# TARIFF SCHEDULE 2017

# HARMONIZED SYSTEM NOMENCLATURE

# OF

# NAURU

General Provisions, Tariff and Exemptions

1. This schedule embodies a classification of goods for import and goods for export for both tariff and statistical purposes.

2. For the purposes of classification of all imported goods an international system has been used, designated the Harmonized System Nomenclature (hereafter referred to as the HS) published by the World Customs Organisation in Brussels. In this Schedule, the HS is fully reproduced to the (6) digit level.

3. A split in the tariff item at the seventh and/or eighth digit level represents additions and extensions at the national level.

4. The following abbreviations and symbols have the following meanings;

| Abbreviation or Symbol | Meaning |
|---|---|
| - | Classified to 5 digits of the tariff item |
| -- | Classified to 6 digits of the tariff item |
| --- | Classified to 7 digits of the tariff item (Nauru Specific Item) |
| ---- | Classified to 8 digits of the tariff item (Nauru Specific Item) |
| C | Celsius |
| c | Cent |
| cl | Centilitre |
| cm | Centimetre |
| $cm^3$ | Cubic centimetre |
| Doz or doz | Dozen |
| g | Gram |
| hl | Hectolitre |
| kg | Kilogram |
| L, l or lt | Litres |
| lal | Litres of alcohol contained in a mixture |
| m | Metre |
| $m^2$ | Square metres |
| $m^3$ | Cubic metres |
| mg | Milligram |
| mm | Millimetre |
| $mm^2$ | Square millimetres |
| n.e.s. | Not elsewhere specified or included in the tariff |
| u | Unit |
| u2 | Square unit |
| Pk or pk | Pack |
| Pr or pr | Pair |
| T | Tonne |
| % | Against at rate of duty, per centum ad-valorem; in all other cases, per centum |
| $ | Dollar |
| ‘00 | Per hundred |
| ‘000 | Per thousand |

**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 Subheading Notes and, mutatis mutandis, to the above Rules, on the understanding that only subheadings at the same level are comparable. For the purposes of this Rule the relative Section and Chapter Notes also apply, unless the context otherwise requires.

GOD'S WILL FIRST

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

**SECTION II**
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**Section Notes.**

6. Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage.
7. Edible vegetables and certain roots and tubers.
8. Edible fruit and nuts; peel of citrus fruit or melons.
9. Coffee, tea, maté and spices.
10. Cereals.
11. Products of the milling industry; malt; starches; inulin; wheat gluten.
12. Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder.
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**PREPARED EDIBLE FATS;**
**ANIMAL OR VEGETABLE WAXES**

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**Section Note.**

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20. Preparations of vegetables, fruit, nuts or other parts of plants.
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34. Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, “dental waxes” and dental preparations with a basis of plaster.
35. Albuminoidal substances; modified starches; glues; enzymes.
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**Section Notes.**

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

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

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**Section Notes.**

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

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

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68. Articles of stone, plaster, cement, asbestos, mica or similar materials.
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71. Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin.

## SECTION XV
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**Section Notes.**

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

## SECTION XVI
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**Section Notes.**

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

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**Section Notes.**

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87. Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof.
88. Aircraft, spacecraft, and parts thereof.
89. Ships, boats and floating structures.

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

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

## SECTION XIX
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93. Arms and ammunition; parts and accessories thereof.

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

**SECTION XXI**
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97. Works of art, collectors' pieces and antiques.

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* *

98. (Reserved for special uses by contracting parties)
99. (Reserved for special uses by contracting parties)

## Section 1
## LIVE ANIMALS; ANIMAL PRODUCTS

**Notes.**

1.- Any reference in this Section to a particular genus of species of animal, except where the context otherwise requires, includes a reference to the young of that genus or species.

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

### Chapter 1

### Live Animals

**Notes.**

1.- This Chapter covers all live animals except:

(a) Fish and crustaceans, molluscs and other aquatic invertebrates, of heading 03.01, 03.06;03.07 or 03.08;

(b) Cultures of micro-organisms and other products of heading 30.02; and

(c) Animals of heading 95.08.

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **01.01** | **Live horses, asses, mules and hinnies.** | | | | | |
| | - Horses | | | | | |
| 0101.21.00 | -- Pure-bred breeding animals | u | 10% | Free | 001.5 | Free |
| 0101.29.00 | -- Other | u | 10% | Free | 001.5 | Free |
| 0101.30.00 | -- Asses | u | 10% | Free | 001.5 | Free |
| 0101.90.00 | - Other | u | 10% | Free | 001.5 | Free |
| **01.02** | **Live bovine animals.** | | | | | |
| | - Cattle: | | | | | |
| 0101.21.00 | - Pure bred breeding animals | u | 10% | Free | 001.11 | Free |
| 0102.29.00 | -- Other | u | 10% | Free | 001.19 | Free |
| | - Buffalo | | | | | |
| 0102.31.00 | Pure bred-breeding animals | u | 10% | Free | 001.19 | Free |
| 0102.39.00 | -- Other | u | 10% | Free | 001.19 | Free |
| **01.03** | **Live swine.** | | | | | |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 0103.10.00 | - Pure-bred breeding animals | u | 10% | Free | 001.31 | Free |
| | - Other: | | | | | |
| 0103.91.00 | -- Weighing less than 50 kg | u | 10% | Free | 001.39 | Free |
| 0103.92.00 | -- Weighing 50 kg or more | u | 10% | Free | 001.39 | Free |
| **01.04** | **Live sheep and goats** | | | | | |
| 0104.10.00 | - Sheep | u | 10% | Free | 001.21 | Free |
| 0104.20.00 | - Goats | u | 10% | Free | 001.22 | Free |
| **01.05** | **Live poultry, that is to say, fowls of the species** *Gallus domesticus***, ducks, geese, turkeys and guinea fowls.** | | | | | |
| | - Weighing not more than 185 g: | | | | | |
| 0105.11.00 | -- Fowls of the species *Gallus domesticus*(chicken) | u | 10% | Free | 001.41 | Free |
| 0105.12.00 | -- Turkeys | u | 10% | Free | 001.41 | Free |
| 0105.13.00 | -- Ducks | u | 10% | Free | 001.41 | Free |
| 0105.14.00 | -- Geese | u | 10% | Free | 001.41 | Free |
| 0105.15.00 | -- Guinea fowls | u | 10% | Free | 001.41 | Free |
| | - Other: | | | | | |
| 0105.94.00 | -- Fowls of the spices Gallus domesticus | u | 10% | Free | 001.49 | Free |
| 0105.99.00 | -- Other | u | 10% | Free | 001.49 | Free |
| **01.06** | **Other live animals.** | | | | | |
| | - Mammals: | | | | | |
| 0106.11.00 | -- Primates | u | 10% | Free | 001.9 | Free |
| 0106.12.00 | -- Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia)" | u | 10% | Free | 001.9 | Free |
| 0106.13.00 | -- Camels and other camelids (Camelidae) | u | 10% | Free | 001.9 | Free |
| 0106.14.00 | -- Rabits and hares | u | 10% | Free | 001.9 | Free |
| 0106.19.00 | -- Other | u | 10% | Free | 001.9 | Free |
| 0106.20.00 | - Reptiles (including snakes and turtles) | u | 10% | Free | 001.9 | Free |
| | - Birds: | | | | | |
| 0106.31.00 | -- Birds of prey | u | 10% | Free | 001.9 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 0106.32.00 | -- Psittaciformes (including parrots, parakeets, macaws and cockatoos) | u | 10% | Free | 001.9 | Free |
| 0106.33.00 | -- Ostriches; emus (Dromaius novaehollandiae)" | u | 10% | Free | 001.9 | Free |
| 0106.39.00 | -- Other | u | 10% | Free | 001.9 | Free |
| | Insects: | | | | | |
| 0106.41.00 | -- Bees | u | 10% | Free | 001.9 | Free |
| 0106.49.00 | -- Other | u | 10% | Free | 001.9 | Free |
| 0106.90.00 | - Other | u | 10% | Free | 001.9 | Free |

## Chapter 2

## Meat and edibile meat offal

**Notes.**

1.- This Chapter does not cover:

(a) Products of the kinds described in headings 02.01 to 02.08 or 02.10, unfit or unsuitable for human consumption;

(b) Guts, bladders or stomachs of animals (heading 05.04) or animal blood (heading 05.11 or 30.02); or

(c) Animal fat, other than products of heading 02.09 (Chapter 15).

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **02.01** | **Meat of bovine animals, fresh or chilled.** | | | | | |
| 0201.10.00 | - Carcasses and half-carcasses | kg | 10% | Free | 011.11 | Free |
| 0201.20.00 | - Other cuts with bone in | kg | 10% | Free | 011.11 | Free |
| 0201.30.00 | - Boneless | kg | 10% | Free | 011.12 | Free |
| **02.02** | **Meat of bovine animals, frozen.** | | | | | |
| 0202.10.00 | - Carcasses and half-carcasses | kg | 10% | Free | 011.21 | Free |
| 0202.20.00 | - Other cuts with bone in | kg | 10% | Free | 011.21 | Free |
| 0202.30.00 | - Boneless | kg | 10% | Free | 011.22 | Free |
| **02.03** | **Meat of swine, fresh, chilled or frozen.** | | | | | |
| | - Fresh or chilled: | | | | | |
| 0203.11.00 | -- Carcasses and half-carcasses | kg | 10% | Free | 012.21 | Free |
| 0203.12.00 | -- Hams, shoulders and cuts thereof, with bone in | | | | | |
| 0203.19.00 | -- Other | kg | 10% | Free | 012.21 | Free |
| | - Frozen: | | | | | |
| 0203.21.00 | -- Carcasses and half-carcasses | kg | 10% | Free | 012.22 | Free |
| 0203.22.00 | -- Hams, shoulders and cuts thereof, with bone in | kg | 10% | Free | 012.22 | Free |
| 0203.29.00 | -- Other | kg | 10% | Free | 012.22 | Free |
| **02.04** | **Meat of sheep or goats, fresh, chilled or frozen.** | | | | | |
| 0204.10.00 | - Carcasses and half-carcasses of lamb, fresh or chilled | kg | 10% | Free | 012.11 | Free |
| | - Other meat of sheep, fresh or chilled: | | | | | |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 0204.21.00 | -- Carcasses and half-carcasses | kg | 10% | Free | 012.11 | Free |
| 0204.22.00 | -- Other cuts with bone in | kg | 10% | Free | 012.11 | Free |
| 0204.23.00 | -- Boneless | kg | 10% | Free | 012.11 | Free |
| 0204.30.00 | - Carcasses and half-carcasses of lamb, frozen | kg | 10% | Free | 012.12 | Free |
| | - Other meat of sheep, frozen: | | | | | |
| 0204.41.00 | -- Carcasses and half-carcasses | kg | 10% | Free | 012.12 | Free |
| 0204.42.00 | -- Other cuts with bone in | kg | 10% | Free | 012.12 | Free |
| 0204.43.00 | -- Boneless | kg | 10% | Free | 012.12 | Free |
| 0204.50.00 | - Meat of goats | kg | 10% | Free | 012.13 | Free |
| **0205.00.00** | **Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.** | kg | 10% | Free | 012.4 | Free |
| **02.06** | **Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.** | | | | | |
| 0206.10.00 | - Of bovine animals, fresh or chilled | kg | 10% | Free | 012.51 | Free |
| | - Of bovine animals, frozen: | | | | | |
| 0206.21.00 | -- Tongues | kg | 10% | Free | 012.52 | Free |
| 0206.22.00 | -- Livers | kg | 10% | Free | 012.52 | Free |
| 0206.29.00 | -- Other | kg | 10% | Free | 012.52 | Free |
| 0206.30.00 | - Of swine, fresh or chilled | kg | 10% | Free | 012.53 | Free |
| | - Of swine, frozen: | | | | | |
| 0206.41.00 | -- Livers | kg | 10% | Free | 012.54 | Free |
| 0206.49.00 | -- Other | kg | 10% | Free | 012.54 | Free |
| 0206.80.00 | - Other, fresh or chilled | kg | 10% | Free | 012.55 | Free |
| 0206.90.00 | - Other, frozen | kg | 10% | Free | 012.56 | Free |
| **02.07** | **Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.** | | | | | |
| | - Of fowls of the species *Gallus domesticus*: | | | | | |
| 0207.11.00 | -- Not cut in pieces, fresh or chilled | kg | 10% | Free | 012.31 | Free |
| 0207.12.00 | -- Not cut in pieces, frozen | kg | 10% | Free | 012.32 | Free |
| 0207.13.00 | -- Cuts and offal, fresh or chilled | kg | 10% | Free | 012.34 | Free |
| 0207.14.00 | -- Cuts and offal, frozen | kg | 10% | Free | 012.35 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| | - Of turkeys: | | | | | |
| 0207.24.00 | -- Not cut in pieces, fresh or chilled | kg | 10% | Free | 012.31 | Free |
| 0207.25.00 | -- Not cut in pieces, frozen | kg | 10% | Free | 012.32 | Free |
| 0207.26.00 | -- Cuts and offal, fresh or chilled | kg | 10% | Free | 012.34 | Free |
| 0207.27.00 | -- Cuts and offal, frozen | kg | 10% | Free | 012.35 | Free |
| | - Of ducks: | | | | | |
| 0207.41.00 | -- Not cut in pieces, fresh or chilled | kg | 10% | Free | 012.31 | Free |
| 0207.42.00 | -- Not cut in pieces, frozen | kg | 10% | Free | 012.32 | Free |
| 0207.43.00 | -- Fatty livers, fresh or chilled | kg | 10% | Free | 012.33 | Free |
| 0207.44.00 | -- Other, fresh or chilled | kg | 10% | Free | 012.34 | Free |
| 0207.45.00 | -- Other, frozen | kg | 10% | Free | 012.35 | Free |
| | - Of geese: | | | | | |
| 0207.51.00 | -- Not cut in pieces, fresh or chilled | kg | 10% | Free | 012.31 | Free |
| 0207.52.00 | -- Not cut in pieces, frozen | kg | 10% | Free | 012.32 | Free |
| 0207.53.00 | -- Fatty livers, fresh or chilled | kg | 10% | Free | 012.33 | Free |
| 0207.54.00 | -- Other, fresh or chilled | kg | 10% | Free | 012.34 | Free |
| 0207.55.00 | -- Other, frozen | kg | 10% | Free | 012.35 | Free |
| 0207.60.00 | - Of guinea fowls | kg | 10% | Free | 012.34 | Free |
| **02.08** | **Other meat and edible meat offal, fresh, chilled or frozen.** | | | | | |
| 0208.10.00 | - Of rabbits or hares | kg | 10% | Free | 012.91 | Free |
| 0208.30.00 | - Of primates | kg | 10% | Free | 012.99 | Free |
| 0208.40.00 | - Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)'. | | | | | |
| 0208.50.00 | - Of reptiles (including snakes and turtles) | kg | 10% | Free | 012.99 | Free |
| 0208.60.00 | - Of camels and other camelids (Camelidae) | kg | 10% | Free | 012.99 | Free |
| 0208.90.00 | - Other | kg | 10% | Free | 012.99 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **02.09** | **Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.** | | | | | |
| 0209.10.00 | - Of pigs | kg | 10% | Free | 411.31 | Free |
| 0209.90.00 | - Other | kg | 10% | Free | 411.31 | Free |
| **02.10** | **Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.** | | | | | |
| | - Meat of swine: | | | | | |
| 0210.11.00 | -- Hams, shoulders and cuts thereof, with bone in | kg | 10% | Free | 016.11 | Free |
| 0210.12.00 | -- Bellies (streaky) and cuts thereof | kg | 10% | Free | 016.12 | Free |
| 0210.19.00 | -- Other | kg | 10% | Free | 016.19 | Free |
| 0210.20.00 | - Meat of bovine animals | kg | 10% | Free | 016.81 | Free |
| | - Other, including edible flours and meals of meat and meat offal: | | | | | |
| 0210.91.00 | -- Of primates | kg | 10% | Free | 016.89 | Free |
| 0210.92.00 | -- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia) ); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)'. | kg | 10% | Free | 016.89 | Free |
| 0210.93.00 | -- Of reptiles (including snakes and turtles) | kg | 10% | Free | 016.89 | Free |
| 0210.99.00 | -- Other | kg | 10% | Free | 016.89 | Free |

NACERO
GOD'S WILL FIRST

## Chapter 3

## Fish and crustaceans, molluscs and other aquatic invertebrates

**Notes.**

1.- This Chapter does not cover:

98. Mammals of heading 01.06;

99. Meat of mammals of heading 01.06 (heading 02.08 or 02.10);

100. Fish (including livers and roes and milt thereof) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading 23.01); or

(d) Caviar or caviar substitutes prepared from fish eggs (heading 16.04).

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

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **03.01** | **Live fish.** | | | | | |
| | - Ornamental fish; | | | | | |
| 0301.11.00 | -- Freshwater | kg | 10% | Free | 034.11 | Free |
| 0301.19.00 | -- Other | kg | 10% | Free | 034.11 | Free |
| | - Other live fish: | | | | | |
| 0301.91.00 | -- Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*) | kg | 10% | Free | 034.11 | Free |
| 0301.92.00 | -- Eels (*Anguilla spp.*) | kg | 10% | Free | 034.11 | Free |
| 0301.93.00 | -- Carp (Cyprinus spp., Carassius spp Ctenopharyngodon idellus, Hypophthalmichty spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.) | kg | 10% | Free | 034.11 | Free |
| 0301.94.00 | -- Atlnatic and Pacific bluefin tunas (Thunnus thynnusThunnus orientalis) | kg | 10% | Free | 034.11 | Free |
| 0301.95.00 | -- Southern Bluefin tunas (Thunnus Maccoyii) | kg | 10% | Free | 034.11 | Free |
| 0301.99.00 | -- Other | kg | 10% | Free | 034.11 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **03.02** | **Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.** | | | | | |
| | - Salmonidae, excluding edible fish offal of subheadings 0302.91 to 0302.99: | | | | | |
| 0302.11.00 | -- Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache*and *Oncorhynchus chrysogaster*) | kg | 10% | Free | 034.12 | Free |
| 0302.13.00 | -- Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus)* | kg | 10% | Free | 034.12 | Free |
| 0302.14.00 | -- Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)". | kg | 10% | Free | 034.12 | Free |
| 0302.19.00 | -- Other | kg | 10% | Free | 034.12 | Free |
| | - Flat fish (Pleuronectidae, Bothidae, Cyynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding edible fish offal of subheadings 0302.91 to 0302.99: | | | | | |
| 0302.21.00 | -- Halibut (*Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis*) | kg | 10% | Free | 034.13 | Free |
| 0302.22.00 | -- Plaice (*Pleuronectes platessa*) | kg | 10% | Free | 034.13 | Free |
| 0302.23.00 | -- Sole (*Solea spp.*) | kg | 10% | Free | 034.13 | Free |
| 0302.24.00 | --Turbots (Psetta maxima) | kg | 10% | Free | 034.13 | Free |
| 0302.29.00 | -- Other | kg | 10% | Free | 034.13 | Free |
| | - Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus)pelamis), excluding edible fish offal of subheadings 0302.91 to 0302.99 | | | | | |
| 0302.31.00 | -- Albacore or longfinned tunas (*Thunnus alalunga*) | kg | 10% | Free | 034.14 | Free |
| 0302.32.00 | -- Yellowfin tunas (*Thunnus albacares*) | kg | 10% | Free | 034.14 | Free |
| 0302.33.00 | -- Skipjack or stripe-bellied bonito | kg | 10% | Free | 034.14 | Free |
| 0302.34.00 | -- Bigeye tunas (*Thunnus obesus*) | kg | 10% | Free | 034.14 | Free |
| 0302.35.00 | -- Atlantic snd Pacific bluefin tunas (*Thunnus thynnus, Thunnus orientals*)". | kg | 10% | Free | 034.14 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 0302.36.00 | -- Southern bluefin tunas (*Thunnus maccoyii*) | kg | 10% | Free | 034.14 | Free |
| 0302.39.00 | -- Other | kg | 10% | Free | 034.14 | Free |
| | - Herrings (Clupea harangus. Clupea pallasi), anchovies (Engraulis spp.), sardines (Srdina pilcardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicas), Indian mackerels (Rastrelliger spp.), seerfishes (Scomberomorus spp.), jack and horse mackerel (trachurus spp,).<br>jacks, crevalles (Caranx spp.), cobia Rachycentron canadum), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.), capelin (Mallotus villosus), swordfish (Xiphias gladius), Kawakawa (Euthynnus affinis), bonitos (Sarda spp.), marlins, sailfishes, spearfish (Istiophoridae), excluding edible fish offal of subheadings 0302.91 to 0302.99: | | | | | |
| 0302.41.00 | -- Herrings (Clupea *harengus, Clupea pallasii)* | kg | 10% | Free | 034.15 | Free |
| 0302.42.00 | -- Anchivies (Engraulis spp.) | kg | 10% | Free | 034.18 | Free |
| 0302.43.00 | -- Sardines (Sardinas pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus) | kg | 10% | Free | 034.15 | Free |
| 0302.44.00 | -- Mackerel (Scomber scombrus, scomber australasicus, Scomber japonicas) | kg | 10% | Free | 034.17 | Free |
| 0302.45.00 | -- Jack and horse mackerel (Trachunrus spp.) | kg | 10% | Free | 034.18 | Free |
| 0302.46.00 | -- Cobia (Rachysentron canadum | kg | 10% | Free | 034.18 | Free |
| 0302.47.00 | -- Swordfish (Xiphias gladius) | kg | 10% | Free | 034.18 | Free |
| 0302.49.00 | -- Other | kg | 10% | Free | 034.18 | Free |
| | - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheadings 0302.91 to 0302.99: | | | | | |
| 0302.51.00 | -- Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus | kg | 10% | Free | 034.18 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 0302.52.00 | -- Haddock (Melanogrammus aeglefinus) | kg | 10% | Free | 034.18 | Free |
| 0302.53.00 | -- Coalfish (Pollachius virens) | kg | 10% | Free | 034.18 | Free |
| 0302.54.00 | -- Hake (Merluccius spp., Urophycis spp.) | kg | 10% | Free | 034.18 | Free |
| 0302.55.00 | -- Alaska Pollack (Theragra chalcogramma) | kg | 10% | Free | 034.18 | Free |
| 0302.56.00 | -- Blue whitings (Micromesistius poutassou, Micrtomesistius australis) | kg | 10% | Free | 034.18 | Free |
| 0302.59.00 | -- Other | kg | 10% | Free | 034.18 | Free |
| | - Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp,) eels (Anguilla spp.) Nile perch (Lates niloticus) and snakeheads (Channa spp.), excluding edible fish offal of subheadings 03.02.91 to 0302.99: | | | \ | | |
| 0302.71.00 | -- Tilapia (Oreochromis spp.) | kg | 10% | Free | 034.18 | Free |
| 0302.72.00 | -- Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.) | kg | 10% | Free | 034.18 | Free |
| 0302.73.00 | -- Carp ( Cyprinus spp., Carassius spp, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.) | kg | 10% | Free | 034.18 | Free |
| 0302.74.00 | -- Eels (Anguilla spp.,) | kg | 10% | Free | 034.18 | Free |
| 0302.79.00 | -- Other | kg | 10% | Free | 034.18 | Free |
| | - Other fish, excluding edible fish offal of subheadings 0302.91 to 0302.99: | kg | 10% | Free | 034.14 | Free |
| 0302.81.00 | -- Dogfish and other sharks | kg | 10% | Free | 034.18 | Free |
| 0302.82.00 | -- Rays and skates (Rajidae) | kg | 10% | Free | 034.18 | Free |
| 0302.83.00 | -- Toothfish (Dissostichus spp.) | kg | 10% | Free | 034.18 | Free |
| 0302.84.00 | -- Seabass (Dicentrarchus spp.) | kg | 10% | Free | 034.18 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 0302.85.00 | -- Seabream (Sparidae) | kg | 10% | Free | 034.18 | Free |
| 0302.89.00 | -- Other | kg | 10% | Free | 034.18 | Free |
| | - Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal: | kg | 10% | Free | 034.14 | Free |
| 0302.91.00 | -- Livers, roes and milt | kg | 10% | Free | 034.14 | Free |
| 0302.92.00 | -- Shark fins | kg | 10% | Free | 034.14 | Free |
| 0302.99.00 | -- Other | kg | 10% | Free | 034.14 | Free |
| **03.03** | **Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.** | | | | | |
| | - Salmonidae, excluding edible fish offal of subheadings 0303.91 to 0303.99: | | | | | |
| 0303.11.00 | -- Sockeye salmon (red salmon) (*Oncorhynchus nerka*) | kg | 10% | Free | 034.21 | Free |
| 0303.12.00 | -- Other Pacific salmon (Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus) | kg | 10% | Free | 034.21 | Free |
| 0303.13.00 | -- Atlantic salmon (salmo salar) and Danube salmon (Hucho hucho) | kg | 10% | Free | 034.21 | Free |
| 0303.14.00 | -- Trout (Salmo trutta, oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster) | kg | 10% | Free | 034.21 | Free |
| 0303.19.00 | -- Other | kg | 10% | Free | 034.21 | Free |
| | - Tilapias (Oreochromis spp.) catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.) eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.), excluding edible fish offal of subheadings 0303.91 to 0303.99: | | | | | |
| 0303.23.00 | -- Tilapias (Oreochromis spp.) | kg | 10% | Free | 034.21 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 0303.24.00 | -- Catfish (Pangasius spp, silurus spp., Clarias spp., Ictalurus spp.) | kg | 10% | Free | 034.21 | Free |
| 0303.25.00 | -- Carp (Cyprinus spp, Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthy spp., Cirrhinu spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.) | kg | 10% | Free | 034.21 | Free |
| 0303.26.00 | -- Eels (Anguilla spp.) | kg | 10% | Free | 034.21 | Free |
| 0303.29.00 | -- Others | kg | 10% | Free | 034.21 | Free |
| | - Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae* and *Citharidae*), excluding edible fish offal of subheadings 0303.91 to 0303.99: | | | | | |
| 0303.31.00 | -- Halibut (*Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis*) | kg | 10% | Free | 034.22 | Free |
| 0303.32.00 | -- Plaice (*Pleuronectes platessa*) | kg | 10% | Free | 034.22 | Free |
| 0303.33.00 | -- Sole (*Solea spp.*) | kg | 10% | Free | 034.22 | Free |
| 0303.34.00 | -- Turbots (Psetta maxima) | kg | 10% | Free | 034.22 | Free |
| 0303.39.00 | -- Other | kg | 10% | Free | 034.22 | Free |
| | - Tunas (of the genus *Thunnus*), skipjack or stripe-bellied bonito (*Euthynnus (Katsuwonus) pelamis*), excluding edible fish offal of subheadings 0303.91 to 0303.99: | | | | | |
| 0303.41.00 | -- Albacore or longfinned tunas (*Thunnus alalunga*) | kg | 10% | Free | 034.23 | Free |
| 0303.42.00 | -- Yellowfin tunas (*Thunnus albacares*) | kg | 10% | Free | 034.23 | Free |
| 0303.43.00 | -- Skipjack or stripe- bellied bonito | kg | 10% | Free | 034.23 | Free |
| 0303.44.00 | -- Bigeye tunas (*Thunnus obesus*) | kg | 10% | Free | 034.23 | Free |
| 0303.45.00 | -- Atlantic and Pacific bluefin tunas (*Thunnus thynnu, Thunnus orientalis*) | kg | 10% | Free | 034.23 | Free |
| 0303.46.00 | -- Southern bluefin tunas (*Thunnus maccoyii*) | kg | 10% | Free | 034.23 | Free |
| 0303.49.00 | -- Other | kg | 10% | Free | 034.23 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| | - Herrings (Clupea harangus. Clupea pallasi), anchovies (Engraulis spp.), sardines (Sardina pilcardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicas), Indian mackerels (Rastrelliger spp.), seerfishes (Scomberomorus spp.), jack and horse mackerel (Trachurus spp.), jacks, crevalles (Caranx spp.), cobia (Rachycentron canadum), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.), capelin (Mallotus villosus),<br>swordfish (Xiphias gladius), Kawakawa (Euthynnus affinis),<br>bonitos (Sarda spp.), marlins,<br>sailfishes, spearfish (Istiophoridae), excluding edible fish offal of subheadings 0303.91 to 0303.99: | | | | | |
| 0303.51.00 | -- Herrings (*Clupea harengus, Clupea pallasii*) | kg | 10% | Free | 034.24 | Free |
| 0303.53.00 | -- Sardines (Sardinas pilchardus, Sardinops spp.), Sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattuss) | kg | 10% | Free | 034.24 | Free |
| 0303.54.00 | -- Mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*) | kg | 10% | Free | 034.26 | Free |
| 0303.55.00 | -- Jack and horse mackerel (Trachurus spp.) | kg | 10% | Free | 034.28 | Free |
| 0303.56.00 | -- Cobia (Rachycentron canadum) | kg | 10% | Free | 034.28 | Free |
| 0303.57.00 | -- Swordfish (Xiphias gladius) | kg | 10% | Free | 034.28 | Free |
| 0303.59.00 | -- Other | kg | 10% | Free | 034.28 | Free |
| | - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melenonidae, Merlucciidae, Moridae, and Muraenolepididae, excluding edible fish offal of subheadings 0303.91 to 0303.99: | kg | 10% | Free | 034.24 | Free |
| 0303.63.00 | -- Cod (Gadus Morhua, Gadus ogac, Gadusmacrocephalus) | kg | 10% | | 034.25 | Free |
| 0303.64.00 | -- Haddock (Melanogrammus aeglefinus) | kg | 10% | | 034.25 | Free |
| 0303.65.00 | -- Coalfish (Pollachius virens) | kg | 10% | | 034.28 | Free |
| 0303.66.00 | -- Hake (Merluccius spp., Urophycis spp.) | kg | 10% | | 034.27 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 0303.67.00 | -- Alaska Pollack (Theragra chalcogramma) | kg | 10% | Free | 034.28 | Free |
| 0303.68.00 | -- Blue whitings (Micromesistius poutassou, Micromesistius australis) | kg | 10% | Free | 034.28 | Free |
| 0303.69.00 | -- Other | kg | 10% | Free | 034.28 | Free |
| | - Other fish, excluding edible fish offal of subheadings 0303.91 to 0303.99: | | | | | |
| 0303.81.00 | -- Dogfish and other sharks | kg | 10% | Free | 034.28 | Free |
| 0303.82.00 | -- Rays and skates (Rajidae) | kg | 10% | Free | 034.28 | Free |
| 0303.83.00 | -- Toothfish (Dissostichus spp.) | kg | 10% | Free | 034.28 | Free |
| 0303.84.00 | -- Seabass (Dicentrarchus spp.) | kg | 10% | Free | 034.28 | Free |
| 0303.89.00 | -- Other | kg | 10% | Free | 034.28 | Free |
| | - Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal: | | | | | |
| 0303.91.00 | -- Livers, roes and milt | kg | 10% | Free | 034.29 | Free |
| 0303.92.00 | -- Sharks fins | kg | 10% | Free | 034.29 | Free |
| 0303.99.00 | -- Other | kg | 10% | Free | 034.29 | Free |
| **03.04** | **Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.** | | | | | |
| | **- Fresh or chilled fillets of tilapias (Oreochromis spp.), catfish (Pangsius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthy spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus Hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anquilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.):** | | | | | |
| 0304.31.00 | -- Tilapias (Oreochromis spp.) | kg | 10% | Free | 034.51 | Free |
| 0304.32.00 | -- Catfish (Pangasius spp., silurus spp., Clarias spp., Ictalurus spp.) | kg | 10% | Free | 034.51 | Free |
| 0304.33.00 | -- Nile perch (Lates niloticus) | kg | 10% | Free | 034.51 | Free |
| 0304.39.00 | -- Other | kg | 10% | Free | 034.51 | Free |
| | - Fresh chilled fillets of other fish: | | | | | |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 0304.41.00 | -- Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*) | kg | 10% | Free | 034.51 | Free |
| 0304.42.00 | -- Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*) | kg | 10% | Free | 034.51 | Free |
| 0304.43.00 | -- Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae* and *Citharidae*) | kg | 10% | Free | 034.51 | Free |
| 0304.44.00 | -- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae, and Muraenolepididae | kg | 10% | Free | 034.51 | Free |
| 0304.45.00 | -- Swordfish (Xiphias gladius) | kg | 10% | Free | 034.51 | Free |
| 0304.46.00 | -- Toothfish (Dissostichus spp.) | kg | 10% | Free | 034.51 | Free |
| 0304.47.00 | -- Dogfish and other sharks | kg | 10% | Free | 034.51 | Free |
| 0304.48.00 | -- Rays and skates (Rajidae) | kg | 10% | Free | 034.51 | Free |
| 0304.49.00 | -- Other | kg | 10% | Free | 034.51 | Free |
| | - Other fresh or chilled | | | | | |
| 0304.51.00 | -- Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.) eels (Anguilla spp.) Nile perch (Lates niloticus) and snakeheads (Channa spp.) | kg | 10% | Free | 034.51 | Free |
| 0304.52.00 | -- Salmonidae | kg | 10% | Free | 034.51 | Free |
| 0304.53.00 | -- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae, and Muraenolepididae | kg | 10% | Free | 034.51 | Free |
| 0304.54.00 | -- Swordfish (Xiphias gladius) | kg | 10% | Free | 034.51 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 0304.55.00 | -- Toothfish (Dissostichus spp.) | kg | 10% | Free | 034.51 | Free |
| 0304.56.00 | -- Dogfish and other sharks | kg | 10% | Free | 034.51 | Free |
| 0304.57.00 | -- Rays and skates (Rajidae) | kg | 10% | Free | 034.51 | Free |
| 0304.59.00 | -- Other | kg | 10% | Free | 034.51 | Free |
| | - Frozen fillets of tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), Catla catla, Labeo spp., Osteochilus Hasselti, Leptobarbus hoeveni, Megalobrama spp.) eels (Anguilla spp.) Nile perch (Lates niloticus) and snakeheads (Channa spp.) | | | | | |
| 0304.61.00 | -- Tilapia (Oreochromis spp.) | kg | 10% | Free | 034.40 | Free |
| 0304.62.00 | -- Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.) | kg | 10% | Free | 034.40 | Free |
| 0304.63.00 | -- Nile Perch (Lates niloticus) | kg | 10% | Free | 034.40 | Free |
| 0304.69.00 | -- Other | kg | 10% | Free | 034.40 | Free |
| | - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae, and Muraenolepididae | | | | | |
| 0304.71.00 | -- Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) | kg | 10% | Free | 034.40 | Free |
| 0304.72.00 | -- Haddock (Melanogrammus aeglefinus) | kg | 10% | Free | 034.40 | Free |
| 0304.73.00 | -- Coalfish (Pollachius virens) | kg | 10% | Free | 034.40 | Free |
| 0304.74.00 | -- Hake (Merluccius spp., Urophycis spp.) | kg | 10% | Free | 034.40 | Free |
| 0304.75.00 | -- Alaska Pollack (Theragra chalcogramma) | kg | 10% | Free | 034.40 | Free |
| 0304.79.00 | -- Other | kg | 10% | Free | 034.40 | Free |
| | - Frozen fillets of other fish: | | | | | |
| 0304.81.00 | -- Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*) | kg | 10% | Free | 034.40 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 0304.82.00 | -- Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*) | kg | 10% | Free | 034.40 | Free |
| 0304.83.00 | -- Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae* and *Citharidae*) | kg | 10% | Free | 034.40 | Free |
| 0304.84.00 | -- Swordfish (Xiphias gladius) | kg | 10% | Free | 034.40 | Free |
| 0304.85.00 | -- Toothfish (Dissostichus spp.) | kg | 10% | Free | 034.40 | Free |
| 0304.86.00 | -- Herrings (*Clupea harengus, Clupea pallasii*) | kg | 10% | Free | 034.40 | Free |
| 0304.87.00 | -- Tunas (of the genus Thunnus), skipjack or striped-belled bonito (Euthynnus (Katsuwonus)pelamis) | kg | 10% | Free | 034.40 | Free |
| 0304.88.00 | -- Dogfish, other sharks, rays and skates (Rajidae) | kg | 10% | Free | 034.40 | Free |
| 0304.89.00 | -- Other | kg | 10% | Free | 034.40 | Free |
| | - Other, frozen | | | | | |
| 0304.91.00 | -- Swordfish (Xiphias gladius) | kg | 10% | Free | 034.55 | Free |
| 0304.92.00 | -- Toothfish (Dissostichus spp.) | kg | 10% | Free | 034.55 | Free |
| 0304.93.00 | - Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.) Nile perch (Lates niloticus) and snakeheads (Channa spp.) | kg | 10% | Free | 034.55 | Free |
| 0304.94.00 | - Alaska Pollack (Theragra chalcogramma) | kg | 10% | Free | 034.55 | Free |
| 0304.95.00 | - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae, and Muraenolepididae, other than Alaska Pollack (Theragra chalcogramma) | kg | 10% | Free | 034.55 | Free |
| 0304.96.00 | -- Dogfish and other sharks | kg | 10% | Free | 034.55 | Free |
| 0304.97.00 | -- Rays and skates (Rajidae) | kg | 10% | Free | 034.55 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 0304.99.00 | -- Other | kg | 10% | Free | 034.55 | Free |
| **03.05** | **Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.** | | | | | |
| 0305.10.00 | - Flours, meals and pellets of fish, fit for human consumption | kg | 10% | Free | 035.5 | Free |
| 0305.20.00 | - Livers, roes and milt of fish, dried smoked, salted or in brine | kg | 10% | Free | 035.5 | Free |
| | - Fish fillets, dried, salted or in brine, but not smoked: | | | | | |
| 0305.31.00 | -- Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobram spp.), eels (Anguilla spp.) Nile perch (Lates niloticus) and snakeheads (Channa spp.) | kg | 10% | Free | 035.12 | Free |
| 0305.32.00 | -- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae, and Muraenolepididae | kg | 10% | Free | 035.12 | Free |
| 0305.39.00 | -- Other | kg | 10% | Free | 035.12 | Free |
| | - Smoked fish, including fillets, other than edible fish offal: | | | | | |
| 0305.41.00 | -- Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*) | kg | 10% | Free | 035.30 | Free |
| 0305.42.00 | -- Herrings (*Clupea harengus, Clupea pallasii*) | kg | 10% | Free | 035.30 | Free |
| 0305.43.00 | -- Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*) | kg | 10% | Free | 035.30 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 0305.44.00 | -- Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.) Nile perch (Lates niloticus) and snakeheads (Channa spp.) | kg | 10% | Free | 035.30 | Free |
| 0305.49.00 | -- Other | kg | 10% | Free | 035.30 | Free |
| | - Dried fish, other than edible fish offal, whether or not salted but not smoked: | | | | | |
| 0305.51.00 | -- Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*) | kg | 10% | Free | 035.11 | Free |
| 0305.52.00 | -- Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus Spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus Hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla Spp.) Nile perch (Lates niloticus) And snakeheads (Channa spp.) | kg | 10% | Free | 035.11 | Free |
| 0305.53.00 | -- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae And Muraenolepididae, other than Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) | kg | 10% | Free | 035.11 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 0305.54.00 | -- Herrings (Clupea harengus, Clupea Pallasii), anchovies (Engraulis spp.), Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber Australasicus, Scomber japonicus Indian mackerels (Rastrelliger spp.), Seerfishes (Scomberomorus spp.), Jack and horse mackerel (Trachurus Spp.), jacks, crevalles (Caranx spp.), Cobia (Rachycentron canadum), Silver pomfrets (Pampus spp.) Pacific saury (Colobis saira), scads (Decapterus spp.), capelin (Mallotus Villosus), swordfish (Xiphias gladius), Kawakawa (Euthynnus affinis), Bonitos (Sarda spp.), marlins Sailfishes, spearfish (Istiophoridae) | kg | 10% | Free | 035.13 | Free |
| 0305.59.00 | -- Other | kg | 10% | Free | 035.13 | Free |
| | - Fish, salted but not dried or smoked and fish in brine: Other than edible fish offal: | | | | | |
| 0305.61.00 | -- Herrings (*Clupea harengus, Clupea pallasii*) | kg | 10% | Free | 035.29 | Free |
| 0305.62.00 | -- Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*) | kg | 10% | Free | 035.21 | Free |
| 0305.63.00 | -- Anchovies (*Engraulis spp.*) | kg | 10% | Free | 035.22 | Free |
| 0305.64.00 | -- Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp, Carassius spp, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.) Nile perch (Lates niloticus) and snakeheads (Channa spp.) | kg | 10% | Free | 035.69 | Free |
| 0305.69.00 | -- Other | kg | 10% | Free | 035.29 | Free |
| | - Fish fins, heads, tails, maws, and other edible fish offal: | | | | | |
| 0305.71.00 | -- Shark fins | kg | 10% | Free | 035.13 | Free |
| 0305.72.00 | -- Fish heads, tails and maws | kg | 10% | Free | 035.29 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 0305.79.00 | -- Other | kg | 10% | Free | 035.29 | Free |
| **03.06** | **Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, wheather in shell or not, wheather or not cooked before or during the smoking process;crustaceans, in shell cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.** | | | | | |
| | - Frozen: | | | | | |
| 0306.11.00 | -- Rock lobster and other sea crawfish (*Palinurus spp., Panulirus spp., Jasus spp.*) | kg | 10% | Free | 036.19 | Free |
| 0306.12.00 | -- Lobsters (*Homarus spp.*) | kg | 10% | Free | 036.19 | Free |
| 0306.14.00 | -- Crabs | kg | 10% | Free | 036.19 | Free |
| 0306.15.00 | -- Norway Lobsters (Nephrops norvegicus) | kg | 10% | Free | 036.19 | Free |
| 0306.16.00 | -- Cold-water shrimps and prawns (Padalus spp., Crangon crangon) | kg | 10% | Free | 036.11 | Free |
| 0306.17.00 | -- Other shrimps and prawns". | kg | 10% | Free | 036.11 | Free |
| 0306.19.00 | -- Other, including flours, meals and pellets of crustaceans, fit for human consumption | kg | 10% | Free | 036.19 | Free |
| | - Live, fresh or chilled: | | | | | |
| 0306.31.00 | -- Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.) | kg | 10% | Free | 036.1 | Free |
| 0306.32.00 | -- Lobsters (Homarus spp.) | kg | 10% | Free | 036.1 | Free |
| 0306.33.00 | -- Crabs | kg | 10% | Free | 036.1 | Free |
| 0306.34.00 | -- Norway lobsters (Nephrops norvegicus) | kg | 10% | Free | 036.1 | Free |
| 0306.35.00 | -- Cold-water shrimps and prawns (Pandalus spp., Crangon crangon) | kg | 10% | Free | 036.1 | Free |
| 0306.36.00 | -- Other shrimps and prawns | kg | 10% | Free | 036.1 | Free |
| 0306.39.00 | -- Other, including flours, meals and pellets of crustaceans, fit for human consumption | kg | 10% | Free | 036.1 | Free |
| | - Other: | | | | | |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 0306.91.00 | -- Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.) | kg | 10% | Free | 036.1 | Free |
| 0306.92.00 | -- Lobster (Homarus spp.) | kg | 10% | Free | 036.1 | Free |
| 0306.93.00 | -- Crabs | kg | 10% | Free | 036.1 | Free |
| 0306.94.00 | -- Norway lobsters (Nephrops norvegicus) | kg | 10% | Free | 036.1 | Free |
| 0306.95.00 | -- Shrimps and prawns | kg | 10% | Free | 036.1 | Free |
| 0306.99.00 | -- Other, including flours, meals and pellets of crustaceans, fit for human consumption | kg | 10% | Free | 036.1 | Free |
| **03.07** | **Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs wheather in shells or not, wheather or not cooked before or during the smoking process; flours, meals and pellets of molluscs fit for human consumption.** | | | | | |
| | - Oysters | | | | | |
| 0307.11.00 | -- Live, fresh or chilled | kg | 10% | Free | 036.31 | Free |
| 0307.12.00 | -- Frozen | kg | 10% | Free | 036.31 | Free |
| 0307.19.00 | -- Other | kg | 10% | Free | 036.31 | Free |
| | - Scallops, including queen scallops, of the genera *Pecten, Chlamys* or *Placopecten*: | | | | | |
| 0307.21.00 | -- Live, fresh or chilled | kg | 10% | Free | 036.35 | Free |
| 0307.22.00 | -- Frozen | kg | 10% | Free | 036.35 | Free |
| 0307.29.00 | -- Other | kg | 10% | Free | 036.39 | Free |
| | - Mussels (*Mytilus spp., Perna spp.*): | | | | | |
| 0307.31.00 | -- Live, fresh or chilled | kg | 10% | Free | 036.35 | Free |
| 0307.32.00 | -- Frozen | kg | 10% | Free | 036.35 | Free |
| 0307.39.00 | -- Other | kg | 10% | Free | 036.39 | Free |
| | - Cuttle fish and squid | | | | | |
| 0307.42.00 | -- Live, fresh or chilled | kg | 10% | Free | 036.33 | Free |
| 0307.43.00 | -- Frozen | kg | 10% | Free | 036.33 | Free |
| 0307.49.00 | -- Other | kg | 10% | Free | 036.37 | Free |
| | - Octopus (Octopus *spp.*): | | | | | |
| 0307.51.00 | -- Live, fresh or chilled | kg | 10% | Free | 036.33 | Free |
| 0307.52.00 | -- Frozen | kg | 10% | Free | 036.33 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 0307.59.00 | -- Other | kg | 10% | Free | 036.37 | Free |
| 0307.60.00 | - Snails, other than sea snails | kg | 10% | Free | 012.93 | Free |
| | - Clams, cockles and ark shells (families Arcidae, arcticidae, Cardiidae, Haitellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae, and Veneridae): | | | | | |
| 0307.71.00 | -- Live, fresh or chilled | kg | 10% | Free | 036.35 | Free |
| 0307.72.00 | -- Frozen | kg | 10% | Free | 036.35 | Free |
| 0307.79.00 | -- Other | kg | 10% | Free | 036.39 | Free |
| | - Abalone (Haliotis spp.) and strombrid conchs (Strombus spp.) | | | | | |
| 0307.81.00 | -- Live, fresh or chilled abalone (Haliotis spp.) | kg | 10% | Free | 036.35 | Free |
| 0307.82.00 | -- Live, fresh or chilled stromboid Conchs (Strombus spp.) | kg | 10% | Free | 036.35 | Free |
| 0307.83.00 | -- Frozen abalone (Haliotis spp.) | kg | 10% | Free | 036.35 | Free |
| 0307.84.00 | -- Frozen stromboid conchs (Strombus spp.) | kg | 10% | Free | 036.35 | Free |
| 0307.87.00 | -- Other abalone (Haliotis spp.) | kg | 10% | Free | 036.35 | Free |
| 0307.88.00 | -- Other stromboid conchs (Strombus spp.) | kg | 10% | Free | 036.35 | Free |
| | - Other, including flours, meals and pellets, fit for human consumption: | | | | | |
| 0307.91.00 | -- Live, fresh or chilled | kg | 10% | Free | 036.35 | Free |
| 0307.92.00 | -- Frozen | kg | 10% | Free | 036.35 | Free |
| 0307.99.00 | -- Other | kg | 10% | Free | 036.39 | Free |
| **03.08** | **Aquatic Ivertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumptions.** | | | | | |
| | - Sea cucumbers (Stichopus japonicas, Holothuroidea): | | | | | |
| 0308.11.00 | -- Live fresh or chilled | kg | 10% | Free | 036.35 | Free |
| 0308.12.00 | -- Frozen | kg | 10% | Free | 036.35 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 0308.19.00 | -- Other | kg | 10% | Free | 036.39 | Free |
| | - Sea urchins (Strongyllocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echinus esculentus): | | | | | |
| 0308.21.00 | -- Live, fresh or chilled | kg | 10% | Free | 036.35 | Free |
| 0308.22.00 | -- Frozen | kg | 10% | Free | 036.35 | Free |
| 0308.29.00 | -- Other | kg | 10% | Free | 036.39 | Free |
| 0308.30.00 | - Jellyfish (Rhopilema spp.) | kg | 10% | Free | 036.39 | Free |
| 0308.90.00 | - Other | kg | 10% | Free | 036.39 | Free |

## 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)Product obtained from milk by replacing one or more of its natural constituent (for example butyric fats) by another substance (for example oleic fats) heading 1901 or2106 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 constituents, that is, Whey from which all or part of the lactose, proteins or minerals have been by another substance

2.- For the purposes of subheading 0405.10 the term "butter" does not include dehydrated butter or ghee (subheading 0405.90).

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| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **04.01** | **Milk and cream, not concentrated nor containing added sugar or other sweetening matter.** | | | | | |
| 0401.10.00 | - Of a fat content, by weight, not exceeding 1% | kg | 10% | Free | 022.11 | Free |
| 0401.20.00 | - Of a fat content, by weight, exceeding 1% but not exceeding 6% | kg | 10% | Free | 022.12 | Free |
| 0401.40.00 | - Of a fat content, by weight, exceeding 6% but not exceeding 10% | kg | 10% | Free | 022.13 | Free |
| 0401.50.00 | - Of a fat content, by weight, exceeding 10% | kg | 10% | Free | 022.13 | Free |
| **04.02** | **Milk and cream, concentrated or containing added sugar or other sweetening matter.** | | | | | |
| 0402.10.00 | - In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5% | kg | 10% | Free | 022.21 | Free |
| | - 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 | kg | 10% | Free | 022.22 | Free |
| 0402.29.00 | -- Other | kg | 10% | Free | 022.22 | Free |
| 0402.90.00 | - Other: | kg | 10% | Free | | Free |
| 0402.91.00 | -- Not containing added sugar or other sweetening matter | kg | 10% | Free | 022.23 | Free |
| 0402.99.00 | -- Other | kg | 10% | Free | 022.24 | Free |
| **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 | kg | 10% | Free | 022.31 | Free |
| 0403.90.00 | - Other | kg | 10% | Free | 022.32 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **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 | kg | 50% | Free | 022.41 | Free |
| 0404.90.00 | - Other | kg | 50% | Free | 022.49 | Free |
| **04.05** | **Butter and other fats and oils derived from milk; dairy spreads.** | | | | | |
| 0405.10.00 | - Butter | kg | 10% | Free | 023.0 | Free |
| 0405.20.00 | - Dairy spreads | kg | 10% | Free | 023.0 | Free |
| 0405.90.00 | - Other | kg | 10% | Free | 023.0 | Free |
| **04.06** | **Cheese and curd.** | | | | | |
| 0406.10.00 | - Fresh (unripened or uncured) cheese, including whey cheese, and curd | kg | 10% | Free | 024.91 | Free |
| 0406.20.00 | - Grated or powdered cheese, of all kinds | kg | 10% | Free | 024.10 | Free |
| 0406.30.00 | - Processed cheese, not grated or powdered | kg | 10% | Free | 024.20 | Free |
| 0406.40.00 | - Blue-veined cheese | kg | 10% | Free | 024.30 | Free |
| 0406.90.00 | - Other cheese | kg | 10% | Free | 024.99 | Free |
| **04.07** | **Birds' eggs, in shell, fresh, preserved or cooked.** | | | | | |
| | - Fertilised eggs for incubation: | | | | | |
| 0407.11.00 | -- Of fowls of the species Gallus domesticus | doz | 10% | Free | 025.10 | Free |
| 0407.19.00 | -- Other | doz | 10% | Free | 025.10 | Free |
| | - Other fresh eggs: | | | | | |
| 0407.21.00 | -- Of fowls of the species Gallus domesticus | doz | 10% | Free | 025.10 | Free |
| 0407.29.00 | -- Other | doz | 10% | Free | 025.10 | Free |
| 0407.90.00 | - Other | doz | 10% | Free | 025.10 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **04.08** | **Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.** | | | | | |
| | - Egg yolks: | | | | | |
| 0408.11.00 | -- Dried | kg | 10% | Free | 025.21 | Free |
| 0408.19.00 | -- Other | kg | 10% | Free | 025.22 | Free |
| | - Other: | | | | | |
| 0408.91.00 | -- Dried | kg | 10% | Free | 025.21 | Free |
| 0408.99.00 | -- Other | kg | 10% | Free | 025.22 | Free |
| **0409.00.00** | **Natural honey.** | kg | 10% | Free | 061.6 | Free |
| **0410.00.00** | **Edible products of animal origin, not elsewhere specified or included.** | kg | 10% | Free | 098.92 | Free |

## 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 0511 inter alia horse hair and horse hair waste whether or not put up as a layer with or without supporting material

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **0501.00.00** | **Human hair, unworked, whether or not washed or scoured; waste of human hair.** | kg | 10% | Free | 291.91 | Free |
| **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 | kg | 10% | Free | 291.92 | Free |
| 0502.90.00 | - Other | kg | 10% | Free | 291.92 | Free |
| **[0503]** | | | | | | |
| **0504.00.00** | **Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.** | kg | 10% | Free | 291.93 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **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 | kg | 10% | Free | 291.95 | Free |
| 0505.90.00 | - Other | kg | 10% | Free | 291.95 | Free |
| **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 | kg | 10% | Free | 291.11 | Free |
| 0506.90.00 | - Other | kg | 10% | Free | 291.11 | Free |
| **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 | kg | 10% | Free | 291.16 | Free |
| 0507.90.00 | - Other | kg | 10% | Free | 291.16 | Free |
| **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.** | kg | 10% | Free | 591.16 | Free |
| **0510.00.00** | **Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal product used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.** | kg | 10% | Free | 291.98 | Free |
| **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 | u | 10% | Free | 291.94 | Free |
| | - Other: | | | | | |
| 0511.91.00 | -- Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3 | kg | 10% | Free | 291.96 | Free |
| 0511.99.00 | -- Other | kg | 10% | Free | 291.99 | Free |

**Section II**

## VEGETABLE PRODUCTS

**Notes**

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

## Chapter 6

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

**Notes.**

1.- Subject to the second part of heading 06.01, this Chapter covers only live trees and goods (including seedling vegetables) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use; nevertheless, it does not include potatoes, onions, shallots, garlic or other products of Chapter 7.

2.- Any reference in heading 06.03 or 06.04 to goods of any kind shall be construed as including a reference to bouquets, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being taken of accessories of other materials. However, these headings do not include collages or similar decorative plaques of heading 97.01.

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **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 | u | 10% | Free | 292.61 | Free |
| 0601.20.00 | - Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots | u | 10% | Free | 292.61 | Free |
| **06.02** | **Other live plants (including their roots), cuttings and slips; mushroom spawn.** | | | | | |
| 0602.10.00 | - Unrooted cuttings and slips | u | 10% | Free | 292.69 | Free |
| 0602.20.00 | - Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts | u | 10% | Free | 292.69 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 0602.30.00 | - Rhododendrons and azaleas, grafted or not | u | 10% | Free | 292.69 | Free |
| 0602.40.00 | - Roses, grafted or not | u | 10% | Free | 292.69 | Free |
| 0602.90.00 | - Other | u | 10% | Free | 292.69 | Free |
| **06.03** | **Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.** | | | | | |
| | - Fresh | | | | | |
| 0603.11.00 | -- Roses | u | 10% | Free | 292.71 | Free |
| 0603.12.00 | -- Carnations | u | 10% | Free | 292.71 | Free |
| 0603.13.00 | -- Orchids | u | 10% | Free | 292.71 | Free |
| 0603.14.00 | -- Chrysanthemums | u | 10% | Free | 292.71 | Free |
| 0603.15.00 | -- Lilies | u | 10% | Free | 292.71 | Free |
| 0603.19.00 | -- Other | u | 10% | Free | 292.71 | Free |
| 0603.90.00 | - Other | u | 10% | Free | 292.71 | Free |
| **06.04** | **Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.** | | | | | |
| 0604.20.00 | - Fresh | u | 10% | Free | 292.72 | Free |
| 0604.90.00 | -Other | u | 10% | Free | 292.72 | Free |

## 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 *Origanummajorana)*.

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

(a) dried leguminous vegetables, shelled (heading 07.13);

(b) sweet corn in the forms specified in headings 11.02 to 11.04;

(c) flour, meal, powder, flakes, granules and pellets of potatoes (heading 11.05);

(d) flour, meal and powder of the dried leguminous vegetables of heading 07.13 (heading 11.06).

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

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **07.01** | **Potatoes, fresh or chilled.** | | | | | |
| 0701.10.00 | - Seed | kg | 0% | Free | 054.10 | Free |
| 0701.90.00 | - Other | kg | 0% | Free | 054.10 | Free |
| **0702.00.00** | **Tomatoes, fresh or chilled.** | kg | 0% | Free | 054.40 | Free |
| **07.03** | **Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.** | | | | | |
| 0703.10.00 | - Onions and shallots | kg | 0% | Free | 054.51 | Free |
| 0703.20.00 | - Garlic | kg | 0% | Free | 054.20 | Free |
| 0703.90.00 | - Leeks and other alliaceous vegetables | kg | 0% | Free | 054.20 | Free |
| **07.04** | **Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.** | | | | | |
| 0704.10.00 | - Cauliflowers and headed broccoli | kg | 0% | Free | 054.53 | Free |
| 0704.20.00 | - Brussels sprouts | kg | 0% | Free | 054.53 | Free |
| 0704.90.00 | - Other | kg | 0% | Free | 054.53 | Free |
| **07.05** | **Lettuce** (*Lactuca sativa*) **and chicory** (*Cichorium spp.*)**, fresh or chilled.** | | | | | |
| | - Lettuce: | | | | | |
| 0705.11.00 | -- Cabbage lettuce (head lettuce) | kg | 0% | Free | 054.54 | Free |
| 0705.19.00 | -- Other | kg | 0% | Free | 054.54 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| | - Chicory: | | | | | |
| 0705.21.00 | -- Witloof chicory (*Cichorium intybus var. foliosum*) | kg | 0% | Free | 054.54 | Free |
| 0705.29.00 | -- Other | kg | 0% | Free | 054.54 | Free |
| **07.06** | **Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.** | | | | | |
| 0706.10.00 | - Carrots and turnips | kg | 0% | Free | 054.55 | Free |
| 0706.90.00 | - Other | kg | 0% | Free | 054.55 | Free |
| **0707.00.00** | **Cucumbers and gherkins, fresh or chilled.** | kg | 0% | Free | 054.56 | Free |
| **07.08** | **Leguminous vegetables, shelled or unshelled, fresh or chilled.** | | | | | |
| 0708.10.00 | - Peas (*Pisum sativum*) | kg | 0% | Free | 054.57 | Free |
| 0708.20.00 | - Beans (*Vigna spp., Phaseolus spp*.) | kg | 0% | Free | 054.57 | Free |
| 0708.90.00 | - Other leguminous vegetables | kg | 0% | Free | 054.57 | Free |
| **07.09** | **Other vegetables, fresh or chilled.** | | | | | |
| 0709.20.00 | - Asparagus | kg | 0% | Free | 054.59 | Free |
| 0709.30.00 | - Aubergines (egg-plants) | kg | 0% | Free | 054.59 | Free |
| 0709.40.00 | - Celery other than celeriac | kg | 0% | Free | 054.59 | Free |
| | - Mushrooms and truffles: | | | | | |
| 0709.51.00 | -- Mushrooms of the genus *Agaricus* | kg | 0% | Free | 054.58 | Free |
| 0709.59.00 | -- Other | kg | 0% | Free | 054.58 | Free |
| 0709.60.00 | - Fruits of the genus *Capsicum* or of the genus *Pimenta* | kg | 0% | Free | 054.59 | Free |
| 0709.70.00 | - Spinach, New Zealand spinach and orache spinach (garden spinach) | kg | 0% | Free | 054.59 | Free |
| | - Other | | | | | |
| 0709.91.00 | -- Globe artichokes | kg | 0% | Free | 054.59 | Free |
| 0709.92.00 | -- Olives | kg | 0% | Free | 054.59 | Free |
| 0709.93.00 | -- Pumpkins, squash and gourds (Cucurbita spp.) | kg | 0% | Free | 054.59 | Free |
| 0709.99.00 | -- Other | kg | 0% | Free | 054.59 | Free |
| **07.10** | **Vegetables (uncooked or cooked by steaming or boiling in water), frozen.** | | | | | |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 0710.10.00 | - Potatoes | kg | 0% | Free | 054.69 | Free |
| | - Leguminous vegetables, shelled or unshelled: | | | | | |
| 0710.21.00 | -- Peas (*Pisum sativum*) | kg | 0% | Free | 054.69 | Free |
| 0710.22.00 | -- Beans (*Vigna spp., Phaseolus spp.*) | kg | 0% | Free | 054.69 | Free |
| 0710.29.00 | -- Other | kg | 0% | Free | 054.69 | Free |
| 0710.30.00 | - Spinach, New Zealand spinach and orache spinach (garden spinach) | kg | 0% | Free | 054.69 | Free |
| 0710.40.00 | - Sweet corn | kg | 0% | Free | 054.61 | Free |
| 0710.80.00 | - Other vegetables | kg | 0% | Free | 054.69 | Free |
| 0710.90.00 | - Mixtures of vegetables | kg | 0% | Free | 054.69 | Free |
| **07.11** | **Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.** | | | | | |
| 0711.20.00 | - Olives | kg | 0% | Free | 054.70 | Free |
| 0711.40.00 | - Cucumbers and gherkins | kg | 0% | Free | 054.70 | Free |
| | - Mushrooms and truffles: | | | | | |
| 0711.51.00 | -- Mushrooms of the genus *Agaricus* | kg | 0% | Free | 054.70 | Free |
| 0711.59.00 | -- Other | kg | 0% | Free | 054.70 | Free |
| 0711.90.00 | - Other vegetables; mixtures of vegetables | kg | 0% | Free | 054.70 | Free |
| **07.12** | **Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.** | | | | | |
| 0712.20.00 | - Onions | kg | 0% | Free | 056.12 | Free |
| | - Mushrooms, wood ears (*Auricularia spp.*), jelly fungi (*Tremella spp.*) and truffles: | | | | | |
| 0712.31.00 | -- Mushrooms of the genus *Agaricus* | kg | 0% | Free | 056.13 | Free |
| 0712.32.00 | -- Wood ears (*Auricularia spp.*) | kg | 0% | Free | 056.13 | Free |
| 0712.33.00 | -- Jelly fungi (*Tremella spp.*) | kg | 0% | Free | 056.13 | Free |
| 0712.39.00 | -- Other | kg | 0% | Free | 056.13 | Free |
| 0712.90.00 | - Other vegetables; mixtures of vegetables | kg | 0% | Free | 056.19 | Free |
| **07.13** | **Dried leguminous vegetables, shelled, whether or not skinned or split.** | | | | | |
| 0713.10.00 | - Peas (*Pisum sativum*) | kg | 0% | Free | 054.21 | Free |
| 0713.20.00 | - Chickpeas (garbanzos) | kg | 0% | Free | 054.22 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| | - Beans (*Vigna spp., Phaseolus spp.*): | | | | | |
| 0713.31.00 | -- Beans of the species *Vigna mungo (L.) Hepper* or *Vigna radiata (L.) Wilczek* | kg | 0% | Free | 054.23 | Free |
| 0713.32.00 | -- Small red (Adzuki) beans (*Phaseolus* or *Vigna angularis*) | kg | 0% | Free | 054.23 | Free |
| 0713.33.00 | -- Kidney beans, including white pea beans (*Phaseolus vulgaris*) | kg | 0% | Free | 054.23 | Free |
| 0713.34.00 | -- Bambara beans (Vigna subterranean or Voandzeia subterranean) | kg | 0% | Free | 054.23 | Free |
| 0713.35.00 | -- Cow peas (Vigna unguiculata) | kg | 0% | Free | 054.23 | Free |
| 0713.39.00 | -- Other | kg | 0% | Free | 054.23 | Free |
| 0713.40.00 | - Lentils | kg | 0% | Free | 054.24 | Free |
| 0713.50.00 | - Broad beans (*Vicia faba var. major*) and horse beans (*Vicia faba var. equina, Vicia faba var. minor*) | kg | 0% | Free | 054.25 | Free |
| 0713.60.00 | - Pigeon peas (Cajanus cajan) | kg | 0% | Free | 054.29 | Free |
| 0713.90.00 | - Other | kg | 0% | Free | 054.29 | Free |
| **07.14** | **Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.** | | | | | |
| 0714.10.00 | - Manioc (cassava) | kg | 0% | Free | 054.81 | Free |
| 0714.20.00 | - Sweet potatoes | kg | 0% | Free | 054.83 | Free |
| 0714.30.00 | -- Yams (Dioscorea spp.) | kg | 0% | Free | 054.83 | Free |
| 0714.40.00 | -- Taro (Colocasia spp.) | kg | 0% | Free | 054.83 | Free |
| 0714.50.00 | -- Yautia (Xanthosoma spp.) | kg | 0% | Free | 054.83 | Free |
| 0714.90.00 | - Other | kg | 0% | Free | 054.83 | Free |

## Chapter 8

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

**Notes.**

1.- This Chapter does not cover inedible nuts or fruits.

2.- Chilled fruits and nuts are to be classified in the same headings as the corresponding fresh fruits and nuts.

3.- Dried fruit or dried nuts of this Chapter may be partially rehydrated, or treated for the following purposes:

(a) For additional preservation or stabilisation ("for example", by moderate heat treatment, sulphuring, the addition of sorbic acid or potassium sorbate),

(b) To improve or maintain their appearance ("for example", by the addition of vegetable oil or small quantities of glucose syrup),

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

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **08.01** | **Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.** | | | | | |
| | - Coconuts: | | | | | |
| 0801.11.00 | -- Designated coconuts | kg | 0% | Free | 057.71 | Free |
| 0801.12.00 | -- In the inner shell (endocarp) | kg | 0% | Free | 057.71 | Free |
| 0801.19.00 | -- Other | kg | 0% | Free | 057.71 | Free |
| | - Brazil nuts: | | | | | |
| 0801.21.00 | -- In shell | kg | 0% | Free | 057.72 | Free |
| 0801.22.00 | -- Shelled | kg | 0% | Free | 057.72 | Free |
| | - Cashew nuts: | | | | | |
| 0801.31.00 | -- In shell | kg | 0% | Free | 057.73 | Free |
| 0801.32.00 | -- Shelled | kg | 0% | Free | 057.73 | Free |
| **08.02** | **Other nuts, fresh or dried, whether or not shelled or peeled.** | | | | | |
| | - Almonds: | | | | | |
| 0802.11.00 | -- In shell | kg | 0% | Free | 057.74 | Free |
| 0802.12.00 | -- Shelled | kg | 0% | Free | 057.74 | Free |
| | - Hazelnuts or filberts (*Corylus spp.*): | | | | | |
| 0802.21.00 | -- In shell | kg | 0% | Free | 057.75 | Free |
| 0802.22.00 | -- Shelled | kg | 0% | | 057.75 | Free |
| | - Walnuts: | | | | | |
| 0802.31.00 | -- In shell | kg | 0% | Free | 057.76 | Free |
| 0802.32.00 | -- Shelled | kg | 0% | Free | 057.76 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC | Export Duty Rate |
|---|---|---|---|---|---|---|
| | - Chestnuts (*Castanea spp.*) | | | | | |
| 0802.41.00 | -- In shell | kg | 0% | Free | 057.77 | Free |
| 0802.42.00 | -- Shelled | kg | 0% | Free | 057.77 | Free |
| | - Pistachios: | | | | | |
| 0802.51.00 | -- In shell | kg | 0% | Free | 057.78 | Free |
| 0802.52.00 | -- Shelled | kg | 0% | Free | 057.78 | Free |
| | - Macadamia nuts: | | | | | |
| 0802.61.00 | -- In shell | kg | 0% | Free | 057.79 | Free |
| 0802.62.00 | -- Shelled | kg | 0% | Free | 057.79 | Free |
| 0802.70.00 | - Kola nuts | kg | 0% | Free | 057.79 | Free |
| 0802.80.00 | - Areca nuts | kg | 0% | Free | 057.79 | Free |
| 0802.90.00 | - Other | kg | 0% | Free | 057.79 | Free |
| **08.03** | **Bananas, including plantains, fresh or dried.** | | | | | |
| 0803.10.00 | - Plantains | kg | 0% | Free | 057.30 | Free |
| 0803.90.00 | - Other | kg | 0% | Free | 057.30 | Free |
| **08.04** | **Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.** | | | | | |
| 0804.10.00 | - Dates | kg | 0% | Free | 057.96 | Free |
| 0804.20.00 | - Figs | kg | 0% | Free | 057.6 | Free |
| 0804.30.00 | - Pineapples | kg | 0% | Free | 057.95 | Free |
| 0804.40.00 | - Avocados | kg | 0% | Free | 057.97 | Free |
| 0804.50.00 | - Guavas, mangoes and mangosteens | kg | 0% | Free | 057.97 | Free |
| **08.05** | **Citrus fruit, fresh or dried.** | | | | | |
| 0805.10.00 | - Oranges | kg | 0% | Free | 057.11 | Free |
| 0805.20.00 | - Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids | kg | 0% | Free | 057.12 | Free |
| 0805.21.00 | -- Mandarins (including tanderines and satsumas) | kg | 0% | Free | 057.12 | Free |
| 0805.22.00 | -- Clementines | kg | 0% | Free | 057.12 | Free |
| 0805.29.00 | -- Other | kg | 0% | Free | 057.12 | Free |
| 0805.40.00 | - Grapefruit, including pomelos | kg | 0% | Free | 057.22 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 0805.50.00 | - Lemons (*Citrus limon, Citrus limonum*) and limes (*Citrusaurantifolia, Citrus latifolia*) | kg | 0% | Free | 057.21 | Free |
| 0805.90.00 | - Other | kg | 0% | Free | 057.29 | Free |
| **08.06** | **Grapes, fresh or dried.** | | | | | |
| 0806.10.00 | - Fresh | kg | 0% | Free | 057.51 | Free |
| 0806.20.00 | - Dried | kg | 0% | Free | 057.52 | Free |
| **08.07** | **Melons (including watermelons) and papaws (papayas), fresh.** | | | | | |
| | - Melons (including watermelons): | | | | | |
| 0807.11.00 | -- Watermelons | kg | 0% | Free | 057.91 | Free |
| 0807.12.00 | -- Other | kg | 0% | Free | 057.91 | Free |
| 0807.20.00 | - Pawpaws (papayas) | kg | 0% | Free | 057.91 | Free |
| **08.08** | **Apples, pears and quinces, fresh.** | | | | | |
| 0808.10.00 | - Apples | kg | 0% | Free | 057.4 | Free |
| 0808.30.00 | - Pears | kg | 0% | Free | 057.4 | Free |
| 0808.40.00 | - Quinces | kg | 0% | Free | 057.4 | Free |
| **08.09** | **Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.** | | | | | |
| 0809.10.00 | - Apricots | kg | 0% | Free | 057.93 | Free |
| | - Cherries: | | | | | |
| 0809.21.00 | -- Sour Cherries (Prunus cerasus) | kg | 0% | Free | 057.93 | Free |
| 0809.29.00 | -- Others | kg | 0% | Free | 057.93 | Free |
| 0809.30.00 | - Peaches, including nectarines | kg | 0% | Free | 057.93 | Free |
| 0809.40.00 | - Plums and sloes | kg | 0% | Free | 057.93 | Free |
| **08.10** | **Other fruit, fresh.** | | | | | |
| 0810.10.00 | - Strawberries | kg | 0% | Free | 057.94 | Free |
| 0810.20.00 | - Raspberries, blackberries, mulberries and loganberries | kg | 0% | Free | 057.94 | Free |
| 0810.30.00 | - Black, white or red currants and gooseberries | kg | 0% | Free | 057.94 | Free |
| 0810.40.00 | - Cranberries, bilberries and other fruits of the genus Vaccinium | kg | 0% | Free | 057.94 | Free |
| 0810.50.00 | - Kiwifruit | kg | 0% | Free | 057.98 | Free |
| 0810.60.00 | - Durians | kg | 0% | Free | 057.98 | Free |
| 0810.70.00 | - Persimmons | kg | 0% | Free | 057.98 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 0810.90.00 | - Other | kg | 0% | Free | 057.98 | Free |
| **08.11** | **Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.** | | | | | |
| 0811.10.00 | - Strawberries | kg | 0% | Free | 058.31 | Free |
| 0811.10.20 | - Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries | kg | 0% | Free | 058.32 | Free |
| 0811.90.00 | - Other | kg | 0% | Free | 058.39 | Free |
| **08.12** | **Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.** | | | | | |
| 0812.10.00 | - Cherries | kg | 10% | Free | 058.21 | Free |
| 0812.90.00 | - Other | kg | 10% | Free | 058.21 | Free |
| **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 | - Apricote | kg | 10% | Free | 057.99 | Free |
| 0813.20.00 | - Prunes | kg | 10% | Free | 057.99 | Free |
| 0813.30.00 | - Apples | kg | 10% | Free | 057.99 | Free |
| 0813.40.00 | - Other fruit | kg | 10% | Free | 057.99 | Free |
| 0813.50.00 | - Mixtures of nuts or dried fruits of this Chapter | kg | 10% | Free | 057.99 | Free |
| **08.14** | **Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.** | kg | 10% | Free | 058.22 | Free |

## Chapter 9

## Coffee, tea, mate and spices

**Notes.**

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

(a) Mixtures of two or more of the products of the same heading are to be classified in that heading;

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

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

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

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **09.01** | **Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.** | | | | | |
| | - Coffee, not roasted: | | | | | |
| 0901.11.00 | -- Not decaffeinated | kg | 15% | Free | 071.11 | Free |
| 0901.12.00 | -- Decaffeinated | kg | 0% | Free | 071.12 | Free |
| | - Coffee roasted: | | | | | |
| 0901.21.00 | -- Not decaffeinated | kg | 15% | Free | 071.20 | Free |
| 0901.22.00 | -- Decaffeinated | kg | 0% | Free | 071.20 | Free |
| 0901.90.00 | - Other | kg | 10% | Free | 071.32 | Free |
| **09.02** | **Tea, whether or not flavoured.** | | | | | |
| 0902.10.00 | - Green tea (not fermented) in immediate packings of a content not exceeding 3kg | kg | 0% | Free | 074.11 | Free |
| 0902.20.00 | - Other green tea (not fermented) | kg | 0% | Free | 074.12 | Free |
| 0902.30.00 | - Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3kg | kg | 15% | Free | 074.13 | Free |
| 0902.40.00 | - Other black tea (fermented) and other partly fermented tea | kg | 15% | Free | 074.14 | Free |
| **0903.00.00** | **Maté.** | kg | 10% | Free | 074.31 | Free |
| **09.04** | **Pepper of the genus** *Piper***; dried or crushed or ground fruits of the genus***Capsicum* **or of the genus** *Pimenta***.** | | | | | |
| | - Pepper: | | | | | |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 0904.11.00 | -- Neither crushed nor ground | kg | 10% | Free | 075.11 | Free |
| 0904.12.00 | -- Crushed or ground | kg | 10% | Free | 075.12 | Free |
| | - Fruits of the genus *Capsicum* or of the genus *Pimenta*: | | | | | |
| 0904.21.00 | -- Dried, neither crushed nor grounded | kg | 10% | Free | 075.13 | Free |
| 0904.22.00 | -- Crushed or ground | kg | 10% | Free | 075.13 | Free |
| **09.05** | **Vanilla.** | | | | | |
| 0905.10.00 | - Neither crushd nor ground | kg | 10% | Free | 075.21 | Free |
| 0905.20.00 | - Crushed or ground | kg | 10% | Free | 075.21 | Free |
| **09.06** | **Cinnamon and cinnamon-tree flowers.** | | | | | |
| | - Neither crushed nor ground | | | | | |
| 0906.11.00 | -- Cinnamon (cinnamomum zeylanicum Blume) | kg | 10% | Free | 075.22 | Free |
| 0906.19.00 | -- Other | kg | 10% | Free | 075.22 | Free |
| 0906.20.00 | - Crushed or ground | kg | 10% | Free | 075.23 | Free |
| **09.07** | **Cloves (whole fruit, cloves and stems).** | | | | | |
| 0907.10.00 | - Neither crushed nor ground | kg | 10% | Free | 075.24 | Free |
| 0907.20.00 | - Crushed or ground | kg | 10% | Free | 075.24 | Free |
| **09.08** | **Nutmeg, mace and cardamoms.** | | | | | |
| | - Nutmeg | | | | | |
| 0908.11.00 | -- Neither crushed nor ground | kg | 10% | Free | 075.25 | Free |
| 0908.12.00 | -- Crushed or ground | kg | 10% | Free | 075.25 | Free |
| | - Mace: | | | | | |
| 0908.21.00 | -- Neither crushed nor ground | kg | 10% | Free | 075.25 | Free |
| 0908.22.00 | -- Crushed or ground | kg | 10% | Free | 075.25 | Free |
| | - Cardamoms | | | | | |
| 0908.31.00 | -- Neither crushed nor ground | kg | 10% | Free | 075.25 | Free |
| 0908.32.00 | -- Crushed or ground | kg | 10% | Free | 075.25 | Free |
| **09.09** | **Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.** | | | | | |
| | - Seeds of coriander | | | | | |
| 0909.21.00 | -- Neither crushed nor ground | kg | 10% | Free | 075.26 | Free |
| 0909.22.00 | -- Crushed or ground | kg | 10% | Free | 075.26 | Free |
| | - Seeds of cumin | | | | | |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 0909.31.00 | -- Neither crushed nor ground | kg | 10% | Free | 075.26 | Free |
| 0909.32.00 | -- Crushed or ground | kg | 10% | Free | 075.26 | Free |
| | - Seeds od anaise, badian, caraway or fennel; juniper berries: | | | | | |
| 0909.61.00 | -- Neither crushed nor ground | kg | 10% | Free | 075.26 | Free |
| 0909.62.00 | -- Crushed or ground | kg | 10% | Free | 075.26 | Free |
| **09.10** | **Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.** | | | | | |
| | - Ginger | | | | | |
| 0910.11.00 | -- Neither crushed nor ground | kg | 10% | Free | 075.27 | Free |
| 0910.12.00 | -- Crushed or ground | kg | 10% | Free | 075.27 | Free |
| 0910.20.00 | - Saffron | kg | 10% | Free | 075.28 | Free |
| 0910.30.00 | - Turmeric (curcuma) | kg | 10% | Free | 075.29 | Free |
| | - Other spices: | | | | | |
| 0910.91.00 | -- Mixtures referred to in Note 1 (b) to this Chapter | kg | 10% | Free | 075.29 | Free |
| 0910.99.00 | -- Other | kg | 10% | Free | 075.29 | Free |

## Chapter 10

## Cereals

**Notes.**

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

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

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

**Subheading Note.**

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

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **10.01** | **Wheat and meslin.** | | | | | |
| | - Durum wheat | | | | | |
| 1001.11.00 | -- Seed | kg | 10% | Free | 041.10 | Free |
| 1001.19.00 | -- Other | kg | 10% | Free | 041.10 | Free |
| | - Other | | | | | |
| 1001.91.00 | -- Seed | kg | 10% | Free | 075.29 | Free |
| 1001.99.00 | -- Other | kg | 10% | Free | 075.29 | Free |
| **10.02** | **Rye.** | | | | | |
| 1002.10.00 | - Seed | kg | 10% | Free | 045.10 | Free |
| 1002.90.00 | - Other | kg | 10% | Free | 045.10 | Free |
| **10.03** | **Barley.** | | | | | |
| 1003.10.00 | - Seed | kg | 10% | Free | 043.00 | Free |
| 1003.90.00 | - Other | kg | 10% | Free | 043.00 | Free |
| **10.04** | **Oats.** | | | | | |
| 1004.10.00 | - Seed | kg | 10% | Free | 045.20 | Free |
| 1004.90.00 | - Other | kg | 10% | Free | 045.20 | Free |
| **10.05** | **Maize (corn).** | | | | | |
| 1005.10.00 | - Seed | kg | 10% | Free | 044.10 | Free |
| 1005.90.00 | - Other | kg | 10% | Free | 044.90 | Free |
| **10.06** | **Rice.** | | | | | |
| 1006.10.00 | - Rice in the husk (paddy or rough) | kg | 0% | Free | 042.1 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 1006.20.00 | - Husked ( brown ) rice | kg | 0% | Free | 042.2 | Free |
| 1006.30.00 | - Semi-milled or wholly milled rice, whether or not polished or glazed | kg | 0% | Free | 042.31 | Free |
| 1006.40.00 | - Broken rice | kg | 0% | Free | 042.32 | Free |
| **10.07** | **Grain sorghum.** | | | | | |
| 1007.10.00 | - Seed | kg | 10% | Free | 045.30 | Free |
| 1007.90.00 | - Other | kg | 10% | Free | 045.30 | Free |
| **10.08** | **Buckwheat, millet and canary seed; other cereals.** | | | | | |
| 1008.10.00 | - Buckwheat | kg | 10% | Free | 045.92 | Free |
| | - Millet: | | | | | |
| 1008.21.00 | -- Seed | kg | 10% | Free | 045.91 | Free |
| 1008.29.00 | -- Other | kg | 10% | Free | 045.91 | Free |
| 1008.30.00 | - Canary seed | kg | 10% | Free | 045.93 | Free |
| 1008.40.00 | - Fonio (Digitaria spp.) | kg | 10% | Free | 045.99 | Free |
| 1008.50.00 | - Quinoa (Chenopodium quinoa) | kg | 10% | Free | 045.99 | Free |
| 1008.60.00 | - Triticale | kg | 10% | Free | 045.99 | Free |
| 1008.90.00 | - Other cereals | kg | 10% | Free | 045.99 | Free |

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## 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;

© Corn flakes or other products of heading 19.04;

(d) Vegetables, prepared or preserved, of heading 20.01, 20.04 or 20.05;

(e) Pharmaceutical products (Chapter 30); or

(f) Starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33).

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

(a) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2); and

(b) an ash content (after deduction of any added minerals) not exceeding that indicated in Column (3).

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

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

Otherwise, they fall in heading 11.03 or 11.04.

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

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

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

(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 1.25mm.

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **11.01** | **Wheat or meslin flour.** | | | | | |
| 1101.00.10 | --- Wholemeal flour | kg | 0% | Free | 046.10 | Free |
| 1101.00.90 | --- Other | kg | 0% | Free | 046.10 | Free |
| **11.02** | **Cereal flours other than of wheat or meslin.** | | | | | |
| 1102.20.00 | - Maize (corn) flour | kg | 10% | Free | 047.11 | Free |
| 1102.90.00 | - Other | kg | 10% | Free | 047.19 | Free |
| **11.03** | **Cereal groats, meal and pellets.** | | | | | |
| | - Groats and meal: | | | | | |
| 1103.11.00 | -- Of wheat | kg | 10% | Free | 046.20 | Free |
| 1103.13.00 | -- Of maize (corn) | kg | 10% | Free | 047.21 | Free |
| 1103.19.00 | -- Of other cereals | kg | 10% | Free | 047.22 | Free |
| 1103.20.00 | - Pellets | kg | 10% | Free | 047.23 | Free |
| **11.04** | **Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.** | | | | | |
| | - Rolled or flaked grains: | | | | | |
| 1104.12.00 | -- Of oats | kg | 10% | Free | 048.13 | Free |
| 1104.19.00 | -- Of other cereals | kg | 10% | Free | 048.13 | Free |
| | - Other worked grains (for example, hulled, pearled, sliced or kibbled): | | | | | |
| 1104.22.00 | -- Of oats | kg | 10% | Free | 048.14 | Free |
| 1104.23.00 | -- Of maize (corn) | kg | 10% | Free | 048.14 | Free |
| 1104.29.00 | -- Of other cereals | kg | 10% | Free | 048.14 | Free |
| 1104.30.00 | - Germ of cereals, whole, rolled, flaked or ground | kg | 10% | Free | 048.15 | Free |
| **11.05** | **Flour, meal, powder, flakes, granules and pellets of potatoes.** | | | | | |
| 1105.10.00 | - Flour, meal and powder | kg | 0% | Free | 056.41 | Free |
| 1105.20.00 | - Flakes, granules and pellets | kg | 0% | Free | 056.42 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **11.06** | **Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.** | | | | | |
| 1106.10.00 | - Of the dried leguminous vegetables of heading 07.13 | kg | 10% | Free | 056.46 | Free |
| 1106.20.00 | - Of sago or of roots or tubers of heading 07.14 | kg | 10% | Free | 056.47 | Free |
| 1106.30.00 | - Of the products of Chapter 8 | kg | 10% | Free | 056.48 | Free |
| **11.07** | **Malt, whether or not roasted.** | | | | | |
| 1107.10.00 | - Not roasted | kg | 10% | Free | 048.2 | Free |
| 1107.20.00 | - Roasted | kg | 10% | Free | 048.2 | Free |
| **11.08** | **Starches; inulin.** | | | | | |
| | - Starches: | | | | | |
| 1108.11.00 | -- Wheat starch | kg | 10% | Free | 592.11 | Free |
| 1108.12.00 | -- Maize (corn) starch | kg | 10% | Free | 592.12 | Free |
| 1108.13.00 | -- Potato starch | kg | 10% | Free | 592.13 | Free |
| 1108.14.00 | -- Manioc (cassava) starch | kg | 10% | Free | 592.14 | Free |
| 1108.19.00 | -- Other starches | kg | 10% | Free | 592.15 | Free |
| 1108.20.00 | - Inulin | kg | 10% | Free | 592.16 | Free |
| **1109.00.00** | **Wheat gluten, whether or not dried.** | kg | 10% | Free | 592.17 | Free |

## 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 ( arate 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;

© 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

© Insecticides, fungicides, herbicides, disinfectants or similar products of heading 38.08.

5.- For the purposes of heading 12.12, the term "seaweeds and other algae" does not include:

(a) Dead single-cell micro-organisms of heading 21.02;

(b) Cultures of micro-organisms of heading 30.02; or

(c) Fertilisers of heading 31.01 or 31.05.

**Subheading Note.**

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

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **12.01** | **Soya beans, whether or not broken.** | | | | | |
| 1201.10.00 | - Seed | kg | 10% | Free | 222.20 | Free |
| 1201.90.00 | - Other | kg | 10% | Free | 222.20 | Free |
| **12.02** | **Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.** | | | | | |
| 1202.30.00 | - Seed | kg | 10% | Free | 222.20 | Free |
| | - Other | | | | | |
| 1202.41.00 | -- In shell | kg | 10% | Free | 222.11 | Free |
| 1202.42.00 | -- Shelled, whether-or not broken | kg | 10% | Free | 222.12 | Free |
| **1203.00.00** | **Copra.** | kg | 10% | Free | 223.10 | Free |
| **1204.00.00** | **Linseed, whether or not broken.** | Kg | 10% | Free | 223.40 | Free |
| **12.05** | **Rape or colza seeds, whether or not broken.** | | | | | |
| 1205.10.00 | - Low erucic acid rape or colza seeds | kg | 10% | Free | 222.61 | Free |
| 1205.90.00 | - Other | kg | 10% | Free | 222.61 | Free |
| **1206.00.00** | **Sunflower seeds, whether or not broken.** | Kg | 10% | Free | 222.40 | Free |
| **12.07** | **Other oil seeds and oleaginous fruits, whether or not broken.** | | | | | |
| 1207.10.00 | - Palm nuts and kernels | kg | 10% | Free | 223.70 | Free |
| | - Cotton seeds | | | | | |
| 1207.21.00 | -- Seed | kg | 10% | Free | 222.30 | Free |
| 1207.29.00 | -- Other | kg | 10% | Free | 222.30 | Free |
| 1207.30.00 | - Caster oil seeds | kg | 10% | Free | 223.70 | Free |
| 1207.40.00 | - Sesamum seeds | kg | 10% | Free | 222.50 | Free |
| 1207.50.00 | - Mustard seeds | kg | 10% | Free | 222.62 | Free |
| 1207.60.00 | - Sufflower (carhtamus tinctorius) seeds | kg | 10% | Free | 223.70 | Free |
| 1207.70.00 | - Melon seeds | kg | 10% | Free | 223.70 | Free |
| | - Other | | | | | |
| 1207.91.00 | -- Poppy seeds | kg | 10% | Free | 223.70 | Free |
| 1207.99.00 | - Other | kg | 10% | Free | 223.70 | Free |
| **12.08** | **Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.** | | | | | |
| 1208.10.00 | - Of soya beans | kg | 10% | Free | 223.90 | Free |
| 1208.90.00 | - Other | kg | 10% | Free | 223.90 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **12.09** | **Seeds, fruit and spores, of a kind used for sowing.** | | | | | |
| 1209.10.00 | - Sugar beet seed | kg | 10% | Free | 292.51 | Free |
| | - Seeds of forage plants: | | | | | |
| 1209.21.00 | -- Lucerne (alfalfa) seed | kg | 10% | Free | 292.52 | Free |
| 1209.22.00 | -- Clover (*Trifolium spp.*) seed | kg | 10% | Free | 292.52 | Free |
| 1209.23.00 | -- Fescue seed | kg | 10% | Free | 292.52 | Free |
| 1209.24.00 | -- Kentucky blue grass (*Poa pratensis L.*) seed | kg | 10% | Free | 292.52 | Free |
| 1209.25.00 | -- Rye grass (*Lolium multiflorum Lam., Lolium perenne L.*) seed | kg | 10% | Free | 292.52 | Free |
| 1209.29.00 | -- Other | kg | 10% | Free | 292.52 | Free |
| 1209.30.00 | - Seeds of herbaceous plants cultivated principally for their flowers | kg | 10% | Free | 292.53 | Free |
| | - Other: | | | | | |
| 1209.91.00 | -- Vegetable seeds | kg | 10% | Free | 292.54 | Free |
| 1209.99.00 | -- Other | kg | 10% | Free | 292.59 | Free |
| **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 | kg | 10% | Free | 054.84 | Free |
| 1210.20.00 | - Hop cones, ground, powdered or in the form of pellets; lupulin | kg | 10% | Free | 054.84 | Free |
| **12.11** | **Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered.** | | | | | |
| 1211.20.00 | - Ginseng roots | kg | 10% | Free | 292.42 | Free |
| 1211.30.00 | - Coca leaf | kg | 10% | Free | 292.49 | Free |
| 1211.40.00 | - Poppy straw | kg | 10% | Free | 292.49 | Free |
| 1211.50.00 | - Ephendra | kg | 10% | Free | 292.49 | Free |
| 1211.90.00 | - Other | kg | 10% | Free | 292.49 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **12.12** | **Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety *Cichorium intybus sativum*) of a kind used primarily for human consumption, not elsewhere specified or included.** | | | | | |
| | - Seaweeds and other algae: | | | | | |
| 1212.21.00 | -- Fit for human consumption | kg | 10% | Free | 297.97 | Free |
| 1212.29.00 | -- Other | kg | 10% | Free | 297.97 | Free |
| | - Other: | | | | | |
| 1212.91.00 | -- Sugar beet | kg | 10% | Free | 054.87 | Free |
| 1212.92.00 | -- Locust beans (carob) | kg | 10% | Free | 154.89 | Free |
| 1212.93.00 | -- Sugar cane | kg | 10% | Free | 154.89 | Free |
| 1212.94.00 | -- Chicory roots | kg | 10% | Free | 154.89 | Free |
| 1212.99.00 | -- Other | kg | 10% | Free | 054.89 | Free |
| 1212.99.10 | --- Kava | | | | | |
| 1212.99.11 | ---- Ground | kg | 15% | Free | 054.89 | Free |
| 1212.99.12 | ---- Unground | kg | 15% | Free | 054.89 | Free |
| 1212.99.19 | ---- Other | kg | 15% | Free | 054.89 | Free |
| **1213.00.00** | **Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.** | kg | 10% | Free | 081.11 | Free |
| **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 | kg | 10% | Free | 081.12 | Free |
| 1214.90.00 | - Other | kg | 10% | Free | 081.13 | Free |

## Chapter 13

## Lac; gums, resins and other vegetable saps and extracts

**Notes.**

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).

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **13.01** | **Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).** | | | | | |
| 1301.20.00 | - Gum Arabic | kg | 10% | Free | 292.22 | Free |
| 1301.90.00 | - Other | kg | 10% | Free | 292.29 | Free |
| **13.02** | **Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.** | | | | | |
| | - Vegetable saps and extracts: | | | | | |
| 1302.11.00 | -- Opium | kg | 10% | Free | 292.94 | Free |
| 1302.12.00 | -- Of liquorice | kg | 10% | Free | 292.94 | Free |
| 1302.13.00 | -- Of hops | kg | 10% | Free | 292.94 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 1302.14.00 | -- Of ephedra | kg | 10% | Free | 292.94 | Free |
| 1302.19.00 | -- Other | kg | 10% | Free | 292.94 | Free |
| 1302.20.00 | - Pectic substances, pectinates and pectate | kg | 10% | Free | 292.95 | Free |
| | - Mucilages and thickeners, whether or not modified, derived from vegetable products: | | | | | |
| 1302.31.00 | -- Agar-agar | kg | 10% | Free | 292.96 | Free |
| 1302.32.00 | -- Mucilages and thickeners, whether or not modified, derived from locust beans, locustbean seeds or guar seeds | kg | 10% | Free | 292.96 | Free |
| 1302.39.00 | -- Other | kg | 10% | Free | 292.96 | Free |

## Chapter 14

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

**Notes.**

1.- This Chapter does not cover the following products which are to be classified in Section XI: vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.

2.- Heading 14.01 applies, *inter alia*, to bamboos (whether or not split, sawn lengthwise, cut to length, rounded at the ends, bleached, rendered non-inflammable, polished or dyed), split osier, reeds and the like, to rattan cores and to drawn or split rattans. The heading does not apply to chipwood (heading 44.04).

3.- Heading 14.04 does not apply to wood wool (heading 44.05) and prepared nots or tufts for broom or brush making (heading 96.03).

4.- Heading 14.03 does not apply to prepared knots or tufts for broom or brush making (heading 96.03).

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **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 | kg | 10% | Free | 292.31 | Free |
| 1401.20.00 | - Rattans | kg | 10% | Free | 292.32 | Free |
| | - Other | | | | | |
| **[1402]** | | | | | | |
| **[1403]** | | | | | | |
| **14.04** | **Vegetable products not elsewhere specified or included.** | | | | | |
| 1404.20.00 | - Cotton linters | kg | 10% | Free | 263.20 | Free |
| 1404.90.00 | - Other | kg | 10% | Free | 292.99 | Free |

## Section III

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

# Chapter 15

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

**Notes.**

1.- This Chapter does not cover:

(a) Pig fat or poultry fat of heading 02.09;

(b) Cocoa butter, fat or oil (heading 18.04);

(c) Edible preparations containing by weight more than 15% of the products of heading 04.05 (generally Chapter 21);

(d) Greaves (heading 23.01) or residues of headings 23.04 to 23.06;

(e) Fatty acids, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetic or toilet preparations, sulphonated oils or other goods of Section VI; or

(f) Factice derived from oils (heading 40.02).

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

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

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

**Subheading Note.**

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

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **15.01** | **Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.** | | | | | |
| 1501.10.00 | - Lard | kg | 30% | Free | 411.20 | Free |
| 1501.20.00 | - Other pig fat | kg | 30% | Free | 411.20 | Free |
| 1501.90.00 | - Other | kg | 30% | Free | 411.20 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **15.02** | **Fats of bovine animals, sheep or goats, other than those of heading 15.03.** | | | | | |
| 1502.10.00 | - Tallow | kg | 30% | Free | 411.32 | Free |
| 1502.90.00 | - Other | kg | 30% | Free | 411.32 | Free |
| **1503.00.00** | **Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.** | kg | 30% | Free | 411.33 | Free |
| **15.04** | **Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.** | | | | | |
| 1504.10.00 | - Fish-liver oils and their fractions | kg | 10% | Free | 411.11 | Free |
| 1504.20.00 | - Fats and oils and their fractions, of fish, other than liver oils | kg | 10% | Free | 411.12 | Free |
| 1504.30.00 | - Fats and oils and their fractions, of marine mammals | kg | 10% | Free | 411.13 | Free |
| **1505.00.00** | **Wool grease and fatty substances derived therefrom (including lanolin).** | kg | 10% | Free | 411.35 | Free |
| **1506.00.00** | **Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.** | kg | 10% | Free | 411.39 | Free |
| **15.07** | **Soya-bean oil and its fractions, whether or not refined, but not chemically modified.** | | | | | |
| 1507.10.00 | - Crude oil, whether or not degummed | kg | 10% | Free | 421.11 | Free |
| 1507.90.00 | - Other | kg | 10% | Free | 421.19 | Free |
| **15.08** | **Ground-nut oil and its fractions, whether or not refined, but not chemically modified.** | | | | | |
| 1508.10.00 | - Crude oil | kg | 10% | Free | 421.31 | Free |
| 1508.90.00 | - Other | kg | 10% | Free | 421.39 | Free |
| **15.09** | **Olive oil and its fractions, whether or not refined, but not chemically modified.** | | | | | |
| 1509.10.00 | - Virgin | kg | 0% | Free | 421.41 | Free |
| 1509.90.00 | - Other | kg | 0% | Free | 421.42 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **1510.00.00** | **Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09** | kg | 10% | Free | 421.49 | Free |
| **15.11** | **Palm oil and its fractions, whether or not refined, but not chemically modified.** | | | | | |
| 1511.10.00 | - Crude oil | kg | 0% | Free | 422.21 | Free |
| 1511.90.00 | - Other | kg | 0% | Free | 422.29 | Free |
| **15.12** | **Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.** | | | | | |
| | - Sunflower-seed or safflower oil and fractions thereof: | | | | | |
| 1512.11.00 | -- Crude oil | kg | 10% | Free | 421.51 | Free |
| 1512.19.00 | -- Other | kg | 10% | Free | 421.59 | Free |
| | - Cotton-seed oil and its fractions: | | | | | |
| 1512.21.00 | -- Crude oil, whether or not gossypol has been removed | kg | 10% | Free | 421.21 | Free |
| 1512.29.00 | -- Other | kg | 10% | Free | 421.29 | Free |
| **15.13** | **Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.** | | | | | |
| | - Coconut (copra) oil and its fractions: | | | | | |
| 1513.11.00 | -- Crude oil | kg | 10% | Free | 422.31 | Free |
| 1513.19.00 | -- Other | kg | 10% | Free | 422.39 | Free |
| 1513.19.10 | --- Cooking oil | kg | 10% | Free | 422.39 | Free |
| 1513.19.90 | --- Other | kg | 10% | Free | 422.39 | Free |
| | - Palm kernel or babassu oil and fractions thereof: | | | | | |
| 1513.21.00 | -- Crude oil | kg | 10% | Free | 422.41 | Free |
| 1513.29.00 | -- Other | kg | 10% | Free | 422.49 | Free |
| 1513.29.10 | --- Cooking oil | kg | 10% | Free | 422.49 | Free |
| 1513.29.90 | --- Other | kg | 10% | Free | 422.49 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **15.14** | **Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.** | | | | | |
| | - Low erucic acid rape or colza oil and its fractions: | | | | | |
| 1514.11.00 | -- Crude oil | kg | 10% | Free | 421.71 | Free |
| 1514.19.00 | -- Other | kg | 10% | Free | 421.79 | Free |
| | - Other: | | | | | |
| 1514.91.00 | -- Crude oil | kg | 10% | Free | 421.71 | Free |
| 1514.99.00 | -- Other | kg | 10% | Free | 421.79 | Free |
| **15.15** | **Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.** | | | | | |
| | - Linseed oil and its fractions: | | | | | |
| 1515.11.00 | -- Crude oil | kg | 10% | Free | 422.11 | Free |
| 1515.19.00 | -- Other | kg | 10% | Free | 422.19 | Free |
| | - Maize (corn) oil and its fractions: | | | | | |
| 1515.21.00 | -- Crude oil | kg | 10% | Free | 421.61 | Free |
| 1515.29.00 | -- Other | kg | 10% | Free | 421.69 | Free |
| 1515.30.00 | - Castor oil and its fractions | kg | 10% | Free | 422.5 | Free |
| 1515.50.00 | - Sesame oil and its fractions | kg | 10% | Free | 421.8 | Free |
| 1515.90.00 | - Other | kg | 10% | Free | 422.9 | Free |
| **15.16** | **Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.** | | | | | |
| 1516.10.00 | - Animal fats and oils and their fractions | kg | 30% | Free | 431.21 | Free |
| 1516.20.00 | - Vegetable fats and oils and their fractions | kg | 10% | Free | 431.22 | Free |

| Tariff Item | Description | Unit Qty | Export Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **15.17** | **Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16.** | | | | | |
| 1517.10.00 | - Margarine, excluding liquid margarine | kg | 10% | Free | 091.01 | Free |
| 1517.90.00 | - Other | kg | 10% | Free | 091.09 | Free |
| **1518.00.00** | **Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.** | kg | 10% | Free | 431.10 | Free |
| **1520.00.00** | **Glycerol, crude; glycerol waters and glycerol lyes.** | kg | 10% | Free | 512.22 | Free |
| **15.21** | **Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.** | | | | | |
| 1521.10.00 | - Vegetable waxes | kg | 10% | Free | 431.41 | Free |
| 1521.90.00 | - Other | kg | 10% | Free | 431.42 | Free |
| **1522.00.00** | **Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.** | kg | 10% | Free | 431.30 | Free |

## Section IV

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

**Notes.**

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

## Chapter 16

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

**Notes.**

1.- This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, prepared or preserved by the processes specified in Chapter 2 or 3 or heading 05.04.

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

**Subheading Notes.**

1.- For the purposes of subheading 1602.10, the expression "homogenised preparations" means preparations of meat, meat offal or blood, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat or meat offal. This subheading takes precedence over all other subheadings of heading 16.02.

2.- The fish, molluscs and other aquatic invertabrates specified in the subheadings of heading 16.04 or 16.05 under their common names only, are of the same species as those mentioned in Chapter 3 under the same name.

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **1601.00.00** | **Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.** | kg | 10% | Free | 017.2 | Free |
| **16.02** | **Other prepared or preserved meat, meat offal or blood.** | | | | | |
| 1602.10.00 | - Homogenised preparations | kg | 10% | Free | 098.11 | Free |
| 1602.20.00 | - Of liver of any animal | kg | 10% | Free | 017.30 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| | - Of poultry of heading 01.05: | | | | | |
| 1602.31.00 | -- Of turkey | kg | 10% | Free | 017.40 | Free |
| 1602.32.00 | -- Of fowl of the species Gallus domesticus | kg | 10% | Free | 017.40 | Free |
| 1602.39.00 | -- Other | kg | 10% | Free | 017.40 | Free |
| | - Of swine: | | | | | |
| 1602.41.00 | -- Hams and cuts thereof | kg | 10% | Free | 017.50 | Free |
| 1602.42.00 | -- Shoulders and cuts thereof | kg | 10% | Free | 017.50 | Free |
| 1602.49.00 | -- Other, including mixtures | kg | 10% | Free | 017.50 | free |
| 1602.50.00 | - Of bovine animals | kg | 10% | Free | 017.60 | Free |
| 1602.90.00 | - Other, including preparations of blood of any animal | kg | 10% | Free | 017.90 | Free |
| **1603.00.00** | **Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.** | kg | 10% | Free | 017.1 | Free |
| **16.04** | **Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.** | | | | | |
| | - Fish, whole or in pieces, but not minced: | | | | | |
| 1604.11.00 | -- Salmon | kg | 10% | Free | 037.11 | Free |
| 1604.12.00 | -- Herring | kg | 10% | Free | 037.12 | Free |
| 1604.13.00 | -- Sardines, sardinella and brisling or sprats | kg | 10% | Free | 037.12 | Free |
| 1604.14.00 | -- Tunas, skipjack and bonito (Sarda spp.) | kg | 10% | Free | 037.13 | Free |
| 1604.15.00 | -- Mackerel | kg | 10% | Free | 037.14 | Free |
| 1604.16.00 | -- Anchovies | kg | 10% | Free | 037.15 | Free |
| 1604.17.00 | -- Eels | kg | 10% | Free | 037.15 | Free |
| 1604.18.00 | -- Shark fins | kg | 10% | Free | 037.15 | Free |
| 1604.19.00 | -- Other | kg | 10% | Free | 037.15 | Free |
| 1604.20.00 | - Other prepared or preserved fish | kg | 10% | Free | 037.16 | Free |
| | - Caviar and caviar substitutes | | | | | |
| 1604.31.00 | -- Caviar | kg | 10% | Free | 037.17 | Free |
| 1604.32.00 | -- Caviar substitutes | kg | 10% | Free | 037.17 | Free |
| **16.05** | **Crustaceans, molluscs and other aquatic invertebrates prepared or preserved.** | | | | | |
| 1605.10.00 | - Crab | kg | 10% | Free | 037.21 | Free |
| | - Shrimps and prawns | | | | | |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 1605.21.00 | -- Not in airtight container | kg | 10% | Free | 037.21 | Free |
| 1605.29.00 | -- Other | kg | 10% | Free | 037.21 | Free |
| 1605.30.00 | - Lobster | kg | 10% | Free | 037.21 | Free |
| 1605.40.00 | - Other crustaceans | kg | 10% | Free | 037.21 | Free |
| | - Molluscs: | | | | | |
| 1605.51.00 | -- Oysters | kg | 10% | Free | 037.22 | Free |
| 1605.52.00 | -- Scallops, including queen scallops | kg | 10% | Free | 037.22 | Free |
| 1605.53.00 | -- Mussels | kg | 10% | Free | 037.22 | Free |
| 1605.54.00 | -- Cuttle fish and squid | kg | 10% | Free | 037.22 | Free |
| 1605.55.00 | -- Octopus | kg | 10% | Free | 037.22 | Free |
| 1605.56.00 | -- Clams cockles and arkshells | kg | 10% | Free | 037.22 | Free |
| 1605.57.00 | -- Abalone | kg | 10% | Free | 037.22 | Free |
| 1605.58.00 | -- Snails, other than sea snails | kg | 10% | Free | 037.22 | Free |
| 1605.59.00 | -- Other | kg | 10% | Free | 037.22 | Free |
| | - Other aquatic invertabrates: | | | | | |
| 1605.61.00 | -- Sea cucumber | kg | 10% | Free | 037.22 | Free |
| 1605.62.00 | -- Sea urchins | kg | 10% | Free | 037.22 | Free |
| 1605.63.00 | -- Jellyfish | kg | 10% | Free | 037.22 | Free |
| 1605.69.00 | -- Other | kg | 10% | Free | 037.22 | Free |

## Chapter 17

## Sugars and sugar confectionery

**Notes.**

1.- This Chapter does not cover:

(a) Sugar confectionery containing cocoa (heading 18.06);

(b) Chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading 29.40; or

(c) Medicaments or other products of Chapter 30.

**Subheading Notes 1.**

1.- For the purposes of subheadings 1701.12 and 1701.13 and 1701.14, "raw sugar" means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5°.

Subheading Note 2.

2.- Subheading 1701.13 covers only cane sugar obtained without centrifugation, whose content of s ucrose by weight, in the dry state, corresponds to a polarimeter reading of 69° or more but less then 93°. The product contains only natural anhedral microcrystals, or irregular shape, not visible to the naked eye, which are surrounded by residues of molasses and other constituents of sugar cane.

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **17.01** | **Cane or beet sugar and chemically pure sucrose, in solid form.** | | | | | |
| | - Raw sugar not containing added flavouring or colouring matter: | | | | | |
| 1701.12.00 | -- Beet sugar | kg | 50% | Free | 061.12 | Free |
| 1701.13.00 | -- Cane sugar specified in subheading Note 2 to this Chapter | kg | 50% | Free | 061.11 | Free |
| 1701.14.00 | -- Other cane sugar | kg | 50% | Free | 061.11 | Free |
| | - Other: | | 50% | | | |
| 1701.91.00 | -- Containing added flavouring or colouring matter | kg | 50% | Free | 061.21 | Free |
| 1701.99.00 | -- Other | kg | 50% | Free | 061.29 | Free |
| **17.02** | **Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.** | | | | | |
| | - Lactose and lactose syrup: | | | | | |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 1702.11.00 | -- Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter | kg | 50% | Free | 061.91 | Free |
| 1702.19.00 | -- Other | kg | 50% | Free | 061.91 | Free |
| 1702.20.00 | - Maple sugar and maple syrup | kg | 50% | Free | 061.92 | Free |
| 1702.30.00 | - Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose | kg | 50% | Free | 061.93 | Free |
| 1702.40.00 | - Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar | kg | 50% | Free | 061.94 | Free |
| 1702.50.00 | - Chemically pure fructose | kg | 50% | Free | 061.95 | Free |
| 1702.60.00 | - Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar | kg | 50% | Free | 061.96 | Free |
| 1702.90.00 | - Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose | kg | 50% | Free | 061.99 | Free |
| **17.03** | **Molasses resulting from the extraction or refining of sugar.** | | | | | |
| 1703.10.00 | - Cane molasses | kg | 50% | Free | 061.51 | Free |
| 1703.90.00 | - Other | kg | 50% | Free | 061.59 | Free |
| **17.04** | **Sugar confectionery (including white chocolate), not containing cocoa.** | | | | | |
| 1704.10.00 | - Chewing gum, whether or not sugar-coated | kg | 50% | Free | 061.59 | Free |
| 1704.90.00 | -Other | kg | 50% | Free | 061.59 | Free |

GOD'S WILL FIRST

## Chapter 18

## Cocoa and cocoa preparations

**Notes.**

1.- This Chapter does not cover the preparations of heading 04.03, 19.01, 19.04, 19.05, 21.05, 22.02, 22.08, 30.03 or 30.04.

2.- Heading 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **1801.00.00** | **Cocoa beans, whole or broken, raw or roasted.** | kg | 10% | Free | 072.10 | Free |
| **1802.00.00** | **Cocoa shells, husks, skins and other cocoa waste.** | kg | 10% | Free | 072.50 | Free |
| **18.03** | **Cocoa paste, whether or not defatted.** | | | | | |
| 1803.10.00 | - Not defatted | kg | 10% | Free | 072.31 | Free |
| 1803.20.00 | - Wholly or partly defatted | kg | 10% | Free | 072.32 | Free |
| **1804.00.00** | **Cocoa butter, fat and oil.** | kg | 10% | Free | 072.40 | Free |
| **1805.00.00** | **Cocoa powder, not containing added sugar or other sweetening matter.** | kg | 10% | Free | 072.20 | Free |
| **18.06** | **Chocolate and other food preparations containing cocoa.** | | | | | |
| 1806.10.00 | - Cocoa powder, containing added sugar or other sweetening matter | kg | 50% | Free | 073.10 | Free |
| 1806.20.00 | - Other preparations in blocks, slabs or bars weighing more than 2kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2kg | kg | 50% | Free | 073.20 | Free |
| | - Other, in blocks, slabs or bars: | | | | | |
| 1806.31.00 | -- Filled | kg | 50% | Free | 073.30 | Free |
| 1806.32.00 | -- Not filled | kg | 50% | Free | 073.30 | Free |
| 1806.90.00 | - Other | kg | 50% | Free | 073.90 | Free |

## Chapter 19

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

**Notes.**

1.- This Chapter does not cover:

(a) Except in the case of stuffed products of heading 19.02, food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);

(b) Biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading 23.09); or

(c) Medicaments or other products of Chapter 30.

2.- For the purposes of heading 19.01:

(a) The term "groats" means cereal groats of Chapter 11;

(b) The terms "flour" and "meal" mean:

(1) Cereal flour and meal of Chapter 11, and
(2) Flour, meal and powder of vegetable origin of any Chapter, other than flour, meal or powder of dried vegetables (heading 07.12), of potatoes (heading 11.05) or of dried leguminous vegetables (heading 11.06).

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

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

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|

| | | | | | | |
|---|---|---|---|---|---|---|
| **19.01** | **Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.** | | | | | |
| 1901.10.00 | - Preparations suitable for infants or young children, put up for retail sale | kg | 10% | Free | 098.93 | Free |
| **Tariff Item** | **Description** | **Unit Qty** | **Import Duty Rate** | **VAT** | **SITC Code** | **Export Duty Rate** |
| 1901.20.00 | - Mixes and doughs for the preparation of bakers' wares of heading 19.05 | kg | 10% | Free | 048.5 | Free |
| 1901.90.00 | - Other | kg | 10% | Free | 098.94 | Free |
| **19.02** | **Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.** | | | | | |
| | - Uncooked pasta, not stuffed or otherwise prepared: | | | | | |
| 1902.11.00 | -- Containing eggs | kg | 10% | Free | 048.30 | Free |
| 1902.19.00 | -- Other | kg | 10% | Free | 048.30 | Free |
| 1902.20.00 | - Stuffed pasta, whether or not cooked or otherwise prepared | kg | 10% | Free | 098.91 | Free |
| 1902.30.00 | - Other pasta | kg | 10% | Free | 098.91 | Free |
| 1902.40.00 | - Couscous | kg | 10% | Free | 098.91 | Free |
| **1903.00.00** | **Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.** | kg | 10% | Free | 056.45 | Free |
| **19.04** | **Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize [corn]) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included.** | | | | | |
| 1904.10.00 | - Prepared foods obtained by the swelling or roasting of cereals or cereal products | kg | 10% | Free | 048.11 | Free |

| | | | | | | |
|---|---|---|---|---|---|---|
| 1904.20.00 | - Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals | kg | 10% | Free | 048.11 | Free |
| 1904.30.00 | - Bulgur wheat | kg | 10% | Free | 048.12 | Free |
| 1904.90.00 | - Other | kg | 10% | Free | 048.12 | Free |
| **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.** | | | | | |
| **Tariff Item** | **Description** | **Unit Qty** | **Import Duty Rate** | **VAT** | **SITC Code** | **Export Duty Rate** |
| 1905.10.00 | - Crispbread | kg | 10% | Free | 048.41 | Free |
| 1905.20.00 | - Gingerbread and the like | kg | 50% | Free | 048.42 | Free |
| | - Sweet biscuits; waffles and wafers: | | | | | |
| 1905.31.00 | -- Sweet biscuits | kg | 50% | Free | 048.42 | Free |
| 1905.32.00 | -- Waffles and wafers | kg | 10% | Free | 048.42 | Free |
| 1905.40.00 | - Rusks, toasted bread and similar toasted products | kg | 10% | Free | 048.41 | Free |
| 1905.90.00 | - Other | | | | | |
| 1905.90.10 | --- Ship’s biscuits or cabin biscuits | kg | 10% | Free | 048.49 | Free |
| 1905.90.90 | --- Other | kg | 10% | Free | 048.49 | Free |

## Chapter 20

## Preparations of Vegetables, Fruit, Nuts or other Parts of Plants

**Notes.**

1.- This Chapter does not cover:

(a) Vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapter 7, 8 or 11;

(b) Food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);

(c) Bakers' wares and other products of heading 19.05; or

(d) Homogenised composite food preparation of heading 21.04

2.- Headings 20.07 and 20.08 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading 17.04) or chocolate confectionery (heading 18.06).

3.- Headings 20.01, 20.04 and 20.05 cover, as the case may be, only those products of Chapter 7 or of heading 11.05 or 11.06 (other than flour, meal and powder of the products of Chapter 8) which have been prepared or preserved by processes other than those referred to in Note 1 (a).

4.- Tomato juice the dry weight content of which is 7% or more is to be classified in heading 20.02.

5.- For the purposes of heading 20.07, the expression "obtained by cooking" means obtained by heat treatment at atmospheric pressure or under reduced pressure to increase the viscosity of a product through reduction of water content or other means.

6.- For the purposes of heading 20.09, the expression "juices, unfermented and not containing added spirit" means juices of an alcoholic strength by volume (see Note 2 to Chapter 22) not exceeding 0.5% vol.

**Subheading Notes.**

1.- For the purposes of subheading 2005.10, the expression "homogenised vegetables" means preparations of vegetables, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Subheading 2005.10 takes precedence over all other subheadings of heading 20.05.

2.- For the purposes of subheading 2007.10, the expression "homogenised preparations" means preparations of fruit, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 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 fruit. Subheading 2007.10 takes precedence over all other subheadings of heading 20.07.

3.- For the purposes of subheadings 2009.12, 2009.21, 2009.31, 2009.41, 2009.61 and 2009.71, the expression "Brix value" means the direct reading of degrees Brix obtained from a Brix hydrometer or of refractive index

expressed in terms of percentage sucrose content obtained from a refractometer, at a temperature of 20 °C or corrected for 20°C if the reading is made at a different temperature

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **20.01** | **Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.** | | | | | |
| 2001.10.00 | - Cucumbers and gherkins | kg | 10% | Free | 056.71 | Free |
| 2001.90.00 | - Other | kg | 10% | Free | 056.71 | Free |
| **Tariff Item** | **Description** | **Unit Qty** | **Import Duty Rate** | **VAT** | **SITC Code** | **Export Duty Rate** |
| **20.02** | **Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.** | | | | | |
| 2002.10.00 | - Tomatoes, whole or in pieces | kg | 10% | Free | 056.72 | Free |
| 2002.90.00 | - Other | kg | 10% | Free | 056.73 | Free |
| **20.03** | **Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.** | | | | | |
| 2003.10.00 | - Mushrooms of the genus *Agaricus* | kg | 10% | Free | 056.74 | Free |
| 2003.90.00 | - Other | kg | 10% | Free | 056.74 | Free |
| **20.04** | **Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.** | | | | | |
| 2004.10.00 | - Potatoes | kg | 10% | Free | 056.61 | Free |
| 2004.90.00 | - Other vegetables and mixtures of vegetables | kg | 10% | Free | 056.69 | Free |
| **20.05** | **Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.** | | | | | |
| 2005.10.00 | - Homogenised vegetables | kg | 10% | Free | 098.12 | Free |
| 2005.20.00 | - Potatoes | kg | 10% | Free | 056.76 | Free |
| 2005.40.00 | - Peas (*Pisum sativum*) | kg | 10% | Free | 056.79 | Free |
| | - Beans (*Vigna spp., Phaseolus spp.*): | | | | | |
| 2005.51.00 | -- Bean shelled | kg | 10% | Free | 056.79 | Free |
| 2005.59.00 | -- Other | kg | 10% | Free | 056.79 | Free |
| 2005.60.00 | - Asparagus | kg | 10% | Free | 056.79 | Free |
| 2005.70.00 | - Olives | kg | 10% | Free | 056.79 | Free |

| | | | | | | |
|---|---|---|---|---|---|---|
| 2005.80.00 | - Sweet corn (*Zea mays var. saccharata*) | kg | 10% | Free | 056.77 | Free |
| | - Other vegetables and mixtures of vegetables: | | | | | |
| 2005.91.00 | -- Bamboo Shoots | kg | 10% | Free | 056.79 | Free |
| 2005.99.00 | -- Other | kg | 10% | Free | 056.79 | Free |
| **20.06** | **Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).** | kg | 10% | Free | 062.1 | Free |
| **Tariff Item** | **Description** | **Unit Qty** | **Import Duty Rate** | **VAT** | **SITC Code** | **Export Duty Rate** |
| **20.07** | **Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.** | | | | | |
| 2007.10.00 | - Homogenised preparations | kg | 50% | Free | 098.13 | Free |
| | - Other: | | | | | |
| 2007.91.00 | -- Citrus fruit | kg | 50% | Free | 058.10 | Free |
| 2007.99.00 | -- Other | kg | 50% | Free | 058.10 | Free |
| **20.08** | **Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.** | | | | | |
| | - Nuts, ground-nuts and other seeds, whether or not mixed together: | | | | | |
| 2008.11.00 | -- Ground-nuts | kg | 10% | Free | 058.92 | Free |
| 2008.11.10 | --- Peanut Butter | kg | 50% | Free | 058.92 | Free |
| 2008.11.90 | --- Other | kg | 10% | Free | 058.92 | Free |
| 2008.19.00 | -- Other, including mixtures | kg | 10% | Free | 058.92 | Free |
| 2008.20.00 | - Pineapples | kg | 10% | Free | 058.93 | Free |
| 2008.30.00 | - Citrus fruit | kg | 10% | Free | 058.94 | Free |
| 2008.40.00 | - Pears | kg | 10% | Free | 058.96 | Free |
| 2008.50.00 | - Apricots | kg | 10% | Free | 058.95 | Free |
| 2008.60.00 | - Cherries | kg | 10% | Free | 058.95 | Free |
| 2008.70.00 | - Peaches, including nectarines | kg | 10% | Free | 058.95 | Free |
| 2008.80.00 | - Strawberries | kg | 10% | Free | 058.96 | Free |

| | | | | | | |
|---|---|---|---|---|---|---|
| | - Other, including mixtures other than those of subheading 2008.19: | | | | | |
| 2008.91.00 | -- Palm hearts | kg | 10% | Free | 058.96 | Free |
| 2008.93.00 | -- Cranberries (Vaaccinium macrocarpo, Vaccinium oxycoccos, Vaccinium vitis-idaea) | kg | 10% | Free | 058.96 | Free |
| 2008.97.00 | -- Mixtures | kg | 10% | Free | 058.97 | Free |
| 2008.99.00 | -- Other | kg | 10% | Free | 058.96 | Free |
| **Tariff Item** | **Description** | **Unit Qty** | **Import Duty Rate** | **VAT** | **SITC Code** | **Export Duty Rate** |
| **20.09** | **Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.** | | | | | |
| | - Orange juice: | | | | | |
| 2009.11.00 | -- Frozen | lt | 10% | Free | 059.10 | Free |
| 2009.12.00 | -- Not frozen, of a Brix value not exceeding 20 | lt | 10% | Free | 059.10 | Free |
| 2009.19.00 | -- Other | lt | 10% | Free | 059.10 | Free |
| | - Grapefruit juice: | | | | | |
| 2009.21.00 | -- Of a Brix value not exceeding 20 | lt | 10% | Free | 059.20 | Free |
| 2009.29.00 | -- Other | lt | 10% | Free | 059.20 | Free |
| | - Juice of any other single citrus fruit: | | | | | |
| 2009.31.00 | -- Of a Brix value not exceeding 29 | lt | 10% | Free | 059.30 | Free |
| 2009.39.00 | -- Other | lt | 10% | Free | 059.30 | Free |
| | - Pineapple juice: | | | | | |
| 2009.41.00 | -- Of a Brix value not exceeding 20 | lt | 10% | Free | 059.91 | Free |
| 2009.49.00 | -- Other | lt | 10% | Free | 059.10 | Free |
| 2009.50.00 | - Tomato juice | lt | 10% | Free | 059.92 | Free |
| | - Grape juice (including grape must): | | | | | |
| 2009.61.00 | -- Of a Brix value not exceeding 30 | lt | 10% | Free | 059.93 | Free |
| 2009.69.00 | -- Other | lt | 10% | Free | 059.93 | Free |
| | - Apple juice: | | | | | |
| 2009.71.00 | -- Of a Brix value not exceeding 20 | kg | 10% | Free | 059.94 | Free |
| 2009.79.00 | -- Other | kg | 10% | Free | 059.94 | Free |
| | - Juice of any other single fruit or vegetable | | | | | |

| | | | | | | |
|---|---|---|---|---|---|---|
| 2009.81.00 | -- Cranberries (Vaaccinium macrocarpo, Vaccinium oxycoccos, Vaccinium vitis-idaea) juice | lt | 10% | Free | 058.95 | free |
| 2009.81.10 | --- Noni Juice (Deneno) | lt | 10% | Free | 058.95 | Free |
| 2009.81.90 | --- Other | lt | 10% | Free | 058.95 | Free |
| 2009.89.00 | -- Other | lt | 10% | Free | 059.95 | free |
| 2009.90.00 | - Mixtures of juices | lt | 10% | Free | 059.96 | Free |

## Chapter 21

## Miscellaneous edible preparations

**Notes.**

1.- This Chapter does not cover:

(a) Mixed vegetables of heading 07.12;

(b) Roasted coffee substitutes containing coffee in any proportion (heading 09.01);

(c) Flavoured tea (heading 09.02);

(d) Spices or other products of headings 09.04 to 09.10;

(e) Food preparations, other than the products described in heading 21.03 or 21.04, containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);

(f) Yeast put up as a medicament or other products of heading 30.03 or 30.04; or

(g) Prepared enzymes of heading 35.07.

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

3.- For the purposes of heading 21.04, the expression "homogenised composite food preparations" means preparations consisting of a finely homogenised mixture of two or more basic ingredients such as meat, fish, vegetables, fruit or nuts, put up for retail sale as food suitable for infant or young children 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 be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|

| | | | | | | |
|---|---|---|---|---|---|---|
| **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.** | | | | | |
| | - Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee: | | | | | |
| 2101.11.00 | -- Extracts, essences and concentrates | kg | 10% | Free | 071.31 | Free |
| **Tariff Item** | **Description** | **Unit Qty** | **Import Duty Rate** | **VAT** | **SITC Code** | **Export Duty Rate** |
| 2101.12.00 | -- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee | kg | 10% | Free | 071.31 | Free |
| 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 | kg | 10% | Free | 074.32 | Free |
| 2101.30.00 | - Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof | kg | 10% | Free | 071.33 | Free |
| **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 | kg | 10% | Free | 098.60 | Free |
| 2102.20.00 | - Inactive yeasts; other single-cell micro-organisms, dead | kg | 10% | Free | 098.60 | Free |
| 2102.30.00 | - Prepared baking powders | kg | 10% | Free | 098.60 | Free |
| **21.03** | **Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.** | | | | | |
| 2103.10.00 | - Soya sauce | kg | 10% | Free | 098.41 | Free |
| 2103.20.00 | - Tomato ketchup and other tomato sauces | kg | 10% | Free | 098.42 | Free |
| 2103.30.00 | - Mustard flour and meal and prepared mustard | kg | 10% | Free | 098.43 | Free |
| 2103.90.00 | - Other | kg | 10% | Free | 098.49 | Free |
| **21.04** | **Soups and broths and preparations therefor; homogenised composite food preparations.** | | | | | |

| | | | | | | |
|---|---|---|---|---|---|---|
| 2104.10.00 | - Soups and broths and preparations therefor | kg | 10% | Free | 098.5 | Free |
| 2104.20.00 | - Homogenised composite food preparations | kg | 10% | Free | 098.14 | Free |
| **2105.00.00** | **Ice cream and other edible ice, whether or not containing cocoa.** | lt | 30% | Free | 022.33 | Free |
| **21.06** | **Food preparations not elsewhere specified or included.** | | | | | |
| 2106.10.00 | - Protein concentrates and textured protein substances | kg | 10% | Free | 098.99 | Free |
| 2106.90.00 | - Other | kg | 10% | Free | 098.99 | Free |
| **Tariff Item** | **Description** | **Unit Qty** | **Import Duty Rate** | **VAT** | **SITC Code** | **Export Duty Rate** |
| 2106.90.10 | --- Preparations for making beverages | | | | | |
| 2106.90.11 | ---- Of alcoholic strength not exceeding 7.0% vol per litre | lt | $6.60 per litre | Free | 098.99 | Free |
| 2106.90.12 | ---- Of alcoholic strength exceeding 7.0% vol per litre but not exceeding 14.0% vol per litre | lt | $7.00 per litre | Free | 098.99 | Free |
| 2106.90.13 | ---- Of alcoholic strength exceeding 14.0% vol per litre | lt | $9.00 per litre | Free | 098.99 | Free |
| 2106.90.19 | ---- Other | kg | 10% | Free | 098.99 | Free |

## Chapter 22

## Beverages, spirits and vinegar

**Notes.**

1.- This Chapter does not cover:

(a) Products of this Chapter (other than those of heading 22.09) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading 21.03);

(b) Sea water (heading 25.01);

(c) Distilled or conductivity water or water of similar purity (heading 28.53);

(d) Acetic acid of a concentration exceeding 10% by weight of acetic acid (heading 29.15);

(e) Medicaments of heading 30.03 or 30.04; or

(f) Perfumery or toilet preparations (Chapter 33).

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

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

**Subheading Note.**

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

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **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 | lt | 0% | Free | 111.01 | Free |

| | | | | | | |
|---|---|---|---|---|---|---|
| 2201.90.00 | - Other | lt | 0% | Free | 111.01 | Free |
| **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 | lt | 50% | Free | 111.02 | Free |
| 2202.90.00 | - Other | lt | 50% | Free | 111.02 | Free |
| **Tariff Item** | **Description** | **Unit Qty** | **Import Duty Rate** | **VAT** | **SITC Code** | **Export Duty Rate** |
| 2202.91.00 | -- Non-alcoholic beer | lt | $3.40 per litre | Free | 111.02 | Free |
| 2202.99.00 | -- Other | lt | $3.40 per litre | Free | 111.02 | Free |
| **22.03** | **Beer made from malt.** | | | | | |
| 2203.00.10 | --- of alcoholic strength not exceeding 3.5% vol per litre | lt | $3.75 per litre | Free | 112.3 | Free |
| 2203.00.20 | --- of alcoholic strength exceeding 3.5% vol per litre but not exceeding 4.9% vol per litre | lt | $4.20 per litre | Free | 112.3 | Free |
| 2203.00.30 | --- of alcoholic strength exceeding 4.9% vol per litre | lt | $4.60 per litre | Free | 112.3 | Free |
| **22.04** | **Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.** | | | | | |
| 2204.10.00 | - Sparkling wine | | | | | |
| | - Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: | | | | | |
| 2204.20.10 | --- of alcoholic strength wine not exceeding 10.0% vol per litre | lt | $6.80 per litre | Free | 112.5 | Free |
| 2204.20.20 | --- of alcoholic strength wine exceeding 10.0% vol per litre but not exceeding 13.5% vol per litre | lt | $7.15 per litre | Free | 112.5 | Free |
| 2204.20.30 | --- of alcoholic strength wine exceeding 13.5% vol per litre | lt | $7.70 per litre | Free | 112.5 | Free |
| 2204.21.00 | -- In containers holding 2 lt or less | | | | | |
| 2204.21.10 | --- of alcoholic strength wine not exceeding 10.0% vol per litre | lt | $6.80 per litre | Free | 112.17 | Free |

| | | | | | | |
|---|---|---|---|---|---|---|
| 2204.21.20 | --- of alcoholic strength wine exceeding 10.0% vol per litre but not exceeding 13.5% vol per litre | lt | $7.15 per litre | Free | 112.17 | Free |
| 2204.21.30 | --- of alcoholic strength wine exceeding 13.5% vol per litre | lt | $7.70 per litre | Free | 112.17 | Free |
| 2204.22.00 | -- In containers holding more than 2 l but not more than 10 l | | | | | |
| 2204.22.10 | --- of alcoholic strength wine not exceeding 10.0% vol per litre | lt | $6.80 per litre | Free | 112.17 | Free |
| **Tariff Item** | **Description** | **Unit Qty** | **Import Duty Rate** | **VAT** | **SITC Code** | **Export Duty Rate** |
| 2204.22.20 | --- of alcoholic strength wine exceeding 10.0% vol per litre but not exceeding 13.5% vol per litre | lt | $7.00 per litre | Free | 112.17 | Free |
| 2204.22.30 | --- of alcoholic strength wine exceeding 13.5% vol per litre | lt | $7.70 per litre | Free | 112.17 | Free |
| 2204.29.00 | -- Other | | | | | |
| 2204.29.10 | --- of alcoholic strength wine not exceeding 10.0% vol per litre | lt | $6.80 per litre | Free | 112.17 | Free |
| 2204.29.20 | --- of alcoholic strength wine exceeding 10.0% vol per litre but not exceeding 13.5% vol per litre | lt | $7.15 per litre | Free | 112.17 | Free |
| 2204.29.30 | --- of alcoholic strength wine exceeding 13.5% vol per litre | lt | $7.70 per litre | Free | 112.17 | Free |
| 2204.30.00 | - Other grape must | | | | | |
| 2204.30.10 | --- of alcoholic strength not exceeding 10.0% vol per litre | lt | $6.80 per litre | Free | 112.11 | Free |
| 2204.30.20 | --- of alcoholic strength exceeding 10.0% vol per litre but not exceeding 13.5% vol per litre | lt | $7.15 per litre | Free | 112.11 | Free |
| 2204.30.30 | --- of alcoholic strength alcoholic exceeding 13.5% vol per litre | lt | $7.70 per litre | Free | 112.11 | Free |
| **22.05** | **Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.** | | | | | |
| 2205.10.00 | - In containers holding 2 liters or less | | | | | |
| 2205.10.10 | --- ofalcoholic strength not exceeding 18.0% vol per litre | lt | $7.80 per litre | Free | 112.13 | Free |

| | | | | | | |
|---|---|---|---|---|---|---|
| 2205.10.20 | --- of alcoholic strength exceeding 18.0% vol per litre but not exceeding 20.0% vol per litre | lt | $8.80 per litre | Free | 112.13 | Free |
| 2205.10.30 | --- of alcoholic strength exceeding 20.0% vol per litre | lt | $9.50 per litre | Free | 112.13 | Free |
| 2205.90.00 | - Other | | | | | |
| 2205.90.10 | --- of alcoholic strength not exceeding 18.0% vol per litre | lt | $7.80 per litre | Free | 112.13 | Free |
| 2205.90.20 | --- of alcoholic strength exceeding 18.0% vol per litre but not exceeding 20.0% vol per litre | lt | $8.80 per litre | Free | 112.13 | Free |
| **Tariff Item** | **Description** | **Unit Qty** | **Import Duty Rate** | **VAT** | **SITC Code** | **Export Duty Rate** |
| 2205.90.30 | --- of alcoholic strength alcoholic exceeding 20.0% vol per litre | lt | $9.50 per litre | Free | 112.13 | Free |
| **22.06** | **Other fermented beverages (for example, cider, perry, mead, sake); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.** | | | | | |
| 2206.00.10 | --- of alcoholic strength not exceeding 7.0% vol per litre | lt | $6.60 per litre | Free | 112.2 | Free |
| 2206.00.20 | --- of alcoholic strength exceeding 7.0% vol per litre but not exceeding 14.0% vol per litre | lt | $6.80 per litre | Free | 112.2 | Free |
| 2206.00.30 | --- of alcoholic strength exceeding 14.0% vol per litre | lt | $8.40 per litre | Free | 112.2 | Free |
| **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% volume or higher | lt | $20.00 per litre | Free | 512.15 | Free |
| 2207.20.00 | - Ethyl alcohol and other spirits, denatured, of any strength | lt | $20.00 per litre | Free | 512.16 | Free |
| **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 | --- of strength alcoholic not exceeding 7.0% vol per litre | lt | $6.80 per litre | Free | 112.42 | Free |
| 2208.20.20 | --- of strength alcoholic exceeding 7.0% vol per litre but not exceeding 14.0% vol per litre | lt | $7.70 per litre | Free | 112.42 | Free |
| 2208.20.30 | --- of strength alcoholic exceeding 14.0% vol per litre | lt | $9.90 per litre | Free | 112.42 | Free |
| 2208.30.00 | - Whiskies | | | | | |
| **Tariff Item** | **Description** | **Unit Qty** | **Import Duty Rate** | **VAT** | **SITC Code** | **Export Duty Rate** |
| 2208.30.10 | --- of strength alcoholic exceeding 7.0% vol per litre | lt | $6.80 per litre | Free | 112.41 | Free |
| 2208.30.20 | --- of strength alcoholic exceeding 7.0% vol per litre but not exceeding 14.0% vol per litre | lt | $7.70 per litre | Free | 112.41 | Free |
| 2208.30.30 | --- of strength alcoholic exceeding 14.0% vol per litre but not 48% | lt | $10.10 per litre | Free | 112.41 | Free |
| 2208.30.40 | --- of strength alcoholic exceeding 48.0% vol per litre | lt | $20.00 per litre | Free | 112.49 | Free |
| 2208.40.00 | - Rum and tafia | | | | | |
| 2208.40.10 | --- of strength alcoholic not exceeding 7.0% vol per litre | lt | $6.90 per litre | Free | 112.44 | Free |
| 2208.40.20 | --- of strength alcoholic exceeding 7.0% vol per litre but not exceeding 14.0% vol per litre | lt | $7.70 per litre | Free | 112.44 | Free |
| 2208.40.30 | --- of strength alcoholic exceeding 14.0% vol per litre but not 48% | lt | $10.10 per litre | Free | 112.44 | Free |
| 2208.40.40 | --- of strength alcoholic exceeding 48.0% vol per litre | lt | $20.00 per litre | Free | 112.49 | Free |
| 2208.50.00 | - Gin and Geneva | | | | | |
| 2208.50.10 | --- of strength alcoholic not exceeding 7.0% vol per litre | lt | $6.90 per litre | Free | 112.45 | Free |
| 2208.50.20 | --- of strength alcoholic exceeding 7.0% vol per litre but not exceeding 14.0% vol per litre | lt | $7.70 per litre | Free | 112.45 | Free |
| 2208.50.30 | --- of strength alcoholic exceeding 14.0% vol per litre but not 48% | lt | $10. 10 per litre | Free | 112.45 | Free |
| 2208.50.40 | --- of strength alcoholic exceeding 48% vol per litre | lt | $20.00 | Free | 112.49 | Free |
| 2208.60.00 | - Vodka | | | | | |

| | | | | | | |
|---|---|---|---|---|---|---|
| 2208.60.10 | --- of strength alcoholic not exceeding 7.0% vol per litre | lt | $6.90 per litre | Free | 112.49 | Free |
| 2208.60.20 | --- of strength alcoholic exceeding 7.0% vol per litre but not exceeding 14.0% vol per litre | lt | $7.70 per litre | Free | 112.49 | Free |
| 2208.60.30 | --- of strength alcoholic exceeding 14.0% vol per litre | lt | $10. 10 per litre | Free | 112.49 | Free |
| 2208.60.40 | --- of strength alcoholic exceeding 48% vol per litre | lt | $20.00 | Free | 112.49 | Free |
| 2208.70.00 | - Liqueurs and cordials | | | | | |
| 2208.70.10 | --- of strength alcoholic not exceeding 7.0% vol per litre | lt | $6.90 per litre | Free | 112.49 | Free |
| 2208.70.20 | --- of strength alcoholic exceeding 7.0% vol per litre but not exceeding 14.0% vol per litre | lt | $7.70 per litre | Free | 112.49 | Free |
| 2208.70.30 | --- of strength alcoholic exceeding 14.0% vol per litre but not 48% | lt | $10.10 per litre | Free | 112.49 | Free |
| 2208.70.40 | --- of strength alcoholic exceeding 48% vol per litre | lt | $20.00 | Free | 112.49 | Free |
| 2208.90.00 | - Other | | | | | |
| **Tariff Item** | **Description** | **Unit Qty** | **Import Duty Rate** | **VAT** | **SITC Code** | **Export Duty Rate** |
| 2208.90.10 | --- of strength alcoholic not exceeding 7.0% vol per litre | lt | $6.60 per litre | Free | 112.49 | Free |
| 2208.90.20 | --- of strength alcoholic exceeding 7.0% vol per litre but not exceeding 14.0% vol per litre | lt | $7.00 per litre | Free | 112.49 | Free |
| 2208.90.30 | --- of strength alcoholic exceeding 14.0% vol per litre | lt | $9.20 per litre | Free | 112.49 | Free |
| 2208.90.40 | --- of strength alcoholic exceeding 48% vol per litre | lt | $20.00 | Free | 112.49 | Free |
| **2209.00.00** | **Vinegar and substitutes for vinegar obtained from acetic acid** | lt | 10% | Free | 098.44 | Free |

## Chapter 23

## Residues and waste from the food industries; prepared animal fodder

**Notes.**

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

**Subheading Note.**

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

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|

| | | | | | | |
|---|---|---|---|---|---|---|
| **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 | kg | 10% | Free | 081.41 | Free |
| 2301.20.00 | - Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates | kg | 10% | Free | 081.42 | Free |
| **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) | kg | 10% | Free | 081.24 | Free |
| 2302.30.00 | - Of wheat | kg | 10% | Free | 081.26 | Free |
| 2302.40.00 | - Of other cereals | kg | 10% | Free | 081.26 | Free |
| 2302.50.00 | - Of leguminous plants | kg | 10% | Free | 081.23 | Free |
| **Tariff Item** | **Description** | **Unit Qty** | **Import Duty Rate** | **VAT** | **SITC Code** | **Export Duty Rate** |
| **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 | kg | 10% | Free | 081.51 | Free |
| 2303.20.00 | - Beet-pulp, bagasse and other waste of sugar manufacture | kg | 10% | Free | 081.52 | Free |
| 2303.30.00 | - Brewing or distilling dregs and waste. | kg | 10% | Free | 081.53 | Free |
| **2304.00.00** | **Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.** | kg | 10% | Free | 081.31 | Free |

| | | | | | | |
|---|---|---|---|---|---|---|
| **2305.00.00** | **Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.** | kg | 10% | Free | 081.32 | Free |
| **23.06** | **Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05.** | | | | | |
| 2306.10.00 | - Of cotton seeds | kg | 10% | Free | 081.33 | Free |
| 2306.20.00 | - Of linseed | kg | 10% | Free | 081.34 | Free |
| 2306.30.00 | - Of sunflower seeds | kg | 10% | Free | 081.35 | Free |
| | - Of rape or colza seeds: | | | | | |
| 2306.41.00 | -- Of low erucic acid rape or colza seeds | kg | 10% | Free | 081.36 | Free |
| 2306.49.00 | -- Other | kg | 10% | Free | 081.36 | Free |
| 2306.50.00 | - Of coconut or copra | kg | 10% | Free | 081.37 | Free |
| 2306.60.00 | - Of palm nuts or kernels | kg | 10% | Free | 081.38 | Free |
| 2306.90.00 | - Other | kg | 10% | Free | 081.39 | Free |
| **Tariff Item** | **Description** | **Unit Qty** | **Import Duty Rate** | **VAT** | **SITC Code** | **Export Duty Rate** |
| **2307.00.00** | **Wine lees; argol.** | kg | 10% | Free | 081.94 | Free |
| **2308.00.00** | **Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.** | kg | 10% | Free | 081.19 | Free |
| **23.09** | **Preparations of a kind used in animal feeding.** | | | | | |
| 2309.10.00 | - Dog or cat food, put up for retail sale | kg | 10% | Free | 081.95 | Free |
| 2309.90.00 | - Other | kg | 10% | Free | 081.99 | Free |

## Chapter 24

## Tobacco and manufactured tobacco substitutes

**Notes.**

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

Subheading Note.

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

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **24.01** | **Unmanufactured tobacco; tobacco refuse.** | | | | | |
| 2401.10.00 | - Tobacco, not stemmed/stripped | kg | $314.6 per kg | Free | 121.10 | Free |
| 2401.20.00 | - Tobacco, partly or wholly stemmed/stripped | kg | $314.6 per kg | Free | 121.20 | Free |

| | | | | | | |
|---|---|---|---|---|---|---|
| 2401.30.00 | - Tobacco refuse | kg | $314.6 per kg | Free | 121.30 | Free |
| **24.02** | **Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.** | | | | | |
| | - Cigars, cheroots and cigarillos, containing tobacco | | | | | |
| 2402.10.00 | - Cigars, cheroots and cigarillos, containing tobacco | kg | $314.6 per kg | Free | 122.10 | Free |
| 2402.20.00 | - Cigarettes containing tobacco | kg | .3145 per stick | Free | 122.10 | Free |
| 2402.90.00 | - Other | kg | .3145 per stick | Free | 122.31 | Free |
| **24.03** | **Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.** | | | | | |
| | - Smoking tobacco, whether or not containing tobacco substitutes in any proportion | | | | | |
| 2403.11.00 | -- Water pipe tobacco specified in the subheading Note 1 to this chapter | kg | $314.6 per kg | Free | 122.31 | Free |
| **Tariff Item** | **Description** | **Unit Qty** | **Import Duty Rate** | **VAT** | **SITC Code** | **Export Duty Rate** |
| 2403.19.00 | -- Other | | | | | |
| 2403.19.10 | --- twist or stick tobacco | kg | $314.6 | Free | 122.32 | Free |
| 2403.19.90 | --- other | kg | $314.6 per kg | Free | 122.32 | Free |
| | - Other: | | | | | |
| 2403.91.00 | -- "Homogenised" or "reconstituted" tobacco | kg | $314.6 per kg | Free | 122.39 | Free |
| 2403.99.00 | -- Other | kg | $314.6 per kg | Free | 122.39 | Free |

GOD'S WILL FIRST

## 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.

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **2501.00.00** | **Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.** | kg | 30% | Free | 0278.30 | Free |
| **2502.00.00** | **Unroasted iron pyrites.** | kg | 10% | Free | 274.20 | Free |
| **2503.00.00** | **Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.** | kg | 10% | Free | 274.10 | Free |
| **25.04** | **Natural graphite.** | | | | | |
| 2504.10.00 | - In powder or in flakes | kg | 10% | Free | 287.22 | Free |
| 2504.90.00 | - Other | kg | 10% | Free | 287.22 | Free |
| **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 | kg | 10% | Free | 273.31 | Free |
| 2505.90.00 | - Other | kg | 10% | Free | 273.39 | Free |
| **25.06** | **Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.** | | | | | |

| | | | | | | |
|---|---|---|---|---|---|---|
| 2506.10.00 | - Quartz | kg | 10% | Free | 278.51 | Free |
| 2506.20.00 | - Quartzite: | kg | 10% | Free | 278.51 | Free |
| **2507.00.00** | **Kaolin and other kaolinic clays, whether or not calcined.** | kg | 10% | Free | 278.26 | Free |
| **25.08** | **Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.** | | | | | |
| 2508.10.00 | - Bentonite | kg | 10% | Free | 278.27 | Free |
| 2508.30.00 | - Fire-clay | kg | 10% | Free | 278.29 | Free |
| 2508.40.00 | - Other clays | kg | 10% | Free | 278.29 | Free |
| 2508.50.00 | - Andalusite, kyanite and sillimanite | kg | 10% | Free | 278.29 | Free |
| 2508.60.00 | - Mullite | kg | 10% | Free | 278.29 | Free |
| 2508.70.00 | - Chamotte or dinas earths | kg | 10% | Free | 278.29 | Free |
| **2509.00.00** | **Chalk.** | kg | 10% | Free | 278.91 | Free |
| **Tariff Item** | **Description** | **Unit Qty** | **Import Duty Rate** | **VAT** | **SITC Code** | **Export Duty Rate** |
| **25.10** | **Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.** | | | | | |
| 2510.10.00 | - Unground | kg | 10% | Free | 272.31 | Free |
| **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) | kg | 10% | Free | 278.92 | Free |
| 2511.20.00 | - Natural barium carbonate (witherite) | kg | 10% | Free | 278.92 | Free |
| **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.** | kg | 10% | Free | 278.95 | Free |
| **25.13** | **Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.** | | | | | |
| 2513.10.00 | - Pumice stone: | kg | 10% | Free | 277.23 | Free |
| 2513.20.00 | - Emery, natural corundum, natural garnet and other natural abrasives | kg | 10% | Free | 277.22 | Free |

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|---|---|---|---|---|---|---|
| **2514.00.00** | **Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.** | kg | 10% | Free | 273.11 | Free |
| **25.15** | **Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.** | | | | | |
| | - Marble and travertine: | | | | | |
| 2515.11.00 | -- Crude or roughly trimmed | kg | 10% | Free | 273.12 | Free |
| 2515.12.00 | -- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape | kg | 10% | Free | 273.12 | Free |
| 2515.20.00 | - Ecaussine and other calcareous monumental or building stone; alabaster | kg | 10% | Free | 273.12 | Free |
| **Tariff Item** | **Description** | **Unit Qty** | **Import Duty Rate** | **VAT** | **SITC Code** | **Export Duty Rate** |
| **25.16** | **Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.** | | | | | |
| | - Granite: | | | | | |
| 2516.11.00 | -- Crude or roughly trimmed | kg | 10% | Free | 273.13 | Free |
| 2516.12.00 | -- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape | kg | 10% | Free | 273.13 | Free |
| 2516.20.00 | - Sandstone: | kg | 10% | Free | 273.13 | Free |
| 2516.90.00 | - Other monumental or building stone | kg | 10% | Free | 273.13 | Free |

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|---|---|---|---|---|---|---|
| **25.17** | **Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated.** | | | | | |
| 2517.10.00 | - Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated | kg | 10% | Free | 273.4 | Free |
| 2517.20.00 | - Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10 | kg | 10% | Free | 273.4 | Free |
| 2517.30.00 | - Tarred macadam | kg | 10% | Free | 273.4 | Free |
| | - Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated: | | | | | |
| 2517.41.00 | -- Of marble | kg | 10% | Free | 273.4 | Free |
| 2517.49.00 | -- Other | kg | 10% | Free | 273.4 | Free |
| **Tariff Item** | **Description** | **Unit Qty** | **Import Duty Rate** | **VAT** | **SITC Code** | **Export Duty Rate** |
| **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 | kg | 10% | Free | 278.23 | Free |
| 2518.20.00 | - Calcined or sintered dolomite | kg | 10% | Free | 278.23 | Free |
| 2518.30.00 | - Dolomite ramming mix | kg | 10% | Free | 278.23 | Free |
| **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.** | | | | | |

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|---|---|---|---|---|---|---|
| 2519.10.00 | - Natural magnesium carbonate (magnesite) | kg | 10% | Free | 278.24 | Free |
| 2519.90.00 | - Other | kg | 10% | Free | 278.25 | Free |
| **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 | kg | 10% | Free | 273.23 | Free |
| 2520.20.00 | - Plasters | kg | 10% | Free | 273.24 | Free |
| **2521.00.00** | **Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.** | kg | 10% | Free | 273.22 | Free |
| **25.22** | **Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25.** | | | | | |
| 2522.10.00 | - Quicklime | kg | 10% | Free | 661.11 | Free |
| 2522.20.00 | - Slaked lime | kg | 10% | Free | 661.12 | Free |
| 2522.30.00 | - Hydraulic lime | kg | 10% | Free | 661.13 | Free |
| **25.23** | **Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.** | | | | | |
| 2523.10.00 | - Cement clinkers | T | 10% | Free | 661.21 | Free |
| | - Portland cement: | | | | | |
| **Tariff Item** | **Description** | **Unit Qty** | **Import Duty Rate** | **VAT** | **SITC Code** | **Export Duty Rate** |
| 2523.21.00 | -- White cement, whether or not artificially coloured | T | 10% | Free | 661.22 | Free |
| 2523.29.00 | -- Other | T | 10% | Free | 661.22 | Free |
| 2523.30.00 | - Aluminous cement | T | 10% | Free | 661.23 | Free |
| 2523.90.00 | - Other hydraulic cements | T | 10% | Free | 661.29 | Free |
| **25.24** | **Asbestos.** | | | | | |
| 2524.10.00 | - Crocidolite. | kg | Minister Approval | … | 278.4 | … |
| 2524.90.00 | - Other | kg | Minister Approval | … | 278.4 | … |
| **25.25** | **Mica, including splitings; mica waste.** | | | | | |
| 2525.10.00 | - Crude mica and mica rifted into sheets or splittings | kg | 10% | Free | 278.52 | Free |
| 2525.20.00 | - Mica powder | kg | 10% | Free | 278.52 | Free |

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|---|---|---|---|---|---|---|
| 2525.30.00 | - Mica waste | kg | 10% | Free | 278.52 | Free |
| **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 | kg | 10% | Free | 278.93 | Free |
| 2526.20.00 | - Crushed or powdered | kg | 10% | Free | 278.93 | Free |
| **[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 $H_3BO_3$ calculated on the dry weight.** | kg | 10% | Free | 278.94 | Free |
| **25.29** | **Feldspar; leucite, nepheline and nepheline syenite; fluorspar.** | | | | | |
| 2529.10.00 | - "Feldspar" | kg | 10% | Free | 278.53 | Free |
| | - Fluorspar: | | | | | |
| 2529.21.00 | -- Containing by weight 97% or less of calcium fluoride | kg | 10% | Free | 278.54 | Free |
| **Tariff Item** | **Description** | **Unit Qty** | **Import Duty Rate** | **VAT** | **SITC Code** | **Export duty Rate** |
| 2529.22.00 | -- Containing by weight more than 97% of calcium fluoride | kg | 10% | Free | 278.54 | Free |
| 2529.30.00 | - Leucite; nepheline and nepheline syenite | kg | 10% | Free | 278.53 | Free |
| **25.30** | **Mineral substances not elsewhere specified or included.** | | | | | |
| 2530.10.00 | - Vermiculite, perlite and chlorites, unexpanded | kg | 10% | Free | 278.98 | Free |
| 2530.20.00 | - Kieserite, epsomite (natural magnesium sulphates) | kg | 10% | Free | 278.99 | Free |
| 2530.90.00 | - Other | kg | 10% | Free | 278.99 | Free |

## Chapter 26

## Ores, slag and ash

**Notes.**

1.- This Chapter does not cover:

(a) Slag or similar industrial waste prepared as macadam (heading 25.17);

(b) Natural magnesium carbonate (magnesite), whether or not calcined (heading 25.19);

(c) Sludges from the storage tanks of petroleum oils, consisting mainly of such oils (heading 27.10);

(d) Basic slag of Chapter 31;

(e) Slag wool, rock wool or similar mineral wools (heading 68.06);

(f) Waste or scrap of precious metal or of metal clad with precious metal; other waste or scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal (heading 71.12); or

(g) Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).

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

3.- Heading 26.20 applies only to:

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

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

**Subheading Notes.**

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

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

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **26.01** | **Iron ores and concentrates, including roasted iron pyrites.** | | | | | |
| | - Iron ores and concentrates, other than roasted iron pyrites: | | | | | |
| 2601.11.00 | -- Non-agglomerated | T | 10% | Free | 281.50 | Free |
| 2601.12.00 | -- Agglomerated | T | 10% | Free | 281.60 | Free |
| 2601.20.00 | - Roasted iron pyrites | T | 10% | Free | 281.40 | Free |
| **Tariff Item** | **Description** | **Unit Qty** | **Import Duty Rate** | **VAT** | **SITC Code** | **Export Duty Rate** |
| **26.02** | **Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.** | T | 10% | Free | 287.70 | Free |
| **2603.00.00** | **Copper ores and concentrates.** | T | 10% | Free | 283.10 | Free |
| **2604.00.00** | **Nickel ores and concentrates.** | T | 10% | Free | 284.10 | Free |
| **2605.00.00** | **Cobalt ores and concentrates.** | T | 10% | Free | 287.93 | Free |
| **2606.00.00** | **Aluminium ores and concentrates.** | T | 10% | Free | 285.10 | Free |
| **2607.00.00** | **Lead ores and concentrates.** | T | 10% | Free | 285.10 | Free |
| **2608.00.00** | **Zinc ores and concentrates.** | T | 10% | Free | 287.50 | Free |
| **2609.00.00** | **Tin ores and concentrates.** | T | 10% | Free | 287.60 | Free |
| **2610.00.00** | **Chromium ores and concentrates.** | T | 10% | Free | 287.91 | Free |
| **2611.00.00** | **Tungsten ores and concentrates.** | T | 10% | Free | 287.92 | Free |
| **26.12** | **Uranium or thorium ores and concentrates.** | | | | | |
| 2612.10.00 | - Uranium ores and concentrates | T | 10% | Free | 286.10 | Free |
| 2612.20.00 | - Thorium ores and concentrates | T | 10% | Free | 286.20 | Free |

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|---|---|---|---|---|---|---|
| **26.13** | **Molybdenum ores and concentrates.** | | | | | |
| 2613.10.00 | - Roasted | T | 10% | Free | 287.81 | Free |
| 2613.90.00 | - Other | T | 10% | Free | 287.82 | Free |
| **2614.00.00** | **Titanium ores and concentrates.** | T | 10% | Free | 287.83 | Free |
| **26.15** | **Niobium, tantalum, vanadium or zirconium ores and concentrates.** | | | | | |
| 2615.10.00 | - Zirconium ores and concentrates | T | 10% | Free | 287.84 | Free |
| 2615.90.00 | - Other | T | 10% | Free | 287.85 | Free |
| **26.16** | **Precious metal ores and concentrates.** | | | | | |
| 2616.10.00 | - Silver ores and concentrates | kg | 10% | Free | 289.11 | Free |
| 2616.90.00 | - Other | kg | 10% | Free | 289.19 | Free |
| **26.17** | **Other ores and concentrates.** | | | | | |
| 2617.10.00 | - Antimony ores and concentrates | kg | 10% | Free | 287.99 | Free |
| 2617.90.00 | - Other | kg | 10% | Free | 287.99 | Free |
| **2618.00.00** | **Granulated slag (slag sand) from the manufacture of iron or steel.** | kg | 10% | Free | 278.61 | Free |
| **2619.00.00** | **Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.** | kg | 10% | Free | 278.62 | Free |
| **Tariff Item** | **Description** | **Unit Qty** | **Import Duty Rate** | **VAT** | **SITC Code** | **Export Duty Rate** |
| **26.20** | **Slag, ash and residues (other than from the manufacture of iron or steel), containing arsenic, metals or their compounds.** | | | | | |
| | - Containing mainly zinc: | | | | | |
| 2620.11.00 | -- Hard zinc spelter | kg | 10% | Free | 288.10 | Free |
| 2620.19.00 | -- Other | kg | 10% | Free | 288.10 | Free |
| | - Containing mainly lead: | | | | | |
| 2620.21.00 | -- Leaded gasoline sludges and leaded anti-knock compound sludges | kg | 10% | Free | 288.10 | Free |
| 2620.29.00 | -- Other | kg | 10% | Free | 288.10 | Free |
| 2620.30.00 | - Containing mainly copper | kg | 10% | Free | 288.10 | Free |
| 2620.40.00 | - Containing mainly aluminium | kg | 10% | Free | 288.10 | Free |
| 2620.60.00 | - Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds | kg | 10% | Free | 288.10 | Free |
| | - Other: | | | | | |

| | | | | | | |
|---|---|---|---|---|---|---|
| 2620.91.00 | -- Containing antimony, beryllium, cadmium, chromium or their mixtures | kg | 10% | Free | 288.10 | Free |
| 2620.99.00 | -- Other | kg | 10% | Free | 288.10 | Free |
| **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 | kg | 10% | Free | 278.69 | Free |
| 2621.90.00 | - Other | kg | 10% | Free | 278.69 | Free |

## 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 2707.10, "waste oils" means waste containing mainly petroleum oils and oils obtained from bituminous minerals (as described in Note 2 to this Chapter), whether or not mixed with water. These include :

(a) Such oils no longer fit for use as primary products (for example, used lubricating oils, used hydraulic oils and used transformer oils);

(b) Sludge oils from the storage tanks of petroleum oils, mainly containing such oils and a high concentration of additives (for example, chemicals) used in the manufacture of the primary products; and

(c) Such oils in the form of emulsions in water or mixtures with water, such as those resulting from oil spills, storage tank washings, or from the use of cutting oils for machining operations.

**Subheading Notes.**

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

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

3.- For the purposes of subheadings 2707.10, 2707.20, 2707.30, and 2707.40, the terms "benzol (benzene)", "toluol (toluene)", "xylol (xylenes)", "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 subheading 2710.12, "light oils and preparations" are those of which 90% or more by volume (including losses) distil at 210°C according to theISO 3405 method equivalent o the ASTM D 86 method.

5.- For the purposes of the subheadings of heading 27.10 the term "biodiesel" means mono-akylesters of fatty acids of a kind used as a fuel, derived from animal or vegetable fats and oils whether or not used

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **27.01** | **Coal; briquettes, ovoids and similar solid fuels manufactured from coal.** | | | | | |
| | - Coal, whether or not pulverised, but not agglomerated: | | | | | |
| 2701.11.00 | -- Anthracite | kg | 10% | Free | 321.1 | Free |
| 2701.12.00 | -- Bituminous coal | kg | 10% | Free | 321.21 | Free |
| 2701.19.00 | -- Other coal | kg | 10% | Free | 321.22 | Free |
| 2701.20.00 | - Briquettes, ovoids and similar solid fuels manufactured from coal | kg | 10% | Free | 322.1 | Free |
| **27.02** | **Lignite, whether or not agglomerated, excluding jet.** | | | | | |
| 2702.10.00 | - Lignite, whether or not pulverised, but not agglomerated | kg | 10% | Free | 322.21 | Free |
| 2702.20.00 | - Agglomerated lignite | kg | 10% | Free | 322.22 | Free |
| **2703.00.00** | **Peat (including peat litter), whether or not agglomerated.** | kg | 10% | Free | 322.30 | Free |
| **2704.00.00** | **Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.** | kg | 10% | Free | 325.00 | Free |

| | | | | | | |
|---|---|---|---|---|---|---|
| **2705.00.00** | **Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.** | kg | 10% | Free | 345.00 | Free |
| **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.** | lt | 10% | Free | 335.21 | Free |
| **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) | lt | 10% | Free | 335.22 | Free |
| 2707.20.00 | - Toluol (toluene) | lt | 10% | Free | 335.23 | Free |
| 2707.30.00 | - Xylol (xylenes) | lt | 10% | Free | 335.24 | Free |
| 2707.40.00 | - Naphthalene | lt | 10% | Free | 335.25 | Free |
| 2707.50.00 | - Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250°C by the ISO 3405 method (equivalent to the ASTM D 86 method | lt | 10% | Free | 335.25 | Free |
| | - Other: | | | | | |
| 2707.91.00 | -- Creosote oils | lt | 10% | Free | 335.25 | Free |
| 2707.99.00 | -- Other | lt | 10% | Free | 335.25 | Free |
| **Tariff Item** | **Description** | **Unit Qty** | **Import Duty Rate** | **VAT** | **SITC Code** | **Export Duty Rate** |
| **27.08** | **Pitch and pitch coke, obtained from coal tar or from other mineral tars.** | | | | | |
| 2708.10.00 | - Pitch | kg | 10% | Free | 335.31 | Free |
| 2708.20.00 | - Pitch coke | kg | 10% | Free | 335.32 | Free |
| **2709.00.00** | **Petroleum oils and oils obtained from bituminous minerals, crude.** | lt | 10% | Free | 333.00 | Free |
| **27.10** | **Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.** | | | | | |
| | - Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than wasteoils: | | | | | |

| | | | | | | |
|---|---|---|---|---|---|---|
| 2710.12 | -- Light oils and preperations | | | | | |
| 2710.12.10 | --- Motor Spirits (gasoline/unleaded) | lt | 0.60 per litre | Free | 334.6 | Free |
| 2710.12.20 | --- White Spirit (benzene) | lt | 10% | Free | 334.6 | Free |
| 2710.12.30 | --- Aviation gasoline (Av-gas) | lt | 0.60 per litre | Free | 334.6 | Free |
| 2710.12.40 | --- Jet-A1 (Avtur fuel for aircraft | lt | 0.60 per litre | Free | 334.6 | Free |
| 2710.12.50 | --- Kerosene, household | lt | 10% | Free | 334.6 | Free |
| 2710.12.60 | --- Diesel fuel | lt | 0.60 per litre | Free | 334.6 | Free |
| 2710.12.70 | --- Residuel fuel (Marine) | lt | 10% | Free | 334.6 | Free |
| 2710.19.00 | -- Other | | | | | |
| 2710.19.10 | --- Oil 30 | lt | 10% | Free | 334.6 | Free |
| 2710.19.20 | --- Oil 50 (2 stroke engine oil) | lt | 10% | Free | 334.6 | Free |
| 2710.19.30 | --- Grease | lt | 10% | Free | 334.7 | Free |
| 2710.19.40 | --- Lubricating oils | lt | 10% | Free | 334.7 | Free |
| 2710.19.50 | --- Residual Fuel oils | lt | 10% | Free | 334.7 | Free |
| **Tariff Item** | **Description** | **Unit Qty** | **Import Duty Rate** | **VAT** | **SITC Code** | **Export Duty Rate** |
| 2710.19.90 | --- Other | lt | 10% | Free | 334.7 | Free |
| 2710.20.00 | - 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, containing biodiesel and other than waste oils: | kg | 10% | Free | 335.12 | Free |
| | - Waste oils: | | | | | |
| 2710.91.00 | -- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs) | lt | 10% | Free | 334.7 | Free |
| 2710.99.00 | --Other | lt | 10% | Free | 334.7 | Free |
| **27.11** | **Petroleum gases and other gaseous hydrocarbons.** | | | | | |
| | - Liquefied: | | | | | |
| 2711.11.00 | -- Natural gas | kg | 10% | Free | 343.1 | Free |
| 2711.12.00 | -- Propane | kg | 10% | Free | 342.1 | Free |
| 2711.13.00 | -- Butanes | kg | 10% | Free | 342.5 | Free |
| 2711.14.00 | -- Ethylene, propylene, butylene et butadiene | kg | 10% | Free | 344.1 | Free |

| | | | | | | |
|---|---|---|---|---|---|---|
| 2711.19.00 | -- Other | kg | 10% | Free | 344.2 | Free |
| | - In gaseous state: | | | | | |
| 2711.21.00 | -- Natural gas | kg | 10% | Free | 343.2 | Free |
| 2711.29.00 | -- Other | kg | 10% | Free | 344.9 | Free |
| **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 | kg | 10% | Free | 335.11 | Free |
| 2712.20.00 | - Paraffin wax containing by weight less than 0.75% of oil | kg | 10% | Free | 335.12 | Free |
| 2712.90.00 | - Other | kg | 10% | Free | 335.12 | Free |
| **27.13** | **Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.** | | | | | |
| | - Petroleum coke: | | | | | |
| **Tariff Item** | **Description** | **Unit Qty** | **Import Duty Rate** | **VAT** | **SITC Code** | **Export Duty Rate** |
| 2713.11.00 | -- Not calcined | kg | 10% | Free | 335.42 | Free |
| 2713.12.00 | -- Calcined | kg | 10% | Free | 335.42 | Free |
| 2713.20.00 | - petroleum bitumen | kg | 10% | Free | 335.41 | Free |
| 2713.90.00 | - Other residues of petroleum oils or of oils obtained from bituminous minerals | kg | 10% | Free | 335.41 | Free |
| **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 | kg | 10% | Free | 278.96 | Free |
| 2714.90.00 | - Other | kg | 10% | Free | 278.97 | Free |
| **2715.00.00** | **Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs).** | kg | 10% | Free | 335.43 | Free |
| **2716.00.00** | **Electrical energy. (optional heading)** | kwh | 10% | Free | 335.43 | Free |

## 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 or 28.52 are to be classified in those headings and in no other heading of this Section.

2.- Subject to Note 1 above, goods classifiable in heading 30.04, 30.05, 30.06, 32.12, 33.03, 33.04, 33.05, 33.06, 33.07, 35.06, 37.07 or 38.08 by reason of being put up in measured doses or for retail sale are to be classified in those headings and in no other heading of the Nomenclature.

3.- Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:

(a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;

(b) presented together; and

(c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

## Chapter 28

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

**Notes.**

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

(a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities;

(b) The products mentioned in (a) above dissolved in water;

(c) The products mentioned in (a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;

(d) The products mentioned in (a), (b) or (c) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;

(e) The products mentioned in (a), (b), (c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use.

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

(a) Oxides of carbon, hydrogen cyanide and fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading 28.11);

(b) Halide oxides of carbon (heading 28.12);

(c) Carbon disulphide (heading 28.13);

(d) Thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading 28.42);

(e) Hydrogen peroxide, solidified with urea (heading 28.47), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metal derivatives (heading 28.53) other than calcium cyanamide, whether or not pure (Chapter 31).

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

(a) Sodium chloride or magnesium oxide, whether or not pure, or other products of Section V;

(b) Organo-inorganic compounds other than those mentioned in Note 2 above;

(c) Products mentioned in Note 2, 3, 4 or 5 to Chapter 31;

(d) Inorganic products of a kind used as luminophores, of heading 32.06; glass frit and other glass in the form of powder, granules or flakes, of heading 32.07;

(e) Artificial graphite (heading 38.01); products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 38.13; ink removers put up in packings for retail sale, of heading 38.24; cultured crystals (other than optical elements) weighing not less than 2.5 g each, of the halides of the alkali or alkaline-earth metals, of heading 38.24;

(f) Precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings 71.02 to 71.05), or precious metals or precious metal alloys of Chapter 71;

(g) The metals, whether or not pure, metal alloys or cermets, including sintered metal carbides (metal carbides sintered with a metal), of Section XV; or

(h) Optical elements, for example, of the halides of the alkali or alkaline-earth metals (heading 90.01).

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

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

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

6.- Heading 28.44 applies only to:

(a) Technetium (atomic No. 43), promethium (atomic No. 61), polonium (atomic No. 84) and all elements with an atomic number greater than 84;

(b) Natural or artificial radioactive isotopes (including those of the precious metals or of the base metals of Sections XIV and XV), whether or not mixed together;

(c) Compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together;

(d) Alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or isotopes or inorganic or organic compounds thereof and having a specific radioactivity exceeding 74 Bq/g (0.002 μCi/g);

(e) Spent (irradiated) fuel elements (cartridges) of nuclear reactors;

(f) Radioactive residues whether or not usable.

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

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

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

8.- Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in this Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in heading 38.

Subheading Note.

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

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| | **I.- CHEMICAL ELEMENTS** | | | | | |
| **28.01** | **Fluorine, chlorine, bromine and iodine.** | | | | | |
| 2801.10.00 | - Chlorine | kg | 10% | Free | 522.24 | Free |
| 2801.20.00 | - Iodine | kg | 10% | Free | 522.25 | Free |
| 2801.30.00 | - Fluorine; bromine | kg | 10% | Free | 522.25 | Free |
| **2802.00.00** | **Sulphur, sublimed or precipitated; colloidal sulphur.** | kg | 10% | Free | 522.26 | Free |
| **2803.00.00** | **Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).** | kg | 10% | Free | 522.1 | Free |
| **28.04** | **Hydrogen, rare gases and other non-metals.** | | | | | |
| 2804.10.00 | - Hydrogen | kg | 10% | Free | 0522.21 | Free |
| | - Rare gases: | | | | | |

| | | | | | | |
|---|---|---|---|---|---|---|
| 2804.21.00 | -- Argon | kg | 10% | Free | 522.21 | Free |
| 2804.29.00 | -- Other | kg | 10% | Free | 522.21 | Free |
| 2804.30.00 | - Nitrogen | kg | 10% | Free | 522.21 | Free |
| 2804.40.00 | - Oxygen | kg | 10% | Free | 522.21 | Free |
| 2804.50.00 | - Boron; tellurium | kg | 10% | Free | 522.22 | Free |
| | - Silicon: | | | | | |
| 2804.61.00 | -- Containing by weight not less than 99.99% of silicon | kg | 10% | Free | 522.23 | Free |
| 2804.69.00 | -- Other | kg | 10% | Free | 522.23 | Free |
| 2804.70.00 | - Phosphorus | kg | 10% | Free | 522.22 | Free |
| 2804.80.00 | - Arsenic | kg | 10% | Free | 522.22 | Free |
| 2804.90.00 | - Selenium | kg | 10% | Free | 522.22 | Free |
| **28.05** | **Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury.** | | | | | |
| | - Alkali or alkaline-earth metals: | | | | | |
| 2805.11.00 | -- Sodium | kg | 10% | Free | 522.28 | Free |
| 2805.12.00 | -- Calcium | kg | 10% | Free | 522.29 | Free |
| 2805.19.00 | -- Other | kg | 10% | Free | 522.29 | Free |
| **Tariff Item** | **Description** | **Unit Qty** | **Import Duty Rate** | **VAT** | **SITC Code** | **Export Duty Rate** |
| 2805.30.00 | - Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed | kg | 10% | Free | 522.29 | Free |
| 2805.40.00 | - Mercury | kg | 10% | Free | 522.27 | Free |
| | **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) | kg | 10% | Free | 522.31 | Free |
| 2806.20.00 | - Chlorosulphuric acid | kg | 10% | Free | 522.31 | Free |
| **2807.00.00** | **Sulphuric acid; oleum.** | kg | 10% | Free | 522.32 | Free |
| **2808.00.00** | **Nitric acid; sulphonitric acids.** | kg | 10% | Free | 522.32 | Free |
| **28.09** | **Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined.** | | | | | |
| 2809.10.00 | - Diphosphorus pentaoxide | kg | 10% | Free | 522.34 | Free |
| 2809.20.00 | - Phosphoric acid and polyphosphoric acids | kg | 10% | Free | 522.34 | Free |
| **2810.00.00** | **Oxides of boron; boric acids.** | kg | 10% | Free | 522.35 | Free |

| | | | | | | |
|---|---|---|---|---|---|---|
| **28.11** | **Other inorganic acids and other inorganic oxygen compounds of non-metals.** | | | | | |
| | - Other inorganic acids: | | | | | |
| 2811.11.00 | -- Hydrogen fluoride (hydrofluoric acid) | kg | 10% | Free | 522.36 | Free |
| 2811.12 .00 | -- Hydrogen cyanide (hydrocyanic acid) | kg | 10% | Free | 522.36 | Free |
| 2811.19.00 | -- Other | kg | 10% | Free | 522.36 | Free |
| | - Other inorganic oxygen compounds of non-metals: | | | | | |
| 2811.21.00 | -- Carbon dioxide | kg | 10% | Free | 522.39 | Free |
| 2811.22.00 | -- Silicon dioxide | kg | 10% | Free | 522.37 | Free |
| 2811.29.00 | -- Other | kg | 10% | Free | 522.39 | Free |
| | **III.- HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS** | | | | | |
| **28.12** | **Halides and halide oxides of non-metals.** | | | | | |
| 2812.10.00 | - Chlorides and chloride oxides | kg | 10% | Free | 522.41 | Free |
| 2812.11.00 | -- Carbony\| dichloride (phosgene) | kg | 10% | Free | 522.41 | Free |
| 2812.12.00 | -- Phosphorus oxychloride | kg | 10% | Free | 522.41 | Free |
| 2812.13.00 | -- Phosphorus trichloride | kg | 10% | Free | 522.41 | Free |
| 2812.14.00 | -- Phosphorus pentachloride | kg | 10% | Free | 522.41 | Free |
| 2812.15.00 | -- Sulphur monochloride | kg | 10% | Free | 522.41 | Free |
| **Tariff Item** | **Description** | **Unit Qty** | **Import Duty Rate** | **VAT** | **SITC Code** | **Export Duty Rate** |
| 2812.16.00 | -- Sulphur dichloride | kg | 10% | Free | 522.41 | Free |
| 2812.17.00 | -- Thiony\| chloride | kg | 10% | Free | 522.41 | Free |
| 2812.90.00 | - Other | kg | 10% | Free | 522.41 | Free |
| **28.13** | **Sulphides of non-metals; commercial phosphorus trisulphide.** | | | | | |
| 2813.10.00 | - Carbon disulphide | kg | 10% | Free | 522.42 | Free |
| 2813.90.00 | - Other | kg | 10% | Free | 522.42 | Free |
| | **IV.- INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS** | | | | | |
| **28.14** | **Ammonia, anhydrous or in aqueous solution.** | | | | | |
| 2814.10.00 | - Anhydrous ammonia | kg | 10% | Free | 522.61 | Free |
| 2814.20.00 | - Ammonia in aqueous solution | kg | 10% | Free | 522.61 | Free |
| **28.15** | **Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.** | | | | | |
| | - Sodium hydroxide (caustic soda): | | | | | |

| | | | | | | |
|---|---|---|---|---|---|---|
| 2815.11.00 | -- Solid | kg | 10% | Free | 522.62 | Free |
| 2815.12.00 | -- In aqueous solution (soda lye or liquid soda) | kg | 10% | Free | 522.63 | Free |
| 2815.20.00 | - Potassium hydroxide (caustic potash) | kg | 10% | Free | 522.64 | Free |
| 2815.30.00 | - Peroxides of sodium or potassium | kg | 10% | Free | 522.64 | Free |
| **28.16** | **Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.** | | | | | |
| 2816.10.00 | - Hydroxide and peroxide of magnesium | kg | 10% | Free | 522.65 | Free |
| 2816.40.00 | - Oxides, hydroxides and peroxides, of strontium or barium | kg | 10% | Free | 522.65 | Free |
| **2817.00.00** | **Zinc oxide; zinc peroxide.** | kg | 10% | Free | 522.51 | Free |
| **28.18** | **Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.** | | | | | |
| 2818.10.00 | - Artificial corundum, whether or not chemically defined | kg | 10% | Free | 522.67 | Free |
| 2818.20.00 | - Aluminium oxide, other than artificial corundum | kg | 10% | Free | 285.20 | Free |
| 2818.30.00 | - Aluminium hydroxide | kg | 10% | Free | 522.66 | Free |
| **28.19** | **Chromium oxides and hydroxides.** | | | | | |
| 2819.10.00 | - Chromium trioxide | kg | 10% | Free | 522.52 | Free |
| 2819.90.00 | - Other | kg | 10% | Free | 522.52 | Free |
| **Tariff Item** | **Description** | **Unit Qty** | **Import Duty Rate** | **VAT** | **SITC Code** | **Export Duty Rate** |
| **28.20** | **Manganese oxides.** | | | | | |
| 2820.10.00 | - Manganese dioxide | kg | 10% | Free | 522.53 | Free |
| 2820.90.00 | - Other | kg | 10% | Free | 522.53 | Free |
| **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 | kg | 10% | Free | 522.54 | Free |
| 2821.20.00 | - Earth colours | kg | 10% | Free | 522.54 | Free |
| **2822.00.00** | **Cobalt oxides and hydroxides; commercial cobalt oxides.** | kg | 10% | Free | 522.55 | Free |
| **2823.00.00** | **Titanium oxides.** | kg | 10% | Free | 522.56 | Free |
| **28.24** | **Lead oxides; red lead and orange lead.** | | | | | |
| 2824.10.00 | - Lead monoxide (litharge, massicot) | kg | 10% | Free | 522.57 | Free |
| 2824.90.00 | - Other | kg | 10% | Free | 522.57 | Free |
| **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 | kg | 10% | Free | 522.68 | Free |
| 2825.20.00 | - Lithium oxide and hydroxide | kg | 10% | Free | 522.69 | Free |
| 2825.30.00 | - Vanadium oxides and hydroxides | kg | 10% | Free | 522.69 | Free |
| 2825.40.00 | - Nickel oxides and hydroxides | kg | 10% | Free | 522.69 | Free |
| 2825.50.00 | - Copper oxides and hydroxides | kg | 10% | Free | 522.69 | Free |
| 2825.60.00 | - Germanium oxides and zirconium dioxide | kg | 10% | Free | 522.69 | Free |
| 2825.70.00 | - Molybdenum oxides and hydroxides | kg | 10% | Free | 522.69 | Free |
| 2825.80.00 | - Antimony oxides | kg | 10% | Free | 522.69 | Free |
| 2825.90.00 | - Other | kg | 10% | Free | 522.69 | Free |
| | **V.- SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS** | | | | | |
| **28.26** | **Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.** | | | | | |
| | - Fluorides: | | | | | |
| 2826.12.00 | -- Of aluminium | kg | 10% | Free | 523.1 | Free |
| 2826.19.00 | -- Other | kg | 10% | Free | 523.1 | Free |
| 2826.30.00 | - Sodium hexafluoroaluminate (synthetic cryolite) | kg | 10% | Free | 523.1 | Free |
| 2826.90.00 | - Other | kg | 10% | Free | 523.1 | Free |
| **Tariff Item** | **Description** | **Unit Qty** | **Import Duty Rate** | **VAT** | **SITC Code** | **Export Duty Rate** |
| **28.27** | **Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.** | | | | | |
| 2827.10.00 | - Ammonium chloride | kg | 10% | Free | 523.21 | Free |
| 2827.20.00 | - Calcium chloride | kg | 10% | Free | 523.22 | Free |
| | - Other chlorides: | | | | | |
| 2827.31.00 | -- Of magnesium | kg | 10% | Free | 523.29 | Free |
| 2827.32.00 | -- Of aluminium | kg | 10% | Free | 523.29 | Free |
| 2827.35.00 | -- Of nickel | kg | 10% | Free | 523.29 | Free |
| 2827.39.00 | -- Other | kg | 10% | Free | 523.29 | Free |
| | - Chloride oxides and chloride hydroxides: | | | | | |
| 2827.41.00 | -- Of copper | kg | 10% | Free | 523.29 | Free |
| 2827.49.00 | -- Other | kg | 10% | Free | 523.29 | Free |
| | - Bromides and bromide oxides: | | | | | |
| 2827.51.00 | -- Bromides of sodium or of potassium | kg | 10% | Free | 523.29 | Free |
| 2827.59.00 | -- Other | kg | 10% | Free | 523.29 | Free |

| | | | | | | |
|---|---|---|---|---|---|---|
| 2827.60.00 | - Iodides and iodide oxides | kg | 10% | Free | 523.29 | Free |
| **28.28** | **Hypochlorites ; commercial calcium hypochlorite ; chlorites ; hypobromites.** | | | | | |
| 2828.10.00 | - Commercial calcium hypochlorite and other calcium hypochlorites | kg | 10% | Free | 523.31 | Free |
| 2828.90.00 | - Other | kg | 10% | Free | 523.31 | Free |
| **28.29** | **Chlorates and perchlorates; bromates and perbromates; iodates and periodates.** | | | | | |
| | - Chlorates: | | | | | |
| 2829.11.00 | -- Of sodium | kg | 10% | Free | 523.32 | Free |
| 2829.19.00 | -- Other | kg | 10% | Free | 523.39 | Free |
| 2829.90.00 | - Other | kg | 10% | Free | 523.39 | Free |
| **28.30** | **Sulphides; polysulphides, whether or not chemically defined.** | | | | | |
| 2830.10.00 | - Sodium sulphides | kg | 10% | Free | 523.41 | Free |
| 2830.90.00 | - Other | kg | 10% | Free | 523.42 | Free |
| **28.31** | **Dithionites and sulphoxylates.** | | | | | |
| 2831.10.00 | - Of sodium | kg | 10% | Free | 523.43 | Free |
| 2831.90.00 | - Other | kg | 10% | Free | 523.43 | Free |
| **Tariff Item** | **Description** | **Unit Qty** | **Import Duty Rate** | **VAT** | **SITC Code** | **Export Duty Rate** |
| **28.32** | **Sulphites; thiosulphates.** | | | | | |
| 2832.10.00 | - Sodium sulphites | kg | 10% | Free | 523.44 | Free |
| 2832.20.00 | - Other sulphites | kg | 10% | Free | 523.44 | Free |
| 2832.30.00 | - Thiosulphates | kg | 10% | Free | 523.44 | Free |
| **28.33** | **Sulphates; alums; peroxosulphates (persulphates).** | | | | | |
| | - Sodium sulphates: | | | | | |
| 2833.11.00 | -- Disodium sulphate | kg | 10% | Free | 523.45 | Free |
| 2833.19.00 | -- Other | kg | 10% | Free | 523.45 | Free |
| | - Other sulphates: | | | | | |
| 2833.21.00 | -- Of magnesium | kg | 10% | Free | 523.49 | Free |
| 2833.22.00 | -- Of aluminium | kg | 10% | Free | 523.49 | Free |
| 2833.24.00 | -- Of nickel | kg | 10% | Free | 523.49 | Free |
| 2833.25.00 | -- Of copper | kg | 10% | Free | 523.49 | Free |
| 2833.27.00 | -- Of barium | kg | 10% | Free | 523.49 | Free |
| 2833.29.00 | -- Other | kg | 10% | Free | 523.49 | Free |

| | | | | | | |
|---|---|---|---|---|---|---|
| 2833.30.00 | - Alums | kg | 10% | Free | 523.49 | Free |
| 2833.40.00 | - Peroxosulphates (persulphates) | kg | 10% | Free | 523.49 | Free |
| **28.34** | **Nitrites; nitrates.** | | | | | |
| 2834.10.00 | - Nitrites | kg | 10% | Free | 523.51 | Free |
| | - Nitrates: | | | | | |
| 2834.21.00 | -- Of potassium | kg | 10% | Free | 523.52 | Free |
| 2834.29.00 | -- Other | kg | 10% | Free | 523.59 | Free |
| **28.35** | **Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined.** | | | | | |
| 2835.10.00 | - Phosphinates (hypophosphites) and phosphonates (phosphites) | kg | 10% | Free | 523.61 | Free |
| | - Phosphates: | | | | | |
| 2835.22.00 | -- Of mono- or disodium | kg | 10% | Free | 523.63 | Free |
| 2835.24.00 | -- Of potassium | kg | 10% | Free | 523.63 | Free |
| 2835.25.00 | -- Calcium hydrogenorthophosphate (“dicalcium phosphate”) | kg | 10% | Free | 523.63 | Free |
| 2835.26.00 | -- Other phosphates of calcium | kg | 10% | Free | 523.63 | Free |
| 2835.29.00 | -- Other | kg | 10% | Free | 523.63 | Free |
| **Tariff Item** | **Description** | **Unit Qty** | **Import Duty Rate** | **VAT** | **SITC Code** | **Export Duty Rate** |
| | - Polyphosphates: | | | | | |
| 2835.31.00 | -- Sodium triphosphate (sodium tripolyphosphate) | kg | 10% | Free | 523.64 | Free |
| 2835.39.00 | -- Other | kg | 10% | Free | 523.65 | Free |
| **28.36** | **Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.** | | | | | |
| 2836.20.00 | - Disodium carbonate | kg | 10% | Free | 523.72 | Free |
| 2836.30.00 | - Sodium hydrogencarbonate (sodium bicarbonate) | kg | 10% | Free | 523.73 | Free |
| 2836.40.00 | - Potassium carbonates | kg | 10% | Free | 523.74 | Free |
| 2836.50.00 | - Calcium carbonate | kg | 10% | Free | 523.79 | Free |
| 2836.60.00 | - Barium carbonate | kg | 10% | Free | 523.79 | Free |
| | - Other: | | | | | |
| 2836.91.00 | -- Lithium carbonates | kg | 10% | Free | 0523.79 | Free |
| 2836.92.00 | -- Strontium carbonate | kg | 10% | Free | 0523.79 | Free |
| 2836.99.00 | -- Other | kg | 10% | Free | 0523.79 | Free |
| **28.37** | **Cyanides, cyanide oxides and complex cyanides.** | | | | | |

| | | | | | | |
|---|---|---|---|---|---|---|
| | - Cyanides and cyanide oxides: | | | | | |
| 2837.11.00 | -- Of sodium | kg | 10% | Free | 523.81 | Free |
| 2837.19.00 | -- Other | kg | 10% | Free | 523.81 | Free |
| 2837.20.00 | - Complex cyanides | kg | 10% | Free | 523.81 | Free |
| **28.39** | **Silicates ; commercial alkali metal silicates.** | | | | | |
| | - Of sodium: | | | | | |
| 2839.11.00 | -- Sodium metasilicates | kg | 10% | Free | 523.83 | Free |
| 2839.19.00 | -- Other | kg | 10% | Free | 523.83 | Free |
| 2839.90.00 | - Other | kg | 10% | Free | 523.83 | Free |
| **28.40** | **Borates; peroxoborates (perborates).** | | | | | |
| | - Disodium tetraborate (refined borax): | | | | | |
| 2840.11.00 | -- Anhydrous | kg | 10% | Free | 523.84 | Free |
| 2840.19.00 | -- Other | kg | 10% | Free | 523.84 | Free |
| 2840.20.00 | - Other borates | kg | 10% | Free | 523.84 | Free |
| 2840.30.00 | - Peroxoborates (perborates) | kg | 10% | Free | 523.84 | Free |
| **28.41** | **Salts of oxometallic or peroxometallic acids.** | | | | | |
| 2841.30.00 | - Sodium dichromate | kg | 10% | Free | 524.31 | Free |
| **Tariff Item** | **Description** | **Unit Qty** | **Import Duty Rate** | **VAT** | **SITC Code** | **Export Duty Rate** |
| 2841.50.00 | - Other chromates and dichromates; peroxochromates | kg | 10% | Free | 524.31 | Free |
| | - Manganites, manganates and permanganates: | | | | | |
| 2841.61.00 | -- Potassium permanganate | kg | 10% | Free | 524.31 | Free |
| 2841.69.00 | -- Other | kg | 10% | Free | 524.31 | Free |
| 2841.70.00 | - Molybdates | kg | 10% | Free | 524.31 | Free |
| 2841.80.00 | - Tungstates (wolframates) | kg | 10% | Free | 524.31 | Free |
| 2841.90.00 | - Other | kg | 10% | Free | 524.31 | Free |
| **28.42** | **Other salts of inorganic acids or peroxoacids (including aluminosilicates whether or not chemically defined), other than azides.** | | | | | |
| 2842.10.00 | - Double or complex silicates, including aluminosilicates whether or not chemically defined | kg | 10% | Free | 523.89 | Free |
| 2842.90.00 | - Other | kg | 10% | Free | 523.89 | Free |
| | **VI.- MISCELLANEOUS** | | | | | |
| **28.43** | **Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.** | | | | | |

| | | | | | | |
|---|---|---|---|---|---|---|
| 2843.10.00 | - Colloidal precious metals | kg | 10% | Free | 524.32 | Free |
| | - Silver compounds: | | | | | |
| 2843.21.00 | -- Silver nitrate | kg | 10% | Free | 524.32 | Free |
| 2843.29.00 | -- Other | kg | 10% | Free | 524.32 | Free |
| 2843.30.00 | - Gold compounds | kg | 10% | Free | 524.32 | Free |
| 2843.90.00 | - Other compounds; amalgams | kg | 10% | Free | 524.32 | Free |
| **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 | kg | 10% | Free | 525.11 | Free |
| 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 | kg | 10% | Free | 525.13 | Free |
| **Tariff Item** | **Description** | **Unit Qty** | **Import Duty Rate** | **VAT** | **SITC Code** | **Export Duty Rate** |
| 28.44.30.00 | - 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 | kg | 10% | Free | 525.15 | Free |
| 2844.40.00 | - Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues | kg | 10% | Free | 525.19 | Free |
| 2844.50.00 | - Spent (irradiated) fuel elements (cartridges) of nuclear reactors | kg | 10% | Free | 525.17 | Free |
| **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) | kg | 10% | Free | 525.91 | Free |
| 2845.90.00 | - Other | kg | 10% | Free | 525.91 | Free |

| | | | | | | |
|---|---|---|---|---|---|---|
| **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 | kg | 10% | Free | 525.95 | Free |
| 2846.90.00 | - Other | kg | 10% | Free | 525.95 | Free |
| **28.47** | **Hydrogen peroxide, whether or not solidified with urea.** | kg | 10% | Free | 524.91 | Free |
| **[ 28.48]** | | | | | | |
| **28.49** | **Carbides, whether or not chemically defined.** | | | | | |
| 2849.10.00 | - Of calcium | kg | 10% | Free | 524.93 | Free |
| 2849.20.00 | - Of silicon | kg | 10% | Free | 524.94 | Free |
| 2849.90.00 | - Other | kg | 10% | Free | 524.94 | Free |
| **28.50** | **Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.** | kg | 10% | Free | 524.95 | Free |
| **[28.51]** | | | | | | |
| **28.52** | **Inorganic or organic compound of mercury, whether or not chemically defined, excluding amalgams.** | | | | | |
| **Tariff Item** | **Description** | **Unit Qty** | **Import Duty Rate** | **VAT** | **SITC Code** | **Export Duty Rate** |
| 2852.10.00 | -Chemically defined | kg | 10% | Free | 524.96 | Free |
| 2852.90.00 | -Other | kg | 10% | Free | 524.96 | Free |
| **28.53** | **Phosphides, whether or not chemically defined, excluding ferrophosphorus; other inorganic compounds (including distilledor 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.** | | | | | |
| 2853.10.00 | - Cyanogen chloride (chlorcyan) | kg | 10% | Free | 524.96 | Free |
| 2853.90.00 | - Other | kg | 10% | Free | 524.96 | Free |

## Chapter 29

## Organic chemicals

**Notes.**

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

(a) Separate chemically defined organic compounds, whether or not containing impurities;

(b) Mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);

(c) The products of headings 29.36 to 29.39 or the sugar ethers, sugar acetals and sugar esters, and their salts, of heading 29.40, or the products of heading 29.41, whether or not chemically defined;

(d) The products mentioned in (a), (b) or (c) above dissolved in water;

(e) The products mentioned in (a), (b) or (c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;

(f) The products mentioned in (a), (b), (c), (d) or (e) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;

(g) The products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti-dusting agent or a colouring or odoriferous substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use;

(h) The following products, diluted to standard strengths, for the production of azo dyes: diazonium salts, couplers used for these salts and diazotisable amines and their salts.

2.- This Chapter does not cover:

(a) Goods of heading 15.04 or crude glycerol of heading 15.20;

(b) Ethyl alcohol (heading 22.07 or 22.08);

(c) Methane or propane (heading 27.11);

(d) The compounds of carbon mentioned in Note 2 to Chapter 28;

(e) Immunological products of heading 30.02;

(f) Urea (heading 31.02 or 31.05);

(g) Colouring matter of vegetable or animal origin (heading 32.03), synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (heading 32.04) or dyes or other colouring matter put up in forms or packings for retail sale (heading 32.12);

(h) Enzymes (heading 35.07);

(ij) Metaldehyde, hexamethylenetetramine or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels, or liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 $cm^3$ (heading 36.06);

(k) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 38.13; ink removers put up in packings for retail sale, of heading 38.24; or

(l) Optical elements, for example, of ethylenediamine tartrate (heading 90.01).

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

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

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

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

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

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

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

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

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

(3) Co-ordination compound, other than products classifiable in sub-Chapters XI or heading 29.41, are to be classified in the heading which occurs last in numerical order in chapter 29, among those appropriate to the fragment form by the '' cleaving '' of all metal bonds, other than metal-carbon bonds.

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

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

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

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

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

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

8.- For the purposes of heading 29.37:

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

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

**"Subheading Notes".**

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

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

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| | **I.- HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES** | | | | | |
| **29.01** | **Acyclic hydrocarbons.** | | | | | |
| 2901.10.00 | - Saturated | kg | 10% | Free | 511.14 | Free |
| | - Unsaturated: | | | | | |
| 2901.21.00 | -- Ethylene | kg | 10% | Free | 511.11 | Free |
| 2901.22.00 | -- Propene (propylene) | kg | 10% | Free | 511.12 | Free |
| 2901.23.00 | -- Butene (butylene) and isomers thereof | kg | 10% | Free | 511.13 | Free |
| 2901.24.00 | -- Buta-1,3-diene and isoprene | kg | 10% | Free | 511.13 | Free |
| 2901.29.00 | -- Other | kg | 10% | Free | 511.19 | Free |
| **29.02** | **Cyclic hydrocarbons.** | | | | | |
| | - Cyclanes, cyclenes and cycloterpenes: | | | | | |
| 2902.11.00 | -- Cyclohexane | kg | 10% | Free | 511.21 | Free |
| 2902.19.00 | -- Other | kg | 10% | Free | 511.29 | Free |

| | | | | | | |
|---|---|---|---|---|---|---|
| 2902.20.00 | - Benzene | kg | 10% | Free | 511.22 | Free |
| 2902.30.00 | - Toluene | kg | 10% | Free | 511.23 | Free |
| | - Xylenes: | | | | | |
| 2902.41.00 | -- *o*-Xylene | kg | 10% | Free | 511.24 | Free |
| 2902.42.00 | -- *m*-Xylene | kg | 10% | Free | 511.24 | Free |
| 2902.43.00 | -- *p*-Xylene | kg | 10% | Free | 511.24 | Free |
| 2902.44.00 | -- Mixed xylene isomers | kg | 10% | Free | 511.24 | Free |
| 2902.50.00 | - Styrene | kg | 10% | Free | 511.25 | Free |
| 2902.60.00 | - Ethylbenzene | kg | 10% | Free | 511.26 | Free |
| 2902.70.00 | - Cumene | kg | 10% | Free | 511.27 | Free |
| 2902.90.00 | - Other | kg | 10% | Free | 511.29 | Free |
| **29.03** | **Halogenated derivatives of hydrocarbons.** | | | | | |
| | - Saturated chlorinated derivatives of acyclic hydrocarbons: | | | | | |
| 2903.11.00 | -- Chloromethane (methyl chloride) and chloroethane (ethyl chloride) | kg | 10% | Free | 511.36 | Free |
| 2903.12.00 | -- Dichloromethane (methylene chloride) | kg | 10% | Free | 511.36 | Free |
| 2903.13.00 | -- Chloroform (trichloromethane) | kg | 10% | Free | 511.36 | Free |
| 2903.14.00 | -- Carbon tetrachloride | kg | 10% | Free | 511.36 | Free |
| **Tariff Item** | **Description** | **Unit Qty** | **Import Duty Rate** | **VAT** | **SITC Code** | **Export Duty Rate** |
| 2903.15.00 | -- Ethylene dichloride (ISO) (1,2-dichloroethane) | kg | 10% | Free | 511.35 | Free |
| 2903.19.00 | -- Other | kg | 10% | Free | 511.36 | Free |
| | - Unsaturated chlorinated derivatives of acyclic hydrocarbons: | | | | | |
| 2903.21.00 | -- Vinyl chloride (chloroethylene) | kg | 10% | Free | 511.31 | Free |
| 2903.22.00 | -- Trichloroethylene | kg | 10% | Free | 511.32 | Free |
| 2903.23.00 | -- Tetrachloroethylene (perchloroethylene) | kg | 10% | Free | 511.33 | Free |
| 2903.29.00 | -- Other | kg | 10% | Free | 511.34 | Free |
| | - Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons | | | | | |
| 2903.31.00 | -- Ethylene dibromide (ISO) (1,2-dibromoethane) | kg | 10% | Free | 511.37 | Free |
| 2903.39.00 | -- Other | kg | 10% | Free | 511.39 | Free |
| | - Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens: | | | | | |
| 2903.71.00 | -- Chlorofluoromethane | kg | 10% | Free | 511.38 | Free |
| 2903.72.00 | -- Dichlorodifluoromethane | kg | 10% | Free | 511.38 | Free |

| | | | | | | |
|---|---|---|---|---|---|---|
| 2903.73.00 | -- Dichlorofluoroethanes | kg | 10% | Free | 511.38 | Free |
| 2903.74.00 | -- Chlorodifluoroethanes | kg | 10% | Free | 511.38 | Free |
| 2903.75.00 | -- Dichloropentafluoromethane | kg | 10% | Free | 511.38 | Free |
| 2903.76.00 | -- Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes | kg | 10% | Free | 511.38 | Free |
| 2903.77.00 | -- Other perhalogenated only with fluorine and chlorine | kg | 10% | Free | 511.38 | Free |
| 2903.78.00 | --Other perhalogenated derivatives | kg | 10% | Free | 511.38 | Free |
| 2903.79.00 | -- Other | kg | 10% | Free | 511.38 | Free |
| | - Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons: | | | | | |
| 2903.81.00 | -- 1,2,3,4,5,6-Hexachlorocyclohexane (HCH) (ISO), including lindane (ISO, INN) | kg | 10% | Free | 511.39 | Free |
| 2903.82.00 | -- Aldrin (ISO), chlordane (ISO) and heptachlor (ISO) | kg | 10% | Free | 511.39 | Free |
| 2903.83.00 | -- Mirex (ISO) | kg | 10% | Free | 511.39 | Free |
| 2903.89.00 | -- Other | kg | 10% | Free | 511.39 | Free |
| | - Halogenated derivatives of aromatic hydrocarbons: | | | | | |
| | | | | | | |
| **Tariff Item** | **Description** | **Unit Qty** | **Import Duty Rate** | **VAT** | **SITC Code** | **Export Duty Rate** |
| 2903.91.00 | -- Chlorobenzene, *o*-dichlorobenzene and *p*-dichlorobenzene | kg | 10% | Free | 511.39 | Free |
| 2903.92.00 | -- Hexachlorobenzene and (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2, 2-bis(*p*-chlorophenyl) ethane) | kg | 10% | Free | 511.39 | Free |
| 2903.93.00 | -- Pentachlorobenzene (ISO) | kg | 10% | Free | 511.39 | Free |
| 2903.94.00 | -- Hexabromobiphenyls | kg | 10% | Free | 511.39 | Free |
| 2903.99.00 | -- Other | kg | 10% | Free | 511.39 | Free |
| **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 | kg | 10% | Free | 511.4 | Free |
| 2904.20.00 | - Derivatives containing only nitro or only nitroso groups | kg | 10% | Free | 511.4 | Free |
| 2904.30.00 | - Perfluorooctans sukphonic acid, its salt and perfluorooctane sulphonyl fluoride | kg | 10% | Free | 511.4 | Free |
| 2904.31.00 | -- Perfluorooctane sulphonic acid | kg | 10% | Free | 511.4 | Free |

| | | | | | | |
|---|---|---|---|---|---|---|
| 2904.32.00 | -- Ammonium perfluorooctane sulphonate | kg | 10% | Free | 511.4 | Free |
| 2904.33.00 | -- Lithium perfluorooctane sulphonate | kg | 10% | Free | 511.4 | Free |
| 2904.34.00 | -- Potassium perfluorooctane sulphonate | kg | 10% | Free | 511.4 | Free |
| 2904.35.00 | -- Other salts of perfluorooctane sulphonic acid | kg | 10% | Free | 511.4 | Free |
| 2904.36.00 | -- Perfluorooctane sulphony\| fluoride | kg | 10% | Free | 511.4 | Free |
| 2904.90.00 | - Other | kg | 10% | Free | 511.4 | Free |
| 2904.91.00 | -- Trichloromethane (Chloropicrin) | kg | 10% | Free | 511.4 | Free |
| 2904.99.00 | -- Other | kg | 10% | Free | 511.4 | Free |
| | **II.- ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES** | | | | | |
| **29.05** | **Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.** | | | | | |
| | - Saturated monohydric alcohols: | | | | | |
| 2905.11.00 | -- Methanol (methyl alcohol) | kg | 10% | Free | 512.11 | Free |
| 2905.12.00 | -- Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol) | kg | 10% | Free | 512.12 | Free |
| 2905.13.00 | -- Butan-1-ol (n-butyl alcohol) | kg | 10% | Free | 512.13 | Free |
| 2905.14.00 | -- Other butanols | kg | 10% | Free | 512.13 | Free |
| **Tariff Item** | **Description** | **Unit Qty** | **Import Duty Rate** | **VAT** | **SITC Code** | **Export Duty Rate** |
| 2905.16.00 | -- Octanol (octyl alcohol) and isomers thereof | kg | 10% | Free | 512.14 | Free |
| 2905.17.00 | -- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol) | kg | 10% | Free | 512.19 | Free |
| 2905.19.00 | -- Other | kg | 10% | Free | 512.19 | Free |
| | - Unsaturated monohydric alcohols: | | | | | |
| 2905.22.00 | -- Acyclic terpene alcohols | kg | 10% | Free | 512.19 | Free |
| 2905.29.00 | -- Other | kg | 10% | Free | 512.19 | Free |
| | - Diols: | | | | | |
| 2905.31.00 | -- Ethylene glycol (ethanediol) | kg | 10% | Free | 512.21 | Free |
| 2905.32.00 | -- Propylene glycol (propane-1,2-diol) | kg | 10% | Free | 512.29 | Free |
| 2905.39.00 | -- Other | kg | 10% | Free | 512.29 | Free |
| | - Other polyhydric alcohols: | | | | | |
| 2905.41.00 | -- 2-Ethyl-2-(hydroxymethyl) propane-1,3-diol (trimethylolpropane) | kg | 10% | Free | 512.29 | Free |
| 2905.42.00 | -- Pentaerythritol | kg | 10% | Free | 512.23 | Free |
| 2905.43.00 | -- Mannitol | kg | 10% | Free | 512.24 | Free |

| | | | | | | |
|---|---|---|---|---|---|---|
| 2905.44.00 | -- D-glucitol (sorbitol) | kg | 10% | Free | 512.25 | Free |
| 2905.45.00 | -- Glycerol | kg | 10% | Free | 512.22 | Free |
| 2905.49.00 | -- Other | kg | 10% | Free | 512.29 | Free |
| | - Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols: | | | | | |
| 2905.51.00 | -- Ethchlorvynol (INN) | kg | 10% | Free | 512.29 | Free |
| 2905.59.00 | -- Other | kg | 10% | Free | 512.29 | Free |
| **29.06** | **Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.** | | | | | |
| | - Cyclanic, cyclenic or cycloterpenic: | | | | | |
| 2906.11.00 | -- Menthol | kg | 10% | Free | 512.31 | Free |
| 2906.12.00 | -- Cyclohexanol, methylcyclohexanols and dimethylcyclo-hexanols | kg | 10% | Free | 512.31 | Free |
| 2906.13.00 | -- Sterols and inositols | kg | 10% | Free | 512.31 | Free |
| 2906.19.00 | -- Other | kg | 10% | Free | 512.31 | Free |
| | - Aromatic: | | | | | |
| 2906.21.00 | -- Benzyl alcohol | kg | 10% | Free | 512.35 | Free |
| 2906.29.00 | -- Other | kg | 10% | Free | 512.35 | Free |
| **Tariff Item** | **Description** | **Unit Qty** | **Import Duty Rate** | **VAT** | **SITC Code** | **Export Duty Rate** |
| | **III.- PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES** | | | | | |
| **29.07** | **Phenols; phenol-alcohols.** | | | | | |
| | - Monophenols: | | | | | |
| 2907.11.00 | -- Phenol (hydroxybenzene) and its salts | kg | 10% | Free | 512.41 | Free |
| 2907.12.00 | -- Cresols and their salts | kg | 10% | Free | 512.42 | Free |
| 2907.13.00 | -- Octylphenol, nonylphenol and their isomers; salts thereof | kg | 10% | Free | 512.43 | Free |
| 2907.15.00 | -- Naphthols and their salts | kg | 10% | Free | 512.43 | Free |
| 2907.19.00 | -- Other | kg | 10% | Free | 512.43 | Free |
| | - Polyphenols; phenol-alcohols: | | 10% | Free | 512.43 | |
| 2907.21.00 | -- Resorcinol and its salts | kg | 10% | Free | 512.43 | Free |
| 2907.22.00 | -- Hydroquinone (quinol) and its salts | kg | 10% | Free | 512.43 | Free |
| 2907.23.00 | -- 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts | kg | 10% | Free | 512.43 | Free |
| 2907.29.00 | -- Other | kg | 10% | Free | 512.43 | Free |

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| **29.08** | **Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.** | | | | | |
| | - Derivatives containing only halogen substituents and their salts | | | | | |
| 2908.11.00 | -- Pentacchlorophenol (ISO) | kg | 10% | Free | 512.44 | Free |
| 2908.19.00 | -- Other | kg | 10% | Free | 512.44 | Free |
| | - Other | | | | | |
| 2908.91.00 | -- Dinoseb (ISO) and its salts | kg | 10% | Free | 512.44 | Free |
| 2908.92.00 | -- 4,6-Dinitro-o-cresol (DNOC (ISO) and its salts | kg | 10% | Free | 512.44 | Free |
| 2908.99.00 | -- Other | kg | 10% | Free | 512.44 | Free |
| | **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** | | | | | |
| Tariff Item | **Description** | **Unit Qty** | **Import Duty Rate** | **VAT** | **SITC Code** | **Export Duty Rate** |
| **29.09** | **Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives.** | | | | | |
| | - Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives: | | | | | |
| 2909.11.00 | -- Diethyl ether | kg | 10% | Free | 516.16 | Free |
| 2909.19.00 | -- Other | kg | 10% | Free | 516.16 | Free |
| 2909.20.00 | - Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives | kg | 10% | Free | 516.16 | Free |
| 2909.30.00 | - Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives | kg | 10% | Free | 516.16 | Free |
| | - Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives: | | | | | |
| 2909.41.00 | -- 2,2'-Oxydiethanol (diethylene glycol, digol) | kg | 10% | Free | 516.17 | Free |
| 2909.43.00 | -- Monobutyl ethers of ethylene glycol or of diethylene glycol | kg | 10% | Free | 516.17 | Free |
| 2909.44.00 | -- Other monoalkylethers of ethylene glycol or of diethylene glycol | kg | 10% | Free | 516.17 | Free |

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| 2909.49.00 | -- Other | kg | 10% | Free | 516.17 | Free |
| 2909.50.00 | - Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives | kg | 10% | Free | 516.17 | Free |
| 2909.60.00 | - Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives | kg | 10% | Free | 516.17 | Free |
| **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) | kg | 10% | Free | 516.13 | Free |
| 2910.20.00 | - Methyloxirane (propylene oxide) | kg | 10% | Free | 516.14 | Free |
| 2910.30.00 | - 1-Chloro-2,3-epoxypropane (epichlorohydrin) | kg | 10% | Free | 516.15 | Free |
| 2910.40.00 | - Dieldrin (ISO, INN) | kg | 10% | Free | 516.15 | Free |
| 2910.50.00 | - Endrin (ISO) | kg | 10% | Free | 516.15 | Free |
| 2910.90.00 | - Other | kg | 10% | Free | 516.15 | Free |
| **Tariff Item** | **Description** | **Unit Qty** | **Import Duty Rate** | **VAT** | **SITC Code** | **Export Duty Rate** |
| **2911.00.00** | **Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.** | kg | 10% | Free | 516.12 | Free |
| | **V.- ALDEHYDE-FUNCTION COMPOUNDS** | | | | | |
| **29.12** | **Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.** | | | | | |
| | - Acyclic aldehydes without other oxygen function: | | | | | |
| 2912.11.00 | -- Methanal (formaldehyde) | kg | 10% | Free | 516.21 | Free |
| 2912.12.00 | -- Ethanal (acetaldehyde) | kg | 10% | Free | 516.21 | Free |
| 2912.19.00 | -- Other | kg | 10% | Free | 516.21 | Free |
| | - Cyclic aldehydes without other oxygen function: | | 10% | Free | | |
| 2912.21.00 | -- Benzaldehyde | kg | 10% | Free | 516.21 | Free |
| 2912.29.00 | -- Other | kg | 10% | Free | 516.21 | Free |
| | - Aldehyde-alchol, aldehyde-ether and aldehydes-phenol and aldehyde with other oxygen function: | | | | | |
| 2912.41.00 | -- Vanillin (4-hydroxy-3-methoxybenzaldehyde) | kg | 10% | Free | 516.21 | Free |
| 2912.42.00 | -- Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde) | kg | 10% | Free | 516.21 | Free |
| 2912.49.00 | -- Other | kg | 10% | Free | 516.21 | Free |
| 2912.50.00 | - Cyclic polymers of aldehydes | kg | 10% | Free | 516.21 | Free |

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| 2912.60.00 | - Paraformaldehyde | kg | 10% | Free | 516.21 | Free |
| **2913.00.00** | **Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.** | kg | 10% | Free | 516.26 | Free |
| | **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.** | | | | | |
| | - Acyclic ketones without other oxygen function: | | | | | |
| 2914.11.00 | -- Acetone | kg | 10% | Free | 516.23 | Free |
| 2914.12.00 | -- Butanone (methyl ethyl ketone) | kg | 10% | Free | 516.24 | Free |
| 2914.13.00 | -- 4-Methylpentan-2-one (methyl isobutyl ketone) | kg | 10% | Free | 516.25 | Free |
| 2914.19.00 | -- Other | kg | 10% | Free | 516.25 | Free |
| | - Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function: | | | | | |
| 2914.22.00 | -- Cyclohexanone and methylcyclohexanones | kg | 10% | Free | 516.28 | Free |
| **Tariff Item** | **Description** | **Unit Qty** | **Import Duty Rate** | **VAT** | **SITC Code** | **Export Duty Rate** |
| 2914.23.00 | -- Ionones and methylionones | kg | 10% | Free | 516.28 | Free |
| 2914.29.00 | -- Other | kg | 10% | Free | 516.28 | Free |
| | - Aromatic ketones without other oxygen function: | | | | | |
| 2914.31.00 | -- Phenylacetone (phenylpropan-2-one) | kg | 10% | Free | 516.29 | Free |
| 2914.39.00 | -- Other | kg | 10% | Free | 516.29 | Free |
| 2914.40.00 | - Ketone-alcohols and ketone-aldehydes | kg | 10% | Free | 516.29 | Free |
| 2914.50.00 | - Ketone-phenols and ketones with other oxygen function | kg | 10% | Free | 516.29 | Free |
| | - Quinones: | | | | | |
| 2914.61.00 | -- Anthraquinone | kg | 10% | Free | 516.29 | Free |
| 2914.62.00 | -- Coenzyme Q10 (ubidecarenone (INN)) | kg | 10% | Free | 516.29 | Free |
| 2914.69.00 | -- Other | kg | 10% | Free | 516.29 | Free |
| 2914.70.00 | - Halogenated, sulphonated, nitrated or nitrosated derivatives | kg | 10% | Free | 516.29 | Free |
| 2914.71.00 | -- Chordecone (ISO) | kg | 10% | Free | 516.29 | Free |
| 2914.79.00 | -- Other | kg | 10% | Free | 516.29 | Free |

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| | **VII.- CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES** | | | | | |
| **29.15** | **Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.** | | | | | |
| | - Formic acid, its salts and esters: | | | | | |
| 2915.11.00 | -- Formic acid | kg | 10% | Free | 513.74 | Free |
| 2915.12.00 | -- Salts of formic acid | kg | 10% | Free | 513.74 | Free |
| 2915.13.00 | -- Esters of formic acid | kg | 10% | Free | 513.74 | Free |
| | - Acetic acid and its salts; acetic anhydride: | | | | | |
| 2915.21.00 | -- Acetic acid | kg | 10% | Free | 513.71 | Free |
| 2915.24.00 | -- Acetic anhydride | kg | 10% | Free | 513.77 | Free |
| 2915.29.00 | -- Other | kg | 10% | Free | 513.71 | Free |
| | - Esters of acetic acid: | | | | | |
| 2915.31.00 | -- Ethyl acetate | kg | 10% | Free | 513.72 | Free |
| 2915.32.00 | -- Vinyl acetate | kg | 10% | Free | 513.72 | Free |
| **Tariff Item** | **Description** | **Unit Qty** | **Import Duty Rate** | **VAT** | **SITC Code** | **Export Duty Rate** |
| 2915.33.00 | -- *n*-Butyl acetate | kg | 10% | Free | 513.72 | Free |
| 2915.36.00 | -- Dinoseb (ISO) acetate | kg | 10% | Free | 513.72 | Free |
| 2915.39.00 | -- Other | kg | 10% | Free | 513.72 | Free |
| 2915.40.00 | - Mono-, di- or trichloroacetic acids, their salts and esters | kg | 10% | Free | 513.77 | Free |
| 2915.50.00 | - Propionic acid, its salts and esters | kg | 10% | Free | 513.77 | Free |
| 2915.60.00 | - Butanoic acids, pentanoic acids, their salts and esters | kg | 10% | Free | 513.75 | Free |
| 2915.70.00 | - Palmitic acid, stearic acid, their salts and esters | kg | 10% | Free | 513.76 | Free |
| 2915.90.00 | - Other | kg | 10% | Free | 513.77 | Free |
| **29.16** | **Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.** | | | | | |

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| | - Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: | | | | | |
| 2916.11.00 | -- Acrylic acid and its salts | kg | 10% | Free | 513.79 | Free |
| 2916.12.00 | -- Esters of acrylic acid | kg | 10% | Free | 513.79 | Free |
| 2916.13.00 | -- Methacrylic acid and its salts | kg | 10% | Free | 513.73 | Free |
| 2916.14.00 | -- Esters of methacrylic acid | kg | 10% | Free | 513.73 | Free |
| 2916.15.00 | -- Oleic, linoleic or linolenic acids, their salts and esters | kg | 10% | Free | 513.78 | Free |
| 2916.16.00 | -- Binapacryl (ISO) | kg | 10% | Free | 513.79 | Free |
| 2916.19.00 | -- Other | kg | 10% | Free | 513.79 | Free |
| 2916.20.00 | - Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives | kg | 10% | Free | 513.79 | Free |
| | - Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: | | | | | |
| 2916.31.00 | -- Benzoic acid, its salts and esters | kg | 10% | Free | 513.79 | Free |
| 2916.32.00 | -- Benzoyl peroxide and benzoyl chloride | kg | 10% | Free | 513.79 | Free |
| 2916.34.00 | -- Phenylacetic acid and its salts | kg | 10% | Free | 513.79 | Free |
| 2916.39.00 | -- Other | kg | 10% | Free | 513.79 | Free |
| **Tariff Item** | **Description** | **Unit Qty** | **Import Duty Rate** | **VAT** | **SITC Code** | **Export Duty Rate** |
| **29.17** | **Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.** | | | | | |
| | - Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: | | | | | |
| 2917.11.00 | -- Oxalic acid, its salts and esters | kg | 10% | Free | 513.89 | Free |
| 2917.12.00 | -- Adipic acid, its salts and esters | kg | 10% | Free | 513.89 | Free |
| 2917.13.00 | -- Azelaic acid, sebacic acid, their salts and esters | kg | 10% | Free | 513.89 | Free |
| 2917.14.00 | -- Maleic anhydride | kg | 10% | Free | 513.81 | Free |
| 2917.19.00 | -- Other | kg | 10% | Free | 513.89 | Free |
| 2917.20.00 | - Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives | kg | 10% | Free | 513.85 | Free |
| | - Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: | | | | | |

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| 2917.32.00 | -- Dioctyl orthophthalates | kg | 10% | Free | 513.83 | Free |
| 2917.33.00 | -- Dinonyl or didecyl orthophthalates | kg | 10% | Free | 513.89 | Free |
| 2917.34.00 | -- Other esters of orthophthalic acid | kg | 10% | Free | 513.89 | Free |
| 2917.35.00 | -- Phthalic anhydride | kg | 10% | Free | 513.82 | Free |
| 2917.36.00 | -- Terephthalic acid and its salts | kg | 10% | Free | 513.89 | Free |
| 2917.37.00 | -- Dimethyl terephthalate | kg | 10% | Free | 513.84 | Free |
| 2917.39.00 | -- Other | kg | 10% | Free | 513.89 | Free |
| **29.18** | **Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.** | | | | | |
| | - Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives: | | | | | |
| 2918.11.00 | -- Lactic acid, its salts and esters | kg | 10% | Free | 513.91 | Free |
| 2918.12.00 | -- Tartaric acid | kg | 10% | Free | 513.91 | Free |
| 2918.13.00 | -- Salts and esters of tartaric acid | kg | 10% | Free | 513.91 | Free |
| 2918.14.00 | -- Citric acid | kg | 10% | Free | 513.91 | Free |
| 2918.15.00 | -- Salts and esters of citric acid | kg | 10% | Free | 513.91 | Free |
| 2918.16.00 | -- Gluconic acid, its salts and esters | kg | 10% | Free | 513.92 | Free |
| **Tariff Item** | **Description** | **Unit Qty** | **Import Duty Rate** | **VAT** | **SITC Code** | **Export Duty Rate** |
| 2918.17.00 | -- 2,2-Dipheny\|-2-hydroxyacetic acid (benzilic acid) | kg | 10% | Free | 513.92 | Free |
| 2918.18.00 | -- Chlorobenzilate (ISO) | kg | 10% | Free | 513.92 | Free |
| 2918.19.00 | -- Other | kg | 10% | Free | 513.92 | Free |
| | - 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 | kg | 10% | Free | 513.93 | Free |
| 2918.22.00 | -- O-Acetylsalicylic acid, its salts and esters | kg | 10% | Free | 513.93 | Free |
| 2918.23.00 | -- Other esters of salicylic acid and their salts | kg | 10% | Free | 513.93 | Free |
| 2918.29.00 | -- Other | kg | 10% | Free | 513.94 | Free |
| 2918.30.00 | - Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives | kg | 10% | Free | 513.95 | Free |
| | - Other | | | | | |

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| 2918.91.00 | -- 2,4,5-T (ISO) 2,4,5-trichlorophenoxyacetic acid), its salts and esters | kg | 10% | Free | 513.96 | Free |
| 2918.99.00 | -- Other | kg | 10% | Free | 513.96 | Free |
| | **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. | kg | 10% | Free | 516.31 | Free |
| 2919.90.00 | - Other | kg | 10% | Free | 516.31 | Free |
| **29.20** | **Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.** | | | | | |
| | - Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives | | | | | |
| 2920.11.00 | -- Parathion (ISO) and Parathion-methyl (ISO) (methyl-parathion) | kg | 10% | Free | 516.39 | Free |
| 2920.19.00 | -- Other | kg | 10% | Free | 516.39 | Free |
| **Tariff Item** | **Description** | **Unit Qty** | **Import Duty Rate** | **VAT** | **SITC Code** | **Export Duty Rate** |
| | - Phosphite esterand their salts; their halogenated sulphonate nitrated or nitrosated derivatives | | | | | |
| 2920.21.00 | -- Dimethy\| phosphite | kg | 10% | Free | 516.39 | Free |
| 2920.22.00 | -- Diethy\| phosphite | kg | 10% | Free | 516.39 | Free |
| 2920.23.00 | -- Trimethy\| phosphite | kg | 10% | Free | 516.39 | Free |
| 2920.24.00 | -- Triethy\| phosphite | kg | 10% | Free | 516.39 | Free |
| 2920.29.00 | -- Other | kg | 10% | Free | 516.39 | Free |
| 2920.30.00 | - Endosulfan (ISO) | kg | 10% | Free | 516.39 | Free |
| 2920.90.00 | - Other | kg | 10% | Free | 516.39 | Free |
| | **IX.- NITROGEN-FUNCTION COMPOUNDS** | | | | | |
| **29.21** | **Amine-function compounds.** | | | | | |
| | - Acyclic monoamines and their derivatives; salts thereof: | | | | | |
| 2921.11.00 | -- Methylamine, di- or trimethylamine and their salts | kg | 10% | Free | 514.51 | Free |

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| 2921.12.00 | -- 2- (N, N-Dimethylamino) ethylchoride hydrochloride | kg | 10% | Free | 514.51 | Free |
| 2912.13.00 | -- 2- (N, N-Diethylamino) ethylchloride hydrochloride | kg | 10% | Free | 514.51 | Free |
| 2912.14.00 | -- 2-(N, N-Diisopropylamino)ethylchloride hydrochloride | kg | 10% | Free | 514.51 | Free |
| 2921.19.00 | -- Other | kg | 10% | Free | 514.51 | Free |
| | - Acyclic polyamines and their derivatives; salts thereof: | | | | | |
| 2921.21.00 | -- Ethylenediamine and its salts | kg | 10% | Free | 514.52 | Free |
| 2921.22.00 | -- Hexamethylenediamine and its salts | kg | 10% | Free | 514.52 | Free |
| 2921.29.00 | -- Other | kg | 10% | Free | 514.52 | Free |
| 2921.30.00 | - Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof | kg | 10% | Free | 514.53 | Free |
| | - Aromatic monoamines and their derivatives; salts thereof: | | | | | |
| 2921.41.00 | -- Aniline and its salts | kg | 10% | Free | 514.54 | Free |
| 2921.42.00 | -- Aniline derivatives and their salts | kg | 10% | Free | 514.54 | Free |
| 2921.43.00 | -- Toluidines and their derivatives; salts thereof | kg | 10% | Free | 514.54 | Free |
| 2921.44.00 | -- Diphenylamine and its derivatives; salts thereof | kg | 10% | Free | 514.54 | Free |
| **Tariff Item** | **Description** | **Unit Qty** | **Import Duty Rate** | **VAT** | **SITC Code** | **Export Duty Rate** |
| 2921.45.00 | -- 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof | kg | 10% | Free | 514.54 | Free |
| 2921.46.00 | -- Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof | kg | 10% | Free | 514.54 | Free |
| 2921.49.00 | -- Other | kg | 10% | Free | 514.54 | Free |
| | - Aromatic polyamines and their derivatives; salts thereof: | | | | | |
| 2921.51.00 | -- *o*-, *m*-, *p*-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof | kg | 10% | Free | 514.55 | Free |
| 2921.59.00 | -- Other | kg | 10% | Free | 514.55 | Free |
| **29.22** | **Oxygen-function amino-compounds.** | | | | | |
| | - Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof: | | | | | |
| 2922.11.00 | -- Monoethanolamine and its salts | kg | 10% | Free | 514.61 | Free |

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| 2922.12.00 | -- Diethanolamine and its salts | kg | 10% | Free | 514.61 | Free |
| 2922.13.00 | -- Triethanolamine and its salts | kg | 10% | Free | 514.61 | Free |
| 2922.14.00 | -- Dextropropoxyphene (INN) and its salts | kg | 10% | Free | 514.61 | Free |
| 2922.15.00 | -- Triethanolamine | kg | 10% | Free | 514.61 | Free |
| 2922.16.00 | -- Diethanolammonium perfluorooctane sulphonate | kg | 10% | Free | 514.61 | Free |
| 2922.17.00 | -- Methyldiethanolamine and ethyldiethanolamine | kg | 10% | Free | 514.61 | Free |
| 2922.18.00 | -- 2-(N, N-Diisopropylamino)ethanol | kg | 10% | Free | 514.61 | Free |
| 2922.19.00 | -- Other | kg | 10% | Free | 514.61 | Free |
| | - 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 | kg | 10% | Free | 514.62 | Free |
| 2922.29.00 | -- Other | kg | 10% | Free | 514.62 | Free |
| | - Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof: | | | | | |
| 2922.31.00 | -- Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof | kg | 10% | Free | 514.63 | Free |
| 2922.39.00 | -- Other | kg | 10% | Free | 514.63 | Free |
| **Tariff Item** | **Description** | **Unit Qty** | **Import Duty Rate** | **VAT** | **SITC Code** | **Export Duty Rate** |
| | - Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof: | | | | | |
| 2922.41.00 | -- Lysine and its esters; salts thereof | kg | 10% | Free | 514.64 | Free |
| 2922.42.00 | -- Glutamic acid and its salts | kg | 10% | Free | 514.64 | Free |
| 2922.43.00 | -- Anthranilic acid and its salts | kg | 10% | Free | 514.65 | Free |
| 2922.44.00 | -- Tilidine (INN) and its salts | kg | 10% | Free | 514.65 | Free |
| 2922.49.00 | -- Other | kg | 10% | Free | 514.65 | Free |
| 2922.50.00 | - Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function | kg | 10% | Free | 514.67 | Free |
| **29.23** | **Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined.** | | | | | |
| 2923.10.00 | - Chroline and its salts | kg | 10% | Free | 514.81 | Free |
| 2923.20.00 | - Lecithins and other phosphoaminolipids | kg | 10% | Free | 514.81 | Free |
| 2923.30.00 | - Tetraethylammonium perfluorooctane sulphonate | kg | 10% | Free | 514.81 | Free |

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|---|---|---|---|---|---|---|
| 2923.40.00 | - Didecyldimethylammonium Perfluorooctane sulphonate | kg | 10% | Free | 514.81 | Free |
| 2923.90.00 | - Other | kg | 10% | Free | 514.81 | Free |
| **29.24** | **Carboxyamide-function compounds; amide-function compounds of carbonic acid.** | | | | | |
| | - Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof: | | | | | |
| 2924.11.00 | -- Meprobamate (INN) | kg | 10% | Free | 514.71 | Free |
| 2924.12.00 | -- Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO) | kg | 10% | Free | 514.71 | Free |
| 2924.19.00 | -- Other | kg | 10% | Free | 514.71 | Free |
| | - Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof: | | | | | |
| 2924.21.00 | -- Ureines and their derivatives; salts thereof | kg | 10% | Free | 514.73 | Free |
| 2924.23.00 | -- 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts | kg | 10% | Free | 514.79 | Free |
| 2924.24.00 | -- Ethinamate (INN) | kg | 10% | Free | 514.79 | Free |
| 2924.25.00 | -- Alachlor (ISO) | kg | 10% | Free | 514.79 | Free |
| 2924.29.00 | -- Other | kg | 10% | Free | 514.79 | Free |
| **29.25** | **Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds.** | | | | | |
| **Tariff Item** | **Description** | **Unit Qty** | **Import Duty Rate** | **VAT** | **SITC Code** | **Export Duty Rate** |
| | - Imides and their derivatives; salts thereof: | | | | | |
| 2925.11.00 | -- Saccharin and its salts | kg | 10% | Free | 514.82 | Free |
| 2925.12.00 | -- Glutethimide (INN) | kg | 10% | Free | 514.82 | Free |
| 2925.19.00 | -- Other | kg | 10% | Free | 514.82 | Free |
| | - Imines and their derivatives; salts thereof | | | | | |
| 2925.21.00 | -- Chlordimeform (ISO) | kg | 10% | Free | 514.82 | Free |
| 2925.29.00 | -- Other | kg | 10% | Free | 514.82 | Free |
| **29.26** | **Nitrile-function compounds.** | | | | | |
| 2926.10.00 | - Acrylonitrile | kg | 10% | Free | 514.83 | Free |
| 2926.20.00 | - 1-Cyanoguanidine (dicyandiamide) | kg | 10% | Free | 514.84 | Free |
| 2926.30.00 | - Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane) | kg | 10% | Free | 514.84 | Free |
| 2926.40.00 | - alpha-Phenylacetoacetonitrile | kg | 10% | Free | 514.84 | Free |
| 2926.90.00 | - Other | kg | 10% | Free | 514.84 | Free |

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|---|---|---|---|---|---|---|
| **2927.00.00** | **Diazo-, azo- or azoxy-compounds.** | kg | 10% | Free | 514.85 | Free |
| **2928.00.00** | **Organic derivatives of hydrazine or of hydroxylamine.** | kg | 10% | Free | 514.86 | Free |
| **29.29** | **Compounds with other nitrogen function.** | | | | | |
| 2929.10.00 | - Isocyanates | kg | 10% | Free | 514.89 | Free |
| 2929.90.00 | - Other | kg | 10% | Free | 514.89 | Free |
| | **X.- ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES** | | | | | |
| **29.30** | **Organo-sulphur compounds.** | | | | | |
| 2930.20.00 | - Thiocarbamates and dithiocarbamates | kg | 10% | Free | 515.42 | Free |
| 2930.30.00 | - Thiuram mono-, di- or tetrasulphides | kg | 10% | Free | 515.43 | Free |
| 2930.40.00 | - Methionine | kg | 10% | Free | 515.44 | Free |
| 2930.60.00 | - 2- (N, N-Diethylamino) ethanethiol | kg | 10% | Free | 515.4 | Free |
| 2930.70.00 | - Bis(2-hydroxyethyl) | kg | 10% | Free | 515.4 | Free |
| 2930.80.00 | - Aldicarb (ISO), captafol (ISO)and methamidophos (ISO) | kg | 10% | Free | 515.4 | Free |
| 2930.90.00 | - Other | kg | 10% | Free | 515.49 | Free |
| **29.31** | **-Other organo-inorganic compounds.** | | | | | |
| **Tariff Item** | **Description** | **Unit Qty** | **Import Duty Rate** | **VAT** | **SITC Code** | **Export Duty Rate** |
| 2931.10.00 | -Tetramethyl lead and tetraethyl lead | kg | 10% | Free | 515.5 | Free |
| 2931.20.00 | -Tributyltin compound | kg | 10% | Free | 515.5 | Free |
| 2931.30.00 | Other organo-phosphorous deritives | kg | 10% | Free | 515.5 | Free |
| 2931.31.00 | -- Dimethyl methyylphosphonate | kg | 10% | Free | 515.5 | Free |
| 2931.32.00 | -- Dimethyl propylphosphonate | kg | 10% | Free | 515.5 | Free |
| 2931.33.00 | -- Diethyl ethylphosphonate | kg | 10% | Free | 515.5 | Free |
| 2931.34.00 | -- Sodium 3-(trihydroxysilyl)propyl methylphosphonate | kg | 10% | Free | 515.5 | Free |
| 2931.35.00 | -- 2,4,6-Tripropyl-1,3,5,2,4,6-Trioxatriphosphinane 2,4,6-trioxide | kg | 10% | Free | 515.5 | Free |
| 2931.36.00 | -- (5-Ethyl-2-methyl-2-oxido-1,3,2-Dioxaphosphinan-5-yl) methyl methyl methylpdosphonate | kg | 10% | Free | 515.5 | Free |
| 2931.37.00 | -- Bis [(5-ethyl-2-methyl-2-oxido-1,3,2-Dioxaphosphinan-5-yl) methyl] methylphosphonate | kg | 10% | Free | 515.5 | Free |

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|---|---|---|---|---|---|---|
| 2931.38.00 | -- Salt of methylphosphonic acid and (aminoiminomethyl)urea (1: 1) | kg | 10% | Free | 515.5 | Free |
| 2931.39.00 | -- Other | kg | 10% | Free | 515.5 | Free |
| 2931.90.00 | -Other | kg | 10% | Free | 555.5 | Free |
| **29.32** | **Heterocyclic compound with oxygen hetero-atom(s)only** | | | | | |
| | -Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure: | | | | | |
| 2932.11.00 | -- Tetrahydrofuran | kg | 10% | Free | 515.69 | Free |
| 2932.12.00 | -- 2-Furaldehyde (furfuraldehyde) | kg | 10% | Free | 515.69 | Free |
| 2932.13.00 | -- Furfuryl alcohol and tetrahydrofurfuryl alcohol | kg | 10% | Free | 515.69 | Free |
| 2932.14.00 | -- Surcralose | kg | 10% | Free | 515.69 | Free |
| 2932.19.00 | -- Other | kg | 10% | Free | 515.69 | Free |
| 2932.20.00 | - Lactones | kg | 10% | Free | 515.63 | Free |
| | -Other | | | | | |
| 2932.91.00 | -- Isosafrole | kg | 10% | Free | 515.69 | Free |
| 2932.92.00 | -- 1-(1,3-Benzodioxol-5-yl)propan-2-one | kg | 10% | Free | 515.69 | Free |
| 2932.93.00 | -- Piperonal | kg | 10% | Free | 515.69 | Free |
| 2932.94.00 | -- Safrole | kg | 10% | Free | 515.69 | Free |
| 2932.95.00 | -- Tetrahydrocannabinols (all isomers) | kg | 10% | Free | 515.69 | Free |
| **Tariff Item** | **Description** | **Unit Qty** | **Import Duty Rate** | **VAT** | **SITC Code** | **Export Duty Rate** |
| 2932.99.00 | -- Other | kg | 10% | Free | 515.69 | Free |
| **29.33** | **Heterocyclic compounds with nitrogen hetero-atom(s) only.** | | | | | |
| | - Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure: | | | | | |
| 2933.11.00 | -- Phenazone (antipyrin) and its derivatives | kg | 10% | Free | 515.71 | Free |
| 2933.19.00 | -- Other | kg | 10% | Free | 515.71 | Free |
| | - Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure: | | | | | |
| 2933.21.00 | -- Hydantoin and its derivatives | kg | 10% | Free | 515.72 | Free |
| 2933.29.00 | -- Other | kg | 10% | Free | 515.73 | Free |
| | - Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure: | | | | | |
| 2933.31.00 | -- Pyridine and its salts | kg | 10% | Free | 515.74 | Free |
| 2933.32.00 | -- Piperidine and its salts | kg | 10% | Free | 515.74 | Free |

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|---|---|---|---|---|---|---|
| 2933.33.00 | -- Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof | kg | 10% | Free | 515.74 | Free |
| 2933.39.00 | -- Other | kg | 10% | Free | 515.74 | Free |
| | - Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused: | | | | | |
| 2933.41.00 | -- Levorphanol (INN) and its salts | kg | 10% | Free | 515.75 | Free |
| 2933.49.00 | -- Other | kg | 10% | Free | 515.75 | Free |
| | - Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure: | | | | | |
| 2933.52.00 | -- Malonylurea (barbituric acid) and its salts | kg | 10% | Free | 515.76 | Free |
| 2933.53.00 | -- Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutabarbital (INN), secobarbital (INN) and vinylbital (INN); salts thereof | kg | 10% | Free | 515.76 | Free |
| **Tariff Item** | **Description** | **Unit Qty** | **Import Duty Rate** | **VAT** | **SITC Code** | **Export Duty Rate** |
| 2933.54.00 | -- Other derivatives of malonylurea (barbituric acid); salts thereof | kg | 10% | Free | 515.76 | Free |
| 2933.55.00 | -- Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof | kg | 10% | Free | 515.76 | Free |
| 2933.59.00 | -- Other | kg | 10% | Free | 515.76 | Free |
| | - Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure : | | | | | |
| 2933.61.00 | -- Melamine | kg | 10% | Free | 515.76 | Free |
| 2933.69.00 | -- Other | kg | 10% | Free | 515.76 | Free |
| | - Lactams: | | | | | |
| 2933.71.00 | -- 6-Hexanelactam (epsilon-caprolactam) | kg | 10% | Free | 515.61 | Free |
| 2933.72.00 | -- Clobazam (INN) and methyprylon (INN) | kg | 10% | Free | 515.61 | Free |
| 2933.79.00 | -- Other lactams | kg | 10% | Free | 515.61 | Free |

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| | - Other: | | | | | |
| 2933.91.00 | -- Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof | kg | 10% | Free | 515.76 | Free |
| 2933.92.00 | -- Azinphos-methyl (ISO) | kg | 10% | Free | 515.76 | Free |
| 2933.99.00 | -- Other | kg | 10% | Free | 515.76 | Free |
| **29.34** | **Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds.** | | | | | |
| 2934.10.00 | - Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure | kg | 10% | Free | 515.79 | Free |
| 2934.20.00 | - Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused | kg | 10% | Free | 515.79 | Free |
| **Tariff Item** | **Description** | **Unit Qty** | **Import Duty Rate** | **VAT** | **SITC Code** | **Export Duty Rate** |
| 2934.30.00 | - Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused | kg | 10% | Free | 515.78 | Free |
| | - Other: | | | | | |
| 2934.91.00 | -- Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof | kg | 10% | Free | 515.79 | Free |
| 2934.99.00 | -- Other | kg | 10% | Free | 515.79 | Free |
| **29.35** | **Sulphonamides.** | kg | 10% | Free | 515.80 | Free |
| 2935.10.00 | - N-Methylperfluorooctane sulphonamide | kg | 10% | Free | 515.80 | Free |
| 2935.20.00 | - N-Ethylperfluorooctane sulphonamide | kg | 10% | Free | 515.80 | Free |
| 2935.30.00 | - N-Ethyl-N-(2-hydroxyethyl) Perfluorooctane sulphonamide | kg | 10% | Free | 515.80 | Free |

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|---|---|---|---|---|---|---|
| 2935.40.00 | - N-(2Hydroxyethyl)-N-Methylperfluorooctane sulphonamide | kg | 10% | Free | 515.80 | Free |
| 2935.50.00 | - Other perfluorooctane sulphonamides | kg | 10% | Free | 515.80 | Free |
| 2935.90.00 | - Other | kg | 10% | Free | 515.80 | Free |
| | **XI.- PROVITAMINS, VITAMINS AND HORMONES** | | | | | |
| **29.36** | **Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent.** | | | | | |
| | - Vitamins and their derivatives, unmixed: | | | | | |
| 2936.21.00 | -- Vitamins A and their derivatives | kg | 0% | Free | 541.12 | Free |
| 2936.22.00 | -- Vitamin $B_1$ and its derivatives | kg | 0% | Free | 541.13 | Free |
| 2936.23.00 | -- Vitamin $B_2$ and its derivatives | kg | 0% | Free | 541.13 | Free |
| 2936.24.00 | -- D- or DL-Pantothenic acid (Vitamin $B_3$ or Vitamin $B_5$) and its derivatives | kg | 0% | Free | 541.13 | Free |
| 2936.25.00 | -- Vitamin $B_6$ and its derivatives | kg | 0% | Free | 541.13 | Free |
| 2936.26.00 | -- Vitamin $B_{12}$ and its derivatives | kg | 0% | Free | 541.13 | Free |
| 2936.27.00 | -- Vitamin C and its derivatives | kg | 0% | Free | 541.14 | Free |
| 2936.28.00 | -- Vitamin E and its derivatives | kg | 0% | Free | 541.15 | Free |
| 2936.29.00 | -- Other vitamins and their derivatives | kg | 0% | Free | 541.16 | Free |
| **Tariff Item** | **Description** | **Unit Qty** | **Import Duty Rate** | **VAT** | **SITC Code** | **Export Duty Rate** |
| 2936.90.00 | - Other, including natural concentrates | kg | 0% | Free | 541.17 | Free |
| **29.37** | **Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones.** | | | | | |
| | - Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues: | | | | | |
| 2937.11.00 | -- Somatotropin, its derivatives and structural analogues | kg | 10% | Free | 541.54 | Free |
| 2937.12.00 | -- Insulin and its salts | kg | 10% | Free | 541.54 | Free |
| 2937.19.00 | -- Other | kg | 10% | Free | 541.54 | Free |
| | - Steroidal hormones, their derivatives and structural analogues: | | | | | |

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|---|---|---|---|---|---|---|
| 2937.21.00 | -- Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone) | kg | 10% | Free | 541.53 | Free |
| 2937.22.00 | -- Halogenated derivatives of corticosteroidal hormones | kg | 10% | Free | 541.53 | Free |
| 2937.23.00 | -- Oestrogens and progestogens | kg | 10% | Free | 541.53 | Free |
| 2937.29.00 | -- Other | kg | 10% | Free | 541.53 | Free |
| 2937.50.00 | - Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues | kg | 10% | Free | 541.56 | Free |
| 2937.90.00 | - Other | kg | 10% | Free | 541.59 | Free |
| | **XII.- GLYCOSIDES AND ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES** | | | | | |
| **29.38** | **Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.** | | | | | |
| 2938.10.00 | - Rutoside (rutin) and its derivatives | kg | 10% | Free | 541.61 | Free |
| 2938.90.00 | - Other | kg | 10% | Free | 541.61 | Free |
| **29.39** | **Alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.** | | | | | |
| | - Alkaloids of opium and their derivatives; salts thereof: | | | | | |
| **Tariff Item** | **Description** | **Unit Qty** | **Import Duty Rate** | **VAT** | **SITC Code** | **Export Duty Rate** |
| 2939.11.00 | -- Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof | kg | 10% | Free | 541.41 | Free |
| 2939.19.00 | -- Other | kg | 10% | Free | 541.41 | Free |
| 2939.20.00 | - Alkaloids of cinchona and their derivatives; salts thereof: | kg | 10% | Free | 541.42 | Free |
| 2939.30.00 | - Caffeine and its salts | kg | 10% | Free | 541.43 | Free |
| | - Ephedrines and their salts: | | | | | |
| 2939.41.00 | -- Ephedrine and its salts | kg | 10% | Free | 541.44 | Free |
| 2939.42.00 | -- Pseudoephedrine (INN) and its salts | kg | 10% | Free | 541.44 | Free |
| 2939.43.00 | -- Cathine (INN) and its salts | kg | 10% | Free | 541.44 | Free |
| 2939.44.00 | --Norephedrine and its salts | kg | 10% | Free | 541.44 | Free |

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|---|---|---|---|---|---|---|
| 2939.49.00 | -- Other | kg | 10% | Free | 541.44 | Free |
| | - Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof: | | | | | |
| 2939.51.00 | -- Fenetylline (INN) and its salts | kg | 10% | Free | 541.45 | Free |
| 2939.59.00 | -- Other | kg | 10% | Free | 541.45 | Free |
| | - Alkaloids of rye ergot and their derivatives; salts thereof: | | | | | |
| 2939.61.00 | -- Ergometrine (INN) and its salts | kg | 10% | Free | 541.46 | Free |
| 2939.62.00 | -- Ergotamine (INN) and its salts | kg | 10% | Free | 541.46 | Free |
| 2939.63.00 | -- Lysergic acid and its salts | kg | 10% | Free | 541.46 | Free |
| 2939.69.00 | -- Other | kg | 10% | Free | 541.46 | Free |
| | - Other, of vegetal origin: | | | | | |
| 2939.71.00 | -- Cocaine, ecgonine, Levometamfetamine, metamfetamine (INN0, metamfetamine racemate; Salts, esters and other derivatives thereof | kg | 10% | Free | 541.46 | Free |
| 2939.79.00 | -- Other | kg | 10% | Free | 541.46 | Free |
| 2939.80.00 | - Other | kg | 10% | Free | 541.46 | Free |
| 2939.91.00 | -- Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof | kg | 10% | Free | 541.49 | Free |
| **Tariff Item** | **Description** | **Unit Qty** | **Import Duty Rate** | **VAT** | **SITC Code** | **Export Duty Rate** |
| 2939.99.00 | -- Other | kg | 10% | Free | 541.49 | Free |
| | **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.** | kg | 10% | Free | 516.92 | Free |
| **29.41** | **Antibiotics.** | | | | | |
| 2941.10.00 | - Penicillins and their derivatives with a penicillanic acid structure; salts thereof | kg | 10% | Free | 541.31 | Free |
| 2941.20.00 | - Streptomycins and their derivatives; salts thereof | kg | 10% | Free | 541.32 | Free |
| 2941.30.00 | - Tetracyclines and their derivatives; salts thereof | kg | 10% | Free | 541.33 | Free |
| 2941.40.00 | - Chloramphenicol and its derivatives; salts thereof | kg | 10% | Free | 541.39 | Free |
| 2941.50.00 | - Erythromycin and its derivatives; salts thereof | kg | 10% | Free | 541.39 | Free |
| 2941.90.00 | - Other | kg | 10% | Free | 541.39 | Free |

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| **2942.00.00** | **Other organic compounds.** | kg | 10% | Free | 516.99 | Free |

## Chapter 30

## Pharmaceutical products

**Notes.**

1.- This Chapter does not cover:

(a) Foods or beverages (such as dietetic, diabetic or fortified foods, food supplements, tonic beverages and mineral waters), other than nutritional preparations for intravenous administration (Section IV);

(b) Preparations, such as tablets, chewing gum or patches (transdermal system), intended to assist smokers to stop smoking (heading 21.06 or 38.24);

(c) Plasters specially calcined or finely ground for use in dentistry (heading 25.20);

(d) Aqueous distillats or aqueous solutions of essential oils, suitable for medicinal uses (heading 33.01);

(e) Preparations of headings 33.03 to 33.07, even if they have therapeutic or prophylactic properties;

(f) Soap or other products of heading 34.01 containing added medicaments;

(g) Preparations with a basis of plaster for use in dentistry (heading 34.07); or

(h) Blood albumin not prepared for therapeutic or prophylactic uses (heading 35.02).

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

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

(a) As unmixed products:

(1) Unmixed products dissolved in water;

(2) All goods of Chapter 28 or 29; and

(3) Simple vegetable extracts of heading 13.02, merely standardised or dissolved in any solvent;

(b) As products which have been mixed:

(1) Colloidal solutions and suspensions (other than colloidal sulphur);

(2) Vegetable extracts obtained by the treatment of mixtures of vegetable materials; and

(3) Salts and concentrates obtained by evaporating natural mineral waters.

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

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

(b) Sterile laminaria and sterile laminaria tents;

(c) Sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorble;

(d) Opacifying preparations for X-ray examinations and diagnostic reagents designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more ingredients which have been mixed together for such uses;

(e) Blood-grouping reagents;

(f) Dental cements and other dental fillings; bone reconstruction cements;

(g) First-aid boxes and kits;

(h) Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides;

(ij) Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments;

(k) Waste pharmaceuticals, that is, pharmaceutical products which are unfit for their original intended purpose due to, for example, expiry of shelf life, and

(l) Appliances identifiable for ostomy use, that is, colostomy, ilestomy and urostomy pouches cut to shape and their adhesive wafers or faceplates.

Subheading Notes.

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

(a) As unmixed products, pure products, whether or not containing impurities;

(b) As product which have been mixed:

(1) The product mention in (a) above dissolve in water or in other solvents;

(2) The product mention in (a) and (b) (1)above with an added stabilizer necessary for their preservation or transport; and

(3) The product mention in (a), (b) (1) and (b) (2) above with any additive.

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

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **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 | kg | 10% | Free | 541.62 | Free |
| 3001.90.00 | - Other | kg | 10% | Free | 541.62 | Free |
| **30.02** | **Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products.** | | | | | |

| | | | | | | |
|---|---|---|---|---|---|---|
| 3002.10.00 | - Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes | kg | 0% | Free | 541.63 | Free |
| 3002.11.00 | -- Malaria diagnostic test kits | kg | 0% | Free | 541.63 | Free |
| 3002.12.00 | -- Antisera and other blood fractions | kg | 0% | Free | 541.63 | Free |
| 3002.13.00 | -- Immunological products, unmixed, Not put up in measured doses or in Forms or packings for retail sale | kg | 0% | Free | 541.63 | Free |
| 3002.14.00 | -- Immunological products mixed, not Put up in measured doses or in Forms or packings for retail sale | kg | 0% | Free | 541.63 | Free |
| 3002.15.00 | -- Immunological products, put up in Measured doses or in forms or Packings for retail sale | kg | 0% | Free | 541.63 | Free |
| 3002.19.00 | -- Other | kg | 0% | Free | 541.63 | Free |
| 3002.20.00 | - Vaccines for human medicine | kg | 0% | Free | 541.63 | Free |
| 3002.30.00 | - Vaccines for veterinary medicine | kg | 0% | Free | 541.63 | Free |
| 3002.90.00 | - Other | kg | 0% | Free | 541.64 | Free |
| **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.** | | | | | |
| **Tariff Item** | **Description** | **Unit Qty** | **Import Duty Rate** | **VAT** | **SITC Code** | **Export Duty Rate** |
| 3003.10.00 | - Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives | kg | 0% | Free | 542.11 | Free |
| 3003.20.00 | - Other, containing antibiotics | kg | 0% | Free | 542.12 | |
| 3003.30.00 | - Other, containing hormones or other products of heading 29.37: | kg | 0% | Free | 542.2 | Free |
| 3003.31.00 | -- Containing insulin | kg | 0% | Free | 542.21 | Free |
| 3003.39.00 | -- Other | kg | 0% | Free | 542.22 | Free |
| 3003.40.00 | - Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 29.37 or antibiotics | kg | 0% | Free | 542.31 | Free |
| 3003.41.00 | -- Containing ephedrine or its salts | kg | 0% | Free | 542.31 | Free |
| 3003.42.00 | -- Containing pseudoephedrine (INN) Or its salts | kg | 0% | Free | 542.31 | Free |
| 3003.43 | -- Containing norephedrine or its salts | kg | 0% | Free | 542.31 | Free |
| 3003.49.00 | -- Other | kg | 0% | Free | 542.31 | Free |

| | | | | | | |
|---|---|---|---|---|---|---|
| 3003.60.00 | - Other, containing antimalarial active Principles described in Subheading Note 2 to this Chapter | kg | 0% | Free | 542.31 | Free |
| 3003.90.00 | - Other | kg | 0% | Free | 542.91 | Free |
| **30.04** | **Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale.** | | | | | |
| 3004.10.00 | - Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives | kg | 0% | Free | 542.13 | Free |
| 3004.20.00 | - Other, containing antibiotics | kg | 0% | Free | 542.19 | Free |
| | - Other, containing hormones or other products of heading 29.37: | | | | | |
| 3004.31.00 | -- Containing insulin | kg | 0% | Free | 542.23 | Free |
| 3004.32.00 | -- Containing corticosteroid hormones, their derivatives or structural analogues | kg | 0% | Free | 542.24 | Free |
| 3004.39.00 | -- Other | kg | 0% | Free | 542.29 | Free |
| 3004.40.00 | - Other, containing alkaloids or derivatives thereof: | | | | | |
| 3004.41.00 | -- Containing ephedrine or its salts | kg | 0% | Free | 542.32 | Free |
| **Tariff Item** | **Description** | **Unit Qty** | **Import Duty Rate** | **VAT** | **SITC Code** | **Export Duty Rate** |
| 3004.42.00 | -- Containing pseudoephedrine (INN) or its salts | kg | 0% | Free | 542.32 | Free |
| 3004.43.00 | -- Containing norephedrine or its salts | kg | 0% | Free | 542.32 | Free |
| 3004.49.00 | -- Other | kg | 0% | Free | 542.32 | Free |
| 3004.50.00 | - Other, containing vitamins or other products of heading 29.36 | kg | 0% | Free | 542.92 | Free |
| 3004.60.00 | - Other, containing antimalarial active Principles described in Subheading Note 2 to this Chapter | kg | 0% | Free | 542.13 | Free |
| 3004.90.00 | - Other | kg | 0% | Free | 542.93 | Free |
| **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 | kg | 0% | Free | 541.91 | Free |

| | | | | | | |
|---|---|---|---|---|---|---|
| 3005.90.00 | - Other | kg | 0% | Free | 541.91 | Free |
| **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 yarn) 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 | kg | 0% | Free | 541.99 | Free |
| 3006.20.00 | - Blood-grouping reagents | kg | 0% | Free | 541.92 | Free |
| 3006.30.00 | - Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient | kg | 0% | Free | 541.93 | Free |
| 3006.40.00 | - Dental cements and other dental fillings; bone reconstruction cements | kg | 0% | Free | 541.99 | Free |
| 3006.50.00 | - First-aid boxes and kits | kg | 0% | Free | 541.99 | Free |
| 3006.60.00 | - Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides | kg | 0% | Free | 541.99 | Free |
| 3006.70.00 | - Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments | kg | 0% | Free | 541.99 | Free |
| **Tariff Item** | **Description** | **Unit Qty** | **Import Duty Rate** | **VAT** | **SITC Code** | **Export Duty Rate** |
| | - Other: | | | | | |
| 3006.91.00 | -- Appliances identifiable for ostomy use | kg | 0% | Free | 541.99 | Free |
| 3006.92.00 | -- Waste pharmaceuticals | kg | 0% | Free | 541.99 | Free |

## 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 2.5g each, of heading 38.24; optical elements of potassium chloride (heading 90.01).

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

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

(i) Sodium nitrate, whether or not pure;

(ii) Ammonium nitrate, whether or not pure;

(iii) Double salts, whether or not pure, of ammonium sulphate and ammonium nitrate;

(iv) Ammonium sulphate, whether or not pure;

(v) Double salts (whether or not pure) or mixtures of calcium nitrate and ammonium nitrate;

(vi) Double salts (whether or not pure) or mixtures of calcium nitrate and magnesium nitrate;

(vii) Calcium cyanamide, whether or not pure or treated with oil;

(viii) Urea, whether or not pure.

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

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

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

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

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

(i) Basic slag;

(ii) Natural phosphates of heading 25.10, calcined or further heat-treated than for the removal of impurities;

(iii) Superphosphates (single, double or triple);

(iv) Calcium hydrogenorthophosphate containing not less than 0.2% by weight of fluorine calculated on the dry anhydrous product.

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

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

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

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

(i) Crude natural potassium salts (for example, carnallite, kainite and sylvite);

(ii) Potassium chloride, whether or not pure, except as provided in Note 1 (c) above;

(iii) Potassium sulphate, whether or not pure;

(iv) Magnesium potassium sulphate, whether or not pure.

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

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

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

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **31.01** | **Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products.** | kg | 10% | Free | 272.1 | Free |
| **31.02** | **Mineral or chemical fertilisers, nitrogenous.** | | | | | |
| 3102.10.00 | - Urea, whether or not in aqueous solution | kg | 10% | Free | 562.16 | Free |
| | - Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate: | | | | | |

| | | | | | | |
|---|---|---|---|---|---|---|
| 3102.21.00 | -- Ammonium sulphate | kg | 10% | Free | 562.12 | Free |
| 3102.29.00 | -- Other | kg | 10% | Free | 562.12 | Free |
| 3102.30.00 | - Ammonium nitrate, whether or not in aqueous solution | kg | 10% | Free | 562.11 | Free |
| 3102.40.00 | - Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances | kg | 10% | Free | 562.19 | Free |
| 3102.50.00 | - Sodium nitrate | kg | 10% | Free | 272.2 | Free |
| 3102.60.00 | - Double salts and mixtures of calcium nitrate and ammonium nitrate | kg | 10% | Free | 562.14 | Free |
| 3102.80.00 | - Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution | kg | 10% | Free | 562.17 | Free |
| 3102.90.00 | - Other, including mixtures not specified in the foregoing subheadings | kg | 10% | Free | 562.19 | Free |
| **31.03** | **Mineral or chemical fertilisers, phosphatic.** | | | | | |
| 3103.10.00 | - Superphosphates | kg | 10% | Free | 562.22 | Free |
| 3103.11.00 | -- Containing by weight 35% or more Of diphosphorus pentaoxide (P2O5) | kg | 10% | Free | 562.22 | Free |
| 3103.19.00 | -- Other | kg | 10% | Free | 562.22 | Free |
| 3103.90.00 | - Other | kg | 10% | Free | 562.29 | Free |
| **31.04** | **Mineral or chemical fertilisers, potassic.** | | | | | |
| **Tariff Item** | **Description** | **Unit Qty** | **Import Duty Rate** | **VAT** | **SITC Code** | **Export Duty Rate** |
| 3104.20.00 | - Potassium chloride | kg | 10% | Free | 562.31 | Free |
| 3104.30.00 | - Potassium sulphate | kg | 10% | Free | 562.32 | Free |
| 3104.90.00 | - Other | kg | 10% | Free | 562.39 | Free |
| **31.05** | **Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10kg.** | | | | | |
| 3105.10.00 | - Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10kg | kg | 10% | Free | 562.96 | Free |
| 3105.30.00 | - Diammonium hydrogenorthophosphate (diammonium phosphate) | kg | 10% | Free | 562.93 | Free |
| 3105.40.00 | - Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate) | kg | 10% | Free | 562.94 | Free |
| | - Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus: | | | | | |
| 3105.51.00 | -- Containing nitrates and phosphates | kg | 10% | Free | 562.95 | Free |

| | | | | | | |
|---|---|---|---|---|---|---|
| 3105.59.00 | -- Other | kg | 10% | Free | 562.95 | Free |
| 3105.60.00 | - Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium | kg | 10% | Free | 562.92 | Free |
| 3105.90.00 | - Other | kg | 10% | Free | 562.99 | Free |

## Chapter 32

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

**Notes.**

1.- This Chapter does not cover:

(a) Separate chemically defined elements or compounds (except those of heading 32.03 or 32.04, inorganic products of a kind used as luminophores (heading 32.06), glass obtained from fused quartz or other fused silica in the forms provided for in heading 32.07, and also dyes and other colouring matter put up in forms or packings for retail sale, of heading 32.12);

(b) Tannates or other tannin derivatives of products of headings 29.36 to 29.39, 29.41 or 35.01 to 35.04; or

(c) Mastics of asphalt or other bituminous mastics (heading 27.15).

2.- Heading 32.04 includes mixtures of stabilised diazonium salts and couplers for the production of azo dyes.

3.- Headings 32.03, 32.04, 32.05 and 32.06 apply also to preparations based on colouring matter (including, in the case of heading 32.06, colouring pigments of heading 25.30 or Chapter 28, metal flakes and metal powders), of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations. The headings do not apply, however, to pigments dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints, including enamels (heading 32.12), or to other preparations of heading 32.07, 32.08, 32.09, 32.10, 32.12, 32.13 or 32.15.

4.- Heading 32.08 includes solutions (other than collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution.

5.- The expression "colouring matter" in this Chapter does not include products of a kind used as extenders in oil paints, whether or not they are also suitable for colouring distempers.

6.- The expression "stamping foils" in heading 32.12 applies only to thin sheets of a kind used for printing, for example, book covers or hat bands, and consisting of:

(a) Metallic powder (including powder of precious metal) or pigment, agglomerated with glue, gelatin or other binder; or

(b) Metal (including precious metal) or pigment, deposited on a supporting sheet of any material.

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **32.01** | **Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.** | | | | | |
| 3201.10.00 | - Quebracho extract | kg | 10% | Free | 532.21 | Free |
| 3201.20.00 | - Wattle extract | kg | 10% | Free | 532.21 | Free |
| 3201.90.00 | - Other | kg | 10% | Free | 532.21 | Free |
| **Tariff Item** | **Description** | **Unit Qty** | **Import Duty Rate** | **VAT** | **SITC Code** | **Export Duty Rate** |
| **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 | kg | 10% | Free | 532.31 | Free |
| 3202.90.00 | - Other | kg | 10% | Free | 532.31 | Free |
| **3203.00.00** | **Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin.** | kg | 10% | Free | 532.22 | Free |
| **32.04** | **Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined.** | | | | | |
| | - Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter: | | | | | |

| | | | | | | |
|---|---|---|---|---|---|---|
| 3204.11.00 | -- Disperse dyes and preparations based thereon | kg | 10% | Free | 531.11 | Free |
| 3204.12.00 | -- Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon | kg | 10% | Free | 531.12 | Free |
| 3204.13.00 | -- Basic dyes and preparations based thereon | kg | 10% | Free | 531.13 | Free |
| 3204.14.00 | -- Direct dyes and preparations based thereon | kg | 10% | Free | 531.14 | Free |
| 3204.15.00 | -- Vat dyes (including those usable in that state as pigments) and preparations based thereon | kg | 10% | Free | 531.15 | Free |
| 3204.16.00 | -- Reactive dyes and preparations based thereon | kg | 10% | Free | 531.16 | Free |
| 3204.17.00 | -- Pigments and preparations based thereon | kg | 10% | Free | 531.17 | Free |
| 3204.19.00 | -- Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19 | kg | 10% | Free | 531.19 | Free |
| 3204.20.00 | - Synthetic organic products of a kind used as fluorescent brightening agents | kg | 10% | Free | 531.21 | Free |
| 3204.90.00 | - Other | kg | 10% | Free | 531.21 | Free |
| **3205.00.00** | **Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.** | kg | 10% | Free | 531.22 | Free |
| **Tariff Item** | **Description** | **Unit Qty** | **Import Duty Rate** | **VAT** | **SITC Code** | **Export Duty Rate** |
| **32.06** | **Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined.** | | | | | |
| | - Pigments and preparations based on titanium dioxide: | | | | | |
| 3206.11.00 | -- Containing 80% or more by weight of titanium dioxide calculated on the dry matter | kg | 10% | Free | 533.11 | Free |
| 3206.19.00 | -- Other | kg | 10% | Free | 533.11 | Free |
| | - Other colouring matter and other preparations: | | | | | |
| 3206.41.00 | -- Ultramarine and preparations based thereon | kg | 10% | Free | 533.14 | Free |
| 3206.42.00 | -- Lithopone and other pigments and preparations based on zinc sulphide | kg | 10% | Free | 533.15 | Free |
| 3206.49.00 | -- Other | kg | 10% | Free | 533.17 | Free |
| 3206.50.00 | - Inorganic products of a kind used as luminophores | kg | 10% | Free | 533.18 | Free |

| | | | | | | |
|---|---|---|---|---|---|---|
| **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 | kg | 10% | Free | 533.51 | Free |
| 3207.20.00 | - Vitrifiable enamels and glazes, engobes (slips) and similar preparations | kg | 10% | Free | 533.51 | Free |
| 3207.30.00 | - Liquid lustres and similar preparations | kg | 10% | Free | 533.51 | Free |
| 3207.40.00 | - Glass frit and other glass, in the form of powder, granules or flakes | kg | 10% | Free | 533.51 | Free |
| **32.08** | **Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter.** | | | | | |
| 3208.10.00 | - Based on polyesters | kg | 10% | Free | 533.42 | Free |
| 3208.20.00 | - Based on acrylic or vinyl polymers | kg | 10% | Free | 533.42 | Free |
| 3208.90.00 | - Other | kg | 10% | Free | 533.42 | Free |
| **Tariff Item** | **Description** | **Unit Qty** | **Import Duty Rate** | **VAT** | **SITC Code** | **Export Duty Rate** |
| **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 | lt | 10% | Free | 533.41 | Free |
| 3209.90.00 | - Other | lt | 10% | Free | 533.41 | Free |
| **3210.00.00** | **Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.** | lt | 10% | Free | 533.43 | Free |
| **3211.00.00** | **Prepared driers.** | kg | 10% | Free | 533.53 | Free |
| **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 | kg | 10% | Free | 533.44 | Free |
| 3212.90.00 | - Other | kg | 10% | Free | 533.44 | Free |

| | | | | | | |
|---|---|---|---|---|---|---|
| **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 | kg | 10% | Free | 533.52 | Free |
| 3213.90.00 | - Other | kg | 10% | Free | 533.52 | Free |
| **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 | kg | 10% | Free | 533.54 | Free |
| 3214.90.00 | - Other | kg | 10% | Free | 533.54 | Free |
| **32.15** | **Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.** | | | | | |
| | - Printing ink: | | | | | |
| 3215.11.00 | -- Black | kg | 10% | Free | 533.21 | Free |
| 3215.19.00 | -- Other | kg | 10% | Free | 533.29 | Free |
| 3215.90.00 | - Other | kg | 10% | Free | 895.91 | Free |

## Chapter 33

## Essential oils and resinoids; perfumery, cosmetic or toilet preparations

**Notes.**

1.- This Chapter does not cover:

(a) Natural oleoresins or vegetable extracts of heading 13.01 or 13.02;

(b) Soap or other products of heading 34.01; or

(c) Gum, wood or sulphate turpentine or other products of heading 38.05.

2.- The expression "odoriferous substances" in heading 33.02 refers only to the substances of heading 33.01, to odoriferous constituents isolated from those substances or to synthetic aromatics.

3.- Headings 33.03 to 33.07 apply, *inter alia*, to products, whether or not mixed (other than aqueous distillates and aqueous solutions of essential oils), suitable for use as goods of these headings and put up in packings of a kind sold by retail for such use.

4.- The expression "perfumery, cosmetic or toilet preparations" in heading 33.07 applies, *inter alia*, to the following products: scented sachets; odoriferous preparations which operate by burning; perfumed papers and papers impregnated or coated with cosmetics; contact lens or artificial eye solutions; wadding, felt and nonwovens, impregnated, coated or covered with perfume or cosmetics; animal toilet preparations.

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **33.01** | **Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.** | | | | | |
| | - Essential oils of citrus fruit: | | | | | |
| 3301.12.00 | -- Of orange | kg | 10% | Free | 551.31 | Free |
| 3301.13.00 | -- Of lemon | kg | 10% | Free | 551.31 | Free |
| 3301.19.00 | -- Other | kg | 10% | Free | 551.31 | Free |
| | - Essential oils other than those of citrus fruit: | | | | | |
| 3301.24.00 | -- Of peppermint (*Mentha piperita*) | kg | 10% | Free | 551.32 | Free |
| 3301.25.00 | -- Of other mints | kg | 10% | Free | 551.32 | Free |
| 3301.29.00 | -- Other | kg | 10% | Free | 551.32 | Free |
| 3301.30.00 | - Resinoids | kg | 10% | Free | 551.33 | Free |
| **Tariff Item** | **Description** | **Unit Qty** | **Import Duty Rate** | **VAT** | **SITC Code** | **Export Duty Rate** |
| 3301.90.00 | -- Other | kg | 10% | Free | 551.35 | Free |
| **33.02** | **Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages.** | | | | | |
| 3302.10.00 | - Of a kind used in the drink or food industry | kg | 10% | Free | 551.49 | Free |
| | - Other | | | | | |
| 3302.90.10 | --- Preparations based on odoriferous substances of a kind used in the manufacture of beverages | kg | 10% | Free | 551.49 | Free |
| 3302.90.11 | ---- Of strength alcoholic not exceeding 7.0% vol per litre | lt | $6.60 per litre | Free | 551.49 | Free |
| 3302.90.12 | ---- Of strength alcoholic exceeding 7.0% vol per litre but not exceeding 14.0% vol per litre | lt | $6.60 per litre | Free | 551.49 | Free |
| 3302.90.13 | ---- Of strength alcoholic exceeding 14.0% vol per litre | lt | $9.00 per litre | Free | 551.49 | Free |

| | | | | | | |
|---|---|---|---|---|---|---|
| 3302.90.19 | ---- Other | lt | 10% | Free | 551.49 | Free |
| **3303.00.00** | **Perfumes and toilet waters.** | lt | 10% | Free | 553.1 | Free |
| **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.** | | | | | |
| | - Lip make-up preparations | | | | | |
| 3304.10.10 | - Lipstick | kg | 10% | Free | 553.2 | Free |
| 3304.10.90 | - Other lip make-up preparations | kg | 10% | Free | 553.2 | Free |
| 3304.20.00 | - Eye make-up preparations | kg | 10% | Free | 553.2 | Free |
| 3304.30.00 | - Manicure or pedicure preparations | kg | 10% | Free | 553.2 | Free |
| | - Other: | | | | | |
| 3304.91.00 | -- Powders, whether or not compressed | kg | 10% | Free | 553.2 | Free |
| 3304.99.00 | -- Other | kg | 10% | Free | 553.2 | Free |
| **33.05** | **Preparations for use on the hair.** | | | | | |
| 3305.10.00 | - Shampoos | kg | 10% | Free | 553.3 | Free |
| 3305.20.00 | - Preparations for permanent waving or straightening | kg | 10% | Free | 553.3 | Free |
| 3305.30.00 | - Hair lacquers | kg | 10% | Free | 553.3 | Free |
| **Tariff Item** | **Description** | **Unit Qty** | **Import Duty Rate** | **VAT** | **SITC Code** | **Export Duty Rate** |
| 3305.90.00 | - Other | kg | 10% | Free | 553.3 | Free |
| **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 | kg | 10% | Free | 553.4 | Free |
| 3306.20.00 | - Yarn used to clean between the teeth (dental floss) | kg | 10% | Free | 553.4 | Free |
| 3306.90.00 | - Other | kg | 10% | Free | 553.4 | Free |
| 3307.10.00 | - Pre-shave, shaving or after-shave preparations | kg | 10% | Free | 553.51 | Free |
| 3307.20.00 | - Personal deodorants and antiperspirants | kg | 10% | Free | 553.52 | Free |
| 3307.30.00 | - Perfumed bath salts and other bath preparations | kg | 10% | Free | 553.53 | Free |
| | - 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 | kg | 10% | Free | 553.54 | Free |

| | | | | | | |
|---|---|---|---|---|---|---|
| 3307.49.00 | -- Other | kg | 10% | Free | 553.54 | Free |
| 3307.90.00 | - Other | kg | 10% | Free | 553.59 | Free |

## Chapter 34

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

**Notes.**

1.- This Chapter does not cover:

(a) Edible mixtures or preparations of animal or vegetable fats or oils of a kind used as mould release preparations (heading 15.17);

(b) Separate chemically defined compounds; or

(c) Shampoos, dentifrices, shaving creams and foams, or bath preparations, containing soap or other organic surface-active agents (heading 33.05, 33.06 or 33.07).

2.- For the purposes of heading 34.01, the expression "soap" applies only to soap soluble in water. Soap and the other products of heading 34.01 may contain added substances (for example, disinfectants, abrasive powders,

fillers or medicaments). Products containing abrasive powders remain classified in heading 34.01 only if in the form of bars, cakes or moulded pieces or shapes. In other forms, they are to be classified in heading 34.05 as "scouring powders and similar preparations".

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

(a) give a transparent or translucent liquid or stable emulsion without separation of insoluble matter; and

(b) reduce the surface tension of water to $4.5 \times 10^{-2}$ N/m (45 dyne/cm) or less.

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

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

(a) Chemically produced organic products of a waxy character, whether or not water-soluble;

(b) Products obtained by mixing different waxes;

(c) Products of a waxy character with a basis of one or more waxes and containing fats, resins, mineral substances or other materials.

The heading does not apply to:

(a) Products of heading 15.16, 34.02 or 38.23, even if having a waxy character;

(b) Unmixed animal waxes or unmixed vegetable waxes, whether or not refined or coloured, of heading 15.21;

(c) Mineral waxes or similar products of heading 27.12, whether or not intermixed or merely coloured; or

(d) Waxes mixed with, dispersed in or dissolved in a liquid medium (headings 34.05, 38.09, etc.)

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **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 nonwovens, impregnated, coated or covered with soap or detergent.** | | | | | |
| | - Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent: | | | | | |
| 3401.11.00 | -- For toilet use (including medicated products) | kg | 10% | Free | 554.11 | Free |
| 3401.19.00 | -- Other | kg | 10% | Free | 554.15 | Free |
| 3401.20.00 | - Soap in other forms | kg | 10% | Free | 554.19 | Free |

| | | | | | | |
|---|---|---|---|---|---|---|
| 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 | kg | 10% | Free | 554.22 | Free |
| **34.02** | **Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01.** | | | | | |
| | - Organic surface-active agents, whether or not put up for retail sale: | | | | | |
| 3402.11.00 | -- Anionic | kg | 10% | Free | 554.21 | Free |
| 3402.12.00 | -- Cationic | kg | 10% | Free | 554.21 | Free |
| 3402.13.00 | -- Non-ionic | kg | 10% | Free | 554.21 | Free |
| 3402.19.00 | -- Other | kg | 10% | Free | 554.21 | Free |
| 3402.20.00 | - Preparations put up for retail sale | kg | 10% | Free | 554.22 | Free |
| 3402.90.00 | - Other | kg | 10% | Free | 554.23 | Free |
| **Tariff Item** | **Description** | **Unit Qty** | **Import Duty Rate** | **VAT** | **SITC Code** | **Export Duty Rate** |
| **34.03** | **Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals.** | | | | | |
| | - Containing petroleum oils or oils obtained from bituminous minerals: | | | | | |
| 3403.11.00 | -- Preparations for the treatment of textile materials, leather, furskins or other materials | kg | 10% | Free | 597.71 | Free |
| 3403.19.00 | -- Other | kg | 10% | Free | 597.72 | Free |
| | - Other: | | | | | |
| 3403.91.00 | -- Preparations for the treatment of textile materials, leather, furskins or other materials | kg | 10% | Free | 597.73 | Free |
| 3403.99.00 | -- Other | kg | 10% | Free | 597.74 | Free |
| **34.04** | **Artificial waxes and prepared waxes.** | | | | | |

| | | | | | | |
|---|---|---|---|---|---|---|
| 3404.20.00 | - Of poly(oxyethylene) (polyethylene glycol) | kg | 10% | Free | 598.35 | Free |
| 3404.90.00 | - Other | kg | 10% | Free | 598.39 | Free |
| **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 | kg | 10% | Free | 554.31 | Free |
| 3405.20.00 | - Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork | kg | 10% | Free | 554.32 | Free |
| 3405.30.00 | - Polishes and similar preparations for coachwork, other than metal polishes | kg | 10% | Free | 554.33 | Free |
| 3405.40.00 | - Scouring pastes and powders and other scouring preparations | kg | 10% | Free | 554.34 | Free |
| 3405.90.00 | - Other | kg | 10% | Free | 554.35 | Free |
| **3406.00.00** | **Candles, tapers and the like.** | kg | 10% | Free | 899.31 | Free |
| **Tariff Item** | **Description** | **Unit Qty** | **Import Duty Rate** | **VAT** | **SITC Code** | **Export Duty Rate** |
| **3407.00.00** | **Modelling pastes, including those put up for children's amusement; preparation known as "dental" or as "dental impression compounds", put up in sets, in packings for retail sales or in plates, horsehoe shapes , sticks or similar forms; other preparations for use in dentistry, with a basis of plaster ( of calcined gypsum or calcium sulphate).** | kg | 10% | Free | 598.95 | Free |

GOD'S WILL FIRST

## Chapter 35

## Albuminoidal substances; modified starches; glues; enzymes

**Notes.**

1.- This Chapter does not cover:

(a) Yeasts (heading 21.02);

(b) Blood fractions (other than blood albumin not prepared for therapeutic or prophylactic uses), medicaments or other products of Chapter 30;

(c) Enzymatic preparations for pre-tanning (heading 32.02);

(d) Enzymatic soaking or washing preparations or other products of Chapter 34;

(e) Hardened proteins (heading 39.13); or

(f) Gelatin products of the printing industry (Chapter 49).

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

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

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **35.01** | **Casein, caseinates and other casein derivatives; casein glues.** | | | | | |

| | | | | | | |
|---|---|---|---|---|---|---|
| 3501.10.00 | - Casein | kg | 10% | Free | 592.2 | Free |
| 3501.90.00 | - Other | kg | 10% | Free | 592.2 | Free |
| **35.02** | **Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.** | | | | | |
| | - Egg albumin: | | | | | |
| 3502.11.00 | -- Dried | kg | 10% | Free | 025.3 | Free |
| 3502.19.00 | -- Other | kg | 10% | Free | 025.3 | Free |
| 3502.20.00 | - Milk albumin, including concentrates of two or more whey proteins | kg | 10% | Free | 592.23 | Free |
| 3502.90.00 | - Other | kg | 10% | Free | 592.23 | Free |
| **35.03** | **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.** | kg | 10% | Free | 592.24 | Free |
| **Tariff Item** | **Description** | **Unit Qty** | **Import Duty Rate** | **VAT** | **SITC Code** | **Export Duty Rate** |
| **3504.00.00** | **Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.** | kg | 10% | Free | 592.25 | Free |
| **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 | kg | 10% | Free | 592.26 | Free |
| 3505.20.00 | - Glues | kg | 10% | Free | 592.27 | Free |
| **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 1kg.** | | | | | |
| 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 1kg | kg | 10% | Free | 592.29 | Free |
| | - Other: | | | | | |
| 3506.91.00 | -- Adhesives based on polymers of headings 39.01 to 39.13 or on rubber | kg | 10% | Free | 592.29 | Free |

| | | | | | | |
|---|---|---|---|---|---|---|
| 3506.99.00 | -- Other | kg | 10% | Free | 592.29 | Free |
| **35.07** | **Enzymes; prepared enzymes not elsewhere specified or included.** | | | | | |
| 3507.10.00 | - Rennet and concentrates thereof | kg | 10% | Free | 516.91 | Free |
| 3507.90.00 | - Other | kg | 10% | Free | 516.91 | Free |

## 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 300cm$^3$; and

(c) Resin torches, firelighters and the like.

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **3601.00.00** | **Propellent powders.** | kg | 10% | Free | 593.11 | Free |
| **3602.00.00** | **Prepared explosives, other than propellent powders.** | kg | 10% | Free | 593.12 | Free |
| **3603.00.00** | **Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.** | kg | 10% | Free | 593.2 | Free |
| **36.04** | **Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.** | | | | | |
| 3604.10.00 | - Fireworks | kg | Approval by Minister | … | 593.31 | … |
| 3604.90.00 | - Other | kg | Approval by Minister | … | 593.33 | … |
| **36.05** | **Matches, other than pyrotechnic articles of heading 36.04.** | kg | 10% | Free | 899.32 | Free |
| **Tariff Item** | **Description** | **Unit Qty** | **Import Duty Rate** | **VAT** | **SITC Code** | **Export Duty Rate** |
| **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 300cm$^3$ | kg | 10% | Free | 899.34 | Free |
| 3606.90.00 | - Other | kg | 10% | Free | 899.39 | Free |

## Chapter 37

## Photographic or cinematographic goods

**Notes.**

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

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

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **37.01** | **Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs.** | | | | | |
| 3701.10.00 | - For X-ray | kg | 10% | Free | 882.2 | Free |
| 3701.20.00 | - Instant print film | kg | 10% | Free | 882.2 | Free |
| 3701.30.00 | - Other plates and film, with any side exceeding 255mm | kg | 10% | Free | 882.2 | Free |
| | - Other: | | | | | |
| 3701.91.00 | -- For colour photography (polychrome) | kg | 10% | Free | 882.2 | Free |
| 3701.99.00 | -- Other | kg | 10% | Free | 882.2 | Free |

| | | | | | | |
|---|---|---|---|---|---|---|
| **37.02** | **Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.** | | | | | |
| 3702.10.00 | - For X-ray | kg | 10% | Free | 882.3 | Free |
| | - Other film, without perforations, of a width not exceeding 105mm: | | | | | |
| 3702.31.00 | -- For colour photography (polychrome) | kg | 10% | Free | 882.3 | Free |
| 3702.32.00 | -- Other, with silver halide emulsion | kg | 10% | Free | 882.3 | Free |
| 3702.39.00 | -- Other | kg | 10% | Free | 882.3 | Free |
| | - Other film, without perforations, of a width exceeding 105mm: | | | | | |
| 3702.41.00 | -- Of a width exceeding 610mm and of a length exceeding 200m, for colour photography (polychrome) | kg | 10% | Free | 882.3 | Free |
| 3702.42.00 | -- Of a width exceeding 610mm and of a length exceeding 200m, other than for colour photography | kg | 10% | Free | 882.3 | Free |
| 3702.43.00 | -- Of a width exceeding 610mm and of a length not exceeding 200m | kg | 10% | Free | 882.3 | Free |
| **Tariff Item** | **Description** | **Unit Qty** | **Import Duty Rate** | **VAT** | **SITC Code** | **Export Duty Rate** |
| 3702.44.00 | -- Of a width exceeding 105mm but not exceeding 610mm | kg | 10% | Free | 882.3 | Free |
| | - Other film, for colour photography (polychrome): | | | | | |
| 3702.52.00 | -- Of a width not exceeding 16mm | kg | 10% | Free | 882.3 | Free |
| 3702.53.00 | -- Of a width exceeding 16mm but not exceeding 35mm and of a length not exceeding 30m, for slides | kg | 10% | Free | 882.3 | Free |
| 3702.54.00 | -- Of a width exceeding 16mm but not exceeding 35mm and of a length not exceeding 30m, other than for slides | kg | 10% | Free | 882.3 | Free |
| 3702.55.00 | -- Of a width exceeding 16mm but not exceeding 35mm and of a length exceeding 30m | kg | 10% | Free | 882.3 | Free |
| 3702.56.00 | -- Of a width exceeding 35mm | kg | 10% | Free | 882.3 | Free |
| | - Other: | | | | | |
| 3702.96.00 | -- Of width not exceeding 35 mm and of a length not exceeding 30 m | kg | 10% | Free | 882.3 | Free |
| 3702.97.00 | -- Of width not exceeding 35 mm and of a length exceeding 30 m | kg | 10% | Free | 882.3 | Free |
| 3702.98.00 | -- Of a width exceeding 35mm | kg | 10% | Free | 882.3 | Free |
| **37.03** | **Photographic paper, paperboard and textiles, sensitised, unexposed.** | | | | | |

| | | | | | | |
|---|---|---|---|---|---|---|
| 3703.10.00 | - In rolls of a width exceeding 610mm | kg | 10% | Free | 882.4 | Free |
| 3703.20.00 | - Other, for colour photography (polychrome) | kg | 10% | Free | 882.4 | Free |
| 3703.90.00 | - Other | kg | 10% | Free | 882.4 | Free |
| **3704.00.00** | **Photographic plates, film, paper, paperboard and textiles, exposed but not developed.** | kg | 10% | Free | 882.5 | Free |
| **3705.00.00** | **Photographic plates and film, exposed and developed, other than cinematographic film.** | kg | 10% | Free | 882.6 | Free |
| **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 35mm or more | kg | 10% | Free | 883.1 | Free |
| 3706.90.00 | - Other | kg | 10% | Free | 883.9 | Free |
| **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 | kg | 10% | Free | 882.1 | Free |
| 3707.90.00 | - Other | kg | 10% | Free | 882.1 | Free |

## Chapter 38

## Miscellaneous chemical products

**Notes.**

1.- This Chapter does not cover:

(a) Separate chemically defined elements or compounds with the exception of the following:

(1) Artificial graphite (heading 38.01);

(2) Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up as described in heading 38.08;

(3) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading 38.13);

(4) Certified reference materials specified in Note 2 below;

(5) Products specified in Note 3 (a) or 3 (c) below;

(b) Mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally heading 21.06);

(c) Slag, ash and residues (including sludges, other than sewage sludge), containing metals, arsenic or their mixtures and meeting the requirements of Note 3 (a) or 3 (b) to Chapter 26 (heading 26.20);

(d) Medicaments (heading 30.03 or 30.04); or

(e) Spent catalysts of a kind used for the extraction of base metals or for the manufacture of chemical compounds of base metals (heading 26.20), spent catalysts of a kind used principally for the recovery of precious metal (heading 71.12) or catalysts consisting of metals or metal alloys in the form of, for example, finely divided powder or woven gauze (Section XIV or XV).

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

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

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

(a) Cultured crystals (other than optical elements) weighing not less than 2.5g each, of magnesium oxide or of the halides of the alkali or alkaline-earth metals;

(b) Fusel oil; Dippel's oil;

(c) Ink removers put up in packings for retail sale;

(d) Stencil correctors, other correcting fluids and correction tapes (other than those of heading 96.12), put up in packings for retail sale; and

(e) Ceramic firing testers, fusible (for example, Seger cones).

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

(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 fertiliser is excluded (Chapter 31).

6.- For the purposes of heading 38.25, the expression "other wastes" applies to:

(a) Clinical waste, that is, contaminated waste arising from medical research, diagnosis, treatment or other medical, surgical, dental or veterinary procedures, which often contain pathogens and pharmaceutical substances and require special disposal procedures (for example, soiled dressings, used gloves and used syringes);

(b) Waste organic solvents;

(c) Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freezing fluids; and

(d) Other wastes from chemical or allied industries.

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

7.- For the purpose of heading 38.26, the term "biodiesel'' means mono-alkyl esters of fatty acids of akind used as fuel, derived from animal or vegetable fats and oils whether or not used

**Subheading Notes.**

1.- Subheadings 3808.52 and 3808.59 covers only goods of heading 38.08,containing one or more of the following substances: alachlor (ISO); aldicarb (ISO); aldrin (ISO) azinphosmethyl(ISO); binapacryl (ISO); camphechlor (ISO) (toxaphene; captafol (ISO); chlordane (ISO);chlordimeform (ISO);chlorobenzilate (ISO);DDT (ISO) (clophenotane (INN),1,1,1- trichloro-2,2-bis(p-chlorophenyl) ethane); dieldrin (ISO),INN); 4,6-dinitro-o-cresol(DNOC (ISO)) or its salts; dinoseb (ISO), its salts or its esters; endosulfan (ISO); ethylene dibromide (ISO) (1,2-dibromoethane); ethylene dichloride (ISO) (1,2-dichloroethane);

fluoroacetamide (ISO); heptachlor (ISO);hexachloroebenzene (ISO); 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)); including lindane (ISO, INN); mercury compounds; methamidophos (ISO); monocrotophos (ISO); oxirane (ethylene oxide ); parathion (ISO);parathion-methyl (ISO) (methyl-parathion):penta-and octabromodiphenyl ethers; pentachlorophenol (ISO); its salts or its esters; perfluorooctane sulphonic acid and its salts; perfluorooctane sulphonamides; perfluoroocantesulphonyl fluoride; phosphamidon (ISO);2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid ),its salts or its esters; tributyltin compounds.

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

2.-Subheadings 3808.61 to 3808.69 covers only good of heading 38.08, containing alpha-cyperrmethrin (ISO), bendiocarb (ISO) bifenthrin (ISO), chlofenopyr (ISO), cyfluthrin (ISO), deltamethrin (INN, ISO), etofenprox (INN), fenitrothion (ISO), lambda-cyhalothrin (ISO), malathion (ISO), pirimiphos-methyl (ISO) or propoxur (ISO).

3-Subheadings 3824.81 to 3824.88 cover only mixtures and preparations containing one or more of the following substances: oxirane (ethylene oxide), polybrominated biphenyls (PBBs), polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs), tris (2,3-dibromopropyl) phosphate, aldrin (ISO) camphenchlor (ISO) (toxaphene), chlordane (ISO), chlordecone (ISO), DDT (ISO) clofenotane(INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl) ethane), dieldrin (ISO,INN), endosulfan (ISO), endrin (ISO), heptachlor (ISO), mirex (ISO) 1,2,3,4,5,6-hexachlorocyclohexane (HCH(ISO)), including lindane (ISO,INN), pentachlorobenzene(ISO) hexachlorobenzene (ISO), perfluorooctane sulphonic acid, its salts, perfluorooctane sulphonamides, perfluorooctane sulphonyl fluoride or tetra-, penta-,hexa-,hepta-or octabromodiphenyl ethers.

4.-For the purpose of subheadings 3825.41 and 3825.49, "waste organic solvent" are wastes containing mainly organic solvents, not fit for futher use as presented as primary froducts, whether or not intended for recovery of the solvent.

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **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 | kg | 10% | Free | 598.61 | Free |
| 3801.20.00 | - Colloidal or semi-colloidal graphite | kg | 10% | Free | 598.61 | Free |
| 3801.30.00 | - Carbonaceous pastes for electrodes and similar pastes for furnace linings | kg | 10% | Free | 598.61 | Free |
| 3801.90.00 | - Other | kg | 10% | Free | 598.61 | Free |
| **38.02** | **Activated carbon; activated natural mineral products; animal black, including spent animal black.** | | | | | |
| 3802.10.00 | - Activated carbon | kg | 10% | Free | 598.64 | Free |
| 3802.90.00 | - Other | kg | 10% | Free | 598.65 | Free |
| **3803.00.00** | **Tall oil, whether or not refined.** | kg | 10% | Free | 598.11 | Free |

| | | | | | | |
|---|---|---|---|---|---|---|
| **3804.00.00** | **Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 38.03** | kg | 10% | Free | 598.12 | Free |
| **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 | kg | 10% | Free | 598.13 | Free |
| 3805.90.00 | - Other | kg | 10% | Free | 598.13 | Free |
| **38.06** | **Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.** | | | | | |
| 3806.10.00 | - Rosin and resin acids | kg | 10% | Free | 598.14 | Free |
| 380620.00 | - Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts | kg | 10% | Free | 598.14 | free |
| 3806.30.00 | - Ester gums | kg | 10% | Free | 598.14 | Free |
| **Tariff Item** | **Description** | **Unit Qty** | **Import Duty Rate** | **VAT** | **SITC Code** | **Export Duty Rate** |
| 3806.90.00 | - Other | kg | 10% | Free | 598.14 | Free |
| **3807.00.00** | **Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch.** | kg | 10% | Free | 598.18 | Free |
| **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 | kg | 10% | Free | 591.9 | Free |
| 3808.52.00 | -- DDT (ISO) (clofenotane (INN), in Packings of a net weight content not exceeding 300 g | kg | 10% | Free | 591.9 | Free |
| 3808.59.00 | -- Other | kg | 10% | Free | 591.9 | Free |
| | -Goods specified in subheading Note 2 to this Chapter | | | | | |

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|---|---|---|---|---|---|---|
| 3808.61.00 | -- In packings of a net weight content Not exceeding 300g | kg | 10% | Free | 591.9 | Free |
| 3808.62.00 | -- In packings of a net weight content Exceeding 300g but not exceeding 7.5 kg | kg | 10% | Free | 591.9 | Free |
| 3808.69.00 | -- Other | kg | 10% | Free | 591.9 | Free |
| 3808.91.00 | - Insecticides | kg | 10% | Free | 591.1 | Free |
| 3808.92.00 | - Fungicides | kg | 10% | Free | 591.2 | Free |
| 3808.93.00 | - Herbicides, anti-sprouting products and plant-growth regulators | kg | 10% | Free | 591.3 | Free |
| 3808.94.00 | - Disinfectants | kg | 10% | Free | 591.4 | Free |
| 3808.99.00 | - Other | kg | 10% | Free | 591.9 | Free |
| **38.09** | **Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included.** | | | | | |
| 3809.10.00 | - With a basis of amylaceous substances | kg | 10% | Free | 598.91 | Free |
| | - Other: | | | | | |
| 3809.91.00 | -- Of a kind used in the textile or like industries | kg | 10% | Free | 598.91 | Free |
| 3809.92.00 | -- Of a kind used in the paper or like industries | kg | 10% | Free | 598.91 | Free |
| **Tariff Item** | **Description** | **Unit Qty** | **Import Duty Rate** | **VAT** | **SITC Code** | **Export Duty Rate** |
| 3809.93.00 | -- Of a kind used in the leather or like industries | kg | 10% | Free | 598.91 | Free |
| **38.10** | **Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods.** | | | | | |
| 3810.10.00 | - Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials | kg | 10% | Free | 598.96 | Free |
| 3810.90.00 | - Other | kg | 10% | Free | 598.96 | Free |
| **38.11** | **Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils.** | | | | | |
| | - Anti-knock preparations: | | | | | |
| 3811.11.00 | -- Based on lead compounds | kg | 10% | Free | 597.21 | Free |

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|---|---|---|---|---|---|---|
| 3811.19.00 | -- Other | kg | 10% | Free | 597.21 | Free |
| | - Additives for lubricating oils: | | | | | |
| 3811.21.00 | -- Containing petroleum oils or oils obtained from bituminous minerals | kg | 10% | Free | 597.25 | Free |
| 3811.29.00 | -- Other | kg | 10% | Free | 597.25 | Free |
| 3811.90.00 | - Other | kg | 10% | Free | 597.29 | Free |
| **38.12** | **Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics.** | | | | | |
| 3812.10.00 | - Prepared rubber accelerators | kg | 10% | Free | 598.63 | Free |
| 3812.20.00 | - Compound plasticisers for rubber or plastics | kg | 10% | Free | 598.93 | Free |
| 3812.30.00 | - Anti-oxidising preparations and other compound stabilisers for rubber or plastics : | | | | | |
| 3812.31.00 | -- Mixtures of oligomers of 2,2,4-Trimethyl -1,2-dihydroquinoline (TMQ) | kg | 10% | Free | 598.93 | Free |
| 3812.39.00 | -- Other | kg | 10% | Free | 598.94 | Free |
| **Tariff Item** | **Description** | **Unit Qty** | **Import Duty Rate** | **VAT** | **SITC Code** | **Export Duty Rate** |
| **3813.00.00** | **Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.** | kg | 10% | Free | 598.94 | Free |
| **3814.00.00** | **Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.** | kg | 10% | Free | 598.94 | Free |
| **38.15** | **Reaction intiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.** | | | | | |
| | - Supported catalysts : | | | | | |
| 3815.11.00 | -- With nickel or nickel compounds as the active substance | kg | 10% | Free | 598.94 | Free |
| 3815.12.00 | -- With precious metal or precious metal compounds as the active substance | kg | 10% | Free | 598.83 | Free |
| 3815.19.00 | -- Other | kg | 10% | Free | 598.85 | Free |
| 3815.90.00 | - Other | kg | 10% | Free | 598.89 | Free |
| **3816.00.00** | **Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01.** | kg | 10% | Free | 662.33 | Free |
| **3817.00.00** | **Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02.** | kg | 10% | Free | 598.4 | Free |

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|---|---|---|---|---|---|---|
| **3818.00.00** | **Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.** | kg | 10% | Free | 598.5 | Free |
| **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.** | kg | 10% | Free | 597.31 | Free |
| **3820.00.00** | **Anti-freezing preparations and prepared de-icing fluids.** | kg | 10% | Free | 598.67 | Free |
| **3821.00.00** | **Prepared culture media for development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells.** | kg | 10% | Free | 598.67 | Free |
| **3822.00.00** | **Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06; certified reference materials.** | kg | 10% | Free | 598.69 | Free |
| **38.23** | **Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.** | | | | | |
| **Tariff Item** | **Description** | **Unit Qty** | **Import Duty Rate** | **VAT** | **SITC Code** | **Export Duty Rate** |
| | - Industrial monocarboxylic fatty acids; acid oils from refining: | | | | | |
| 3823.11.00 | -- Stearic acid | kg | 10% | Free | 512.18 | Free |
| 3823.12.00 | -- Oleic acid | kg | 10% | Free | 512.18 | Free |
| 3823.13.00 | -- Tall oil fatty acids | kg | 10% | Free | 512.18 | Free |
| 3823.19.00 | -- Other | kg | 10% | Free | 512.18 | Free |
| 3823.70.00 | - Industrial fatty alcohols | kg | 10% | Free | 512.17 | Free |
| **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 | kg | 10% | Free | 598.99 | Free |
| 3824.30.00 | - Non-agglomerated metal carbides mixed together or with metallic binders | kg | 10% | Free | 598.99 | Free |
| 3824.40.00 | - Prepared additives for cements, mortars or concretes | kg | 10% | Free | 598.97 | Free |
| 3824.50.00 | - Non-refractory mortars and concretes | kg | 10% | Free | 598.98 | Free |
| 3824.60.00 | - Sorbitol other than that of subheading 2905.44 | kg | 10% | Free | 598.99 | Free |

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|---|---|---|---|---|---|---|
| | - 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) | kg | 10% | Free | 598.99 | Free |
| 3824.72.00 | -- Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes | kg | 10% | Free | 598.99 | Free |
| 3824.73.00 | -- Containing hydrobromofluorocarbons (HBFCs) | kg | 10% | Free | 598.99 | Free |
| 3824.74.00 | -- Containing hydrochlorofluorocarbons HCFCs), whether or not contaning perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) | kg | 10% | Free | 598.99 | Free |
| 3824.75.00 | -- Containing carbon tetrachloride | kg | 10% | Free | 598.99 | Free |
| 3824.76.00 | -- Containing 1,1,1,- trichloroethane (methyl chloroform) | kg | 10% | Free | 598.99 | Free |
| 3824.77.00 | -- Containing bromomethane (methyl bromide) or bromochloromethane | kg | 10% | Free | 598.99 | Free |
| **Tariff Item** | **Description** | **Unit Qty** | **Import Duty Rate** | **VAT** | **SITC Code** | **Export Duty Rate** |
| 3824.78.00 | -- Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs) | kg | 10% | Free | 598.99 | Free |
| 3824.79.00 | -- Other | kg | 10% | Free | 598.99 | Free |
| | -Goods specified in subheading Note 3 to this chapter: | | | | | |
| 3824.81.00 | -- Containing oxirane (ethylene oxide) | kg | 10% | Free | 598.99 | Free |
| 3824.82.00 | -- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs) | kg | 10% | Free | 598.99 | Free |
| 3824.83.00 | -- Containing tris (2,3-dibromopropyl) phosphate | kg | 10% | Free | 598.99 | Free |
| 3824.84.00 | -- Containing aldrin (ISO), camphechlor (ISO) (toxaphene), chlordane (ISO), chlordecone (ISO), DDT (ISO) (clofenotane (INN),1,1,1-trichloro-2,2-bis (p-chlorophenyl) ethane, dieldrin (ISO, INN), endosulfan (ISO), endrin (ISO), heptachlor (ISO) or mirex (ISO) | kg | 10% | Free | 598.99 | Free |

| | | | | | | |
|---|---|---|---|---|---|---|
| 3824.85.00 | -- Containing 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN) | kg | 10% | Free | 598.99 | Free |
| 3824.86.00 | -- Containing pentachlorobenzene (ISO) or hexachlorobenzene (ISO) or hexachlorobenzene (ISO) | kg | 10% | Free | 598.99 | Free |
| 3824.87.00 | -- Containing perfluorooctane Sulphonic acid, its salts, perfluorooctane sulphonamides, or perfluorooctane sulphonyl fluoride | kg | 10% | Free | 598.99 | Free |
| 3824.88.00 | -- Containing tetra-, penta-, hexa-hepta- or octabromodiphenyl ethers | kg | 10% | Free | 598.99 | Free |
| | - Other: | | | | | |
| 3824.91.00 | -- Mixtures and preparations consisting mainly of (5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl) methyl methyl methylphosphosphonate and bis [(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl) methyl] | kg | 10% | Free | 598.99 | Free |
| 3824.99.00 | Other | kg | 10% | Free | 598.99 | Free |
| **Tariff Item** | **Description** | **Unit Qty** | **Import Duty Rate** | **VAT** | **SITC Code** | **Export Duty Rate** |
| **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 | kg | 10% | Free | 599.1 | Free |
| 3825.20.00 | - Sewage sludge | kg | 10% | Free | 599.1 | Free |
| 3825.30.00 | - Clinical waste | kg | 10% | Free | 599.2 | Free |
| | - Waste organic solvents: | | | | | |
| 3825.41.00 | -- Halogenated | kg | 10% | Free | 599.3 | Free |
| 3825.49.00 | -- Other | kg | 10% | Free | 599.3 | Free |
| 3825.50.00 | - Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids | kg | 10% | Free | 599.4 | Free |
| | - Other wastes from chemical or allied industries: | | | | | |
| 3825.61.00 | -- Mainly containing organic constituents | kg | 10% | Free | 599.9 | Free |
| 3825.69.00 | -- Other | kg | 10% | Free | 599.9 | Free |
| 3825.90.00 | - Other | kg | 10% | Free | 599.9 | Free |
| **3826.00.00** | **Biodiesel and mixtures thereof, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals** | kg | 10% | Free | 598.99 | Free |

## Section VII

## PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

**Notes.**

1.- Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:

(a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;

(b) presented together; and

(c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

2.- Except for the goods of heading 39.18 or 39.19, plastics, rubber, and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

## Chapter 39

## Plastics and articles thereof

**Notes.**

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

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

2.- This Chapter does not cover:

(a) Lubricating preparations of heading 27.20 or 34.03;

(b) Waxes of heading 27.12 or 34.04;

(c) Separate chemically defined organic compounds (Chapter 29);

(d) Heparin or its salts (heading 30.01);

(e) Solutions (other than collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50 % of the weight of the solution (heading 32.08); stamping foils of heading 32.12;

(f) Organic surface-active agents or preparations of heading 34.02;

(g) Run gums or ester gums (heading 38.06);

(h) Prepared additives for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils (heading 38.11);

(ij) Prepared hydraulic fluids bsaed on polyglycols, silicones or other polymers of chapter 39 (heading 38.19);

(k) Diagnostic or laboratory reagents on a backing of plastics (heading 38.22);

(l) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;

(m) Saddlery or harness (heading 42.01) or trunks, suitcases, handbags or other containers of heading 42.02;

(n) Plaits, wickerwork or other articles of Chapter 46;

(o) Wall coverings of heading 48.14;

(p) Goods of Section XI (textiles and textile articles);

(q) Articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding-crops or parts thereof);

(r) Imitation jewellery of heading 71.17;

(s) Articles of Section XVI (machines and mechanical or electrical appliances);

(t) Parts of aircraft or vehicles of Section XVII;

(u) Articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);

(v) Articles of Chapter 91 (for example, clock or watch cases);

(w) Articles of Chapter 92 (for example, musical instruments or parts thereof);

(x) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);

(y) Articles of Chapter 95 (for example, toys, games, sports requisites); or

(z) Articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils), and monopods, bipods, tripods and similar articles

3.- Headings 39.01 to 39.11 apply only to goods of a kind produced by chemical synthesis, falling in the following categories:

(a) Liquid synthetic polyolefins of which less than 60% by volume distils at 300°C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (headings 39.01 and 39.02);

(b) Resins, not highly polymerised, of the coumarone-indene type (heading 39.11);

(c) Other synthetic polymers with an average of at least 5 monomer units;

(d) Silicones (heading 39.10);

(e) Resols (heading 39.09) and other prepolymers.

4.- The expression "copolymers" covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content.

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

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

5.- Chemically modified polymers, that is those in which only appendages to the main polymer chain have been changed by chemical reaction, are to be classified in the heading appropriate to the unmodified polymer. This provision does not apply to graft copolymers.

6.- In headings 39.01 to 39.14, the expression "primary forms" applies only to the following forms:

(a) Liquids and pastes, including dispersions (emulsions and suspensions) and solutions;

(b) Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

7.- Heading 39.15 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings 39.01 to 39.14).

8.- For the purposes of heading 39.17, the expression "tubes, pipes and hoses" means hollow products, whether semi-manufactures or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes sausage casings and other lay-flat tubing. However, except for the last-mentioned, those having an internal cross-section other than round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.

9.- For the purposes of heading 39.18, the expression "wall or ceiling coverings of plastics" applies to products in rolls, of a width not less than 45cm, 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 300l;

(b) Structural elements used, for example, in floors, walls or partitions, ceilings or roofs;

(c) Gutters and fittings therefor;

(d) Doors, windows and their frames and thresholds for doors;

(e) Balconies, balustrades, fencing, gates and similar barriers;

(f) Shutters, blinds (including Venetian blinds) and similar articles and and parts and fittings thereof;

(g) Large-scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses;

(h) Ornamental architectural features, for example, flutings, cupolas, dovecotes; and

(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" (for example, polyethylene and polyamide-6,6) means that the constituent monomer unit or monomer units of the named polymer taken together must contribute 95% or more by weight of the total polymer content.

(2) The copolymers named in subheadings 3901.30, 3901.40, 3903.20, 3903.30 and 3904.30 are to be classified in those subheadings, provided that the comonomer units of the named copolymers contribute 95 % or more by weight of the total polymer content.

(3) Chemically modified polymers are to be classified in the subheading named "Other", provided that the chemically modified polymers are not more specifically covered by another subheading.

(4) Polymers not meeting (1), (2) or (3) above, are to be classified in the subheading, among the remaining subheadings in the series, covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series of subheadings under consideration are to be compared.

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

(1) Polymers are to be classified in the subheading covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series under consideration are to be compared.

(2) Chemically modified polymers are to be classified in the subheading appropriate to the unmodified polymer.

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

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

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| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| | **I.- PRIMARY FORMS** | | | | | |
| **39.01** | **Polymers of ethylene, in primary forms.** | | | | | |
| 3901.10.00 | - Polyethylene having a specific gravity of less than 0.94 | kg | 10% | Free | 571.11 | Free |
| 3901.20.00 | - Polyethylene having a specific gravity of 0.94 or more | kg | 10% | Free | 571.12 | Free |
| 3901.30.00 | - Ethylene-vinyl acetate copolymers | kg | 10% | Free | 571.2 | Free |
| 3901.40.00 | - Ethylene-alpha-olefin copolymers, having a specific gravity of less than 0.94 | kg | 10% | Free | 571.12 | Free |
| 3901.90.00 | - Other | kg | 10% | Free | 571.9 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **39.02** | **Polymers of propylene or of other olefins, in primary forms.** | | | | | |
| 3902.10.00 | - Polypropylene | kg | 10% | Free | 575.11 | Free |
| 3902.20.00 | - Polyisobutylene | kg | 10% | Free | 575.12 | Free |
| 3902.30.00 | - Propylene copolymers | kg | 10% | Free | 575.13 | Free |
| 3902.90.00 | - Other | kg | 10% | Free | 575.19 | Free |
| **39.03** | **Polymers of styrene, in primary forms.** | | | | | |
| | - Polystyrene: | | | | | |
| 3903.11.00 | -- Expansible | kg | 10% | Free | 572.11 | Free |
| 3903.19.00 | -- Other | kg | 10% | Free | 572.19 | Free |
| 3903.20.00 | - Styrene-acrylonitrile (SAN) copolymers | kg | 10% | Free | 572.91 | Free |
| 3903.30.00 | - Acrylonitrile-butadiene-styrene (ABS) copolymers | kg | 10% | Free | 572.92 | Free |
| 3903.90.00 | - Other | kg | 10% | Free | 572.99 | Free |
| **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 | kg | 10% | Free | 573.11 | Free |
| | - Other poly(vinyl chloride): | | | | | |
| 3904.21.00 | -- Non-plasticised | kg | 10% | Free | 573.12 | Free |
| 3904.22.00 | -- Plasticised | kg | 10% | Free | 573.13 | Free |
| 3904.30.00 | - Vinyl chloride-vinyl acetate copolymers | kg | 10% | Free | 573.91 | Free |
| 3904.40.00 | - Other vinyl chloride copolymers | kg | 10% | Free | 573.92 | Free |
| 3904.50.00 | - Vinylidene chloride polymers | kg | 10% | Free | 573.93 | Free |
| | - Fluoro-polymers: | | | | | |
| 3904.61.00 | -- Polytetrafluoroethylene | kg | 10% | Free | 573.94 | Free |
| 3904.69.00 | -- Other | kg | 10% | Free | 573.94 | Free |
| 3904.90.00 | - Other | kg | 10% | Free | 573.99 | Free |
| **39.05** | **Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.** | | | | | |
| | - Poly (vinyl acetate): | | | | | |
| 3905.12.00 | -- In aqueous dispersion | kg | 10% | Free | 573.99 | Free |
| 3905.19.00 | -- Other | kg | 10% | Free | 573.99 | Free |
| | - Vinyl acetate copolymers: | | | | | |
| 3905.21.00 | -- In aqueous dispersion | kg | 10% | Free | 575.91 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 3905.30.00 | - Poly (vinyl alcohol), whether or not containing unhydrolysed acetate groups | kg | 10% | Free | 575.92 | Free |
| | - Other: | | | | | |
| 3905.91.00 | -- Copolymers | kg | 10% | Free | 575.92 | Free |
| 3905.99.00 | -- Other | kg | 10% | Free | 575.92 | Free |
| **39.06** | **Acrylic polymers in primary forms.** | | | | | |
| 3906.10.00 | - Poly(methyl methacrylate) | kg | 10% | Free | 575.21 | Free |
| 3906.90.00 | - Other | kg | 10% | Free | 575.29 | Free |
| **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 | kg | 10% | Free | 574.11 | Free |
| 3907.20.00 | - Other polyethers | kg | 10% | Free | 574.19 | Free |
| 3907.30.00 | - Epoxide resins | kg | 10% | Free | 574.2 | Free |
| 3907.40.00 | - Polycarbonates | kg | 10% | Free | 574.31 | Free |
| 3907.50.00 | - Alkyd resins | kg | 10% | Free | 574.32 | Free |
| | - Poly(ethylene terephthalate): | kg | 10% | Free | 574.33 | Free |
| 3907.61.00 | -- Having a viscosity number of 78 ml/g or higher | kg | 10% | Free | 574.33 | Free |
| 3907.69.00 | -- Other | kg | 10% | Free | 574.33 | Free |
| 3907.70.00 | - Poly (lactic acid) | kg | 10% | Free | 574.39 | Free |
| | - Other polyesters: | | | | | |
| 3907.91.00 | -- Unsaturated | kg | 10% | Free | 574.34 | Free |
| 3907.99.00 | -- Other | kg | 10% | Free | 574.39 | Free |
| **39.08** | **Polyamides in primary forms.** | | | | | |
| 3908.10.00 | - Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12 | kg | 10% | Free | 575.31 | Free |
| 3908.90.00 | - Other | kg | 10% | Free | 575.39 | Free |
| **39.09** | **Amino-resins, phenolic resins and polyurethanes, in primary forms.** | | | | | |
| 3909.10.00 | - Urea resins; thiourea resins | kg | 10% | Free | 575.41 | Free |
| 3909.20.00 | - Melamine resins | kg | 10% | Free | 575.42 | Free |
| 3909.30.00 | - Other amino-resins | kg | 10% | Free | 575.43 | Free |
| 3909.31.00 | -- Poly (methylene phenyl isocyanate) (crude MDI, polymeric MDI) | kg | 10% | Free | 575.43 | Free |
| 3909.39.00 | -- Other | kg | 10% | Free | 575.43 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 3909.50.00 | - Polyurethanes | kg | 10% | Free | 575.45 | Free |
| **3910.00.00** | **Silicones in primary forms.** | kg | 10% | Free | 575.93 | Free |
| **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 | kg | 10% | Free | 575.96 | Free |
| 3911.90.00 | - Other | kg | 10% | Free | 575.96 | Free |
| **39.12** | **Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.** | | | | | |
| | - Cellulose acetates: | | | | | |
| 3912.11.00 | -- Non-plasticised | kg | 10% | Free | 575.51 | Free |
| 3912.12.00 | -- Plasticised | kg | 10% | Free | 575.52 | Free |
| 3912.20.00 | - Cellulose nitrates (including collodions) | kg | 10% | Free | 575.53 | Free |
| | - Cellulose ethers: | | | | | |
| 3912.31.00 | -- Carboxymethylcellulose and its salts | kg | 10% | Free | 575.54 | Free |
| 3912.39.00 | -- Other | kg | 10% | Free | 575.54 | Free |
| 3912.90.00 | - Other | kg | 10% | Free | 575.59 | Free |
| **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 | kg | 10% | Free | 575.94 | Free |
| 3913.90.00 | - Other | kg | 10% | Free | 575.95 | Free |
| **39.14** | **Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.** | kg | 10% | Free | 575.97 | Free |
| | **II.- WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES** | | | | | |
| **39.15** | **Waste, parings and scrap, of plastics.** | | | | | |
| 3915.10.00 | - Of polymers of ethylene | kg | 10% | Free | 579.1 | Free |
| 3915.20.00 | - Of polymers of styrene | kg | 10% | Free | 579.2 | Free |
| 3915.30.00 | - Of polymers of vinyl chloride | kg | 10% | Free | 579.3 | Free |
| 3915.90.00 | - Of other plastics | kg | 10% | Free | 579.9 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **39.16** | **Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, stick and profile shapes, whether or not surface-worked but not otherwise worked, of plastics.** | | | | | |
| | - Of polymers of ethylene | | | | | |
| 3916.10.20 | --- Fishiing lines | kg | 10% | Free | 583.1 | Free |
| 3916.10.90 | --- Other | kg | 10% | Free | 583.1 | Free |
| | - Of polymers of vinyl chloride | | | | | |
| 3916.20.10 | --- Fishing lines | kg | 10% | Free | 583.2 | Free |
| 3916.20.90 | --- Other | kg | 10% | Free | 583.2 | Free |
| | - Of other plastics | | | | | |
| 3916.90.10 | --- Fishing lines | kg | 10% | Free | 583.9 | Free |
| 3916.90.90 | --- Other | kg | 10% | Free | 583.9 | Free |
| **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 | kg | 10% | Free | 581.1 | Free |
| | - Tubes, pipes and hoses, rigid: | | | | | |
| 3917.21.00 | -- Of polymers of ethylene | kg | 10% | Free | 581.2 | Free |
| 3917.22.00 | -- Of polymers of propylene | kg | 10% | Free | 581.2 | Free |
| 3917.23.00 | -- Of polymers of vinyl chloride | kg | 10% | Free | 581.2 | Free |
| 3917.29.00 | -- Of other plastics | kg | 10% | Free | 581.2 | Free |
| | - Other tubes, pipes and hoses: | | | | | |
| 3917.31.00 | -- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa | kg | 10% | Free | 581.3 | Free |
| 3917.32.00 | -- Other, not reinforced or otherwise combined with other materials, without fittings | kg | 10% | Free | 581.4 | Free |
| 3917.33.00 | -- Other, not reinforced or otherwise combined with other materials, with fittings | kg | 10% | Free | 581.5 | Free |
| 3917.39.00 | -- Other | kg | 10% | Free | 581.6 | Free |
| 3917.40.00 | - Fittings | kg | 10% | Free | 581.7 | Free |
| **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 | kg | 10% | Free | 893.31 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 3918.90.00 | - Of other plastics | kg | 10% | Free | 893.31 | Free |
| **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 20cm | kg | 10% | Free | 582.11 | Free |
| 3919.90.00 | - Other | kg | 10% | Free | 582.19 | Free |
| **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 | kg | 10% | Free | 582.21 | Free |
| 3920.30.00 | - Of polymers of styrene | kg | 10% | Free | 582.23 | Free |
| | - Of polymers of vinyl chloride: | | | | | |
| 3920.43.00 | -- Containing by weight not less than 6% of plasticisers | kg | 10% | Free | 582.24 | Free |
| 3920.49.00 | -- Other | kg | 10% | Free | 582.24 | Free |
| | - Of acrylic polymers: | | | | | |
| 3920.51.00 | -- Of poly(methyl methacrylate) | kg | 10% | Free | 582.25 | Free |
| 3920.59.00 | -- Other | kg | 10% | Free | 582.25 | Free |
| 3920.61.00 | -- Of polycarbonates | kg | 10% | Free | 582.26 | Free |
| 3920.62.00 | -- Of poly(ethylene terephthalate) | kg | 10% | Free | 582.26 | Free |
| 3920.63.00 | -- Of unsaturated polyesters | kg | 10% | Free | 582.26 | Free |
| 3920.69.00 | -- Of other polyesters | kg | 10% | Free | 582.26 | Free |
| | - Of cellulose or its chemical derivatives: | | | | | |
| 3920.71.00 | -- Of regenerated cellulose | kg | 10% | Free | 582.28 | Free |
| 3920.73.00 | -- Of cellulose acetate | kg | 10% | Free | 582.28 | Free |
| 3920.79.00 | -- Of other cellulose derivatives | kg | 10% | Free | 582.28 | Free |
| | - Of other plastics: | | | | | |
| 3920.91.00 | -- Of poly(vinyl butyral) | kg | 10% | Free | 582.29 | Free |
| 3920.92.00 | -- Of polyamides | kg | 10% | Free | 582.29 | Free |
| 3920.93.00 | -- Of amino-resins | kg | 10% | Free | 582.29 | Free |
| 3920.94.00 | -- Of phenolic resins | kg | 10% | Free | 582.29 | Free |
| 3920.99.00 | -- Of other plastics | kg | 10% | Free | 582.29 | Free |
| **39.21** | **Other plates, sheets, film, foil and strip, of plastics.** | | | | | |
| | - Cellular: | | | | | |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 3921.11.00 | -- Of polymers of styrene | kg | 10% | Free | 582.91 | Free |
| 3921.12.00 | -- Of polymers of vinyl chloride | kg | 10% | Free | 582.91 | Free |
| 3921.13.00 | -- Of polyurethanes | kg | 10% | Free | 582.91 | Free |
| 3921.14.00 | -- Of regenerated cellulose | kg | 10% | Free | 582.91 | Free |
| 3921.19.00 | -- Of other plastics | kg | 10% | Free | 582.91 | Free |
| 3921.90.00 | - Other | kg | 10% | Free | 582.99 | Free |
| **39.22** | **Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.** | | | | | |
| 3922.20.00 | - Lavatory seats and covers | kg | 10% | Free | 893.21 | Free |
| 3922.90.00 | - Other | kg | 10% | Free | 893.21 | Free |
| **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 | kg | 10% | Free | 893.19 | Free |
| | - Sacks and bags (including cones): | | | | | |
| 3923.21.00 | -- Of polymers of ethylene | kg | 10% | Free | 893.11 | Free |
| 3923.29.00 | -- Of other plastics | kg | 10% | Free | 893.11 | Free |
| 3923.30.00 | - Carboys, bottles, flasks and similar articles | kg | 10% | Free | 893.19 | Free |
| 3923.40.00 | - Spools, cops, bobbins and similar supports | kg | 10% | Free | 893.19 | Free |
| 3923.50.00 | - Stoppers, lids, caps and other closures | kg | 10% | Free | 893.19 | Free |
| 3923.90.00 | - Other | kg | 10% | Free | 893.19 | Free |
| 3923.90.10 | --- Of Biodegradable plastics ( Green Bag) | kg | 10% | Free | 893.19 | Free |
| 3923.90.90 | --- Of other plastics | kg | 10% | Free | 893.19 | Free |
| **39.24** | **Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.** | | | | | |
| 3924.10.00 | - Tableware and kitchenware | kg | 10% | Free | 0893.32 | Free |
| 3924.90.00 | - Other | kg | 10% | Free | 0893.32 | Free |
| **39.25** | **Builders' ware of plastics, not elsewhere specified or included.** | | | | | |
| 3925.10.00 | - Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300L | kg | 10% | Free | 893.29 | Free |
| 3925.20.00 | - Doors, windows and their frames and thresholds for doors | kg | 10% | Free | 893.29 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 3925.30.00 | - Shutters, blinds (including Venetian blinds) and similar articles and parts thereof | kg | 10% | Free | 893.29 | Free |
| 3925.90.00 | - Other | kg | 10% | Free | 893.29 | Free |
| **39.26** | **Other articles of plastics and articles of other materials of headings 39.01 to 39.14.** | | | | | |
| 3926.10.00 | - Office or school supplies | kg | 10% | Free | 893.24 | Free |
| 3926.20.00 | - Articles of apparel and clothing accessories (including gloves, mittens and mitts) | kg | 10% | Free | | Free |
| 3926.30.00 | - Fittings for furniture, coachwork or the like | kg | 10% | Free | 893.95 | Free |
| 3926.40.00 | - Statuettes and other ornamental articles | kg | 10% | Free | 893.99 | Free |
| 3926.90.00 | - Other | kg | 10% | Free | 893.99 | Free |

## Chapter 40

## Rubber and articles thereof

**Notes.**

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

2.- This Chapter does not cover:

(a) Goods of Section XI (textiles and textile articles);

(b) Footwear or parts thereof of Chapter 64;

(c) Headgear or parts thereof (including bathing caps) of Chapter 65;

(d) Mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber;

(e) Articles of Chapter 90, 92, 94 or 96; or

(f) Articles of Chapter 95 (other than sports gloves, mittens and mitts and articles of headings 40.11 to 40.13).

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

(a) Liquids and pastes (including latex, whether or not pre-vulcanised, and other dispersions and solutions);

(b) Blocks of irregular shape, lumps, bales, powders, granules, crumbs and similar bulk forms.

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

(a) Unsaturated synthetic substances which can be irreversibly transformed by vulcanisation with sulphur into non-thermoplastic substances which, at a temperature between 18°C and 29°C, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length. For the purposes of this test, substances necessary for the cross-linking, such as vulcanising activators or accelerators, may be added; the presence of substances as provided for by Note 5 (B) (ii) and (iii) is also permitted. However, the presence of any substances not necessary for the cross-linking, such as extenders, plasticisers and fillers, is not permitted;

(b) Thioplasts (TM); and

(c) Natural rubber modified by grafting or mixing with plastics, depolymerised natural rubber, mixtures of unsaturated synthetic substances with saturated synthetic high polymers provided that all the above-mentioned products comply with the requirements concerning vulcanisation, elongation and recovery in (a) above.

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

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

(ii) pigments or other colouring matter, other than those added solely for the purpose of identification;

(iii) plasticisers or extenders (except mineral oil in the case of oil-extended rubber), fillers, reinforcing agents, organic solvents or any other substances, except those permitted under (B);

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

(i) emulsifiers or anti-tack agents;

(ii) small amounts of breakdown products of emulsifiers;

(iii) very small amounts of the following: heat-sensitive agents (generally for obtaining thermosensitive rubber latexes), cationic surface-active agents (generally for obtaining 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 5mm, is to be classified as strip, rods or profile shapes, of heading 40.08.

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

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

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

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **40.01** | **Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.** | | | | | |
| 4001.10.00 | - Natural rubber latex, whether or not pre-vulcanised | kg | 10% | Free | 231.1 | Free |
| | - Natural rubber in other forms: | | | | | |
| 4001.21.00 | -- Smoked sheets | kg | 10% | Free | 231.21 | Free |
| 4001.22.00 | -- Technically specified natural rubber (TSNR) | kg | 10% | Free | 231.25 | Free |
| 4001.29.00 | -- Other | kg | 10% | Free | 231.29 | Free |
| 4001.30.00 | - Balata, gutta-percha, guayule, chicle and similar natural gums | kg | 10% | Free | 231.3 | Free |
| **40.02** | **Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 40.01 with any product of this heading, in primary forms or in plates, sheets or strip.** | | | | | |
| 4002.11.00 | -- Latex | kg | 10% | Free | 232.11 | Free |
| 4002.19.00 | -- Other | kg | 10% | Free | 232.11 | Free |
| 4002.20.00 | - Butadiene rubber (BR) | kg | 10% | Free | 232.12 | Free |
| | - Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR): | | | | | |
| 4002.31.00 | -- Isobutene-isoprene (butyl) rubber (IIR) | kg | 10% | Free | 232.13 | Free |
| 4002.39.00 | -- Other | kg | 10% | Free | 232.13 | Free |
| | - Chloroprene (chlorobutadiene) rubber (CR): | | | | | |
| 4002.41.00 | -- Latex | kg | 10% | Free | 232.14 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 4002.49.00 | -- Other | kg | 10% | Free | 232.14 | Free |
| | - Acrylonitrile-butadiene rubber (NBR): | | | | | |
| 4002.51.00 | -- Latex | kg | 10% | Free | 232.15 | Free |
| 4002.59.00 | -- Other | kg | 10% | Free | 232.15 | Free |
| 4002.60.00 | - Isoprene rubber (IR) | kg | 10% | Free | 232.16 | Free |
| 4002.70.00 | - Ethylene-propylene-non-conjugated diene rubber (EPDM) | kg | 10% | Free | 232.17 | Free |
| 4002.80.00 | - Mixtures of any product of heading 40.01 with any product of this heading | kg | 10% | Free | 232.18 | Free |
| | - Other: | | | | | |
| 4002.91.00 | -- Latex | kg | 10% | Free | 232.19 | Free |
| 4002.99.00 | -- Other | kg | 10% | Free | 232.19 | Free |
| **4003.00.00** | **Reclaimed rubber in primary forms or in plates, sheets or strip.** | kg | 10% | Free | 232.21 | Free |
| **4004.00.00** | **Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.** | kg | 10% | Free | 232.22 | Free |
| **40.05** | **Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.** | | | | | |
| 4005.10.00 | - Compounded with carbon black or silica | kg | 10% | Free | 621.11 | Free |
| 4005.20.00 | - Solutions; dispersions other than those of subheading 4005.10 | kg | 10% | Free | 621.12 | Free |
| | - Other: | | | | | |
| 4005.91.00 | -- Plates, sheets and strip | kg | 10% | Free | 621.19 | Free |
| 4005.99.00 | -- Other | kg | 10% | Free | 621.19 | Free |
| **40.06** | **Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.** | | | | | |
| 4006.90.00 | - Other | kg | 10% | Free | 621.29 | Free |
| **4007.00.00** | **Vulcanised rubber thread and cord.** | kg | 10% | Free | 621.31 | Free |
| **40.08** | **Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.** | | | | | |
| | - Of cellular rubber: | | | | | |
| 4008.11.00 | -- Plates, sheets and strip | kg | 10% | Free | 621.32 | Free |
| 4008.19.00 | -- Other | kg | 10% | Free | 621.32 | Free |
| | - Of non-cellular rubber: | | | | | |
| 4008.21.00 | -- Plates, sheets and strip | kg | 10% | Free | 621.33 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 4008.29.00 | -- Other | kg | 10% | Free | 621.33 | Free |
| **40.09** | **Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).** | | | | | |
| | - Not reinforced or otherwise combined with other materials: | | | | | |
| 4009.11.00 | -- Without fittings | kg | 10% | Free | 621.41 | Free |
| 4009.12.00 | -- With fittings | kg | 10% | Free | 621.45 | Free |
| | - Reinforced or otherwise combined only with metal: | | | | | |
| 4009.21.00 | -- Without fittings | kg | 10% | Free | 621.42 | Free |
| 4009.22.00 | -- With fittings | kg | 10% | Free | 621.45 | Free |
| | - Reinforced or otherwise combined only with textile materials: | | | | | |
| 4009.31.00 | -- Without fittings | kg | 10% | Free | 621.43 | Free |
| 4009.32.00 | -- With fittings | kg | 10% | Free | 621.45 | Free |
| | - Reinforced or otherwise combined with other materials: | | | | | |
| 4009.41.00 | -- Without fittings | kg | 10% | Free | 621.44 | Free |
| 4009.42.00 | -- With fittings | kg | 10% | Free | 621.45 | Free |
| **40.10** | **Conveyor or transmission belts or belting, of vulcanised rubber.** | | | | | |
| | - Conveyor belts or belting: | | | | | |
| 4010.11.00 | -- Reinforced only with metal | kg | 10% | Free | 629.22 | Free |
| 4010.12.00 | -- Reinforced only with textile materials | kg | 10% | Free | 629.22 | Free |
| 4010.19.00 | -- Other | kg | 10% | Free | 629.22 | Free |
| | - Transmission belts or belting: | | | | | |
| 4010.31.00 | -- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60cm but not exceeding 180cm | kg | 10% | Free | 629.21 | Free |
| 4010.32.00 | -- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60cm but not exceeding 180cm | kg | 10% | Free | 629.21 | Free |
| 4010.33.00 | -- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180cm but not exceeding 240cm | kg | 10% | Free | 629.21 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 4010.34.00 | -- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180cm but not exceeding 240cm | kg | 10% | Free | 629.21 | Free |
| 4010.35.00 | --Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm | kg | 10% | Free | 629.21 | Free |
| 4010.36.00 | -- Endless synchronous belts, of an outside circumference exceeding 150cm but not exceeding 198cm | kg | 10% | Free | 629.21 | Free |
| 4010.39.00 | -- Other | kg | 10% | Free | 629.21 | Free |
| **40.11** | **New pneumatic tires, of rubber.** | | | | | |
| 4011.10.00 | - Of a kind used on motor cars (including station wagons and racing cars) | u | 10% | Free | 625.1 | Free |
| 4011.20.00 | - Of a kind used on buses or lorries | u | 10% | Free | 625.2 | Free |
| 4011.30.00 | - Of a kind used on aircraft | u | 10% | Free | 625.3 | Free |
| 4011.40.00 | - Of a kind used on motorcycles | u | 10% | Free | 625.41 | Free |
| 4011.50.00 | - Of a kind used on bicycles | u | 10% | Free | 625.42 | Free |
| 4011.70.00 | - Of a kind used on agricultural or foresty vechicles and machines | u | 10% | Free | 625.43 | Free |
| 4011.80.00 | - Of a kind used on construction, mining or industrial handling vechicles and machines | u | 10% | Free | 625.44 | Free |
| 4011.90.00 | - Other | u | 10% | Free | 625.59 | Free |
| **40.12** | **Rethreaded or used pneumatic tires of rubber; solid or cushion tires, tire treads and tire flaps, of rubber.** | | | | | |
| | - Rethreaded tires: | | | | | |
| 4012.11.00 | -- Of a kind used on motor cars (including station wagons and racing cars) | u | 10% | Free | 625.92 | Free |
| 4012.12.00 | -- Of a kind used on buses or lorries | u | 10% | Free | 625.92 | Free |
| 4012.13.00 | -- Of a kind used on aircraft | u | 10% | Free | 625.92 | Free |
| 4012.19.00 | -- Other | u | 10% | Free | 625.92 | Free |
| | - Used pneumatic tyres | | | | | |
| 4012.20.10 | --- For use on bicycles and other cycles of 87.12 | u | 10% | Free | 625.92 | Free |
| 4012.20.90 | --- Other | u | 10% | Free | 625.92 | Free |
| | - Other | | | | | |
| 4012.90.10 | --- For use on bicycles and other cycles of 87.12 | u | 10% | Free | 625.92 | Free |
| 4012.90.90 | --- Other | u | 10% | Free | 625.92 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **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 | u | 10% | Free | 625.91 | Free |
| 4013.20.00 | - Of a kind used on bicycles | u | 10% | Free | 625.91 | Free |
| 4013.90.00 | - Other | u | 10% | Free | 625.91 | Free |
| **40.14** | **Hygienic or pharmaceutical articles (including teats), of ulcanized rubber other than hard rubber, with or without fittings of hard rubber.** | | | | | |
| 4014.10.00 | - Sheath contraceptives | u | 10% | Free | 629.11 | Free |
| 4014.90.00 | - Other | u | 10% | Free | 629.19 | Free |
| **40.15** | **Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of ulcanized rubber other than hard rubber.** | | | | | |
| | - Gloves, mittens and mitts**:** | | | | | |
| 4015.11.00 | -- Surgical | u | 10% | Free | 848.22 | Free |
| 4015.19.00 | -- Other | u | 10% | Free | 848.22 | Free |
| 4015.90.00 | - Other | u | 10% | Free | 848.29 | Free |
| **40.16** | **Other articles of ulcanized rubber other than hard rubber.** | | | | | |
| 4016.10.00 | - Of cellular rubber | u | 10% | Free | 629.92 | Free |
| | - Other: | | | | | |
| 4016.91.00 | -- Floor coverings and mats | u | 10% | Free | 629.99 | Free |
| 4016.92.00 | -- Erasers | u | 10% | Free | 629.99 | Free |
| 4016.93.00 | -- Gaskets, washers and other seals | u | 10% | Free | 629.99 | Free |
| 4016.94.00 | -- Boat or dock fenders, whether or not inflatable | u | 10% | Free | 629.99 | Free |
| 4016.95.00 | -- Other inflatable articles | u | 10% | Free | 629.99 | Free |
| 4016.99.00 | -- Other | u | 10% | Free | 629.99 | Free |
| **4017.00.00** | **Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.** | u | 10% | Free | 629.91 | Free |

## Section VIII

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

### Chapter 41

### Raw hides and skins (other than furskins) and leather

**Notes.**

1.- This Chapter does not cover:

(a) Parings or similar waste, of raw hides or skins (heading 05.11);

(b) Birdskins or parts of birdskins, with their feathers or down, of heading 05.05 or 67.01; or

(c) Hides or skins, with the hair or wool on, raw, tanned or dressed (Chapter 43); the following are, however, to be classified in Chapter 41, namely, raw hides and skins with the hair or wool on, of bovine animals (including buffalo), of equine animals, of sheep or lambs (except Astrakhan, Broadtail, Caracul, Persian or similar lambs, Indian, Chinese, Mongolian or Tibetan lambs), of goats or kids (except Yemen, Mongolian or Tibetan goats and kids), of swine (including peccary), of chamois, of gazelle, of camels (including dromedaries), of reindeer, of elk, of deer, of roebucks or of dogs.

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

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

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

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **41.01** | **Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.** | | | | | |
| 4101.20.00 | - Whole hides and skins, unsplit of a weight per skin not exceeding 8kg when simply dried, 10kg when dry-salted, or 16kg when fresh, wet-salted or otherwise preserved | kg | 10% | Free | 211.21 | Free |
| 4101.50.00 | - Whole hides and skins, of a weight exceeding 16kg | kg | 10% | Free | 211.29 | Free |
| 4101.90.00 | - Other, including butts, bends and bellies | kg | 10% | Free | 211.29 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **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 © to this Chapter.** | | | | | |
| 4102.10.00 | - With wool on | kg | 10% | Free | 211.6 | Free |
| | - Without wool on: | | | | | |
| 4102.21.00 | -- Pickled | kg | 10% | Free | 211.7 | Free |
| 4102.29.00 | -- Other | kg | 10% | Free | 211.7 | Free |
| **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 | kg | 10% | Free | 211.99 | Free |
| 4103.30.00 | - Of swine | kg | 10% | Free | 211.99 | Free |
| 4103.90.00 | - Other | kg | 10% | Free | 211.99 | Free |
| **41.04** | **Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.** | | | | | |
| | - In the wet state (including wet-blue): | | | | | |
| 4104.11.00 | -- Full grains, unsplit; grain splits | kg | 10% | Free | 611.43 | Free |
| 4104.19.00 | -- Other | kg | 10% | Free | 611.43 | Free |
| | - In the dry state (crust): | | | Free | | |
| 4104.41.00 | -- Full grains, unsplit; grain splits | kg | 10% | Free | 611.44 | Free |
| 4104.49.00 | -- Other | kg | 10% | Free | 611.44 | Free |
| **41.05** | **Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.** | | | | | |
| 4105.10.00 | - In the wet state (including wet-blue) | kg | 10% | Free | 611.51 | Free |
| 4105.30.00 | - In the dry state (crust) | kg | 10% | Free | 611.51 | Free |
| **41.06** | **Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.** | | | | | |
| | - Of goats or kids: | | | | | |
| 4106.21.00 | -- In the wet state (including wet-blue) | kg | 10% | Free | 611.61 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 4106.22.00 | -- In the dry state (crust) | kg | 10% | Free | 611.61 | Free |
| | - Of swine: | | | | | |
| 4106.31.00 | -- In the wet state (including wet-blue) | kg | 10% | Free | 611.71 | Free |
| 4106.32.00 | -- In the dry state (crust) | kg | 10% | Free | 611.71 | Free |
| 4106.40.00 | - Of reptiles | kg | 10% | Free | 611.72 | Free |
| | - Other: | | | | | |
| 4106.91.00 | -- In the wet state (including wet-blue) | kg | 10% | Free | 611.79 | Free |
| 4106.92.00 | -- In the dry state (crust) | kg | 10% | Free | 611.79 | Free |
| **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.** | | | | | |
| | - Whole hides and skins: | | | | | |
| 4107.11.00 | -- Full grains, unsplit | kg | 10% | Free | 611.45 | Free |
| 4107.12.00 | -- Grain splits | kg | 10% | Free | 611.45 | Free |
| 4107.19.00 | -- Other | kg | 10% | Free | 611.45 | Free |
| | - Other, including sides: | | | | | |
| 4107.91.00 | -- Full grains, unsplit | kg | 10% | Free | 611.45 | Free |
| 4107.92.00 | -- Grain splits | kg | 10% | Free | 611.45 | Free |
| 4107.99.00 | -- Other | kg | 10% | Free | 611.45 | Free |
| **[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.** | kg | 10% | Free | 611.52 | Free |
| **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 | kg | 10% | Free | 611.62 | Free |
| 4113.20.00 | - Of swine | kg | 10% | Free | 611.71 | Free |
| 4113.30.00 | - Of reptiles | kg | 10% | Free | 611.72 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 4113.90.00 | - Other | kg | 10% | Free | 611.79 | Free |
| **41.14** | **Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.** | | | | | |
| 4114.10.00 | - Chamois (including combination chamois) leather | kg | 10% | Free | 611.81 | Free |
| 4114.20.00 | - Patent leather and patent laminated leather; metallised leather | kg | 10% | Free | 611.83 | Free |
| **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 | kg | 10% | Free | 611.2 | Free |
| 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 | kg | 10% | Free | 211.91 | Free |

## Chapter 42

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

**Notes.**

1.- For the purpose of this Chapter, the term "leather" includes chamois (including combination chamois) leather, patent leather, patent laminated leather and metallised leather.

2.- This Chapter does not cover:

(a) Sterile surgical catgut or similar sterile suture materials (heading 30.06);

(b) Articles of apparel or clothing accessories (except gloves, mittens and mitts), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading 43.03 or 43.04);

(c) Made up articles of netting (heading 56.08);

(d) Articles of Chapter 64;

(e) Headgear or parts thereof of Chapter 65;

(f) Whips, riding-crops or other articles of heading 66.02;

(g) Cuff-links, bracelets or other imitation jewellery (heading 71.17);

(h) Fittings or trimmings for harness, such as stirrups, bits, horse brasses and buckles, separately presented (generally Section XV);

(ij) Strings, skins for drums or the like, or other parts of musical instruments (heading 92.09);

(k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);

(l) Articles of Chapter 95 (for example, toys, games, sports requisites); or

(m) Buttons, press-fasteners, snap-fasteners, press-studs, button moulds or other parts of these articles, button blanks, of heading 96.06.

3.- (A) In addition to the provisions of Note 1 above, heading 42.02 does not cover:

(a) Bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (heading 39.23);

(b) Articles of plaiting materials (heading 46.02).

(B) Articles of headings 42.02 and 42.03 which have parts of precious metal or metal clad with precious metal, of natural or cultured pearls, of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in those headings even if such parts constitute more than minor fittings or minor ornamentation, provided that these parts do not give the articles their essential character. If, on the other hand, the parts give the articles their essential character, the articles are to be classified in Chapter 71.

4.- For the purposes of heading 42.03, the expression "articles of apparel and clothing accessories" applies, *inter alia*, to gloves, mittens and mitts (including those for sport or for protection), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, but excluding watch straps (heading 91.13).

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **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.** | kg | 10% | Free | 612.2 | Free |
| **42.02** | **Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper.** | | | | | |
| | - Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers**:** | | | | | |
| 4202.11.00 | -- With outer surface of leather, of composition leather | u | 10% | Free | 831.21 | Free |
| 4202.12.00 | -- With outer surface of plastics or of textile materials | u | 10% | Free | 831.22 | Free |
| 4202.19.00 | -- Other | u | 10% | Free | 831.29 | Free |
| | - Handbags, whether or not with shoulder strap, including those without handle: | | | | | |
| 4202.21.00 | -- With outer surface of leather, of composition leather | u | 10% | Free | 831.11 | Free |
| 4202.22.00 | -- With outer surface of sheetingof plastic or of textile materials | u | 10% | Free | 831.12 | Free |
| 4202.29.00 | -- Other | u | 10% | Free | 831.19 | Free |
| | - Articles of a kind normally carried in the pocket or in the handbag: | | 10% | Free | | |
| 4202.31.00 | -- With outer surface of leather, of composition leather | kg | 10% | Free | 831.91 | Free |
| 4202.32.00 | -- With outer surface sheetingof plastic or of textile materials | kg | 10% | Free | 831.91 | Free |
| 4202.39.00 | -- Other | kg | 10% | Free | 831.91 | Free |
| | - Other: | | | | | |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 4202.91.00 | -- With outer surface of leather, of composition leather | kg | 10% | Free | 831.99 | Free |
| 4202.92.00 | -- With outer surface of plastic sheeting of plastic or of textile materials | kg | 10% | Free | 831.99 | Free |
| 4202.99.00 | -- Other | kg | 10% | Free | 831.99 | Free |
| **42.03** | **Articles of apparel and clothing accessories, of leather or of composition leather.** | | | | | |
| 4203.10.00 | - Articles of apparel | kg | 10% | Free | 848.11 | Free |
| | - Gloves, mittens and mitts: | | | | | |
| 4203.21.00 | -- Specially designed for use in sports | kg | 10% | Free | 894.77 | Free |
| 4203.29.00 | -- Other | kg | 10% | Free | 848.12 | Free |
| 4203.30.00 | - Belts and bandoliers | kg | 10% | Free | 848.13 | Free |
| 4203.40.00 | - Other clothing accessories | kg | 10% | Free | 848.19 | Free |
| **4205.00.00** | **Other articles of leather or of composition leather.** | kg | 10% | Free | 612.9 | Free |
| **4206.00.00** | **Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.** | kg | 10% | Free | 899.91 | Free |

GOD'S WILL FIRST

## 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).

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **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 | kg | 10% | Free | 212.1 | Free |
| 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 | kg | 10% | Free | 212.22 | Free |
| 4301.60.00 | - Of fox, whole, with or without head, tail or paws | kg | 10% | Free | 212.25 | Free |
| 4301.80.00 | - Other furskins, whole, with or without head, tail or paws | kg | 10% | Free | 212.29 | Free |
| 4301.90.00 | - Heads, tails, paws and other pieces or cuttings, suitable for furriers' use | kg | 10% | Free | 212.3 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **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.** | | | | | |
| | - Whole skins, with or without head, tail or paws, not assembled: | | | | | |
| 4302.11.00 | -- Of mink | kg | 10% | Free | 613.11 | Free |
| 4302.19.00 | -- Other | kg | 10% | Free | 613.19 | Free |
| 4302.20.00 | - Heads, tails, paws and other pieces or cuttings, not assembled | kg | 10% | Free | 613.2 | Free |
| 4302.30.00 | - Whole skins and pieces or cuttings thereof, assembled | kg | 10% | Free | 613.3 | Free |
| **43.03** | **Articles of apparel, clothing accessories and other articles of furskin.** | | | | | |
| 4303.10.00 | - Articles of apparel and clothing accessories | kg | 10% | Free | 848.31 | Free |
| 4303.90.00 | - Other | kg | 10% | Free | 848.31 | Free |
| **4304.00.00** | **Artificial fur and articles thereof.** | kg | 10% | Free | 848.32 | Free |

## Section IX

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

### Chapter 44

### Wood and articles of wood; wood charcoal

**Notes.**

1.- This Chapter does not cover:

(a) Wood, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading 12.11);

(b) Bamboos or other materials of a woody nature of a kind used primarily for plaiting, in the rough, whether or not split, sawn lengthwise or cut to length (heading 14.01);

(c) Wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading 14.04);

(d) Activated charcoal (heading 38.02);

(e) Articles of heading 42.02;

(f) Goods of Chapter 46;

(g) Footwear or parts thereof of Chapter 64;

(h) Goods of Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);

(ij) Goods of heading 68.08;

(k) Imitation jewellery of heading 71.17;

(l) Goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights' wares);

(m) Goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);

(n) Parts of firearms (heading 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) and monopods bipods tripods and similar articles excluding bodies and handles, of wood, for articles of heading 96.03; or

(r) Articles of Chapter 97 (for example, works of art).

2.- In this Chapter, the expression “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 4401.31 the expression "wood pellet" means by-products such as cutter shavings, sawdust or chips, of the mechanical wood processing industry, furniture-making industry or other wood transformation activities, which hae been agglomerated either directly by compression or by theaddition of a binder in a proportion not exceeding 3% by weight. Such pellets are cylindrical, with a diameter not exceeding 25 mm and a length not exceeding 100 mm.

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **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 | T | 10% | Free | 245.01 | Free |
| | - Wood in chips or particles**:** | | | | | |
| 4401.11.00 | -- Coniferous | T | 10% | Free | 245.01 | Free |
| 4401.12.00 | -- Non-coniferous | T | 10% | Free | 245.01 | Free |
| 4401.21.00 | -- Coniferous | T | 10% | Free | 246.11 | Free |
| 4401.22.00 | -- Non-coniferous | T | 10% | Free | 246.15 | Free |
| | - Sawdust and wood waste and scrap, agglomerated in logs, briquettes, pellets or similar forms | | | | | |
| 4401.31.00 | -- Wood pellets | kg | 10% | Free | 246.2 | Free |
| 4401.39.00 | -- Other | kg | 10% | Free | 246.2 | Free |
| 4401.40.00 | - Sawdust and wood waste and scrap, not agglomerated | kg | 10% | Free | 246.2 | Free |
| **44.02** | **Wood charcoal (including shell or nut charcoal), whether or not agglomerated.** | | | | | |
| 4402.10.00 | - Of bamboo | kg | 10% | Free | 245.02 | Free |
| 4402.90.00 | - Other | kg | 10% | Free | 245.02 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **44.03** | **Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.** | | | | | |
| 4403.10.00 | - Treated with paint, stains, creosote or other preservatives; | $m^3$ | 10% | Free | 247.3 | Free |
| 4403.11.00 | -- Coniferous | $m^3$ | 10% | Free | 247.3 | Free |
| 4403.12.00 | -- Non-coniferous | $m^3$ | 10% | Free | 247.3 | Free |
| | - Other, coniferous | | | Free | | |
| 4403.21.00 | -- Of pine (Pinus spp.), of which any cross-sectional dimension is 15 cm or more | $m^3$ | 10% | Free | 247.4 | Free |
| 4403.22.00 | -- Of pine (Pinus spp.), other | $m^3$ | 10% | Free | 247.4 | Free |
| 4403.23.00 | -- Of fir (Abies spp.) and spruce (Picea spp.), of which any cross-sectional dimension is 15 cm or more | $m^3$ | 10% | Free | 247.4 | Free |
| 4403.24.00 | -- O fir (Abies spp.) and spruce (Picea spp.), other | $m^3$ | 10% | Free | 247.4 | Free |
| 4403.25.00 | -- Other, of which any cross-sectional dimension is 15 cm or more | $m^3$ | 10% | Free | 247.4 | Free |
| 4403.26.00 | -- Other | $m^3$ | 10% | Free | 247.4 | Free |
| | -**Other, of tropical wood:** | | | | | |
| 4403.41.00 | -- Dark Red Meranti, Light Red Meranti and Meranti Bakau | $m^3$ | 10% | Free | 247.5 | Free |
| 4403.49.00 | -- Other | $m^3$ | 10% | Free | 247.5 | Free |
| | - Other: | | | | | |
| 4403.91.00 | -- Of oak *(Quercus spp.)* | $m^3$ | 10% | Free | 247.9 | Free |
| 4403.93.00 | -- Of beech (Fagus spp.), of which any cross-sectional dimension is 15 cm or more | $m^3$ | 10% | Free | 247.9 | Free |
| 4403.94.00 | -- Of beech (Fagus spp.), other | $m^3$ | 10% | Free | 247.9 | Free |
| 4403.95.00 | -- O birch (Betula spp.), of which any cross-sectional dimension is 15 cm or more | $m^3$ | 10% | Free | 247.9 | Free |
| 4403.96.00 | -- Of birch (Betula spp.), other | $m^3$ | 10% | Free | 247.9 | Free |
| 4403.97.00 | -- Of poplar and aspen (Populus spp.) | $m^3$ | 10% | Free | 247.9 | Free |
| 4403.98.00 | -- Of eucalyptus (Eucalyptus spp.) | $m^3$ | 10% | Free | 247.9 | Free |
| 4403.99.00 | -- Other | $m^3$ | 10% | Free | 247.9 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **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 | kg | 10% | Free | 634.91 | Free |
| 4404.20.00 | - Non-coniferous | kg | 10% | Free | 634.91 | Free |
| **4405.00.00** | **Wood wool; wood flour.** | kg | 10% | Free | 634.93 | Free |
| **44.06** | **Railway or tramway sleepers (cross-ties) of wood.** | | | | | |
| 4406.10.00 | - Not impregnated | m³ | 10% | Free | 248.11 | Free |
| 4406.11.00 | -- Coniferous | $m^3$ | 10% | Free | 248.11 | Free |
| 4406.12.00 | -- Non-coniferous | $m^3$ | 10% | Free | 248.11 | Free |
| 4406.90.00 | - Other | $m^3$ | 10% | Free | 248.19 | Free |
| 4406.91.00 | -- Coniferous | $m^3$ | 10% | Free | 248.19 | Free |
| 4406.92.00 | -- Non-coniferous | $m^3$ | 10% | Free | 248.19 | Free |
| **44.07** | **Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6mm.** | | | | | |
| 4407.10.00 | - Coniferous | m³ | 10% | Free | 248.2 | Free |
| 4407.11.00 | -- Of pine (Pinus spp.) | $m^3$ | 10% | Free | 248.2 | Free |
| 4407.12.00 | -- Of fir (Abies spp.) and spruce (Picea spp.) | $m^3$ | 10% | Free | 248.2 | Free |
| 4407.19.00 | -- Other | $m^3$ | 10% | Free | 248.2 | Free |
| | - Of tropical wood | | | | | |
| 4407.21.00 | -- Mahogany (*Swietenia spp.*) | m³ | 10% | Free | 248.4 | Free |
| 4407.22.00 | Virola, Imbuia and Balsa | m³ | 10% | Free | 248.4 | Free |
| 4407.25.00 | -- Dark Red Meranti, Light Red Meranti and Meranti Bakau | m³ | 10% | Free | 248.4 | Free |
| 4407.26.00 | -- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan | m³ | 10% | Free | 248.4 | Free |
| 4407.27.00 | -- Sapelli | m³ | 10% | Free | 248.4 | Free |
| 4407.28.00 | -- Iroko | m³ | 10% | Free | 248.4 | Free |
| 4407.29.00 | -- Other | m³ | 10% | Free | 248.4 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| | - Other: | | | | | |
| 4407.91.00 | -- Of oak *(Quercus spp.)* | m³ | 10% | Free | 248.4 | Free |
| 4407.92.00 | -- Of beech *(Fagus spp.)* | m³ | 10% | Free | 248.4 | Free |
| 4407.93.00 | -- Of maple (Acer spp.) | m³ | 10% | Free | 248.4 | Free |
| 4407.94.00 | -- Of cherry (Prunus spp.) | m³ | 10% | Free | 248.4 | Free |
| 4407.95.00 | -- Of ash (Fraxinus spp.) | m³ | 10% | Free | 248.4 | Free |
| 4407.96.00 | -- Of birch (Betula spp.) | $m^3$ | 10% | Free | 248.4 | Free |
| 4407.97.00 | -- Of poplar and aspen (Populus spp.) | $m^3$ | 10% | Free | 248.4 | Free |
| 4407.99.00 | -- Other | m³ | 10% | Free | 248.4 | Free |
| **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 6mm.** | | | | | |
| 4408.10.00 | - Coniferous | kg | 10% | Free | 634.12 | Free |
| | - Of tropical wood | | | | | |
| 4408.31.00 | -- Dark Red Meranti, Light Red Meranti and Meranti Bakau | kg | 10% | Free | 634.12 | Free |
| 4408.39.00 | -- Other | kg | 10% | Free | 634.12 | Free |
| 4408.90.00 | - Other | kg | 10% | Free | 634.12 | Free |
| **44.09** | **Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed.** | | | | | |
| 4409.10.00 | - Coniferous | kg | 10% | Free | 248.3 | Free |
| | - Non-coniferous | | | | | |
| 4409.21.00 | -- Of bamboo | kg | 10% | Free | 248.5 | Free |
| 4409.22.00 | -- Of tropical wood | kg | 10% | Free | 248.5 | Free |
| 4409.29.00 | -- Other | kg | 10% | Free | 248.5 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **44.10** | **Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.** | | | | | |
| | - Of wood**:** | | | | | |
| 4410.11.00 | -- Particle board | kg | 10% | Free | 634.22 | Free |
| 4410.12.00 | -- Oriented strand board (OSB) | kg | 10% | Free | 634.22 | Free |
| 4410.19.00 | -- Other | kg | 10% | Free | 634.22 | Free |
| 4410.90.00 | - Other | kg | 10% | Free | 634.23 | Free |
| **44.11** | **Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.** | | | | | |
| | - Medium density fibreboard (MDF): | | | | | |
| 4411.12.00 | -- Of a thickness not exceeding 5mm | kg | 10% | Free | 634.54 | Free |
| 4411.13.00 | -- Of a thickness exceeding 5mm but not exceeding 9mm | kg | 10% | Free | 634.54 | Free |
| 4411.14.00 | -- Of a thickness exceeding 9 mm | kg | 10% | Free | 634.54 | Free |
| | - Other | | | | | |
| 4411.92.00 | - Of a density exceeding 0.8 g/cm$^3$ | kg | 10% | Free | 634.59 | Free |
| 4411.93.00 | -- Of a density exceeding 0.5 g/cm$^3$ but not exceeding 0.8g/cm | kg | 10% | Free | 634.54 | Free |
| 4411.94.00 | -- Of a density exceeding 0.5 g/cm$^3$ | kg | 10% | Free | 634.54 | Free |
| **44.12** | **Plywood, veneered panels and similar laminated wood.** | | | | | |
| 4412.10.00 | - Of bamboo: | m$^3$ | 10% | Free | 634.32 | Free |
| | - 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 | m$^3$ | 10% | Free | 634.31 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 4412.33.00 | -- Other, with at least one outer ply of non-coniferous wood of the species alder (Alnus spp.), ash (Fraxinus spp.), beech (Fagus spp.), birch (Betula spp.), cherry (Prunus spp.), chestnut (Castanea spp.), elm (Ulmus spp.), eucalyptus (Eucalyptus spp.), hickory (Carya spp.), horse chestnut (Aesculus spp.),lime (Tilia spp.),maple (Acer spp.),oak (Quercus spp.),plane tree (Platanus spp.),poplar and aspen (Populus spp.),robinia (Robinia spp.),tulipwood (Liriodendron spp.) or walnut (Juglans spp.) | $m^3$ | 10% | Free | 634.31 | Free |
| 4412.34.00 | -- Other, with at least one outer ply of non-coniferous wood not specified under subheading 4412.33 | $m^3$ | 10% | Free | 634.31 | Free |
| 4412.39.00 | -- Other, with both outer plies of coniferous wood | $m^3$ | 10% | Free | 634.31 | Free |
| | - Other: | | | | | |
| 4412.94.00 | -- Blockboard, laminboard and battenboard | kg | 10% | Free | 634.33 | Free |
| 4412.99.00 | -- Other | kg | 10% | Free | 634.39 | Free |
| **4413.00.00** | **Densified wood, in blocks, plates, strips or profile shapes.** | kg | 10% | Free | 634.21 | Free |
| **4414.00.00** | **Wooden frames for paintings, photographs, mirrors or similar objects.** | kg | 10% | Free | 635.41 | Free |
| **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 | u | 10% | Free | 635.11 | Free |
| 4415.20.00 | - Pallets, box pallets and other load boards; pallet collars | u | 10% | Free | 635.12 | Free |
| **4416.00.00** | **Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.** | kg | 10% | Free | 635.2 | Free |
| **4417.00.00** | **Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.** | kg | 10% | Free | 635.91 | Free |
| **44.18** | **Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.** | | | | | |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 4418.10.00 | - Windows, French-windows and their frames | kg | 10% | Free | 635.31 | Free |
| 4418.20.00 | - Doors and their frames and thresholds | kg | 10% | Free | 635.32 | Free |
| 4418.40.00 | - Shuttering for concrete constructional work | kg | 10% | Free | 635.39 | Free |
| 4418.50.00 | - Shingles and shakes | kg | 10% | Free | 635.33 | Free |
| 4418.60.00 | - Posts and beams | kg | 10% | Free | 635.39 | Free |
| | - Assembled flooring panels: | | | | | |
| 4418.73.00 | -- Of bamboo or with at least the top layer (wear layer) of bamboo | kg | 10% | Free | 635.34 | Free |
| 4418.74.00 | -- Other, for mosaic floors | kg | 10% | Free | 635.34 | Free |
| 4418.75.00 | -- Other, multilayer | kg | 10% | Free | 635.34 | Free |
| 4418.79.00 | -- Other | kg | 10% | Free | 635.34 | Free |
| 4418.90.00 | - Other | kg | 10% | Free | 635.39 | Free |
| 4418.91,00 | -- Other bamboo | kg | 10% | Free | 635.39 | Free |
| 4418.99.00 | --Other | kg | 10% | Free | 635.39 | Free |
| **44.19** | **Tableware and kitchenware, of wood.** | | | | | |
| 4419.11.00 | -- Bread boards, chopping boards and similar boards | kg | 10% | Free | 635.42 | Free |
| 4419.12.00 | -- Chopsticks | kg | 10% | Free | 635.42 | Free |
| 4419.19.00 | -- Other | kg | 10% | Free | 635.42 | Free |
| 4419.90.00 | - Other | kg | 10% | Free | 635.42 | Free |
| **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 | kg | 10% | Free | 635.49 | Free |
| 4420.90.00 | -- Other | kg | 10% | Free | 635..49 | Free |
| **44.21** | **Other articles of wood.** | | | | | |
| 4421.10.00 | - Clothes hangers | kg | 10% | Free | 635.99 | Free |
| | - Other | | | | | |
| 4421.91.00 | -- Of bamboo | kg | 10% | Free | 635.99 | Free |
| 4421.99.00 | -- Other | kg | 10% | Free | 0635.99 | Free |

## Chapter 45

## Cork and articles of cork

**Notes.**

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

© Articles of Chapter 95 (for example, toys, games, sports requisites).

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **45.01** | **Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.** | | | | | |
| 4501.10.00 | - Natural cork, raw or simply prepared | kg | 10% | Free | 244.02 | Free |
| 4501.90.00 | - Other | kg | 10% | Free | 244.03 | Free |
| **4502.00.00** | **Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers).** | Kg | 10% | Free | 244.02 | Free |
| **45.03** | **Articles of natural cork.** | | | | | |
| 4503.10.00 | - Corks and stoppers | kg | 10% | Free | 633.11 | Free |
| 4503.90.00 | - Other | kg | 10% | Free | 633.19 | Free |
| **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 | kg | 10% | Free | 633.21 | Free |
| 4504.90.00 | - Other | kg | 10% | Free | 633.29 | Free |

## Chapter 46

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

**Notes.**

1.- In this Chapter the expression "plaiting materials" means materials in a state or form suitable for plaiting, interlacing or similar processes; it includes straw, osier or willow, bamboos, rattans, rushes, reeds, strips of wood, strips of other vegetable material (for example, strips of bark, narrow leaves and raffia or other strips obtained from broad leaves), unspun natural textile fibres, monofilament and strip and the like of plastics and strips of paper, but not strips of leather or composition leather or of felt or nonwovens, human hair, horsehair, textile rovings or yarns, or monofilament and strip and the like of Chapter 54.

2.- This Chapter does not cover:

(a) Wall coverings of heading 48.14;

(b) Twine, cordage, ropes or cables, plaited or not (heading 56.07);

(c) Footwear or headgear or parts thereof of Chapter 64 or 65;

(d) Vehicles or bodies for vehicles of basketware (Chapter 87); or

(e) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings).

3.- For the purposes of heading 46.01, the expression "plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands" means plaiting materials, plaits and similar products of plaiting materials, placed side by side and bound together, in the form of sheets, whether or not the binding materials are of spun textile materials.

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **46.01** | **Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).** | | | | | |
| | - Mats, matting and screens of vegetable materials | | | | | |
| 4601.21.00 | -- Of bamboo | kg | 10% | Free | 899.74 | Free |
| 4601.22.00 | -- Of rattan | kg | 10% | Free | 899.74 | Free |
| 4601.29.00 | -- Other | kg | 10% | Free | 899.74 | Free |
| | - Other: | | | | | |
| 4601.92.00 | -- Of bamboo | kg | 10% | Free | 899.79 | Free |
| 4601.93.00 | -- Of rattan | kg | 10% | Free | 899.79 | Free |
| 4601.94.00 | -- Of other vegetable materials | kg | 10% | Free | 899.79 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 4601.99.00 | -- Other | kg | 10% | Free | 899.79 | Free |
| **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.** | | | | | |
| | - Of vegetable materials | | | | | |
| 4602.11.00 | -- Of bamboo | kg | 10% | Free | 899.71 | Free |
| 4602.12.00 | -- Of rattan | kg | 10% | Free | 899.71 | Free |
| 4602.19.00 | -- Other | kg | 10% | Free | 899.71 | Free |
| 4602.90.00 | - Other | kg | 10% | Free | 899.71 | Free |

GOD'S WILL FIRST

## 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

**Notes.**

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

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **4701.00.00** | **Mechanical wood pulp.** | kg | 10% | Free | 251.2 | Free |
| **4702.00.00** | **Chemical wood pulp, dissolving grades.** | kg | 10% | Free | 251.3 | Free |
| **47.03** | **Chemical wood pulp, soda or sulphate, other than dissolving grades.** | | | | | |
| | - Unbleached: | | | | | |
| 4703.11.00 | -- Coniferous | kg | 10% | Free | 251.41 | Free |
| 4703.19.00 | -- Non-coniferous | kg | 10% | Free | 251.42 | Free |
| | - Semi-bleached or bleached: | | | | | |
| 4703.21.00 | -- Coniferous | kg | 10% | Free | 251.51 | Free |
| 4703.29.00 | -- Non-coniferous | kg | 10% | Free | 251.52 | Free |
| **47.04** | **Chemical wood pulp, sulphite, other than dissolving grades.** | | | | | |
| | - Unbleached: | | | | | |
| 4704.11.00 | -- Coniferous | kg | 10% | Free | 251.61 | Free |
| 4704.19.00 | -- Non-coniferous | kg | 10% | Free | 251.61 | Free |
| | - Semi-bleached or bleached: | | | | | |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 4704.21.00 | -- Coniferous | kg | 10% | Free | 251.62 | Free |
| 4704.29.00 | -- Non-coniferous | kg | 10% | Free | 251.62 | Free |
| **4705.00.00** | **Wood pulp obtained by a combination of mechanical and chemical pulping processes.** | kg | 10% | Free | 251.91 | Free |
| **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 | kg | 10% | Free | 251.92 | Free |
| 4706.20.00 | - Pulps of fibres derived from recovered (waste and scrap) paper or paperboard | kg | 10% | Free | 251.92 | Free |
| 4706.30.00 | - Other, of bamboo | kg | 10% | Free | 251.92 | Free |
| | - Other: | | | | | |
| 4706.91.00 | -- Mechanical | kg | 10% | Free | 251.92 | Free |
| 4706.92.00 | -- Chemical | kg | 10% | Free | 251.92 | Free |
| 4706.93.00 | -- Obtained by a combination of mechanical and chemical processes | kg | 10% | Free | 251.92 | Free |
| **47.07** | **Recovered (waste and scrap) paper or paperboard.** | | | | | |
| 4707.10.00 | - Unbleached kraft paper or paperboard or corrugated paper or paperboard | kg | 10% | Free | 251.11 | Free |
| 4707.20.00 | - Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass | kg | 10% | Free | 251.12 | Free |
| 4707.30.00 | - Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter) | kg | 10% | Free | 251.13 | Free |
| 4707.90.00 | - Other, including unsorted waste and scrap | kg | 10% | Free | 251.19 | Free |

GOD'S WILL FIRST

## 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 $m^2$).

2.- This Chapter does not cover:

(a) Articles of Chapter 30;

(b) Stamping foils of heading 32.12;

© Perfumed papers or papers impregnated or coated with cosmetics (Chapter 33);

(d) Paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading 34.01), or with polishes, creams or similar preparations (heading 34.05);

(e) Sensitised paper or paperboard of headings 37.01 to 37.04;

(f) Paper impregnated with diagnostic or laboratory reagents (heading 38.22);

(g) Paper-reinforced stratified sheeting of plastics, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials, other than wall coverings of heading 48.14 (Chapter 39);

(h) Articles of heading 42.02 (for example, travel goods);

(ij) Articles of Chapter 46 (manufactures of plaiting material);

(k) Paper yarn or textile articles of paper yarn (Section XI);

(l) Articles of Chapter 64 or Chapter 65;

(m) Abrasive paper or paperboard (heading 68.05) or paper- or paperboard-backed mica (heading 68.14) (paper and paperboard coated with mica powder are, however, to be classified in this Chapter);

(n) Metal foil backed with paper or paperboard (generally Section XIV or XV);

(o) Articles of heading 92.09;

(p) Articles of Chapter 95 (for example, toys, games, sports requisites) or

(q) Articles of Chapter 96 (for example, buttons, sanitary towels (pads) and tampons, napkins (diapers) and napkins liners for babies)

3.- Subject to the provisions of Note 7, headings 48.01 to 48.05 include paper and paperboard which have been subjected to olymerizat, super-calendering, glazing or similar finishing, false water-marking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading 48.03 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed.

. 4.- In this Chapter the expression "newsprint" means uncoated paper of a kind used for the printing of newspapers, of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by a mechanical or chemi-mechanical process, unsized or very lightly sized, having a surface roughness Parker Print Surf (1 MPa) on each side exceeding 2.5 micrometres (microns), weighing not less than 40g/m² and not more than 65g/m², and apply only to paper: (a) in strips or rolls of a width exceeding 28 cm; or (b) in rectangular (including square) sheets with one side exceeding 28 cm and the other side exceeding 15 cm in the unfolded state.

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

For paper or paperboard weighing not more than 150 $g/m^2$:

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

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

(b) containing more than 8% ash, and

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

© 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 2.5kPa·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 2.5kPa·$m^2$/g.

For paper or paperboard weighing more than 150g/$m^2$:

(a) coloured throughout the mass; or

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

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

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

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

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

7.- Except where the terms of the headings otherwise require, paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a description in two or more of the headings 48.01 to 48.11 are to be classified under that one of such headings which occurs last in numerical order in the Nomenclature.

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

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

(b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15cm 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 45cm and not more than 160cm, suitable for wall or ceiling decoration:

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

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

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

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

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

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

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

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

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

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

**Subheading Notes.**

1.- For the purposes of subheadings 4804.11 and 4804.19, "kraftliner" means machine-finished or 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 or the linearly interpolated or extrapolated equivalent for any other weight.

| **Weight g/m²** | **Minimum Mullen bursting strength Kpa** |
|---|---|
| 115 | 393 |
| 125 | 417 |
| 200 | 637 |
| 300 | 824 |
| 400 | 961 |

2.- For the purposes of subheadings 4804.21 and 4804.29, "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 60g/$m^2$ but not more than 115g/$m^2$ and meeting one of the following sets of specifications:

(a) Having a Mullen burst index of not less than 3.7kPa·$m^2$/gand 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/m²** | **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 combinations mechanical and chemical pulping process, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.8 newtons/g/m² at 50% relative humidity, at 23°C.

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

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

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 $1.47kPa \cdot m^2/g$.

7.- For the purposes of subheading 4810.22, "light-weight coated paper" means paper, coated on both sides, of a total weight not exceeding 72g/m², with a coating weight not exceeding 15g/m² per side, on a base of which not less than50%by weight of the total fibre content consists of wood fibres obtained by a mechanical process.

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **4801.00.00** | **Newsprint, in rolls or sheets.** | kg | 10% | Free | 641.1 | Free |
| **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 48.01 or 48.03; hand-made paper and paperboard.** | | | | | |
| 4802.10.00 | - Hand-made paper and paperboard | kg | 10% | Free | 641.21 | Free |
| 4802.20.00 | - Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard | kg | 10% | Free | 641.22 | Free |
| 4802.40.00 | - Wallpaper base | kg | 10% | Free | 641.24 | Free |
| | - 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 40g/m² | kg | 10% | Free | 641.26 | Free |
| 4802.55.00 | -- Weighing 40g/m² or more but not more than 150g/m², in rolls | kg | 10% | Free | 641.26 | Free |
| 4802.56.00 | -- Weighing 40g/m² or more but not more than 150g/m², in sheets with one side not exceeding 435mm and the other side not exceeding 297mm in the unfolded state | kg | 10% | Free | 641.26 | Free |
| 4802.57.00 | -- Other, weighing 40g/m² or more but not more than 150g/m² | kg | 10% | Free | 641.26 | Free |
| 4802.58.0 | -- Weighing more than 150g/m² | kg | 10% | Free | 641.26 | Free |
| | - Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process: | | | | | |
| 4802.61.00 | -- In rolls | kg | 10% | Free | 641.29 | Free |
| 4802.62.00 | -- In sheets with one side not exceeding 435mm and the other side not exceeding 297mm in the unfolded state | kg | 10% | Free | 641.29 | Free |
| 4802.69.00 | -- Other | kg | 10% | Free | 641.29 | Free |
| **4803.00.00** | **Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets.** | kg | 10% | Free | 641.63 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **48.04** | **Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03.** | | | | | |
| | - Kraftliner: | | | | | |
| 4804.11.00 | -- Unbleached | kg | 10% | Free | 641.41 | Free |
| 4804.19.00 | -- Other | kg | 10% | Free | 641.41 | Free |
| | - Sack kraft paper: | | | | | |
| 4804.21.00 | -- Unbleached | kg | 10% | Free | 641.42 | Free |
| 4804.29.00 | -- Other | kg | 10% | Free | 641.42 | Free |
| | - Other kraft paper and paperboard weighing 150g/m² or less: | | | | | |
| 4804.31.00 | -- Unbleached | kg | 10% | Free | 641.46 | Free |
| 4804.39.00 | -- Other | kg | 10% | Free | 641.46 | Free |
| | - Other kraft paper and paperboard weighing more than 150g/m² but less than 225g/m²: | | | | | |
| 4804.41.00 | -- Unbleached | kg | 10% | Free | 641.47 | Free |
| 4804.42.00 | -- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process | kg | 10% | Free | 641.47 | Free |
| 4804.49.00 | -- Other | kg | 10% | Free | 641.47 | Free |
| | - Other kraft paper and paperboard weighing 225g/m² or more: | | | | | |
| 4804.51.00 | -- Unbleached | kg | 10% | Free | 641.48 | Free |
| 4804.52.00 | -- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood obtained by a chemical process | kg | 10% | Free | 641.48 | Free |
| 4804.59.00 | -- Other | kg | 10% | Free | 641.48 | Free |
| **48.05** | **Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter.** | | | | | |
| | - Fluting paper: | | | | | |
| 4805.11.00 | -- Semi-chemical fluting paper | kg | 10% | Free | 641.51 | Free |
| 4805.12.00 | -- Straw fluting paper | kg | 10% | Free | 641.51 | Free |
| 4805.19.00 | -- Other | kg | 10% | Free | 641.51 | Free |
| | - Testliner (recycled liner board): | | | | | |
| 4805.24.00 | -- Weighing 150g/m² or less | kg | 10% | Free | 641.54 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 4805.25.00 | -- Weighing more than 150g/m² | kg | 10% | Free | 641.54 | Free |
| 4805.30.00 | - Sulphite wrapping paper | kg | 10% | Free | 641.52 | Free |
| 4805.40.00 | - Filter paper and paperboard | kg | 10% | Free | 641.56 | Free |
| 4805.50.00 | - Felt paper and paperboard | kg | 10% | Free | 641.56 | Free |
| | - Other: | | | | | |
| 4805.91.00 | -- Weighing 150g/m² or less | kg | 10% | Free | 641.59 | Free |
| 4805.92.00 | -- Weighing more than 150g/m² but less than 225g/m² | kg | 10% | Free | 641.59 | Free |
| 4805.93.00 | -- Weighing 225g/m² or more | kg | 10% | Free | 641.59 | Free |
| **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 | kg | 10% | Free | 641.53 | Free |
| 4806.20.00 | - Greaseproof papers | kg | 10% | Free | 641.53 | Free |
| 4806.30.00 | - Tracing papers | kg | 10% | Free | 641.53 | Free |
| 4806.40.00 | - Glassine and other glazed transparent or translucent papers | kg | 10% | Free | 641.53 | Free |
| **4807.00.00** | **Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.** | kg | 10% | Free | 641.92 | Free |
| **48.08** | **Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 48.03.** | | | | | |
| 4808.10.00 | - Corrugated paper and paperboard, whether or not perforated | kg | 10% | Free | 641.64 | Free |
| 4808.40.00 | - Kraft paper, crepe crinkled, wether or not embossed or perforated | kg | 10% | Free | 641.69 | Free |
| 4808.90.00 | - Other | kg | 10% | Free | 641.69 | Free |
| **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 | kg | 10% | Free | 641.31 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 4809.90.00 | - Other | kg | 10% | Free | 641.64 | Free |
| **48.10** | **Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size.** | | | | | |
| | - Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres: | | | | | |
| 4810.13.00 | -- In rolls | kg | 10% | Free | 641.32 | Free |
| 4810.14.00 | -- In sheets with one side not exceeding 435mm and the other side not exceeding 297mm in the unfolded state | kg | 10% | Free | 641.32 | Free |
| 4810.19.00 | -- Other | kg | 10% | Free | 641.32 | Free |
| | - 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 | kg | 10% | Free | 641.34 | Free |
| 4810.29.00 | -- Other | kg | 10% | Free | 641.34 | Free |
| | - 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 150g/m² or less | kg | 10% | Free | 641.74 | Free |
| 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 150g/m² | kg | 10% | Free | 641.75 | Free |
| 4810.39.00 | -- Other | kg | 10% | Free | 641.76 | Free |
| | - Other paper and paperboard: | | | | | |
| 4810.92.00 | -- Multi-ply | kg | 10% | Free | 641.77 | Free |
| 4810.99.00 | -- Other | kg | 10% | Free | 641.77 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **48.11** | **Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 48.03, 48.09 or 48.10.** | | | | | |
| 4811.10.00 | - Tarred, olymerizat or asphalted paper and paperboard | kg | 10% | Free | 641.73 | Free |
| | - Gummed or adhesive paper and paperboard: | | | | | |
| 4811.41.00 | -- Self-adhesive | kg | 10% | Free | 641.78 | Free |
| 4811.49.00 | -- Other | kg | 10% | Free | 641.78 | Free |
| | - Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives): | | | | | |
| 4811.51.00 | -- Bleached, weighing more than 150g/m² | kg | 10% | Free | 641.71 | Free |
| 4811.59.00 | -- Other | kg | 10% | Free | 641.72 | Free |
| 4811.60.00 | - Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol | kg | 10% | Free | 641.79 | Free |
| 4811.90.00 | - Other paper, paperboard, cellulose wadding and webs of cellulose fibres | kg | 10% | Free | 641.79 | Free |
| **4812.00.00** | **Filter blocks, slabs and plates, of paper pulp.** | kg | 10% | Free | 641.93 | Free |
| **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 | kg | 10% | Free | 642.41 | Free |
| 4813.20.00 | - In rolls of a width not exceeding 5cm | kg | 10% | Free | 642.41 | Free |
| 4813.90.00 | - Other | kg | 10% | Free | 641.55 | Free |
| **48.14** | **Wallpaper and similar wall coverings; window transparencies of paper.** | | | | | |
| 4814.20.00 | - Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics | kg | 10% | Free | 641.94 | Free |
| 4814.90.00 | - Other | kg | 10% | Free | 641.94 | Free |
| **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 | kg | 10% | Free | 642.42 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 4816.90.00 | - Other | kg | 10% | Free | 642.42 | Free |
| **48.17** | **Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.** | | | | | |
| 4817.10.00 | - Envelopes | kg | 10% | Free | 642.21 | Free |
| 4817.20.00 | - Letter cards, plain postcards and correspondence cards | kg | 10% | Free | 642.22 | Free |
| 4817.30.00 | - Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery | kg | 10% | Free | 642.23 | Free |
| **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 36cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.** | | | | | |
| 4818.10.00 | - Toilet paper | kg | 10% | Free | 642.43 | Free |
| 4818.20.00 | - Handkerchiefs, cleansing or facial tissues and towels | kg | 10% | Free | 642.94 | Free |
| 4818.30.00 | - Tablecloths and serviettes | kg | 10% | Free | 642.95 | Free |
| 4818.50.00 | - Articles of apparel and clothing accessories | kg | 10% | Free | 642.94 | Free |
| 4818.90.00 | - Other | kg | 10% | Free | 642.94 | Free |
| **48.19** | **Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.** | | | | | |
| 4819.10.00 | -Cartons, boxes and cases, of corrugated paper or paperboard | kg | 10% | Free | 642.11 | Free |
| 4819.20.00 | - Folding cartons, boxes and cases, of non-corrugated paper or paperboard | kg | 10% | Free | 642.12 | Free |
| 4819.30.00 | - Sacks and bags, having a base of a width of 40cm or more | kg | 10% | Free | 642.13 | Free |
| 4819.40.00 | - Other sacks and bags including cones | kg | 10% | Free | 642.14 | Free |
| 4819.50.00 | - Other packing containers, including record sleeves | kg | 10% | Free | 642.15 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 4819.60.00 | - Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like | kg | 10% | Free | 642.16 | Free |
| **48.20** | **Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.** | | | | | |
| 4820.10.00 | - Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles | kg | 10% | Free | 642.31 | Free |
| 4820.20.00 | - Exercise books | kg | 10% | Free | 642.32 | Free |
| 4820.30.00 | - Binders (other than book covers), folders and file covers | kg | 10% | Free | 642.33 | Free |
| 4820.40.00 | - Manifold business forms and interleaved carbon sets | kg | 10% | Free | 642.34 | Free |
| 4820.50.00 | - Albums for samples or for collections | kg | 10% | Free | 642.35 | Free |
| 4820.90.00 | - Other | kg | 10% | Free | 642.39 | Free |
| **48.21** | **Paper or paperboard labels of all kinds, whether or not printed.** | | | | | |
| 4821.10.00 | - Printed | kg | 10% | Free | 892.81 | Free |
| 4821.90.00 | - Other | kg | 10% | Free | 892.81 | Free |
| **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 | kg | 10% | Free | 642.91 | Free |
| 4822.90.00 | - Other | kg | 10% | Free | 642.91 | Free |
| **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 | kg | 10% | Free | 642.45 | Free |
| 4823.40.00 | - Rolls, sheets and dials, printed for self-recording apparatus | kg | 10% | Free | 642.99 | Free |
| | - Trays, dishes, plates, cups and the like, of paper or paperboard | | | | | |
| 4823.61.00 | -- Of bamboo | kg | 10% | Free | 642.93 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 4823.69.00 | -- Other | kg | 10% | Free | 642.93 | Free |
| 4823.70.00 | - Moulded or pressed articles of paper pulp | kg | 10% | Free | 642.99 | Free |
| 4823.90.00 | - Other | kg | 10% | Free | 642.99 | Free |

## 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);

© Playing cards or other goods of Chapter 95; or

(d) Original engravings, prints or lithographs (heading 97.02), postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery or the like of heading 97.04, antiques of an age exceeding one hundred years or other articles of Chapter 97.

2.- For the purposes of Chapter 49, the term "printed" also means reproduced by means of a duplicating machine, produced under the control of an automatic data processing machine, embossed, photographed, photocopied, thermocopied or typewritten.

3.- Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one number under a single cover are to be classified in heading 49.01, whether or not containing advertising material.

4.- Heading 49.01 also covers:

(a) A collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes;

(b) A pictorial supplement accompanying, and subsidiary to, a bound volume; and

© Printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding.

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

5.- Subject to Note 3 to this Chapter, heading 49.01 does not cover publications which are essentially devoted to advertising (for example, brochures, pamphlets, leaflets, trade catalogues, year books published by trade associations, tourist propaganda). Such publications are to be classified in heading 49.11.

6.- For the purposes of heading 49.03, the expression "children's picture books" means books for children in which the pictures form the principal interest and the text is subsidiary.

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **49.01** | **Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.** | | | | | |
| 4901.10.00 | - In single sheets, whether or not folded | kg | 10% | Free | 892.15 | Free |
| | - Other: | | | | | |
| 4901.91.00 | --Dictionaries and encyclopaedias, and serial instalments thereof | kg | 10% | Free | 892.16 | Free |
| 4901.99.00 | -- Other | kg | 10% | Free | 892.19 | Free |
| **49.02** | **Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.** | | | | | |
| 4902.10.00 | - Appearing at least four times a week | kg | 10% | Free | 892.21 | Free |
| 4902.90.00 | - Other | kg | 10% | Free | 892.29 | Free |
| **4903.00.00** | **Children's picture, drawing or colouring books.** | kg | 10% | Free | 892.12 | Free |
| **4904.00.00** | **Music, printed or in manuscript, whether or not bound or illustrated.** | kg | 10% | Free | 892.85 | Free |
| **49.05** | **Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.** | | | | | |
| 4905.10.00 | -Globes | kg | 10% | Free | 892.14 | Free |
| | -Other: | | | | | |
| 4905.91.00 | -- In book form | kg | 10% | Free | 892.13 | Free |
| 4905.99.00 | --Other | kg | 10% | Free | 892.14 | Free |
| **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 olymeriza paper and carbon copies of the foregoing.** | kg | 10% | Free | 892.82 | Free |
| **49.07** | **Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a olymeriza face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title.** | | | | | |
| 4907.00.10 | --- Banknotes | kg | 10% | Free | 892.83 | Free |
| 4907.00.20 | --- Unused postage stamps | kg | 10% | Free | 892.83 | Free |
| 4907.00.90 | --- Other | kg | 10% | Free | 892.83 | Free |
| **49.08** | **Transfers (decalcomanias).** | | | | | |
| 4908.10.00 | - Transfers (decalcomanias), vitrifiable | kg | 10% | Free | 892.41 | Free |
| 4908.90.00 | - Other | kg | 10% | Free | 892.41 | Free |
| **4909.00.00** | **Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.** | kg | 10% | Free | 892.42 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **4910.00.00** | **Calendars of any kind, printed, including calendar blocks.** | kg | 10% | Free | 892.84 | Free |
| **49.11** | **Other printed matter, including printed pictures and photographs.** | | | | | |
| 4911.10.00 | - Trade advertising material, commercial catalogues and the like | kg | 10% | Free | 892.86 | Free |
| | - Other: | | | | | |
| 4911.91.00 | -- Pictures, designs and photographs | kg | 10% | Free | 892.87 | Free |
| 4911.99.00 | -- Other | kg | 10% | Free | 892.89 | Free |

## Section XI

## TEXTILES AND TEXTILE ARTICLES

**Notes.**

1.- This Section does not cover:

(a) Animal brush making bristles or hair (heading 05.02); horsehair or horsehair waste (heading 05.11);

(b) Human hair or articles of human hair (heading 05.01, 67.03 or 67.04), except straining cloth of a kind commonly used in oil presses or the like (heading 59.11);

© Cotton linters or other vegetable materials of Chapter 14;

(d) Asbestos of heading 25.24 or articles of asbestos or other products of heading 68.12 or 68.13;

(e) Articles of heading 30.05 or 30.06; yarn used to clean between the teeth (dental floss), in individual retail packages, of heading 33.06;

(f) Sensitised textiles of headings 37.01 to 37.04;

(g) Monofilament of which any cross-sectional dimension exceeds 1 mm or strip or the like (for example, artificial straw) of an apparent width exceeding 5 mm, of plastics (Chapter 39), or plaits or fabrics or other basketware or wickerwork of such monofilament or strip (Chapter 46);

(h) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39;

(ij) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with rubber, or articles thereof, of Chapter 40;

(k) Hides or skins with their hair or wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, of heading 43.03 or 43.04;

(l) Articles of textile materials of heading 42.01 or 42.02;

(m) Products or articles of Chapter 48 (for example, cellulose wadding);

(n) Footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;

(o) Hair-nets or other headgear or parts thereof of Chapter 65;

(p) Goods of Chapter 67;

(q) Abrasive-coated textile material (heading 68.05) and also carbon fibres or articles of carbon fibres of heading 68.15;

© Glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);

(s) Articles of Chapter 94 (for example, furniture, bedding, lamps and lighting fittings);

(t) Articles of Chapter 95 (for example, toys, games, sports requisites and nets);

(u) Articles of Chapter 96 (for example, brushes, travel sets for sewing, slide fasteners, typewriter ribbons, sanitary towels (pads) and tampons, napkins, (diapers) and napkin liners for babies); or

(v) Articles of Chapter 97.

2.- (A) Goods classifiable in Chapters 50 to 55 or in heading 58.09 or 59.02 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates by weight over any other single textile material.

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

(B) For the purposes of the above rule:

(a) Gimped horsehair yarn (heading 51.10) and metallised yarn (heading 56.05) are to be treated as a single textile material the weight of which is to be taken as the aggregate of the weights of its components; for the classification of woven fabrics, metal thread is to be regarded as a textile material;

(b) The choice of appropriate heading shall be effected by determining **first** the Chapter and **then** the applicable heading within that Chapter, disregarding any materials not classified in that Chapter;

(c) When both Chapters 54 and 55 are involved with any other Chapter, Chapters 54 and 55 are to be treated as a single Chapter;

(d) Where a Chapter or a heading refers to goods of different textile materials, such materials are to be treated as a single textile material.

(C) The provisions of paragraphs (A) and (B) above apply also to the yarns referred to in Note 3, 4, 5 or 6 below.

3.- (A) For the purposes of this Section, and subject to the exceptions in paragraph (B) below, yarns (single, multiple (folded) or cabled) of the following descriptions are to be treated as "twine, cordage, ropes and cables":

(a) Of silk or waste silk, measuring more than 20,000 decitex;

(b) Of man-made fibres (including yarn of two or more monofilaments of Chapter 54), measuring more than 10,000 decitex;

(c) Of true hemp or flax:

(i) Polished or glazed, measuring 1,429 decitex or more; or

(ii) Not polished or glazed, measuring more than 20,000 decitex;

(d) Of coir, consisting of three or more plies;

(e) Of other vegetable fibres, measuring more than 20,000 decitex; or

(f) Reinforced with metal thread.

(B) Exceptions:

(a) Yarn of wool or other animal hair and paper yarn, other than yarn reinforced with metal thread;

(b) Man-made filament tow of Chapter 55 and multifilament yarn without twist or with a twist of less than 5 turns per metre of Chapter 54;

(c) Silk worm gut of heading 50.06, and monofilaments of Chapter 54;

(d) Metallised yarn of heading 56.05; yarn reinforced with metal thread is subject to paragraph (A) (f) above; and

(e) Chenille yarn, gimped yarn and loop wale-yarn of heading 56.06.

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

(a) On cards, reels, tubes or similar supports, of a weight (including support) not exceeding:

(i) 85g in the case of silk, waste silk or man-made filament yarn; or

(ii) 125g in other cases;

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

(i) 85g in the case of man-made filament yarn of less than 3,000 decitex, silk or silk waste;

(ii) 125g in the case of all other yarns of less than 2,000 decitex; or

(iii) 500g in other cases;

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

(i) 85g in the case of silk, waste silk or man-made filament yarn; or

(ii) 125g in other cases.

(B) Exceptions:

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

(i) Single yarn of wool or fine animal hair, unbleached; and

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

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

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

(ii) Of other textile material except wool or fine animal hair, in hanks or skeins;

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

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

(i) In cross-reeled hanks or skeins; or

(ii) Put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).

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

(a) Put up on supports (for example, reels, tubes) of a weight (including support) not exceeding 1,000g;

(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, scarsquares, blankets);

(c) Cut to size and with at least one heat-sealed edge with avisibly tapered or compressed boarder and the other edges treated as described in any other subparagraph of this Note. But excluding fabrics the cut edges of which have been prevented from unraveling by hot cutting or by other simple means;

(d) Hemmed or with rolled edges, or with a knotted fringe at any of the edges, but excluding fabrics the cut edges of which have been prevented from olymeriza by whipping or by other simple means;

(e) Cut to size and having undergone a process of drawn thread work;

(f) Assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more textiles assembled in layers, whether or not padded);

(g) Knitted or crocheted to shape, whether presented as separate items or in the form of a number of items in the length.

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

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

(b) Chapters 50 to 55 and 60 do not apply to goods of Chapters 56 to 59.

9.- The woven fabrics of Chapters 50 to 55 include fabrics consisting of layers of parallel textile yarns superimposed on each other at acute or right angles. These layers are bonded at the intersections of the yarns by an adhesive or by thermal bonding.

10.- Elastic products consisting of textile materials combined with rubber threads are classified in this Section.

11.- For the purposes of this Section, the expression "impregnated" includes "dipped".

12.- For the purposes of this Section, the expression "polyamides" includes "aramids".

13.- For the purpose of this section and, where applicable, throughout the Nomenclature, the expression "elastomeric yarn "means filament yarn, including monofilament, of synthetic textile material, other than texture 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 half times its original legth.

14.- Unless the context otherwise requires, textile garments of different headings are to be classified in their own headings even if put up in sets for retail sale. For the purposes of this Note, the expression "textile garments" means garments of headings 61.01 to 61.14 and headings 62.01 to 62.11.

**Subheading Notes.**

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

(a) **Unbleached yarn**

Yarn which:

(c) 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 olymeri 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).

(d) **Bleached yarn**

Yarn which:

(e) 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.

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

Yarn which:

(g) 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.

(h) **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.

(i) **Bleached woven fabric**

Woven fabric which:

(j) 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.

(k) **Dyed woven fabric**

Woven fabric which:

(l) 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.

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

Woven fabric (other than printed woven fabric) which:

(n) 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

(o) consists of marl or mixture yarns.

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

(p) **Printed woven fabric**

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

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

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

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

(ij) **Plain weave**

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

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

(B) For the application of this rule:

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

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

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

## Chapter 50

## Silk

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **5001.00.00** | **Silk-worm cocoons suitable for reeling.** | $m^2$ | 10% | Free | 261.41 | Free |
| **5002.00.00** | **Raw silk (not thrown).** | $m^2$ | 10% | Free | 261.3 | Free |
| **5003.00.00** | **Silk waste (including cocoons unsuitable for reeling, yarn waste and garneted stock).** | $m^2$ | 10% | Free | 261.42 | Free |
| **5004.00.00** | **Silk yarn (other than yarn spun from silk waste) not put up for retail sale.** | $m^2$ | 10% | Free | 651.92 | Free |
| **5005.00.00** | **Yarn spun from silk waste, not put up for retail sale.** | $m^2$ | 10% | Free | 651.93 | Free |
| **5006.00.00** | **Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.** | $m^2$ | 10% | Free | 651.94 | Free |
| **50.07** | **Woven fabrics of silk or of silk waste.** | | | | | |
| 5007.10.00 | - Fabrics of noil silk | $m^2$ | 10% | Free | 654.11 | Free |
| 5007.20.00 | - Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk | $m^2$ | 10% | Free | 654.13 | Free |
| 5007.90.00 | - Other fabrics | $m^2$ | 10% | Free | 654.19 | Free |

## Chapter 51

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

**Notes.**

1.- Throughout the Nomenclature:

(a) "Wool" means the natural fibre grown by sheep or lambs;

(b) "Fine animal hair" means the hair of alpaca, llama, vicuna, camel, (including dromedary), yak, Angora, Tibetan, Kashmir or similar goats (but not common goats), rabbit (including Angora rabbit), hare, beaver, nutria or musk-rat;

(c) "Coarse animal hair" means the hair of animals not mentioned above, excluding brush-making hair and bristles (heading 05.02) and horsehair (heading 05.11).

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **51.01** | **Wool, not carded or combed.** | | | | | |
| | - Greasy, including fleece-washed wool**:** | | | | | |
| 5101.11.00 | -- Shorn wool | kg | 10% | Free | 268.11 | Free |
| 5101.19.00 | -- Other | kg | 10% | Free | 268.19 | Free |
| | - Degreased, not olymeriza: | | | | | |
| 5101.21.00 | -- Shorn wool | kg | 10% | Free | 268.21 | Free |
| 5101.29.00 | -- Other | kg | 10% | Free | 268.21 | Free |
| 5101.30.00 | - Carbonised | kg | 10% | Free | 268.29 | Free |
| **51.02** | **Fine or coarse animal hair, not carded or combed.** | | | | | |
| | - Fine animal hair**:** | | | | | |
| 5102.11.00 | -- Of Kashmir (cashmere) goats | kg | 10% | Free | 268.3 | Free |
| 5102.19.00 | -- Other | kg | 10% | Free | 268.3 | Free |
| 5102.20.00 | - Coarse animal hair | kg | 10% | Free | 268.5 | Free |
| **51.03** | **Waste of wool or of fine or coarse animal hair, including yarn waste but excluding olymeri stock.** | | | | | |
| 5103.10.00 | - Noils of wool or of fine animal hair | kg | 10% | Free | 268.63 | Free |
| 5103.20.00 | - Other waste of wool or of fine animal hair | kg | 10% | Free | 268.69 | Free |
| 5103.30.00 | - Waste of coarse animal hair | kg | 10% | Free | 268.69 | Free |
| **5104.00.00** | **Garnetted stock of wool or of fine or coarse animal hair.** | kg | 10% | Free | 0268.62 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **51.05** | **Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).** | | | | | |
| 5105.10.00 | - Carded wool | kg | 10% | Free | 268.71 | Free |
| | - Wool tops and other combed wool: | | | | | |
| 5105.21.00 | -- Combed wool in fragments | kg | 10% | Free | 268.71 | Free |
| 5105.29.00 | -- Other | kg | 10% | Free | 268.73 | Free |
| | - Fine animal hair, carded or combed**:** | | | | | |
| 5105.31.00 | -- Of Kashmir (cashmere) goats | kg | 10% | Free | 268.77 | Free |
| 5105.39.00 | -- Other | kg | 10% | Free | 268.77 | Free |
| 5105.40.00 | - Coarse animal hair, carded or combed | kg | 10% | Free | 268.77 | Free |
| **51.06** | **Yarn of carded wool, not put up for retail sale.** | | | | | |
| 5106.10.00 | - Containing 85% or more by weight of wool | kg | 10% | Free | 651.12 | Free |
| 5106.20.00 | - Containing less than 85% by weight of wool | kg | 10% | Free | 651.17 | Free |
| **51.07** | **Yarn of combed wool, not put up for retail sale.** | | | | | |
| 5107.10.00 | - Containing 85% or more by weight of wool | kg | 10% | Free | 651.13 | Free |
| 5107.20.00 | - Containing less than 85% by weight of wool | kg | 10% | Free | 651.18 | Free |
| **51.08** | **Yarn of fine animal hair (carded or combed), not put up for retail sale.** | | | | | |
| 5108.10.00 | - Carded | kg | 10% | Free | 651.14 | Free |
| 5108.20.00 | - Combed | kg | 10% | Free | 651.14 | Free |
| **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 | kg | 10% | Free | 651.16 | Free |
| 5109.90.00 | - Other | kg | 10% | Free | 651.19 | Free |
| **5110.00.00** | **Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.** | $m^2$ | 10% | Free | 651.15 | Free |
| **51.11** | **Woven fabrics of carded wool or of carded fine animal hair.** | | | | | |
| | - Containing 85% or more by weight of wool or of fine animal hair: | | | | | |
| 5111.11.00 | -- Of a weight not exceeding 300g/m² | $m^2$ | 10% | Free | 654.21 | Free |
| 5111.19.00 | -- Other | $m^2$ | 10% | Free | 654.21 | Free |
| 5111.20.00 | - Other, mixed mainly or solely with man-made filaments | $m^2$ | 10% | Free | 654.31 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 5111.30.00 | - Other, mixed mainly or solely with man-made staple fibres | $m^2$ | 10% | Free | 654.31 | Free |
| 5111.90.00 | - Other | $m^2$ | 10% | Free | 654.33 | Free |
| **51.12** | **Woven fabrics of combed wool or of combed fine animal hair.** | | | | | |
| | - Containing 85% or more by weight of wool or of fine animal hair: | | | | | |
| 5112.11.00 | -- Of a weight not exceeding 200g/m² | $m^2$ | 10% | Free | 654.22 | Free |
| 5112.19.00 | -- Other | $m^2$ | 10% | Free | 654.22 | Free |
| 5112.20.00 | - Other, mixed mainly or solely with man-made filaments | $m^2$ | 10% | Free | 654.32 | Free |
| 5112.30.00 | - Other, mixed mainly or solely with man-made staple fibres | $m^2$ | 10% | Free | 654.32 | Free |
| 5112.90.00 | - Other | $m^2$ | 10% | Free | 654.34 | Free |
| **5113.00.00** | **Woven fabrics of coarse animal hair or of horsehair.** | $m^2$ | 10% | Free | 654.92 | Free |

## Chapter 52

## Cotton

**Subheading Note.**

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

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **5201.00.00** | **Cotton, not carded or combed.** | kg | 10% | Free | 263.1 | Free |
| **52.02** | **Cotton waste (including yarn waste and olymeri stock).** | | | | | |
| 5202.10.00 | - Yarn waste (including thread waste) | kg | 10% | Free | 263.31 | Free |
| | - Other: | | | | | |
| 5202.91.00 | -- Garnetted stock | kg | 10% | Free | 263.32 | Free |
| 5202.99.00 | -- Other | kg | 10% | Free | 263.39 | Free |
| **5203.00.00** | **Cotton, carded or combed.** | kg | 10% | Free | 263.4 | Free |
| **52.04** | **Cotton sewing thread, whether or not put up for retail sale.** | | | | | |
| | - Not put up for retail sale: | | | | | |
| 5204.11.00 | -- Containing 85% or more by weight of cotton | kg | 10% | Free | 651.21 | Free |
| 5204.19.00 | -- Other | kg | 10% | Free | 651.21 | Free |
| 5204.20.00 | - Put up for retail sale | kg | 10% | Free | 651.22 | Free |
| **52.05** | **Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale.** | | | | | |
| | - Single yarn, of uncombed fibres**:** | | | | | |
| 5205.11.00 | -- Measuring 714.29 decitex or more (not exceeding 14 metric number) | kg | 10% | Free | 651.33 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 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) | kg | 10% | Free | 651.33 | Free |
| 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) | kg | 10% | Free | 651.21 | Free |
| 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) | kg | 10% | Free | 651.33 | Free |
| 5205.15.00 | -- Measuring less than 125 decitex (exceeding 80 metric number) | kg | 10% | Free | 651.33 | Free |
| | - Single yarn, of combed fibres: | | | | | |
| 5205.21.00 | -- Measuring 714.29 decitex or more (not exceeding 14 metric number) | kg | 10% | Free | 651.33 | Free |
| 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) | kg | 10% | Free | 651.33 | Free |
| 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) | kg | 10% | Free | 651.33 | Free |
| 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) | kg | 10% | Free | 651.33 | Free |
| 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) | kg | 10% | Free | 651.33 | Free |
| 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) | kg | 10% | Free | 651.33 | Free |
| 5205.28.00 | -- Measuring less than 83.33 decitex (exceeding 120 metric number) | kg | 10% | Free | 651.33 | Free |
| | - 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) | kg | 10% | Free | 0651.33 | Free |
| 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) | kg | 10% | Free | 651.33 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 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) | kg | 10% | Free | 651.33 | Free |
| 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) | kg | 10% | Free | 651.33 | Free |
| 5205.35.00 | -- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) | kg | 10% | Free | 651.33 | Free |
| | - 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) | kg | 10% | Free | 651.33 | Free |
| 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) | kg | 10% | Free | 651.33 | Free |
| 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) | kg | 10% | Free | 651.33 | Free |
| 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) | kg | 10% | Free | 651.33 | Free |
| 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) | kg | 10% | Free | 651.33 | Free |
| 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) | kg | 10% | Free | 651.33 | Free |
| 5205.48.00 | -- Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn) | kg | 10% | Free | 651.33 | Free |
| **52.06** | **Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale.** | | | | | |
| | - Single yarn, of uncombed fibres: | | | | | |
| 5206.11.00 | -- Measuring 714.29 decitex or more (not exceeding 14 metric number) | kg | 10% | Free | 651.34 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 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) | kg | 10% | Free | 651.34 | Free |
| 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) | kg | 10% | Free | 651.34 | Free |
| 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) | kg | 10% | Free | 651.34 | Free |
| 5206.15.00 | -- Measuring less than 125 decitex (exceeding 80 metric number) | kg | 10% | Free | 651.34 | Free |
| | - Single yarn, of combed fibres: | | | | | |
| 5206.21.00 | -- Measuring 714.29 decitex or more (not exceeding 14 metric number) | kg | 10% | Free | 651.34 | Free |
| 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) | kg | 10% | Free | 651.34 | Free |
| 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) | kg | 10% | Free | 651.34 | Free |
| 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) | kg | 10% | Free | 651.34 | Free |
| 5206.25.00 | -- Measuring less than 125 decitex (exceeding 80 metric number) | kg | 10% | Free | 651.34 | Free |
| | - 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) | kg | 10% | Free | 651.34 | Free |
| 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) | kg | 10% | Free | 0651.34 | Free |
| 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) | kg | 10% | Free | 651.34 | Free |
| 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) | kg | 10% | Free | 651.34 | Free |
| 5206.35.00 | -- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) | kg | 10% | Free | 651.34 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| | - 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) | kg | 10% | Free | 651.34 | Free |
| 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) | kg | 10% | Free | 651.34 | Free |
| 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) | kg | 10% | Free | 651.34 | Free |
| 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) | kg | 10% | Free | 651.34 | Free |
| 5206.45.00 | -- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) | kg | 10% | Free | 651.34 | Free |
| **52.07** | **Cotton yarn (other than sewing thread) put up for retail sale.** | | | | | |
| 5207.10.00 | - Containing 85% or more by weight of cotton | kg | 10% | Free | 651.31 | Free |
| 5207.90.00 | - Other | kg | 10% | Free | 651.32 | Free |
| **52.08** | **Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200g/m$^2$.** | | | | | |
| | - Unbleached: | | | | | |
| 5208.11.00 | -- Plain weave, weighing not more than 100g/m$^2$ | kg | 10% | Free | 652.21 | Free |
| 5208.12.00 | -- Plain weave, weighing more than 100 g/m$^2$ | kg | 10% | Free | 652.21 | Free |
| 5208.13.00 | -- 3-thread or 4-thread twill, including cross twill | kg | 10% | Free | 652.21 | Free |
| 5208.19.00 | -- Other fabrics | kg | 10% | Free | 652.21 | Free |
| | - Bleached: | | | | | |
| 5208.21.00 | -- Plain weave, weighing not more than 100g/m$^2$ | kg | 10% | Free | 652.31 | Free |
| 5208.22.00 | -- Plain weave, weighing more than 100g/m$^2$ | kg | 10% | Free | 652.31 | Free |
| 5208.23.00 | -- 3-thread or 4-thread twill, including cross twill | kg | 10% | Free | 652.31 | Free |
| 5208.29.00 | -- Other fabrics | kg | 10% | Free | 652.31 | Free |
| | - Dyed: | | | | | |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 5208.31.00 | -- Plain weave, weighing not more than 100g/$m^2$ | kg | 10% | Free | 652.32 | Free |
| 5208.32.00 | -- Plain weave, weighing more than 100g/$m^2$ | kg | 10% | Free | 652.32 | Free |
| 5208.33.00 | -- 3-thread or 4-thread twill, including cross twill | kg | 10% | Free | 652.32 | Free |
| 5208.39.00 | -- Other fabrics | kg | 10% | Free | 652.32 | Free |
| | - Of yarns of different colours: | | | | | |
| 5208.41.00 | -- Plain weave, weighing not more than 100g/$m^2$ | kg | 10% | Free | 652.33 | Free |
| 5208.42.00 | -- Plain weave, weighing more than 100g/$m^2$ | kg | 10% | Free | 652.33 | Free |
| 5208.43.00 | -- 3-thread or 4-thread twill, including cross twill | kg | 10% | Free | 652.33 | Free |
| 5208.49.00 | -- Other fabrics | kg | 10% | Free | 652.33 | Free |
| | - Printed: | | | | | |
| 5208.51.00 | -- Plain weave, weighing not more than 100g/$m^2$ | kg | 10% | Free | 652.34 | Free |
| 5208.52.00 | -- Plain weave, weighing more than 100g/$m^2$ | kg | 10% | Free | 652.34 | Free |
| 5208.59.00 | -- Other fabrics | kg | 10% | Free | 652.34 | Free |
| **52.09** | **Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200g/$m^2$.** | | | | | |
| | - Unbleached: | | | | | |
| 5209.11.00 | -- Plain weave | kg | 10% | Free | 652.22 | Free |
| 5209.12.00 | -- 3-thread or 4-thread twill, including cross twill | kg | 10% | Free | 652.22 | Free |
| 5209.19.00 | -- Other fabrics | kg | 10% | Free | 652.22 | Free |
| | - Bleached: | | | | | |
| 5209.21.00 | -- Plain weave | kg | 10% | Free | 652.41 | Free |
| 5209.22.00 | -- 3-thread or 4-thread twill, including cross twill | kg | 10% | Free | 652.41 | Free |
| 5209.29.00 | -- Other fabrics | kg | 10% | Free | 652.41 | Free |
| | - Dyed: | | | | | |
| 5209.31.00 | -- Plain weave | kg | 10% | Free | 652.42 | Free |
| 5209.32.00 | -- 3-thread or 4-thread twill, including cross twill | kg | 10% | Free | 652.42 | Free |
| 5209.39.00 | -- Other fabrics | kg | 10% | Free | 652.42 | Free |
| | - Of yarns of different colors: | | | | | |
| 5209.41.00 | -- Plain weave | kg | 10% | Free | 652.44 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 5209.42.00 | -- Denim | kg | 10% | Free | 652.43 | Free |
| 5209.43.00 | -- Other fabrics of 3-thread or 4-thread twill, including cross twill | kg | 10% | Free | 652.44 | Free |
| 5209.49.00 | -- Other fabrics | kg | 10% | Free | 652.44 | Free |
| | - Printed: | | | | | |
| 5209.51.00 | -- Plain weave | kg | 10% | Free | 652.45 | Free |
| 5209.52.00 | -- 3-thread or 4-thread twill, including cross twill | kg | 10% | Free | 652.45 | Free |
| 5209.59.00 | -- Other fabrics | kg | 10% | Free | 652.45 | Free |
| **52.10** | **Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibers, weighing not more than 200g/$m^2$.** | | | | | |
| | - Unbleached: | | | | | |
| 5210.11.00 | -- Plain weave | kg | 10% | Free | 652.23 | Free |
| 5210.19.00 | -- Other fabrics | kg | 10% | Free | 652.23 | Free |
| | - Bleached: | | | | | |
| 5210.21.00 | -- Plain weave | kg | 10% | Free | 652.51 | Free |
| 5210.29.00 | -- Other fabrics | kg | 10% | Free | 652.51 | Free |
| | - Dyed: | | | | | |
| 5210.31.00 | -- Plain weave | kg | 10% | Free | 652.52 | Free |
| 5210.32.00 | -- 3-thread or 4-thread twill, including cross twill | kg | 10% | Free | 652.52 | Free |
| 5210.39.00 | -- Other fabrics | kg | 10% | Free | 652.52 | Free |
| | - Of yarns of different colors**:** | | | | | |
| 5210.41.00 | -- Plain weave | kg | 10% | Free | 652.53 | Free |
| 5210.49.00 | -- Other fabrics | kg | 10% | Free | 652.53 | Free |
| | - Printed: | | | | | |
| 5210.51.00 | -- Plain weave | kg | 10% | Free | 652.54 | Free |
| 5210.59.00 | -- Other fabrics | kg | 10% | Free | 652.54 | Free |
| **52.11** | **Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibers, weighing more than 200g/$m^2$.** | | | | | |
| | - Unbleached: | | | | | |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 5211.11.00 | -- Plain weave | kg | 10% | Free | 652.24 | Free |
| 5211.12.00 | -- 3-thread or 4-thread twill, including cross twill | kg | 10% | Free | 652.24 | Free |
| 5211.19.00 | -- Other fabrics | kg | 10% | Free | 652.24 | Free |
| 5211.20.00 | - Bleached | kg | 10% | Free | 652.61 | Free |
| | - Dyed: | | | | | |
| 5211.31.00 | -- Plain weave | kg | 10% | Free | 652.62 | Free |
| 5211.32.00 | -- 3-thread or 4-thread twill, including cross twill | kg | 10% | Free | 652.62 | Free |
| 5211.39.00 | -- Other fabrics | kg | 10% | Free | 652.62 | Free |
| | - Of yarns of different colors**:** | | | | | |
| 5211.41.00 | -- Plain weave | kg | 10% | Free | 652.64 | Free |
| 5211.42.00 | -- Denim | kg | 10% | Free | 652.63 | Free |
| 5211.43.00 | -- Other fabrics of 3-thread or 4-thread twill, including cross twill | kg | 10% | Free | 652.64 | Free |
| 5211.49.00 | -- Other fabrics | kg | 10% | Free | 652.64 | Free |
| | - Printed: | | | | | |
| 5211.51.00 | -- Plain weave | kg | 10% | Free | 652.65 | Free |
| 5211.52.00 | -- 3-thread or 4-thread twill, including cross twill | kg | 10% | Free | 652.65 | Free |
| 5211.59.00 | -- Other fabrics | kg | 10% | Free | 652.65 | Free |
| **52.12** | **Other woven fabrics of cotton.** | | | | | |
| | - Weighing not more than 200g/$m^2$: | | | | | |
| 5212.11.00 | -- Unbleached | kg | 10% | Free | 652.25 | Free |
| 5212.12.00 | -- Bleached | kg | 10% | Free | 652.91 | Free |
| 5212.13.00 | -- Dyed | kg | 10% | Free | 652.92 | Free |
| 5212.14.00 | -- Of yarns of different colors | kg | 10% | Free | 652.93 | Free |
| 5212.15.00 | -- Printed | kg | 10% | Free | 652.94 | Free |
| | - Weighing more than 200g/$m^2$: | | | | | |
| 5212.21.00 | -- Unbleached | kg | 10% | Free | 652.26 | Free |
| 5212.22.00 | -- Bleached | kg | 10% | Free | 652.95 | Free |
| 5212.23.00 | -- Dyed | kg | 10% | Free | 652.96 | Free |
| 5212.24.00 | -- Of yarns of different colors | kg | 10% | Free | 652.97 | Free |
| 5212.25.00 | -- Printed | kg | 10% | Free | 652.98 | Free |

## Chapter 53

## Other Vegetable Textile Fibres; Paper Yarn and Woven Fabrics of Paper Yarn

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **53.01** | **Flax, raw or processed but not spun; flax tow and waste (including yarn waste and olymeri stock).** | | | | | |
| 5301.10.00 | - Flax, raw or retted | kg | 10% | Free | 265.11 | Free |
| | - Flax, broken, olymeri, hackled or otherwise processed, but not spun: | | | | | |
| 5301.21.00 | -- Broken or scotched | kg | 10% | Free | 265.12 | Free |
| 5301.29.00 | -- Other | kg | 10% | Free | 265.12 | Free |
| 5301.30.00 | - Flax tow and waste | kg | 10% | Free | 265.13 | Free |
| **53.02** | **True hemp** *(Cannabis sativa L.)***, raw or processed but not spun; tow and waste of true hemp (including yarn waste and olymeri stock).** | | | | | |
| 5302.10.00 | - True hemp, raw or retted | kg | 10% | Free | 265.21 | Free |
| 5302.90.00 | - Other | kg | 10% | Free | 265.29 | Free |
| **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 olymeri stock).** | | | | | |
| 5303.10.00 | - Jute and other textile bast fibres, raw or retted | kg | 10% | Free | 264.1 | Free |
| 5303.90.00 | - Other | kg | 10% | Free | 264.9 | Free |
| **5305.00.00** | **Coconut, abaca (Manila hemp or*Musatextilis Nee*), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and olymeri stock).** | Kg | 10% | Free | 265.8 | Free |
| **53.06** | **Flax yarn.** | | | | | |
| 5306.10.00 | - Single | kg | 10% | Free | 651.96 | Free |
| 5306.20.00 | - Multiple (folded) or cabled | kg | 10% | Free | 651.96 | Free |
| **53.07** | **Yarn of jute or of other textile bast fibres of heading 53.03.** | | | | | |
| 5307.10.00 | - Single | kg | 10% | Free | 651.97 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 5307.20.00 | - Multiple (folded) or cabled | kg | 10% | Free | 651.97 | Free |
| **53.08** | **Yarn of other vegetable textile fibers; paper yarn.** | | | | | |
| 5308.10.00 | - Coir yarn | kg | 10% | Free | 651.99 | Free |
| 5308.20.00 | - True hemp yarn | kg | 10% | Free | 651.99 | Free |
| 5308.90.00 | - Other | kg | 10% | Free | 651.99 | Free |
| **53.09** | **Woven fabrics of flax.** | | | | | |
| | - Containing 85% or more by weight of flax: | | | | | |
| 5309.11.00 | -- Unbleached or bleached | kg | 10% | Free | 654.41 | Free |
| 5309.19.00 | -- Other | kg | 10% | Free | 654.41 | Free |
| | - Containing less than 85% by weight of flax**:** | | | | | |
| 5309.21.00 | -- Unbleached or bleached | kg | 10% | Free | 654.42 | Free |
| 5309.29.00 | -- Other | kg | 10% | Free | 654.42 | Free |
| **53.10** | **Woven fabrics of jute or of other textile bast fibers of heading 53.03.** | | | | | |
| 5310.10.00 | - Unbleached | kg | 10% | Free | 654.5 | Free |
| 5310.90.00 | - Other | kg | 10% | Free | 654.5 | Free |
| **5311.00.00** | **Woven fabrics of other vegetable textile fibers; woven fabrics of paper yarn.** | kg | 10% | Free | 654.93 | Free |

## Chapter 54

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

**Notes.**

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

(a) By olymerization of organic monomers, to produce polymers such as polyamides, polyesters, polyolefins or polyurethanes, or by chemical modification of polymers produced by this process (for example, poly (vinyl alcohol) prepared by the hydrolysis of poly (vinil acetate)); or

(b) By dissolution or chemical treatment of natural organic polymers (for example, cellulose) to produce polymer such as cuprammonium rayon (cupro) or viscose rayon, or by chemical modification of natural organic polymers (for example, cellulose, casein and other proteins, or alginic acid), to produce polymer such as cellulose acetate or alginates.

The terms "synthetic" and "artificial", used in relation to fibres, mean: synthetic: fibres as defined at (a); artificial: fibres as defined at (b). Strips and the like of heading 54.04 or 54.05 are not considered to be man-made fibres.

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

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

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **54.01** | **Sewing thread of man-made filaments, whether or not put up for retail sale.** | | | | | |
| 5401.10.00 | - Of synthetic filaments | kg | 10% | Free | 651.41 | Free |
| 5401.20.00 | - Of artificial filaments | kg | 10% | Free | 651.42 | Free |
| **54.02** | **Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.** | | | | | |
| | - High tenacity yarn of nylon or other polyamides whether or not textured | | | | | |
| 5402.11.00 | -- Of aramids | kg | 10% | Free | 651.62 | Free |
| 5402.19.00 | -- Other | kg | 10% | Free | 651.62 | Free |
| 5402.20.00 | - High tenacity yarn of polyesters whether or not textured | kg | 10% | Free | 651.62 | Free |
| | - Textured yarn: | | | | | |
| 5402.31.00 | -- Of nylon or other polyamides, measuring per single yarn not more than 50 tex | kg | 10% | Free | 651.51 | Free |
| 5402.32.00 | -- Of nylon or other polyamides, measuring per single yarn more than 50 tex | kg | 10% | Free | 651.51 | Free |
| 5402.33.00 | -- Of polyesters | kg | 10% | Free | 651.52 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 5402.34.00 | -- Of polypropylene | kg | 10% | Free | 651.59 | Free |
| 5402.39.00 | -- Other | kg | 10% | Free | 651.59 | Free |
| | - Other yarn, single, untwisted or with a twist not exceeding 50 turns per meter: | | | | | |
| 5402.44.00 | -- Elastomeric | kg | 10% | Free | 651.63 | Free |
| 5402.45.00 | -- Other, of nylon or other polyamides | kg | 10% | Free | 651.63 | Free |
| 5402.46.00 | -- Other, of polyesters, partially oriented | kg | 10% | Free | 651.63 | Free |
| 5402.47.00 | -- Other, of polyesters | kg | 10% | Free | 651.63 | Free |
| 5402.48.00 | -- Other, of polypropylene | kg | 10% | Free | 651.63 | Free |
| 5402.49.00 | -- Other | kg | 10% | Free | 651.63 | Free |
| | - Other yarn, single, with a twist exceeding 50 turns per meter: | | | | | |
| 5402.51.00 | -- Of nylon or other polyamides | kg | 10% | Free | 651.64 | Free |
| 5402.52.00 | -- Of polyesters | kg | 10% | Free | 651.64 | Free |
| 5402.53.00 | -- Of polypropylene | kg | 10% | Free | 651.64 | Free |
| 5402.59.00 | -- Other | kg | 10% | Free | 651.64 | Free |
| | - Other yarn, multiple (folded) or cabled**:** | | | | | |
| 5402.61.00 | -- Of nylon or other polyamides | kg | 10% | Free | 651.69 | Free |
| 5402.62.00 | -- Of polyesters | kg | 10% | Free | 651.69 | Free |
| 5402.63.00 | -- Of polypropylene | kg | 10% | Free | 651.69 | Free |
| 5402.69.00 | -- Other | kg | 10% | Free | 651.69 | Free |
| **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 | kg | 10% | Free | 651.73 | Free |
| | - Other yarn, single: | | | | | |
| 5403.31.00 | -- Of viscose rayon, untwisted or with a twist not exceeding 120 turns per meter | kg | 10% | Free | 651.74 | Free |
| 5403.32.00 | -- Of viscose rayon, with a twist exceeding 120 turns per meter | kg | 10% | Free | 651.75 | Free |
| 5403.33.00 | -- Of cellulose acetate | kg | 10% | Free | 651.75 | Free |
| 5403.39.00 | -- Other | kg | 10% | Free | 651.75 | Free |
| | - Other yarn, multiple (folded) or cabled**:** | | | | | |
| 5403.41.00 | -- Of viscose rayon | kg | 10% | Free | 651.76 | Free |
| 5403.42.00 | -- Of cellulose acetate | kg | 10% | Free | 651.76 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 5403.49.00 | -- Other | kg | 10% | Free | 651.76 | Free |
| **54.04** | **Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5mm.** | | | | | |
| | - Monofilament | | | | | |
| 5404.11.00 | -- Elastomeric | kg | 10% | Free | 651.88 | Free |
| 5404.11.10 | --- Fishing Lines | kg | 10% | Free | 651.88 | Free |
| 5404.11.90 | --- other | kg | 10% | Free | 651.88 | Free |
| | -- Other , of polypropylene | | | | | |
| 5404.12.10 | --- Fishing Lines | kg | 10% | Free | 651.88 | Free |
| 5404.12.90 | --- other | kg | 10% | Free | 651.88 | Free |
| | -- Other | | | | | |
| 5404.19.10 | --- Fishing Lines | kg | 10% | Free | 651.88 | Free |
| 5404.19.90 | --- Other | kg | 10% | Free | 651.88 | Free |
| | - Other | | | | | |
| 5404.90.10 | --- Fishing lines | kg | 10% | Free | 651.88 | Free |
| 5404.90.90 | --- Other | kg | 10% | Free | 651.88 | Free |
| **54.05** | **Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5mm.** | | | | | |
| 5405.00.10 | --- Fishing Lines | kg | 10% | Free | 651.77 | Free |
| 5405.00.90 | --- Other | kg | 10% | Free | 651.77 | Free |
| **5406.00.00** | **Man-made filament yarn (other than sewing thread), put up for retail sale.** | kg | 10% | Free | 651.78 | Free |
| **54.07** | **Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.** | | | | | |
| 5407.10.00 | - Synthetic filament yarn | $m^2$ | 10% | Free | 653.11 | Free |
| 5407.20.00 | - Artificial filament yarn | $m^2$ | 10% | Free | 653.12 | Free |
| 5407.30.00 | - Synthetic filament yarn | $m^2$ | 10% | Free | 653.13 | Free |
| | - Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides: | | | | | |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 5407.41.00 | -- Unbleached or bleached | $m^2$ | 10% | Free | 653.14 | Free |
| 5407.42.00 | -- Dyed | $m^2$ | 10% | Free | 653.14 | Free |
| 5407.43.00 | -- Of yarns of different colors | $m^2$ | 10% | Free | 653.14 | Free |
| 5407.44.00 | -- Printed | $m^2$ | 10% | Free | 653.14 | Free |
| | - Other woven fabrics, containing 85% or more by weight of textured polyester filaments: | | | | | |
| 5407.51.00 | -- Unbleached or bleached | $m^2$ | 10% | Free | 653.15 | Free |
| 5407.52.00 | -- Dyed | $m^2$ | 10% | Free | 653.15 | Free |
| 5407.53.00 | -- Of yarns of different colors | $m^2$ | 10% | Free | 653.15 | Free |
| 5407.54.00 | -- Printed | $m^2$ | 10% | Free | 653.15 | Free |
| | - 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 | $m^2$ | 10% | Free | 653.16 | Free |
| 5407.69.00 | -- Other | $m^2$ | 10% | Free | 653.17 | Free |
| | - Other woven fabrics, containing 85% or more by weight of synthetic filaments: | | | | | |
| 5407.71.00 | -- Unbleached or bleached | $m^2$ | 10% | Free | 653.17 | Free |
| 5407.72.00 | -- Dyed | $m^2$ | 10% | Free | 653.17 | Free |
| 5407.73.00 | -- Of yarns of different colors | $m^2$ | 10% | Free | 653.17 | Free |
| 5407.74.00 | -- Printed | $m^2$ | 10% | Free | 653.17 | Free |
| | - Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton: | | | | | |
| 5407.81.00 | -- Unbleached or bleached | $m^2$ | 10% | Free | 653.18 | Free |
| 5407.82.00 | -- Dyed | $m^2$ | 10% | Free | 653.18 | Free |
| 5407.83.00 | -- Of yarns of different colors | $m^2$ | 10% | Free | 653.18 | Free |
| 5407.84.00 | -- Printed | $m^2$ | 10% | Free | 653.18 | Free |
| | - Other woven fabrics: | | | | | |
| 5407.91.00 | -- Unbleached or bleached | $m^2$ | 10% | Free | 653.19 | Free |
| 5407.92.00 | -- Dyed | $m^2$ | 10% | Free | 653.19 | Free |
| 5407.93.00 | -- Of yarns of different colors | $m^2$ | 10% | Free | 653.19 | Free |
| 5407.94.00 | -- Printed | $m^2$ | 10% | Free | 653.19 | Free |
| **54.08** | **Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05.** | | | | | |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 5408.10.00 | - Woven fabrics obtained from high tenacity yarn of viscose rayon | $m^2$ | 10% | Free | 653.51 | Free |
| | - Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like: | | | | | |
| 5408.21.00 | -- Unbleached or bleached | $m^2$ | 10% | Free | 653.52 | Free |
| 5408.22.00 | -- Dyed | $m^2$ | 10% | Free | 653.52 | Free |
| 5408.23.00 | -- Of yarns of different colors | $m^2$ | 10% | Free | 653.52 | Free |
| 5408.24.00 | -- Printed | m2 | 10% | Free | 653.52 | Free |
| | - Other woven fabrics: | | | | | |
| 5408.31.00 | -- Unbleached or bleached | m2 | 10% | Free | 653.59 | Free |
| 5408.32.00 | -- Dyed | $m^2$ | 10% | Free | 653.59 | Free |
| 5408.33.00 | -- Of yarns of different colors | $m^2$ | 10% | Free | 653.59 | Free |
| 5408.34.00 | -- Printed | $m^2$ | 10% | Free | 653.59 | Free |

GOD'S WILL FIRST

## Chapter 55

## Man-made staple fibres

**Notes.**

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 2m is to be classified in heading 55.03 or 55.04

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **55.01** | **Synthetic filament tow.** | | | | | |
| 5501.10.00 | - Of nylon or other polyamides | kg | 10% | Free | 266.61 | Free |
| 5501.20.00 | - Of polyesters | kg | 10% | Free | 266.62 | Free |
| 5501.30.00 | - Acrylic or modacrylic | kg | 10% | Free | 266.63 | Free |
| 5501.40.00 | - Of polypropylene | kg | 10% | Free | 266.69 | Free |
| 5501.90.00 | - Other | kg | 10% | Free | 266.69 | Free |
| **55.02** | **Artificial filament tow.** | | | | | |
| 5502.10.00 | - Of cellulose acetate | kg | 10% | Free | 267.12 | Free |
| 5502.90.00 | - Other | kg | 10% | Free | 267.12 | Free |
| **55.03** | **Synthetic staple fibres, not carded, combed or otherwise processed for spinning.** | | | | | |
| | - Of nylon or other polyamides | | | | | |
| 5503.11.00 | -- Of aramids | kg | 10% | Free | 266.51 | Free |
| 5503.19.00 | -- Other | kg | 10% | Free | 266.51 | Free |
| 5503.20.00 | - Of polyesters | kg | 10% | Free | 266.52 | Free |
| 5503.30.00 | - Acrylic or modacrylic | kg | 10% | Free | 266.53 | Free |
| 5503.40.00 | - Of polypropylene | kg | 10% | Free | 266.59 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 5503.90.00 | - Other | kg | 10% | Free | 266.59 | Free |
| **55.04** | **Artificial staple fibers, not carded, combed or otherwise processed for spinning.** | | | | | |
| 5504.10.00 | - Of viscose rayon | kg | 10% | Free | 267.11 | Free |
| 5504.90.00 | - Other | kg | 10% | Free | 267.11 | Free |
| **55.05** | **Waste (including noils, yarn waste and arneted stock) of man-made fibers.** | | | | | |
| 5505.10.00 | - Of synthetic fibres | kg | 10% | Free | 267.21 | Free |
| 5505.20.00 | - Of artificial fibres | kg | 10% | Free | 267.22 | Free |
| **55.06** | **Synthetic staple fibers, carded, combed or otherwise processed for spinning.** | | | | | |
| 5506.10.00 | - Of nylon or other polyamides | kg | 10% | Free | 266.71 | Free |
| 5506.20.00 | - Of polyesters | kg | 10% | Free | 266.72 | Free |
| 5506.30.00 | - Acrylic or modacrylic | kg | 10% | Free | 266.73 | Free |
| 5506.40.00 | -- Of polypropylene | kg | 10% | Free | 266.73 | Free |
| 5506.90.00 | - Other | kg | 10% | Free | 266.79 | Free |
| **5507.00.00** | **Artificial staple fibers, carded, combed or otherwise processed for spinning.** | kg | 10% | Free | 267.13 | Free |
| **55.08** | **Sewing thread of man-made staple fibers, whether or not put up for retail sale.** | | | | | |
| 5508.10.00 | - Of synthetic staple fibers | kg | 10% | Free | 651.43 | Free |
| 5508.20.00 | - Of artificial staple fibers | kg | 10% | Free | 651.44 | Free |
| **55.09** | **Yarn (other than sewing thread) of synthetic staple fibers, not put up for retail sale.** | | | | | |
| | - Containing 85% or more by weight of staple fibers of nylon or other polyamides: | | | | | |
| 5509.11.00 | -- Single yarn | kg | 10% | Free | 651.82 | Free |
| 5509.12.00 | -- Multiple (folded) or cabled yarn | kg | 10% | Free | 651.82 | Free |
| | - Containing 85% or more by weight of polyester staple fibers: | | | | | |
| 5509.21.00 | -- Single yarn | kg | 10% | Free | 651.82 | Free |
| 5509.22.00 | -- Multiple (folded) or cabled yarn | kg | 10% | Free | 651.82 | Free |
| | - Containing 85% or more by weight of acrylic or modacrylic staple fibers: | | | | | |
| 5509.31.00 | -- Single yarn | kg | 10% | Free | 651.82 | Free |
| 5509.32.00 | -- Multiple (folded) or cabled yarn | kg | 10% | Free | 651.82 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| | - Other yarn, containing 85% or more by weight of synthetic staple fibers: | | | | | |
| 5509.41.00 | -- Single yarn | kg | 10% | Free | 651.82 | Free |
| 5509.42.00 | -- Multiple (folded) or cabled yarn | kg | 10% | Free | 651.82 | Free |
| | - Other yarn, of polyester staple fibers**:** | | | | | |
| 5509.51.00 | -- Mixed mainly or solely with artificial staple fibers | kg | 10% | Free | 651.84 | Free |
| 5509.52.00 | -- Mixed mainly or solely with wool or fine animal hair | kg | 10% | Free | 651.84 | Free |
| 5509.53.00 | -- Mixed mainly or solely with cotton | kg | 10% | Free | 651.84 | Free |
| 5509.59.00 | -- Other | kg | 10% | Free | 651.84 | Free |
| | - Other yarn, of acrylic or modacrylic staple fibers: | | | | | |
| 5509.61.00 | -- Mixed mainly or solely with wool or fine animal hair | kg | 10% | Free | 651.84 | Free |
| 5509.62.00 | -- Mixed mainly or solely with cotton | kg | 10% | Free | 651.84 | Free |
| 5509.69.00 | -- Other | kg | 10% | Free | 651.84 | Free |
| | - Other yarn: | | | | | |
| 5509.91.00 | -- Mixed mainly or solely with wool or fine animal hair | kg | 10% | Free | 651.84 | Free |
| 5509.92.00 | -- Mixed mainly or solely with cotton | kg | 10% | Free | 651.84 | Free |
| 5509.99.00 | -- Other | kg | 10% | Free | 651.84 | Free |
| **55.10** | **Yarn (other than sewing thread) of artificial staple fibers, not put up for retail sale.** | | | | | |
| | - Containing 85% or more by weight of artificial staple fibers: | | | | | |
| 5510.11.00 | -- Single yarn | kg | 10% | Free | 651.86 | Free |
| 5510.12.00 | -- Multiple (folded) or cabled yarn | kg | 10% | Free | 651.86 | Free |
| 5510.20.00 | - Other yarn, mixed mainly or solely with wool or fine animal hair | kg | 10% | Free | 651.87 | Free |
| 5510.30.00 | - Other yarn, mixed mainly or solely with cotton | kg | 10% | Free | 651.87 | Free |
| 5510.90.00 | - Other yarn | kg | 10% | Free | 651.87 | Free |
| **55.11** | **Yarn (other than sewing thread) of man-made staple fibers, put up for retail sale.** | | | | | |
| 5511.10.00 | - Of synthetic staple fibers, containing 85% or more by weight of such fibers | kg | 10% | Free | 651.81 | Free |
| 5511.20.00 | - Of synthetic staple fibers, containing less than 85% by weight of such fibers | kg | 10% | Free | 651.83 | Free |
| 5511.30.00 | - Of artificial staple fibers | kg | 10% | Free | 651.85 | Free |
| **55.12** | **Woven fabrics of synthetic staple fibers, containing 85% or more by weight of synthetic staple fibers.** | | | | | |
| | - Containing 85% or more by weight of polyester staple fibers: | | | | | |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 5512.11.00 | -- Unbleached or bleached | $m^2$ | 10% | Free | 653.21 | Free |
| 5512.19.00 | -- Other | $m^2$ | 10% | Free | 653.21 | Free |
| | - Containing 85% or more by weight of acrylic or modacrylic staple fibers: | | | | | |
| 5512.21.00 | -- Unbleached or bleached | $m^2$ | 10% | Free | 653.25 | Free |
| 5512.29.00 | -- Other | $m^2$ | 10% | Free | 653.25 | Free |
| | - Other: | | | | | |
| 5512.91.00 | -- Unbleached or bleached | $m^2$ | 10% | Free | 653.29 | Free |
| 5512.99.00 | -- Other | $m^2$ | 10% | Free | 653.29 | Free |
| **55.13** | **Woven fabrics of synthetic staple fibers, containing less than 85% by weight of such fibers, mixed mainly or solely with cotton, of a weight not exceeding 170g/m².** | | | | | |
| | - Unbleached or bleached: | | | | | |
| 5513.11.00 | -- Of polyester staple fibers, plain weave | $m^2$ | 10% | Free | 653.31 | Free |
| 5513.12.00 | -- 3-thread or 4-thread twill, including cross twill, of polyester staple fibers | $m^2$ | 10% | Free | 653.31 | Free |
| 5513.13.00 | -- Other woven fabrics of polyester staple fibers | $m^2$ | 10% | Free | 653.31 | Free |
| 5513.19.00 | -- Other woven fabrics | $m^2$ | 10% | Free | 653.32 | Free |
| | - Dyed: | | | | | |
| 5513.21.00 | -- Of polyester staple fibers, plain weave | $m^2$ | 10% | Free | 653.31 | Free |
| 5513.23.00 | -- Other woven fabrics of polyester staple fibers | $m^2$ | 10% | Free | 653.31 | Free |
| 5513.29.00 | -- Other woven fabrics | $m^2$ | 10% | Free | 653.32 | Free |
| | - Of yarns of different colors: | | | | | |
| 5513.31.00 | -- Of polyester staple fibers, plain weave | $m^2$ | 10% | Free | 653.31 | Free |
| 5513.39.00 | -- Other woven fabrics | $m^2$ | 10% | Free | 653.32 | Free |
| | - Printed: | | | | | |
| 5513.41.00 | -- Of polyester staple fibers, plain weave | $m^2$ | 10% | Free | 653.31 | Free |
| 5513.49.00 | -- Other woven fabrics | $m^2$ | 10% | Free | 653.32 | Free |
| **55.14** | **Woven fabrics of synthetic staple fibers, containing less than 85% by weight of such fibers, mixed mainly or solely with cotton, of a weight exceeding 170g/m².** | | | | | |
| | - Unbleached or bleached: | | | | | |
| 5514.11.00 | -- Of polyester staple fibers, plain weave | $m^2$ | 10% | Free | 653.33 | Free |
| 5514.12.00 | -- 3-thread or 4-thread twill, including cross twill, of polyester staple fibers | $m^2$ | 10% | Free | 653.33 | Free |
| 5514.19.00 | -- Other woven fabrics | $m^2$ | 10% | Free | 653.34 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| | - Dyed: | | | | | |
| 5514.21.00 | -- Of polyester staple fibers, plain weave | $m^2$ | 10% | Free | 653.33 | Free |
| 5514.22.00 | -- 3-thread or 4-thread twill, including cross twill, of polyester staple fibers | $m^2$ | 10% | Free | 653.33 | Free |
| 5514.23.00 | -- Other woven fabrics of polyester staple fibers | $m^2$ | 10% | Free | 653.33 | Free |
| 5514.29.00 | -- Other woven fabrics | $m^2$ | 10% | Free | 653.34 | Free |
| 5514.30.00 | - Of yarns of different colors: | $m^2$ | 10% | Free | 653.35 | Free |
| | - Printed: | | | | | |
| 5514.41.00 | -- Of polyester staple fibers, plain weave | $m^2$ | 10% | Free | 653.33 | Free |
| 5514.42.00 | -- 3-thread or 4-thread twill, including cross twill, of polyester staple fibers | $m^2$ | 10% | Free | 653.33 | Free |
| 5514.43.00 | -- Other woven fabrics of polyester staple fibers | $m^2$ | 10% | Free | 653.33 | Free |
| 5514.49.00 | -- Other woven fabrics | $m^2$ | 10% | Free | 653.34 | Free |
| **55.15** | **Other woven fabrics of synthetic staple fibers.** | | | | | |
| | - Of polyester staple fibers: | | | | | |
| 5515.11.00 | -- Mixed mainly or solely with viscose rayon staple fibers | $m^2$ | 10% | Free | 653.43 | Free |
| 5515.12.00 | -- Mixed mainly or solely with man-made filaments | $m^2$ | 10% | Free | 653.42 | Free |
| 5515.13.00 | -- Mixed mainly or solely with wool or fine animal hair | $m^2$ | 10% | Free | 653.41 | Free |
| 5515.19.00 | -- Other | $m^2$ | 10% | Free | 653.43 | Free |
| | - Of acrylic or modacrylic staple fibers**:** | | | | | |
| 5515.21.00 | -- Mixed mainly or solely with man-made filaments | $m^2$ | 10% | Free | 653.41 | Free |
| 5515.22.00 | -- Mixed mainly or solely with wool or fine animal hair | $m^2$ | 10% | Free | 653.43 | Free |
| 5515.29.00 | -- Other | $m^2$ | 10% | Free | 653.43 | Free |
| | - Other woven fabrics: | | | | | |
| 5515.91.00 | -- Mixed mainly or solely with man-made filaments | $m^2$ | 10% | Free | 653.43 | Free |
| 5515.99.00 | -- Other | $m^2$ | 10% | Free | 653.43 | Free |
| **55.16** | **Woven fabrics of artificial staple fibers.** | | | | | |
| | - Containing 85% or more by weight of artificial staple fibers: | | | | | |
| 5516.11.00 | -- Unbleached or bleached | $m^2$ | 10% | Free | 653.6 | Free |
| 5516.12.00 | -- Dyed | $m^2$ | 10% | Free | 653.6 | Free |
| 5516.13.00 | -- Of yarns of different colors | $m^2$ | 10% | Free | 653.6 | Free |
| 5516.14.00 | -- Printed | $m^2$ | 10% | Free | 653.6 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| | - Containing less than 85% by weight of artificial staple fibers, mixed mainly or solely with man-made filaments: | | | | | |
| 5516.21.00 | -- Unbleached or bleached | $m^2$ | 10% | Free | 653.83 | Free |
| 5516.22.00 | -- Dyed | $m^2$ | 10% | Free | 653.83 | Free |
| 5516.23.00 | -- Of yarns of different colors | $m^2$ | 10% | Free | 653.83 | Free |
| 5516.24.00 | -- Printed | $m^2$ | 10% | Free | 653.42 | Free |
| | - Containing less than 85% by weight of artificial staple fibers, mixed mainly or solely with wool or fine animal hair: | | | | | |
| 5516.31.00 | -- Unbleached or bleached | $m^2$ | 10% | Free | 653.82 | Free |
| 5516.32.00 | -- Dyed | $m^2$ | 10% | Free | 653.82 | Free |
| 5516.33.00 | -- Of yarns of different colors | $m^2$ | 10% | Free | 653.82 | Free |
| 5516.34.00 | -- Printed | $m^2$ | 10% | Free | 653.82 | Free |
| | - Containing less than 85% by weight of artificial staple fibers, mixed mainly or solely with cotton**:** | | | | | |
| 5516.41.00 | -- Unbleached or bleached | $m^2$ | 10% | Free | 653.81 | Free |
| 5516.42.00 | -- Dyed | $m^2$ | 10% | Free | 653.81 | Free |
| 5516.43.00 | -- Of yarns of different colors | $m^2$ | 10% | Free | 653.81 | Free |
| 5516.44.00 | -- Printed | $m^2$ | 10% | Free | 653.81 | Free |
| | - Other: | | | | | |
| 5516.91.00 | -- Unbleached or bleached | $m^2$ | 10% | Free | 653.89 | Free |
| 5516.92.00 | -- Dyed | $m^2$ | 10% | Free | 653.89 | Free |
| 5516.93.00 | -- Of yarns of different colours | $m^2$ | 10% | Free | 653.89 | Free |
| 5516.94.00 | -- Printed | $m^2$ | 10% | Free | 653.89 | Free |

GOD'S WILL FIRST

## 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 (generally Section XIV or XV); or

(f) Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles of heading 96.19

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

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

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

Headings 56.02 and 56.03 do not, however, cover:

(a) Felt impregnated, coated, covered or laminated with plastics or rubber, containing 50% or less by weight of textile material or felt completely embedded in plastics or rubber (Chapter 39 or 40);

(b) Nonwovens, either completely embedded in plastics or rubber, or entirely coated or covered on both sides with such materials, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39 or 40); or

(c) Plates, sheets or strip of cellular plastics or cellular rubber combined with felt or nonwovens, where the textile material is present merely for reinforcing purposes (Chapter 39 or 40).

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

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export DutyRate |
|---|---|---|---|---|---|---|
| **56.01** | **Wadding of textile materials and articles thereof; textile fibers, not exceeding 5 mm in length (flock), textile dust and mill neps.** | | | | | |
| | - Wadding; of textile material s and articles thereof | | | | | |
| 5601.21.00 | -- Of cotton | kg | 10% | Free | 657.71 | Free |
| 5601.22.00 | -- Of man-made fibers | kg | 10% | Free | 657.71 | Free |
| 5601.29.00 | -- Other | kg | 10% | Free | 657.71 | Free |
| 5601.30.00 | - Textile flock and dust and mill neps | kg | 10% | Free | 657.71 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **56.02** | **Felt, whether or not impregnated, coated, covered or laminated.** | | | | | |
| 5602.10.00 | - Needleloom felt and stitch-bonded fiber fabrics | kg | 10% | Free | 657.11 | Free |
| | - Other felt, not impregnated, coated, covered or laminated: | | | | | |
| 5602.21.00 | -- Of wool or fine animal hair | kg | 10% | Free | 657.12 | Free |
| 5602.29.00 | -- Of other textile materials | kg | 10% | Free | 657.12 | Free |
| 5602.90.00 | - Other | kg | 10% | Free | 657.19 | Free |
| **56.03** | **Nonwovens, whether or not impregnated, coated, covered or laminated.** | | | | | |
| | - Of man-made filaments: | | | | | |
| 5603.11.00 | -- Weighing not more than 25g/m² | kg | 10% | Free | 657.2 | Free |
| 5603.12.00 | -- Weighing more than 25g/m² but not more than 70g/m² | kg | 10% | Free | 657.2 | Free |
| 5603.13.00 | -- Weighing more than 70g/m² but not more than 150g/m² | kg | 10% | Free | 657.2 | Free |
| 5603.14.00 | -- Weighing more than 150g/m² | kg | 10% | Free | 657.2 | Free |
| | - Other: | | | | | |
| 5603.91.00 | -- Weighing not more than 25g/m² | kg | 10% | Free | 657.2 | Free |
| 5603.92.00 | -- Weighing more than 25g/m² but not more than 70g/m² | kg | 10% | Free | 657.2 | Free |
| 5603.93.00 | -- Weighing more than 70g/m² but not more than 150g/m² | kg | 10% | Free | 657.2 | Free |
| 5603.94.00 | -- Weighing more than 150g/m² | kg | 10% | Free | 657.2 | Free |
| **56.04** | **Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics.** | | | | | |
| 5604.10.00 | - Rubber thread and cord, textile covered | kg | 10% | Free | 0657.81 | Free |
| 5604.90.00 | - Other | kg | 10% | Free | 657.89 | Free |
| **5605.00.00** | **Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.** | kg | 10% | Free | 651.91 | Free |
| **5606.00.00** | **Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.** | kg | 10% | Free | 656.31 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **56.07** | **Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.** | | | | | |
| | - Of sisal or other textile fibers of the genus Agave**:** | | | | | |
| 5607.21.00 | -- Binder or baler twine | kg | 10% | Free | 657.51 | Free |
| 5607.29.00 | -- Other | kg | 10% | Free | 657.51 | Free |
| | - Of polyethylene or polypropylene**:** | | | | | |
| 5607.41.00 | -- Binder or baler twine | kg | 10% | Free | 657.51 | Free |
| 5607.49.00 | -- Other | kg | 10% | Free | 657.51 | Free |
| 5607.50.00 | - Of other synthetic fibers | kg | 10% | Free | 657.51 | Free |
| 5607.90.00 | - Other | kg | 10% | Free | 657.51 | Free |
| **56.08** | **Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.** | | | | | |
| | - Of man-made textile materials: | | | | | |
| 5608.11.00 | -- Made up fishing nets | kg | 10% | Free | 657.52 | Free |
| 5608.19.00 | -- Other | kg | 10% | Free | 657.52 | Free |
| 5608.90.00 | - Other | kg | 10% | Free | 657.52 | Free |
| **5609.00.00** | **Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.** | kg | 10% | Free | 657.59 | Free |

## Chapter 57

## Carpets and other textile floor coverings

**Notes.**

1.- For the purposes of this Chapter, the term "carpets and other textile floor coverings" means floor coverings in which textile materials serve as the exposed surface of the article when in use and includes articles having the characteristics of textile floor coverings but intended for use for other purposes.

2.- This Chapter does not cover floor covering underlays

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **57.01** | **Carpets and other textile floor coverings, knotted, whether or not made up.** | | | | | |
| 5701.10.00 | - Of wool or fine animal hair | $m^3$ | 10% | Free | 659.21 | Free |
| 5701.90.00 | - Of other textile materials | $m^3$ | 10% | Free | 659.29 | Free |
| **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 | $m^3$ | 10% | Free | 659.3 | Free |
| 5702.20.00 | - Floor coverings of coconut fibres (coir) | $m^3$ | 10% | Free | 659.59 | Free |
| | - Other, of pile construction, not made up: | | | | | |
| 5702.31.00 | -- Of wool or fine animal hair | $m^3$ | 10% | Free | 659.51 | Free |
| 5702.32.00 | -- Of man-made textile materials | $m^3$ | 10% | Free | 659.52 | Free |
| 5702.39.00 | -- Of other textile materials | $m^3$ | 10% | Free | 659.59 | Free |
| | - Other, of pile construction, made up: | | | | | |
| 5702.41.00 | -- Of wool or fine animal hair | $m^3$ | 10% | Free | 659.51 | Free |
| 5702.42.00 | -- Of man-made textile materials | $m^3$ | 10% | Free | 659.52 | Free |
| 5702.49.00 | -- Of other textile materials | $m^3$ | 10% | Free | 659.59 | Free |
| 5702.50.00 | - Other, not of pile construction, not made up | $m^3$ | 10% | Free | 659.53 | Free |
| | - Other, not of pile construction, made up: | | | | | |
| 5702.91.00 | -- Of wool or fine animal hair | $m^3$ | 10% | Free | 659.51 | Free |
| 5702.92.00 | -- Of man-made textile materials | $m^3$ | 10% | Free | 659.52 | Free |
| 5702.99.00 | -- Of other textile materials | $m^3$ | 10% | Free | 659.59 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **57.03** | **Carpets and other textile floor coverings, tufted, whether or not made up.** | | | | | |
| 5703.10.00 | - Of wool or fine animal hair | $m^3$ | 10% | Free | 659.41 | Free |
| 5703.20.00 | - Of nylon or other polyamides | $m^3$ | 10% | Free | 659.42 | Free |
| 5703.30.00 | - Of other man-made textile materials | $m^3$ | 10% | Free | 659.43 | Free |
| 5703.90.00 | - Of other textile materials | $m^3$ | 10% | Free | 659.49 | Free |
| **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 0.3m² | $m^3$ | 10% | Free | 659.61 | Free |
| 5704.20 | - Tiles, having a maximum surface area exceeding 0.3m² but not exceeding 1 m² | $m^3$ | 10% | Free | 659.61 | Free |
| 5704.90.00 | - Other | $m^3$ | 10% | Free | 659.61 | Free |
| **5705.00.00** | **Other carpets and other textile floor coverings, whether or not made up.** | $m^3$ | 10% | Free | 659.69 | Free |

## 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 selvedges (woven, gummed or otherwise made) on both edges;

(b) Tubular woven fabrics of a flattened width not exceeding 30cm; and

(c) Bias binding with folded edges, of a width when unfolded not exceeding 30cm.

Narrow woven fabrics with woven fringes are to be classified in heading 58.08.

6.- In heading 58.10, the expression "embroidery" means, *inter alia*, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn appliqué work of sequins, beads or ornamental motifs of textile or other materials. The heading does not apply to needlework tapestry (heading 58.05).

7.- In addition to the products of heading 58.09, this Chapter also includes articles made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **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 | kg | 10% | Free | 654.35 | Free |
| | - Of cotton: | | | | | |
| 5801.21.00 | -- Uncut weft pile fabrics | kg | 10% | Free | 652.14 | Free |
| 5801.22.00 | -- Cut corduroy | kg | 10% | Free | 652.15 | Free |
| 5801.23.00 | -- Other weft pile fabrics | kg | 10% | Free | 652.15 | Free |
| 5801.26.00 | -- Chenille fabrics | kg | 10% | Free | 652.15 | Free |
| 5801.27.00 | -- Warp pile fabrics | kg | 10% | Free | 652.15 | Free |
| | - Of man-made fibres: | | | | | |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 5801.31.00 | -- Uncut weft pile fabrics | kg | 10% | Free | 653.91 | Free |
| 5801.32.00 | -- Cut corduroy | kg | 10% | Free | 653.93 | Free |
| 5801.33.00 | -- Other weft pile fabrics | kg | 10% | Free | 653.93 | Free |
| 5801.36.00 | -- Chenille fabrics | kg | 10% | Free | 653.93 | Free |
| 5801.37.00 | -- Warp pile fabrics | kg | 10% | Free | 653.93 | Free |
| 5801.90.00 | - Of other textile materials | kg | 10% | Free | 654.95 | Free |
| **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.** | | | | | |
| | - Terry towelling and similar woven terry fabrics, of cotton: | | | | | |
| 5802.11.00 | -- Unbleached | kg | 10% | Free | 652.12 | Free |
| 5802.19.00 | -- Other | kg | 10% | Free | 652.13 | Free |
| 5802.20.00 | - Terry towelling and similar woven terry fabrics, of other textile materials | kg | 10% | Free | 654.96 | Free |
| 5802.30.00 | - Tufted textile fabrics | kg | 10% | Free | 652.12 | Free |
| **5803.00.00** | **Gauze, other than narrow fabrics of heading 58.06.** | kg | 10% | Free | 654.94 | Free |
| **58.04.** | **Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 60.02 to 60.06.** | | | | | |
| 5804.10.00 | - Tulles and other net fabrics | kg | 10% | Free | 656.41 | Free |
| | - Mechanically made lace: | | | | | |
| 5804.21.00 | -- Of man-made fibers | kg | 10% | Free | 656.42 | Free |
| 5804.29.00 | -- Of other textile materials | kg | 10% | Free | 656.42 | Free |
| 5804.30.00 | - Hand-made lace | kg | 10% | Free | 656.43 | Free |
| **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.** | kg | 10% | Free | 658.91 | Free |
| **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 | kg | 10% | Free | 656.11 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 5806.20.00 | - Other woven fabrics, containing by weight 5% or more of lastomeric yarn or rubber thread | kg | 10% | Free | 656.12 | Free |
| | - Other woven fabrics: | | | | | |
| 5806.31.00 | -- Of cotton | kg | 10% | Free | 656.13 | Free |
| 5806.32.00 | -- Of man-made fibers | kg | 10% | Free | 656.13 | Free |
| 5806.39.00 | -- Of other textile materials | kg | 10% | Free | 656.13 | Free |
| 5806.40.00 | - Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs) | kg | 10% | Free | 656.14 | Free |
| **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 | kg | 10% | Free | 656.21 | Free |
| 5807.90.00 | - Other | kg | 10% | Free | 656.29 | Free |
| **58.08** | **Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.** | | | | | |
| 5808.10.00 | - Braids in the piece | kg | 10% | Free | 656.32 | Free |
| 5808.90.00 | - Other | kg | 10% | Free | 656.32 | Free |
| **5809.00.00** | **Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.** | kg | 10% | Free | 654.91 | Free |
| **58.10** | **Embroidery in the piece, in strips or in motifs.** | | | | | |
| 5810.10.00 | - Embroidery without visible ground | kg | 10% | Free | 656.51 | Free |
| | **- Other embroidery:** | | | | | |
| 5810.91.00 | -- Of cotton | kg | 10% | Free | 656.59 | Free |
| 5810.92.00 | -- Of man-made fibers | kg | 10% | Free | 656.59 | Free |
| 5810.99.00 | -- Of other textile materials | kg | 10% | Free | 656.59 | Free |
| **5811.00.00** | **Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10.** | kg | 10% | Free | 657.4 | Free |

## Chapter 59

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

**Notes.**

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

2.- Heading 59.03 applies to:

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

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

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

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

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

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

(6) Textile products of heading 58.11;

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

3.- For the purposes of heading 59.05, the expression "textile wall coverings" applies to products in rolls, of a width of not less than 45cm, 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 1,500g/$m^2$; or

(ii) Weighing more than 1,500g/$m^2$ and containing more than 50% by weight of textile material;

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

(c) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre.

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

5.- Heading 59.07 does not apply to:

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

(b) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like);

(c) Fabrics partially covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; however, imitation pile fabrics remain classified in this heading;

(d) Fabrics finished with normal dressings having a basis of amylaceous or similar substances;

(e) Wood veneered on a backing of textile fabrics (heading 44.08);

(f) Natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading 68.05);

(g) Agglomerated or reconstituted mica, on a backing of textile fabrics (heading 68.14); or

(h) Metal foil on a backing of textile fabrics (generally Section XIV or XV).

6.- Heading 59.10 does not apply to:

(a) Transmission or conveyor belting, of textile material, of a thickness of less than 3mm; or

(b) Transmission or conveyor belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber (heading 40.10).

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

(a) Textile products in the piece, cut to length or simply cut to rectangular (including square) shape (other than those having the character of the products of headings 59.08 to 59.10), the following only:

(i) Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams);

(ii) Bolting cloth;

(iii) Straining cloth of a kind used in oil presses or the like, of textile material or of human hair;

(iv) Flat woven textile fabrics with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes;

(v) Textile fabrics reinforced with metal, of a kind used for technical purposes;

(vi) Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials;

(b) Textile articles (other than those of headings 59.08 to 59.10) of a kind used for technical purposes (for example, textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement), gaskets, washers, polishing discs and other machinery parts).

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **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 | kg | 10% | Free | 657.31 | Free |
| 5901.90.00 | - Other | kg | 10% | Free | 657.31 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **59.02** | **Tire cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.** | | | | | |
| 5902.10.00 | - Of nylon or other polyamides | kg | 10% | Free | 657.93 | Free |
| 5902.20.00 | - Of polyesters | kg | 10% | Free | 657.93 | Free |
| 5902.90.00 | - Other | kg | 10% | Free | 657.93 | Free |
| **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) | kg | 10% | Free | 657.32 | Free |
| 5903.20.00 | - With polyurethane | kg | 10% | Free | 657.32 | Free |
| 5903.90.00 | - Other | kg | 10% | Free | 657.32 | Free |
| **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 | kg | 10% | Free | 659.1 | Free |
| 5904.90.00 | - Other | kg | 10% | Free | 659.1 | Free |
| **5905.00.00** | **Textile wall coverings.** | kg | 10% | Free | 657.35 | Free |
| **59.06** | **Rubberised textile fabrics, other than those of heading 59.02.** | | | | | |
| 5906.10.00 | - Adhesive tape of a width not exceeding 20cm | kg | 10% | Free | 657.33 | Free |
| | - Other: | | | | | |
| 5906.91.00 | -- Knitted or crocheted | kg | 10% | Free | 657.33 | Free |
| 5906.99.00 | -- Other | kg | 10% | Free | 657.33 | Free |
| **5907.00.00** | **Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.** | kg | 10% | Free | 657.34 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **5908.00.00** | **Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated.** | kg | 10% | Free | 657.72 | Free |
| **5909.00.00** | **Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.** | kg | 10% | Free | 657.91 | Free |
| **5910.00.00** | **Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material.** | kg | 10% | Free | 657.92 | Free |
| **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) | kg | 10% | Free | 657.73 | Free |
| 5911.20.00 | - Bolting cloth, whether or not made up | kg | 10% | Free | 657.73 | Free |
| | - 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 650g/$m^2$ | kg | 10% | Free | 657.73 | Free |
| 5911.32.00 | -- Weighing 650g/$m^2$ or more | kg | 10% | Free | 657.73 | Free |
| 5911.40.00 | - Straining cloth of a kind used in oil presses or the like, including that of human hair | kg | 10% | Free | 657.73 | Free |
| 5911.90.00 | - Other | kg | 10% | Free | 657.73 | Free |

## 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 include a reference to stitch-bonded goods in which the chain stitches are formed of textile yarn.

**Subheading Note.**

**1-** Subheading 6005.35 covers fabrics of polyethylene monofilament or of polyester multifilament, weighing not less than 30 $g/m^2$ and not more than $55g/m^2$, having a mesh size of not less than 20 holes/$cm^2$ and not more than 100 holes/$cm^2$, and impregnated or coated with alpha-cypermethrin (ISO), chlorfenapyr (ISO), deltamethrin (INN, ISO), lambda-cyhalothrin (ISO), permethrin (ISO) or pirimiphos-methyl (ISO

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **60.01** | **Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted.** | | | | | |
| 6001.10.00 | - "Long pile" fabrics | kg | 10% | Free | 655.11 | Free |
| | - Looped pile fabrics: | | | | | |
| 6001.21.00 | -- Of cotton | kg | 10% | Free | 655.12 | Free |
| 6001.22.00 | -- Of man-made fibers | kg | 10% | Free | 655.12 | Free |
| 6001.29.00 | -- Of other textile materials | kg | 10% | Free | 655.12 | Free |
| | - Other: | | | | | |
| 6001.91.00 | -- Of cotton | kg | 10% | Free | 655.19 | Free |
| 6001.92.00 | -- Of man-made fibers | kg | 10% | Free | 655.19 | Free |
| 6001.99.00 | -- Of other textile materials | kg | 10% | Free | 655.19 | Free |
| | | | | | | |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **60.02** | **Knitted or crocheted fabrics of a width not exceeding 30cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01.** | | | | | |
| 6002.40.00 | - Containing by weight 5% or more of elastomeric yarn but not containing rubber thread | kg | 10% | Free | 655.21 | Free |
| 6002.90.00 | - Other | kg | 10% | Free | 655.21 | Free |
| **60.03** | **Knitted or crocheted fabrics of a width not exceeding 30cm, other than those of heading 60.01 or 60.02.** | | | | | |
| 6003.10.00 | - Of wool or fine animal hair | kg | 10% | Free | 655.21 | Free |
| 6003.20.00 | - Of cotton | kg | 10% | Free | 655.21 | Free |
| 6003.30.00 | - Of synthetic fibers | kg | 10% | Free | 655.21 | Free |
| 6003.40.00 | - Of artificial fibers | kg | 10% | Free | 655.21 | Free |
| 6003.90.00 | - Other | kg | 10% | Free | 655.21 | Free |
| **60.04** | **Knitted or crocheted fabrics of a width exceeding 30cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01.** | | | | | |
| 6004.10.00 | - Containing by weight 5% or more of elastomeric yarn but not containing rubber thread | kg | 10% | Free | 655.22 | Free |
| 6004.90.00 | - Other | kg | 10% | Free | 655.22 | Free |
| **60.05** | **Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04.** | | | | | |
| | - Of cotton: | | | | | |
| 6005.21.00 | -- Unbleached or bleached | kg | 10% | Free | 655.23 | Free |
| 6005.22.00 | -- Dyed | kg | 10% | Free | 655.23 | Free |
| 6005.23.00 | -- Of yarns of different colors | kg | 10% | Free | 655.23 | Free |
| 6005.24.00 | -- Printed | kg | 10% | Free | 655.23 | Free |
| | - Of synthetic fibers: | | | | | |
| 6005.35.00 | -- Fabric specified in Subheading Note 1 to this Chapter | kg | 10% | Free | 655.23 | Free |
| 6005.36.00 | -- Other, unbleached or bleached | kg | 10% | Free | 655.23 | Free |
| 6005.37.00 | -- Other, dyed | kg | 10% | Free | 655.23 | Free |
| 6005.38.00 | -- Other, of yarns of different colours | kg | 10% | Free | 655.23 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 6005.39.00 | -- Other, printed | kg | 10% | Free | 655.23 | Free |
| | -Of artificial fibre: | | | | | |
| 6005.41.00 | -- Unbleached or bleached | kg | 10% | Free | 655.23 | Free |
| 6005.42.00 | -- Dyed | kg | 10% | Free | 655.23 | Free |
| 6005.43.00 | -- Of yarns of different colours | kg | 10% | Free | 655.23 | Free |
| 6005.44.00 | -- Printed | kg | 10% | Free | 655.23 | Free |
| 6005.90.00 | - Other | kg | 10% | Free | 655.23 | Free |
| **60.06** | **Other knitted or crocheted fabrics.** | | | | | |
| 6006.10.00 | - Of wool or fine animal hair | kg | 10% | Free | 655.29 | Free |
| | - Of cotton: | | | | | |
| 6006.21.00 | -- Unbleached or bleached | kg | 10% | Free | 655.29 | Free |
| 6006.22.00 | -- Dyed | kg | 10% | Free | 655.29 | Free |
| 6006.23.00 | -- Of yarns of different colors | kg | 10% | Free | 655.29 | Free |
| 6006.24.00 | -- Printed | kg | 10% | Free | 655.29 | Free |
| | - Of synthetic fibers: | | | | | |
| 6006.31.00 | -- Unbleached or bleached | kg | 10% | Free | 655.29 | Free |
| 6006.32.00 | -- Dyed | kg | 10% | Free | 655.29 | Free |
| 6006.33.00 | -- Of yarns of different colors | kg | 10% | Free | 655.29 | Free |
| 6006.34.00 | -- Printed | kg | 10% | Free | 655.29 | Free |
| | - Of artificial fibers: | | | | | |
| 6006.41.00 | -- Unbleached or bleached | kg | 10% | Free | 655.29 | Free |
| 6006.42.00 | -- Dyed | kg | 10% | Free | 655.29 | Free |
| 6006.43.00 | -- Of yarns of different colors | kg | 10% | Free | 655.29 | Free |
| 6006.44.00 | -- Printed | kg | 10% | Free | 655.29 | Free |
| 6006.90.00 | - Other | kg | 10% | Free | 655.29 | Free |

GOD'S WILL FIRST

## 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

I 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, color 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 oweling r in each direction counted on an area measuring at least 10 cm x 10 cm. Heading 61.05 does not cover sleeveless garments.

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

6.- For the purposes of heading 61.11:

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

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

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

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

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

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

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

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

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

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

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

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

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **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 | u | 10% | Free | 843.1 | Free |
| 6101.30.00 | - Of man-made fibers | u | 10% | Free | 843.1 | Free |
| 6101.90.00 | - Of other textile materials | u | 10% | Free | 843.1 | Free |
| **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.** | | | | | |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 6102.10.00 | - Of wool or fine animal hair | u | 10% | Free | 844.1 | Free |
| 6102.20.00 | - Of cotton | u | 10% | Free | 844.1 | Free |
| 6102.30.00 | - Of man-made fibers | u | 10% | Free | 844.1 | Free |
| 6102.90.00 | - Of other textile materials | u | 10% | Free | 844.1 | Free |
| **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 | u | 10% | Free | 843.21 | Free |
| | - Ensembles: | | | | | |
| 6103.22.00 | -- Of cotton | u | 10% | Free | 843.22 | Free |
| 6103.23.00 | -- Of synthetic fibers | u | 10% | Free | 843.22 | Free |
| 6103.29.00 | -- Of other textile materials | u | 10% | Free | 843.22 | Free |
| | - Jackets and blazers: | | | | | |
| 6103.31.00 | -- Of wool or fine animal hair | u | 10% | Free | 843.23 | Free |
| 6103.32.00 | -- Of cotton | u | 10% | Free | 843.23 | Free |
| 6103.33.00 | -- Of synthetic fibers | u | 10% | Free | 843.23 | Free |
| 6103.39.00 | -- Of other textile materials | u | 10% | Free | 843.23 | Free |
| | - Trousers, bib and brace overalls, breeches and shorts: | | | | | |
| 6103.41.00 | -- Of wool or fine animal hair | u | 10% | Free | 843.24 | Free |
| 6103.42.00 | -- Of cotton | u | 10% | Free | 843.24 | Free |
| 6103.43.00 | -- Of synthetic fibers | u | 10% | Free | 843.24 | Free |
| 6103.49.00 | -- Of other textile materials | u | 10% | Free | 843.24 | Free |
| **61.04** | **Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.** | | | | | |
| | - Suits: | | | | | |
| 6104.13.00 | -- Of synthetic fibers | u | 10% | Free | 844.21 | Free |
| 6104.19.00 | -- Of other textile materials | u | 10% | Free | 844.21 | Free |
| | - Ensembles: | | | | | |
| 6104.22.00 | -- Of cotton | u | 10% | Free | 844.22 | Free |
| 6104.23.00 | -- Of synthetic fibers | u | 10% | Free | 844.22 | Free |
| 6104.29.00 | -- Of other textile materials | u | 10% | Free | 844.22 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| | - Jackets and blazers: | | | | | |
| 6104.31.00 | -- Of wool or fine animal hair | u | 10% | Free | 844.23 | Free |
| 6104.32.00 | -- Of cotton | u | 10% | Free | 844.23 | Free |
| 6104.33.00 | -- Of synthetic fibers | u | 10% | Free | 844.23 | Free |
| 6104.39.00 | -- Of other textile materials | u | 10% | Free | 844.23 | Free |
| | - Dresses: | | | | | |
| 6104.41.00 | -- Of wool or fine animal hair | u | 10% | Free | 844.24 | Free |
| 6104.42.00 | -- Of cotton | u | 10% | Free | 844.24 | Free |
| 6104.43.00 | -- Of synthetic fibers | u | 10% | Free | 844.24 | Free |
| 6104.44.00 | -- Of artificial fibers | u | 10% | Free | 844.24 | Free |
| 6104.49.00 | -- Of other textile materials | u | 10% | Free | 844.24 | Free |
| | - Skirts and divided skirts: | | | | | |
| 6104.51.00 | -- Of wool or fine animal hair | u | 10% | Free | 844.25 | Free |
| 6104.52.00 | -- Of cotton | u | 10% | Free | 844.25 | Free |
| 6104.53.00 | -- Of synthetic fibers | u | 10% | Free | 844.25 | Free |
| 6104.59.00 | -- Of other textile materials | u | 10% | Free | 844.25 | Free |
| | - Trousers, bib and brace overalls, breeches and shorts: | | | | | |
| 6104.61.00 | -- Of wool or fine animal hair | u | 10% | Free | 844.26 | Free |
| 6104.62.00 | -- Of cotton | u | 10% | Free | 844.26 | Free |
| 6104.63.00 | -- Of synthetic fibers | u | 10% | Free | 844.26 | Free |
| 6104.69.00 | -- Of other textile materials | u | 10% | Free | 844.26 | Free |
| **61.05** | **Men's or boys' shirts, knitted or crocheted.** | | | | | |
| 6105.10.00 | - Of cotton | u | 10% | Free | 843.71 | Free |
| 6105.20.00 | - Of man-made fibers | u | 10% | Free | 843.79 | Free |
| 6105.90.00 | - Of other textile materials | u | 10% | Free | 843.79 | Free |
| **61.06** | **Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.** | | | | | |
| 6106.10.00 | - Of cotton | u | 10% | Free | 844.7 | Free |
| 6106.20.00 | - Of man-made fibers | u | 10% | Free | 844.7 | Free |
| 6106.90.00 | - Of other textile materials | u | 10% | Free | 844.7 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **61.07** | **Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.** | | | | | |
| | - Underpants and briefs: | | | | | |
| 6107.11.00 | -- Of cotton | u | 10% | Free | 843.81 | Free |
| 6107.12.00 | -- Of man-made fibers | u | 10% | Free | 843.81 | Free |
| 6107.19.00 | -- Of other textile materials | u | 10% | Free | 843.81 | Free |
| | - Nightshirts and pajamas: | | | | | |
| 6107.21.00 | -- Of cotton | u | 10% | Free | 843.82 | Free |
| 6107.22.00 | -- Of man-made fibers | u | 10% | Free | 843.82 | Free |
| 6107.29.00 | -- Of other textile materials | u | 10% | Free | 843.82 | Free |
| | - Other: | | | | | |
| 6107.91.00 | -- Of cotton | u | 10% | Free | 843.89 | Free |
| 6107.99.00 | -- Of other textile materials | u | 10% | Free | 843.89 | Free |
| **61.08** | **Women's or girls' slips, petticoats, briefs, panties, nightdresses, pajamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted.** | | | | | |
| | - Slips and petticoats: | | | | | |
| 6108.11.00 | -- Of man-made fibers | u | 10% | Free | 844.81 | Free |
| 6108.19.00 | -- Of other textile materials | u | 10% | Free | 844.81 | Free |
| | - Briefs and panties: | | | | | |
| 6108.21.00 | -- Of cotton | u | 10% | Free | 844.82 | Free |
| 6108.22.00 | -- Of man-made fibers | u | 10% | Free | 844.82 | Free |
| 6108.29.00 | -- Of other textile materials | u | 10% | Free | 844.82 | Free |
| | - Nightdresses and pajamas**:** | | | | | |
| 6108.31.00 | -- Of cotton | u | 10% | Free | 844.83 | Free |
| 6108.32.00 | -- Of man-made fibers | u | 10% | Free | 844.83 | Free |
| 6108.39.00 | -- Of other textile materials | u | 10% | Free | 844.83 | Free |
| | - Other: | | | | | |
| 6108.91.00 | -- Of cotton | u | 10% | Free | 844.89 | Free |
| 6108.92.00 | -- Of man-made fibers | u | 10% | Free | 844.89 | Free |
| 6108.99.00 | -- Of other textile materials | u | 10% | Free | 844.89 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **61.09** | **T-shirts, singlets and other vests, knitted or crocheted.** | | | | | |
| 6109.10.00 | - Of cotton | u | 10% | Free | 845.4 | Free |
| 6109.90.00 | - Of other textile materials | u | 10% | Free | 845.4 | Free |
| **61.10** | **Jerseys, pullovers, cardigans, waist-coats and similar articles, knitted or crocheted.** | | | | | |
| | - Of wool or fine animal hair: | | | | | |
| 6110.11.00 | -- Of wool | u | 10% | Free | 845.3 | Free |
| 6110.12.00 | -- Of Kashmir (cashmere) goats | u | 10% | Free | 845.3 | Free |
| 6110.19.00 | -- Other | u | 10% | Free | 845.3 | Free |
| 6110.20.00 | - Of cotton | u | 10% | Free | 845.3 | Free |
| 6110.30.00 | - Of man-made fibers | u | 10% | Free | 845.3 | Free |
| 6110.90.00 | - Of other textile materials | u | 10% | Free | 845.3 | Free |
| **61.11** | **Babies' garments and clothing accessories, knitted or crocheted.** | | | | | |
| 6111.20.00 | - Of cotton | kg | 10% | Free | 845.12 | Free |
| 6111.30.00 | - Of synthetic fibers | kg | 10% | Free | 845.12 | Free |
| 6111.90.00 | - Of other textile materials | kg | 10% | Free | 845.12 | Free |
| **61.12** | **Track suits, ski suits and swimwear, knitted or crocheted.** | | | | | |
| | - Track suits: | | | | | |
| 6112.11.00 | -- Of cotton | u | 10% | Free | 845.91 | Free |
| 6112.12.00 | -- Of synthetic fibers | u | 10% | Free | 845.91 | Free |
| 6112.19.00 | -- Of other textile materials | u | 10% | Free | 845.91 | Free |
| 6112.20.00 | - Ski suits | u | 10% | Free | 845.92 | Free |
| | - Men's or boys' swimwear: | | | | | |
| 6112.31.00 | -- Of synthetic fibers | u | 10% | Free | 845.62 | Free |
| 6112.39.00 | -- Of other textile materials | u | 10% | Free | 845.62 | Free |
| | - Women's or girls' swimwear: | | | | | |
| 6112.41.00 | -- Of synthetic fibers | u | 10% | Free | 845.64 | Free |
| 6112.49.00 | -- Of other textile materials | u | 10% | Free | 845.64 | Free |
| **6113.00.00** | **Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.** | kg | 10% | Free | 845.24 | Free |
| **61.14** | **Other garments, knitted or crocheted.** | | | | | |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 6114.20.00 | - Of cotton | kg | 10% | Free | 845.99 | Free |
| 6114.30.00 | - Of man-made fibers | kg | 10% | Free | 845.99 | Free |
| 6114.90.00 | - Of other textile materials | kg | 10% | Free | 845.99 | Free |
| **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 | kg | 10% | Free | 846.23 | Free |
| | - Other panty hose and tights: | | | | | |
| 6115.21.00 | -- Of synthetic fibers, measuring per single yarn less than 67 decitex | kg | 10% | Free | 846.24 | Free |
| 6115.22.00 | -- Of synthetic fibers, measuring per single yarn 67 decitex or more | kg | 10% | Free | 846.24 | Free |
| 6115.29.00 | -- Of other textile materials | kg | 10% | Free | 846.24 | Free |
| 6115.30.00 | - Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex | kg | 10% | Free | 846.25 | Free |
| | - Other: | | | | | |
| 6115.94.00 | -- Of wool or fine animal hair | kg | 10% | Free | 846.29 | Free |
| 6115.95.00 | -- Of cotton | kg | 10% | Free | 846.29 | Free |
| 6115.96.00 | -- Of synthetic fibers | kg | 10% | Free | 846.29 | Free |
| 6115.99.00 | -- Of other textile materials | kg | 10% | Free | 846.29 | Free |
| **61.16** | **Gloves, mittens and mitts, knitted or crocheted.** | | | | | |
| 6116.10.00 | - Impregnated, coated or covered with plastics or rubber | kg | 10% | Free | 846.91 | Free |
| | - Other: | | | | | |
| 6116.91.00 | -- Of wool or fine animal hair | kg | 10% | Free | 846.92 | Free |
| 6116.92.00 | -- Of cotton | kg | 10% | Free | 846.92 | Free |
| 6116.93.00 | -- Of synthetic fibers | kg | 10% | Free | 846.92 | Free |
| 6116.99.00 | -- Of other textile materials | kg | 10% | Free | 846.92 | Free |
| **61.17** | **Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.** | | | | | |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 6117.10.00 | - Shawls, scarves, mufflers, mantillas, veils and the like | u | 10% | Free | 846.93 | Free |
| 6117.80.00 | - Other accessories | kg | 10% | Free | 846.99 | Free |
| 6117.90.00 | - Parts | kg | 10% | Free | 846.99 | Free |

## Chapter 62

## Articles of apparel and clothing accessories, not knitted or crocheted

**Notes.**

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

2.- This Chapter does not cover:

(a) Worn clothing or other worn articles of heading 63.09; or

(b) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).

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

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

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

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

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

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

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

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

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

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

4.- For the purposes of heading 62.09:

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

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

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

6.- For the purposes of heading 62.11, "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:

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

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

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

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

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

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

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

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

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

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **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.** | | | | | |
| | - Overcoats, raincoats, car-coats, capes, cloaks and similar articles: | | | | | |
| 6201.11.00 | -- Of wool or fine animal hair | u | 10% | Free | 841.11 | Free |
| 6201.12.00 | -- Of cotton | u | 10% | Free | 841.12 | Free |
| 6201.13.00 | -- Of man-made fibers | u | 10% | Free | 841.12 | Free |
| 6201.19.00 | -- Of other textile materials | u | 10% | Free | 841.12 | Free |
| | - Other: | | | | | |
| 6201.91.00 | -- Of wool or fine animal hair | u | 10% | Free | 841.19 | Free |
| 6201.92.00 | -- Of cotton | u | 10% | Free | 841.19 | Free |
| 6201.93.00 | -- Of man-made fibers | u | 10% | Free | 841.19 | Free |
| 6201.99.00 | -- Of other textile materials | u | 10% | Free | 841.99 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **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.** | | | | | |
| | - Overcoats, raincoats, car-coats, capes, cloaks and similar articles: | | | | | |
| 6202.11.00 | -- Of wool or fine animal hair | u | 10% | Free | 842.11 | Free |
| 6202.12.00 | -- Of cotton | u | 10% | Free | 842.11 | Free |
| 6202.13.00 | -- Of man-made fibers | u | 10% | Free | 842.11 | Free |
| 6202.19.00 | -- Of other textile materials | u | 10% | Free | 842.11 | Free |
| | - Other: | | | | | |
| 6202.91.00 | -- Of wool or fine animal hair | u | 10% | Free | 842.19 | Free |
| 6202.92.00 | -- Of cotton | u | 10% | Free | 842.19 | Free |
| 6202.93.00 | -- Of man-made fibers | u | 10% | Free | 842.19 | Free |
| 6202.99.00 | -- Of other textile materials | u | 10% | Free | 842.19 | Free |
| **62.03** | **Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).** | | | | | |
| | - Suits: | | | | | |
| 6203.11.00 | -- Of wool or fine animal hair | u | 10% | Free | 841.21 | Free |
| 6203.12.00 | -- Of synthetic fibers | u | 10% | Free | 841.22 | Free |
| 6203.19.00 | -- Of other textile materials | u | 10% | Free | 841.22 | Free |
| | - Ensembles: | | | | | |
| 6203.22.00 | -- Of cotton | u | 10% | Free | 841.23 | Free |
| 6203.23.00 | -- Of synthetic fibers | u | 10% | Free | 841.23 | Free |
| 6203.29.00 | -- Of other textile materials | u | 10% | Free | 841.23 | Free |
| | - Jackets and blazers**:** | | | | | |
| 6203.31.00 | -- Of wool or fine animal hair | u | 10% | Free | 841.3 | Free |
| 6203.32.00 | -- Of cotton | u | 10% | Free | 841.3 | Free |
| 6203.33.00 | -- Of synthetic fibers | u | 10% | Free | 841.3 | Free |
| 6203.39.00 | -- Of other textile materials | u | 10% | Free | 841.3 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| | - Trousers, bib and brace overalls, breeches and shorts: | | | | | |
| 6203.41.00 | -- Of wool or fine animal hair | u | 10% | Free | 841.4 | Free |
| 6203.42.00 | -- Of cotton | u | 10% | Free | 841.4 | Free |
| 6203.43.00 | -- Of synthetic fibers | u | 10% | Free | 841.4 | Free |
| 6203.49.00 | -- Of other textile materials | u | 10% | Free | 841.4 | Free |
| **62.04** | **Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).** | | | | | |
| | - Suits: | | | | | |
| 6204.11.00 | -- Of wool or fine animal hair | u | 10% | Free | 842.21 | Free |
| 6204.12.00 | -- Of cotton | u | 10% | Free | 842.21 | Free |
| 6204.13.00 | -- Of synthetic fibers | u | 10% | Free | 842.21 | Free |
| 6204.19.00 | -- Of other textile materials | u | 10% | Free | 842.21 | Free |
| | - Ensembles: | | | | | |
| 6204.21.00 | -- Of wool or fine animal hair | u | 10% | Free | 842.22 | Free |
| 6204.22.00 | -- Of cotton | u | 10% | Free | 842.22 | Free |
| 6204.23.00 | -- Of synthetic fibers | u | 10% | Free | 842.22 | Free |
| 6204.29.00 | -- Of other textile materials | u | 10% | Free | 842.22 | Free |
| | - Jackets and blazers: | | | | | |
| 6204.31.00 | -- Of wool or fine animal hair | u | 10% | Free | 842.3 | Free |
| 6204.32.00 | -- Of cotton | u | 10% | Free | 842.3 | Free |
| 6204.33.00 | -- Of synthetic fibers | u | 10% | Free | 842.3 | Free |
| 6204.39.00 | -- Of other textile materials | u | 10% | Free | 842.3 | Free |
| | - Dresses: | | | | | |
| 6204.41.00 | -- Of wool or fine animal hair | u | 10% | Free | 842.4 | Free |
| 6204.42.00 | -- Of cotton | u | 10% | Free | 842.4 | Free |
| 6204.43.00 | -- Of synthetic fibers | u | 10% | Free | 842.4 | Free |
| 6204.44.00 | -- Of artificial fibers | u | 10% | Free | 842.4 | Free |
| 6204.49.00 | -- Of other textile materials | u | 10% | Free | 842.4 | Free |
| | - Skirts and divided skirts: | | | | | |
| 6204.51.00 | -- Of wool or fine animal hair | u | 10% | Free | 842.5 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 6204.52.00 | -- Of cotton | u | 10% | Free | 842.5 | Free |
| 6204.53.00 | -- Of synthetic fibers | u | 10% | Free | 842.5 | Free |
| 6204.59.00 | -- Of other textile materials | u | 10% | Free | 842.5 | Free |
| | - Trousers, bib and brace overalls, breeches and shorts: | | | | | |
| 6204.61.00 | -- Of wool or fine animal hair | u | 10% | Free | 842.6 | Free |
| 6204.62.00 | -- Of cotton | u | 10% | Free | 842.6 | Free |
| 6204.63.00 | -- Of synthetic fibers | u | 10% | Free | 842.6 | Free |
| 6204.69.00 | -- Of other textile materials | u | 10% | Free | 842.6 | Free |
| **62.05** | **Men's or boys' shirts.** | | | | | |
| 6205.20.00 | - Of cotton | u | 10% | Free | 841.51 | Free |
| 6205.30.00 | - Of man-made fibers | u | 10% | Free | 841.59 | Free |
| 6205.90.00 | - Of other textile materials | u | 10% | Free | 841.59 | Free |
| **62.06** | **Women's or girls' blouses, shirts and shirt-blouses.** | | | | | |
| 6206.10.00 | - Of silk or silk waste | u | 10% | Free | 842.7 | Free |
| 6206.20.00 | - Of wool or fine animal hair | u | 10% | Free | 842.7 | Free |
| 6206.30.00 | - Of cotton | u | 10% | Free | 842.7 | Free |
| 6206.40.00 | - Of man-made fibers | u | 10% | Free | 842.7 | Free |
| **62.07** | **Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.** | | | | | |
| | - Underpants and briefs: | | | | | |
| 6207.11.00 | -- Of cotton | kg | 10% | Free | 841.61 | Free |
| 6207.19.00 | -- Of other textile materials | kg | 10% | Free | 841.61 | Free |
| | - Nightshirts and pyjamas: | | | | | |
| 6207.21.00 | -- Of cotton | kg | 10% | Free | 841.62 | Free |
| 6207.22.00 | -- Of man-made fibers | kg | 10% | Free | 841.62 | Free |
| 6207.29.00 | -- Of other textile materials | kg | 10% | Free | 841.62 | Free |
| | - Other: | | | | | |
| 6207.91.00 | -- Of cotton | kg | 10% | Free | 841.69 | Free |
| 6207.99.00 | -- Of other textile materials | kg | 10% | Free | 841.69 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **62.08** | **Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles.** | | | | | |
| | - Slips and petticoats: | | | | | |
| 6208.11.00 | -- Of man-made fibers | u | 10% | Free | 842.81 | Free |
| 6208.19.00 | -- Of other textile materials | u | 10% | Free | 842.81 | Free |
| | - Nightdresses and pyjamas: | | | | | |
| 6208.21.00 | -- Of cotton | u | 10% | Free | 842.82 | Free |
| 6208.22.00 | -- Of man-made fibers | u | 10% | Free | 842.82 | Free |
| 6208.29.00 | -- Of other textile materials | u | 10% | Free | 842.82 | Free |
| | - Other: | | | | | |
| 6208.91.00 | -- Of cotton | kg | 10% | Free | 842.89 | Free |
| 6208.92.00 | -- Of man-made fibers | kg | 10% | Free | 842.89 | Free |
| 6208.99.00 | -- Of other textile materials | kg | 10% | Free | 842.89 | Free |
| **62.09** | **Babies' garments and clothing accessories.** | | | | | |
| 6209.20.00 | - Of cotton | kg | 10% | Free | 845.11 | Free |
| 6209.30.00 | - Of synthetic fibers | kg | 10% | Free | 845.11 | Free |
| 6209.90.00 | - Of other textile materials | kg | 10% | Free | 845.11 | Free |
| **62.10** | **Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.** | | | | | |
| 6210.10.00 | - Of fabrics of heading 56.02 or 56.03 | kg | 10% | Free | 845.21 | Free |
| 6210.20.00 | - Other garments, of the type described in subheadings 6201.11 to 6201.19 | u | 10% | Free | 845.22 | Free |
| 6210.30.00 | - Other garments, of the type described in subheadings 6202.11 to 6202.19 | u | 10% | Free | 845.23 | Free |
| 6210.40.00 | - Other men's or boys' garments | kg | 10% | Free | 845.22 | Free |
| 6210.50.00 | - Other women's or girls' garments | kg | 10% | Free | 845.23 | Free |
| **62.11** | **Track suits, ski suits and swimwear; other garments.** | | | | | |
| | - Swimwear: | | | | | |
| 6211.11.00 | -- Men's or boys' | u | 10% | Free | 845.61 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 6211.12.00 | -- Women's or girls' | u | 10% | Free | 845.63 | Free |
| 6211.20.00 | - Ski suits | u | 10% | Free | 845.81 | Free |
| | - Other garments, men's or boys': | | | | | |
| 6211.32.00 | -- Of cotton | kg | 10% | Free | 845.87 | Free |
| 6211.33.00 | -- Of man-made fibers | kg | 10% | Free | 845.87 | Free |
| 6211.39.00 | -- Of other textile materials | kg | 10% | Free | 845.87 | Free |
| | - Other garments, women's or girls': | | | | | |
| 6211.42.00 | -- Of cotton | kg | 10% | Free | 845.89 | Free |
| 6211.43.00 | -- Of man-made fibers | kg | 10% | Free | 845.89 | Free |
| 6211.49.00 | -- Of other textile materials | kg | 10% | Free | 845.89 | Free |
| **62.12** | **Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.** | | | | | |
| 6212.10.00 | - Brassières | kg | 10% | Free | 845.51 | Free |
| 6212.20.00 | - Girdles and panty-girdles | kg | 10% | Free | 845.52 | Free |
| 6212.30.00 | - Corselettes | kg | 10% | Free | 845.52 | Free |
| 6212.90.00 | - Other | kg | 10% | Free | 845.52 | Free |
| **62.13** | **Handkerchiefs.** | | | | | |
| 6213.20.00 | - Of cotton | kg | 10% | Free | 846.11 | Free |
| 6213.90.00 | - Of other textile materials | kg | 10% | Free | 846.11 | Free |
| **62.14** | **Shawls, scarves, mufflers, mantillas, veils and the like.** | | | | | |
| 6214.10.00 | - Of silk or silk waste | u | 10% | Free | 846.12 | Free |
| 6214.20.00 | - Of wool or fine animal hair | u | 10% | Free | 846.12 | Free |
| 6214.30.00 | - Of synthetic fibres | u | 10% | Free | 846.12 | Free |
| 6214.40.00 | - Of artificial fibres | u | 10% | Free | 846.12 | Free |
| 6214.90.00 | - Of other textile materials | u | 10% | Free | 846.12 | Free |
| **62.15** | **Ties, bow ties and cravats.** | | | | | |
| 6215.10.00 | - Of silk or silk waste | kg | 10% | Free | 846.13 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 6215.20.00 | - Of man-made fibres | kg | 10% | Free | 846.13 | Free |
| **6216.00.00** | **Gloves, mittens and mitts.** | kg | 10% | Free | 846.14 | Free |
| **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 | kg | 10% | Free | 846.19 | Free |
| 6217.90.00 | - Parts | kg | 10% | Free | 846.19 | Free |

## Chapter 63

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

**Notes.**

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

2.- Sub-Chapter I does not cover:

(a) Goods of Chapters 56 to 62; or

(b) Worn clothing or other worn articles of heading 63.09.

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

(a) Articles of textile materials:

(i) Clothing and clothing accessories, and parts thereof;

(ii) Blankets and travelling rugs;

(ii) 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:

(ii) they must show signs of appreciable wear, and

(ii) they must be presented in bulk or in bales, sacks or similar packings.

Subheading Note.

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

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| | **I.- OTHER MADE UP TEXTILE ARTICLES** | | | | | |
| **63.01** | **Blankets and travelling rugs.** | | | | | |
| 6301.10.00 | - Electric blankets | kg | 10% | Free | 775.85 | Free |
| 6301.20.00 | - Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair | kg | 10% | Free | 658.31 | Free |
| 6301.30.00 | - Blankets (other than electric blankets) and travelling rugs, of cotton | kg | 10% | Free | 658.32 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 6301.40.00 | - Blankets (other than electric blankets) and travelling rugs, of synthetic fibers | kg | 10% | Free | 658.33 | Free |
| 6301.90.00 | - Other blankets and travelling rugs | kg | 10% | Free | 658.39 | Free |
| **63.02** | **Bed linen, table linen, toilet linen and kitchen linen.** | | | | | |
| 6302.10.00 | - Bed linen, knitted or crocheted | kg | 10% | Free | 658.41 | Free |
| | - Other bed linen, printed: | | | | | |
| 6302.21.00 | -- Of cotton | kg | 10% | Free | 658.42 | Free |
| 6302.22.00 | -- Of man-made fibers | kg | 10% | Free | 658.43 | Free |
| 6302.29.00 | -- Of other textile materials | kg | 10% | Free | 658.43 | Free |
| | - Other bed linen: | | | | | |
| 6302.31.00 | -- Of cotton | kg | 10% | Free | 658.42 | Free |
| 6302.32.00 | -- Of man-made fibers | kg | 10% | Free | 658.43 | Free |
| 6302.39.00 | -- Of other textile materials | kg | 10% | Free | 658.43 | Free |
| 6302.40.00 | - Table linen, knitted or crocheted | kg | 10% | Free | 658.44 | Free |
| | - Other table linen: | | | | | |
| 6302.51.00 | -- Of cotton | kg | 10% | Free | 658.45 | Free |
| 6302.53.00 | -- Of man-made fibers | kg | 10% | Free | 658.46 | Free |
| 6302.59.00 | -- Of other textile materials | kg | 10% | Free | 658.46 | Free |
| 6302.60.00 | - Toilet linen and kitchen linen, of terry oweling or similar terry fabrics, of cotton | kg | 10% | Free | 658.47 | Free |
| | - Other: | | | | | |
| 6302.91.00 | -- Of cotton | kg | 10% | Free | 658.47 | Free |
| 6302.93.00 | -- Of man-made fibers | kg | 10% | Free | 658.48 | Free |
| 6302.99.00 | -- Of other textile materials | kg | 10% | Free | 658.48 | Free |
| **63.03** | **Curtains (including drapes) and interior blinds; curtain or bed valances.** | | | | | |
| | - Knitted or crocheted: | | | | | |
| 6303.12.00 | -- Of synthetic fibers | kg | 10% | Free | 658.51 | Free |
| 6303.19.00 | -- Of other textile materials | kg | 10% | Free | 658.51 | Free |
| | - Other: | | | | | |
| 6303.91.00 | -- Of cotton | kg | 10% | Free | 658.51 | Free |
| 6303.92.00 | -- Of synthetic fibers | kg | 10% | Free | 658.51 | Free |
| 6303.99.00 | -- Of other textile materials | kg | 10% | Free | 658.51 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **63.04** | **Other furnishing articles, excluding those of heading 94.04.** | | | | | |
| | - Bedspreads: | | | | | |
| 6304.11.00 | -- Knitted or crocheted | kg | 10% | Free | 658.52 | Free |
| 6304.19.00 | -- Other | kg | 10% | Free | 658.52 | Free |
| | - Other: | | | | | |
| 6304.20.00 | - Bed nets specified in Subheading Note 1 to this Chapter | kg | 10% | Free | 658.52 | Free |
| | Other: | | | | | |
| 6304.91.00 | -- Knitted or crocheted | | | | | |
| 6304.91.10 | --- Mosquito nets | kg | 0% | Free | 658.59 | Free |
| 6304.91.90 | --- other | kg | 10% | Free | 658.59 | Free |
| | -- Not knitted or crocheted, of cotton | | | | | |
| 6304.92.10 | --- Mosquito nets | kg | 0% | Free | 658.59 | Free |
| 6304.92.90 | --- Other | kg | 10% | Free | 658.59 | Free |
| | -- Not knitted or crocheted, of synthetic fibres | | | | | |
| 6304.93.10 | --- Mosquito nets | kg | 0% | Free | 658.59 | Free |
| 6304.93.90 | --- Other | kg | 10% | Free | 658.59 | Free |
| | -- Not knitted or crocheted, of other textile materials | | | | | |
| 6304.99.10 | --- Mosquito nets | kg | 0% | Free | 658.59 | Free |
| 6304.99.90 | --- Other | kg | 10% | Free | 658.59 | Free |
| **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 | kg | 10% | Free | 658.11 | Free |
| 6305.20.00 | - Of cotton | kg | 10% | Free | 658.12 | Free |
| | - Of man-made textile materials: | | | | | |
| 6305.32.00 | -- Flexible intermediate bulk containers | kg | 10% | Free | 658.13 | Free |
| 6305.33.00 | -- Other, of polyethylene or polypropylene strip or the like | kg | 10% | Free | 658.13 | Free |
| 6305.39.00 | -- Other | kg | 10% | Free | 658.13 | Free |
| 6305.90.00 | - Of other textile materials | kg | 10% | Free | 658.19 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **63.06** | **Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.** | | | | | |
| | - Tarpaulins, awnings and sunblinds: | | | | | |
| 6306.12.00 | -- Of synthetic fibres | kg | 10% | Free | 658.21 | Free |
| 6306.19.00 | -- Of other textile materials | kg | 10% | Free | 658.21 | Free |
| | - Tents: | | | | | |
| 6306.22.00 | -- Of synthetic fibres | kg | 10% | Free | 658.22 | Free |
| 6306.29.00 | -- Of other textile materials | kg | 10% | Free | 658.22 | Free |
| 6306.30.00 | - Sails: | kg | 10% | Free | 658.23 | Free |
| 6306.40.00 | - Pneumatic mattresses | kg | 10% | Free | 658.24 | Free |
| 6306.90.00 | - Other | kg | 10% | Free | 658.29 | Free |
| **63.07** | **Other made up articles, including dress patterns.** | | | | | |
| 6307.10.00 | - Floor-cloths, dish-cloths, dusters and similar cleaning cloths | kg | 10% | Free | 658.92 | Free |
| 6307.20.00 | - Life-jackets and life-belts | kg | 10% | Free | 658.93 | Free |
| 6307.90.00 | - Other | kg | 10% | Free | 658.93 | Free |
| | **II.- SETS** | | | | | |
| **63.08** | **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.** | | | | | |
| 6308.00.00 | Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale. | kg | 10% | Free | 658.99 | Free |
| | **III.- WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS** | | | | | |
| **6309.00.00** | **Worn clothing and other worn articles.** | kg | 10% | Free | 269.01 | Free |
| **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 | kg | 10% | Free | 269.02 | Free |
| 6310.90.00 | - Other | kg | 10% | Free | 269.02 | Free |

## Section XII

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

## Chapter 64

## Footwear, gaiters and the like; parts of such articles

**Notes.**

1.- This Chapter does not cover:

(a) Disposable foot or shoe coverings of flimsy material (for example, paper, sheeting of plastics) without applied soles. These products are classified according to their constituent material;

(b) Footwear of textile material, without an outer sole glued, sewn or otherwise affixed or applied to the upper (Section XI);

(c) Worn footwear of heading 63.09;

(d) Articles of asbestos (heading 68.12);

(e) Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading 90.21); or

(f) Toy footwear or skating boots with ice or roller skates attached; shin-guards or similar protective sportswear (Chapter 95).

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

3.- For the purposes of this Chapter:

(a) the terms "rubber" and "plastics" include woven fabrics or other textile products with an external layer of rubber or plastics being visible to the naked eye; for the purpose of this provision, no account should be taken of any resulting change of colour; and

(b) the term "leather" refers to the goods of headings 41.07 and 41.12 to 41.14.

4.- Subject to Note 3 to this Chapter:

(a) the material of the upper shall be taken to be the constituent material having the greatest external surface area, no account being taken of accessories or reinforcements such as ankle patches, edging, ornamentation, buckles, tabs, eyelet stays or similar attachments;

(b) the constituent material of the outer sole shall be taken to be the material having the greatest surface area in contact with the ground, no account being taken of accessories or reinforcements such as spikes, bars, nails, protectors or similar attachments.

Subheading Note.

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

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

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

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **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 | 2u | 10% | Free | 851.11 | Free |
| | - Other footwear: | | 10% | | | |
| 6401.92.00 | -- Covering the ankle but not covering the knee | 2u | 10% | Free | 851.31 | Free |
| 6401.99.00 | -- Other | 2u | 10% | Free | 851.31 | Free |
| **64.02** | **Other footwear with outer soles and uppers of rubber or plastics.** | | | | | |
| | - Sports footwear: | | | | | |
| 6402.12.00 | -- Ski-boots, cross-country ski footwear and snowboard boots | 2u | 0% | Free | 851.21 | Free |
| | -- Other | | | | | |
| 6402.19.10 | --- skating boots, wrestling boots, boxing boots, cycling shoes | 2u | 0% | Free | 851.23 | Free |
| 6402.19.90 | --- other | 2u | 10% | Free | 851.23 | Free |
| 6402.20.00 | - Footwear with upper straps or thongs assembled to the sole by means of plugs | 2u | 10% | Free | 851.32 | Free |
| | - Other footwear: | | | | | |
| 6402.91.00 | -- Covering the ankle | 2u | 10% | Free | 851.32 | Free |
| 6402.99.00 | -- Other | 2u | 10% | Free | 851.32 | Free |
| **64.03** | **Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.** | | | | | |
| | - Sports footwear: | | | | | |
| 6403.12.00 | -- Ski-boots, cross-country ski footwear and snowboard boots | 2u | 0% | Free | 851.22 | Free |
| | -- Other | | | | | |
| 6403.19.10 | --- skating boots, wrestling boots, boxing boots, cycling shoes | 2u | 0% | Free | 851.24 | Free |
| 6403.19.90 | --- other | 2u | 10% | Free | 851.24 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 6403.20.00 | - Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe | 2u | 10% | Free | 851.41 | Free |
| 6403.40.00 | - Other footwear, incorporating a protective metal toe-cap | 2u | 10% | Free | 851.15 | Free |
| | - Other footwear with outer soles of leather: | | | | | |
| 6403.51.00 | -- Covering the ankle | 2u | 10% | Free | 851.48 | Free |
| 6403.59.00 | -- Other | 2u | 10% | Free | 851.48 | Free |
| | - Other footwear: | | | | | |
| 6403.91.00 | -- Covering the ankle | 2u | 10% | Free | 851.48 | Free |
| 6403.99.00 | -- Other | 2u | 10% | Free | 851.48 | Free |
| **64.04** | **Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.** | | | | | |
| | - Footwear with outer soles of rubber or plastics: | | | | | |
| | -- Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like | | | | | |
| 6404.11.10 | --- Tennis shoes, basketball shoes, gym shoes, training shoes and the like | 2u | 10% | Free | 851.25 | Free |
| 6404.19.00 | -- Other | | | | | |
| 6404.19.10 | --- Skating boots, ski boots, cross country ski footwear, snowboard boots, wrestling boots, boxing boots, cycling shoes | 2u | 0% | Free | 851.25 | Free |
| 6404.19.90 | --- Other | 2u | 10% | Free | 851.51 | Free |
| 6404.20.00 | - Footwear with outer soles of leather or composition leather | 2u | 10% | Free | 851.52 | Free |
| **64.05** | **Other footwear.** | | | | | |
| 6405.10.00 | - With uppers of leather or composition leather | 2u | 10% | Free | 851.49 | Free |
| 6405.20.00 | - With uppers of textile materials | 2u | 10% | Free | 851.59 | Free |
| 6405.90.00 | - Other | 2u | 10% | Free | 851.7 | Free |
| **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 | kg | 10% | Free | 851.9 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 6406.20.00 | - Outer soles and heels, of rubber or plastics | kg | 10% | Free | 851.9 | Free |
| 6406.90.00 | - Other: | kg | 10% | Free | 851.9 | Free |

## Chapter 65

## Headgear and parts thereof

**Notes.**

1.- This Chapter does not cover:

(a) Worn headgear of heading 63.09;

(b) Asbestos headgear (heading 68.12); or

(c) Dolls' hats, other toy hats or carnival articles of Chapter 95.

2.- Heading 65.02 does not cover hat-shapes made by sewing, other than those obtained simply by sewing strips in spirals.

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **6501.00.00** | **Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.** | kg | 10% | Free | 657.61 | Free |
| **6502.00.00** | **Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.** | kg | 10% | Free | 657.62 | Free |
| **[65.03]** | | | | | | |
| **6504.00.00** | **Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed** | kg | 10% | Free | 848.42 | Free |
| **6505.00.00** | **Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.** | kg | 10% | Free | 848.43 | Free |
| **65.06** | **Other headgear, whether or not lined or trimmed.** | | | | | |
| 6506.10.00 | - Safety headgear | kg | 10% | Free | 848.44 | Free |
| | - Other: | | | | | |
| 6506.91.00 | -- Of rubber or of plastics | kg | 10% | Free | 848.45 | Free |
| 6506.99.00 | -- Of other materials | kg | 10% | Free | 848.49 | Free |
| **6507.00.00** | **Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.** | kg | 10% | Free | 848.48 | Free |

## Chapter 66

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

**Notes.**

1.- This Chapter does not cover:

(a) Measure walking-sticks or the like (heading 90.17);

(b) Firearm-sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93); or

(c) Goods of Chapter 95 (for example, toy umbrellas, toy sun umbrellas).

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

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **66.01** | **Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas).** | | | | | |
| 6601.10.00 | - Garden or similar umbrellas | u | 10% | Free | 899.41 | Free |
| | - Other: | | | | | |
| 6601.91.00 | -- Having a telescopic shaft | u | 10% | Free | 899.41 | Free |
| 6601.99.00 | -- Other | u | 10% | Free | 899.41 | |
| **6602.00.00** | **Walking-sticks, seat-sticks, whips, riding-crops and the like.** | u | 10% | Free | 899.42 | Free |
| **66.03** | **Parts, trimmings and accessories of articles of heading 66.01 or 66.02.** | | | | | |
| 6603.20.00 | - Umbrella frames, including frames mounted on shafts (sticks) | kg | 10% | Free | 899.49 | Free |
| 6603.90.00 | - Other | kg | 10% | Free | 899.49 | Free |

## Chapter 67

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

**Notes.**

1.- This Chapter does not cover:

(a) Straining cloth of human hair (heading 59.11);

(b) Floral motifs of lace, of embroidery or other textile fabric (Section XI);

(c) Footwear (Chapter 64);

(d) Headgear or hair-nets (Chapter 65);

(e) Toys, sports requisites or carnival articles (Chapter 95); or

(f) Feather dusters, powder-puffs or hair sieves (Chapter 96).

2.- Heading 67.01 does not cover:

(a) Articles in which feathers or down constitute only filling or padding (for example, bedding of heading 94.04);

(b) Articles of apparel or clothing accessories in which feathers or down constitute no more than mere trimming or padding; or

(c) Artificial flowers or foliage or parts thereof or made up articles of heading 67.02.

3.- Heading 67.02 does not cover:

(a) Articles of glass (Chapter 70); or

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

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **6701.00.00** | **Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes).** | kg | 10% | Free | 899.92 | Free |
| **67.02** | **Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.** | | | | | |
| 6702.10.00 | - Of plastics | kg | 10% | Free | 899.21 | Free |
| 6702.90.00 | - Of other materials | kg | 10% | Free | 899.29 | Free |
| **6703.00.00** | **Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like.** | kg | 10% | Free | 899.94 | Free |
| **67.04** | **Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included.** | | | | | |
| | - Of synthetic textile materials: | | | | | |
| 6704.11.00 | -- Complete wigs | kg | 10% | Free | 899.95 | Free |
| 6704.19.00 | -- Other | kg | 10% | Free | 899.95 | Free |
| 6704.20.00 | - Of human hair | kg | 10% | Free | 899.95 | Free |
| 6704.90.00 | - Of other materials | kg | 10% | Free | 899.95 | Free |

## Section XIII

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

# Chapter 68

## Articles of stone, plaster, cement, asbestos, mica or similar materials

**Notes.**

1.- This Chapter does not cover:

(a) Goods of Chapter 25;

(b) Coated, impregnated or covered paper and paperboard of heading 48.10 or 48.11 (for example, paper and paperboard coated with mica powder or graphite, bituminised or asphalted paper and paperboard);

(c) Coated, impregnated or covered textile fabric of Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bituminised or asphalted fabric);

(d) Articles of Chapter 71;

(e) Tools or parts of tools, of Chapter 82;

(f) Lithographic stones of heading 84.42;

(g) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;

(h) Dental burrs (heading 90.18);

(ij) Articles of Chapter 91 (for example, clocks and clock cases);

(k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);

(l) Articles of Chapter 95 (for example, toys, games and sports requisites);

(m) Articles of heading 96.02, if made of materials specified in Note 2 (b) to Chapter 96, or of heading 96.06 (for example, buttons), of heading 96.09 (for example, slate pencils) heading 96.10 96.10 (for example, drawing slates); of heading 96.20or monopods bopods, tripods. And similar articles or

(n) Articles of Chapter 97 (for example, works of art).

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

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **6801.00.00** | **Setts, curbstones and flagstones, of natural stone (except slate).** | kg | 10% | Free | 661.31 | Free |
| **68.02** | **Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially colored granules, chippings and powder, of natural stone (including slate).** | | | | | |
| 6802.10.00 | -Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7cm; artificially colored granules, chippings and powder | kg | 10% | Free | 661.33 | Free |
| | - Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface: | | | | | |
| 6802.21.00 | -- Marble | kg | 10% | Free | 661.34 | Free |
| 6802.23.00 | -- Granite | kg | 10% | Free | 661.35 | Free |
| 6802.29.00 | -- Other stone | kg | 10% | Free | 661.35 | Free |
| | - Other: | | | | | |
| 6802.91.00 | -- Marble, travertine and alabaster | kg | 10% | Free | 661.36 | Free |
| 6802.92.00 | -- Other calcareous stone | kg | 10% | Free | 661.39 | Free |
| 6802.93.00 | -- Granite | kg | 10% | Free | 661.39 | Free |
| 6802.99.00 | -- Other | kg | 10% | Free | 661.39 | Free |
| **6803.00.00** | **Worked slate and articles of slate or of agglomerated slate.** | kg | 10% | Free | 661.32 | Free |
| **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.** | | | | | |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 6804.10.00 | - Millstones and grindstones for milling, grinding or pulping | kg | 10% | Free | 663.11 | Free |
| | - Other millstones, grindstones, grinding wheels and the like: | | | | | |
| 6804.21.00 | -- Of agglomerated synthetic or natural diamond | kg | 10% | Free | 663.12 | Free |
| 6804.22.00 | -- Of other agglomerated abrasives or of ceramics | kg | 10% | Free | 663.12 | Free |
| 6804.23.00 | -- Of natural stone | kg | 10% | Free | 663.12 | Free |
| 6804.30.00 | - Hand sharpening or polishing stones | kg | 10% | Free | 663.13 | Free |
| **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 | kg | 10% | Free | 663.21 | Free |
| 6805.20.00 | - On a base of paper or paperboard only | kg | 10% | Free | 663.22 | Free |
| 6805.30.00 | - On a base of other materials | kg | 10% | Free | 663.29 | Free |
| **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 | kg | 10% | Free | 663.51 | Free |
| 6806.20.00 | - Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof) | kg | 10% | Free | 663.52 | Free |
| 6806.90.00 | - Other | kg | 10% | Free | 663.53 | Free |
| **68.07** | **Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).** | | | | | |
| 6807.10.00 | - In rolls | kg | 10% | Free | 661.81 | Free |
| 6807.90.00 | - Other | kg | 10% | Free | 661.81 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **6808.00.00** | **Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.** | kg | 10% | Free | 661.82 | Free |
| **68.09** | **Articles of plaster or of compositions based on plaster.** | | | | | |
| | - Boards, sheets, panels, tiles and similar articles, not ornamented: | | | | | |
| 6809.11.00 | -- Faced or reinforced with paper or paperboard only | kg | 10% | Free | 663.31 | Free |
| 6809.19.00 | -- Other | kg | 10% | Free | 663.31 | Free |
| 6809.90.00 | - Other articles | kg | 10% | Free | 663.31 | Free |
| **68.10** | **Articles of cement, of concrete or of artificial stone, whether or not reinforced.** | | | | | |
| | - Tiles, flagstones, bricks and similar articles: | | | | | |
| 6810.11.00 | -- Building blocks and bricks | kg | 10% | Free | 663.32 | Free |
| 6810.19.00 | -- Other | kg | 10% | Free | 663.32 | Free |
| | - Other articles: | | | | | |
| 6810.91.00 | -- Prefabricated structural components for building or civil engineering | kg | 10% | Free | 663.33 | Free |
| 6810.99.00 | -- Other | kg | 10% | Free | 663.34 | Free |
| **68.11** | **Articles of asbestos-cement, of cellulose fiber-cement or the like.** | | | | | |
| 6811.40.00 | - Containing asbestos | kg | 10% | Free | 661.83 | Free |
| | - Not containing asbestos | | | | | |
| 6811.81.00 | -- Corrugated sheets | kg | 10% | Free | 661.83 | Free |
| 6811.82.00 | -- Other sheets, panels, tiles and similar articles | kg | 10% | Free | 661.83 | Free |
| 6811.89.00 | -- Other articles | kg | 10% | Free | 661.83 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **68.12** | **Fabricated asbestos fibers; 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 | kg | 10% | Free | 663.81 | Free |
| | - Other: | | | | | |
| 6812.91.00 | -- Clothing, clothing accessories, footwear and headgear | kg | 10% | Free | 663.81 | Free |
| 6812.92.00 | -- Paper, millboard and felt | kg | 10% | Free | 663.81 | Free |
| 6812.93.00 | -- Compressed asbestos fiber jointing, in sheets or rolls | kg | 10% | Free | 663.81 | Free |
| 6812.99.00 | -- Other | kg | 10% | Free | 663.81 | Free |
| **68.13** | **Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials.** | | | | | |
| 6313.20.00 | - Containing asbestos | kg | 10% | Free | 663.82 | Free |
| | - Not containing asbestos: | | | | | |
| 6813.81.00 | - Brake linings and pads | kg | 10% | Free | 663.82 | Free |
| 6813.89.00 | - Other | kg | 10% | Free | 663.82 | Free |
| **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 | kg | 10% | Free | 663.35 | Free |
| 6814.90.00 | - Other | kg | 10% | Free | 663.35 | Free |
| **68.15** | **Articles of stone or of other mineral substances (including carbon fibers, articles of carbon fibers and articles of peat), not elsewhere specified or included.** | | | | | |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 6815.10.00 | - Non-electrical articles of graphite or other carbon | kg | 10% | Free | 663.36 | Free |
| 6815.20.00 | - Articles of peat | kg | 10% | Free | 663.37 | Free |
| | - Other articles: | | | | | |
| 6815.91.00 | -- Containing magnesite, dolomite or chromite | kg | 10% | Free | 663.38 | Free |
| 6815.99.00 | -- Other | kg | 10% | Free | 663.39 | Free |

## Chapter 69

## Ceramic Products

**Notes.**

1.- This Chapter applies only to ceramic products which have been fired after shaping. Headings 69.04 to 69.14 apply only to such products other than those classifiable in headings 69.01 to 69.03.

2.- This Chapter does not cover:

(a) Products of heading 28.44;

(b) Articles of heading 68.04;

(c) Articles of Chapter 71 (for example, imitation jewellery);

(d) Cermets of heading 81.13;

(e) Articles of Chapter 82;

(f) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;

(g) Artificial teeth (heading 90.21);

(h) Articles of Chapter 91 (for example, clocks and clock cases);

(ij) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);

(k) Articles of Chapter 95 (for example, toys, games and sports requisites);

(l) Articles of heading 96.06 (for example, buttons) or of heading 96.14 (for example, smoking pipes); or

(m) Articles of Chapter 97 (for example, works of art).

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| | **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.** | kg | 10% | Free | 662.31 | Free |
| **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 $Cr_2O_3$ | kg | 10% | Free | 662.32 | Free |
| 6902.20.00 | - Containing by weight more than 50% of alumina ($Al_2O_3$), of silica ($SiO_2$) or of a mixture or compound of these product | kg | 10% | Free | 662.32 | Free |
| 6902.90.00 | - Other | kg | 10% | Free | 662.32 | Free |
| **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 | kg | 10% | Free | 663.7 | Free |
| 6903.20.00 | - Containing by weight more than 50% of alumina ($Al_2O_3$) or of a mixture or compound of alumina and of silica ($SiO_2$) | kg | 10% | Free | 663.7 | Free |
| 6903.90.00 | - Other | kg | 10% | Free | 663.7 | Free |
| | **II.- OTHER CERAMIC PRODUCTS** | | | | | |
| **69.04** | **Ceramic building bricks, flooring blocks, support or filler tiles and the like.** | | | | | |
| 6904.10.00 | - Building bricks | 1000u | 10% | Free | 662.41 | Free |
| 6904.90.00 | - Other | kg | 10% | Free | 662.41 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **69.05** | **Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.** | | | | | |
| 6905.10.00 | - Roofing tiles | kg | 10% | Free | 662.42 | Free |
| 6905.90.00 | - Other | kg | 10% | Free | 662.42 | Free |
| **6906.00.00** | **Ceramic pipes, conduits, guttering and pipe fittings.** | kg | 10% | Free | 662.43 | Free |
| **69.07** | **Ceramic flags and paving, hearth or wall tiles; ceramic osaic cubes and the like, whether or not on a backing; finishing ceramics.** | | | | | |
| | - Flags and paving heath or wall tiles other than those of subheading 6907.30 and 6907.40 | | | | | |
| 6907.21.00 | -- Of water absorption coeffiecient by weight not exceeding 05% | kg | 10% | Free | 662.44 | Free |
| 6907.22.00 | -- Of a water absorption coefficient by weight exceeding 0.5% but not exceeding 10% | kg | 10% | Free | 662.44 | Free |
| 6907.23.00 | -- Of a water absorption coefficient by weight 10% | kg | 10% | Free | 662.44 | Free |
| 6907.30.00 | -- Mosaic cubes and the like, other than those of subheading 6907.540 | kg | 10% | Free | 662.44 | Free |
| 6907.40.00 | -- Finishing ceramics | kg | 10% | Free | 662.44 | Free |
| **[69.08]** | | | | | | |
| **69.09** | **Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods.** | | | | | |
| | **- Ceramic wares for laboratory, chemical or other technical uses:** | | | | | |
| 6909.11.00 | -- Of porcelain or china | kg | 10% | Free | 663.91 | Free |
| 6909.12.00 | -- Articles having a hardness equivalent to 9 or more on the Mohs scale | kg | 10% | Free | 663.91 | Free |
| 6909.19.00 | -- Other | kg | 10% | Free | 663.91 | Free |
| 6909.90.00 | - Other | kg | 10% | Free | 663.91 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **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 | u | 10% | Free | 812.21 | Free |
| 6910.90.00 | - Other | u | 10% | Free | 812.29 | Free |
| **69.11** | **Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.** | | | | | |
| 6911.10.00 | - Tableware and kitchenware | kg | 10% | Free | 666.11 | Free |
| 6911.90.00 | - Other | kg | 10% | Free | 666.12 | Free |
| **6912.00.00** | **Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.** | Kg | 10% | Free | 666.13 | Free |
| **69.13** | **Statuettes and other ornamental ceramic articles.** | | | | | |
| 6913.10.00 | - Of porcelain or china | kg | 10% | Free | 666.21 | Free |
| 6913.90.00 | - Other | kg | 10% | Free | 666.29 | Free |
| **69.14** | **Other ceramic articles.** | | | | | |
| 6914.10.00 | - Of porcelain or china | kg | 10% | Free | 663.99 | Free |
| 6914.90.00 | - Other | kg | 10% | Free | 663.99 | Free |

GOD'S WILL FIRST

## 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;

© the expression "absorbent, reflecting or non-reflecting layer" means a microscopically thin coating of metal or of a chemical compound (for example, metal oxide) which absorbs, for example, infra-red light or improves the reflecting qualities of the glass while still allowing it to retain a degree of transparency or translucency; or which prevents light from being reflected on the surface of the glass.

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

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

(a) Mineral wools with a silica ($SiO_2$) content not less than 60% by weight;

(b) Mineral wools with a silica ($SiO_2$) content less than 60% but with an alkaline oxide ($K_2O$ or $Na_2O$) content exceeding 5% by weight or a boric oxide ($B_2O_3$) content exceeding 2% by weight.

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

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

**Subheading Note.**

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

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **7001.00.00** | **Cullet and other waste and scrap of glass; glass in the mass.** | kg | 10% | Free | 664.11 | Free |
| **70.02** | **Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked.** | | | | | |
| 7002.10.00 | - Balls | kg | 10% | Free | 664.12 | Free |
| 7002.20.00 | - Rods | kg | 10% | Free | 664.12 | Free |
| | - Tubes: | | | | | |
| 7002.31.00 | -- Of fused quartz or other fused silica | kg | 10% | Free | 664.12 | Free |
| 7002.32.00 | -- Of other glass having a linear coefficient of expansion not exceeding 5 x $10^{-6}$ per Kelvin within a temperature range of 0°C to 300°C | kg | 10% | Free | 664.12 | Free |
| 7002.39.00 | -- Other | kg | 10% | Free | 664.12 | Free |
| **70.03** | **Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but nototherwise worked.** | | | | | |
| | - Non-wired sheets: | | | | | |
| 7003.12.00 | -- Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer | $m^3$ | 10% | Free | 664.51 | Free |
| 7003.19.00 | -- Other | $m^3$ | 10% | Free | 664.51 | Free |
| 7003.20.00 | - Wired sheets | $m^3$ | 10% | Free | 664.52 | Free |
| 7003.30.00 | - Profiles | $m^3$ | 10% | Free | 664.53 | Free |
| **70.04** | **Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwiseworked.** | | | | | |
| 7004.20.00 | - Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer | $m^3$ | 10% | Free | 664.31 | Free |
| 7004.90.00 | - Other glass | $m^3$ | 10% | Free | 664.39 | Free |
| **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 | $m^3$ | 10% | Free | 664.41 | Free |
| | - Other non-wired glass: | | | | | |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 7005.21.00 | -- Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground | $m^3$ | 10% | Free | 664.41 | Free |
| 7005.29.00 | -- Other | $m^3$ | 10% | Free | 664.41 | Free |
| 7005.30.00 | - Wired glass | $m^3$ | 10% | Free | 664.42 | Free |
| **7006.00.00** | **Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, abeling or otherwise worked, but not framed or fitted with other materials.** | kg | 10% | Free | 664.91 | Free |
| **70.07** | **Safety glass, consisting of toughened (tempered) or laminated glass.** | | | | | |
| | - Toughened (tempered) safety glass: | | | | | |
| | -- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels | | | | | |
| 7007.11.10 | --- For use in motor vehicles of Chapter 87 | kg | 10% | Free | 664.71 | Free |
| 7007.11.90 | --- Other | kg | 10% | Free | 664.71 | Free |
| 7007.19.00 | -- Other | kg | 10% | Free | 664.71 | Free |
| | - Laminated safety glass: | | | | | |
| | -- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels | | | | | |
| 7007.21.10 | --- For use in motor vehicles of Chapter 87 | kg | 10% | Free | 664.72 | Free |
| 7007.21.90 | --- Other | kg | 10% | Free | 664.72 | Free |
| 7007.29.00 | -- Other | m | 10% | Free | 664.72 | Free |
| **7008.00.00** | **Multiple-walled insulating units of glass.** | kg | 10% | Free | 664.92 | Free |
| **70.09** | **Glass mirrors, whether or not framed, including rear-view mirrors.** | | | | | |
| 7009.10.00 | - Rear-view mirrors for vehicles | kg | 10% | Free | 664.81 | Free |
| | - Other: | | | | | |
| 7009.91.00 | -- Unframed | kg | 10% | Free | 664.89 | Free |
| 7009.92.00 | -- Framed | kg | 10% | Free | 664.89 | Free |
| **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 | kg | 10% | Free | 665.92 | Free |
| 7010.20.00 | - Stoppers, lids and other closures | kg | 10% | Free | 665.1 | Free |
| 7010.90.00 | - Other | kg | 10% | Free | 665.1 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **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 | kg | 10% | Free | 664.93 | Free |
| 7011.20.00 | - For cathode-ray tubes | kg | 10% | Free | 664.93 | Free |
| 7011.90.00 | - Other | kg | 10% | Free | 664.93 | Free |
| **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 | kg | 10% | Free | 665.21 | Free |
| | - Stemware drinking glasses, other than of glass-ceramics: | | | | | |
| 7013.22.00 | -- Of lead crystal | kg | 10% | Free | 665.22 | Free |
| 7013.28.00 | -- Other | kg | 10% | Free | 665.22 | Free |
| | - Other drinking glasses) other than of glass-ceramics: | | | | | |
| 7013.33.00 | -- Of lead crystal | kg | 10% | Free | 665.22 | Free |
| 7013.37.00 | -- Other | kg | 10% | Free | 665.22 | Free |
| | - 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 | kg | 10% | Free | 665.23 | Free |
| 7013.42.00 | - Of glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within a temperature range of 0°C to 300°C: | kg | 10% | Free | 665.23 | Free |
| 7013.49.00 | -- Other | kg | 10% | Free | 665.23 | Free |
| | - Other glassware: | | | | | |
| 7013.91.00 | -- Of lead crystal | kg | 10% | Free | 665.29 | Free |
| 7013.99.00 | -- Other | kg | 10% | Free | 665.29 | Free |
| **7014.00.00** | **Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.** | kg | 10% | Free | 665.95 | Free |
| **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.** | | | | | |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 7015.10.00 | - Glasses for corrective spectacles | kg | 10% | Free | 664.94 | Free |
| 7015.90.00 | - Other | kg | 10% | Free | 664.94 | Free |
| **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 | kg | 10% | Free | 665.94 | Free |
| 7016.90.00 | - Other | kg | 10% | Free | 664.96 | Free |
| **70.17** | **Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.** | | | | | |
| 7017.10.00 | - Of fused quartz or other fused silica | kg | 10% | Free | 665.91 | Free |
| 7017.20.00 | - Of other glass having a linear coefficient of expansion not exceeding 5 x $10^{-6}$ per Kelvin within a temperature range of 0°C to 300°C | kg | 10% | Free | 665.91 | Free |
| 7017.90.00 | - Other | kg | 10% | Free | 665.91 | Free |
| **70.18** | **Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articlesthereof 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 | kg | 10% | Free | 665.93 | Free |
| 7018.20.00 | - Glass microspheres not exceeding 1mm in diameter | kg | 10% | Free | 665.93 | Free |
| 7018.90.00 | - Other | kg | 10% | Free | 665.93 | Free |
| **70.19** | **Glass fibers (including glass wool) and articles thereof (for example, yarn, woven fabrics).** | | | | | |
| | - Slivers, rovings, yarn and chopped strands: | | | | | |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 7019.11.00 | -- Chopped strands, of a length of not more than 50mm | kg | 10% | Free | 651.95 | Free |
| 7019.12.00 | -- Rovings | kg | 10% | Free | 651.95 | Free |
| 7019.19.00 | -- Other | kg | 10% | Free | 651.95 | Free |
| | - Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products: | | | | | |
| 7019.31.00 | -- Mats | kg | 10% | Free | 664.95 | Free |
| 7019.32.00 | -- Thin sheets (voiles) | kg | 10% | Free | 664.95 | Free |
| 7019.39.00 | -- Other | kg | 10% | Free | 664.95 | Free |
| 7019.40.00 | - Woven fabrics of rovings | kg | 10% | Free | 654.6 | Free |
| | - Other woven fabrics: | | | | | |
| 7019.51.00 | -- Of a width not exceeding 30cm | kg | 10% | Free | 654.6 | Free |
| 7019.52.00 | -- Of a width exceeding 30cm, plain weave, weighing less than 250g/m$^2$, of filaments measuring per single yarn not more than 136 tex | kg | 10% | Free | 654.6 | Free |
| 7019.59.00 | -- Other | kg | 10% | Free | 654.6 | Free |
| 7019.90.00 | - Other | kg | 10% | Free | 664.95 | Free |
| **70.20** | **Other articles of glass.** | kg | 10% | Free | 665.99 | Free |

GOD'S WILL FIRST

## 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;

© Goods of Chapter 32 (for example, lustres);

(d) Supported catalysts (heading 38.15);

(e) Articles of heading 42.02 or 42.03 referred to in Note 3 (B) to Chapter 42;

(f) Articles of heading 43.03 or 43.04;

(g) Goods of Section XI (textiles and textile articles);

(h) Footwear, headgear or other articles of Chapter 64 or 65;

(ij) Umbrellas, walking-sticks or other articles of Chapter 66;

(k) Abrasive goods of heading 68.04 or 68.05 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); articles of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed); machinery, mechanical appliances or electrical goods, or parts thereof, of Section XVI. However, articles and parts thereof, wholly of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in this Chapter, except unmounted worked sapphires and diamonds for styli (heading 85.22);

(l) Articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments);

(m) Arms or parts thereof (Chapter 93);

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

(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.

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

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

(a) An alloy containing 2% or more, by weight, of platinum is to be treated as an alloy of platinum;

(b) An alloy containing 2% or more, by weight, of gold but no platinum, or less than 2%, by weight, of platinum, is to be treated as an alloy of gold;

© 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 (for example, cigar or cigarette cases, snuff boxes, cachou or pill boxes, powder boxes, chain purses or prayer beads).

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

10.- For the purposes of heading 71.14, the expression "articles of goldsmiths' or silversmiths' wares" includes such articles as ornaments, tableware, toilet-ware, smokers' requisites and other articles of household, office or religious use.

11.- For the purposes of heading 71.17, the expression "imitation jewellery" means articles of jewellery within the meaning of paragraph (a) of Note 9 above (but not including buttons or other articles of heading 96.06, or dress-combs, hair-slides or the like, or hairpins, of heading 96.15), not incorporating natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.

Subheading Notes.

1.- For the purposes of subheadings 7106.10, 7108.11, 7110.11, 7110.21, 7110.31 and 7110.41, the expressions "powder" and "in powder form" mean products of which 90% or more by weight passes through a sieve having a mesh aperture of 0.5mm.

2.- Notwithstanding the provisions of Chapter Note 4 (B), for the purposes of subheadings 7110.11 and 7110.19, the expression "platinum" does not include iridium, osmium, palladium, rhodium or ruthenium.

3.- For the classification of alloys in the subheadings of heading 71.10, each alloy is to be classified with that metal, platinum, palladium, rhodium, iridium, osmium or ruthenium which predominates by weight over each other of these metals.

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| | **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 | kg | 10% | Free | 667.11 | Free |
| | - Cultured pearls: | | | | | |
| 7101.21.00 | -- Unworked | kg | 10% | Free | 667.12 | Free |
| 7101.22.00 | -- Worked | kg | 10% | Free | 667.13 | Free |
| **71.02** | **Diamonds, whether or not worked, but notmounted or set.** | | | | | |
| 7102.10.00 | - Unsorted | carrat | 10% | Free | 667.21 | Free |
| | - Industrial: | | | | | |
| 7102.21.00 | -- Unworked or simply sawn, cleaved or bruted | carrat | 10% | Free | 277.11 | Free |
| 7102.29.00 | -- Other | carrat | 10% | Free | 277.19 | Free |
| | - Non-industrial: | | | | | |
| 7102.31.00 | -- Unworked or simply sawn, cleaved or bruted | carrat | 10% | Free | 667.22 | Free |
| 7102.39.00 | -- Other | carrat | 10% | Free | 667.29 | Free |
| **71.03** | **Precious stones (other than diamonds) and semi-precious stones, whether or notworked or graded but not strung, mountedor set; ungraded precious stones (otherthan diamonds) and semi-precious stones, temporarily strung for convenience oftransport.** | | | | | |
| 7103.10.00 | - Unworked or simply sawn or roughly shaped | carrat | 10% | Free | 667.31 | Free |
| | - Otherwise worked: | | | | | |
| 7103.91.00 | -- Rubies, sapphires and emeralds | carrat | 10% | Free | 667.39 | Free |
| 7103.99.00 | -- Other | carrat | 10% | Free | 667.39 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **71.04** | **Synthetic or reconstructed precious orsemi-precious stones, whether or notworked or graded but not strung, mountedor set; ungraded synthetic orreconstructed precious or semi-preciousstones, temporarily strung forconvenience of transport.** | | | | | |
| 7104.10.00 | - Piezo-electric quartz | kg | 10% | Free | 667.41 | Free |
| 7104.20.00 | - Other, unworked or simply sawn or roughly shaped | kg | 10% | Free | 667.42 | Free |
| 7104.90.00 | - Other | kg | 10% | Free | 667.49 | Free |
| **71.05** | **Dust and powder of natural or synthetic precious or semi-precious stones.** | | | | | |
| 7105.10.00 | - Of diamonds | carrat | 10% | Free | 277.21 | Free |
| 7105.90.00 | - Other | kg | 10% | Free | 277.21 | Free |
| | **II.- PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL** | | | | | |
| **71.06** | **Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.** | | | | | |
| 7106.10.00 | - Powder | kg | 10% | Free | 681.14 | Free |
| | - Other: | | | | | |
| 7106.91.00 | -- Unwrought | kg | 10% | Free | 681.13 | Free |
| 7106.92.00 | -- Semi-manufactured | kg | 10% | Free | 681.14 | Free |
| **7107.00.00** | **Base metals clad with silver, not further worked than semi-manufactured.** | kg | 10% | Free | 681.12 | Free |
| **71.08** | **Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.** | | | | | |
| | - Non-monetary: | | | | | |
| 7108.11.00 | -- Powder | kg | 10% | Free | 971.01 | Free |
| 7108.12.00 | -- Other unwrought forms | kg | 10% | Free | 971.01 | Free |
| 7108.13.00 | -- Other semi-manufactured forms | kg | 10% | Free | 971.01 | Free |
| 7108.20.00 | - Monetary | kg | 10% | Free | null | Free |
| **7109.00.00** | **Base metals or silver, clad with gold, not further worked than semi-manufactured.** | kg | 10% | Free | 971.02 | Free |
| **71.10** | **Platinum, unwrought or in semi-manufactured forms, or in powder form.** | | | | | |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| | - Platinum: | | | | | |
| 7110.11.00 | -- Unwrought or in powder form | kg | 10% | Free | 681.23 | Free |
| 7110.19.00 | -- Other | kg | 10% | Free | 681.25 | Free |
| | - Palladium: | | | | | |
| 7110.21.00 | -- Unwrought or in powder form | kg | 10% | Free | 681.24 | Free |
| 7110.29.00 | -- Other | kg | 10% | Free | 681.25 | Free |
| | - Rhodium: | | | | | |
| 7110.31.00 | -- Unwrought or in powder form | kg | 10% | Free | 681.24 | Free |
| 7110.39.00 | -- Other | kg | 10% | Free | 681.25 | Free |
| | - Iridium, osmium and ruthenium: | | | | | |
| 7110.41.00 | -- Unwrought or in powder form | kg | 10% | Free | 681.24 | Free |
| 7110.49.00 | -- Other | kg | 10% | Free | 681.25 | Free |
| **7111.00.00** | **Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.** | kg | 10% | Free | 681.22 | Free |
| **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 | kg | 10% | Free | 971.03 | Free |
| | - Other: | | | | | |
| 7112.91.00 | -- Of gold, including metal clad with gold but excluding sweepings containing other precious metals | kg | 10% | Free | 971.03 | Free |
| 7112.92.00 | -- Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals | kg | 10% | Free | 289.21 | Free |
| 7112.99.00 | -- Other | kg | 10% | Free | 289.29 | Free |
| | **III.- JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES** | | | | | |
| **71.13** | **Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.** | | | | | |
| | - Of precious metal whether or not plated or clad with precious metal: | | | | | |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 7113.11.00 | -- Of silver, whether or not plated or clad with other precious metal | kg | 10% | Free | 897.31 | Free |
| 7113.19.00 | -- Of other precious metal, whether or not plated or clad with precious metal | kg | 10% | Free | 897.31 | Free |
| 7113.20.00 | - Of base metal clad with precious metal | kg | 10% | Free | 897.31 | Free |
| **71.14** | **Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.** | | | | | |
| | - Of precious metal whether or not plated or clad with precious metal: | | | | | |
| 7114.11.00 | -- Of silver, whether or not plated or clad with other precious metal | kg | 10% | Free | 897.32 | Free |
| 7114.19.00 | -- Of other precious metal, whether or not plated or clad with precious metal | kg | 10% | Free | 897.32 | Free |
| 7114.20.00 | - Of base metal clad with precious metal | kg | 10% | Free | 897.32 | Free |
| **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 | kg | 10% | Free | 897.41 | Free |
| 7115.90.00 | - Other | kg | 10% | Free | 897.49 | Free |
| **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 | kg | 10% | Free | 897.33 | Free |
| 7116.20.00 | - Of precious or semi-precious stones (natural, synthetic or reconstructed) | kg | 10% | Free | 897.33 | Free |
| **71.17** | **Imitation jewellery.** | | | | | |
| | - Of base metal, whether or not plated with precious metal: | | | | | |
| 7117.11.00 | -- Cuff-links and studs | kg | 10% | Free | 897.21 | Free |
| 7117.19.00 | -- Other | kg | 10% | Free | 897.21 | Free |
| 7117.90.00 | - Other | kg | 10% | Free | 897.29 | Free |
| **71.18** | **Coin.** | | | | | |
| 7118.10.00 | - Coin (other than gold coin), not being legal tender | kg | 10% | Free | 961.0 | Free |
| 7118.90.00 | - Other | kg | 10% | Free | null | Free |

## 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);

© 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

© 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;

© 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

© 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 1mm.

## 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.

(745) ©**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.

(745) **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.

(745) **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.

(745) **Granules**

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

(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 4.75mm are of a width measuring at least ten times the thickness or if of a thickness of 4.75mm or more are of a width which exceeds 150mm 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 600mm or more, provided that they do not assume the character of articles or products of other headings.

(745) **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).

(745) **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.

(745) **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.

© **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.

(745) **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.

(745) **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 ©; 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 © must each exceed 10% by weight.

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| | **I.- PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM** | | | | | |
| **72.01** | **Pig iron and spiegeleisen in pigs, blocks or other primary forms.** | | | | | |
| 7201.10.00 | - Non-alloy pig iron containing by weight 0.5% or less of phosphorus | kg | 10% | Free | 671.21 | Free |
| 7201.20.00 | - Non-alloy pig iron containing by weight more than 0.5% of phosphorus | kg | 10% | Free | 671.22 | Free |
| 7201.50.00 | - Alloy pig iron; spiegeleisen | kg | 10% | Free | 671.23 | Free |
| **72.02** | **Ferro-alloys.** | | | | | |
| | - Ferro-manganese: | | | | | |
| 7202.11.00 | -- Containing by weight more than 2% of carbon | kg | 10% | Free | 671.41 | Free |
| 7202.19.00 | -- Other | kg | 10% | Free | 671.49 | Free |
| | - Ferro-silicon: | | | | | |
| 7202.21.00 | -- Containing by weight more than 55% of silicon | kg | 10% | Free | 671.51 | Free |
| 7202.29.00 | -- Other | kg | 10% | Free | 671.51 | Free |
| 7202.30.00 | - Ferro-silico-manganese | kg | 10% | Free | 671.52 | Free |
| | - Ferro-chromium: | | | | | |
| 7202.41.00 | -- Containing by weight more than 4% of carbon | kg | 10% | Free | 671.53 | Free |
| 7202.49.00 | -- Other | kg | 10% | Free | 671.53 | Free |
| 7202.50.00 | - Ferro-silico-chromium | kg | 10% | Free | 671.54 | Free |
| 7202.60.00 | - Ferro-nickel | kg | 10% | Free | 671.55 | Free |
| 7202.70.00 | - Ferro-molybdenum | kg | 10% | Free | 671.59 | Free |
| 7202.80.00 | - Ferro-tungsten and ferro-silico-tungsten | kg | 10% | Free | 671.59 | Free |
| | - Other: | | | | | |
| 7202.91.00 | -- Ferro-titanium and ferro-silico-titanium | kg | 10% | Free | 671.59 | Free |
| 7202.92.00 | -- Ferro-vanadium | kg | 10% | Free | 671.59 | Free |
| 7202.93.00 | -- Ferro-niobium | kg | 10% | Free | 671.59 | Free |
| 7202.99.00 | -- Other | kg | 10% | Free | 671.59 | Free |
| **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.** | | | | | |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 7203.10.00 | - Ferrous products obtained by direct reduction of iron ore | kg | 10% | Free | 671.33 | Free |
| 7203.90.00 | - Other | kg | 10% | Free | 671.33 | Free |
| **72.04** | **Ferrous waste and scrap; remelting scrap ingots of iron or steel.** | | | | | |
| 7204.10.00 | - Waste and scrap of cast iron | kg | 10% | Free | 282.1 | Free |
| | - Waste and scrap of alloy steel: | | | | | |
| 7204.21.00 | -- Of stainless steel | kg | 10% | Free | 282.21 | Free |
| 7204.29.00 | -- Other | kg | 10% | Free | 282.29 | Free |
| 7204.30.00 | - Waste and scrap of tinned iron or steel | kg | 10% | Free | 282.31 | Free |
| | - Other waste and scrap: | | | | | |
| 7204.41.00 | -- Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles | kg | 10% | Free | 282.32 | Free |
| 7204.49.00 | -- Other | kg | 10% | | 282.39 | Free |
| 7204.50.00 | - Remelting scrap ingots | kg | 10% | | 282.33 | Free |
| **72.05** | **Granules and powders, of pig iron, spiegeleisen, iron or steel.** | | | | | |
| 7205.10.00 | - Granules | kg | 10% | Free | 671.31 | Free |
| | - Powders: | | | | | |
| 7205.21.00 | -- Of alloy steel | kg | 10% | Free | 671.32 | Free |
| 7205.29.00 | -- Other | kg | 10% | Free | 671.32 | Free |
| | **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 | kg | 10% | Free | 672.41 | Free |
| 7206.90.00 | - Other | kg | 10% | Free | 672.45 | Free |
| **72.07** | **Semi-finished products of iron or non-alloy steel.** | | | | | |
| | - Containing by weight less than 0.25% of carbon: | | | | | |
| 7207.11.00 | -- Of rectangular (including square) cross-section, the width measuring less than twice the thickness | kg | 10% | Free | 672.61 | Free |
| 7207.12.00 | -- Other, of rectangular (other than square) cross-section | kg | 10% | Free | 672.62 | Free |
| 7207.19.00 | -- Other | kg | 10% | Free | 672.69 | Free |
| 7207.20.00 | - Containing by weight 0.25% or more of carbon | kg | 10% | Free | 672.7 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **72.08** | **Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, hot-rolled, not clad, plated or coated.** | | | | | |
| 7208.10.00 | - In coils, not further worked than hot-rolled, with patterns in relief | kg | 10% | Free | 673.21 | Free |
| | - Other, in coils, not further worked than hot-rolled, pickled: | | | | | |
| 7208.25.00 | -- Of a thickness of 4.75mm or more | kg | 10% | Free | 673.21 | Free |
| 7208.26.00 | -- Of a thickness of 3mm or more but less than 4.75mm | kg | 10% | Free | 673.21 | Free |
| 7208.27.00 | -- Of a thickness of less than 3mm | kg | 10% | Free | 673.21 | Free |
| | - Other, in coils, not further worked than hot-rolled: | | | | | |
| 7208.36.00 | -- Of a thickness exceeding 10mm | kg | 10% | Free | 673.21 | Free |
| 7208.37.00 | -- Of a thickness of 4.75mm or more but not exceeding 10mm | kg | 10% | Free | 673.21 | Free |
| 7208.38.00 | -- Of a thickness of 3mm or more but less than 4.75mm | kg | 10% | Free | 673.21 | Free |
| 7208.39.00 | -- Of a thickness of less than 3mm | kg | 10% | Free | 673.21 | Free |
| 7208.40.00 | - Not in coils, not further worked than hot-rolled, with patterns in relief | kg | 10% | Free | 673.24 | Free |
| | - Other, not in coils, not further worked than hot-rolled: | | | | | |
| 7208.51.00 | -- Of a thickness exceeding 10mm | kg | 10% | Free | 673.24 | Free |
| 7208.52.00 | -- Of a thickness of 4.75mm or more but not exceeding 10mm | kg | 10% | Free | 673.24 | Free |
| 7208.53.00 | -- Of a thickness of 3mm or more but less than 4.75mm | kg | 10% | Free | 673.24 | Free |
| 7208.54.00 | -- Of a thickness of less than 3mm | kg | 10% | Free | 673.24 | Free |
| 7208.90.00 | - Other | kg | 10% | Free | 673.51 | Free |
| **72.09** | **Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, cold-rolled (cold-reduced), not clad, plated or coated.** | | | | | |
| | - In coils, not further worked than cold-rolled (cold-reduced): | | | | | |
| 7209.15.00 | -- Of a thickness of 3mm or more | kg | 10% | Free | 673.41 | Free |
| 7209.16.00 | -- Of a thickness exceeding 1mm but less than 3mm | kg | 10% | Free | 673.41 | Free |
| 7209.17.00 | -- Of a thickness of 0.5mm or more but not exceeding 1mm | kg | 10% | Free | 673.41 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 7209.18.00 | -- Of a thickness of less than 0.5mm | kg | 10% | Free | 673.41 | Free |
| | - Not in coils, not further worked than cold-rolled (cold-reduced): | | | | | |
| 7209.25.00 | -- Of a thickness of 3mm or more | kg | 10% | Free | 673.46 | Free |
| 7209.26.00 | -- Of a thickness exceeding 1mm but less than 3mm | kg | 10% | Free | 673.46 | Free |
| 7209.27.00 | -- Of a thickness of 0.5mm or more but not exceeding 1mm | kg | 10% | Free | 673.46 | Free |
| 7209.28.00 | -- Of a thickness of less than 0.5mm | kg | 10% | Free | 673.46 | Free |
| 7209.90.00 | - Other | kg | 10% | Free | 673.52 | Free |
| **72.10** | **Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, clad, plated or coated.** | | | | | |
| | - Plated or coated with tin: | | | | | |
| 7210.11.00 | -- Of a thickness of 0.5mm or more | kg | 10% | Free | 674.21 | Free |
| 7210.12.00 | -- Of a thickness of less than 0.5mm | kg | 10% | Free | 674.21 | Free |
| 7210.20.00 | - Plated or coated with lead, including terne-plate | kg | 10% | Free | 674.41 | Free |
| 7210.30.00 | - Electrolytically plated or coated with zinc | kg | 10% | Free | 674.11 | Free |
| | - Otherwise plated or coated with zinc: | | | | | |
| 7210.41.00 | -- Corrugated | kg | 10% | Free | 674.13 | Free |
| 7210.49.00 | -- Other | kg | 10% | Free | 674.13 | Free |
| 7210.50.00 | - Plated or coated with chromium oxides or with chromium and chromium oxides | kg | 10% | Free | 674.42 | Free |
| | - Plated or coated with aluminium: | | | | | |
| 7210.61.00 | -- Plated or coated with aluminium-zinc alloys | kg | 10% | Free | 674.43 | Free |
| 7210.69.00 | -- Other | kg | 10% | Free | 674.43 | Free |
| 7210.70.00 | - Painted, varnished or coated with plastics | kg | 10% | Free | 674.31 | Free |
| 7210.90.00 | - Other | kg | 10% | Free | 674.44 | Free |
| **72.11** | **Flat-rolled products of iron or non-alloy steel, of a width of less than 600mm, not clad, plated or coated.** | | | | | |
| | - Not further worked than hot-rolled: | | | | | |
| 7211.13.00 | -- Rolled on four faces or in a closed box pass, of a width exceeding 150mm and a thickness of not less than 4mm, not in coils and without patterns in relief | kg | 10% | Free | 673.27 | Free |
| 7211.14.00 | -- Other, of a thickness of 4.75mm or more | kg | 10% | Free | 673.27 | Free |
| 7211.19.00 | -- Other | kg | 10% | Free | 673.29 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| | - Not further worked than cold-rolled (cold-reduced): | | | | | |
| 7211.23.00 | -- Containing by weight less than 0.25% of carbon | kg | 10% | Free | 673.49 | Free |
| 7211.29.00 | -- Other | kg | 10% | Free | 673.49 | Free |
| 7211.90.00 | - Other | kg | 10% | Free | 673.53 | Free |
| **72.12** | **Flat-rolled products of iron or non-alloy steel, of a width of less than 600mm, clad, plated or coated.** | | | | | |
| 7212.10.00 | - Plated or coated with tin | kg | 10% | Free | 674.22 | Free |
| 7212.20.00 | - Electrolytically plated or coated with zinc | kg | 10% | Free | 674.12 | Free |
| 7212.30.00 | - Otherwise plated or coated with zinc | kg | 10% | Free | 674.14 | Free |
| 7212.40.00 | - Painted, varnished or coated with plastics | kg | 10% | Free | 674.32 | Free |
| 7212.50.00 | - Otherwise plated or coated | kg | 10% | Free | 674.51 | Free |
| 7212.60.00 | - Clad | kg | 10% | Free | 674.52 | Free |
| **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 | kg | 10% | Free | 676.11 | Free |
| 7213.20.00 | - Other, of free-cutting steel | kg | 10% | Free | 676.12 | Free |
| | - Other: | | | | | |
| 7213.91.00 | -- Of circular cross-section measuring less than 14mm in diameter | kg | 10% | Free | 676.19 | Free |
| 7213.99.00 | -- Other | kg | 10% | Free | 676.19 | Free |
| **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 | kg | 10% | Free | 676.43 | Free |
| 7214.20.00 | - Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling | kg | 10% | Free | 676.21 | Free |
| 7214.30.00 | - Other, of free-cutting steel | kg | 10% | Free | 676.22 | Free |
| | - Other: | | | | | |
| 7214.91.00 | -- Of rectangular (other than square) cross-section | kg | 10% | Free | 676.29 | Free |
| 7214.99.00 | -- Other | kg | 10% | Free | 676.29 | Free |
| **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 | kg | 10% | Free | 676.31 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 7215.50.00 | - Other, not further worked than cold-formed or cold-finished | kg | 10% | Free | 676.33 | Free |
| 7215.90.00 | - Other | kg | 10% | Free | 676.44 | Free |
| **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 80mm | kg | 10% | Free | 676.81 | Free |
| | - L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80mm: | | | | | |
| 7216.21.00 | -- L sections | kg | 10% | Free | 676.81 | Free |
| 7216.22.00 | -- T sections | kg | 10% | Free | 676.81 | Free |
| | - U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80mm or more: | | | | | |
| 7216.31.00 | -- U sections | kg | 10% | Free | 676.82 | Free |
| 7216.32.00 | -- I sections | kg | 10% | Free | 676.82 | Free |
| 7216.33.00 | -- H sections | kg | 10% | Free | 676.82 | Free |
| 7216.40.00 | - L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80mm or more | kg | 10% | Free | 676.82 | Free |
| 7216.50.00 | - Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded | kg | 10% | Free | 676.83 | Free |
| | - Angles, shapes and sections, not further worked than cold-formed or cold-finished: | | | | | |
| 7216.61.00 | -- Obtained from flat-rolled products | kg | 10% | Free | 676.84 | Free |
| 7216.69.00 | -- Other | kg | 10% | Free | 676.84 | Free |
| | - Other: | | | | | |
| 7216.91.00 | -- Cold-formed or cold-finished from flat-rolled products | kg | 10% | Free | 676.85 | Free |
| 7216.99.00 | -- Other | kg | 10% | Free | 676.85 | Free |
| **72.17** | **Wire of iron or non-alloy steel.** | | | | | |
| | - Not plated or coated, whether or not polished | | | | | |
| 7217.10.00 | - Not plated or coated, whether or not polished | kg | 10% | Free | 678.14 | Free |
| 7217.20.00 | - Plated or coated with zinc | kg | 10% | Free | 678.15 | Free |
| | - Plated or coated with other base metals | | | | | |
| 7217.30.00 | - Plaited or coated with other base metals | kg | 10% | Free | 678.15 | Free |
| 7217.90.00 | -- Other | kg | 10% | Free | 678.19 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| | **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 | kg | 10% | Free | 672.47 | Free |
| | - Other: | | | | | |
| 7218.91.00 | -- Of rectangular (other than square) cross-section | kg | 10% | Free | 672.81 | Free |
| 7218.99.00 | -- Other | kg | 10% | Free | 672.81 | Free |
| **72.19** | **Flat-rolled products of stainless steel, of a width of 600 mm or more.** | | | | | |
| | - Not further worked than hot-rolled, in coils: | | | | | |
| 7219.11.00 | -- Of a thickness exceeding 10mm | kg | 10% | Free | 675.31 | Free |
| 7219.12.00 | -- Of a thickness of 4.75mm or more but not exceeding 10mm | kg | 10% | Free | 675.31 | Free |
| 7219.13.00 | -- Of a thickness of 3mm or more but less than 4.75mm | kg | 10% | Free | 675.32 | Free |
| 7219.14.00 | -- Of a thickness of less than 3mm | kg | 10% | Free | 675.33 | Free |
| | - Not further worked than hot-rolled, not in coils: | | | | | |
| 7219.21.00 | -- Of a thickness exceeding 10mm | kg | 10% | Free | 675.34 | Free |
| 7219.22.00 | -- Of a thickness of 4.75mm or more but not exceeding 10mm | kg | 10% | Free | 675.34 | Free |
| 7219.23.00 | -- Of a thickness of 3mm or more but less than 4.75mm | kg | 10% | Free | 675.35 | Free |
| 7219.24.00 | -- Of a thickness of less than 3mm | kg | 10% | Free | 675.36 | Free |
| | - Not further worked than cold-rolled (cold-reduced): | | | | | |
| 7219.31.00 | -- Of a thickness of 4.75mm or more | kg | 10% | Free | 675.51 | Free |
| 7219.32.00 | -- Of a thickness of 3mm or more but less than 4.75mm | kg | 10% | Free | 675.52 | Free |
| 7219.33.00 | -- Of a thickness exceeding 1mm but less than 3mm | kg | 10% | Free | 675.53 | Free |
| 7219.34.00 | -- Of a thickness of 0.5mm or more but not exceeding 1mm | kg | 10% | Free | 675.54 | Free |
| 7219.35.00 | -- Of a thickness of less than 0.5mm | kg | 10% | Free | 675.55 | Free |
| 7219.90.00 | - Other | kg | 10% | Free | 675.71 | Free |
| **72.20** | **Flat-rolled products of stainless steel, of a width of less than 600mm.** | | | | | |
| | - Not further worked than hot-rolled: | | | | | |
| 7220.11.00 | -- Of a thickness of 4.75mm or more | kg | 10% | Free | 675.37 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 7220.12.00 | -- Of a thickness of less than 4.75mm | kg | 10% | Free | 675.38 | Free |
| 7220.20.00 | - Not further worked than cold-rolled (cold-reduced) | kg | 10% | Free | 675.56 | Free |
| 7220.90.00 | - Other | kg | 10% | Free | 675.72 | Free |
| **7221.00.00** | **Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.** | kg | 10% | Free | 676.15 | Free |
| **72.22** | **Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.** | | | | | |
| | - Bars and rods, not further worked than hot-rolled, hot-drawn or extruded: | | | | | |
| 7222.11.00 | -- Of circular cross-section | kg | 10% | Free | 676.25 | Free |
| 7222.19.00 | -- Other | kg | 10% | Free | 676.25 | Free |
| 7222.20.00 | - Bars and rods, not further worked than cold-formed or cold-finished | kg | 10% | Free | 676.34 | Free |
| 7222.30.00 | - Other bars and rods | kg | 10% | Free | 676.45 | Free |
| 7222.40.00 | - Angles, shapes and sections | kg | 10% | Free | 676.87 | Free |
| **72.23** | **Wire of stainless steel** | kg | 10% | Free | 678.21 | Free |
| | **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 | kg | 10% | Free | 672.49 | Free |
| 7224.90.00 | - Other | kg | 10% | Free | 672.82 | Free |
| **72.25** | **Flat-rolled products of other alloy steel, of a width of 600mm or more.** | | | | | |
| | - Of silicon-electrical steel: | | | | | |
| 7225.11.00 | -- Grain-oriented | kg | 10% | Free | 675.11 | Free |
| 7225.19.00 | -- Other | kg | 10% | Free | 675.11 | Free |
| 7225.30.00 | - Other, not further worked than hot-rolled, in coils | kg | 10% | Free | 675.41 | Free |
| 7225.40.00 | - Other, not further worked than hot-rolled, not in coils | kg | 10% | Free | 675.42 | Free |
| 7225.50.00 | - Other, not further worked than cold-rolled (cold-reduced) | kg | 10% | Free | 675.61 | Free |
| | - Other: | | | | | |
| 7225.91.00 | -- Electrolytically plated or coated with zinc | kg | 10% | Free | 675.73 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 7225.92.00 | -- Otherwise plated or coated with zinc | kg | 10% | Free | 675.73 | Free |
| 7225.99.00 | -- Other | kg | 10% | Free | 675.73 | Free |
| **72.26** | **Flat-rolled products of other alloy steel, of a width of less than 600mm.** | | | | | |
| | - Of silicon-electrical steel: | | | | | |
| 7226.11.00 | -- Grain-oriented | kg | 10% | Free | 675.12 | Free |
| 7226.19.00 | -- Other | kg | 10% | Free | 675.12 | Free |
| 7226.20.00 | - Of high speed steel | kg | 10% | Free | 675.2 | Free |
| | - Other: | | | | | |
| 7226.91.00 | -- Not further worked than hot-rolled | kg | 10% | Free | 675.62 | Free |
| 7226.92.00 | -- Not further worked than cold-rolled (cold-reduced) | kg | 10% | Free | 675.62 | Free |
| 7226.99.00 | -- Other | kg | 10% | Free | 675.74 | Free |
| **72.27** | **Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.** | | | | | |
| 7227.10.00 | - Of high speed steel | kg | 10% | Free | 676.17 | Free |
| 7227.20.00 | - Of silico-manganese steel | kg | 10% | Free | 676.19 | Free |
| 7227.90.00 | - Other | kg | 10% | Free | 676.19 | Free |
| **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 | kg | 10% | Free | 676.41 | Free |
| 7228.20.00 | - Bars and rods, of silico-manganese steel | kg | 10% | Free | 676.42 | Free |
| 7228.30.00 | - Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded | kg | 10% | Free | 676.29 | Free |
| 7228.40.00 | - Other bars and rods, not further worked than forged | kg | 10% | Free | 676.46 | Free |
| 7228.50.00 | - Other bars and rods, not further worked than cold-formed or cold-finished | kg | 10% | Free | 676.39 | Free |
| 7228.60.00 | - Other bars and rods | kg | 10% | Free | 676.47 | Free |
| 7228.70.00 | - Angles, shapes and sections | kg | 10% | Free | 676.88 | Free |
| 7228.80.00 | - Hollow drill bars and rods | kg | 10% | Free | 676.48 | Free |
| **72.29** | **Wire of other alloy steel.** | | | | | |
| 7229.20.00 | - Of silico-maganese steel | kg | 10% | Free | 678.29 | Free |
| 7229.90.00 | - Other | kg | 10% | Free | 678.29 | Free |

## Chapter 73

## Articles of iron or steel

**Notes.**

1.- In this Chapter the expression "cast iron" applies to products obtained by casting in which iron predominates by weight over each of the other elements and which do not comply with the chemical composition of steel as defined in Note 1 (d) to Chapter 72.

2.- In this Chapter the word "wire" means hot or cold-formed products of any cross-sectional shape, of which no cross-sectional dimension exceeds 16 mm.

| Tariff Item | Description | Unit Qty | Import Duty Rate | Vat | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **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 | kg | 10% | Free | 676.86 | Free |
| 7301.20.00 | - Angles, shapes and sections | kg | 10% | Free | 676.86 | Free |
| **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 | kg | 10% | Free | 677.01 | Free |
| 7302.30.00 | - Switch blades, crossing frogs, point rods and other crossing pieces | kg | 10% | Free | 677.09 | Free |
| 7302.40.00 | - Fish-plates and sole plates | kg | 10% | Free | 677.09 | Free |
| 7302.90.00 | - Other | kg | 10% | Free | 677.09 | Free |
| **7303.00.00** | **Tubes, pipes and hollow profiles, of cast iron.** | kg | 10% | Free | 679.11 | Free |
| **73.04** | **Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.** | | | | | |
| | - Line pipe of a kind used for oil or gas pipelines | | | | | |
| 7304.11.00 | -- Of stainless steel | kg | 10% | Free | 679.12 | Free |
| 7304.19.00 | -- Other | kg | 10% | Free | 679.12 | Free |
| | - Casing, tubing and drill pipe, of a kind used in drilling for oil or gas: | | | | | |
| 7304.22.00 | -- Drill pipe of stainless steel | kg | 10% | Free | 679.13 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 7304.23.00 | -- Other drill pipe | kg | 10% | Free | 679.13 | Free |
| 7304.24.00 | -- Other, of stainless steel | kg | 10% | Free | 679.13 | Free |
| 7304.29.00 | -- Other | kg | 10% | Free | 679.13 | Free |
| | - Other, of circular cross-section, of iron or non-alloy steel: | | | | | |
| 7304.31.00 | -- Cold-drawn or cold-rolled (cold-reduced) | kg | 10% | Free | 679.14 | Free |
| 7304.39.00 | -- Other | kg | 10% | Free | 679.14 | |
| | - Other, of circular cross-section, of stainless steel: | | | | | |
| 7304.41.00 | -- Cold-drawn or cold-rolled (cold-reduced) | kg | 10% | Free | 679.15 | Free |
| 7304.49.00 | -- Other | kg | 10% | Free | 679.15 | Free |
| | - Other, of circular cross-section, of other alloy steel: | | | | | |
| 7304.51.00 | -- Cold-drawn or cold-rolled (cold-reduced) | kg | 10% | Free | 679.16 | Free |
| 7304.59.00 | -- Other | kg | 10% | Free | 679.16 | Free |
| 7304.90.00 | - Other | kg | 10% | Free | 679.17 | Free |
| **73.05** | **Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4mm, of iron or steel.** | | | | | |
| | - Line pipe of a kind used for oil or gas pipelines: | | | | | |
| 7305.11.00 | -- Longitudinally submerged arc welded | kg | 10% | Free | 679.31 | Free |
| 7305.12.00 | -- Other, longitudinally welded | kg | 10% | Free | 679.31 | Free |
| 7305.19.00 | -- Other | kg | 10% | Free | 679.31 | Free |
| 7305.20.00 | - Casing of a kind used in drilling for oil or gas | kg | 10% | Free | 679.32 | Free |
| | - Other, welded: | | | | | |
| 7305.31.00 | -- Longitudinally welded | kg | 10% | Free | 679.33 | Free |
| 7305.39.00 | -- Other | kg | 10% | Free | 679.33 | Free |
| 7305.90.00 | - Other | kg | 10% | Free | 679.39 | Free |
| **73.06** | **Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.** | | | | | |
| | - Line pipe of a kind used for oil or gas pipelines | | | | | |
| 7306.11.00 | -- Welded of stainless steel | kg | 10% | Free | 679.41 | Free |
| 7306.19.00 | -- Other | kg | 10% | Free | 679.41 | Free |
| | - Casing and tubing of a kind used in drilling for oil or gas | | | | | |
| 7306.21.00 | -- Welded of stainless steel | kg | 10% | Free | 679.42 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 7306.29.00 | -- Other | kg | 10% | Free | 679.42 | Free |
| 7306.30.00 | - Other, welded, of circular cross-section, of iron or non-alloy steel | kg | 10% | Free | 679.43 | Free |
| 7306.40.00 | - Other, welded, of circular cross-section, of stainless steel | kg | 10% | Free | 679.43 | Free |
| 7306.50.00 | - Other, welded, of circular cross-section, of other alloy steel | kg | 10% | Free | 679.43 | Free |
| | - Other, welded, of non-circular cross-section | | | | | |
| 7306.61.00 | -- Of square or rectangular cross section | kg | 10% | Free | 679.44 | Free |
| 7306.69.00 | -- Of other non-circular cross-section | kg | 10% | Free | 679.44 | Free |
| 7306.90.00 | - Other | kg | 10% | Free | 679.49 | Free |
| **73.07** | **Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.** | | | | | |
| | - Cast fittings: | | | | | |
| 7307.11.00 | -- Of non-malleable cast iron | kg | 10% | Free | 679.51 | Free |
| 7307.19.00 | -- Other | kg | 10% | Free | 679.52 | Free |
| | - Other, of stainless steel: | | | | | |
| 7307.21.00 | -- Flanges | kg | 10% | Free | 679.53 | Free |
| 7307.22.00 | -- Threaded elbows, bends and sleeves | kg | 10% | Free | 679.54 | Free |
| 7307.23.00 | -- Butt welding fittings | kg | 10% | Free | 679.55 | Free |
| 7307.29.00 | -- Other | kg | 10% | Free | 679.56 | Free |
| | - Other: | | | | | |
| 7307.91.00 | -- Flanges | kg | 10% | Free | 679.59 | Free |
| 7307.92.00 | -- Threaded elbows, bends and sleeves | kg | 10% | Free | 679.59 | Free |
| 7307.93.00 | -- Butt welding fittings | kg | 10% | Free | 679.59 | Free |
| 7307.99.00 | -- Other | kg | 10% | Free | 679.59 | Free |
| **73.08** | **Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing 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 | kg | 10% | Free | 691.11 | Free |
| 7308.20.00 | - Towers and lattice masts | kg | 10% | Free | 698.12 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 7308.30.00 | - Doors, windows and their frames and thresholds for doors | kg | 10% | Free | 691.13 | Free |
| 7308.40.00 | - Equipment for scaffolding, shuttering, propping or pitpropping | kg | 10% | Free | 691.14 | Free |
| 7308.90.00 | - Other | kg | 10% | Free | 691.19 | Free |
| **7309.00.00** | **Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300L, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.** | kg | 10% | Free | 692.11 | Free |
| **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 300L, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.** | | | | | |
| 7310.10.00 | - Of a capacity of 50L or more | kg | 10% | Free | 692.41 | Free |
| | - Of a capacity of less than 50L: | | | | | |
| 7310.21.00 | -- Cans which are to be closed by soldering or crimping | kg | 10% | Free | 692.41 | Free |
| 7310.29.00 | -- Other | kg | 10% | Free | 692.41 | Free |
| **7311.00.00** | **Containers for compressed or liquefied gas, of iron or steel.** | kg | 10% | Free | 692.43 | Free |
| **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 | kg | 10% | Free | 693.11 | Free |
| 7312.90.00 | - Other | kg | 10% | Free | 693.11 | Free |
| **7313.00.00** | **Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel.** | kg | 10% | Free | 693.2 | Free |
| **73.14** | **Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.** | | | | | |
| | - Woven cloth: | | | | | |
| 7314.12.00 | -- Endless bands for machinery, of stainless steel | kg | 10% | Free | 693.5 | Free |
| 7314.14.00 | -- Other woven cloth, of stainless steel | kg | 10% | Free | 693.5 | Free |
| 7314.19.00 | -- Other | kg | 10% | Free | 693.5 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 7314.20.00 | - Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3mm or more and having a mesh size of 100cm² or more | kg | 10% | Free | 693.5 | Free |
| | - Other grill, netting and fencing, welded at the intersection: | | | | | |
| 7314.31.00 | -- Plated or coated with zinc | kg | 10% | Free | 693.5 | Free |
| 7314.39.00 | -- Other | kg | 10% | Free | 693.5 | Free |
| | - Other cloth, grill, netting and fencing: | | | | | |
| 7314.41.00 | -- Plated or coated with zinc | kg | 10% | Free | 693.5 | Free |
| 7314.42.00 | -- Coated with plastics | kg | 10% | Free | 693.5 | Free |
| 7314.49.00 | -- Other | kg | 10% | Free | 693.5 | Free |
| 7314.50.00 | - Expanded metal | kg | 10% | Free | 693.5 | Free |
| **73.15** | **Chain and parts thereof, of iron or steel.** | | | | | |
| | - Articulated link chain and parts thereof: | | | | | |
| 7315.11.00 | -- Roller chain | kg | 10% | Free | 748.31 | Free |
| 7315.12.00 | -- Other chain | kg | 10% | Free | 748.32 | Free |
| 7315.19.00 | -- Parts | kg | 10% | Free | 748.39 | Free |
| 7315.20.00 | - Skid chain | kg | 10% | Free | 699.21 | Free |
| | - Other chain: | | | | | |
| 7315.81.00 | -- Stud-link | kg | 10% | Free | 699.22 | Free |
| 7315.82.00 | -- Other, welded link | kg | 10% | Free | 699.22 | Free |
| 7315.89.00 | -- Other | kg | 10% | Free | 699.22 | Free |
| 7315.90.00 | - Other parts | kg | 10% | Free | 699.22 | Free |
| **7316.00.00** | **Anchors, grapnels and parts thereof, of iron or steel.** | kg | 10% | Free | 699.61 | Free |
| **7317.00.00** | **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 | --- Nails | kg | 10% | Free | 694.1 | Free |
| 7317.00.90 | --- Other | kg | 10% | Free | 694.1 | Free |
| **73.18** | **Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.** | | | | | |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| | - Threaded articles: | | | | | |
| 7318.11.00 | -- Coach screws | kg | 10% | Free | 694.21 | Free |
| 7318.12.00 | -- Other wood screws | kg | 10% | Free | 694.21 | Free |
| 7318.13.00 | -- Screw hooks and screw rings | kg | 10% | Free | 694.21 | Free |
| 7318.14.00 | -- Self-tapping screws | kg | 10% | Free | 694.21 | Free |
| 7318.15.00 | -- Other screws and bolts, whether or not with their nuts or washers | kg | 10% | Free | 694.21 | Free |
| 7318.16.00 | -- Nuts | kg | 10% | Free | 694.21 | Free |
| 7318.19.00 | -- Other | kg | 10% | Free | 694.21 | Free |
| | - Non-threaded articles: | | | | | |
| 7318.21.00 | -- Spring washers and other lock washers | kg | 10% | Free | 694.22 | Free |
| 7318.22.00 | -- Other washers | kg | 10% | Free | 694.22 | Free |
| 7318.23.00 | -- Rivets | kg | 10% | Free | 694.22 | Free |
| 7318.24.00 | -- Cotters and cotter-pins | kg | 10% | Free | 694.22 | Free |
| 7318.29.00 | -- Other | kg | 10% | Free | 694.22 | Free |
| **73.19** | **Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.** | | | | | |
| 7319.40.00 | - Safety pins and other pins | kg | 10% | Free | 699.32 | Free |
| 7319.90.00 | - Other | kg | 10% | Free | 699.31 | Free |
| **73.20** | **Springs and leaves for springs, of iron or steel.** | | | | | |
| | - Leaf-springs and leaves therefor | | | | | |
| 7320.10.10 | --- For vehicles of Chapter 87 | kg | 10% | Free | 699.4 | Free |
| 7320.10.90 | --- Other | kg | 10% | Free | 699.4 | Free |
| | - Helical springs | | | | | |
| 7320.20.10 | --- For vehicles of Chapter 87 | kg | 10% | Free | 699.4 | Free |
| 7320.20.90 | --- Other | kg | 10% | Free | 699.4 | Free |
| | - Other | | | | | |
| 7320.90.10 | --- For vehicles of Chapter 87 | kg | 10% | Free | 699.4 | Free |
| 7320.90.90 | --- Other | kg | 10% | Free | 699.4 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **73.21** | **Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel.** | | | | | |
| | - Cooking appliances and plate warmers: | | | | | |
| 7321.11.00 | -- For gas fuel or for both gas and other fuels | u | 10% | Free | 697.31 | Free |
| 7321.12.00 | -- For liquid fuel | u | 10% | Free | 697.31 | Free |
| 7321.19.00 | -- Other, including appliances for solid fuel | u | 10% | Free | 697.31 | Free |
| | - Other appliances: | | | | | |
| 7321.81.00 | -- For gas fuel or for both gas and other fuels | u | 10% | Free | 697.32 | Free |
| 7321.89.00 | -- Other, including appliances for solid fuel | u | 10% | Free | 697.32 | Free |
| 7321.90.00 | - Parts | kg | 10% | Free | 697.33 | Free |
| **73.22** | **Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel.** | | | | | |
| | - Radiators and parts thereof: | | | | | |
| 7322.11.00 | -- Of cast iron | kg | 10% | Free | 812.11 | Free |
| 7322.19.00 | -- Other | kg | 10% | Free | 812.11 | Free |
| 7322.90.00 | - Other | kg | 10% | Free | 812.15 | Free |
| **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 | kg | 10% | Free | 697.44 | Free |
| | - Other: | | | | | |
| 7323.91.00 | -- Of cast iron, not enamelled | kg | 10% | Free | 697.41 | Free |
| 7323.92.00 | -- Of cast iron, enamelled | kg | 10% | Free | 697.41 | Free |
| 7323.93.00 | -- Of stainless steel | kg | 10% | Free | 697.41 | Free |
| 7323.94.00 | -- Of iron (other than cast iron) or steel, enamelled | kg | 10% | Free | 697.41 | Free |
| 7323.99.00 | -- Other | kg | 10% | Free | 697.41 | Free |
| **73.24** | **Sanitary ware and parts thereof, of iron or steel.** | | | | | |
| 7324.10.00 | - Sinks and wash basins, of stainless steel | kg | 10% | Free | 697.51 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| | - Baths: | | | | | |
| 7324.21.00 | -- Of cast iron, whether or not enamelled | kg | 10% | Free | 697.51 | Free |
| 7324.29.00 | -- Other | kg | 10% | Free | 697.51 | Free |
| 7324.90.00 | - Other, including parts | kg | 10% | Free | 697.51 | Free |
| **73.25** | **Other cast articles of iron or steel.** | | | | | |
| 7325.10.00 | - Of non-malleable cast iron | kg | 10% | Free | 699.62 | Free |
| | - Other: | | | | | |
| 7325.91.00 | -- Grinding balls and similar articles for mills | kg | 10% | Free | 699.63 | Free |
| 7325.99.00 | -- Other | kg | 10% | Free | 699.63 | Free |
| **73.26** | **Other articles of iron or steel.** | | | | | |
| | - Forged or stamped, but not further worked: | | | | | |
| 7326.11.00 | -- Grinding balls and similar articles for mills | kg | 10% | Free | 699.65 | Free |
| 7326.19.00 | -- Other | kg | 10% | Free | 699.65 | Free |
| 7326.20.00 | - Articles of iron or steel wire | kg | 10% | Free | 699.67 | Free |
| 7326.90.00 | - Other | kg | 10% | Free | 699.69 | Free |

GOD'S WILL FIRST

## Chapter 74

## Copper and articles thereof

**Notes**

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%.

©**Master alloys**

Alloys containing with other elements more than 10% by weight of copper, not usefully malleable and commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals. However, copper phosphide (phosphor copper) containing more than 15% by weight of phosphorus falls in heading 28.53.

(d)Bars **and rods**

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

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

(e)**Profiles**

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

(f) **Wire**

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

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

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

-of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,

- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

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

h**) Tubes and pipes**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be taken to be tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

**Subheading Note.**

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

(a) **Copper-zinc base alloys (brasses)**

Alloys of copper and zinc, with or without other elements. When other elements are present:

- zinc predominates by weight over each of such other elements;

- any nickel content by weight is less than 5% (see copper-nickel-zinc alloys (nickel silvers)); and

- any tin content by weight is less than 3% (see copper-tin alloys (bronzes)).

(b) **Copper-tin base alloys (bronzes)**

Alloys of copper and tin, with or without other elements. When other elements are present, tin predominates by weight over each of such other elements, except that when the tin content is 3% or more the zinc content by weight may exceed that of tin but must be less than 10%.

c)**Copper-nickel-zinc base alloys (nickel silvers)**

Alloys of copper, nickel and zinc, with or without other elements. The nickel content is 5% or more by weight (see copper-zinc alloys (brasses)).

d)**Copper-nickel base alloys**

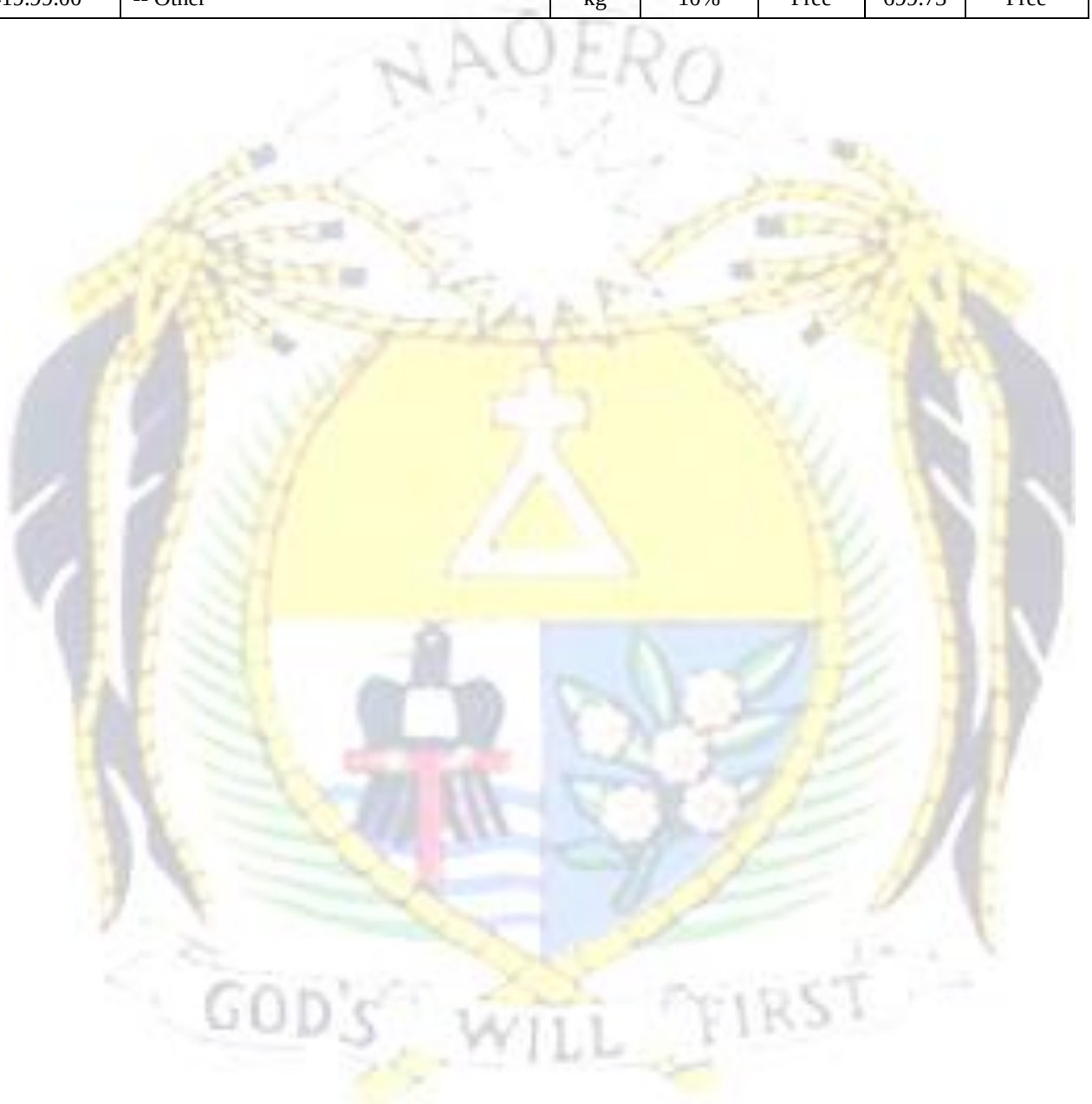
Alloys of copper and nickel, with or without other elements but in any case, containing by weight not more than 1% of zinc. When other elements are present, nickel predominates by weight over each of such other elements

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **7401.00.00** | **Copper mattes; cement copper (precipitated copper).** | kg | 10% | Free | 283.2 | Free |
| **7402.00.00** | **Unrefined copper; copper anodes for electrolytic refining.** | kg | 10% | Free | 682.11 | Free |
| **74.03** | **Refined copper and copper alloys, unwrought.** | | | | | |
| | - Refined copper: | | | | | |
| 7403.11.00 | -- Cathodes and sections of cathodes | kg | 10% | Free | 682.12 | Free |
| 7403.12.00 | -- Wire-bars | kg | 10% | Free | 682.12 | Free |
| 7403.13.00 | -- Billets | kg | 10% | Free | 682.12 | Free |
| 7403.19.00 | -- Other | kg | 10% | Free | 682.12 | Free |
| | - Copper alloys: | | | | | |
| 7403.21.00 | -- Copper-zinc base alloys (brass) | kg | 10% | Free | 682.14 | Free |
| 7403.22.00 | -- Copper-tin base alloys (bronze) | kg | 10% | Free | 682.14 | Free |
| 7403.29.00 | -- Other copper alloys (other than master alloys of heading 74.05) | kg | 10% | Free | 682.14 | Free |
| **7404.00.00** | **Copper waste and scrap.** | kg | 10% | Free | 288.21 | Free |
| **7405.00.00** | **Master alloys of copper.** | kg | 10% | Free | 682.13 | Free |
| **74.06** | **Copper powders and flakes.** | | | | | |
| 7406.10.00 | - Powders of non-lamellar structure | kg | 10% | Free | 682.62 | Free |
| 7406.20.00 | - Powders of lamellar structure; flakes | kg | 10% | Free | 682.62 | Free |
| **74.07** | **Copper bars, rods and profiles.** | | | | | |
| 7407.10.00 | - Of refined copper | kg | 10% | Free | 682.31 | Free |
| | - Of copper alloys: | | | | | |
| 7407.21.00 | -- Of copper-zinc base alloys (brass) | kg | 10% | Free | 682.32 | Free |
| 7407.29.00 | -- Other | kg | 10% | Free | 682.32 | Free |
| **74.08** | **Copper wire.** | | | | | |
| | - Of refined copper: | | | | | |
| 7408.11.00 | -- Of which the maximum cross-sectional dimension exceeds 6mm | kg | 10% | Free | 682.41 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 7408.19.00 | -- Other | kg | 10% | Free | 682.41 | Free |
| | - Of copper alloys: | | | | | |
| 7408.21.00 | -- Of copper-zinc base alloys (brass) | kg | 10% | Free | 682.42 | Free |
| 7408.22.00 | -- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver) | kg | 10% | Free | 682.42 | Free |
| 7408.29.00 | -- Other | kg | 10% | Free | 682.42 | Free |
| **74.09** | **Copper plates, sheets and strip, of a thickness exceeding 0.15mm.** | | | | | |
| | - Of refined copper: | | | | | |
| 7409.11.00 | -- In coils | kg | 10% | Free | 682.51 | Free |
| 7409.19.00 | -- Other | kg | 10% | Free | 682.51 | Free |
| | - Of copper-zinc base alloys (brass): | | | | | |
| 7409.21.00 | -- In coils | kg | 10% | Free | 682.52 | Free |
| 7409.29.00 | -- Other | kg | 10% | Free | 682.52 | Free |
| | - Of copper-tin base alloys (bronze): | | | | | |
| 7409.31.00 | -- In coils | kg | 10% | Free | 682.52 | Free |
| 7409.39.00 | -- Other | kg | 10% | Free | 682.52 | Free |
| 7409.40.00 | - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver) | kg | 10% | Free | 682.52 | Free |
| 7409.90.00 | - Of other copper alloys | kg | 10% | Free | 682.52 | Free |
| **74.10** | **Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15mm.** | | | | | |
| | - Not backed: | | | | | |
| 7410.11.00 | -- Of refined copper | kg | 10% | Free | 682.61 | Free |
| 7410.12.00 | -- Of copper alloys | kg | 10% | Free | 682.61 | Free |
| | - Backed: | | | | | |
| 7410.21.00 | -- Of refined copper | kg | 10% | Free | 682.61 | Free |
| 7410.22.00 | -- Of copper alloys | kg | 10% | Free | 682.61 | Free |
| **74.11** | **Copper tubes and pipes.** | | | | | |
| 7411.10.00 | - Of refined copper | kg | 10% | Free | 682.71 | Free |
| | - Of copper alloys: | | | | | |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 7411.21.00 | -- Of copper-zinc base alloys (brass) | kg | 10% | Free | 682.71 | Free |
| 7411.22.00 | -- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver) | kg | 10% | Free | 682.71 | Free |
| 7411.29.00 | -- Other | kg | 10% | Free | 682.71 | Free |
| **74.12** | **Copper tube or pipe fittings (for example, couplings, elbows, sleeves).** | | | | | |
| 7412.10.00 | - Of refined copper | kg | 10% | Free | 682.72 | Free |
| 7412.20.00 | - Of copper alloys | kg | 10% | Free | 682.72 | Free |
| **7413.00.00** | **Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.** | kg | 10% | Free | 693.12 | Free |
| **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 | kg | 10% | Free | 694.31 | Free |
| | - Other articles, not threaded: | | | | | |
| 7415.21.00 | -- Washers (including spring washers) | kg | 10% | Free | 694.32 | Free |
| 7415.29.00 | -- Other | kg | 10% | Free | 694.32 | Free |
| | - Other threaded articles: | | | | | |
| 7415.33.00 | -- Screws; bolts and nuts | kg | 10% | Free | 694.33 | Free |
| 7415.39.00 | -- Other | kg | 10% | Free | 694.33 | Free |
| **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: | kg | 10% | Free | 697.42 | Free |
| 7418.20.00 | - Sanitary ware and parts thereof | kg | 10% | Free | 697.52 | Free |
| **74.19** | **Other articles of copper.** | | | | | |
| 7419.10.00 | - Chain and parts thereof | kg | 10% | Free | 699.71 | Free |
| | - Other: | | | | | |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 7419.91.00 | -- Cast, moulded, stamped or forged, but not further worked | kg | 10% | Free | 699.73 | Free |
| 7419.99.00 | -- Other | kg | 10% | Free | 699.73 | Free |



# Chapter 75

## Nickel and articles thereof

**Notes.**

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

(a) **Bars and rods**

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

(b) **Profiles**

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

(745) ©**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.

(745) **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.

(745) **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:

(745) 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 |
| (745) 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:

(745) 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 ©, 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 6mm.

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **75.01** | **Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.** | | | | | |
| 7501.10.00 | - Nickel mattes | kg | 10% | Free | 284.21 | Free |
| 7501.20.00 | - Nickel oxide sinters and other intermediate products of nickel metallurgy | kg | 10% | Free | 284.22 | Free |
| **75.02** | **Unwrought nickel.** | | | | | |
| 7502.10.00 | - Nickel, not alloyed | kg | 10% | Free | 683.11 | Free |
| 7502.20.00 | - Nickel alloys | kg | 10% | Free | 683.12 | Free |
| **7503.00.00** | **Nickel waste and scrap.** | kg | 10% | Free | 288.22 | Free |
| **7504.00.00** | **Nickel powders and flakes.** | kg | 10% | Free | 683.23 | Free |
| **75.05** | **Nickel bars, rods, profiles and wire.** | | | | | |
| | - Bars, rods and profiles: | | | | | |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 7505.11.00 | -- Of nickel, not alloyed | kg | 10% | Free | 683.21 | Free |
| 7505.12.00 | -- Of nickel alloys | kg | 10% | Free | 683.21 | Free |
| | - Wire: | | | | | |
| 7505.21.00 | -- Of nickel, not alloyed | kg | 10% | Free | 683.21 | Free |
| 7505.22.00 | -- Of nickel alloys | kg | 10% | Free | 683.21 | Free |
| **75.06** | **Nickel plates, sheets, strip and foil.** | | | | | |
| 7506.10.00 | - Of nickel, not alloyed | kg | 10% | Free | 683.24 | Free |
| 7506.20.00 | - Of nickel alloys | kg | 10% | Free | 683.24 | Free |
| **75.07** | **Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).** | | | | | |
| | - Tubes and pipes: | | | | | |
| 7507.11.00 | -- Of nickel, not alloyed | kg | 10% | Free | 683.22 | Free |
| 7507.12.00 | -- Of nickel alloys | kg | 10% | Free | 683.22 | Free |
| 7507.20.00 | - Tube or pipe fittings | kg | 10% | Free | 683.22 | Free |
| **75.08** | **Other articles of nickel.** | | | | | |
| 7508.10.00 | - Cloth, grill and netting, of nickel wire | kg | 10% | Free | 699.75 | Free |
| 7508.90.00 | - Other | kg | 10% | Free | 699.75 | Free |

# Chapter 76

## Aluminium and articles thereof

**Notes.**

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

(a) **Bars and rods**

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

(b) **Profiles**

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

(745) **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.

(745) **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.

(745) **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)<br>Other elements [(1)], each | 1<br>0.1 [(2)] |
| [(1)] Other elements are, for example Cr, Cu, Mg, Mn, Ni, Zn.<br>[(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:

(745)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.

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **76.01** | **Unwrought aluminium.** | | | | | |
| 7601.10.00 | - Aluminium, not alloyed | kg | 10% | Free | 684.11 | Free |
| 7601.20.00 | - Aluminium alloys | kg | 10% | Free | 684.12 | Free |
| **76.02** | **Aluminium waste and scrap.** | | | | | |
| 7602.00.10 | --- used cans | kg | 10% | Free | 288.23 | Free |
| 7602.00.90 | --- Other | kg | 10% | Free | 288.23 | Free |
| **76.03** | **Aluminium powders and flakes.** | | | | | |
| 7603.10.00 | - Powders of non-lamellar structure | kg | 10% | Free | 684.25 | Free |
| 7603.20.00 | - Powders of lamellar structure; flakes | kg | 10% | Free | 684.25 | Free |
| **76.04** | **Aluminium bars, rods and profiles.** | | | | | |
| 7604.10.00 | - Of aluminium, not alloyed | kg | 10% | Free | 684.21 | Free |
| | - Of aluminium alloys: | | | | | |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 7604.21.00 | -- Hollow profiles | kg | 10% | Free | 684.21 | Free |
| 7604.29.00 | -- Other | kg | 10% | Free | 684.21 | Free |
| **76.05** | **Aluminium wire.** | | | | | |
| | - Of aluminium, not alloyed: | | | | | |
| 7605.11.00 | -- Of which the maximum cross-sectional dimension exceeds 7mm | kg | 10% | Free | 684.22 | Free |
| 7605.19.00 | -- Other | kg | 10% | Free | 684.22 | Free |
| | - Of aluminium alloys: | | | | | |
| 7605.21.00 | -- Of which the maximum cross-sectional dimension exceeds 7mm | kg | 10% | Free | 684.22 | Free |
| 7605.29.00 | -- Other | kg | 10% | Free | 684.22 | Free |
| **76.06** | **Aluminium plates, sheets and strip, of a thickness exceeding 0.2mm.** | | | | | |
| | - Rectangular (including square): | | | | | |
| 7606.11.00 | -- Of aluminium, not alloyed | kg | 10% | Free | 684.23 | Free |
| 7606.12.00 | -- Of aluminium alloys | kg | 10% | Free | 684.23 | Free |
| | - Other: | | | | | |
| 7606.91.00 | -- Of aluminium, not alloyed | kg | 10% | Free | 684.23 | Free |
| 7606.92.00 | -- Of aluminium alloys | kg | 10% | | 684.23 | Free |
| **76.07** | **Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2mm.** | | | | | |
| | - Not backed: | | | | | |
| 7607.11.00 | -- Rolled but not further worked | kg | 10% | Free | 684.24 | Free |
| 7607.19.00 | -- Other | kg | 10% | Free | 684.24 | Free |
| 7607.20.00 | - Backed | kg | 10% | Free | 684.24 | Free |
| **76.08** | **Aluminium tubes and pipes.** | | | | | |
| 7608.10.00 | - Of aluminium, not alloyed | kg | 10% | Free | 684.26 | Free |
| 7608.20.00 | - Of aluminium alloys | kg | 10% | Free | 684.26 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **7609.00.00** | **Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).** | kg | 10% | Free | 684.27 | Free |
| **76.10** | **Aluminium structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures.** | | | | | |
| 7610.10.00 | - Doors, windows and their frames and thresholds for doors | kg | 10% | Free | 691.21 | Free |
| 7610.90.00 | - Other | kg | 10% | Free | 691.29 | Free |
| **76.11** | **Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300L, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.** | kg | 10% | Free | 692.12 | Free |
| **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 300L, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.** | | | | | |
| 7612.10.00 | - Collapsible tubular containers | kg | 10% | Free | 692.42 | Free |
| 7612.90.00 | - Other | kg | 10% | Free | 692.42 | Free |
| **7613.00.00** | **Aluminium containers for compressed or liquefied gas.** | kg | 10% | Free | 692.44 | Free |
| **76.14** | **Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.** | | | | | |
| 7614.10.00 | - With steel core | kg | 10% | Free | 693.13 | Free |
| 7614.90.00 | - Other | kg | 10% | Free | 693.13 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **76.15** | **Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium.** | | | | | |
| 7615.10.00 | - Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like: | kg | 10% | Free | 697.43 | Free |
| 7615.20.00 | - Sanitary ware and parts thereof | kg | 10% | Free | 697.53 | Free |
| **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 | kg | 10% | Free | 694.4 | Free |
| | - Other: | | | | | |
| 7616.91.00 | -- Cloth, grill, netting and fencing, of aluminium wire | kg | 10% | Free | 699.79 | Free |
| 7616.99.00 | -- Other | kg | 10% | Free | 699.79 | Free |

## Chapter 77

## (Reserved for possible future use in theHarmonized System)

## Chapter 78

## Lead and articles thereof

**Notes.**

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

(a) **Bars and rods**

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

(b) **Profiles**

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

(745) **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.

(745) **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.

(745) **Tubes and pipes**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

**Subheading Note.**

1.- In this Chapter the expression "refined lead" means:

Metal containing by weight at least 99.9% of lead, provided that the content by weight of any other element does not exceed the limit specified in the following table:

**TABLE – Other elements**

| Element | | Limiting content % by weight |
|---|---|---|
| Ag | Silver | 0.02 |
| As | Arsenic | 0.005 |
| Bi | Bismuth | 0.05 |
| Ca | Calcium | 0.002 |
| Cd | Cadmium | 0.002 |
| Cu | Copper | 0.08 |
| Fe | Iron | 0.002 |
| S | Sulphur | 0.002 |
| Sb | Antimony | 0.005 |
| Sn | Tin | 0.005 |
| Zn | Zinc | 0.002 |
| Other (for example Te), each | | 0.001 |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **78.01** | **Unwrought lead.** | | | | | |
| 7801.10.00 | - Refined lead | kg | 10% | Free | 685.12 | Free |
| | - Other: | | | | | |
| 7801.91.00 | -- Containing by weight antimony as the principal other element | kg | 10% | Free | 685.11 | Free |
| 7801.99.00 | -- Other | kg | 10% | Free | 685.11 | Free |
| **7802.00.00** | **Lead waste and scrap.** | kg | 10% | Free | 288.24 | Free |
| **[78.03]** | | | | | | |
| **78.04** | **Lead plates, sheets, strip and foil; lead powders and flakes.** | | | | | |
| | - Plates, sheets, strip and foil: | | | | | |
| 7804.11.00 | -- Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2mm | kg | 10% | Free | 685.2 | Free |
| 7804.19.00 | -- Other | kg | 10% | Free | 685.2 | Free |
| 7804.20.00 | - Powders and flakes | kg | 10% | Free | 685.2 | Free |
| **78.06** | **Other articles of lead.** | Kg | 10% | Free | 699.76 | Free |

# Chapter 79

## Zinc and articles thereof

**Notes.**

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

(a) **Bars and rods**

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

(b) **Profiles**

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

(745) **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.

(745) **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.

(745) **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%.

(745) **Zinc dust**

Dust obtained by condensation of zinc vapour, consisting of spherical particles which are finer than zinc powders. At least 80% by weight of the particles pass through a sieve with 63 micrometres (microns) mesh. It must contain at least 85% by weight of metallic zinc.

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **79.01** | **Unwrought zinc.** | | | | | |
| | - Zinc, not alloyed: | | | | | |
| 7901.11.00 | -- Containing by weight 99.99% or more of zinc | kg | 10% | Free | 686.11 | Free |
| 7901.12.00 | -- Containing by weight less than 99.99% of zinc | kg | 10% | Free | 686.11 | Free |
| 7901.20.00 | - Zinc alloys | kg | 10% | Free | 686.12 | Free |
| **7902.00.00** | **Zinc waste and scrap.** | kg | 10% | Free | 288.25 | Free |
| **79.03** | **Zinc dust, powders and flakes.** | | | | | |
| 7903.10.00 | - Zinc dust | kg | 10% | Free | 686.33 | Free |
| 7903.90.00 | - Other | kg | 10% | Free | 686.33 | Free |
| **7904.00.00** | **Zinc bars, rods, profiles and wire.** | kg | 10% | Free | 686.31 | Free |
| **7905.00.00** | **Zinc plates, sheets, strip and foil.** | kg | 10% | Free | 686.32 | Free |
| **[79.06]** | | | | | | |
| **7907.00.00** | **Other articles of zinc.** | kg | 10% | Free | 699.77 | Free |

# Chapter 80

## Tin and articles thereof

**Notes.**

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

(a) **Bars and rods**

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

(b) **Profiles**

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

(745) **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.

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

Flat-surfaced products (other than the unwrought products of heading 80.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

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

(e) **Tubes and pipes**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Note.

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

(a) **Tin, not alloyed**

Metal containing by weight at least 99% of tin, provided that the content by weight of any bismuth or copper is less than the limit specified in the following table:

**TABLE – Other elements**

| 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:

(745) the total content by weight of such other elements exceeds 1%; or

(ii) the content by weight of either bismuth or copper is equal to or greater than the limit specified in the foregoing table.

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **80.01** | **Unwrought tin.** | | | | | |
| 8001.10.00 | - Tin, not alloyed | kg | 10% | Free | 687.11 | Free |
| 8001.20.00 | - Tin alloys | kg | 10% | Free | 687.12 | Free |
| **8002.00.00** | **Tin waste and scrap.** | kg | 10% | Free | 288.26 | Free |
| **8003.00.00** | **Tin bars, rods, profiles and wire.** | kg | 10% | Free | 687.2 | Free |
| **[80.04]** | **Other articles of tin.** | kg | 10% | Free | 699.78 | Free |
| **[80.05]** | | | | | | |
| **[80.06]** | | | | | | |
| **8007.00.00** | **Other articles of tins.** | kg | 10% | Free | 699.78 | Free |

## Chapter 81

## Other base metals; cermets; articles thereof

**Subheading Note.**

1.- Note 1 to Chapter 74, defining "bars and rods", "profiles", "wire" and "plates, sheets, strip and foil" applies, *mutatis mutandis*, to this Chapter.

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **81.01** | **Tungsten (wolfram) and articles thereof, including waste and scrap.** | | | | | |
| 8101.10.00 | - Powders | kg | 10% | Free | 689.11 | Free |
| | - Other: | | | | | |
| 8101.94.00 | -- Unwrought tungsten, including bars and rods obtained simply by sintering | kg | 10% | Free | 689.11 | Free |
| 8101.96.00 | -- Wire | kg | 10% | Free | 699.91 | Free |
| 8101.97.00 | -- Waste and scrap | kg | 10% | Free | 689.11 | Free |
| 8101.99.00 | -- Other | kg | 10% | Free | 699.91 | Free |
| **81.02** | **Molybdenum and articles thereof, including waste and scrap.** | | | | | |
| 8102.10.00 | - Powders | kg | 10% | Free | 689.12 | Free |
| | - Other: | | | | | |
| 8102.94.00 | -- Unwrought molybdenum, including bars and rods obtained simply by sintering | kg | 10% | Free | 689.12 | Free |
| 8102.95.00 | -- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil | kg | 10% | Free | 699.92 | Free |
| 8102.96.00 | -- Wire | kg | 10% | Free | 699.92 | Free |
| 8102.97.00 | -- Waste and scrap | kg | 10% | Free | 689.12 | Free |
| 8102.99.00 | -- Other | kg | 10% | Free | 699.92 | Free |
| **81.03** | **Tantalum and articles thereof, including waste and scrap.** | | | | | |
| 8103.20.00 | - Unwrought tantalum, including bars and rods obtained simply by sintering; powders | kg | 10% | Free | 689.13 | Free |
| 8103.30.00 | - Waste and scrap | kg | 10% | Free | 689.13 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 8103.90.00 | - Other | kg | 10% | Free | 699.93 | Free |
| **81.04** | **Magnesium and articles thereof, including waste and scrap.** | | | | | |
| | - Unwrought magnesium: | | | | | |
| 8104.11.00 | -- Containing at least 99.8% by weight of magnesium | kg | 10% | Free | 689.15 | Free |
| 8104.19.00 | -- Other | kg | 10% | Free | 689.15 | Free |
| 8104.20.00 | - Waste and scrap | kg | 10% | Free | 689.14 | Free |
| 8104.30.00 | - Raspings, turnings and granules, graded according to size; powders | kg | 10% | Free | 699.94 | Free |
| 8104.90.00 | - Other | kg | 10% | Free | 699.94 | Free |
| **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 | kg | 10% | Free | 689.81 | Free |
| 8105.30.00 | - Waste and scrap | kg | 10% | Free | 689.81 | Free |
| 8105.90.00 | - Other | kg | 10% | Free | 699.81 | Free |
| **8106.00.00** | **Bismuth and articles thereof, including waste and scrap.** | kg | 10% | Free | 689.92 | Free |
| **81.07** | **Cadmium and articles thereof, including waste and scrap.** | | | | | |
| 8107.20.00 | - Unwrought cadmium; powders | kg | 10% | Free | 689.82 | Free |
| 8107.30.00 | - Waste and scrap | kg | 10% | Free | 689.82 | Free |
| 8107.90.00 | - Other | kg | 10% | Free | 699.83 | Free |
| **81.08** | **Titanium and articles thereof, including waste and scrap.** | | | | | |
| 8108.20.00 | - Unwrought titanium; powders | kg | 10% | Free | 689.83 | Free |
| 8108.30.00 | - Waste and scrap | kg | 10% | Free | 689.83 | Free |
| 8108.90.00 | - Other | kg | 10% | Free | 699.85 | Free |
| **81.09** | **Zirconium and articles thereof, including waste and scrap.** | | | | | |
| 8109.20.00 | - Unwrought zirconium; powders | kg | 10% | Free | 689.84 | Free |
| 8109.30.00 | - Waste and scrap | kg | 10% | Free | 689.84 | Free |
| 8109.90.00 | - Other | kg | 10% | Free | 699.87 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **81.10** | **Antimony and articles thereof, including waste and scrap.** | | | | | |
| 8110.10.00 | - Unwrought antimony; powders | kg | 10% | Free | 689.93 | Free |
| 8110.20.00 | - Waste and scrap | kg | 10% | Free | 689.93 | Free |
| 8110.90.00 | - Other | kg | 10% | Free | 689.93 | Free |
| **8111.00.00** | **Manganese and articles thereof, including waste and scra** | kg | 10% | Free | 689.94 | Free |
| **81.12** | **Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap.** | | | | | |
| | - Beryllium: | | | | | |
| 8112.12.00 | -- Unwrought; powders | kg | 10% | Free | 689.91 | Free |
| 8112.13.00 | -- Waste and scrap | kg | 10% | Free | 689.91 | Free |
| 8112.19.00 | -- Other | kg | 10% | Free | 699.95 | Free |
| | - Chromium: | | | | | |
| 8112.21.00 | -- Unwrought; powders | kg | 10% | Free | 689.95 | Free |
| 8112.22.00 | -- Waste and scrap | kg | 10% | Free | 689.95 | Free |
| 8112.29.00 | -- Other | kg | 10% | Free | 689.95 | Free |
| | - Thallium: | | | | | |
| 8112.51.00 | -- Unwrought; powders | kg | 10% | Free | 689.95 | Free |
| 8112.52.00 | -- Waste and scrap | kg | 10% | Free | 689.95 | Free |
| 8112.59.00 | -- Other | kg | 10% | Free | 699.99 | Free |
| | - Other: | | | | | |
| 8112.92.00 | -- Unwrought; waste and scrap; powders | kg | 10% | Free | 689.98 | Free |
| 8112.99.00 | -- Other | kg | 10% | Free | 699.99 | Free |
| **8113.00.00** | **Cermets and articles thereof, including waste and scrap.** | kg | 10% | Free | 689.99 | Free |

## Chapter 82

## Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal

**Notes.**

1.- Apart from blow lamps, portable forges, grinding wheels with frameworks, manicure or pedicure sets, and goods of heading 82.09, this Chapter covers only articles with a blade, working edge, working surface or other working part of:

(a) Base metal;

(b) Metal carbides or cermets;

(c) Precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal, metal carbide or cermet; or

(d) Abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.

2.- Parts of base metal of the articles of this Chapter are to be classified with the articles of which they are parts, except parts separately specified as such and tool-holders for hand tools (heading 84.66). However, parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter.

Heads, blades and cutting plates for electric shavers or electric hair clippers are to be classified in heading 85.10.

3.- Sets consisting of one or more knives of heading 82.11 and at least an equal number of articles of heading 82.15 are to be classified in heading 82.15.

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **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 | kg | 10% | Free | 695.1 | Free |
| 8201.30.00 | - Mattocks, picks, hoes and rakes | kg | 10% | Free | 695.1 | Free |
| 8201.40.00 | - Axes, bill hooks and similar hewing tools | kg | 10% | Free | 695.1 | Free |
| 8201.50.00 | - Secateurs and similar one-handed pruners and shears (including poultry shears) | kg | 10% | Free | 695.1 | Free |
| 8201.60.00 | - Hedge shears, two-handed pruning shears and similar two-handed shears | kg | 10% | Free | 695.1 | Free |
| 8201.90.00 | - Other hand tools of a kind used in agriculture, horticulture or forestry | kg | 10% | Free | 695.1 | Free |
| **82.02** | **Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).** | | | | | |
| 8202.10.00 | - Hand saws | kg | 10% | Free | 695.21 | Free |
| 8202.20.00 | - Band saw blades | kg | 10% | Free | 695.51 | Free |
| | - Circular saw blades (including slitting or slotting saw blades): | | | | | |
| 8202.31.00 | -- With working part of steel | kg | 10% | Free | 695.52 | Free |
| 8202.39.00 | -- Other, including parts | kg | 10% | Free | 695.53 | Free |
| 8202.40.00 | - Chain saw blades | kg | 10% | Free | 695.54 | Free |
| | - Other saw blades: | | | | | |
| 8202.91.00 | -- Straight saw blades, for working metal | kg | 10% | Free | 695.55 | Free |
| 8202.99.00 | -- Other | kg | 10% | Free | 695.59 | Free |
| **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 | kg | 10% | Free | 695.22 | Free |
| 8203.20.00 | - Pliers (including cutting pliers), pincers, tweezers and similar tools | kg | 10% | Free | 695.23 | Free |
| 8203.30.00 | - Metal cutting shears and similar tools | kg | 10% | Free | 695.23 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 8203.40.00 | - Pipe-cutters, bolt croppers, perforating punches and similar tools | kg | 10% | Free | 695.23 | Free |
| **82.04** | **Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.** | | | | | |
| | - Hand-operated spanners and wrenches: | | | | | |
| 8204.11.00 | -- Non-adjustable | kg | 10% | Free | 695.3 | Free |
| 8204.12.00 | -- Adjustable | kg | 10% | Free | 695.3 | Free |
| 8204.20.00 | - Interchangeable spanner sockets, with or without handles | kg | 10% | Free | 695.3 | Free |
| **82.05** | **Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of**, machine tools or water-jet cutting machines**; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.** | | | | | |
| 8205.10.00 | - Drilling, threading or tapping tools | kg | 10% | Free | 695.41 | Free |
| 8205.20.00 | - Hammers and sledge hammers | kg | 10% | Free | 695.42 | Free |
| 8205.30.00 | - Planes, chisels, gouges and similar cutting tools for working wood | kg | 10% | Free | 695.43 | Free |
| 8205.40.00 | - Screwdrivers | kg | 10% | Free | 695.44 | Free |
| | - Other hand tools (including glaziers' diamonds): | | | | | |
| 8205.51.00 | -- Household tools | kg | 10% | Free | 695.45 | Free |
| 8205.59.00 | -- Other | kg | 10% | Free | 695.46 | Free |
| 8205.60.00 | - Blow lamps | kg | 10% | Free | 695.46 | Free |
| 8205.70.00 | - Vices, clamps and the like | kg | 10% | Free | 695.47 | Free |
| 8205.90.00 | - Sets of articles of two or more of the foregoing subheadings | kg | 10% | Free | 695.49 | Free |
| **8206.00.00** | **Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.** | kg | 10% | Free | 695.7 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **82.07** | **Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools.** | | | | | |
| | - Rock drilling or earth boring tools: | | | | | |
| 8207.13.00 | -- With working part of cermets | kg | 10% | Free | 695.63 | Free |
| 8207.19.00 | -- Other, including parts | kg | 10% | Free | 695.63 | Free |
| 8207.20.00 | - Dies for drawing or extruding metal | kg | 10% | Free | 695.64 | Free |
| 8207.30.00 | - Tools for pressing, stamping or punching | kg | 10% | Free | 695.64 | Free |
| 8207.40.00 | - Tools for tapping or threading | kg | 10% | Free | 695.64 | Free |
| 8207.50.00 | - Tools for drilling, other than for rock drilling | kg | 10% | Free | 695.64 | Free |
| 8207.60.00 | - Tools for boring or broaching | kg | 10% | Free | 695.64 | Free |
| 8207.70.00 | - Tools for milling | kg | 10% | Free | 695.64 | Free |
| 8207.80.00 | - Tools for turning | kg | 10% | Free | 695.64 | Free |
| 8207.90.00 | - Other interchangeable tools | kg | 10% | Free | 695.64 | Free |
| **82.08** | **Knives and cutting blades, for machines or for mechanical appliances.** | | | | | |
| 8208.10.00 | - For metal working | kg | 10% | Free | 695.61 | Free |
| 8208.20.00 | - For wood working | kg | 10% | Free | 695.61 | Free |
| 8208.30.00 | - For kitchen appliances or for machines used by the food industry | kg | 10% | Free | 695.61 | Free |
| 8208.40.00 | - For agricultural, horticultural or forestry machines | kg | 10% | Free | 695.61 | Free |
| 8208.90.00 | - Other | kg | 10% | Free | 695.61 | Free |
| **8209.00.00** | **Plates, sticks, tips and the like for tools, unmounted, of cermets.** | kg | 10% | Free | 695.62 | Free |
| **8210.00.00** | **Hand-operated mechanical appliances, weighing 10kg or less, used in the preparation, conditioning or serving of food or drink.** | kg | 10% | Free | 697.81 | Free |
| **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 | u | 10% | Free | 696.8 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| | - Other: | | | | | |
| 8211.91.00 | -- Table knives having fixed blades | u | 10% | Free | 696.8 | Free |
| 8211.92.00 | -- Other knives having fixed blades | u | 10% | Free | 696.8 | Free |
| 8211.93.00 | -- Knives having other than fixed blades | u | 10% | Free | 696.8 | Free |
| 8211.94.00 | -- Blades | kg | 10% | Free | 696.8 | Free |
| 8211.95.00 | -- Handles of base metal | kg | 10% | Free | 696.8 | Free |
| **82.12** | **Razors and razor blades (including razor blade blanks in strips).** | | | | | |
| 8212.10.00 | - Razors | kg | 10% | Free | 696.31 | Free |
| 8212.20.00 | - Safety razor blades, including razor blade blanks in strips | kg | 10% | Free | 696.35 | Free |
| 8212.90.00 | - Other parts | kg | 10% | Free | 696.38 | Free |
| **8213.00.00** | **Scissors, tailors' shears and similar shears, and blades therefor.** | kg | 10% | Free | 696.4 | Free |
| **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 | kg | 10% | Free | 696.51 | Free |
| 8214.20.00 | - Manicure or pedicure sets and instruments (including nail files) | kg | 10% | Free | 696.55 | Free |
| 8214.90.00 | - Other | kg | 10% | Free | 696.59 | Free |
| **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 | kg | 10% | Free | 696.61 | Free |
| 8215.20.00 | - Other sets of assorted articles | kg | 10% | Free | 696.62 | Free |
| | - Other: | | | | | |
| 8215.91.00 | -- Plated with precious metal | kg | 10% | Free | 696.63 | Free |
| 8215.99.00 | -- Other | kg | 10% | Free | 696.69 | Free |

## 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 75mm, or those having a diameter (including, where appropriate, tyres) exceeding 75mm provided that the width of the wheel or tyre fitted thereto is less than 30mm.

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **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 | kg | 10% | Free | 699.11 | Free |
| 8301.20.00 | - Locks of a kind used for motor vehicles | kg | 10% | Free | 699.11 | Free |
| 8301.30.00 | - Locks of a kind used for furniture | kg | 10% | Free | 699.11 | Free |
| 8301.40.00 | - Other locks | kg | 10% | Free | 699.11 | Free |
| 8301.50.00 | - Clasps and frames with clasps, incorporating locks | kg | 10% | Free | 699.11 | Free |
| 8301.60.00 | - Parts | kg | 10% | Free | 699.11 | Free |
| 8301.70.00 | - Keys presented separately | kg | 10% | Free | 699.11 | Free |
| **83.02** | **Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, abelin, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal.** | | | | | |
| 8302.10.00 | - Hinges | kg | 10% | Free | 699.13 | Free |
| 8302.20.00 | - Castors | kg | 10% | Free | 699.14 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 8302.30.00 | - Other mountings, fittings and similar articles suitable for motor vehicles | kg | 10% | Free | 699.15 | Free |
| | - Other mountings, fittings and similar articles: | | | | | |
| 8302.41.00 | -- Suitable for buildings | kg | 10% | Free | 699.16 | Free |
| 8302.42.00 | -- Other, suitable for furniture | kg | 10% | Free | 699.17 | Free |
| 8302.49.00 | -- Other | kg | 10% | Free | 699.19 | Free |
| 8302.50.00 | - Hat-racks, hat-pegs, brackets and similar fixtures | kg | 10% | Free | 699.19 | Free |
| 8302.60.00 | - Automatic door closers | kg | 10% | Free | 699.19 | Free |
| **8303.00.00** | **Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal.** | kg | 10% | Free | 699.12 | Free |
| **8304.00.00** | **Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03.** | kg | 10% | Free | 895.11 | Free |
| **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 | kg | 10% | Free | 895.12 | Free |
| 8305.20.00 | - Staples in strips | kg | 10% | Free | 895.12 | Free |
| 8305.90.00 | - Other, including parts | kg | 10% | Free | 895.12 | Free |
| **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 | kg | 10% | Free | 699.52 | Free |
| | - Statuettes and other ornaments: | | | | | |
| 8306.21.00 | -- Plated with precious metal | kg | 10% | Free | 697.82 | Free |
| 8306.29.00 | -- Other | kg | 10% | Free | | Free |
| 8306.30.00 | - Photograph, picture or similar frames; mirrors | kg | 10% | Free | 697.82 | Free |
| **83.07** | **Flexible tubing of base metal, with or without fittings.** | | | | | |
| 8307.10.00 | - Of iron or steel | kg | 10% | Free | 699.51 | Free |
| 8307.90.00 | - Of other base metal | kg | 10% | Free | 699.51 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **83.08** | Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used of clothing or clothing accessories, footwear, jewellery, wrist-watches, books, awnings, leather goods, travel goods or saddler or for other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal. | | | | | |
| 8308.10.00 | - Hooks, eyes and eyelets | kg | 10% | Free | 699.33 | Free |
| 8308.20.00 | - Tubular or bifurcated rivets | kg | 10% | Free | 699.33 | Free |
| 8308.90.00 | - Other, including parts | kg | 10% | Free | 699.33 | Free |
| **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 | kg | 10% | Free | 699.53 | Free |
| 8309.90.00 | - Other | kg | 10% | Free | 699.53 | Free |
| **8310.00.00** | **Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.** | kg | 10% | Free | 699.54 | Free |
| **83.11** | **Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying.** | | | | | |
| 8311.10.00 | - Coated electrodes of base metal, for electric arc-welding | kg | 10% | Free | 699.55 | Free |
| 8311.20.00 | - Cored wire of base metal, for electric arc-welding | kg | 10% | Free | 699.55 | Free |
| 8311.30.00 | - Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame | kg | 10% | Free | 699.55 | Free |
| 8311.90.00 | - Other | kg | 10% | Free | 699.55 | Free |

## 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 abeling g rubber (heading 40.10); or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of abeling g rubber other than hard rubber (heading 40.16);

(b) Articles of leather or of composition leather (heading 42.05) or of furskin (heading 43.03), of a kind used in machinery or mechanical appliances or for other technical uses;

© Bobbins, spools, cops, cones, cores, reels or similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV);

(d) Perforated cards for Jacquard or similar machines (for example, Chapter 39 or 48 or Section XV);

(e) Transmission or conveyor belts or belting, of textile material (heading 59.10) or other articles of textile material for technical uses (heading 59.11);

(f) Precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.02 to 71.04, or articles wholly of such stones of heading 71.16, except unmounted worked sapphires and diamonds for styli (heading 85.22);

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

(h) Drill pipe (heading 73.04);

(ij) Endless belts of metal wire or strip (Section XV);

(k) Articles of Chapter 82 or 83;

(l) Articles of Section XVII;

(m) Articles of Chapter 90;

(n) Clocks, watches or other articles of Chapter 91;

(o) Interchangeable tools of heading 82.07 or brushes of a kind used as parts of machines (heading 96.03); similar interchangeable tools are to be classified according to the constituent material of their working part (for example, in Chapter 40, 42, 43, 45 or 59 or heading 68.04 or 69.09);

(p) Articles of Chapter 95; or

(q) Typewriter or similar ribbons, whether or not on spools or in cartridges (classified according to their constituent material, or in heading 96.12 if inked or otherwise prepared for giving impressions), or monopods, bipods, tripods and similar articles, of heading 96.20

2.- Subject to Note 1 to this Section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading 84.84, 85.44, 85.45, 85.46 or 85.47) are to be classified according to the following rules :

(a) Parts which are goods included in any of the headings of Chapter 84 or 85 (other than headings 84.09, 84.31, 84.48, 84.66, 84.73, 84.87, 85.03, 85.22, 85.29, 85.38 and 85.48) are in all cases to be classified in their respective headings;

(b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading 84.79 or 85.43) are to be classified with the machines of that kind or in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as

appropriate. However, parts which are equally suitable for use principally with the goods of headings 85.17 and 85.25 to 85.28 are to be classified in heading 85.17;

© All other parts are to be classified in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate or, failing that, in heading 84.87 or 85.48.

3.- Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machine 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);

© Laboratory glassware (heading 70.17); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading 70.19 or 70.20);

(d) Articles of heading 73.21 or 73.22 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81);

(e) Vacuum cleaners of heading 85.08;

(f) Electro-mechanical domestic appliances of heading 85.09; digital cameras of heading 85.25;

(g) Radiators for the articles of Section XVII; or

(h) Hand-operated mechanical floor sweepers, not motorized (heading 96.03).

2.- Subject to the operation of Note 3 to Section XVI and subject to Note 9 to this Chapter, a machine or appliance which answers to a description in one or more of the headings 84.01 to 84.24, or heading 84.86 and at the same time to a description in one or other of the headings 84.25 to 84.80 is to be classified under the appropriate heading of the former group or under heading 84.86, as the case may be, and not the latter group.

Heading 84.19 does not, however, cover :

(a) Germination plant, incubators or brooders (heading 84.36);

(b) Grain dampening machines (heading 84.37);

© Diffusing apparatus for sugar juice extraction (heading 84.38);

(d) Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading 84.51); or

(e) Machinery, plant or laboratory equipment, designed for mechanical operation, in which a change of temperature, even if necessary, is subsidiary.

Heading 84.22 does not cover :

(a) Sewing machines for closing bags or similar containers (heading 84.52); or

(b) Office machinery of heading 84.72.

Heading 84.24 does not cover :

(a) Ink-jet printing machines (heading 84.43); or

(b) Water-jet cutting machines (heading 84.56)

3.- A machine-tool for working any material which answers to a description in heading 84.56 and at the same time to a description in heading 84.57, 84.58, 84.59, 84.60, 84.61, 84.64 or 84.65 is to be classified in heading 84.56.

4.- Heading 84.57 applies only to machine-tools for working metal, other than lathes (including turning centres), which can carry out different types of machining operations either :

(a) by automatic tool change from a magazine or the like in conformity with a machining programme (machining centres),

(b) by the automatic use, simultaneously or sequentially, of different unit heads working on a fixed position workpiece (unit construction machines, single station), or

© by the automatic transfer of the workpiece to different unit heads (multi-station transfer machines).

5.- (A) For the purposes of heading 84.71, the expression "automatic data processing machines" means machines capable of :

(i) Storing the processing program or programs and at least the data immediately necessary for the execution of the program;

(ii) Being freely programmed in accordance with the requirements of the user;

(745) Performing arithmetical computations specified by the user; and,

(745) Executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run;

(B) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units.

© Subject to paragraphs (D) and (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;

(ii) It is connectable to the central processing unit either directly or through one or more other units; and

(745) It is able to accept or deliver data in a form (codes or signals) which can be used by the system.

Separately presented units of an automatic data processing machine are to be classified in heading 84.71.

However, keyboards, X-Y co-ordinate input devices and disk storage units which satisfy the conditions of paragraphs © (ii) and © (iii) above, are in all cases to be classified as units of heading 84.71.

(D) Heading 84.71 does not cover the following when presented separately, even if they meet all the conditions set forth in Note 5 (C ) above :

(i) Printers, copying machines, facsimile machines, whether or not combined;

(ii) Apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in wired or wireless network (such as a local or wide area network);

(745) Loudspeakers and microphones;

(iv) Television cameras, digital cameras and video camera recorders;

(v) Monitors and projectors, not incorporating television reception apparatus.

(E) Machines incorporating or working in conjunction with an automatic data processing machine and performing a specific function other than data processing are to be classified in the headings appropriate to their respective functions or, failing that, in residual headings.

6.- Heading 84.82 applies, *inter alia*, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1 % or by more than 0.05 mm, whichever is less.

Other steel balls are to be classified in heading 73.26.

7.- A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose were its sole purpose.

Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine the principal purpose of which is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading 84.79. Heading 84.79 also covers machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.

8.- For the purposes of heading 84.70, the term "pocket-size" applies only to machines the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.

9.- (A) Notes 9 (a) and 9 (b) to chapter 85 also apply with respect to the expressions "semiconductor devices" and "electronic integrated circuits", respectively, as used in this note and in heading 84.86. However, for the purposes of this note and of heading 84.86, the expression "semiconductor devices" also cover photosensitive semiconductor devices and light emitting diodes (LED).

(B) For the purposes of this note and of heading 84.86, the expression "manufacture of flat panel displays" covers the fabrication of substrates into a flat panel. It does not cover the manufacture of glass or the assembly of printed circuit board or other electronic components onto the flat panel. The expression "flat panel display "does not cover cathode-ray tube technology.

© Heading 84.86 also includes machines and apparatus solely or principally of a kind used for :

(i) the manufacture or repair of masks and reticles;

(ii) assembling semiconductor devices or electronic integrated circuits; and

(iii)lifting, handling, loading or unloading of boules, wafers, semiconductor devices, electronic integrated circuits and flat panel displays.

(D) Subject to Note 1 to Section XVI and Note 1 to chapter 84, machines and apparatus answering to the description in heading 84.86 are to be classified in that heading and in no other heading of the Nomenclature

**Subheading Notes.**

1- For the purposes of subheading 8465.20, the term " machining vertres" applies only to machine- tools for working wood , cork, bone, hard rubber, hard plastics or similar hard materials, which can carry out differen types of machining operations by automatic tool change from a magazine or the like in conformity with a machining programme.

2- For the purposes of subheading 8471.49, the term "systems" means automatic data processing machines whose units satisfy the conditions laid down in Note 5 (C) to Chapter 84 and which comprise at least a central processing unit, one input unit (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or a printer).

3- For the purposes of subheading 8481.20, the expression "valves for oleohyraulic or pneumatic transmissions" means valves which are used specifically in the transmission of "fluid power" in the hydraulic or pneumatic system, where the energy source is supplied in the form of pressurised fluids (liquid or gas). These valves may be of any type (for example, pressure reducing type, check type). Subheading 8481.20 takes precedence over all other subheadings of headings 84.81

4- Subheading 8482.40 applies only to bearings with cylindrical rollers of a uniform diameter not exceeding 5 mm and having a length which is at least three times the diameter. The ends of the rollers may be rounded.

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **84.01** | **Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.** | | | | | |
| 8401.10.00 | - Nuclear reactors | kg | Prohibit | … | 718.17 | … |
| 8401.20.00 | - Machinery and apparatus for isotopic separation, and parts thereof | kg | Prohibit | … | 728.47 | … |
| 8401.30.00 | - Fuel elements (cartridges), non-irradiated | kg | Prohibit | … | 718.77 | … |
| 8401.40.00 | - Parts of nuclear reactors | kg | Prohibit | … | 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.** | | | | | |
| | - Steam or other vapour generating boilers: | | | | | |
| 8402.11.00 | -- Water tube boilers with a steam production exceeding 45t per hour | kg | 10% | Free | 711.11 | Free |
| 8402.12.00 | -- Water tube boilers with a steam production not exceeding 45t per hour | kg | 10% | Free | 711.11 | Free |
| 8402.19.00 | -- Other vapour generating boilers, | kg | 10% | Free | 711.20 | Free |
| 8402.20.00 | - Super-heated water boilers | kg | 10% | Free | 711.91 | Free |
| 8402.90.00 | - Parts | kg | 10% | Free | 812.17 | Free |
| **84.03** | **Central heating boilers other than those of heading 84.02.** | | | | | |
| 8403.10.00 | - Boilers | u | 10% | Free | 812.19 | Free |
| 8403.90.00 | - Parts | kg | 10% | Free | 711.21 | Free |
| **84.04** | **Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, abeling g , 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 | kg | 10% | Free | 711.22 | Free |
| 8404.20.00 | - Condensers for steam or other vapour power units | kg | 10% | Free | 711.92 | Free |
| 8404.90.00 | - Parts | kg | 10% | Free | 711.11 | Free |
| **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.** | | | | | |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 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 | kg | 10% | Free | 741.71 | Free |
| 8405.90.00 | - Parts | kg | 10% | Free | 741.72 | Free |
| **84.06** | **Steam turbines and other vapour turbines.** | | | | | |
| 8406.10.00 | - Turbines for marine propulsion | u | 10% | Free | 712.11 | Free |
| | - Other turbines: | | | | | |
| 8406.81.00 | -- Of an output exceeding 40 MW | u | 10% | Free | 712.19 | Free |
| 8406.82.00 | -- Of an output not exceeding 40 MW | u | 10% | Free | 712.19 | Free |
| 8406.90.00 | - Parts | kg | 10% | Free | 712.8 | Free |
| **84.07** | **Spark-ignition reciprocating or rotary internal combustion piston engines.** | | | | | |
| 8407.10.00 | - Aircraft engines | u | 10% | Free | 713.11 | Free |
| | - Marine propulsion engines: | | | | | |
| | -- Outboard motors | | | | | |
| 8407.21.10 | --- Not exceeding 40 hp | u | 0% | Free | 713.31 | Free |
| 8407.21.20 | --- Exceeding 40 hp | u | 0% | Free | 713.31 | Free |
| | -- Other | | | | | |
| 8407.29.10 | --- Not exceeding 40 hp | u | 0% | Free | 713.31 | Free |
| 8407.29.20 | --- Exceeding 40 hp | u | 0% | Free | 713.31 | Free |
| | - Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87: | | | | | |
| 8407.31.00 | -- Of a cylinder capacity, not exceeding 50cc | u | 10% | Free | 713.21 | Free |
| 8407.32.00 | -- Of a cylinder capacity, exceeding 50cc but not exceeding 250cc | u | 10% | Free | 713.21 | Free |
| 8407.33.00 | -- Of a cylinder capacity, exceeding 250cc but not exceeding 1,000cc | u | 10% | Free | 713.21 | Free |
| 8407.34.00 | -- Of a cylinder capacity exceeding 1,000cc | u | 10% | Free | 713.22 | Free |
| 8407.90.00 | - Other engines | u | 10% | Free | 713.81 | Free |
| **84.08** | **Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).** | | | | | |
| 8408.10.00 | - Marine propulsion engines | u | 0% | Free | 713.33 | Free |
| 8408.20.00 | - Engines of a kind used for the propulsion of vehicles of Chapter 87 | u | 10% | Free | 713.23 | Free |
| 8408.90.00 | - Other engines | u | 10% | Free | 713.82 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **84.09** | **Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08.** | | | | | |
| 8409.10.00 | - For aircraft engines | kg | 10% | Free | 713.19 | Free |
| | - Other: | | | | | |
| | -- Suitable for use solely or principally with spark-ignition internal combustion piston engines | | | | | |
| 8409.91.10 | --- For engines of vehicles of Chapter 87 | kg | 10% | Free | 713.91 | Free |
| 8409.91.90 | --- For other engines | kg | 10% | Free | 713.91 | Free |
| | -- Other | | | | | |
| 8409.99.10 | --- For engines of vehicles of Chapter 87 | kg | 10% | Free | 713.92 | Free |
| 8409.99.90 | --- For other engines | kg | 10% | Free | 713.92 | Free |
| **84.10** | **Hydraulic turbines, water wheels, and regulators therefor.** | | | | | |
| | - Hydraulic turbines and water wheels: | | | | | |
| 8410.11.00 | -- Of a power not exceeding 1,000 kW | u | 10% | Free | 718.11 | Free |
| 8410.12.00 | -- Of a power exceeding 1,000 kW but not exceeding 10,000kW | u | 10% | Free | 718.11 | Free |
| 8410.13.00 | -- Of a power exceeding 10,000kW | u | 10% | Free | 718.11 | Free |
| 8410.90.00 | - Parts, including regulators | kg | 10% | Free | 718.19 | Free |
| **84.11** | **Turbo-jets, turbo-propellers and other gas turbines.** | | | | | |
| | - Turbo-jets: | | | | | |
| 8411.11.00 | -- Of a thrust not exceeding 25kN | kg | 10% | Free | 714.41 | Free |
| 8411.12.00 | -- Of a thrust exceeding 25kN | kg | 10% | Free | 714.41 | Free |
| | - Turbo-propellers: | | | | | |
| 8411.21.00 | -- Of a power not exceeding 1,100kW | kg | 10% | Free | 714.81 | Free |
| 8411.22.00 | -- Of a power exceeding 1,100kW | kg | 10% | Free | 714.81 | Free |
| | - Other gas turbines: | | | | | |
| 8411.81.00 | -- Of a power not exceeding 5,000kW | kg | 10% | Free | 714.89 | Free |
| 8411.82.00 | -- Of a power exceeding 5,000kW | kg | 10% | Free | 714.89 | Free |
| | - Parts: | | | | | |
| 8411.91.00 | -- Of turbo-jets or turbo-propellers | kg | 10% | Free | 714.91 | Free |
| 8411.99.00 | -- Other | kg | 10% | Free | 714.99 | Free |
| **84.12** | **Other engines and motors.** | | | | | |
| 8412.10.00 | - Reaction engines other than turbo-jets | u | 10% | Free | 714.49 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| | - Hydraulic power engines and motors: | | | | | |
| 8412.21.00 | -- Linear acting (cylinders) | u | 10% | Free | 718.91 | Free |
| 8412.29.00 | -- Other | u | 10% | Free | 718.93 | Free |
| | - Pneumatic power engines and motors: | | | | | |
| 8412.31.00 | -- Linear acting (cylinders) | u | 10% | Free | 718.92 | Free |
| 8412.39.00 | -- Other | u | 10% | Free | 718.93 | Free |
| 8412.80.00 | - Other | u | 10% | Free | 718.93 | Free |
| 8412.90.00 | - Parts | kg | 10% | Free | 718.99 | Free |
| **84.13** | **Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.** | | | | | |
| | - Pumps fitted or designed to be fitted with a measuring device: | | | | | |
| 8413.11.00 | -- Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages | u | 10% | Free | 742.11 | Free |
| 8413.19.00 | -- Other | u | 10% | Free | 742.19 | Free |
| 8413.20.00 | - Hand pumps, other than those of subheading 8413.11 or 8413.19 | u | 10% | Free | 742.71 | Free |
| 8413.30.00 | - Fuel, lubricating or cooling medium pumps for internal combustion piston engines | u | 10% | Free | 742.2 | Free |
| 8413.40.00 | - Concrete pumps | u | 10% | Free | 742.3 | Free |
| 8413.50.00 | - Other reciprocating positive displacement pumps | u | 10% | Free | 742.4 | Free |
| 8413.60.00 | - Other rotary positive displacement pumps | u | 10% | Free | 742.5 | Free |
| 8413.70.00 | - Other centrifugal pumps | u | 10% | Free | 742.6 | Free |
| | - Other pumps; liquid elevators: | | | | | |
| 8413.81.00 | -- Pumps | u | 10% | Free | 742.71 | Free |
| 8413.82.00 | -- Liquid elevators | u | 10% | Free | 742.75 | Free |
| | - Parts: | | | | | |
| 8413.91.00 | -- Of pumps | kg | 10% | Free | 742.91 | Free |
| 8413.92.00 | -- Of liquid elevators | kg | 10% | Free | 742.95 | Free |
| **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 | u | 10% | Free | 743.11 | Free |
| 8414.20.00 | - Hand- or foot-operated air pumps | u | 10% | Free | 743.13 | Free |
| 8414.30.00 | - Compressors of a kind used in refrigerating equipment | u | 10% | Free | 743.15 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 8414.40.00 | - Air compressors mounted on a wheeled chassis for towing | u | 10% | Free | 743.17 | Free |
| | - Fans: | | | | | |
| 8414.51.00 | --Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125W | u | 10% | Free | 743.41 | Free |
| 8414.59.00 | -- Other | u | 10% | Free | 743.43 | Free |
| 8414.60.00 | - Hoods having a maximum horizontal side not exceeding 120cm | u | 10% | Free | 743.45 | Free |
| 8414.80.00 | - Other | u | 10% | Free | 743.19 | Free |
| 8414.90.00 | - Parts | kg | 10% | Free | 743.8 | Free |
| **84.15** | **Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.** | | | | | |
| 8415.10.00 | - Of a kind designed to be fixed to window, wall, ceiling or floor, self-contained or "split-system" | u | 10% | Free | 741.51 | Free |
| 8415.20.00 | - Of a kind used for persons, in motor vehicles | u | 10% | Free | 741.55 | Free |
| | - Other: | | | | | |
| 8415.81.00 | -- Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps) | u | 10% | Free | 741.55 | Free |
| 8415.82.00 | -- Other, incorporating a refrigerating unit | u | 10% | Free | 741.55 | Free |
| 8415.83.00 | -- Not incorporating a refrigerating unit | u | 10% | Free | 741.55 | Free |
| 8415.90.00 | - Parts | kg | 10% | Free | 741.59 | Free |
| **84.16** | **Furnace burners for liquid fuel, for abeling g 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 | kg | 10% | Free | 741.21 | Free |
| 8416.20.00 | - Other furnace burners, including combination burners | kg | 10% | Free | 741.23 | Free |
| 8416.30.00 | - Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances | kg | 10% | Free | 741.25 | Free |
| 8416.90.00 | - Parts | kg | 10% | Free | 741.28 | Free |
| **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 | u | 10% | Free | 741.36 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 8417.20.00 | - Bakery ovens, including biscuit ovens | u | 10% | Free | 741.37 | Free |
| 8417.80.00 | - Other | u | 10% | Free | 741.38 | Free |
| 8417.90.00 | - Parts | kg | 10% | Free | 741.39 | Free |
| **84.18** | **Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.** | | | | | |
| | - Combined refrigerator-freezers, fitted with separate external doors | | | | | |
| 8418.10.10 | --- Electrically operated | u | 10% | Free | 775.21 | Free |
| 8418.10.90 | --- Other (for example, kerosene or gas) | u | 10% | Free | 775.21 | Free |
| | - Refrigerators, household type: | | | | | |
| | -- Compression-type | | | | | |
| 8418.21.10 | --- Electrically operated | u | 10% | Free | 775.21 | Free |
| 8418.21.90 | --- Other ( for example, kerosene or gas) | u | 10% | Free | 775.21 | Free |
| | -- Other | | | | | |
| 8418.29.10 | --- Electrically operated | u | 10% | Free | 775.21 | Free |
| 8418.29.90 | --- Other (for example, kerosene or gas) | u | 10% | Free | 775.21 | Free |
| 8418.30.00 | - Freezers of the chest type, not exceeding 800 l capacity | u | 10% | Free | 775.22 | Free |
| 8418.40.00 | - Freezers of the upright type, not exceeding 900 l capacity | u | 10% | Free | 775.22 | Free |
| 8418.50.00 | - Other refrigerating or freezing chests, cabinets, display counters, show-cases and similar refrigerating or freezing furniture | u | 10% | Free | 741.43 | Free |
| | - Other refrigerating or freezing equipment; heat pumps: | | | | | |
| 8418.61.00 | -- Heat pumps other than air condition machines of heading 84.15 | u | 10% | Free | 741.45 | Free |
| 8418.69.00 | -- Other | kg | 10% | Free | | Free |
| | - Parts: | | | | | |
| 8418.91.00 | -- Furniture designed to receive refrigerating or freezing equipment | kg | 10% | Free | 741.49 | Free |
| 8418.99.00 | -- Other | kg | 10% | Free | 741.49 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **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, abeling g , abeling g g, steaming, drying, evaporating, abeling g, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric.** | | | | | |
| | - Instantaneous or storage water heaters, non-electric: | | | | | |
| 8419.11.00 | -- Instantaneous gas water heaters | u | 10% | Free | 741.81 | Free |
| 8419.19.00 | -- Other | u | 10% | Free | 741.82 | Free |
| 8419.20.00 | - Medical, surgical or laboratory sterilisers | u | 10% | Free | 741.83 | Free |
| | - Dryers: | | | | | |
| 8419.31.00 | -- For agricultural products | u | 10% | Free | 741.84 | Free |
| 8419.32.00 | -- For wood, paper pulp, paper or | u | 10% | Free | 741.85 | Free |
| 8419.39.00 | -- Other | u | 10% | Free | 741.86 | Free |
| 8419.40.00 | - Distilling or rectifying plant | u | 10% | Free | 741.73 | Free |
| 8419.50.00 | - Heat exchange units | u | 10% | Free | 741.74 | Free |
| 8419.60.00 | - Machinery for liquefying air or other gases | u | 10% | Free | 741.75 | Free |
| | - Other machinery, plant and equipment: | | | | | |
| 8419.81.00 | -- For making hot drinks or for cooking or heating food | u | 10% | Free | 741.87 | Free |
| 8419.89.00 | -- Other | u | 10% | Free | 741.89 | Free |
| 8419.90.00 | - Parts | kg | 10% | Free | 741.9 | Free |
| **84.20** | **Calendering or other rolling machines, other than for metals or glass, and cylinders therefor.** | | | | | |
| 8420.10.00 | - Calendering or other rolling machines | u | 10% | Free | 745.91 | Free |
| | - Parts: | | | | | |
| 8420.91.00 | -- Cylinders | kg | 10% | Free | 745.93 | Free |
| 8420.99.00 | -- Other | kg | 10% | Free | 745.93 | Free |
| **84.21** | **Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.** | | | | | |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| | - Centrifuges, including centrifugal dryers: | | | | | |
| 8421.10.00 | -- Cream separators | u | 10% | Free | 743.51 | Free |
| 8421.12.00 | -- Clothes-dryers | u | 10% | Free | 743.55 | Free |
| 8421.19.00 | -- Other | u | 10% | Free | 743.59 | Free |
| | - Filtering or purifying machinery and apparatus for liquids: | | | | | |
| | -- For filtering or purifying water | | | | | |
| 8421.21.10 | --- Of a household type | u | 10% | Free | 743.61 | Free |
| 8421.21.90 | --- Other | u | 10% | Free | 743.61 | Free |
| | -- For filtering or purifying beverages other than water | | | | | |
| 8421.22.10 | --- Of a household type | u | 10% | Free | 743.62 | Free |
| 8421.22.90 | --- Other | u | 10% | Free | 743.62 | Free |
| 8421.23.00 | -- Oil or petrol-filters for internal combustion engines | u | 10% | Free | 743.63 | Free |
| 8421.23.10 | --- Of a household type | u | 10% | Free | 743.67 | Free |
| 8421.23.90 | --- Other | u | 10% | Free | 743.67 | Free |
| | -- Other | | | | | |
| 8421.29.10 | --- Of a household type | u | 10% | Free | 743.67 | Free |
| 8421.29.90 | --- Other | u | 10% | Free | 743.67 | Free |
| | - Filtering or purifying machinery and apparatus for gases: | | | | | |
| 8421.31.00 | -- Intake air filters for internal combustion engines | u | 10% | Free | 743.64 | Free |
| 8421.39.00 | -- Other | u | 10% | Free | 743.69 | Free |
| | - Parts: | | | | | |
| | -- Of centrifuges, including centrifugal | | | | | |
| 8421.91.10 | --- Of a household type | kg | 10% | Free | 743.91 | Free |
| 8421.91.90 | --- Other | kg | 10% | Free | 743.91 | Free |
| | -- Other | | | | | |
| 8421.99.10 | --- Of a household type | kg | 10% | Free | 743.95 | Free |
| 8421.99.90 | --- Other | kg | 10% | Free | 743.95 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **84.22** | **Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or abeling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages.** | | | | | |
| | - Dish washing machines: | | | | | |
| 8422.11.00 | -- Of the household type | u | 10% | Free | 775.3 | Free |
| 8422.19.00 | -- Other | u | 10% | Free | 745.21 | Free |
| 8422.20.00 | - Machinery for cleaning or drying bottles or other containers | u | 10% | Free | 745.23 | Free |
| 8422.30.00 | - Machinery for filling, closing, sealing, or abeling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages | u | 10% | Free | 745.27 | Free |
| 8422.40.00 | - Other packing or wrapping machinery (including heat-shrink wrapping machinery) | u | 10% | Free | 745.27 | Free |
| 8422.90.00 | - Parts | kg | 10% | Free | 745.29 | Free |
| **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 | u | 10% | Free | 745.32 | Free |
| 8423.20.00 | - Scales for continuous weighing of goods on conveyors | u | 10% | Free | 745.31 | Free |
| 8423.30.00 | - Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales | u | 10% | Free | 745.31 | Free |
| | - Other weighing machinery: | | | | | |
| 8423.81.00 | -- Having a maximum weighing capacity not exceeding 30kg | u | 10% | Free | 745.31 | Free |
| 8423.82.00 | -- Having a maximum weighing capacity exceeding 30kg but not exceeding 5,000kg | u | 10% | Free | 745.31 | Free |
| 8423.89.00 | -- Other | u | 10% | Free | 745.31 | Free |
| 8423.90.00 | - Weighing machine weights of all kinds; parts of weighing machinery | kg | 10% | Free | 745.39 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **84.24** | **Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines.** | | | | | |
| 8424.10.00 | - Fire extinguishers, whether or not charged | u | 10% | Free | 745.61 | Free |
| 8424.20.00 | - Spray guns and similar appliances | u | 10% | Free | 745.62 | Free |
| 8424.30.00 | - Steam or sand blasting machines and similar jet projecting machines | u | 10% | Free | 745.63 | Free |
| | -Agricultural or horticultural sprayers: | | | | | |
| 8424.41.00 | -- Portable sprayers | u | 10% | Free | 745.63 | Free |
| 8424.49.00 | -- Other | u | 10% | Free | 745.63 | Free |
| | - Other appliances: | | | | | |
| 8424.82.00 | -- Agricultural or horticultural | u | 10% | Free | 745.64 | Free |
| 8424.89.00 | -- Other | u | 10% | Free | 745.65 | Free |
| 8424.90.00 | - Parts | kg | 10% | Free | 745.68 | Free |
| **84.25** | **Pulley tackle and hoists other than skip hoists; winches and capstans; jacks.** | | | | | |
| | - Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles: | | | | | |
| 8425.11.00 | -- Powered by electric motor | u | 10% | Free | 744.21 | Free |
| 8425.19.00 | -- Other | u | 10% | Free | 744.21 | Free |
| | -Winches; capstans: | | | | | |
| 8425.31.00 | -- Powered by electric motor | u | 10% | Free | 744.25 | Free |
| 8425.39.00 | -- Other | u | 10% | Free | 744.25 | Free |
| | - Jacks; hoists of a kind used for raising vehicles: | | | | | |
| 8425.41.00 | -- Built- in jacking systems of a type used in garages | u | 10% | Free | 744.41 | Free |
| 8425.42.00 | -- Other jacks and hoists, hydraulic | u | 10% | Free | 744.43 | Free |
| 8425.49.00 | -- Other | u | 10% | Free | 744.49 | Free |
| **84.26** | **Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane.** | | | | | |
| | - Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers: | | | | | |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 8426.11.00 | -- Overhead travelling cranes on fixed | u | 25% | Free | 744.31 | Free |
| 8426.12.00 | -- Mobile lifting frames on tires and straddle | u | 25% | Free | 744.32 | Free |
| 8426.19.00 | -- Other | u | 25% | Free | 744.33 | Free |
| 8426.20.00 | - Tower cranes | u | 25% | Free | 744.34 | Free |
| 8426.30.00 | - Portal or pedestal jib cranes | u | 25% | Free | 744.35 | Free |
| | - Other machinery, self-propelled: | | | | | |
| 8426.41.00 | -- On tires | u | 25% | Free | 744.37 | Free |
| 8426.49.00 | -- Other | u | 25% | Free | 744.37 | Free |
| | - Other machinery: | | | | | |
| 8426.91.00 | -- Designed for mounting on road vehicles | u | 25% | Free | 744.39 | Free |
| 8426.99.00 | -- Other | u | 25% | Free | 744.39 | Free |
| **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 | u | 25% | Free | 744.11 | Free |
| 8427.20.00 | - Other self-propelled trucks | u | 25% | Free | 744.12 | Free |
| 8427.90.00 | - Other trucks | u | 25% | Free | 744.13 | Free |
| **84.28** | **Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).** | | | | | |
| 8428.10.00 | - Lifts and skip hoists | u | 25% | Free | 744.81 | Free |
| 8428.20.00 | - Pneumatic elevators and conveyors | u | 25% | Free | 744.71 | Free |
| | - Other continuous-action elevators and conveyors, for goods or materials: | | | | | |
| 8428.31.00 | -- Specially designed for underground use | u | 25% | Free | 744.72 | Free |
| 8428.32.00 | -- Other, bucket type | u | 25% | Free | 744.73 | Free |
| 8428.33.00 | -- Other, belt type | u | 25% | Free | 744.74 | Free |
| 8428.39.00 | -- Other | u | 25% | Free | 744.79 | Free |
| 8428.40.00 | - Escalators and moving walkways | u | 25% | Free | 744.85 | Free |
| 8428.60.00 | - Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars | u | 25% | Free | 744.89 | Free |
| 8428.90.00 | - Other machinery | u | 25% | Free | 744.89 | Free |
| **84.29** | **Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.** | | | | | |
| | - Bulldozers and angledozers: | | | | | |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 8429.11.00 | -- Track laying | u | 25% | Free | 723.11 | Free |
| 8429.19.00 | -- Other | u | 25% | Free | 723.11 | Free |
| 8429.20.00 | - Graders and levellers | u | 25% | Free | 723.12 | Free |
| 8429.30.00 | - Scrapers | u | 25% | Free | 723.31 | Free |
| 8429.40.00 | - Tamping machines and road rollers | u | 25% | Free | 723.33 | Free |
| | - Mechanical shovels, excavators and shovel loaders: | | | | | |
| 8429.51.00 | -- Front-end shovel loaders | u | 25% | Free | 723.21 | Free |
| 8429.52.00 | -- Machinery with a 360° revolving superstructure | u | 25% | Free | 723.22 | Free |
| 8429.59.00 | -- Other | u | 25% | Free | 723.29 | Free |
| **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 | u | 25% | Free | 723.41 | Free |
| 8430.20.00 | - Snow-ploughs and snow-blowers | u | 25% | Free | 723.42 | Free |
| | - Coal or rock cutters and tunnelling machinery: | | | | | |
| 8430.31.00 | -- Self-propelled | u | 25% | Free | 723.35 | Free |
| 8430.39.00 | -- Other | u | 25% | Free | 723.43 | Free |
| | - Other boring or sinking machinery: | | | | | |
| 8430.41.00 | -- Self-propelled | u | 25% | Free | 723.37 | Free |
| 8430.49.00 | -- Other | u | 25% | Free | 723.44 | Free |
| 8430.50.00 | - Other machinery, self-propelled | u | 25% | Free | 723.39 | Free |
| | - Other machinery, not self-propelled: | | | | | |
| 8430.61.00 | -- Tamping or compacting machinery | u | 25% | Free | 723.45 | Free |
| 8430.69.00 | -- Other | u | 25% | Free | 723.47 | Free |
| **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 | kg | 10% | Free | 744.91 | Free |
| 8431.20.00 | - Of machinery of heading 84.27 | kg | 10% | Free | 744.92 | Free |
| | - Of machinery of heading 84.28: | | | | | |
| 8431.31.00 | -- Of lifts, skip hoists or escalators | kg | 10% | Free | 744.93 | Free |
| 8431.39.00 | -- Other | kg | 10% | Free | 744.94 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| | - Of machinery of heading 84.26, 84.29 or 84.30: | | | | | |
| 8431.41.00 | -- Buckets, shovels, grabs and grips | kg | 10% | Free | 723.91 | Free |
| 8431.42.00 | -- Bulldozer or angledozer blades | kg | 10% | Free | 723.92 | Free |
| 8431.43.00 | -- Parts for boring or sinking machinery of subheading 8430.41 or 8430.49 | kg | 10% | Free | 723.93 | Free |
| 8431.49.00 | -- Other | kg | 10% | Free | 723.99 | Free |
| **84.32** | **Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.** | | | | | |
| 8432.10.00 | - Ploughs | u | 25% | Free | 721.11 | Free |
| | - Harrows, scarifiers, cultivators, weeders and hoes: | | | | | |
| 8432.21.00 | -- Disc harrows | u | 25% | Free | 721.13 | Free |
| 8432.29.00 | -- Other | u | 25% | Free | 721.13 | Free |
| 8432.30.00 | - Seeders, planters and transplanters | u | 25% | Free | 721.12 | Free |
| 8432.31.00 | -- No-till direct seeders, planters and transplanters | u | 25% | Free | 721.12 | Free |
| 8432.39.00 | -- Other | u | 25% | Free | 721.12 | Free |
| 8432.40.00 | - Manure spreaders and fertilizer distributors: | u | 25% | Free | 721.12 | Free |
| 8432.41.00 | -- Manure spreaders | u | 25% | Free | 721.12 | Free |
| 8432.42.00 | -- Fertiliser distributors | u | 25% | Free | 721.12 | Free |
| 8432.80.00 | - Other machinery | u | 25% | Free | 721.18 | Free |
| 8432.90.00 | - Parts | kg | 25% | Free | 721.19 | Free |
| **84.33** | **Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37.** | | | | | |
| | - Mowers for lawns, parks or sports-grounds: | | | | | |
| 8433.11.00 | -- Powered, with the cutting device rotating in a horizontal plane | u | 10% | Free | 721.21 | Free |
| 8433.19.00 | -- Other | u | 10% | Free | 721.21 | Free |
| 8433.20.00 | - Other mowers, including cutter bars for tractor mounting | u | 10% | Free | 721.23 | Free |
| 8433.30.00 | - Other haymaking machinery | u | 10% | Free | 721.23 | Free |
| 8433.40.00 | - Straw or fodder balers, including pick-up balers | u | 10% | Free | 721.23 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| | - Other harvesting machinery; threshing machinery: | | | | | |
| 8433.51.00 | -- Combine harvester-threshers | u | 10% | Free | 721.22 | Free |
| 8433.52.00 | -- Other threshing machinery | u | 10% | Free | 721.23 | Free |
| 8433.53.00 | -- Root or tuber harvesting machines | u | 10% | Free | 721.23 | Free |
| 8433.59.00 | -- Other | u | 10% | Free | 721.23 | Free |
| 8433.60.00 | - Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce | u | 10% | Free | 721.26 | Free |
| 8433.90.00 | - Parts | kg | 10% | Free | 721.29 | Free |
| **84.34** | **Milking machines and dairy machinery.** | | | | | |
| 8434.10.00 | - Milking machines | u | 10% | Free | 721.31 | Free |
| 8434.20.00 | - Dairy machinery | u | 10% | Free | 721.38 | Free |
| 8434.90.00 | - Parts | kg | 10% | Free | 721.39 | Free |
| **84.35** | **Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.** | | | | | |
| 8435.10.00 | - Machinery | u | 10% | Free | 721.91 | Free |
| 8435.90.00 | - Parts | kg | 10% | Free | 721.98 | Free |
| **84.36** | **Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.** | | | | | |
| 8436.10.00 | - Machinery for preparing animal feeding stuffs | u | 10% | Free | 721.96 | Free |
| | - Poultry-keeping machinery; poultry incubators and brooders: | | | | | |
| 8436.21.00 | -- Poultry incubators and brooders | u | 10% | Free | 721.95 | Free |
| 8436.29.00 | -- Other | u | 10% | Free | 721.95 | Free |
| 8436.80.00 | - Other machinery | u | 10% | Free | 721.96 | Free |
| | - Parts: | | | | | |
| 8436.91.00 | -- Of poultry-keeping machinery or poultry incubators and brooders | kg | 10% | Free | 721.99 | Free |
| 8436.99.00 | -- Other | kg | 10% | Free | 721.99 | Free |
| **84.37** | **Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery.** | | | | | |
| 8437.10.00 | - Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables | u | 10% | Free | 721.27 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 8437.80.00 | - Other machinery | u | 10% | Free | 727.11 | Free |
| 8437.90.00 | - Parts | kg | 10% | Free | 727.19 | Free |
| **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 | u | 10% | Free | 727.22 | Free |
| 8438.20.00 | - Machinery for the manufacture of confectionery, cocoa or chocolate | u | 10% | Free | 727.22 | Free |
| 8438.30.00 | - Machinery for sugar manufacture | u | 10% | Free | 727.22 | Free |
| 8438.40.00 | - Brewery machinery | u | 10% | Free | 727.22 | Free |
| 8438.50.00 | - Machinery for the preparation of meat or poultry | u | 10% | Free | 727.22 | Free |
| 8438.60.00 | - Machinery for the preparation of fruits, nuts or vegetables | u | 10% | Free | 727.22 | Free |
| 8438.80.00 | - Other machinery | u | 10% | Free | 727.22 | Free |
| 8438.90.00 | - Parts | kg | 10% | Free | 727.29 | Free |
| **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 | u | 10% | Free | 725.11 | Free |
| 8439.20.00 | - Machinery for making paper or paperboard | u | 10% | Free | 725.12 | Free |
| 8439.30.00 | - Machinery for finishing paper or paperboard | u | 10% | Free | 725.12 | Free |
| | - Parts: | | | | | |
| 8439.91.00 | -- Of machinery for making pulp of fibrous | kg | 10% | Free | 725.91 | Free |
| 8439.99.00 | -- Other | kg | 10% | Free | 725.91 | Free |
| **84.40** | **Book-binding machinery, including book-sewing machines.** | | | | | |
| 8440.10.00 | - Machinery | u | 10% | Free | 726.81 | Free |
| 8440.90.00 | - Parts | kg | 10% | Free | 726.89 | Free |
| **84.41** | **Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.** | | | | | |
| 8441.10.00 | - Cutting machines | u | 10% | Free | 725.21 | Free |
| 8441.20.00 | - Machines for making bags, sacks or envelopes | u | 10% | Free | 725.23 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 8441.30.00 | - Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding | u | 10% | Free | 725.25 | Free |
| 8441.40.00 | - Machines for moulding articles in paper pulp, paper or paperboard | u | 10% | Free | 725.27 | Free |
| 8441.80.00 | - Other machinery | u | 10% | Free | 725.29 | Free |
| 8441.90.00 | - Parts | kg | 10% | Free | 725.99 | Free |
| **84.42** | **Machinery, apparatus and equipment (other than the machines of headings 84.56 to 84.65), for preparing or making plates, cylinders or other printing 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 | u | 10% | Free | 726.31 | Free |
| 8442.40.00 | - Parts of the foregoing machinery, apparatus or equipment | kg | 10% | Free | 726.91 | Free |
| 8442.50.00 | - Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished) | kg | 10% | Free | 726.35 | Free |
| **84.43** | **Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof.** | | | | | |
| | - Printing machinery used for printing by means of the plates, cylinders and other printing components of heading 84.42: | | | | | |
| 8443.11.00 | -- Offset printing machinery reel – fed | u | 10% | Free | 726.51 | Free |
| 8443.12.00 | -- Offset printing machinery, sheet-fed, Office type (using sheets with one side not Exceeding 22cm and the other side not Exceeding 36cm in the unfolded state) | u | 10% | Free | 726.55 | Free |
| 8443.13.00 | -- Other offset printing machinery | u | 10% | Free | 726.59 | Free |
| 8443.14.00 | -- Letterpress printing machinery, reel fed, Excluding flexographic printing | u | 10% | Free | 726.61 | Free |
| 8443.15.00 | -- Letterpress printing machinery, other than reel fed, excluding flexographic printing | u | 10% | Free | 726.62 | Free |
| 8443.16.00 | -- Flexographic printing machinery | u | 10% | Free | 726.63 | Free |
| 8443.17.00 | -- Gravure printing machinery | u | 10% | Free | 726.65 | Free |
| 8443.19.00 | -- Other | u | 10% | Free | 726.69 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| | - 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 | u | 10% | Free | 751.94 | Free |
| 8443.32.00 | -- Other, capable of connecting to an automatic data processing machine or to a network | u | 10% | Free | 751.95 | Free |
| 8443.39.00 | -- Other | u | 10% | Free | 751.96 | Free |
| | - 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 | kg | 10% | Free | 726.99 | Free |
| 8443.99.00 | -- Other | kg | 10% | Free | 751.97 | Free |
| **8444.00.00** | **Machines for extruding, drawing, texturing or cutting man-made textile materials.** | u | 10% | Free | 724.41 | Free |
| **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.** | | | | | |
| | - Machines for preparing textile fibres: | | | | | |
| 8445.11.00 | -- Carding machines | u | 10% | Free | 724.42 | Free |
| 8445.12.00 | -- Combing machines | u | 10% | Free | 724.42 | Free |
| 8445.13.00 | -- Drawing or roving machines | u | 10% | Free | 724.42 | Free |
| 8445.19.00 | -- Other | u | 10% | Free | 724.42 | Free |
| 8445.20.00 | - Textile spinning machines | u | 10% | Free | 724.43 | Free |
| 8445.30.00 | - Textile doubling or twisting machines | u | 10% | Free | 724.43 | Free |
| 8445.40.00 | - Textile winding (including weft-winding) or reeling machines | u | 10% | Free | 724.43 | Free |
| 8445.90.00 | - Other | u | 10% | Free | 724.54 | Free |
| **84.46** | **Weaving machines (looms).** | | | | | |
| 8446.10.00 | - For weaving fabrics of a width not exceeding 30cm | u | 10% | Free | 724.51 | Free |
| | - For weaving fabrics of a width exceeding 30cm, shuttle type: | | | | | |
| 8446.21.00 | -- Power looms | u | 10% | Free | 724.51 | Free |
| 8446.29.00 | -- Other | u | 10% | Free | 724.51 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 8446.30.00 | - For weaving fabrics of a width exceeding 30cm, shuttleless type | u | 10% | Free | 724.51 | Free |
| **84.47** | **Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.** | | | | | |
| | - Circular knitting machines: | | | | | |
| 8447.11.00 | -- With cylinder diameter not exceeding 165mm | u | 10% | Free | 724.52 | Free |
| 8447.12.00 | -- With cylinder diameter exceeding | u | 10% | Free | 724.52 | Free |
| 8447.20.00 | - Flat knitting machines; stitch-bonding machines | u | 10% | Free | 724.52 | Free |
| 8447.90.00 | - Other | u | 10% | Free | 724.53 | Free |
| **84.48** | **Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles).** | | | | | |
| | - Auxiliary machinery for machines of heading 84.44, 84.45, 84.46 or 84.47: | | | | | |
| 8448.11.00 | -- Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith | kg | 10% | Free | 724.61 | Free |
| 8448.19.00 | -- Other | kg | 10% | Free | 724.61 | Free |
| 8448.20.00 | - Parts and accessories of machines of heading 84.44 or of their auxiliary machinery | kg | 10% | Free | 724.49 | Free |
| | - Parts and accessories of machines of heading 84.45 or of their auxiliary machinery: | | | | | |
| 8448.31.00 | -- Card clothing | kg | 10% | Free | 724.49 | Free |
| 8448.32.00 | -- Of machines for preparing textile fibres, other than card clothing | kg | 10% | Free | 724.49 | Free |
| 8448.33.00 | -- Spindles, spindle flyers, spinning rings | kg | 10% | Free | 724.49 | Free |
| 8448.39.00 | -- Other | kg | 10% | Free | 724.49 | Free |
| | - Parts and accessories of weaving machines (looms) or of their auxiliary machinery: | | | | | |
| 8448.42.00 | -- Reeds for looms, healds and heald- | kg | 10% | Free | 724.67 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 8448.49.00 | -- Other | kg | 10% | Free | 724.67 | Free |
| | - Parts and accessories of machines of heading 84.47 or of their auxiliary machinery: | | | | | |
| 8448.51.00 | -- Sinkers, needles and other articles used | kg | 10% | Free | 724.68 | Free |
| 8448.59.00 | -- Other | kg | 10% | Free | 724.68 | Free |
| **84.49** | **Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.** | kg | 10% | Free | 724.55 | Free |
| **84.50** | **Household or laundry-type washing machines, including machines which both wash and dry.** | | | | | |
| | - Machines, each of a dry linen capacity not exceeding 10kg: | | | | | |
| 8450.11.00 | -- Fully-automatic machines | u | 10% | Free | 775.11 | Free |
| 8450.12.00 | -- Other machines, with built-in centrifugal | u | 10% | Free | 775.11 | Free |
| 8450.19.00 | -- Other | u | 10% | Free | 775.11 | Free |
| 8450.20.00 | - Machines, each of a dry linen capacity exceeding 10kg | u | 10% | Free | 724.71 | Free |
| 8450.90.00 | - Parts | kg | 10% | Free | 724.91 | Free |
| **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 | u | 10% | Free | 775.72 | Free |
| | - Drying machines: | | | | | |
| 8451.21.00 | -- Each of a dry linen capacity not exceeding 10kg | u | 10% | Free | 775.12 | Free |
| 8451.29.00 | -- Other | u | 10% | Free | 724.73 | Free |
| 8451.30.00 | - Ironing machines and presses (including fusing presses) | u | 10% | Free | 724.74 | Free |
| 8451.40.00 | - Washing, bleaching or dyeing machines | u | 10% | Free | 724.74 | Free |
| 8451.50.00 | - Machines for reeling, unreeling, folding, cutting or pinking textile fabrics | u | 10% | Free | 724.74 | Free |
| 8451.80.00 | - Other machinery | u | 10% | Free | 724.74 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 8451.90.00 | - Parts | kg | 10% | Free | 724.92 | Free |
| **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 | u | 10% | Free | 724.33 | Free |
| | - Other sewing machines: | | | | | |
| 8452.21.00 | -- Automatic units | u | 10% | Free | 724.35 | Free |
| 8452.29.00 | -- Other | u | 10% | Free | 724.35 | Free |
| 8452.30.00 | - Sewing machine needles | kg | 10% | Free | 724.39 | Free |
| 8452.90.00 | - Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines | kg | 10% | Free | 724.39 | Free |
| **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 | u | 10% | Free | 724.81 | Free |
| 8453.20.00 | - Machinery for making or repairing footwear | u | 10% | Free | 724.83 | Free |
| 8453.80.00 | - Other machinery | u | 10% | Free | 724.85 | Free |
| 8453.90.00 | - Parts | kg | 10% | Free | 724.88 | Free |
| **84.54** | **Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.** | | | | | |
| 8454.10.00 | - Converters | u | 10% | Free | 737.11 | Free |
| 8454.20.00 | - Ingot moulds and ladles | u | 10% | Free | 737.11 | Free |
| 8454.30.00 | - Casting machines | u | 10% | Free | 737.12 | Free |
| 8454.90.00 | - Parts | kg | 10% | Free | 737.19 | Free |
| **84.55** | **Metal-rolling mills and rolls therefor.** | | | | | |
| 8455.10.00 | - Tube mills | u | 10% | Free | 737.21 | Free |
| | - Other rolling mills: | | | | | |
| 8455.21.00 | -- Hot or combination hot and cold | u | 10% | Free | 737.21 | Free |
| 8455.22.00 | -- Cold | u | 10% | Free | 737.21 | Free |
| 8455.30.00 | - Rolls for rolling mills | u | 10% | Free | 737.29 | Free |
| 8455.90.00 | - Other parts | kg | 10% | Free | 737.29 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **84.56** | **Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes; water jet cutting machines.** | | | | | |
| 8456.10 | - Operated by laser or other light or photon beam processes | | | | | |
| 8456.11 | -- Operated by laser | u | 10% | Free | 731.11 | Free |
| 8456.12 | -- Operated by other light or photon beam processes | u | 10% | Free | 731.11 | Free |
| 8456.20.00 | - Operated by ultrasonic processes | u | 10% | Free | 731.12 | Free |
| 8456.30.00 | - Operated by electro-discharge processes | u | 10% | Free | 731.13 | Free |
| 8456.40 | - Operated by plasma arc processes | u | 10% | Free | 731.13 | Free |
| 8456.50 | - Water-jet cutting machines | u | 10% | Free | 731.13 | Free |
| 8456.90.00 | - Other | u | 10% | Free | 731.14 | Free |
| **84.57** | **Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal.** | | | | | |
| 8457.10.00 | - Machining centres | u | 10% | Free | 731.21 | Free |
| 8457.20.00 | - Unit construction machines (single station) | u | 10% | Free | 731.22 | Free |
| 8457.30.00 | - Multi-station transfer machines | u | 10% | Free | 731.23 | Free |
| **84.58** | **Lathes (including turning centres) for removing metal.** | | | | | |
| | - Horizontal lathes: | | | | | |
| 8458.11.00 | -- Numerically controlled | u | 10% | Free | 731.31 | Free |
| 8458.19.00 | -- Other | u | 10% | Free | 731.37 | Free |
| | - Other lathes: | u | 10% | Free | 731.37 | Free |
| 8458.91.00 | -- Numerically controlled | u | 10% | Free | 731.35 | Free |
| 8458.99.00 | -- Other | u | 10% | Free | 731.39 | Free |
| **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 | u | 10% | Free | 731.41 | Free |
| | - Other drilling machines: | | | | | |
| 8459.21.00 | -- Numerically controlled | u | 10% | Free | 731.42 | Free |
| 8459.29.00 | -- Other | u | 10% | Free | 731.43 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| | - Other boring-milling machines: | | | | | |
| 8459.31.00 | -- Numerically controlled | u | 10% | Free | 731.44 | Free |
| 8459.39.00 | -- Other | u | 10% | Free | 731.45 | Free |
| 8459.40.00 | - Other boring machines | u | 10% | Free | 731.46 | Free |
| 8459.41 | -- Numerically controlled | u | 10% | Free | 731.46 | Free |
| 8459.49 | -- Other | u | 10% | Free | 731.46 | Free |
| | Milling machine knee type: | | | | | |
| 8459.51.00 | -- Numerically controlled | u | 10% | Free | 731.51 | Free |
| 8459.59.00 | -- Other | u | 10% | Free | 731.21 | Free |
| | - Other milling machines: | | | | 731.22 | |
| 8459.61.00 | -- Numerically controlled | u | 10% | Free | 731.23 | Free |
| 8459.69.00 | -- Other | u | 10% | Free | 731.54 | Free |
| 8459.70.00 | - Other threading or tapping machines | u | 10% | Free | 731.57 | Free |
| **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.** | | | | 731.31 | |
| | - Flat-surface grinding machines.: | | | | | |
| 8460.12.00 | -- Numerically controlled | u | 10% | Free | 731.31 | Free |
| 8460.19.00 | -- Other | u | 10% | Free | 731.35 | Free |
| | - Other grinding machines, | | | | | |
| 8460.22.00 | -- Centreless grinding machines, numerically controlled | u | 10% | Free | 731.63 | Free |
| 8460.23.00 | -- Other cylindrical grinding machines, numerically controlled | u | 10% | Free | 731.63 | Free |
| 8460.24.00 | -- Other, numerically controlled | u | 10% | Free | 731.63 | Free |
| 8460.29.00 | -- Other | u | 10% | Free | 731.41 | Free |
| | - Sharpening (tool or cutter grinding) machines: | | | | | |
| 8460.31.00 | -- Numerically controlled | u | 10% | Free | 731.42 | Free |
| 8460.39.00 | -- Other | u | 10% | Free | 731.43 | Free |
| 8460.40.00 | - Honing or lapping machines | u | 10% | Free | 731.67 | Free |
| 8460.90.00 | - Other | u | 10% | Free | 731.69 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **84.61** | **Machine-tools for lanning, 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 | u | 10% | Free | 731.71 | Free |
| 8461.30.00 | - Broaching machines | u | 10% | Free | 731.73 | Free |
| 8461.40.00 | - Gear cutting, gear grinding or gear finishing machines | u | 10% | Free | 731.75 | Free |
| 8461.50.00 | - Sawing or cutting-off machines | u | 10% | Free | 731.77 | Free |
| 8461.90.00 | - Other | u | 10% | Free | 731.79 | Free |
| **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 | u | 10% | Free | 733.11 | Free |
| | - Bending, folding, straightening or flattening machines (including presses): | | | | | |
| 8462.21.00 | -- Numerically controlled | u | 10% | Free | 733.12 | Free |
| 8462.29.00 | -- Other | u | 10% | Free | 733.13 | Free |
| | - Shearing machines (including presses), other than combined punching and shearing machines: | | | | | |
| 8462.31.00 | -- Numerically controlled | u | 10% | Free | 733.14 | Free |
| 8462.39.00 | -- Other | u | 10% | Free | 733.15 | Free |
| | - Punching or notching machines (including presses), including combined punching and shearing machines: | | | | | |
| 8462.41.00 | -- Numerically controlled | u | 10% | Free | 733.16 | Free |
| 8462.49.00 | -- Other | u | 10% | Free | 733.17 | Free |
| | - Other: | | | | | |
| 8462.91.00 | -- Hydraulic presses | u | 10% | Free | 733.18 | Free |
| 8462.99.00 | -- Other | u | 10% | Free | 733.18 | Free |
| **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 | u | 10% | Free | 733.91 | Free |
| 8463.20.00 | - Thread rolling machines | u | 10% | Free | 733.93 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 8463.30.00 | - Machines for working wire | u | 10% | Free | 733.95 | Free |
| 8463.90.00 | - Other | u | 10% | Free | 733.99 | Free |
| **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 | u | 10% | Free | 728.11 | Free |
| 8464.20.00 | - Grinding or polishing machines | u | 10% | Free | 728.11 | Free |
| 8464.90.00 | - Other | u | 10% | Free | 728.11 | Free |
| **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. | - Machines which can carry out different types of machining operations without tool change between such operations | u | 10% | Free | 728.12 | Free |
| 8465.20.00 | - Machine centres | u | 10% | Free | 728.12 | Free |
| 8465.90. | - Other: | | | | | |
| 8465.91.00 | -- Sawing machines | u | 10% | Free | 728.12 | Free |
| 8465.92.00 | -- Planing, milling or moulding (by cutting) machines | u | 10% | Free | 728.12 | Free |
| 8465.93.00 | -- Grinding, sanding or polishing machines | u | 10% | Free | 728.12 | Free |
| 8465.94.00 | -- Bending or assembling machines | u | 10% | Free | 728.12 | Free |
| 8465.95.00 | -- Drilling or morticing machines | u | 10% | Free | 728.12 | Free |
| 8465.96.00 | -- Splitting, slicing or paring machines | u | 10% | Free | 728.12 | Free |
| 8465.99.00 | -- Other | u | 10% | Free | 728.12 | Free |
| **84.66** | **Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for the machines; tool holders for any type of tool for working in the hand.** | | | | | |
| 8466.10.00 | - Tool holders and self-opening dieheads | kg | 10% | Free | 735.11 | Free |
| 8466.20.00 | - Work holders | kg | 10% | Free | 735.13 | Free |
| 8466.30.00 | - Dividing heads and other special attachments for machines | kg | 10% | Free | 735.15 | Free |
| | - Other: | | | | | |
| 8466.91.00 | -- For machines of heading 84.64 | kg | 10% | Free | 728.19 | Free |
| 8466.92.00 | -- For machines of heading 84.65 | kg | 10% | Free | 728.19 | Free |
| 8466.93.00 | -- For machines of headings 84.56 to 84.61 | kg | 10% | Free | 735.91 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 8466.94.00 | -- For machines of heading 84.62 or 84.63 | kg | 10% | Free | 735.95 | Free |
| **84.67** | **Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor.** | | | | | |
| | - Pneumatic: | | | | | |
| 8467.11.00 | -- Rotary type (including combined rotary- | u | 10% | Free | 745.11 | Free |
| 8467.19.00 | -- Other | u | 10% | Free | 745.12 | Free |
| | - With self-contained electric motor: | | | | | |
| 8467.21.00 | -- Drills of all kinds | u | 10% | Free | 778.41 | Free |
| 8467.22.00 | -- Saws | u | 10% | Free | 778.43 | Free |
| 8467.29.00 | -- Other | u | 10% | Free | 778.45 | Free |
| | - Other tools: | | | | | |
| 8467.81.00 | -- Chain saws | u | 10% | Free | 745.12 | Free |
| 8467.89.00 | -- Other | u | 10% | Free | 745.12 | Free |
| | - Parts: | | | | | |
| 8467.91.00 | -- Of chain saws | kg | 10% | Free | 745.19 | Free |
| 8467.92.00 | -- Of pneumatic tools | kg | 10% | Free | 745.19 | Free |
| 8467.99.00 | -- Other | kg | 10% | Free | 745.19 | Free |
| **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 | u | 10% | Free | 737.41 | Free |
| 8468.20.00 | - Other gas-operated machinery and apparatus | u | 10% | Free | 737.42 | Free |
| 8468.80.00 | - Other machinery and apparatus | u | 10% | Free | 737.43 | Free |
| 8468.90.00 | - Parts | kg | 10% | Free | 737.49 | Free |
| **8469.00.00** | **Typewriters other than printers of heading 84.71; word-processing machines.** | u | 10% | Free | 751.1 | Free |
| **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.** | | | | | |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 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 | u | 10% | Free | 751.21 | Free |
| | - Other electronic calculating machines: | | | | | |
| 8470.21.00 | -- With a printing device | u | 10% | Free | 751.22 | Free |
| 8470.29.00 | -- Other | u | 10% | Free | 751.22 | Free |
| 8470.30.00 | - Other calculating machines | u | 10% | Free | 751.21 | Free |
| 8470.50.00 | - Cash registers | u | 10% | Free | | Free |
| 8470.90.00 | - Other | kg | 10% | Free | 751.22 | Free |
| **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 10kg, consisting of a least a central processing unit, a keyboard and a display | u | 10% | Free | 751.22 | Free |
| | - Other digital automatic data processing machines: | u | 10% | Free | 751.24 | |
| 8471.41.00 | -- Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined | u | 10% | Free | 751.28 | Free |
| 8471.49.00 | -- Other, presented in the form of systems | u | 10% | Free | | Free |
| 8471.50.00 | - Digital processing units other than those of sub-heading 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units | u | 10% | Free | 752.2 | Free |
| 8471.60.00 | - Input or output units, whether or not containing storage units in the same housing | u | 10% | Free | | Free |
| 8471.70.00 | - Storage units | u | 10% | Free | 752.3 | Free |
| 8471.80.00 | - Other units of automatic data processing machines | u | 10% | Free | 752.3 | Free |
| 8471.90.00 | - Other | kg | 10% | Free | 752.3 | Free |
| **84.72** | **Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines).** | | | | 752.6 | |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 8472.10.00 | - Duplicating machines | u | 10% | Free | 752.7 | Free |
| 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 | u | 10% | Free | 752.8 | Free |
| 8472.90.00 | - Other | u | 10% | Free | 752.9 | Free |
| **84.73** | **Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 84.70 to 84.72.** | | | | | |
| | - Parts and accessories of the machines of heading 84.70: | | | | | |
| 8473.21.00 | -- Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29 | kg | 10% | Free | 751.99 | Free |
| 8473.29.00 | -- Other | kg | 10% | Free | | Free |
| 8473.30.00 | - Parts and accessories of the machines of heading 84.71 | kg | 10% | Free | 759.91 | Free |
| 8473.40.00 | - Parts and accessories of the machines of heading 84.72 | kg | 10% | Free | | Free |
| 8473.50.00 | - Parts and accessories equally suitable for use with the machines of two or more of the headings 84.70 to 84.72 | kg | 10% | Free | 759.95 | Free |
| **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 | u | 10% | Free | 728.31 | Free |
| 8474.20.00 | - Crushing or grinding machines | u | 10% | Free | 728.32 | Free |
| | - Mixing or kneading machines: | | | | | |
| 8474.31.00 | -- Concrete or mortar mixers | u | 10% | Free | 728.33 | Free |
| 8474.32.00 | -- Machines for mixing mineral substances | u | 10% | Free | 728.33 | Free |
| 8474.39.00 | -- Other | u | 10% | Free | 728.33 | Free |
| 8474.80.00 | - Other machinery | u | 10% | Free | 728.34 | Free |
| 8474.90.00 | - Parts | kg | 10% | Free | 728.39 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **84.75** | **Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware.** | | | | | |
| 8475.10.00 | - Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes | u | 10% | Free | 728.41 | Free |
| | - Machines for manufacturing or hot working glass or glassware: | | | | | |
| 8475.21.00 | -- Machines for making optical fibers and preforms thereof | u | 10% | Free | 728.41 | Free |
| 8475.29.00 | -- Other | u | 10% | Free | 728.41 | Free |
| 8475.90.00 | - Parts | kg | 10% | Free | 728.51 | Free |
| **84.76** | **Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines.** | | | | | |
| | - Automatic beverage-vending machines: | | | | | |
| 8476.21.00 | -- Incorporating heating or refrigerating devices | u | 10% | Free | 745.95 | Free |
| 8476.29.00 | -- Other | u | 10% | Free | 745.95 | Free |
| | - Other machines: | | 10% | | | |
| 8476.81.00 | -- Incorporating heating or refrigerating devices | u | 10% | Free | 745.95 | Free |
| 8476.89.00 | -- Other | u | 10% | Free | 745.95 | Free |
| 8476.90.00 | - Parts | kg | 10% | Free | 745.97 | Free |
| **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 | u | 10% | Free | 728.42 | Free |
| 8477.20.00 | - Extruders | u | 10% | Free | 728.42 | Free |
| 8477.30.00 | - Blow moulding machines | u | 10% | Free | 728.42 | Free |
| 8477.40.00 | - Vacuum moulding machines and other thermoforming machines | u | 10% | Free | 728.42 | Free |
| | - Other machinery for moulding or otherwise forming: | | | | | |
| 8477.51.00 | -- For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes | u | 10% | Free | 728.42 | Free |
| 8477.59.00 | -- Other | u | 10% | Free | 728.42 | Free |
| 8477.80.00 | - Other machinery | u | 10% | Free | 728.42 | Free |
| 8477.90.00 | - Parts | kg | 10% | Free | 728.52 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **84.78** | **Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.** | | | | | |
| 8478.10.00 | - Machinery | u | 10% | Free | 728.43 | Free |
| 8478.90.00 | - Parts | kg | 10% | Free | 728.53 | Free |
| **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 | u | 10% | Free | 723.48 | Free |
| 8479.20.00 | - Machinery for the extraction or preparation of animal or fixed vegetable fats or oils | u | 10% | Free | 727.21 | Free |
| 8479.30.00 | - Presses for the manufacture of particle board or fiber building board of wood or other ligneous materials and other machinery for treating wood or cork | u | 10% | Free | 728.44 | Free |
| 8479.40.00 | - Rope or cable-making machines | u | 10% | Free | 728.49 | Free |
| 8479.50.00 | - Industrial robots, not elsewhere specified or included | u | 10% | Free | 728.49 | Free |
| 8479.60.00 | - Evaporative air coolers | u | 10% | Free | 728.49 | Free |
| | - Passenger boarding bridges: | | | Free | | |
| 8479.71.00 | -- Of a kind used in airports | u | 10% | Free | 728.49 | Free |
| 8479.79.00 | -- Other | u | 10% | Free | 728.49 | Free |
| | - Other machines and mechanical appliances: | | | | | |
| 8479.81.00 | -- For treating metal, including electric wire coil-winders | u | 10% | Free | 728.46 | Free |
| 8479.82.00 | -- Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines | u | 10% | Free | 728.49 | Free |
| 8479.89.00 | -- Other | u | 10% | Free | 728.49 | Free |
| 8479.90.00 | - Parts | kg | 10% | Free | 728.55 | Free |
| **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 | kg | 10% | Free | 749.11 | Free |
| 8480.20.00 | - Mould bases | kg | 10% | Free | 749.12 | Free |
| 8480.30.00 | - Moulding patterns | kg | 10% | Free | 749.13 | Free |
| | - Moulds for metal or metal carbides: | | | | | |
| 8480.41.00 | -- Injection or compression types | kg | 10% | Free | 749.14 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 8480.49.00 | -- Other | kg | 10% | Free | 749.15 | Free |
| 8480.50.00 | - Moulds for glass | kg | 10% | Free | 749.16 | Free |
| 8480.60.00 | - Moulds for mineral materials | kg | 10% | Free | 749.17 | Free |
| | - Moulds for rubber or plastics: | | | | | |
| 8480.71.00 | -- Injection or compression types | kg | 10% | Free | 749.18 | Free |
| 8480.79.00 | -- Other | kg | 10% | Free | 749.19 | Free |
| **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 | kg | 10% | Free | 747.1 | Free |
| 8481.20.00 | - Valves for oleohydraulic or pneumatic transmissions | kg | 10% | Free | 747.2 | Free |
| 8481.30.00 | - Check (nonreturn) valves | kg | 10% | Free | 747.3 | Free |
| 8481.40.00 | - Safety or relief valves | kg | 10% | Free | 747.4 | Free |
| 8481.80.00 | - Other appliances | kg | 10% | Free | 747.8 | Free |
| 8481.90.00 | - Parts | kg | 10% | Free | 747.9 | Free |
| **84.82** | **Ball or roller bearings.** | | | | | |
| 8482.10.00 | - Ball bearings | u | 10% | Free | 746.1 | Free |
| 8482.20.00 | - Tapered roller bearings, including cone and tapered roller assemblies | u | 10% | Free | 746.2 | Free |
| 8482.30.00 | - Spherical roller bearings | u | 10% | Free | 746.3 | Free |
| 8482.40.00 | - Needle roller bearings | u | 10% | Free | 746.4 | Free |
| 8482.50.00 | - Other cylindrical roller bearings | u | 10% | Free | 745.5 | Free |
| 8482.80.00 | - Other, including combined ball/roller bearings | u | 10% | Free | 746.8 | Free |
| | - Parts: | | | | | |
| 8482.91.00 | -- Balls, needles and rollers | kg | 10% | Free | 746.91 | Free |
| 8482.99.00 | -- Other | kg | 10% | Free | 746.99 | Free |
| **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 | u | 10% | Free | 748.1 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 8483.20.00 | - Bearing housings, incorporating ball or roller bearings | u | 10% | Free | 748.21 | Free |
| 8483.30.00 | - Bearing housings, not incorporating ball or roller bearings; plain shaft bearings | u | 10% | Free | 748.22 | Free |
| 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 | u | 10% | Free | 748.4 | Free |
| 8483.50.00 | - Flywheels and pulleys, including pulley blocks | u | 10% | Free | 748.5 | Free |
| 8483.60.00 | - Clutches and shaft couplings (including universal joints) | u | 10% | Free | 748.6 | Free |
| 8483.90.00 | - Toothed wheels, chain sprockets and other transmission elements presented separately; parts | kg | 10% | Free | 748.9 | Free |
| **84.84** | **Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals.** | | | | | |
| 8484.10.00 | - Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal | kg | 10% | Free | 749.2 | Free |
| 8484.20.00 | - Mechanical seals | kg | 10% | Free | 749.2 | Free |
| 8484.90.00 | - Other | kg | 10% | Free | 749.2 | Free |
| **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.** | | | | | |
| 8486.10.00 | - Machines and apparatus for the manufacture of boules or wafers | kg | 10% | Free | 728.21 | Free |
| 8486.20.00 | - Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits | kg | 10% | Free | 728.21 | Free |
| 8486.30.00 | - Machines and apparatus for the manufacture of flat panel displays | kg | 10% | Free | 728.21 | Free |
| 8486.40.00 | - Machines and apparatus specified in Note 9 (C) to this chapter | kg | 10% | Free | 728.22 | Free |
| 8486.90.00 | - Parts and accessories | kg | 10% | Free | 728.29 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **84.87** | **Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this** chapter. | | 10% | | | |
| 8487.10.00 | - Ships' or boats' propellers and blades therefor | kg | 10% | | 749.91 | Free |
| 8487.90.00 | - Other | kg | 10% | | 749.99 | Free |

## Chapter 85

## Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles

**Notes.**

1.- This Chapter does not cover:

(a) Electrically warmed blankets, bed pads, foot-muffs or the like; electrically warmed clothing, footwear or ear pads or other electrically warmed articles worn on or about the person;

(b) Articles of glass of heading 70.11;

( c) Machines and apparatus of heading 84.86

(d) Vacuum apparatus of a kind used in medical, surgical, dental or veterinary sciences (heading 90.18); or

(e) Electrically heated furniture of Chapter 94.

2.- Headings 85.01 to 85.04 do not apply to goods described in heading 85.11, 85.12, 85.40, 85.41 or 85.42.

However, metal tank mercury arc rectifiers remain classified in heading 85.04.

3.- For the purposes of heading 85.07, the expression "electric accumulators" includes those presented with ancillary components which contribute to the accumulator's function of storing and supplying energy or protect it from damage, such as electrical connectors, temperature control devices( for example, thermistors) and circuit protection devices. They may also include a portion of the protective housing of the goods in which they are to be used.

4.- Heading 85.09 covers only the following electro-mechanical machines of the kind commonly used for domestic purposes:

(a) Floor polishers, food grinders and mixers, and fruit or vegetable juice extractors, of any weight;

(b) Other machines provided the weight of such machines does not exceed 20kg.

The heading does not, however, apply to fans or ventilating or recycling hoods incorporating a fan, whether or not fitted with filters (heading 84.14), centrifugal clothes-dryers (heading 84.21), dish washing machines (heading 84.22), household washing machines (heading 84.50), roller or other ironing machines (heading 84.20 or 84.51), sewing machines (heading 84.52), electric scissors (heading 84.67) or to electro-thermic appliances (heading 85.16).

5.- For the purposes of heading 85.23:

(a) "Solid-state non-volatile storage devices" (for example, "flash memory cards" or "flash electronic storage cards") are storage devices with a connecting socket, comprising in the same housing one or more flash memories (for example, "FLASH E²PROM") in the form of integrated circuits mounted on a printed circuit board. They may include a controller in the form of an integrated circuit and discrete passive components, such as capacitors and resistors;

(b) The term "smart cards" means cards which have embedded in them one or more electronic integrated circuits (a microprocessor, random access memory (RAM) or read-only memory (ROM)) in the form of chips. These cards may contain contacts, a magnetic stripe or an embedded antenna but do not contain any other active or passive circuit elements.

6.- For the purposes of heading 85.34 "printed circuits" are circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the "film circuit" technique, conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semiconductor elements).

The expression "printed circuits" does not cover circuits combined with elements other than those obtained during the printing process, nor does it cover individual, discrete resistors, capacitors or inductances. Printed circuits may, however, be fitted with non-printed connecting elements.

Thin- or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading 85.42.

7.- For the purpose of heading 85.36, "connectors for optical fibres, optical fibre bundles or cables" means connectors that simply mechanically align optical fibres end to end in a digital line system. They perform no other function, such as the amplification, regeneration or modification of a signal.

8.- Heading 85.37 does not include cordless infrared devices for the remote control of television receivers or other electrical equipment (heading 85.43).

9.- For the purposes of headings 85.41 and 85.42:

(a) "Diodes, transistors and similar semiconductor devices" are semiconductor devices the operation of which depends on variations in resistivity on the application of an electric field;

(b) "Electronic integrated circuits" are:

(i) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, inductances, etc.) are created in the mass (essentially) and on the surface of a semiconductor or compound semiconductor material (for example, doped silicon, gallium arsenide, silicon germanium, indium phosphide) and are inseparably associated;

(ii) Hybrid integrated circuits in which passive elements (resistors, capacitors, inductances, etc.), obtained by thin- or thick-film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc.), obtained by semiconductor technology, are combined to all intents and purposes indivisibly, by interconnections or interconnecting cables, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;

(iii) Multichip integrated circuits consisting of two or more interconnected monolithic integrated circuits combined to all intents and purposes indivisibly, whether or not on one or more insulating substrates, with or without leadframes, but with no other active or passive circuit elements.

(iv) Multi-component integrated circuits (MCOs) : a combination of one or more monolithic,hybrid, or multi-chip integrated circuits with at least one of the following components : silicon –based sensors, actuators, oscillators, resonateds or combinations thereof, or components performing the functions of articles classifiatble under heading 85.32, 85.33, 85.41 or inductors classifiatble under headins 85.04, formed to all intents and purposes indivisible onto a single body like an integrated circuit, as a component of a kind used for assemble onto a printed circuit board (PCB) or other carrier, through the connecting of pins, leads balls, lands, bumps, of pads.

For the purposes of this definition:

1- "Components" may be discrete, manufactured independently then assemble onto the rest of the MCO, of integrated into other components.

2- "Silicon based" means built on silicon substrate, or made of silicon materials, or manufactured onto integrated circuit die.

3 (a) - "Silicon based sensors" consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have to function of detecting physical or chemical quantities and transducing these into electric signals, caused by resulting variations in electric properties or displacement of a mechanical structure. Physical or chemical "quantities" relates to realy world pheonomeno, such as pressure, acustic waves, acceleration, oriendtation, strain, magnetic field strength, electric field strength, light, radioactivity, humidity, flow, chemicals consentration etc.

(b)- " Silicon based actuators" consist of microelectronic and mechanical structures that are created in the mas or on the suface of a semiconductor and that have the function of converting electrical signals into physical movement.

(c)- " Silicon based resonator" of components that are consist of microelectronic or mechanic structures that are created in the mass or on the surface of a semiconductor and have to function of generating a mechanical or electrical oscillation of predefined frequency that depends on the physical geometry of there structures in respone to an external input

(d)- " Silicon baded oscillator" are active component that consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of generating a mechanical or electrical oscillation of predefined frequency that depends on the physical geometry of these structures.

For the classification of the articles defined in this Note, headings 85.41 and 85.42 shall take precedence over any other heading in the Nomenclature, except in the case of heading 85.23, which might cover them by reference to, in particular, their function.

10- For the purposes of heading 85.48, "spent primary cells, spent primary batteries and spent electric accumulators" are those which are neither usable as such because of breakage, cutting-up, wear or other reasons, nor capable of being recharged.

**Subheading Note.**

1.-Subheading 8527.12 covers only cassette-players with built-in amplifier, without built-in loudspeaker, capable of operating without an external source of electric power and the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **85.01** | **Electric motors and generators (excluding generating sets).** | | | | | |
| 8501.10.00 | - Motors of an output not exceeding 37.5W | u | 10% | Free | 716.1 | Free |
| 8501.20.00 | - Universal AC/DC motors of an output exceeding 37.5W | u | 10% | Free | 716.31 | Free |
| | - Other DC motors; DC generators: | | | | | |
| | -- Of an output not exceeding 750W | | | | | |
| 8501.32.00 | -- Of an output exceeding 750W but not exceeding 75kW | u | 10% | Free | 716.2 | Free |
| 8501.33.00 | -- Of an output exceeding 75kW but not exceeding 375kW | u | 10% | Free | 716.2 | Free |
| 8501.34.00 | -- Of an output exceeding 375kW | u | 10% | Free | 716.2 | Free |
| 8501.40.00 | - Other AC motors, single-phase | u | 10% | Free | 716.31 | Free |
| | - Other AC motors, multi-phase: | | 10% | Free | | |
| 8501.51.00 | -- Of an output not exceeding 750W | u | 10% | Free | 716.31 | Free |
| 8501.52.00 | -- Of an output exceeding 750W but not exceeding 75kW | u | 10% | Free | 716.31 | Free |
| 8501.53.00 | -- Of an output exceeding 75kW | u | 10% | Free | 716.31 | Free |
| | - AC generators (alternators): | | | Free | | |
| 8501.61.00 | -- Of an output not exceeding 75kVA | u | 10% | Free | 716.32 | Free |
| 8501.62.00 | -- Of an output exceeding 75kVA but not exceeding 375kVA | u | 10% | Free | 716.32 | Free |
| 8501.63.00 | -- Of an output exceeding 375kVA but not exceeding 750kVA | u | 10% | Free | 716.32 | Free |
| 8501.64.00 | -- Of an output exceeding 750kVA | u | 10% | Free | 716.32 | Free |
| **85.02** | **Electric generating sets and rotary converters.** | | | | | |
| | - Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines): | | | | | |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 8502.11.00 | -- Of an output not exceeding 75kVA | u | 10% | Free | 716.51 | Free |
| 8502.12.00 | -- Of an output exceeding 75kVA but not exceeding 375kVA | u | 10% | Free | 716.51 | Free |
| 8502.13.00 | -- Of an output exceeding 375kVA | u | 10% | Free | 716.51 | Free |
| 8502.20.00 | - Generating sets with spark-ignition internal combustion piston engines | u | 10% | Free | 716.51 | Free |
| | - Other generating sets: | | | | | |
| 8502.31.00 | -- Wind-powered | u | 10% | Free | 716.52 | Free |
| 8502.39.00 | -- Other | u | 10% | Free | 716.52 | Free |
| 8502.40.00 | - Electric rotary converters | u | 10% | Free | 716.4 | Free |
| **8503.00.00** | **Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.** | kg | 10% | Free | 716.9 | Free |
| **85.04** | **Electrical transformers, static converters (for example, rectifiers) and inductors.** | | | | | |
| 8504.10.00 | - Ballasts for discharge lamps or tubes | u | 10% | Free | 771.23 | Free |
| | - Liquid dielectric transformers: | | 10% | Free | | |
| 8504.21.00 | -- Having a power handling capacity not exceeding 650kVA | u | 10% | Free | 771.11 | Free |
| 8504.22.00 | -- Having a power handling capacity exceeding 650kVA but not exceeding 10,000kVA | u | 10% | Free | 771.11 | Free |
| 8504.23.00 | -- Having a power handling capacity exceeding 10,000kVA | u | 10% | Free | 771.11 | Free |
| | - Other transformers: | | | | | |
| 8504.31.00 | -- Having a power handling capacity not exceeding 1kVA | u | 10% | Free | 771.19 | Free |
| 8504.32.00 | -- Having a power handling capacity exceeding 1kVA but not exceeding 16kVA | u | 10% | Free | 771.19 | Free |
| 8504.33.00 | -- Having a power handling capacity exceeding 16kVA but not exceeding 500kVA | u | 10% | Free | 771.19 | Free |
| 8504.34.00 | -- Having a power handling capacity exceeding 500kVA | u | 10% | Free | 771.19 | Free |
| 8504.40.00 | - Static converters | u | 10% | Free | 771.21 | Free |
| 8504.50.00 | - Other inductors | u | | | 771.25 | Free |
| 8504.90.00 | - Parts | kg | 10% | Free | 771.29 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **85.05** | **Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads.** | | | | | |
| | - Permanent magnets and articles intended to become permanent magnets after magnetisation: | | | | | |
| 8505.11.00 | -- Of metal | kg | 10% | Free | 778.81 | Free |
| 8505.19.00 | -- Other | kg | 10% | Free | 778.81 | Free |
| 8505.20.00 | - Electro-magnetic couplings, clutches and brakes | kg | 10% | Free | 778.81 | Free |
| 8505.90.00 | - Other, including parts | kg | 10% | Free | 778.81 | Free |
| **85.06** | **Primary cells and primary batteries.** | | | | | |
| 8506.10.00 | - Manganese dioxide | u | 10% | Free | 778.11 | Free |
| 8506.30.00 | - Mercuric oxide | u | 10% | Free | 778.11 | Free |
| 8506.40.00 | - Silver oxide | u | 10% | Free | 778.11 | Free |
| 8506.50.00 | - Lithium | u | 10% | Free | 778.11 | Free |
| 8506.60.00 | - Air-zinc | u | 10% | Free | 778.11 | Free |
| 8506.80.00 | - Other primary cells and primary batteries | u | 10% | Free | 778.11 | Free |
| 8506.90.00 | - Parts | kg | 10% | Free | 778.17 | Free |
| **85.07** | **Electric accumulators, including separators therefor, whether or not rectangular (including square).** | | | | | |
| 8507.10.00 | - Lead-acid, of a kind used for starting piston engines | u | 10% | Free | 778.12 | Free |
| 8507.20.00 | - Other lead-acid accumulators | u | 10% | Free | 778.12 | Free |
| 8507.30.00 | - Nickel-cadmium | u | 10% | Free | 778.12 | Free |
| 8507.40.00 | - Nickel-iron | u | 10% | Free | 778.12 | Free |
| 8507.50.00 | -Nickel-metal hydride | u | 10% | Free | 778.12 | Free |
| 8507.60.00 | -Lithium-ion | u | 10% | Free | 778.12 | Free |
| 8507.80.00 | - Other accumulators | u | 10% | Free | 778.12 | Free |
| 8507.90.00 | - Parts | kg | 10% | Free | 778.19 | Free |
| **85.08** | **Vacuum Cleaners** | | | | | |
| | - With self- contained electric motor: | | | | | |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 8508.11.00 | -- Of a power exceeding 1500 W and having a dust bags or other receptacle capacity not exceeding 20 l | u | 10% | Free | 775.51 | Free |
| 8508.19.00 | -- Other | u | 10% | Free | 775.51 | Free |
| 8508.60.00 | - Other vacuum cleaners | u | 10% | Free | 775.56 | Free |
| 8508.70.00 | - Parts | kg | 10% | Free | 775.57 | Free |
| **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 | u | 10% | Free | 775.72 | Free |
| 8509.80.00 | - Other appliances | u | 10% | Free | 775.73 | Free |
| 8509.90.00 | - Parts | kg | 10% | Free | 775.79 | Free |
| **85.10** | **Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.** | | | | | |
| 8510.10.00 | - Shavers | u | 10% | Free | 775.41 | Free |
| 8510.20.00 | - Hair clippers | u | 10% | Free | 775.42 | Free |
| 8510.30.00 | - Hair-removing appliances | u | 10% | Free | 775.73 | Free |
| 8510.90.00 | - Parts | kg | 10% | Free | 775.49 | Free |
| **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 | u | 10% | Free | 778.31 | Free |
| 8511.20.00 | - Ignition magnetos; magneto-dynamos; magnetic flywheels | u | 10% | Free | 778.31 | Free |
| 8511.30.00 | - Distributors; ignition coils | u | 10% | Free | 778.31 | Free |
| 8511.40.00 | - Starter motors and dual-purpose starter-generators | u | 10% | Free | 778.31 | Free |
| 8511.50.00 | - Other generators | u | 10% | Free | 778.31 | Free |
| 8511.80.00 | - Other equipment | u | 10% | Free | 778.31 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 8511.90.00 | - Parts | kg | 10% | Free | 778.33 | Free |
| **85.12** | **Electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.** | | | | | |
| 8512.10.00 | - Lighting or visual signalling equipment of a kind used on bicycles | u | 10% | Free | 778.34 | Free |
| 8512.20.00 | - Other lighting or visual signalling equipment | u | 10% | Free | 778.34 | Free |
| 8512.30.00 | - Sound signalling equipment | u | 10% | Free | 778.34 | Free |
| 8512.40.00 | - Windscreen wipers, defrosters and demisters | u | 10% | Free | 778.34 | Free |
| 8512.90.00 | - Parts | kg | 10% | Free | 778.35 | Free |
| **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 | u | 10% | Free | 813.12 | Free |
| 8513.90.00 | - Parts | kg | 10% | Free | 813.8 | Free |
| **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 | u | 10% | Free | 741.31 | Free |
| 8514.20.00 | - Furnaces and ovens functioning by induction or dielectric loss | u | 10% | Free | 741.32 | Free |
| 8514.30.00 | - Other furnaces and ovens | u | 10% | Free | 741.33 | Free |
| 8514.40.00 | - Other equipment for the heat treatment of materials by induction or dielectric loss | u | 10% | Free | 741.34 | Free |
| 8514.90.00 | - Parts | kg | 10% | Free | 741.35 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **85.15** | **Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets.** | | | | | |
| | - Brazing or soldering machines and apparatus: | | | | | |
| 8515.11.00 | -- Soldering irons and guns | u | 10% | Free | 737.31 | Free |
| 8515.19.00 | -- Other | u | 10% | Free | 737.32 | Free |
| | - Machines and apparatus for resistance welding of metal: | | | | | |
| 8515.21.00 | -- Fully or partly automatic | u | 10% | Free | 737.33 | Free |
| 8515.29.00 | -- Other | u | 10% | Free | 737.34 | Free |
| | - Machines and apparatus for arc (including plasma arc) welding of metals: | | | | | |
| 8515.31.00 | -- Fully or partly automatic | u | 10% | Free | 737.35 | Free |
| 8515.39.00 | -- Other | u | 10% | Free | 737.36 | Free |
| 8515.80.00 | - Other machines and apparatus | u | 10% | Free | 737.37 | Free |
| 8515.90.00 | - Parts | u | 10% | Free | 737.39 | Free |
| **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 | u | 10% | Free | 775.81 | Free |
| | - Electric space heating apparatus and electric soil heating apparatus: | | | | | |
| 8516.21.00 | -- Storage heating radiators | u | 10% | Free | 775.82 | Free |

| | | | | | | |
|---|---|---|---|---|---|---|
| 8516.29.00 | -- Other | u | 10% | Free | 775.82 | Free |
| **Tariff Item** | **Description** | **Unit Qty** | **Import Duty Rate** | **VAT** | **SITC Code** | **Export Duty Rate** |
| | - Electro-thermic hair-dressing or hand-drying apparatus: | | | | | |
| 8516.31.00 | -- Hair dryers | u | 10% | Free | 775.83 | Free |
| 8516.32.00 | -- Other hair-dressing apparatus | u | 10% | Free | 775.83 | Free |
| 8516.33.00 | -- Hand-drying apparatus | u | 10% | Free | 775.83 | Free |
| 8516.40.00 | - Electric smoothing irons | u | 10% | Free | 775.84 | Free |
| 8516.50.00 | - Microwave ovens | u | 10% | Free | 775.86 | Free |
| 8516.60.00 | - Other ovens; cookers, cooking plates, boiling rings, grillers and roasters | u | 10% | Free | 775.86 | Free |
| | - Other electro-thermic appliances: | | | | | |
| 8516.71.00 | -- Coffee or tea makers | u | 10% | Free | 775.87 | Free |
| 8516.72.00 | -- Toasters | u | 10% | Free | 775.87 | Free |
| 8516.79.00 | -- Other | u | 10% | Free | 775.87 | Free |
| 8516.80.00 | - Electric heating resistors | u | 10% | Free | 775.88 | Free |
| 8516.90.00 | - Parts | kg | 10% | Free | 775.89 | Free |
| **85.17** | **Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading** 84.43**, 85.25, 85.27 or 85.28.** | | | | | |
| | - Telephone sets, including telephones for cellular network or for other wireless network: | | | | | |
| 8517.11.00 | -- Line telephone sets with cordless handsets | u | 10% | Free | 764.11 | Free |
| 8517.12.00 | -- Telephones for cellular network or for other wireless network | u | 10% | Free | 764.11 | Free |
| 8517.18.00 | -- Other | u | 10% | Free | 764.11 | Free |
| | - 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 wide area network): | | | | | |
| 8517.61.00 | -- Base stations | u | 10% | Free | 764.12 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 8517.62.00 | -- Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus | u | 10% | Free | | Free |
| 8517.69.00 | - Other | u | 10% | Free | 764.12 | Free |
| 8517.70.00 | - Parts | kg | 10% | Free | 764.18 | Free |
| **85.18** | **Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets.** | | | | | |
| 8518.10.00 | - Microphones and stands therefor | u | 10% | Free | 764.21 | Free |
| | - Loudspeakers, whether or not mounted in their enclosures: | | | | | |
| 8518.21.00 | -- Single loudspeakers, mounted in their enclosures | u | 10% | Free | 764.22 | Free |
| 8518.22.00 | -- Multiple loudspeakers, mounted in the same enclosure | u | 10% | Free | 764.22 | Free |
| 8518.29.00 | -- Other | u | 10% | Free | 764.23 | Free |
| 8518.30.00 | - Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers | u | 10% | Free | 764.24 | Free |
| 8518.40.00 | - Audio-frequency electric amplifiers | u | 10% | Free | 764.25 | Free |
| 8518.50.00 | - Electric sound amplifier sets | u | 10% | Free | 764.26 | Free |
| 8518.90.00 | - Parts | kg | 10% | Free | 764.92 | Free |
| **85.19** | **Sound recording or reproducing apparatus.** | | | | | |
| 8519.20.00 | - Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment | u | 10% | Free | 763.31 | Free |
| 8519.30.00 | - Turntables (record-decks) | u | 10% | Free | 763.35 | Free |
| 8519.50.00 | - Telephone answering machines | u | 10% | Free | 763.36 | Free |
| | - Other apparatus: | | | | | |
| 8519.81.00 | -- Using magnetic , optical or semiconductor media | u | 10% | Free | 763.39 | Free |
| 8519.89.00 | -- Other | u | 10% | Free | 763.39 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **85.21** | **Video recording or reproducing apparatus, whether or not incorporating a video tuner.** | | | | | |
| 8521.10.00 | - Magnetic tape-type | u | 10% | Free | 763.81 | Free |
| 8521.90.00 | - Other | u | 10% | Free | 763.81 | Free |
| **85.22** | **Parts and accessories suitable for use solely or principally with the apparatus of headings 85.19 or 85.21.** | | | | | |
| | - Pick-up cartridges | | | | | |
| 8522.10.10 | --- For video recording or reproducing apparatus | kg | 10% | Free | 764.99 | Free |
| 8522.10.90 | --- Other | kg | 10% | Free | 764.99 | Free |
| | - Other | | | | | |
| 8522.90.10 | --- For video recording or reproducing apparatus | kg | 10% | Free | 764.99 | Free |
| 8522.90.90 | --- Other | kg | 10% | Free | 764.99 | Free |
| **85.23** | **Discs, tapes, solid-state non-volatile storage device, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of chapter 37.** | | | | | |
| | - Magnetic media: | | | | | |
| 8523.21.00 | -- Cards incorporating a magnetic stripe | u | 10% | Free | 898.42 | Free |
| 8523.29.00 | -- Other | u | 10% | Free | 898.42 | Free |
| | - Optical media | | | | | |
| 8523.41.00 | -- Unrecorded | u | 10% | Free | 898.46 | Free |
| 8523.49.00 | -- Other | u | 10% | Free | 898.46 | Free |
| | - Semiconductor media | | | | | |
| 8523.51.00 | Solid-state non-volatile storage device | u | 10% | Free | 898.46 | Free |
| 8523.52.00 | -- "Smart cards | u | 10% | Free | 898.46 | Free |
| 8523.59.00 | --Other | u | 10% | Free | 898.46 | Free |
| 8523.80.00 | -Other | u | 10% | Free | 898.49 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **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 | u | 10% | Free | 764.31 | Free |
| 8525.60.00 | - Transmission apparatus incorporating reception apparatus | u | 10% | Free | 764.32 | Free |
| 8525.80.00 | - Television cameras, digital cameras and video camera recorders | u | 10% | Free | 764.84 | Free |
| **85.26** | **Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.** | | | | | |
| 8526.10.00 | - Radar apparatus | u | 10% | Free | 764.83 | Free |
| | - Other: | | | | | |
| 8526.91.00 | -- Radio navigational aid apparatus | u | 10% | Free | 764.83 | Free |
| 8526.92.00 | -- Radio remote control apparatus | u | 10% | Free | 764.83 | Free |
| **85.27** | **Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.** | | | | | |
| | - Radio-broadcast receivers capable of operating without an external source of power | | | | | |
| 8527.12.00 | -- Pocket-size radio cassette-players | u | 10% | Free | 762.21 | Free |
| 8527.13.00 | -- Other apparatus combined with sound recording or reproducing apparatus | u | 10% | Free | 762.21 | Free |
| 8527.19.00 | -- Other | u | 10% | Free | 762.22 | Free |
| | - 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 | u | 10% | Free | 762.11 | Free |
| 8527.29.00 | -- Other | u | 10% | Free | 762.12 | Free |
| | - Other: | | | | | |
| 8527.91.00 | -- Combined with sound recording or reproducing apparatus | u | 10% | Free | 762.81 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 8527.92.00 | -- Not combined with sound recording or reproducing apparatus but combined with a clock | u | 10% | Free | 762.82 | Free |
| 8527.99.00 | -- Other | u | 10% | Free | 762.89 | Free |
| **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.** | | | | | |
| | - Cathod rays tube monitors: | | | | | |
| 8528.42.00 | -- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71 | | | | | |
| 8528.49.00 | -- Other | u | 10% | Free | 761.3 | Free |
| | - Other monitors: | | | | | |
| 8528.52.00 | -- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71 | | | | | |
| 8528.59.00 | -- Other | u | 10% | Free | 761.4 | Free |
| | - Projectors: | | | | | |
| 8528.62.00 | -- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71 | | | | | |
| 8528.69. 00 | -- Other | u | 10% | Free | 761.5 | Free |
| | - 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 | u | 10% | Free | 761.6 | Free |
| 8528.72. 00 | -- Other, colour | u | 10% | Free | 761.6 | Free |
| 8528.73. 00 | -- Other, monochrome | u | 10% | Free | 761.6 | Free |
| **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 | kg | 10% | Free | 764.93 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 8529.90.00 | -- Other | | | | | |
| 8529.90.10 | --- For goods of 8525 | kg | 10% | Free | 764.93 | Free |
| 8529.90.20 | --- For goods of 8526 and 8527.1, 8527.2 and 8527.9 | kg | 10% | Free | 764.93 | Free |
| 8529.90.30 | --- For goods of 8528 | kg | 10% | Free | 764.93 | Free |
| **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 | u | 10% | Free | 778.82 | Free |
| 8530.80.00 | - Other equipment | u | 10% | Free | 778.82 | Free |
| 8530.90.00 | - Parts | kg | 10% | Free | 778.83 | Free |
| **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 | u | 10% | Free | 778.84 | Free |
| 8531.20.00 | - Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED) | u | 10% | Free | 778.84 | Free |
| 8531.80.00 | - Other apparatus | u | 10% | Free | 778.84 | Free |
| 8531.90.00 | - Parts | kg | 10% | Free | 778.85 | Free |
| **85.32** | **Electrical capacitors, fixed, variable or adjustable (pre-set).** | | | | | |
| 8532.10.00 | - Fixed capacitors designed for use in 50/60Hz circuits and having a reactive power handling capacity of not less than 0.5kvar (power capacitors) | kg | 10% | Free | 778.61 | Free |
| | - Other fixed capacitors: | | | | | |
| 8532.21.00 | -- Tantalum | kg | 10% | Free | 778.62 | Free |
| 8532.22.00 | -- Aluminium electrolytic | kg | 10% | Free | 778.63 | Free |
| 8532.23.00 | -- Ceramic dielectric, single layer | kg | 10% | Free | 778.64 | Free |
| 8532.24.00 | -- Ceramic dielectric, multilayer | kg | 10% | Free | 778.65 | Free |
| 8532.25.00 | -- Dielectric of paper or plastics | kg | 10% | Free | 778.66 | Free |
| 8532.29.00 | -- Other | kg | 10% | Free | 778.67 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 8532.30.00 | - Variable or adjustable (pre-set) capacitors | kg | 10% | Free | 778.68 | Free |
| 8532.90.00 | - Parts | kg | 10% | Free | 778.69 | Free |
| **85.33** | **Electrical resistors (including rheostats and potentiometers), other than heating resistors.** | | | | | |
| 8533.10.00 | - Fixed carbon resistors, composition or film types | kg | 10% | Free | 772.31 | Free |
| | - Other fixed resistors: | | | | | |
| 8533.21.00 | -- For a power handling capacity not exceeding 20W | kg | 10% | Free | 772.32 | Free |
| 8533.29.00 | -- Other | kg | 10% | Free | 772.32 | Free |
| | - Wirewound variable resistors, including rheostats and potentiometers: | | | | | |
| 8533.31.00 | -- For a power handling capacity not exceeding 20W | kg | 10% | Free | 772.33 | Free |
| 8533.39.00 | -- Other | kg | 10% | Free | 772.33 | Free |
| 8533.40.00 | - Other variable resistors, including rheostats and potentiometers | kg | 10% | Free | 772.35 | Free |
| 8533.90.00 | - Parts | kg | 10% | Free | 772.38 | Free |
| **8534.00.00** | **Printed circuits.** | kg | 10% | Free | 772.2 | Free |
| **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 connector, junction boxes), for a voltage exceeding 1,000 volts.** | | | | | |
| 8535.10.00 | - Fuses | kg | 10% | Free | 772.41 | Free |
| | - Automatic circuit breakers: | | | | | |
| 8535.21.00 | -- For a voltage of less than 72.5kV | kg | 10% | Free | 772.42 | Free |
| 8535.29.00 | -- Other | kg | 10% | Free | 772.43 | Free |
| 8535.30.00 | - Isolating switches and make-and-break switches | kg | 10% | Free | 772.44 | Free |
| 8535.40.00 | - Lightning arresters, voltage limiters and surge suppressors | kg | 10% | Free | 772.45 | Free |
| 8535.90.00 | - Other | kg | 10% | Free | 772.49 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **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 | kg | 10% | Free | 772.51 | Free |
| 8536.20.00 | - Automatic circuit breakers | kg | 10% | Free | 772.52 | Free |
| 8536.30.00 | - Other apparatus for protecting electrical circuits | kg | 10% | Free | 772.53 | Free |
| | - Relays: | | | | | |
| 8536.41.00 | -- For a voltage not exceeding 60V | kg | 10% | Free | 772.54 | Free |
| 8536.49.00 | -- Other | kg | 10% | Free | 772.54 | Free |
| 8536.50.00 | - Other switches | kg | 10% | Free | 772.55 | Free |
| | - Lamp-holders, plugs and sockets: | | | | | |
| 8536.61.00 | -- Lamp-holders | kg | 10% | Free | 772.57 | Free |
| 8536.69.00 | -- Other | kg | 10% | Free | 772.58 | Free |
| 8536.70.00 | - Connectors for optical fibers , optical fiber bundles or cables | kg | 10% | Free | 772.56 | Free |
| 8536.90.00 | - Other apparatus | kg | 10% | Free | 772.59 | Free |
| **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 1,000V | kg | 10% | Free | 772.61 | Free |
| 8537.20.00 | - For a voltage exceeding 1,000V | kg | 10% | Free | 772.62 | Free |
| **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 | kg | 10% | Free | 772.81 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 8538.90.00 | - Other | kg | 10% | Free | 772.82 | Free |
| **85.39** | **Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps;light-emitting diode (LED) lamps.** | | | | | |
| | - Sealed beam lamp units: | | | | | |
| 8539.10.10 | --- For vehicles of Chapter 87 | u | 10% | Free | 778.23 | Free |
| 8539.10.90 | --- Other | u | 10% | Free | 778.23 | Free |
| | - Other filament lamps, excluding ultra-violet or infra-red lamps: | | | | | |
| 8539.21.00 | -- Tungsten halogen | u | 10% | Free | 778.69 | Free |
| 8539.22.00 | -- Other, of a power not exceeding 200W and for a voltage exceeding 100V | u | 10% | Free | 778.69 | Free |
| 8539.29.00 | -- Other | u | 10% | Free | 778.69 | Free |
| | - Discharge lamps, other than ultra-violet lamps: | | | | | |
| 8539.31.00 | -- Fluorescent, hot cathode | u | 10% | Free | 778.69 | Free |
| 8539.32.00 | -- Mercury or sodium vapour lamps; metal halide lamps | u | 10% | Free | 778.69 | Free |
| 8539.39.00 | -- Other | u | 10% | Free | 778.69 | Free |
| | - Ultra-violet or infra-red lamps; arc-lamps: | u | 10% | Free | 778.69 | Free |
| 8539.41.00 | -- Arc-lamps | u | 10% | Free | 778.69 | Free |
| 8539.49.00 | -- Other | u | 10% | Free | 778.69 | Free |
| 8539.50.00 | - Light-emitting diode (LED) lamps | u | 10% | Free | 778.69 | Free |
| 8539.90.00 | - Parts | kg | 10% | Free | 778.69 | Free |
| **85.40** | **Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes).** | | | | | |
| | - Cathode-ray television picture tubes, including video monitor cathode-ray tubes: | | | | | |
| 8540.11.00 | -- Colour | u | 10% | Free | 776.11 | Free |
| 8540.12.00 | -- Monochrome | u | 10% | Free | 776.12 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 8540.20.00 | - Television camera tubes; image converters and intensifiers; other photo-cathode tubes | u | 10% | Free | 776.21 | Free |
| 8540.40.00 | - Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4mm | u | 10% | Free | 776.23 | Free |
| 8540.60.00 | - Other cathode-ray tubes | u | 10% | Free | 776.23 | Free |
| | - Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes: | | | | | |
| 8540.71.00 | -- Magnetrons | u | 10% | Free | 776.25 | Free |
| 8540.79.00 | -- Other | u | 10% | Free | 776.25 | Free |
| | - Other valves and tubes: | | | | | |
| 8540.81.00 | -- Receiver or amplifier valves and tubes | u | 10% | Free | 776.27 | Free |
| 8540.89.00 | -- Other | u | 10% | Free | 776.27 | Free |
| | - Parts: | | | | | |
| 8540.91.00 | -- Of cathode-ray tubes | kg | 10% | Free | 776.29 | Free |
| 8540.99.00 | -- Other | kg | 10% | Free | 776.29 | Free |
| **85.41** | **Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes;(LED) mounted piezo-electric crystals.** | | | | | |
| 8541.10.00 | - Diodes, other than photosensitive or light emitting diodesn (LED) | u | 10% | Free | 776.31 | Free |
| | - Transistors, other than photosensitive transistors: | | | | | |
| 8541.21.00 | -- With a dissipation rate of less than 1W | u | 10% | Free | 776.32 | Free |
| 8541.29.00 | -- Other | u | 10% | Free | 776.33 | Free |
| 8541.30.00 | - Thyristors, diacs and triacs, other than photosensitive devices | u | 10% | Free | 776.35 | Free |
| 8541.40.00 | - Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes (LED) | u | 10% | Free | 776.37 | Free |
| 8541.50.00 | - Other semiconductor devices | u | 10% | Free | 776.39 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 8541.60.00 | - Mounted piezo-electric crystals | u | 10% | Free | 776.81 | Free |
| 8541.90.00 | - Parts | kg | 10% | Free | 776.88 | Free |
| **85.42** | **Electronic integrated circuits.** | | | | | |
| | - Electronic integrated circuits | | | | | |
| 8542.31.00 | -- Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits | u | 10% | Free | 776.42 | Free |
| 8542.32.00 | -- Memories | u | 10% | Free | 776.44 | Free |
| 8542.33.00 | -- Amplifiers | u | 10% | Free | 776.46 | Free |
| 8542.39.00 | -- Other | u | 10% | Free | 776.49 | Free |
| 8542.90.00 | - Parts | kg | 10% | Free | 776.89 | Free |
| **85.43** | **Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.** | | | | | |
| 8543.10.00 | - Particle accelerators | u | 10% | Free | 778.71 | Free |
| 8543.20.00 | - Signal generators | u | 10% | Free | 778.78 | Free |
| 8543.30.00 | - Machines and apparatus for electroplating, electrolysis or electrophoresis | u | 10% | Free | 778.78 | Free |
| 8543.70.00 | - Other machines and apparatus: | u | 10% | Free | 778.78 | Free |
| 8543.90.00 | - Parts | kg | 10% | Free | 778.79 | Free |
| **85.44** | **Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors.** | | | | | |
| | - Winding wire: | | | | | |
| 8544.11.00 | -- Of copper | kg | 10% | Free | 773.11 | Free |
| 8544.19.00 | -- Other | kg | 10% | Free | 773.11 | Free |
| 8544.20.00 | - Co-axial cable and other co-axial electric conductors | kg | 10% | Free | 773.12 | Free |
| 8544.30.00 | - Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships | kg | 10% | Free | 773.13 | Free |
| 8544.30.10 | --- Of a kind used in vehicles of Chapter 87 | kg | 10% | Free | 773.13 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 8544.30.90 | --- Other | kg | 10% | Free | 773.13 | Free |
| | - Other electric conductors, for a voltage not exceeding 80V: | | | | | |
| 8544.42.00 | -- Fitted with connectors | kg | 10% | Free | 773.16 | Free |
| 8544.49.00 | -- Other | kg | 10% | Free | 773.16 | Free |
| 8544.60.00 | - Other electric conductors, for a voltage exceeding 1,000V | kg | 10% | Free | 773.17 | Free |
| 8544.70.00 | - Optical fibre cables | kg | 10% | Free | 773.18 | Free |
| **85.45** | **Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes.** | | | | | |
| | - Electrodes: | | | | | |
| 8545.11.00 | -- Of a kind used for furnaces | kg | 10% | Free | 778.86 | Free |
| 8545.19.00 | -- Other | kg | 10% | Free | 778.86 | Free |
| 8545.20.00 | - Brushes | kg | 10% | Free | 778.86 | Free |
| 8545.90.00 | - Other | kg | 10% | Free | 778.86 | Free |
| **85.46** | **Electrical insulators of any material.** | | | | | |
| 8546.10.00 | - Of glass | kg | 10% | Free | 773.22 | Free |
| 8546.20.00 | - Of ceramics | kg | 10% | Free | 773.23 | Free |
| 8546.90.00 | - Other | kg | 10% | Free | 773.24 | Free |
| **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 | kg | 10% | Free | 773.26 | Free |
| 8547.20.00 | - Insulating fittings of plastics | kg | 10% | Free | 773.28 | Free |
| 8547.90.00 | - Other | kg | 10% | Free | 773.29 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **85.48** | **Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.** | | | | | |
| 8548.10.00 | - Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators | kg | 10% | Free | 778.13 | Free |
| 8548.90.00 | - Other | kg | 10% | Free | 778.13 | Free |

GOD'S WILL FIRST

## Section XVII

## VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

**Notes.**

1.- This Section does not cover articles of heading, 95.03 or 95.08, or bobsleighs, toboggans or the like of heading 95.06.

2.- The expressions "parts" and "parts and accessories" do not apply to the following articles, whether or not they are identifiable as for the goods of this Section:

(a) Joints, washers or the like of any material (classified according to their constituent material or in heading 84.84) or other articles of vulcanised rubber other than hard rubber (heading 40.16);

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

(c) Articles of Chapter 82 (tools);

(d) Articles of heading 83.06;

(e) Machines or apparatus of headings 84.01 to 84.79, or parts thereof; Other than the radiators for the articles of this Section; articles of heading 84.81 or 84.82 or, provided they constitute integral parts of engines or motors, articles of heading 84.83;

(f) Electrical machinery or equipment (Chapter 85);

(g) Articles of Chapter 90;

(h) Articles of Chapter 91;

(ij) Arms (Chapter 93);

(k) Lamps or lighting fittings of heading 94.05; or

(l) Brushes of a kind used as parts of vehicles (heading 96.03).

3.- References in Chapters 86 to 88 to "parts" or "accessories" do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.

4.- For the purposes of this Section:

(a) Vehicles specially constructed to travel on both road and rail are classified under the appropriate heading of Chapter 87;

(b) Amphibious motor vehicles are classified under the appropriate heading of Chapter 87;

(c) Aircraft specially constructed so that they can also be used as road vehicles are classified under the appropriate heading of Chapter 88.

5.- Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows :

(a) In Chapter 86 if designed to travel on a guide-track (hovertrains);

(b) In Chapter 87 if designed to travel over land or over both land and water;

(c) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stages or also able to travel over ice.

Parts and accessories of air-cushion vehicles are to be classified in the same way as those of vehicles of the heading in which the air-cushion vehicles are classified under the above provisions.

Hovertrain track fixtures and fittings are to be classified as railway track fixtures and fittings, and signalling, safety or traffic control equipment for hovertrain transport systems as signalling, safety or traffic control equipment for railways.

## Chapter 86

## Railway or tramway locomotives, rolling-stock andparts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds

**Notes.**

1.- This Chapter does not cover:

(a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading 44.06 or 68.10);

(b) Railway or tramway track construction material of iron or steel of heading 73.02; or

(c) Electrical signalling, safety or traffic control equipment of heading 85.30.

2.- Heading 86.07 applies, *inter alia*, to:

(a) Axles, wheels, wheel sets (running gear), metal tyres, hoops and hubs and other parts of wheels;

(b) Frames, underframes, bogies and bissel-bogies;

(c) Axle boxes; brake gear;

(d) Buffers for rolling-stock; hooks and other coupling gear and corridor connections;

(e) Coachwork.

3.- Subject to the provisions of Note 1 above, heading 86.08 applies, *inter alia*, to:

(a) Assembled track, turntables, platform buffers, loading gauges;

(b) Semaphores, mechanical signal discs, level crossing control gear, signal and point controls, and other mechanical (including electro-mechanical) signalling, safety or traffic control equipment, whether or not fitted for electric lighting, for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields.

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **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 | u | 25% | Free | 791.11 | Free |
| 8601.20.00 | - Powered by electric accumulators | u | 25% | Free | 791.15 | Free |
| **86.02** | **Other rail locomotives; locomotive tenders.** | | | | | |
| 8602.10.00 | - Diesel-electric locomotives | u | 25% | Free | 791.21 | Free |
| 8602.90.00 | - Other | u | 25% | Free | 791.29 | Free |
| **86.03** | **Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04.** | | | | | |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 8603.10.00 | - Powered from an external source of electricity | u | 25% | Free | 791.6 | Free |
| 8603.90.00 | - Other | u | 25% | Free | 791.6 | Free |
| **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).** | u | 25% | Free | 791.81 | Free |
| **8605.00.00** | **Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 86.04).** | u | 25% | Free | 791.7 | Free |
| **86.06** | **Railway or tramway goods vans and wagons, not self-propelled.** | | | | | |
| 8606.10.00 | - Tank wagons and the like | u | 25% | Free | 791.82 | Free |
| 8606.30.00 | - Self-discharging vans and wagons, other than those of subheading 8606.10 | u | 25% | Free | 791.82 | Free |
| | - Other: | | | | | |
| 8606.91.00 | -- Covered and closed | u | 25% | Free | 791.82 | Free |
| 8606.92.00 | -- Open, with non-removable sides of a height exceeding 60cm | u | 25% | Free | 791.82 | Free |
| 8606.99.00 | -- Other | u | 25% | Free | 791.82 | Free |
| **86.07** | **Parts of railway or tramway locomotives or rolling-stock.** | | | | | |
| | - Bogies, bissel-bogies, axles and wheels, and parts thereof: | | | | | |
| 8607.11.00 | -- Driving bogies and bissel-bogies | kg | 10% | Free | 791.99 | Free |
| 8607.12.00 | -- Other bogies and bissel-bogies | kg | 10% | Free | 791.99 | Free |
| 8607.19.00 | -- Other, including parts | kg | 10% | Free | 791.99 | Free |
| | - Brakes and parts thereof : | | | | | |
| 8607.21.00 | -- Air brakes and parts thereof | kg | 10% | Free | 791.99 | Free |
| 8607.29.00 | -- Other | kg | 10% | Free | 791.99 | Free |
| 8607.30.00 | - Hooks and other coupling devices, buffers, and parts thereof | kg | 10% | Free | 791.99 | Free |
| | - Other: | | | | | |
| 8607.91.00 | -- Of locomotives | kg | 10% | Free | 791.99 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 8607.99.00 | -- Other | kg | 10% | Free | 791.99 | Free |
| **8608.00.00** | **Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.** | kg | 10% | Free | 791.91 | Free |
| **8609.00.00** | **Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.** | u | 10% | Free | 786.3 | Free |

## Chapter 87

## Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof

**Notes.**

1.- This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.

2.- For the purposes of this Chapter, "tractors" means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.

Machines and working tools designed for fitting to tractors of heading 87.01 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.

3.- Motor chassis fitted with cabs fall in headings 87.02 to 87.04, and not in heading 87.06.

4.- Heading 87.12 includes all children's bicycles. Other children's cycles fall in heading 95.03.

**Additional Note**

* For the purpose of subdivisions 8702.10.11;8702.10.12;8702.10.13;8702.10.14;8702.20.11;8702.20.12;8702.20.13;8702.20.14;8702.30.11;8702.30.12;8702.30.13;8702.30.14;8702.40.11;8702.40.12;8702.40.13;8702.40.14;8702.90.11;8702.90,12;8702.90.13;8702.90.19;8703.21.11;8703.21.12;8703.22.11;8703.22.12; 8703.23.11;8703.23.12;8703.24.11;8703.24.12;8703.31.11;8703.31.12;8703.32.11;8703.32.12; 8703.33.11;8703.33.12;8703.40.11;8703.40.12;8703.50.11;8703.50.12;8703.60.11;8703.60.12;8703.70.11;8703.70.12;8703.80.11;8703.80.12;8703.90.11;8703.90.12… the expression '**8 years old** 'is calculated from the date of the manufacture of the motor vehicle.

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **87.01** | **Tractors (other than tractors of heading 87.09).** | | | | | |
| 8701.10.00 | - Single axle tractors | u | 15% | Free | 722.41 | Free |
| 8701.20.00 | - Road tractors for semi-trailers | u | 25% | Free | 783.2 | Free |
| 8701.30.00 | - Track-laying tractors | u | 25% | Free | 722.3 | Free |
| | - Other, of an engine power: | | | | | |
| 8701.91.00 | -- Not exceeding 18kW | u | 25% | Free | 722.49 | Free |
| 8701.92.00 | -- Exceeding 18kW but not exceeding 37Kw | u | 25% | Free | 722.49 | Free |
| 8701.93.00 | -- Exceeding 37kW but not exceeding 75Kw | u | 25% | Free | 722.49 | Free |
| 8701.94.00 | -- Exceeding 75kW but not exceeding 130kW | u | 25% | Free | 722.49 | Free |
| 8701.95.00 | -- Exceeding 130kW | u | 25% | Free | 722.49 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **87.02** | **Motor vehicles for the transport of ten or more persons including the driver** | | | | | |
| 8702.10 | - With only compression-ignition internal combustion piston engine (diesel or semi-diesel) | | | | | |
| 8702.10.10 | --- Used | | | | | |
| 8702.10.11 | ---- of engine capacity not exceeding 3000cc Of 8 years old or less | u | 20% | Free | 783.11 | Free |
| 8702.10.12 | ---- of engine capacity not exceeding 3000cc Of more than 8 years old | u | 30% | Free | 783.11 | Free |
| 8702.10.13 | ---- of engine capacity exceeding 3000cc Of 8 years old or less | u | 20% | Free | 783.11 | Free |
| 8702.10.14 | ---- of engine capacity exceeding 3000cc Of more than 8 years old | u | 30% | Free | 783.11 | Free |
| 8702.10.20 | --- New | u | 5% | Free | 783.11 | Free |
| 8702.20 | - With both compression- ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion | | | | | |
| 8702.20.10 | --- Used | | | | | |
| 8702.20.11 | ---- of engine capacity not exceeding 3000cc Of 8 years old or less | u | 20% | Free | 783.11 | Free |
| 8702.20.12 | ---- of engine capacity not exceeding 3000cc Of more than 8 years old | u | 30% | Free | 783.11 | Free |
| 8702.20.13 | ---- of engine capacity exceeding 3000cc Of 8 years old or less | u | 20% | Free | 783.11 | Free |
| 8702.20.14 | ---- of engine capacity exceeding 3000cc Of 8 more than 8 years old | u | 30% | Free | 783.11 | Free |
| 8702.20.20 | --- New | u | 5% | Free | 783.11 | Free |
| 8702.30 | - With both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion | | | | | |
| 8702.30.10 | --- Used | | | | | |
| 8702.30.11 | ---- of engine capacity not exceeding 3000cc Of 8 years old or less | u | 20% | Free | 783.11 | Free |
| 8702.30.12 | ---- of engine capacity not exceeding 3000cc Of more than 8 years old | u | 30% | Free | 783.11 | Free |
| 8702.30.13 | ---- of engine capacity exceeding 3000cc Of 8 years old or less | u | 20% | Free | 783.11 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 8702.30.14 | ---- of engine capacity exceeding 3000cc Of more than 8 years old | u | 30% | Free | 783.11 | Free |
| 8702.30.20 | --- New | u | 5% | Free | 783.11 | Free |
| 8702.40 | - With only electric motor for propulsion | | | | | |
| 8702.40.10 | --- Used | | | | | |
| 8702.40.11 | ---- of engine capacity not exceeding 3000cc Of 8 years old or less | u | 20% | Free | 783.11 | Free |
| 8702.40.12 | ---- of engine capacity not exceeding 3000cc Of more than 8 years old | u | 30% | Free | 783.11 | Free |
| 8702.40.13 | ---- of engine capacity exceeding 3000cc Of 8 years old or less | u | 20% | Free | 783.11 | Free |
| 8702.40.14 | ---- of engine capacity exceeding 3000cc Of more than 8 years old | u | 30% | Free | 783.11 | Free |
| 8702.90 | - Other | | | | | |
| 8702.90.10 | --- Other | | | | | |
| 8702.90.11 | ---- of engine capacity not exceeding 3000cc Of 8 years old or less | u | 20% | Free | 783.11 | Free |
| 8702.90.12 | ---- of engine capacity not exceeding 3000cc Of more than 8 years old | u | 30% | Free | 783.11 | Free |
| 8702.90.13 | ---- of engine capacity exceeding 3000cc Of 8 years old or less | u | 20% | Free | 783.11 | Free |
| 8702.90.19 | ---- of engine capacity exceeding 3000cc Of more than 8 years old | u | 30% | Free | 783.11 | Free |
| **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 | | | | | |
| | -Other vehicles, with only spark-ignition internal combustion reciprocating piston engine: | | | | | |
| 8703.21 | -- Of a cylinder capacity not exceeding 1,000 cc | | | | | |
| 8703.21.10 | --- Used | | | | | |
| 8703.21.11 | ---- of 8 years old or less | u | 20% | Free | 783.11 | Free |
| 8703.21.12 | ---- of more than 8 years old | u | 30% | Free | 783.11 | Free |
| 8703.21.20 | --- New | u | 5% | Free | 783.11 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 8703.22 | -- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc | | | | | |
| 8703.22.10 | --- Used | | | | | |
| 8703.22.11 | ---- of 8 years old or less | u | 20% | Free | 783.11 | Free |
| 8703.22.12 | ---- of more than 8 years old | u | 30% | Free | 783.11 | Free |
| 8703.22.20 | --- New | u | 5% | Free | 783.11 | Free |
| 8703.23 | -- Of a cylinder capacity exceeding 1,500cc but not exceeding 3,000 cc | | | | | |
| 8703.23.10 | --- Used | | | | | |
| 8703.23.11 | ---- of 8 years old or less | u | 20% | Free | 783.11 | Free |
| 8703.23.12 | ---- of more than 8 years old | u | 30% | Free | 783.11 | Free |
| 8703.23.20 | --- New | u | 5% | Free | 783.11 | Free |
| 8703.24 | -- Of a cylinder capacity exceeding 3,000 cc | | | | | |
| 8703.24.10 | --- Used | | | | | |
| 8703.24.11 | ---- of 8 years old or less | u | 20% | Free | 783.11 | Free |
| 8703.24.12 | ---- of more than 8 years old | u | 30% | Free | 783.11 | Free |
| 8703.24.20 | --- New | u | 5% | Free | 783.11 | Free |
| 8703.30 | - Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel): | | | | | |
| 8703.31 | -- Of a cylinder capacity not exceeding 1,500 cc | | | | | |
| 8703.31.10 | --- Used | | | | | |
| 8703.31.11 | ---- of 8 years old or less | u | 20% | Free | 783.11 | Free |
| 8703.31.12 | ---- of more than 8 years old | u | 30% | Free | 783.11 | Free |
| 8703.31.20 | --- New | u | 5% | Free | 783.11 | Free |
| 8703.32 | -- Of a cylinder capacity exceeding 1,500cc but not exceeding 2,500 cc | | | | | |
| 8703.32.10 | --- Used | | | | | |
| 8703.32.11 | ---- of 8 years old or less | u | 20% | Free | 783.11 | Free |
| 8703.32.12 | ---- of more than 8 years old | u | 30% | Free | 783.11 | Free |
| 8703.32.20 | --- New | u | 5% | Free | 783.11 | Free |
| 8703.33 | -- Of cylinder exceeding 2,500 cc | | | | | |
| 8703.33.10 | --- Used | | | | | |
| 8703.33.11 | ---- of 8 years old or less | u | 20% | Free | 783.11 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 8703.33.12 | ---- of more than 8 years old | u | 30% | Free | 783.11 | Free |
| 8703.33.20 | --- New | u | 5% | Free | 783.11 | Free |
| 8703.40 | - Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power | | | | | |
| 8703.40.10 | --- Used | | | | | |
| 8703.40.11 | --- of 8 years old or less | u | 20% | Free | 783.11 | Free |
| 8703.40.12 | --- of more than 8 years old | u | 30% | Free | 783.11 | Free |
| 8703.40.20 | --- New | u | 5% | Free | 783.11 | Free |
| 8703.50 | - Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion,other than those capable of being charged by plugging to external source of electric power | | | | | |
| 8703.50.10 | --- Used | | | | | |
| 8703.50.11 | --- of 8 years old or less | u | 20% | Free | 783.11 | Free |
| 8703.50.12 | --- of more than 8 years old | u | 30% | Free | 783.11 | Free |
| 8703.50.20 | --- New | u | 5% | Free | 783.11 | Free |
| 8703.60 | - Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion,capable of being charged by plugging to external source of electric power | | | | | |
| 8703.60.10 | --- Used | | | | | |
| 8703.60.11 | ---- of 8 years old or less | u | 20% | Free | 783.11 | Free |
| 8703.60.12 | ---- of more than 8 years old | u | 30% | Free | 783.11 | Free |
| 8703.60.20 | --- New | u | 5% | Free | 783.11 | Free |
| 8703.70 | - Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel)and electric motor as motors for propulsion,capable of being charged by plugging to external source of electric power | | | | | |
| 8703.70.10 | --- Used | | | | | |
| 8703.70.11 | ---- of 8 years old or less | u | 20% | Free | 783.11 | Free |
| 8703.70.12 | --- of more than 8 years old | u | 30% | Free | 783.11 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 8703.70.20 | --- New | u | 5% | Free | 783.11 | Free |
| 8703.80 | - Other vehicles, with only electric motor for propulsion | | | | | |
| 8703.80.10 | --- Used | | | | | |
| 8703.80.11 | ---- of 8 years old or less | u | 20% | Free | 783.11 | Free |
| 8703.80.12 | ---- of more than 8 years old | u | 30% | Free | 783.11 | Free |
| 8703.80.20 | --- New | u | 5% | Free | 783.11 | Free |
| 8703.90 | - Other | | | | | |
| 8703.90.10 | ---- Used | | | | | |
| 8703.90.11 | ---- of 8 years old or less | u | 20% | Free | 783.11 | Free |
| 8703.90.12 | ---- of more than 8 years old | u | 30% | Free | 783.11 | Free |
| 8703.90.20 | --- New | u | 5% | Free | 783.11 | Free |
| **87.04** | **Motor vehicles for the transport of goods.** | | | | | |
| 8704.10.00 | - Dumpers designed for off-highway use | u | 25% | Free | 782.11 | Free |
| | - Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel): | | | | | |
| | -- g.v.w. not exceeding 5 tonnes | | | | | |
| 8704.21.10 | --- Used | u | 35% | Free | 782.19 | Free |
| 8704.21.20 | --- New | u | 35% | Free | 782.19 | Free |
| | -- g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes | | | | | |
| 8704.22.10 | --- Used | u | 35% | Free | 782.19 | Free |
| 8704.22.20 | --- New | u | 35% | Free | 782.19 | Free |
| | -- g.v.w. exceeding 20 tonnes | | | | | |
| 8704.23.10 | --- Used | u | 45% | Free | 782.19 | Free |
| 8704.23.20 | --- New | u | 45% | Free | 782.19 | Free |
| | - Other, with spark-ignition internal combustion piston engine: | | | | | |
| | -- g.v.w. not exceeding 5 tonnes | | | | | |
| 8704.31.10 | --- Used | u | 25% | Free | 782.19 | Free |
| 8704.31.20 | --- New | u | 25% | Free | 782.19 | Free |
| | -- g.v.w. exceeding 5 tonnes | | | | | |
| 8704.32.10 | --- Used | u | 35% | Free | 782.19 | Free |
| 8704.32.20 | --- New | u | 35% | Free | 782.19 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| | - Other | | | | | |
| 8704.90.10 | --- Used | u | 45% | Free | 782.19 | Free |
| 8704.90.20 | --- New | u | 45% | Free | 782.19 | Free |
| **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 | u | 35% | Free | 782.21 | Free |
| 8705.20.00 | - Mobile drilling derricks | u | 25% | Free | 782.23 | Free |
| 8705.30.00 | - Fire fighting vehicles | u | 35% | Free | 782.25 | Free |
| 8705.40.00 | - Concrete-mixer lorries | u | 35% | Free | 782.27 | Free |
| 8705.90.00 | - Other | u | 35% | Free | 782.29 | Free |
| **87.06.00.00** | **Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.** | u | 25% | Free | 784.1 | Free |
| **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 | u | 10% | Free | 784.21 | Free |
| 8707.90.00 | - Other | u | 10% | Free | 784.25 | Free |
| **87.08** | **Parts and accessories of the motor vehicles of headings 87.01 to 87.05.** | | | | | |
| 8708.10.00 | - Bumpers and parts thereof | kg | 10% | Free | 784.31 | Free |
| | - Other parts and accessories of bodies (including cabs): | | 10% | Free | | |
| 8708.21.00 | -- Safety seat belts | kg | 10% | Free | 784.32 | Free |
| 8708.29.00 | -- Other | kg | 10% | Free | 784.32 | Free |
| 8708.30.00 | - Brakes and servo-brakes and parts thereof: | kg | 10% | Free | 784.33 | Free |
| 8708.40.00 | - Gear boxes and parts thereof | kg | 10% | Free | 784.34 | Free |
| 8708.50.00 | - Drive-axles with differential, whether or not provided with other transmission components and non – driving axles; parts thereof | kg | 10% | Free | 784.35 | Free |
| 8708.70.00 | - Road wheels and parts and accessories thereof | kg | 10% | Free | 784.39 | Free |
| 8708.80.00 | - Suspension system and parts thereof ( including shock- absorbers) | kg | 10% | Free | 784.39 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| | - Other parts and accessories | | | | | |
| 8708.91.00 | -- Radiators and parts thereof | kg | | | 784.39 | Free |
| 8708.92.00 | -- Silencers (mufflers) and exhaust pipes; parts thereof | kg | 10% | Free | 784.39 | Free |
| 8708.93.00 | -- Clutches and parts thereof | kg | 10% | Free | 784.39 | Free |
| 8708.94.00 | -- Steering wheels, steering columns and steering boxes; parts thereof | kg | 10% | Free | 784.39 | Free |
| 8708.95.00 | -- Safety airbags with inflater system; parts thereof | kg | 10% | Free | 784.39 | Free |
| 8708.99.00 | -- Other | kg | 10% | Free | 784.39 | Free |
| **87.09** | **Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.** | | | | | |
| | - Vehicles: | | | | | |
| 8709.11.00 | -- Electrical | u | 25% | Free | 744.14 | Free |
| 8709.19.00 | -- Other | u | 25% | Free | 744.15 | Free |
| 8709.90.00 | - Parts | kg | 10% | Free | 744.19 | Free |
| **8710.00.00** | **Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.** | u | 45% | Free | 891.11 | Free |
| **87.11** | **Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.** | | | | | |
| 8711.10 | - With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50cc | u | 10% | Free | 891.11 | Free |
| 8711.10.10 | --- Used | u | 10% | Free | 891.11 | Free |
| 8711.10.20 | --- New | u | 10% | Free | 891.11 | Free |
| **8711.20** | **- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50cc but not exceeding 250cc** | u | 10% | Free | 891.11 | Free |
| 8711.20.10 | --- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 100cc | | | | | |
| 8711.20.11 | ---- Used | u | 10% | Free | 891.11 | Free |
| 8711.20.12 | ---- New | u | 10% | Free | 891.11 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 8711.20.20 | --- With reciprocating internal combustion piston engine exceeding 100cc but less than 250cc | | | | | |
| 8711.20.21 | ---- Used | u | 10% | Free | 891.11 | Free |
| 8711.20.22 | ---- New | u | 10% | Free | 891.11 | Free |
| **8711.30** | **- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250cc but not exceeding 500cc** | | | | | |
| 8711.30.10 | --- Used | u | 25% | Free | 891.11 | Free |
| 8711.30.20 | --- New | u | 25% | Free | 891.11 | Free |
| **8711.40** | **- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500cc but not exceeding 800cc** | | | | | |
| 8711.40.10 | --- Used | u | 25% | Free | 891.11 | Free |
| 8711.40.20 | --- New | u | 25% | Free | 891.11 | Free |
| **8711.50** | **- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc** | | | | | |
| 8711.50.10 | --- Used | u | 25% | Free | 891.11 | Free |
| 8711.50.20 | --- New | u | 25% | Free | 891.11 | Free |
| 8711.60.00 | - With electric motor for propulsion | u | 10% | Free | 891.11 | Free |
| 8711.90.00 | - Other | | | | | |
| 8711.90.10 | --- Side cars | | 25% | Free | 891.11 | Free |
| 8711.90.20 | --- other | | 25% | Free | 891.11 | Free |
| **87.12.00.00** | **Bicycles and other cycles (including delivery tricycles), not motorised.** | u | 10% | Free | 785.2 | Free |
| **87.13** | **Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.** | | | | | |
| 8713.10.00 | - Not mechanically propelled | u | 10% | Free | 785.31 | Free |
| 8713.90.00 | - Other | u | 10% | Free | 785.31 | Free |
| **87.14** | **Parts and accessories of vehicles of headings 87.11 to 87.13.** | | | | | |
| 8714.10.00 | - Of motorcycles (including mopeds) | kg | 10% | Free | 785.35 | Free |
| 8714.10.10 | --- For motorcycles with reciprocating internal combustion piston engine of a cylinder capacity not exceeding 100cc | kg | 10% | Free | 785.35 | Free |
| 8714.10.90 | --- Other | kg | 10% | Free | 785.35 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 8714.20.00 | - Of carriages for disabled persons | kg | 10% | Free | 785.36 | Free |
| | - Other | | | | | |
| 8714.91.00 | -- Frames and forks, and parts thereof | kg | 10% | Free | 785.37 | Free |
| 8714.92.00 | -- Wheel rims and spokes | kg | 10% | Free | 785.37 | Free |
| 8714.93.00 | -- Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels | kg | 10% | Free | 785.37 | Free |
| 8714.94.00 | -- Brakes, including coaster braking hubs and hub brakes, and parts thereof | kg | 10% | Free | 785.37 | Free |
| 8714.95.00 | -- Saddles | u | 10% | Free | 785.37 | Free |
| 8714.96.00 | -- Pedals and crank-gear, and parts thereof | kg | 10% | Free | 785.37 | Free |
| 8714.99.00 | -- Other | kg | 10% | Free | 785.37 | Free |
| **8715.00.00** | **Baby carriages and parts thereof.** | kg | 10% | Free | 894.1 | Free |
| **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 | u | 10% | Free | 786.1 | Free |
| 8716.20.00 | - Self-loading or self-unloading trailers and semi-trailers for agricultural purposes | u | 10% | Free | 786.21 | Free |
| | - Other trailers and semi-trailers for the transport of goods: | | | | | |
| 8716.31.00 | -- Tanker trailers and tanker semi-trailers | u | 10% | Free | 786.22 | Free |
| 8716.39.00 | -- Other | u | 10% | Free | 786.29 | Free |
| 8716.40.00 | - Other trailers and semi-trailers | u | 10% | Free | 786.83 | Free |
| 8716.80.00 | - Other vehicles | u | 10% | Free | 786.85 | Free |
| 8716.90.00 | - Parts | kg | 10% | Free | 786.89 | Free |

GOD'S WILL FIRST

## Chapter 88

## Aircraft, spacecraft, and parts thereof

**Subheading Note.**

1.- For the purposes of subheadings 8802.11 to 8802.40, the expression "unladen weight" means the weight of the machine in normal flying order, excluding the weight of the crew and of fuel and equipment other than permanently fitted items of equipment

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **8801.00.00** | **Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.** | u | 15% | Free | 792.84 | Free |
| **88.02** | **Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles.** | | | | | |
| | - Helicopters: | | | | | |
| 8802.11.00 | -- Of an unladen weight not exceeding 2,000kg | u | 25% | Free | 792.11 | Free |
| 8802.12.00 | -- Of an unladen weight exceeding 2,000kg | u | 35% | Free | 792.15 | Free |
| 8802.20.00 | - Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000kg | u | 25% | Free | 792.2 | Free |
| 8802.30.00 | - Aeroplanes and other aircraft, of an unladen weight exceeding 2,000kg but not exceeding 15,000kg | u | 35% | Free | 792.3 | Free |
| 8802.40.00 | - Aeroplanes and other aircraft, of an unladen weight exceeding 15,000kg | u | 45% | Free | 792.4 | Free |
| 8802.60.00 | - Spacecraft (including satellites) and suborbital and spacecraft launch vehicles | u | 10% | Free | 792.5 | Free |
| **88.03** | **Parts of goods of heading 88.01 or 88.02.** | | | | | |
| 8803.10.00 | - Propellers and rotors and parts thereof | kg | 10% | Free | 792.91 | Free |
| 8803.20.00 | - Under-carriages and parts thereof | kg | 10% | Free | 792.93 | Free |
| 8803.30.00 | - Other parts of aeroplanes or helicopters | kg | 10% | Free | 792.95 | Free |
| 8803.90.00 | - Other | kg | 10% | Free | 792.97 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **8804.00.00** | **Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.** | kg | 10% | Free | 899.96 | Free |
| **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 | kg | 10% | Free | 792.83 | Free |
| | - Ground flying trainers and parts thereof: | kg | 10% | Free | 792.83 | Free |
| 8805.21.00 | -- Air combat simulators and parts thereof | kg | 10% | Free | 792.83 | Free |
| 8805.29.00 | -- Other | kg | 10% | Free | 792.83 | Free |

## Chapter 89

## Ships, boats and floating structures

**Notes.**

1.- A hull, an unfinished or incomplete vessel, assembled, unassembled or disassembled, or a complete vessel unassembled or disassembled, is to be classified in heading 89.06 if it does not have the essential character of a vessel of a particular kind.

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **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 | u | 15% | Free | 793.28 | Free |
| 8901.20.00 | - Tankers | u | 15% | Free | 793.22 | Free |
| 8901.30.00 | - Refrigerated vessels, other than those of subheading 8901.20 | u | 15% | Free | 793.26 | Free |
| 8901.90.00 | - Other vessels for the transport of goods and other vessels for the transport of both persons and goods | u | 15% | Free | 793.27 | Free |
| **8902.00.00** | **Fishing vessels; factory ships and other vessels for processing or preserving fishery products.** | u | 15% | Free | 793.24 | Free |
| **89.03** | **Yachts and other vessels for pleasure or sports; rowing boats and canoes.** | | | | | |
| 8903.10.00 | - Inflatable | u | 15% | Free | 793.11 | Free |
| | - Other: | | | | | |
| 8903.91.00 | -- Sailboats, with or without auxiliary motor | u | 15% | Free | 793.12 | Free |
| 8903.92.00 | -- Motorboats, other than outboard motorboats | u | 15% | Free | 793.19 | Free |
| 8903.99.00 | -- Other | | | | | |
| 8903.99.10 | --- Boats ( Pleasure or Sports) | u | 0% | Free | 793.19 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 8903.99.20 | --- Rowing boats and Canoes | u | 0% | Free | 793.19 | Free |
| 8903.99.90 | --- Other | u | 15% | Free | 793.19 | Free |
| **8904.00.00** | **Tugs and pusher craft.** | u | 15% | Free | 793.7 | Free |
| **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 | u | 15% | Free | 793.51 | Free |
| 8905.20.00 | - Floating or submersible drilling or production platforms | u | 15% | Free | 793.55 | Free |
| 8905.90.00 | - Other | u | 15% | Free | 793.59 | Free |
| **89.06** | **Other vessels, including warships and lifeboats other than rowing boats.** | | | | | |
| 8906.10.00 | - Warships | u | Cabinet Approval | … | 793.29 | … |
| 8906.90.00 | - Other | u | Cabinet Approval | … | 796.29 | … |
| **89.07** | **Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).** | | | | | |
| 8907.10.00 | - Inflatable rafts | u | 15% | Free | 793.91 | Free |
| 8907.90.00 | - Other | u | 15% | Free | 793.99 | Free |
| **89.08** | **Vessels and other floating structures for breaking up.** | u | 15% | Free | 793.3 | Free |

## Section XVIII

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

## Chapter 90

## Optical, photographic, Cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof

**Notes.**

1.- This Chapter does not cover:

(a) Articles of a kind used in machines, appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16), of leather or of composition leather (heading 42.05) or of textile material (heading 59.11);

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

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

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

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

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

(g) Pumps incorporating measuring devices, of heading 84.13; weight-operated counting or checking machinery, or separately presented weights for balances (heading 84.23); lifting or handling machinery (headings 84.25 to 84.28); paper or paperboard cutting machines of all kinds (heading 84.41); fittings for adjusting work or tools on machine-tools, or water-jet cutting machines, of heading 84.66, including fittings with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); calculating machines (heading 84.70); valves or other appliances of heading 84.81; machines and apparatus (including apparatus for the projection or drawing circuit patterns on sensitised semiconductor materials) of heading 84.86;

(h) Searchlights or spotlights of a kind used for cycles or motor vehicles (heading 85.12); portable electric lamps of heading 85.13; cinematographic sound recording, reproducing or re-recording apparatus (heading 85.19) sound-heads (heading 85.22); television cameras, digital cameras and video camera recorders (heading

85.25); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading 85.26); connectors for optical finres, optical fibres bundles or cables (heading 85.36); numerical control apparatus of heading 85.37; sealed beam lamp units of heading 85.39; optical fibre cables of heading 85.44;

(ij) Searchlights or spotlights of heading 94.05;

(k) Articles of Chapter 95;

(l) Monopods, bipods, tripods and similar articles, of heading 96.20

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

(n) Spoon, reels or similar supports (which are to be classified according to their constituent material, for example, in heading 39.23 or Section XV

2.- Subject to Note 1 above, parts and accessories for machines, apparatus, instruments or articles of this Chapter are to be classified according to the following rules :

(a) Parts and accessories which are goods included in any of the headings of this Chapter or of Chapter 84, 85 or 91 (other than heading 84.87, 85.48 or 90.33) are in all cases to be classified in their respective headings;

(b) Other parts and accessories, if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number of machines, instruments or apparatus of the same heading (including a machine, instrument or apparatus of heading 90.10, 90.13 or 90.31) are to be classified with the machines, instruments or apparatus of that kind;

(c) All other parts and accessories are to be classified in heading 90.33.

3.- The provisions of Notes 3 and 4 to Section XVI apply also to this Chapter.

4.- Heading 90.05 does not apply to telescopic sights for fitting to arms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter or Section XVI; such telescopic sights and telescopes are to be classified in heading 90.13.

5.- Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading 90.13 and in heading 90.31 are to be classified in heading 90.31.

6.- For the purposes of heading 90.21, the expression “orthopaedic appliances” means appliances for :

- Preventing or correcting bodily deformities; or
- Supporting or holding parts of the body following an illness, operation or injury.

Orthopaedic appliances include footwear and special insoles designed to correct orthopaedic conditions, provided that they are either (1) made to measure or (2) mass-produced, presented singly and not in pairs and designed to fit either foot equally.

7.- Heading 90.32 applies only to :

(a) Instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or gases, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value; and

(b) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value.

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **90.01** | **Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked.** | | | | | |
| 9001.10.00 | - Optical fibres, optical fibre bundles and cables | kg | 10% | Free | 884.19 | Free |
| 9001.20.00 | - Sheets and plates of polarising material | kg | 10% | Free | 884.19 | Free |
| 9001.30.00 | - Contact lenses | u | 10% | Free | 884.11 | Free |
| 9001.40.00 | - Spectacle lenses of glass | u | 10% | Free | 884.15 | Free |
| 9001.50.00 | - Spectacle lenses of other materials | u | 10% | Free | 884.17 | Free |
| 9001.90.00 | - Other | kg | 10% | Free | 884.19 | Free |
| **90.02** | **Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked.** | | | | | |
| | - Objective lenses: | | | | | |
| 9002.11.00 | -- For cameras, projectors or photographic enlargers or reducers | kg | 10% | Free | 884.31 | Free |
| 9002.19.00 | -- Other | kg | 10% | Free | 884.32 | Free |
| 9002.20.00 | - Filters | kg | 10% | Free | 884.33 | Free |
| 9002.90.00 | - Other | kg | 10% | Free | 884.39 | Free |
| **90.03** | **Frames and mountings for spectacles, goggles or the like, and parts thereof.** | | | | | |
| | - Frames and mountings: | | | | | |
| 9003.11.00 | -- Of plastics | u | 10% | Free | 884.21 | Free |
| 9003.19.00 | -- Of other materials | u | 10% | Free | 884.21 | Free |
| 9003.90.00 | - Parts | kg | 10% | Free | 884.22 | Free |
| **90.04** | **Spectacles, goggles and the like, corrective, protective or other.** | | | | | |
| 9004.10.00 | - Sunglasses | u | 10% | Free | 884.23 | Free |
| 9004.90.00 | - Other | u | 10% | Free | 884.23 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **90.05** | **Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy.** | | | | | |
| 9005.10.00 | - Binoculars | u | 10% | Free | 871.11 | Free |
| 9005.80.00 | - Other instruments | u | 10% | Free | 871.15 | Free |
| 9005.90.00 | - Parts and accessories (including mountings) | kg | 10% | Free | 871.19 | Free |
| **90.06** | **Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39.** | | | | | |
| 9006.30.00 | - Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes | u | 10% | Free | 881.11 | Free |
| 9006.40.00 | - Instant print cameras | u | 10% | Free | 881.11 | Free |
| | - Other cameras: | u | 10% | Free | 881.11 | |
| 9006.51.00 | -- With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35mm | u | 10% | Free | 881.11 | Free |
| 9006.52.00 | -- Other, for roll film of a width less than 35mm | u | 10% | Free | 881.11 | Free |
| 9006.53.00 | -- Other, for roll film of a width of 35mm | u | 10% | Free | 881.11 | Free |
| 9006.59.00 | -- Other | u | 10% | Free | 881.11 | Free |
| | - Photographic flashlight apparatus and flashbulbs: | | | | | |
| 9006.61.00 | -- Discharge lamp (“electronic”) flashlight apparatus | u | 10% | Free | 881.13 | Free |
| 9006.69.00 | -- Other | u | 10% | Free | 881.13 | Free |
| | - Parts and accessories: | | | | | |
| 9006.91.00 | -- For cameras | kg | 10% | Free | 881.14 | Free |
| 9006.99.00 | -- Other | kg | 10% | Free | 881.15 | Free |
| **90.07** | **Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.** | | | | | |
| 9007.10.00 | - Cameras: | u | 10% | Free | 881.21 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 9007.20.00 | - Projectors | u | 10% | Free | 881.22 | Free |
| | - Parts and accessories: | | | | | |
| 9007.91.00 | -- For cameras | kg | 10% | Free | 881.23 | Free |
| 9007.92.00 | -- For projectors | kg | 10% | Free | 881.24 | Free |
| **90.08** | **Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.** | | | | | |
| 9008.50.00 | - Projectors, enlargers and reducers | u | 10% | Free | 881.32 | Free |
| 9008.90.00 | - Parts and accessories | kg | 10% | Free | 881.34 | Free |
| **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 | u | 10% | Free | 881.35 | Free |
| 9010.50.00 | - Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes | u | 10% | Free | 881.35 | Free |
| 9010.60.00 | - Projection screens | u | 10% | Free | 881.35 | Free |
| 9010.90.00 | - Parts and accessories | kg | 10% | Free | 881.36 | Free |
| **90.11** | **Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection.** | | | | | |
| 9011.10.00 | - Stereoscopic microscopes | u | 10% | Free | 871.41 | Free |
| 9011.20.00 | - Other microscopes, for photomicrography, cinephoto-micrography or microprojection | u | 10% | Free | 871.43 | Free |
| 9011.80.00 | - Other microscopes | u | 10% | Free | 871.45 | Free |
| 9011.90.00 | - Parts and accessories | kg | 10% | Free | 871.49 | Free |
| **90.12** | **Microscopes other than optical microscopes; diffraction apparatus.** | | | | | |
| 9012.10.00 | - Microscopes other than optical microscopes; diffraction apparatus | u | 10% | Free | 871.31 | Free |
| 9012.90.00 | - Parts and accessorie | kg | 10% | Free | 871.39 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **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 | u | 10% | Free | 871.91 | Free |
| 9013.20.00 | - Lasers, other than laser diodes | u | 10% | Free | 871.92 | Free |
| 9013.80.00 | - Other devices, appliances and instruments | u | 10% | Free | 871.93 | Free |
| 9013.90.00 | - Parts and accessories | kg | 10% | Free | 871.99 | Free |
| **90.14** | **Direction finding compasses; other navigational instruments and appliances.** | | | | | |
| 9014.10.00 | - Direction finding compasses | u | 10% | Free | 874.11 | Free |
| 9014.20.00 | - Instruments and appliances for aeronautical or space navigation (other than compasses) | u | 10% | Free | 874.11 | Free |
| 9014.80.00 | - Other instruments and appliances | u | 10% | Free | 874.11 | Free |
| 9014.90.00 | - Parts and accessories | kg | 10% | Free | 874.12 | Free |
| **90.15** | **Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.** | | | | | |
| 9015.10.00 | - Rangefinders | u | 10% | Free | 874.13 | Free |
| 9015.20.00 | - Theodolites and tachymeters (tacheometers) | u | 10% | Free | 874.13 | Free |
| 9015.30.00 | - Levels | u | 10% | Free | 874.13 | Free |
| 9015.40.00 | - Photogrammetrical surveying instruments and appliances | kg | 10% | Free | 874.13 | Free |
| 9015.80.00 | - Other instruments and appliances | u | 10% | Free | 874.13 | Free |
| 9015.90.00 | - Parts and accessories | kg | 10% | Free | 874.14 | Free |
| **90.16** | **Balances of a sensitivity of 5cg or better, with or without weights.** | kg | 10% | Free | 874.51 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **90.17** | **Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter.** | | | | | |
| 9017.10.00 | - Drafting tables and machines, whether or not automatic | u | 10% | Free | 874.22 | Free |
| 9017.20.00 | - Other drawing, marking-out or mathematical calculating instruments | u | 10% | Free | 874.22 | Free |
| 9017.30.00 | - Micrometers, callipers and gauges | u | 10% | Free | 874.23 | Free |
| 9017.80.00 | - Other instruments | u | 10% | Free | 874.23 | Free |
| 9017.90.00 | - Parts and accessories | kg | 10% | Free | 874.24 | Free |
| **90.18** | **Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments.** | | | | | |
| 90.18.10 | - Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters): | | | | | |
| 9018.11.00 | -- Electro-cardiographs | u | 10% | Free | 774.11 | Free |
| 9018.12.00 | -- Ultrasonic scanning apparatus | u | 10% | Free | 774.12 | Free |
| 9018.13.00 | -- Magnetic resonance imaging apparatus | u | 10% | Free | 774.12 | Free |
| 9018.14.00 | -- Scintigraphic apparatus | u | 10% | Free | 774.12 | Free |
| 9018.19.00 | -- Other | u | 10% | Free | 774.12 | Free |
| 9018.20.00 | - Ultra-violet or infra-red ray apparatus | kg | 10% | Free | 774.13 | Free |
| | - Syringes, needles, catheters, cannulae and the like: | | | | | |
| 9018.31.00 | -- Syringes, with or without needles | u | 10% | Free | 872.21 | Free |
| 9018.32.00 | -- Tubular metal needles and needles for sutures | kg | 10% | Free | 872.21 | Free |
| 9018.39.00 | -- Other | u | 10% | Free | 872.21 | Free |
| | - Other instruments and appliances, used in dental sciences: | | | | | |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 9018.41.00 | -- Dental drill engines, whether or not combined on a single base with other dental equipment | kg | 10% | Free | 872.11 | Free |
| 9018.49.00 | -- Other | u | 10% | Free | 872.19 | Free |
| 9018.50.00 | - Other ophthalmic instruments and appliances | kg | 10% | Free | 872.25 | Free |
| 9018.90.00 | - Other instruments and appliances | u | 10% | Free | 872.29 | Free |
| **90.19** | **Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.** | | | | | |
| 9019.10.00 | - Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatu | kg | 10% | Free | 872.31 | Free |
| 9019.20.00 | - Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus | kg | 10% | Free | 872.33 | Free |
| **9020.00.00** | **Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.** | kg | 10% | Free | 872.35 | Free |
| **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 | kg | 10% | Free | 899.63 | Free |
| | - Artificial teeth and dental fittings: | | | | | |
| 9021.21.00 | -- Artificial teeth | kg | 10% | Free | 899.65 | Free |
| 9021.29.00 | -- Other | kg | 10% | Free | 899.65 | Free |
| | - Other artificial parts of the body: | | | | | |
| 9021.31.00 | -- Artificial joints | kg | 10% | Free | 899.66 | Free |
| 9021.39.00 | -- Other | kg | 10% | Free | 899.66 | Free |
| 9021.40.00 | - Hearing aids, excluding parts and accessories | u | 10% | Free | 899.61 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 9021.50.00 | - Pacemakers for stimulating heart muscles, excluding parts and accessories | u | 10% | Free | 899.67 | Free |
| 9021.90.00 | - Other | kg | 10% | Free | 899.69 | Free |
| **90.22** | **Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like.** | | | | | |
| | - Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus: | | | | | |
| 9022.12.00 | -- Computed tomography apparatus | u | 10% | Free | 774.21 | Free |
| 9022.13.00 | -- Other, for dental uses | u | 10% | Free | 774.21 | Free |
| 9022.14.00 | -- Other, for medical, surgical or veterinary uses | u | 10% | Free | 774.21 | Free |
| 9022.19.00 | -- For other uses | u | 10% | Free | 774.21 | Free |
| | - 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 | u | 10% | Free | 774.22 | Free |
| 9022.29.00 | -- For other uses | u | 10% | Free | 774.22 | Free |
| 9022.30.00 | - X-ray tubes | u | 10% | Free | 774.23 | Free |
| 9022.90.00 | - Other, including parts and accessories | kg | 10% | Free | 774.29 | Free |
| **9023.00.00** | **Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.** | kg | 10% | Free | 874.52 | Free |
| **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 | u | 10% | Free | 874.53 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 9024.80.00 | - Other machines and appliances | u | 10% | Free | 874.53 | Free |
| 9024.90.00 | - Parts and accessories | kg | 10% | Free | 874.54 | Free |
| **90.25** | **Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments.** | | | | | |
| | -Thermometers and pyrometers, not combined with other instruments: | | | | | |
| 9025.11.00 | -- Liquid-filled, for direct reading | u | 10% | Free | 874.55 | Free |
| 9025.19.00 | -- Other | u | 10% | Free | 874.55 | Free |
| 9025.80.00 | - Other instruments | u | 10% | Free | 874.55 | Free |
| 9025.90.00 | - Parts and accessories | kg | 10% | Free | 874.56 | Free |
| **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 | u | 10% | Free | 874.31 | Free |
| 9026.20.00 | - For measuring or checking pressure | u | 10% | Free | 874.35 | Free |
| 9026.80.00 | - Other instruments or apparatus | u | 10% | Free | 874.37 | Free |
| 9026.90.00 | - Parts and accessories | kg | 10% | Free | 874.39 | Free |
| **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 | u | 10% | Free | 874.41 | Free |
| 9027.20.00 | - Chromatographs and electrophoresis instruments | u | 10% | Free | 874.42 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 9027.30.00 | - Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR) | u | 10% | Free | 874.43 | Free |
| 9027.50.00 | - Other instruments and apparatus using optical radiations (UV, visible, IR) | u | 10% | Free | 874.45 | Free |
| 9027.80.00 | - Other instruments and apparatus | u | 10% | Free | 874.46 | Free |
| 9027.90.00 | - Microtomes; parts and accessories | kg | 10% | Free | 874.49 | Free |
| **90.28** | **Gas, liquid or electricity supply or production meters, including calibrating meters therefor.** | | | | | |
| 9028.10.00 | - Gas meters | u | 10% | Free | 873.11 | Free |
| 9028.20.00 | - Liquid meters | u | 10% | Free | 873.13 | Free |
| 9028.30.00 | - Electricity meters | u | 10% | Free | 873.15 | Free |
| 9028.90.00 | - Parts and accessories | kg | 10% | Free | 873.19 | Free |
| **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 | u | 10% | Free | 873.21 | Free |
| 9029.20.00 | - Speed indicators and tachometers; stroboscopes | u | 10% | Free | 873.25 | Free |
| 9029.90.00 | - Parts and accessories | kg | 10% | Free | 873.29 | Free |
| **90.30** | **Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations.** | | | | | |
| 9030.10.00 | - Instruments and apparatus for measuring or detecting ionising radiations | u | 10% | Free | 874.71 | Free |
| 9030.20.00 | - Oscilloscopes and oscillographs | u | 10% | Free | 874.73 | Free |
| | - Other instruments and apparatus, for measuring or checking voltage, current, resistance or power, without a recording device: | | | | | |
| 9030.31.00 | -- Multimeters without a recording device | u | 10% | Free | 874.75 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 9030.32.00 | -- Multimeters with a recording device | u | 10% | Free | 874.78 | Free |
| 9030.33.00 | -- Other, without a recording device | u | 10% | Free | 874.75 | Free |
| 9030.39.00 | -- Other, with a recording device | u | 10% | Free | 874.78 | Free |
| 9030.40.00 | - Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers) | u | 10% | Free | 874.77 | Free |
| | - Other instruments and apparatus: | | | | | |
| 9030.82.00 | -- For measuring or checking semiconductor wafers or devices | u | 10% | Free | 874.78 | Free |
| 9030.84.00 | -- Other, with a recording device | u | 10% | Free | 874.78 | Free |
| 9030.89.00 | -- Other | u | 10% | Free | 874.78 | Free |
| 9030.90.00 | - Parts and accessories | kg | 10% | Free | 874.79 | Free |
| **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 | u | 10% | Free | 874.25 | Free |
| 9031.20.00 | - Test benches | u | 10% | Free | 874.25 | Free |
| | - 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 | u | 10% | Free | 874.25 | Free |
| 9031.49.00 | -- Other | u | 10% | Free | 874.25 | Free |
| 9031.80.00 | - Other instruments, appliances and machines | u | 10% | Free | 874.25 | Free |
| 9031.90.00 | - Parts and accessories | kg | 10% | Free | 874.26 | Free |
| **90.32** | **Automatic regulating or controlling instruments and apparatus.** | | | | | |
| 9032.10.00 | - Thermostats | u | 10% | Free | 874.61 | Free |
| 9032.20.00 | - Manostats | u | 10% | Free | 874.63 | Free |
| | - Other instruments and apparatus: | | | | | |
| 9032.81.00 | -- Hydraulic or pneumatic | u | 10% | Free | 874.65 | Free |
| 9032.89.00 | -- Other | u | 10% | Free | 874.62 | Free |
| 9032.90.00 | - Parts and accessories | kg | 10% | Free | 874.69 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **90.33** | **Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.** | kg | 10% | Free | 874.9 | Free |

## Chapter 91

## Clocks and watches and parts thereof

**Notes.**

1.- This Chapter does not cover:

(a) Clock or watch glasses or weights (classified according to their constituent material);

(b) Watch chains (heading 71.13 or 71.17, as the case may be);

(c) Parts of general use defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39) or of precious metal or metal clad with precious metal (generally heading 71.15); clock or watch springs are, however, to be classified as clock or watch parts (heading 91.14);

(d) Bearing balls (heading 73.26 or 84.82, as the case may be);

(e) Articles of heading 84.12 constructed to work without an escapement;

(f) Ball bearings (heading 84.82); or

(g) Articles of Chapter 85, not yet assembled together or with other components into watch or clock movements or into articles suitable for use solely or principally as parts of such movements (Chapter 85).

2.- Heading 91.01 covers only watches with case wholly of precious metal or of metal clad with precious metal, or of the same materials combined with natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.01 to 71.04. Watches with case of base metal inlaid with precious metal fall in heading 91.02.

3.- For the purposes of this Chapter, the expression "watch movements" means devices regulated by a balance-wheel and hairspring, quartz crystal or any other system capable of determining intervals of time, with a display or a system to which a mechanical display can be incorporated. Such watch movements shall not exceed 12mm in thickness and 50mm in width, length or diameter.

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

| Tariff Item | Description | Unit Qty | Import DutyRate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **91.01** | **Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.** | | | | | |
| | - Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility: | | | | | |
| 9101.11.00 | -- With mechanical display only | u | 10% | Free | 885.31 | Free |
| 9101.19.00 | -- Other | u | 10% | Free | 885.31 | Free |
| | - Other wrist-watches, whether or not incorporating a stop-watch facility: | | | | | |
| 9101.21.00 | -- With automatic winding | u | 10% | Free | 885.32 | Free |
| 9101.29.00 | -- Other | u | 10% | Free | 885.32 | Free |
| | - Other: | | | | | |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 9101.91.00 | -- Electrically operated | u | 10% | Free | 885.39 | Free |
| 9101.99.00 | -- Other | u | 10% | Free | 885.39 | Free |
| **91.02** | **Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01.** | | | | | |
| | - Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility: | | | | | |
| 9102.11.00 | -- With mechanical display only | u | 10% | Free | 885.41 | Free |
| 9102.12.00 | -- With opto-electronic display only | u | 10% | Free | 885.41 | Free |
| 9102.19.00 | -- Other | u | 10% | Free | 885.41 | Free |
| | - Other wrist-watches, whether or not incorporating a stop-watch facility: | | | | | |
| 9102.21.00 | -- With automatic winding | u | 10% | Free | 885.42 | Free |
| 9102.29.00 | -- Other | u | 10% | Free | 885.42 | Free |
| | - Other: | | | | | |
| 9102.91.00 | -- Electrically operated | u | 10% | Free | 885.49 | Free |
| 9102.99.00 | -- Other | u | 10% | Free | 885.49 | Free |
| **91.03** | **Clocks with watch movements, excluding clocks of heading 91.04.** | | | | | |
| 9103.10.00 | - Electrically operated | u | 10% | Free | 885.72 | Free |
| 9103.90.00 | - Other | u | 10% | Free | 885.73 | Free |
| **9104.00.00** | **Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.** | u | 10% | Free | 885.71 | Free |
| **91.05** | **Other clocks.** | | | | | |
| | - Alarm clocks: | | | | | |
| 9105.11.00 | -- Electrically operated | u | 10% | Free | 885.74 | Free |
| 9105.19.00 | -- Other | u | 10% | Free | 885.75 | Free |
| | - Wall clocks: | | | | | |
| 9105.21.00 | -- Electrically operated | u | 10% | Free | 885.76 | Free |
| 9105.29.00 | -- Other | u | 10% | Free | 885.77 | Free |
| | - Other: | | | | | |
| 9105.91.00 | -- Electrically operated | u | 10% | Free | 885.78 | Free |
| 9105.99.00 | -- Other | u | 10% | Free | 885.79 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **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 | u | 10% | Free | 885.94 | Free |
| 9106.90.00 | - Other | u | 10% | Free | 885.94 | Free |
| **9107.00.00** | **Time switches with clock or watch movement or with synchronous motor.** | u | 10% | Free | 885.95 | Free |
| **91.08** | **Watch movements, complete and assembled.** | | | | | |
| | - Electrically operated: | | | | | |
| 9108.11.00 | -- With mechanical display only or with a device to which a mechanical display can be incorporated | u | 10% | Free | 885.51 | Free |
| 9108.12.00 | -- With opto-electronic display only | u | 10% | Free | 885.51 | Free |
| 9108.19.00 | -- Other | u | 10% | Free | 885.51 | Free |
| 9108.20.00 | - With automatic winding | u | 10% | Free | 885.52 | Free |
| 9108.90.00 | - Other | u | 10% | Free | 885.52 | Free |
| **91.09** | **Clock movements, complete and assembled.** | | | | | |
| 9109.10.00 | - Electrically operated: | u | 10% | Free | 885.96 | Free |
| 9109.90.00 | - Other | u | 10% | Free | 885.96 | Free |
| **91.10** | **Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.** | | | | | |
| | - Of watches: | | | | | |
| 9110.11.00 | -- Complete movements, unassembled or partly assembled (movement sets) | u | 10% | Free | 885.98 | Free |
| 9110.12.00 | -- Incomplete movements, assembled | kg | 10% | Free | 885.98 | Free |
| 9110.19.00 | -- Rough movements | kg | 10% | Free | 885.98 | Free |
| 9110.90.00 | - Other | kg | 10% | Free | 885.98 | Free |
| **91.11** | **Watch cases and parts thereof.** | | | | | |
| 9111.10.00 | - Cases of precious metal or of metal clad with precious metal | u | 10% | Free | 885.91 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 9111.20.00 | - Cases of base metal, whether or not gold- or silver-plated | u | 10% | Free | 885.91 | Free |
| 9111.80.00 | - Other cases | u | 10% | Free | 885.91 | Free |
| 9111.90.00 | - Parts | kg | 10% | Free | 885.91 | Free |
| **91.12** | **Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.** | | | | | |
| 9112.20.00 | - Cases | u | 10% | Free | 885.97 | Free |
| 9112.90.00 | - Parts | kg | 10% | Free | 885.97 | Free |
| **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 | kg | 10% | Free | 885.92 | Free |
| 9113.20.00 | - Of base metal, whether or not gold- or silver-plated | kg | 10% | Free | 885.92 | Free |
| 9113.90.00 | - Other | kg | 10% | Free | 885.93 | Free |
| **91.14** | **Other clock or watch parts.** | | | | | |
| 9114.10.00 | - Springs, including hair-springs | kg | 10% | Free | 885.99 | Free |
| 9114.30.00 | - Dials | kg | 10% | Free | 885.99 | Free |
| 9114.40.00 | - Plates and bridges | kg | 10% | Free | 885.99 | Free |
| 9114.90.00 | - Other | kg | 10% | Free | 885.99 | Free |

GOD'S WILL FIRST

## Chapter 92

## Musical instruments; parts and accessories of such articles

**Notes.**

1.- This Chapter does not cover:

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

(b) Microphones, amplifiers, loud-speakers, head-phones, switches, stroboscopes or other accessory instruments, apparatus or equipment of Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of this Chapter;

(c) Toy instruments or apparatus (heading 95.03);

(d) Brushes for cleaning musical instruments (heading 96.03), or monopods, bipods, tripods and similar articles (heading 96.20); or

(e) Collectors' pieces or antiques (heading 97.05 or 97.06).

2.- Bows and sticks and similar devices used in playing the musical instruments of heading 92.02 or 92.06 presented with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified in the same heading as the relative instruments.

Cards, discs and rolls of heading 92.09 presented with an instrument are to be treated as separate articles and not as forming a part of such instrument.

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **92.01** | **Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.** | | | | | |
| 9201.10.00 | - Upright pianos | u | 10% | Free | 898.13 | Free |
| 9201.20.00 | - Grand pianos | u | 10% | Free | 898.13 | Free |
| 9201.90.00 | - Other | u | 10% | Free | 898.13 | Free |
| **92.02** | **Other string musical instruments (for example, guitars, violins, harps).** | | | | | |
| 9202.10.00 | - Played with a bow | u | 10% | Free | 898.15 | Free |
| 9202.90.00 | - Other | u | 10% | Free | 898.15 | Free |
| **[92.03]** | | | | | | |
| **[92.04]** | | | | | | |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **92.05** | **Other wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs.** | | | | | |
| 9205.10.00 | - Brass-wind instruments | u | 10% | Free | 898.23 | Free |
| 9205.90.00 | - Other | u | 10% | Free | 898.23 | Free |
| **9206.00.00** | **Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).** | u | 10% | Free | 898.24 | Free |
| **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 | u | 10% | Free | 898.25 | Free |
| 9207.90.00 | - Other | u | 10% | Free | 898.26 | Free |
| **92.08** | **Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments.** | | | | | |
| 9208.10.00 | - Musical boxes | u | 10% | Free | 898.29 | Free |
| 9208.90.00 | - Other | u | 10% | Free | 898.29 | Free |
| **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 | kg | 10% | Free | 898.9 | Free |
| | - Other: | | | | | |
| 9209.91.00 | -- Parts and accessories for pianos | kg | 10% | Free | 898.9 | Free |
| 9209.92.00 | -- Parts and accessories for the musical instruments of heading 92.02 | kg | 10% | Free | 898.9 | Free |
| 9209.94.00 | -- Parts and accessories for the musical instruments of heading 92.07 | kg | 10% | Free | 898.9 | Free |
| 9209.99.00 | -- Other | kg | 10% | Free | 898.9 | Free |

## Section XIX
## ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

# Chapter 93

## Arms and ammunition; parts and accessories thereof

**Notes.**

1.- This Chapter does not cover:

(a) Goods of Chapter 36 (for example, percussion caps, detonators, signalling flares);

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

(c) Armoured fighting vehicles (heading 87.10);

(d) Telescopic sights or other optical devices suitable for use with arms, unless mounted on a firearm or presented with the firearm on which they are designed to be mounted (Chapter 90);

(e) Bows, arrows, fencing foils or toys (Chapter 95); or

(f) Collectors' pieces or antiques (heading 97.05 or 97.06).

2.- In heading 93.06, the reference to "parts thereof" does not include radio or radar apparatus of heading 8

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **93.01** | **Military weapons, other than revolvers, pistols and the arms of heading 93.07.** | | | | | |
| 9301.10.00 | - Artillery weapons (for example, guns, howitzers and mortars): | u | Cabinet Approval | … | 891.12 | … |
| 9301.20.00 | - Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors | u | Cabinet Approval | … | 891.12 | … |
| 9301.90.00 | - Other | u | Cabinat Approval | … | 891.12 | … |
| **9302.00.00** | **Revolvers and pistols, other than those of heading 93.03 or 93.04.** | u | Cabinet Approval | … | 891.14 | … |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **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 | u | Cabinet Approval | … | 891.31 | … |
| 9303.20.00 | - Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles | u | Cabinet Approval | … | 891.31 | … |
| 9303.30.00 | - Other sporting, hunting or target-shooting rifles | u | Cabinet Approval | … | 891.31 | … |
| 9303.90.00 | - Other | u | Cabinet Approval | … | 891.31 | … |
| **9304.00.00** | **Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.** | u | Cabinet Approval | … | 891.39 | … |
| 9304.00.10 | --- Fishing spear gun | u | 0% | Free | 891.39 | Free |
| 9304.00.90 | --- Other | u | Cabinet Approval | … | 891.39 | … |
| **93.05** | **Parts and accessories of articles of headings 93.01 to 93.04.** | | | | | |
| 9305.10.00 | - Of revolvers or pistols | kg | Cabinet Approval | … | 891.91 | … |
| 9305.20.00 | - Of shotguns or rifles of heading 93.03: | kg | Cabinet Approval | … | 891.93 | … |
| | - Other | | | | | |
| 9305.91.00 | -- Of military weapons of heading 93.01 | kg | Cabinet Approval | … | 891.99 | … |
| 9305.99.00 | -- Other | kg | Cabinet Approval | … | 891.99 | … |
| **93.06** | **Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads.** | | | | | |
| | - Shotgun cartridges and parts thereof; air gun pellets: | | | | | |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 9306.21.00 | -- Cartridges | kg | Cabinet Approval | … | 891.22 | … |
| 9306.29.00 | -- Other | kg | Cabinet Approval | … | 891.23 | … |
| 9306.30.00 | - Other cartridges and parts thereof | kg | Cabinet Approval | … | 891.24 | … |
| 9306.90.00 | - Other | kg | Cabinet Approval | … | 891.29 | … |
| **9307.00.00** | **Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.** | kg | Cabinet Approval | … | 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 or 85.21 (heading 85.22) or of headings 85.25 to 85.28 (heading 85.29);

(h) Articles of heading 87.14;

(ij) Dentists' chairs incorporating dental appliances of heading 90.18 or dentists' spittoons (heading 90.18);

(k) Articles of Chapter 91 (for example, clocks and clock cases);

(l) Toy furniture or toy lamps or lighting fittings (heading 95.03), billiard tables or other furniture specially constructed for games (heading 95.04), furniture for conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns (heading 95.05). or

(m) Monopods, bipods, tripods and similar articles ( heading 96.20).

2.- The articles (other than parts) referred to in headings 94.01 to 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground.

The following are, however, to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other:

(a) Cupboards, bookcases, other shelved furniture (including single shelves presented with supports for fixing them to the wall) and unit furniture;

(b) Seats and beds.

3.- (A) In headings 94.01 to 94.03 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in Chapter 68 or 69.

(B) Goods described in heading 94.04, presented separately, are not to be classified in heading 94.01, 94.02 or 94.03 as parts of goods.

4.- For the purposes of heading 94.06, the expression “prefabricated buildings” means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar building

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **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 | u | 10% | Free | 821.11 | Free |
| 9401.20.00 | - Seats of a kind used for motor vehicles | u | 10% | Free | 821.12 | Free |
| 9401.30.00 | - Swivel seats with variable height adjustment | u | 10% | Free | 821.14 | Free |
| 9401.40.00 | - Seats other than garden seats or camping equipment, convertible into beds | u | 10% | Free | 821.15 | Free |
| | - Seats of cane, osier, bamboo or similar materials | | | | | |
| 9401.52.00 | -- Of bamboo | u | 10% | Free | 821.13 | Free |
| 9401.53.00 | -- Of rattan | u | 10% | Free | 821.13 | Free |
| 9401.59.00 | -- Other | u | 10% | Free | 821.13 | Free |
| | - Other seats, with wooden frames: | | | | | |
| 9401.61.00 | -- Upholstered | u | 10% | Free | 821.16 | Free |
| 9401.69.00 | -- Other | u | 10% | Free | 821.16 | Free |
| | - Other seats, with metal frames: | | | | | |
| 9401.71.00 | -- Upholstered | u | 10% | Free | 821.17 | Free |
| 9401.79.00 | -- Other | u | 10% | Free | 821.17 | Free |
| 9401.80.00 | - Other seats | u | 10% | Free | 821.18 | Free |
| 9401.90.00 | - Parts | kg | 10% | Free | 821.19 | Free |
| **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.** | | | | | |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 9402.10.00 | - Dentists', barbers' or similar chairs and parts thereof | kg | 10% | Free | 872.4 | Free |
| 9402.90.00 | - Other | kg | 10% | Free | 872.4 | Free |
| **94.03** | **Other furniture and parts thereof.** | | | | | |
| 9403.10.00 | - Metal furniture of a kind used in offices | kg | 10% | Free | 821.31 | Free |
| 9403.20.00 | - Other metal furniture | kg | 10% | Free | 821.39 | Free |
| 9403.30.00 | - Wooden furniture of a kind used in offices | u | 10% | Free | 821.51 | Free |
| 9403.40.00 | - Wooden furniture of a kind used in the kitchen | u | 10% | Free | 821.53 | Free |
| 9403.50.00 | - Wooden furniture of a kind used in the bedroom | u | 10% | Free | 821.55 | Free |
| 9403.60.00 | - Other wooden furniture | u | 10% | Free | 821.59 | Free |
| 9403.70.00 | - Furniture of plastics | kg | 10% | Free | 821.71 | Free |
| | - Furniture of other materials, including cane, osier, bamboo or similar materials | | | | | |
| 9403.81.00 | -- Of bamboo or rattan | kg | 10% | Free | 821.79 | Free |
| 9403.82 | -- Of bamboo | kg | 10% | Free | 821.79 | Free |
| 9403.83 | -- Of rattan | kg | 10% | Free | 821.79 | Free |
| 9403.89.00 | -- Other | kg | 10% | Free | 821.79 | Free |
| 9403.90.00 | - Parts | kg | 10% | Free | 821.8 | Free |
| **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 | kg | 10% | Free | 821.21 | Free |
| | - Mattresses: | | | | | |
| 9404.21.00 | -- Of cellular rubber or plastics, whether or not covered | u | 10% | Free | 821.23 | Free |
| 9404.29.00 | -- Of other materials | u | 10% | Free | 821.25 | Free |
| 9404.30.00 | - Sleeping bags | u | 10% | Free | 821.27 | Free |
| 9404.90.00 | - Other | kg | 10% | Free | 821.29 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **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 | kg | 10% | Free | 813.11 | Free |
| 9405.20.00 | - Electric table, desk, bedside or floor-standing lamps | kg | 10% | Free | 813.13 | Free |
| 9405.30.00 | - Lighting sets of a kind used for Christmas trees | kg | 10% | Free | 894.41 | Free |
| 9405.40.00 | - Other electric lamps and lighting fittings | kg | 10% | Free | 813.15 | Free |
| 9405.50.00 | - Non-electrical lamps and lighting fittings | kg | 10% | Free | 813.17 | Free |
| 9405.60.00 | - Illuminated signs, illuminated name-plates and the like | kg | 10% | Free | 813.2 | Free |
| | - Parts: | | | | | |
| 9405.91.00 | -- Of glass | kg | 10% | Free | 813.91 | Free |
| 9405.92.00 | -- Of plastics | kg | 10% | Free | 813.92 | Free |
| 9405.99.00 | -- Other | kg | 10% | Free | 813.99 | Free |
| **94.06** | **Prefabricated buildings.** | kg | 10% | Free | 811.0 | Free |
| 9406.10 | - Of wood | kg | 10% | Free | 811.0 | Free |
| 9406.90 | - Other | kg | 10% | Free | 811.0 | Free |

GOD'S WILL FIRST

## Chapter 95

## Toys, games and sports requisites; parts andaccessories thereof

Notes.

1.- This Chapter does not cover:

(a) Candles (heading 34.06);

(b) Fireworks or other pyrotechnic articles of heading 36.04;

© Yarns, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading 42.06 or Section XI;

(d) Sports bags or other containers of heading 42.02, 43.03 or 43.04;

(e) Fancy dress, of textiles, of Chapter 61 or 62; sport clothing and special articles of apparel of textiles, of chapter 61 or 62, wheter or mot incorporating incidentally protective components such as pads or padding in the elbow,knee or groin areas( for example, fencing clothing or soccer goalkeep jersey);

(f) Textile flags or bunting, or sails for boats, sailboards or land craft, of Chapter 63;

(g) Sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;

(h) Walking-sticks, whips, riding-crops or the like (heading 66.02), or parts thereof (heading 66.03);

(ij) Unmounted glass eyes for dolls or other toys, of heading 70.18;

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

(l) Bells, gongs or the like of heading 83.06;

(m) Pumps for liquids (heading 84.13), filtering or purifying machinery and apparatus for liquids or gases (heading 84.21), electric motors (heading 85.01), electric transformers (heading 85.04) discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sounds or of other phenomena, whether or not recorded (heading 85.23), radio remote control apparatus (heading 85.26) or cordless infrared remote-control devices (heading 85.43);

(n) Sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;

(o) Children's bicycles (heading 87.12);

(p) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);

(q) Spectacles, goggles or the like, for sports or outdoor games (heading 90.04);

© 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) Monopods, bidpods, tripods and similar articles ( heading 96.20);

(v) Racket strings, tents or other camping goods, or gloves, mittens and mitts (classified according to their constituent material); or

(w) Tableware, kitchenware, toilet articles, carpets and other textile floor covering, apparel, bed linen, table linen, toilet linen, kitchen linen and similar articles having a utilitarian function (classified according to their constituent material).

2.- This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

3.- Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles.

4.- Subject to the provision of Note 1 above, heading 95.03 applies, *inter alia*, to articles of this heading combined with one or more items, which cannot be considered as sets under the terms of General Interpretative Rule 3 (b), and which, if presented separately, would be classified in other headings, provided the articles are put up together for retail sale and the combinations have the essential character of toys.

5.- Heading 95.03 does not cover articles which, on account of their design, shape or constituent material, are identifiable as intended exclusively for animals, for example, "pet toys" (classification in their own appropriate heading).

**Subheading Note.**

1.- Subheading 9504.50 covers:

(a) Video games consoles from which the image is reproduce on a television receiver, a monitor or other external screen or surface; or

(b) Video game machines having-selfcontained video screen, whether or not portable.

This subheading does cover video games consoles or machines operated by coins, banknots, bankcards, tokens or by any other means of payments (subheading 9504.30).

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **[95.01]** | | | | | | |
| **[95.02]** | | | | | | |
| **9503.00.00** | **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.** | kg | 10% | Free | 894.2 | Free |
| **95.04** | **Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment.** | | | | | |
| 9504.20.00 | - Articles and accessories for billiards of all kinds | kg | 10% | Free | 894.33 | Free |
| 9504.30.00 | - Other games, operated by coins, banknotes, bank cards, tokens or by any other means of payments, other than automatic bowling alley equipment | u | 10% | Free | 894.35 | Free |
| 9504.40.00 | - Playing cards | u | 10% | Free | 894.37 | Free |
| 9504.50.00 | -Video games consoles and machines, other than those of subheading 9504.30 | u | 10% | Free | | Free |
| 9504.90.00 | - Other | u | 10% | Free | 894.39 | Free |
| **95.05** | **Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.** | | | | | |
| 9505.10.00 | - Articles for Christmas festivities | kg | 10% | Free | 894.45 | Free |
| 9505.90.00 | - Other | kg | 10% | Free | 894.49 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **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.** | | | | | |
| | - Snow-skis and other snow-ski equipment: | | | | | |
| 9506.11.00 | -- Skis | 2u | 0% | Free | 894.73 | Free |
| 9506.12.00 | -- Ski-fastenings (ski-bindings) | kg | 0% | Free | 894.73 | Free |
| 9506.19.00 | -- Other | kg | 0% | Free | 894.73 | Free |
| | - Water-skis, surf-boards, sailboards and other water-sport equipment: | | | | | |
| 9506.21.00 | -- Sailboards | u | 0% | Free | 894.74 | Free |
| 9506.29.00 | -- Other | u | 0% | Free | 894.74 | Free |
| | - Golf clubs and other golf equipment: | | | | | |
| 9506.31.00 | -- Clubs, complete | u | 0% | Free | 894.75 | Free |
| 9506.32.00 | -- Balls | u | 0% | Free | 894.75 | Free |
| 9506.39.00 | -- Other | kg | 0% | Free | 894.75 | Free |
| 9506.40.00 | - Articles and equipment for table-tennis | kg | 0% | Free | 894.79 | Free |
| | - Tennis, badminton or similar rackets, whether or not strung: | | | | | |
| 9506.51.00 | -- Lawn-tennis rackets, whether or not strung | u | 0% | Free | 894.76 | Free |
| 9506.59.00 | -- Other | u | 0% | Free | 894.76 | Free |
| | - Balls, other than golf balls and table-tennis balls: | | | | | |
| 9506.61.00 | -- Lawn-tennis balls | u | 0% | Free | 894.79 | Free |
| 9506.62.00 | -- Inflatable | u | 0% | Free | 894.79 | Free |
| 9506.69.00 | -- Other | u | 0% | Free | 894.79 | Free |
| 9506.70.00 | - Ice skates and roller skates, including skating boots with skates attached | 2u | 0% | Free | 894.72 | Free |
| | - Other: | | | | | |
| 9506.91.00 | -- Articles and equipment for general physical exercise, gymnastics or athletics | kg | 0% | Free | 894.78 | Free |
| 9506.99.00 | -- Other | u | 0% | Free | 894.79 | Free |
| **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 97.05) and similar hunting or shooting requisites.** | | | | | |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 9507.10.00 | - Fishing rods | u | 0% | Free | 894.71 | Free |
| 9507.20.00 | - Fish-hooks, whether or not snelled | kg | 0% | Free | 894.71 | Free |
| 9507.30.00 | - Fishing reels | u | 0% | Free | 894.71 | Free |
| 9507.90.00 | - Other | u | 0% | Free | 894.71 | Free |
| **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 | kg | 10% | Free | 894.6 | Free |
| 9508.90.00 | - Other | kg | 10% | Free | 894.6 | Free |

## 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);

© 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 otorized d for use in dentistry or for medical, surgical or veterinary purposes (heading 90.18));

(g) Articles of Chapter 91 (for example, clock or watch cases);

(h) Musical instruments or parts or accessories thereof (Chapter 92);

(ij) Articles of Chapter 93 (arms and parts thereof);

(k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);

(l) Articles of Chapter 95 (toys, games, sports requisites); or

(m) Works of art, collectors' pieces or antiques (Chapter 97).

2.- In heading 96.02 the expression "vegetable or mineral carving material" means:

(a) Hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);

(b) Amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.

3.- In heading 96.03 the expression "prepared knots and tufts for broom or brush making" applies only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as trimming to shape at the top, to render them ready for such incorporation.

4.- Articles of this Chapter, other than those of headings 96.01 to 96.06 or 96.15, remain classified in the Chapter whether or not composed wholly or partly of precious metal or metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed). However, headings 96.01 to 96.06 and 96.15 include articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **96.01** | **Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and otheranimal carving material, and articles ofthese materials (including articlesobtained by moulding).** | | | | | |
| 9601.10.00 | - Worked ivory and articles of ivory | kg | 10% | Free | 899.11 | Free |
| 9601.90.00 | - Other | kg | 10% | Free | 899.11 | Free |
| **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 otorize pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin.** | kg | 10% | Free | 899.19 | Free |
| **96.03** | **Brooms, brushes (including brushesconstituting parts of machines, appliances or vehicles), hand-operatedmechanical floor sweepers, not otorized, mops and feather dusters; prepared knotsand tufts for broom or brush making; paint pads and rollers; squeegees (otherthan roller squeegees).** | | | | | |
| 9603.10.00 | - Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles | u | 10% | Free | 899.72 | Free |
| | - 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 | u | 10% | Free | 899.72 | Free |
| 9603.29.00 | -- Other | u | 10% | Free | 899.72 | Free |
| 9603.30.00 | - Artists' brushes, writing brushes and similar brushes for the application of cosmetics | u | 10% | Free | 899.72 | Free |
| 9603.40.00 | - Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers | u | 10% | Free | 899.72 | Free |
| 9603.50.00 | - Other brushes constituting parts of machines, appliances or vehicles | u | 10% | Free | 899.72 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 9603.90.00 | - Other | u | 10% | Free | 899.72 | Free |
| **9604.00.00** | **Hand sieves and hand riddles.** | u | 10% | Free | 899.81 | Free |
| **96.05** | **Travel sets for personal toilet, sewing or shoe or clothes cleaning.** | u | 10% | Free | 831.3 | Free |
| 9505.10.00 | - Articles for Christmas festivities | | | | | |
| 9505.90.00 | - Other | | | | | |
| **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 | kg | 10% | Free | 899.83 | Free |
| | - Buttons: | | 10% | Free | | |
| 9606.21.00 | -- Of plastics, not covered with textile material | kg | 10% | Free | 899.83 | Free |
| 9606.22.00 | -- Of base metal, not covered with textile material | kg | 10% | Free | 899.83 | Free |
| 9606.29.00 | -- Other | kg | 10% | Free | 899.83 | Free |
| 9606.30.00 | - Button moulds and other parts of buttons; button blanks | kg | 10% | Free | 899.84 | Free |
| **96.07** | **Slide fasteners and parts thereof.** | | | | | |
| | - Slide fasteners: | | | | | |
| 9607.11.00 | -- Fitted with chain scoops of base metal | kg | 10% | Free | 899.85 | Free |
| 9607.19.00 | -- Other | kg | 10% | Free | 899.85 | Free |
| 9607.20.00 | - Parts | kg | 10% | Free | 899.86 | Free |
| **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 | u | 10% | Free | 895.21 | Free |
| 9608.20.00 | - Felt tipped and other porous-tipped pens and markers | u | 10% | Free | 895.21 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 9608.30.00 | - Fountain pens, stylograph pens and other pens | u | 10% | Free | 895.21 | Free |
| 9608.40.00 | - Propelling or sliding pencils | u | 10% | Free | 895.21 | Free |
| 9608.50.00 | - Sets of articles from two or more of the foregoing subheadings | u | 10% | Free | 895.21 | Free |
| 9608.60.00 | - Refills for ball point pens, comprising the ball point and ink-reservoir | u | 10% | Free | 895.21 | Free |
| | - Other: | | | | | |
| 9608.91.00 | -- Pen nibs and nib points | u | 10% | Free | 895.22 | Free |
| 9608.99.00 | -- Other | kg | 10% | Free | 895.21 | Free |
| **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 | kg | 10% | Free | 895.23 | Free |
| 9609.20.00 | - Pencil leads, black or coloured | kg | 10% | Free | 895.23 | Free |
| 9609.90.00 | - Other | kg | 10% | Free | 895.23 | Free |
| **9610.00.00** | **Slates and boards, with writing or drawing surfaces, whether or not framed.** | kg | 10% | Free | 895.92 | Free |
| **9611.00.00** | **Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks.** | kg | 10% | Free | 895.93 | Free |
| **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 | u | 10% | Free | 895.94 | Free |
| 9612.20.00 | - Ink-pads | u | 10% | Free | 895.94 | Free |
| **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 | u | 10% | Free | 899.33 | Free |
| 9613.20.00 | - Pocket lighters, gas fuelled, refillable | u | 10% | Free | 899.33 | Free |
| 9613.80.00 | - Other lighters | u | 10% | Free | 899.33 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| 9613.90.00 | - Parts | kg | 10% | Free | 899.35 | Free |
| **9614.00.00** | **Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.** | kg | 30% | Free | 899.37 | Free |
| **96.15** | **Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof.** | | | | | |
| | - Combs, hair-slides and the like: | | | | | |
| 9615.11.00 | -- Of hard rubber or plastics | kg | 10% | Free | 899.89 | Free |
| 9615.19.00 | -- Other | kg | 10% | Free | 899.89 | Free |
| 9615.90.00 | - Other | kg | 10% | Free | 899.89 | Free |
| **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 | kg | 10% | Free | 899.87 | Free |
| 9616.20.00 | - Powder-puffs and pads for the application of cosmetics or toilet preparations | kg | 10% | Free | 899.82 | Free |
| **9617.00.00** | **Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners.** | kg | 10% | Free | 899.97 | Free |
| **9618.00.00** | **Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.** | kg | 10% | Free | 899.88 | Free |
| **9619.00.00** | **Sanitary towels (pad) and tampons, napkins, napkn liners for babies and similar article, of any material.** | kg | 10% | Free | 642.95 | Free |
| **9620.00.00** | **Monopods, bipods, tripods and similar articles.** | kg | 10% | Free | 642.95 | Free |

GOD'S WILL FIRST

**Section XXI**

## WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

## Chapter 97

## Works of art, collectors' pieces and antiques

Notes.

1.- This Chapter does not cover:

(a) Unused postage or revenue stamps, postal stationery (stamped paper) or the like, of heading 49.07;

(b) Theatrical scenery, studio back-cloths or the like, of painted canvas (heading 59.07) except if they may be classified in heading 97.06; or

(c) Pearls, natural or cultured, or precious or semi-precious stones (headings 71.01 to 71.03).

2.- For the purposes of heading 97.02, the expression "original engravings, prints and lithographs" means impressions produced directly, in black and white or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.

3.- Heading 97.03 does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.

4.- (A) Subject to Notes 1 to 3 above, articles of this Chapter are to be classified in this Chapter and not in any other Chapter of the Nomenclature.

(B) Heading 97.06 does not apply to articles of the preceding headings of this Chapter.

5.- Frames around paintings, drawings, pastels, collages or similar decorative plaques, engravings, prints or lithographs are to be classified with those articles, provided they are of a kind and of a value normal to those articles. Frames which are not of a kind or of a value normal to the articles referred to in this Note are to be classified separately.

| Tariff Item | Description | Unit Qty | Import Duty Rate | | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **97.01** | **Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques.** | | | | | |
| 9701.10.00 | - Paintings, drawings and pastels | u | 10% | Free | 896.11 | Free |
| 9701.90.00 | - Other | kg | 10% | Free | 896.12 | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | VAT | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|---|
| **9702.00.00** | **Original engravings, prints and lithographs.** | u | 10% | Free | 896.2 | Free |
| **9703.00.00** | **Original sculptures and statuary, in any material.** | u | 10% | Free | 896.3 | Free |
| **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.** | kg | 10% | Free | 896.4 | Free |
| **9705.00.00** | **Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.** | kg | 10% | Free | 896.5 | Free |
| **9706.00.00** | **Antiques of an age exceeding one hundred years.** | kg | 10% | Free | 896.6 | Free |

GOD'S WILL FIRST

## SECTION XXII MISCELLANEOUS

## Chapter 98

## Exemptions & Special Rates

Notes,

1. Goods admitted free of duty under this Schedule must be classified in detail in accordance with the description of goods contained in Chapter 1-97 of this Schedule.
2. Exemption from duty under Chapter 98 (this Schedule) is governed by the following condition: -

(a) That, in the case of goods which are the property of or intended for the use of some particular person or body, exemption, is claimed by the person or body specified in this Schedule or through an authorized representative of the said person or body approved by the …….. of Customs

(b) that, where applicable, the goods are of a kind answering to the description specified in this Schedule.

(c) That any conditions specifying the use of the goods shall be taken, inter alia to limit such goods to the type, kind or quality for such use.

(d) That where the goods have more than one use, the ……. of Customs shall be satisfied that they are solely for the use specified.

(e) That, where applicable, the goods shall be imported or taken out of bond by or on behalf of the person of body specified on this Schedule or through an authorized representativeof that are solely for the use specified the said person or body approved by the Comptroller.

3. Except in the case of goods which the proper officer of customs accepts as accompanied goods exemption from duty shall be claimed by endorsing on the prescribed customs entry or in approved cases attached there to a certificate in the following form:

I hereby certify that the within mentioned goods are imported (*) by (+) taken out of bond
for…… (Name of person or body in respect of which exemption is claimed)
for the purpose……. (State purpose for which the goods are to be used) and
exemption from duty is claimed under Item No……of Chapter 98,
of this schedule to the Customs Act 2007, subject to the conditions specified therein.

Signature……
Name……...
Status……
Date……

(*) Delete whichever is not applicable.
(+) Not to be delivered ex-bond, without the approval of the Collector of Customs.

4. The……. may require the specimen signature by any person who is authorised and approved to sign the Certificate in item 3 above.
5. When any condition affecting the goods is not fulfilled after the goods leave the Customs Control, the …… may disallow the concession and collect duty at the rate applicable under this schedule, and such collection shall be without prejudice.

| Tariff Item | Description | Unit Qty | Import Duty Rate | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|
| **98.01** | **Goods required for the accredited diplomatics representatives to Nauru.** | | | | |
| 9801.00.00 | Goods required for the accredited diplomatics representatives to Nauru and are not for the purpose of trade as determine by Cabinet. | .. | Free | | Free |
| **98.02** | **International, Regional Organisations and technical assistance officials.** | | | | |
| 9802.10.00 | - Goods required under agreeents of technical assistance entered into by the Government of Nauru as determine by Cabinet | .. | Free | | Free |
| 9802.20.00 | - The furniture, personal effects and equipment (excluding a motor vehicle) of officials in the services of overseas governments or international organisations if imported within six months from the date when official first takes up appointment or within such further period as the ……. may allow, on proof that the right to import such furniture, effects and equipment free of duty has been authorised by agreement between the overseas Government or international, regional organisations concerned with the Government of Nauru | .. | Free | | Free |
| **98.03** | **Personal effects and specified goods of arriving passengers being accompanied baggage of passengers consisting of:** | | | | |
| 9803.10.00 | - A reasonable quantity of wearing apparel, articles of personal adornment and toilet requisites, as determined by Customs | .. | Free | | Free |
| 9803.11.00 | -- Instruments and tools to be used by the passenger for the purpose of his profession, trade occupation or employent provided that they have been in his possession and bona fide use for a reasonable period, as determined by Customs | .. | Free | | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|
| 9803.12.00 | -- Such articles in the baggage of a person visiting Nauru (not including firearms or ammunition) which that person might reasonably be expected to carry with him for his regular and private use whilst travelling | .. | Free | | Free |
| 9803.13.00 | -- Manufactured tobacco, including cigars and cigarettes not exceeding 250 grams aggregate (200 cigarettes shall be deemed to be equivalent to 250 grams of tobacco) imported by a person above the age of 18 years | .. | Free | | Free |
| 9803.14.00 | -- 2 litres of spirits or 2 litres of liqueur or 2 litres of wine or a combination of the above provided that the total does not exceed 2 litres or 2 litres of beer imported by a person above the age of …… years. | .. | Free | | Free |
| 9803.15.00 | -- Articles which accompany a passenger (including foodstuffs) other than those listed at 9803.13;9803.14 above, which would otherwise be dutiable but for this provision, the aggregate value of which does not exceed …….$500.00 | .. | Free | | Free |
| **98.04** | **Household and other effects imported for a person own personal use.** | | | | |
| 9804.10.00 | - Household and other effects (excluding motor vehicle) admitted as such by the Custos imported by a person with the legal authority to take up residence (a visa of at least one years duration) in Nauru and are proved to the satisfaction of the Customs to have been in bona fide use by that person for a reasonable period and are not imported for disposal to a third party; Provided that a person may import household and other effects under this subparagraph only on the occasion of first taking up residence in the Nauru and within a period of six months of arrival | .. | Free | | Free |
| 9804.20.00 | - Household and other effects in the case of a person with legal authority to resume residence in Nauru on returning after an absence of more than 12 months or more, imported within six months of the arrival of the person or such further period as the ……. may allow. The ……. must be satisfied that the effects have been in bona fide use by that person for a reasonable period and are not imported for disposal to a third party | .. | Free | | Free |
| **98.05** | **Personal effects (excluding merchandise, alcoholic beverages and tobacco products of persons resident in Nauru who have died abroad.** | | | | |

| Tariff Item | Description | Unit Qty | Import Duty Rate | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|
| 980510 0.00 | Personal effects (excluding merchandise, alcoholic beverages and tobacco products) of persons resident in Nauru who have died abroad. | .. | Free | | Free |
| **98.06** | **Ground equipment and fuel for aircraft.** | | | | |
| 9806.10.00 | - Ground equipent and technical supplies required for use within the limit of an airport in connection with the establishment or maintenance of international air services. | .. | Free | | Free |
| 9806.20.00 | - Fuel and lubricants solely for use in aircraft specified in 9806.1000 hereof | .. | Free | | Free |
| **98.07** | **Cultural and educational articles.** | | | | |
| 9807.10.00 | - Articles of an educational, scientific or cultural nature of the following description being products of any state which is a party to the agreement on the importation of educational, Scientific and Cultural materials approved by the general conference of the United Nations Educational, Scientific and Cultural Organization during its Fifth Session at Florence in June 1950, subject to the satisfaction of the …….as to their description and use | .. | Free | | Free |
| 9807.11.00 | --Books, documents, (printed or produced by duplicating processed, but excluding stationery), periodicals, current newspaper, manuscripts (including typescripts), musical compositions, maps and charts | .. | Free | | Free |
| 9807.12.00 | -- Paintings and drawings (excluding manufactured wares), hand-painted impressions signed and numbered by the artist, original works and of art of statuary or sculpture; collectors' pieces and objects of art consigned to approved public galleries, museums and other public institutions and not intended for resale: antiques more than one hundred years old | .. | Free | | Free |
| 9807.14.00 | -- Architectural, industrial and engineering plans, models, wall charts and scientific instruments and apparatus: however articles specified in 9807.13 and this heading, above (except newsreels with or without sound track) may only be imported free of duty by a person, society or body approved for the purpose by the…… | .. | Free | | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|
| 9807.20.00 | - Sports uniform and specific equipment, not including those articles specified in 9807.1000 above, to be used solely in educational institutions, for educational- purposes in accordance with procedures agreed by the Minister of Education and the | .. | Free | | Free |
| **98.08** | **Charitable gifts.** | | | | |
| 9808.10.00 | - Goods donated to the Red Cross Society and certified by the person for the time being in charge that they are for free distribution | .. | Free | | Free |
| 9808.20.00 | - Goods imported as charitable gifts, admitted as such by the ……., by accredited charitable organization that such articles are for free distributions | .. | Free | | Free |
| **98.09** | **Marine life saving equipment: The following equipment which the …….. is satisfied is required for the purposes of ships and shipping-** | | | | |
| 9809.10.00 | - Life saving equipment, including life jackets, life buoys, buoyant apparatus, sea marking dye, distress flares, rockets and other pyrotechnic devices for use in life savings | .. | Free | | Free |
| 9809.20.00 | - Communication and signal equipment, including Morse signalling lamps, code flags, semaphore flags, fog horns and sirens | .. | Free | | Free |
| **98.10** | **Patterns, samples, advertising matter and documents.** | | | | |
| 9810.10.00 | - Patterns and samples cut, mutilated or otherwise spoiled to the satisfaction of the…… so as to render them unmerchantable and show cards, calendars, trade catalogues, price lists and printed posters advertising services and goods offered by firms having no established place of business in Niue | .. | Free | | Free |
| 9810.20.00 | - Waybills, consignment notes, bills of lading, exchange orders, tickets and labels when imported on behalf of shipping companies and air lines domiciled outside the Republic | .. | Free | | Free |
| **98.11** | **Religious goods for use in places of worship, tombstones.** | | | | |
| 9811.10.00 | - Alter bread and altar wines imported for administering the Sacrament on the signed declaration of the head of the denomination for which they are intended | .. | Free | | Free |

| Tariff Item | Description | Unit Qty | Import Duty Rate | SITC Code | Export Duty Rate |
|---|---|---|---|---|---|
| 9811.10.10 | --- Goods of no-consumable nature which the Collector is satisfied are solely for the use of furnishing or decoration in consecrated places of divine worship or, as vestments for use during public worship on the signed declaration of the head of the denomination for which they are intended | .. | Free | | Free |
| 9811.30.00 | - Tombstones whether engraved or not and commemorative and memorial tablets to a deceased person | .. | Free | | Free |
| **98.12** | **Trophies and medals.** | | | | |
| 9812.10.00 | - Cups, medals, shields and similar trophies when awarded abroad, provided that the purpose for which the trophy was awarded is indelibly inscribed thereon | .. | Free | | Free |
| 9812.20.00 | - Cups, medals, shields and similar trophies approved by Cabinet to be specially for bestowal as honorary distinctions or prizes provided that the purpose for which the trophy is to be awarded is indelibly inscribed thereon | .. | Free | | Free |
| **98.14** | **Articles and goods imported for objects of a general public character or beneficial enterprise approved by Cabinet.** | | | | |
| 9814.00.00 | Articles and goods imported for objects of a general public character or beneficial enterprise approved by the Cabinet. | .. | Free | | Free |
| **9815.00.00** | **Remains of a deceased person being returned to Nauru for burial.** | | | | |
| **98.16** | **Medical supplies and equipment** | | | | |
| 9816.10.00 | - Goods for the relief, employment, rehabilitation and cultural needs of the permanent bodily and mentally disabled when such goods are imported by organizations approved by the…… | | Free | | Free |
| 9816.20.00 | - Drugs and made up articles of equipment and medical supplies imported by or on behalf of government hospital, veterinary hospital, dispensary or dressing station. provided that the …… is satisfied that such goods are necessary for the proper functioning of such hospital, veterinary hospital, dispensary or dressing station that has been approved by Cabinet | | Free | | Free |