blouses. |
| 62.07 | Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles. |
| 62.08 | Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligés, bathrobes, dressing gowns and similar articles. |
| 62.09 | Babies' garments and clothing accessories. |
| 62.10 | Garments, made up of fabrics of heading No. 56.02, 56.03, 59.03, 59.06 or 5907.00.00. |
| 62.11 | Track suits, ski suits and swimwear; other garments. |
| 6212.10.00 | Brassières |
| 6212.20.00 | Girdles and panty-girdles |
| 62.13 | Handkerchiefs. |
| 62.14 | Shawls, scarves, mufflers, mantillas, veils and the like. |
| 62.15 | Ties, bow ties and cravats. |
| ex 6216.00.00 | Gloves, mittens and mitts (excluding industrial gloves). |
| 6217.10.00 | Other made up clothing accessories. |
| 63.02 | Bed linen, table linen, toilet linen and kitchen linen. |
| 63.03 | Curtains (including drapes) and interior blinds; curtain or bed valances. |
| 63.04 | Other furnishing articles, excluding those of heading No. 94.04. |
| 6307.10.00 | Floor-cloths, dish-cloths, dusters and similar cleaning cloths. |
| 6307.90.20 | Dress patterns, of other textile materials |
| 6307.90.30 | Flags, pennants and banners |
| 6307.90.40 | Pin cushions |
| 6307.90.90 | Other made up textile articles |
| 6309.00.00 | Worn clothing and other worn articles. |
| 6401.10.00 | Footwear incorporating a protective metal toe-cap |
| 6401.92.10 | Waterproof boots (Wellingtons) |
| 6403.40.00 | Other footwear, incorporating a protective metal toe-cap |
| 6504.00.00 | Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed. |
| ex 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. |

| HEADING NUMBER | DESCRIPTION OF GOODS |
|-------------------|--|
| ex 6505.90.00 | 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. |
| ex 65.06 | Other headgear, whether or not lined or trimmed (excluding safety headgear) |
| 66.01 | Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas). |
| 6602.00.00 | Walking-sticks, seat-sticks, whips, riding-crops and the like. |
| 6701.00.10 | Fans |
| 6702.10.10 | Artificial flowers, foliage and fruit; articles made of artificial flowers, foliage or fruit |
| ex 68.02 | Articles of worked monumental or building stone (except slate) |
| 6803.00.10 | Troughs, reservoirs, basins and sinks, of slate or of agglomerated slate |
| 6809.90.90 | Other articles of plaster or of compositions based on plaster |
| 6810.99.10 | Statues, statuettes, animal figures; vases, flower-pots, architectural and garden ornaments; bird-baths, fountain basins, tomb-stones; reservoirs and troughs. |
| 69.13 | Statuettes and other ornamental ceramic articles. |
| 69.14 | Other ceramic articles. |
| 7016.10.90 | Other glass cubes and other glass smallwares |
| 7018.90.90 | Other statuettes and other ornaments of lamp-worked glass and articles of glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares |
| 7321.11.10 | Stoves and ranges |
| 7321.11.20 | Cookers |
| 7321.11.30 | Barbecues |
| 7323.10.20 | Pot scourers and scouring or polishing pads |
| 7323.93.00 | Household articles of stainless steel: |
| 7323.93.10 | Baking pans |
| 7323.93.20 | Buckets |
| 7323.93.30 | Dust bins |
| 7323.93.40 | Funnels |
| 7323.93.50 | Watering-cans |
| 7323.93.60 | Clothes hangers |
| 7323.93.70 | Letter boxes |
| 7323.94.00 | Household articles of iron (other than cast iron) or steel, enamelled: |
| 7323.94.10 | Baking pans |
| 7323.94.20 | Buckets |
| 7323.94.30 | Dust bins |
| 7323.94.40 | Funnels |

| HEADING NUMBER | DESCRIPTION OF GOODS |
|-------------------|---|
| 7323.94.50 | Watering-cans |
| 7323.94.60 | Clothes hangers |
| 7323.94.70 | Letter boxes |
| 7615.19.10 | Saucepans |
| 7615.19.20 | Baking, stew and frying pans |
| 8212.20.10 | Safety razor blades |
| 8310.00.00 | Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05 |
| ex 8414.51.00 | Table, floor, wall or window fans, with a self-contained electric motor of an output not exceeding 125W |
| ex 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 (excluding parts) |
| ex 84.18 | Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15 (excluding other furniture - chests, cabinets, display counters, show-cases and the like for storage and display, incorporating refrigerating or freezing equipment and parts) |
| 8419.19.10 | Solar water heaters, for domestic use |
| 8419.19.20 | Other solar water heaters |
| 8419.19.30 | Other water heaters, for domestic use |
| 8419.19.90 | Other water heaters, non-electric |
| 8421.12.10 | Clothes-dryers for domestic use |
| 85.06 | Primary cells and primary batteries. |
| 85.07 | Electric accumulators, including separators therefor, whether or not rectangular (including square). |
| 8509.80.10 | Blenders |
| 8516.10.10 | Electric instantaneous or storage water heaters |
| 8516.60.10 | Stoves and cookers |
| ex 85.19 | Other record-players |
| ex 8519.30.00 | Turntables (record-decks) |
| ex 8519.81.20 | Pocket-size cassette-players |
| ex 8519.81.40 | Other magnetic tape recorders incorporating sound reproducing apparatus |
| ex 8519.81.90 | Other, cassette-type |
| ex 8519.81.90 | Other sound reproducing apparatus |
| ex 8519.81.90 | Other, cassette-type magnetic tape recorders |

| HEADING NUMBER | DESCRIPTION OF GOODS |
|---|---|
| 8523.29.60 ex 8523.29.90 ex 8523.80.90 85.27 | Magnetic tapes for reproducing phenomena other than sound or image Other magnetic tapes Gramophone records Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock. |
| 85.28 | Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus. |
| ex 85.39 | Other filament lamps, excluding ultra-violet or infra-red lamps |
| 8539.39.00 | Other discharge lamps |
| 9206.00.10 | Steel band instruments |
| 9401.30.00 | Swivel seats with variable height adjustment |
| ex 94.01 | Seats of cane, osier, bamboo or similar materials |
| ex 94.01 | Other seats, with wooden frames |
| ex 94.01 | Other seats, with metal frames |
| 9401.80.00 | Other seats |
| 9401.90.00 | Parts of seats |
| 9403.20.90 | Other metal furniture |
| 9403.40.00 | Wooden furniture of a kind used in the kitchen |
| 9403.50.00 | Wooden furniture of a kind used in the bedroom |
| 9403.60.90 | Other wooden furniture |
| 9403.70.90 | Other furniture of plastics |
| 9403.81.90 | Other furniture of other materials |
| 9403.90.00 | Parts |
| 9404.10.00 | Mattress supports |
| ex 94.04 | Mattresses |
| 9404.90.00 | Other articles of bedding and similar furnishings |
| 9504.40.00 | Playing cards |
| 9504.90.10 | Draught and chess boards |
| 9505.10.10 | Artificial Christmas trees |
| 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). |
| 9602.00.00 | Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin, (except gelatin of heading 3503.00) and articles of unhardened gelatin. |

| HEADING NUMBER | DESCRIPTION OF GOODS |
|-------------------|--|
| 9603.10.00 | Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles |
| ex 9603.21.00 | Tooth brushes |
| 9603.90.10 | Feather dusters |
| 9603.90.20 | Scrubbing brushes |
| 9603.90.30 | Other brooms and mops for sweeping roads and floors |
| 9608.10.00 | Ball point pens |
| 9611.00.10 | Rubber stamps |
| 9613.10.00 | Pocket lighters, gas fuelled, non-refillable |
| ex 96.15 | Combs, hair-slides and the like |
| 9615.90.10 | Hairpins |

Made this 23rd day of September, 2010

ROOSEVELT SKERRIT
Minister for Finance

