

**SINGAPORE  
TRADE  
CLASSIFICATION,  
CUSTOMS AND  
EXCISE DUTIES  
2022**



**SINGAPORE TRADE  
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AND EXCISE DUTIES 2022**

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## **PREFACE**

The Singapore Trade Classification Customs and Excise Duties (STCCED) 2022 replaces the STCCED 2018. The STCCED 2022 adopts the ASEAN Harmonized Tariff Nomenclature 2022 (AHTN 2022).

The AHTN 2022 is jointly developed by the ASEAN member countries. It is based on the 6-digit Harmonized Commodity Description and Coding System Nomenclature (HS) developed by World Customs Organization (WCO) and includes all the 351 sets of 2022 amendments to the HS Nomenclature.

The HS codes in AHTN 2022 are harmonized at the 8-digit level for use by all ASEAN member countries. The AHTN 2022 facilitates trade among ASEAN member countries through consistent and uniform interpretation in the classification of goods. It also signifies an important milestone in ASEAN regional economic co-operation.

## **GENERAL RULES FOR THE INTERPRETATION OF THE HARMONIZED SYSTEM**

The General Interpretative Rules (GIR) is a set of 6 rules for classification of goods. The rules are provided to ensure uniform legal interpretation of the Harmonized System Nomenclature for proper classification of goods. These rules have to be applied in sequential order.

### **Rule 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.

*Examples:*

- Section XV is entitled “Base metals and articles of base metal” but jewellery of base metal is classified in Section XIV.
- Chapter 61 is entitled “Articles of apparel and clothing accessories, knitted or crocheted”, although the chapter also covers certain articles which are not wholly knitted or crocheted, such as those in heading 62.12.
- Live horses are classified in Heading 01.01.

### **Rule 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 failing to be classified as complete or finished by virtue of this Rule), presented unassembled or disassembled.

*Examples:*

- A car without wheels, is considered as a complete car.
  - A complete set of wooden panels meant for assembly into a cupboard, is considered as a finished cupboard.
- (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.

*Examples:*

- Milk to which vitamins or minerals have been added.
- A pack of cornflakes which also contains a small amount of nuts and raisins.

### **Rule 3**

When by application of Rule 2 (b) or for any other reason, goods are, *prima facie*, classifiable under two or more headings, classification shall be effected as follows:

(a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.

*Examples:*

- Steel spoon is classified in Heading 82.15 and not in Heading 73.23.
- Seats for motor vehicles are classified in Heading 94.01 and not in Heading 87.08.

(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.

*Examples:*

- A mixture for brewing, consisting of 70 % wheat and 30 % barley. The mixture is classified in Heading 10.01 (Wheat and meslin).
  - Liquor-filled chocolates are classified in Heading 18.06 (Chocolate and other food preparations containing cocoa).
  - A bed linen set comprising a woven bedspread, pillow-cases and bolsters put up in a paperboard case. It is classified in Heading 63.04.
- (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.

*Examples:*

- A belt made of 50 % leather and 50 % textiles is classified in Heading 62.17.
- A machine-tool for working stone as well as wood is classified in Heading 84.65.

### **Rule 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.

**Rule 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.

**Rule 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.

## ABBREVIATIONS AND SYMBOLS

A	ampere(s)
AC	alternating current
Ah	ampere-hour(s)
AIDS	Acquired Immune Deficiency Syndrome
ASTM	American Society for Testing Materials
Bq	becquerel
°C	degree(s) Celsius
cc	cubic centimetre(s)
CD-R	Compact Disc-Recordable
CD-ROM	Compact Disc-Read Only Memory
cg	centigram(s)
cm	centimetre(s)
cm <sup>2</sup>	square centimetre(s)
cm <sup>3</sup>	cubic centimetre(s)
cN	centinewton(s)
DC	direct current
DDT	dichlorodiphenyltrichloroethane
DVD	Digital Video Disc
g	gram(s)
g.v.w.	gross vehicle weight
h	hour
HIV	Human Immunodeficiency Virus
hp	horsepower
Hz	hertz
INN	International Nonproprietary Name
IR	infra-red
ISO	International Organization for Standardization
J	Joule(s)
kcal	kilocalorie(s)
kg	kilogram(s)
kgf	kilogram force
kN	kilonewton(s)
kPa	kilopascal(s)
kV	kilovolt(s)
kVA	kilovolt(s) - ampere(s)

kvar	kilovolt(s) - ampere(s) - reactive
kW	kilowatt(s)
l	litre(s)
LPG	Liquefied Petroleum Gas
$\mu$ Ci	microcurie(s)
MHz	megahertz
m-	meta-
m	metre(s)
$m^2$	square metre(s)
$m^3$	cubic metre(s)
min	minute
mm	millimetre(s)
mN	millinewton(s)
MPa	megapascal(s)
MW	megawatt(s)
N	newton(s)
No.	number
o-	ortho-
OIB	Oost Indische Bereiding
p-	para-
%	percent
RBD	Refined, Bleached and Deodorised
RON	Research Octane Number
RSS	Ribbed Smoked Sheets
t	tonne(s)
UHT	Ultra-High Temperature
UV	ultra-violet
V	volt(s)
vol	volume
W	watt(s)
WIB	West Indische Bereiding
$x^\circ$	x degree(s)

## **UNITS OF QUANTITY**

CEN	Unit of One Hundred
CTM	Carat
GWH	Gigawatt-hour
KGM	Kilogram(s)
LTR	Litre(s)
MIL	Unit of One Thousand
MTK	Square metre(s)
MTQ	Cubic metre(s)
MTR	Metre(s)
NMB	Piece(s)
TEN	Unit of One Ten
TNE	Tonne
TPR	Unit of One Ten pairs
VAL	Unit of Value of One Singapore Dollar

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HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)

## SECTION I

### LIVE ANIMALS; ANIMAL PRODUCTS

**Notes.**

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

#### Chapter 1

##### Live animals

**Note.**

1. This Chapter covers all live animals except :
  - (a) Fish and crustaceans, molluscs and other aquatic invertebrates, of heading 03.01, 03.06, 03.07 or 03.08;
  - (b) Cultures of micro-organisms and other products of heading 30.02; and
  - (c) Animals of heading 95.08.

**01.01**

**Live horses, asses, mules and hinnies.**

- Horses :

0101.21.00	- - Pure-bred breeding animals	NMB
0101.29.00	- - Other	NMB
0101.30	- Asses :	
0101.30.10	- - Pure-bred breeding animals	NMB
0101.30.90	- - Other	NMB
0101.90.00	- Other	NMB

**01.02**

**Live bovine animals.**

- Cattle :

0102.21.00	- - Pure-bred breeding animals	NMB
0102.29	- - Other :	
	- - - Male cattle :	
0102.29.11	- - - - Oxen	NMB
0102.29.19	- - - - Other	NMB
0102.29.90	- - - Other	NMB
	- Buffalo :	
0102.31.00	- - Pure-bred breeding animals	NMB
0102.39.00	- - Other	NMB
0102.90	- Other :	
0102.90.10	- - Pure-bred breeding animals	NMB
0102.90.90	- - Other	NMB

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>01.03</b>	<b>Live swine.</b>				
0103.10.00	- Pure-bred breeding animals		NMB		
	- Other :				
0103.91.00	-- Weighing less than 50 kg		NMB		
0103.92.00	-- Weighing 50 kg or more		NMB		
<b>01.04</b>	<b>Live sheep and goats.</b>				
0104.10	- Sheep :				
0104.10.10	-- Pure-bred breeding animals		NMB		
0104.10.90	-- Other		NMB		
0104.20	- Goats :				
0104.20.10	-- Pure-bred breeding animals		NMB		
0104.20.90	-- Other		NMB		
<b>01.05</b>	<b>Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i>, ducks, geese, turkeys and guinea fowls.</b>				
	- Weighing not more than 185 g :				
0105.11	-- Fowls of the species <i>Gallus domesticus</i> :				
0105.11.10	-- - Breeding fowls		NMB		
0105.11.90	-- - Other		NMB		
0105.12	-- Turkeys :				
0105.12.10	-- - Breeding turkeys		NMB		
0105.12.90	-- - Other		NMB		
0105.13	-- Ducks :				
0105.13.10	-- - Breeding ducklings		NMB		
0105.13.90	-- - Other		NMB		
0105.14	-- Geese :				
0105.14.10	-- - Breeding goslings		NMB		
0105.14.90	-- - Other		NMB		
0105.15	-- Guinea fowls :				
0105.15.10	-- - Breeding guinea fowls		NMB		
0105.15.90	-- - Other		NMB		
	- Other :				
0105.94	-- Fowls of the species <i>Gallus domesticus</i> :				
0105.94.10	-- - Breeding fowls, other than fighting cocks		NMB		
	-- - Fighting cocks :				
0105.94.41	-- - - Weighing not more than 2 kg		NMB		
0105.94.49	-- - - Other		NMB		
	-- - Other :				
0105.94.91	-- - - Weighing not more than 2 kg		NMB		
0105.94.99	-- - - Other		NMB		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
0105.99	- - Other :				
0105.99.10	- - - Breeding ducks		NMB		
0105.99.20	- - - Other ducks		NMB		
0105.99.30	- - - Breeding geese, turkeys and guinea fowls		NMB		
0105.99.40	- - - Other geese, turkeys and guinea fowls		NMB		

## 01.06

### Other live animals.

- Mammals :

0106.11.00 - - Primates NMB

0106.12 - - Whales, dolphins and porpoises (mammals of the order *Cetacea*); manatees and dugongs (mammals of the order *Sirenia*); seals, sea lions and walruses (mammals of the suborder *Pinnipedia*) :

0106.12.10 - - - Whales, dolphins and porpoises (mammals of the order *Cetacea*); manatees and NMB dugongs (mammals of the order *Sirenia*)

0106.12.20 - - - Seals, sea lions and walruses (mammals of the suborder *Pinnipedia*) NMB

0106.13.00 - - Camels and other camelids (*Camelidae*) NMB

0106.14.00 - - Rabbits and hares NMB

0106.19.00 - - Other NMB

0106.20.00 - Reptiles (including snakes and turtles) NMB

- Birds :

0106.31.00 - - Birds of prey NMB

0106.32.00 - - Psittaciformes (including parrots, parakeets, macaws and cockatoos) NMB

0106.33.00 - - Ostriches; emus (*Dromaius novaehollandiae*) NMB

0106.39.00 - - Other NMB

- Insects :

0106.41.00 - - Bees NMB

0106.49.00 - - Other NMB

0106.90.00 - Other NMB

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)

## Chapter 2

### Meat and edible meat offal

#### Note.

1. This Chapter does not cover :
  - (a) Products of the kinds described in headings 02.01 to 02.08 or 02.10, unfit or unsuitable for human consumption;
  - (b) Edible, non-living insects (heading 04.10);
  - (c) Guts, bladders or stomachs of animals (heading 05.04) or animal blood (heading 05.11 or 30.02); or
  - (d) Animal fat, other than products of heading 02.09 (Chapter 15).

#### 02.01 Meat of bovine animals, fresh or chilled.

0201.10.00	- Carcasses and half-carcasses	TNE
0201.20.00	- Other cuts with bone in	TNE
0201.30.00	- Boneless	TNE

#### 02.02 Meat of bovine animals, frozen.

0202.10.00	- Carcasses and half-carcasses	TNE
0202.20.00	- Other cuts with bone in	TNE
0202.30.00	- Boneless	TNE

#### 02.03 Meat of swine, fresh, chilled or frozen.

	- Fresh or chilled :	
0203.11.00	-- Carcasses and half-carcasses	TNE
0203.12.00	-- Hams, shoulders and cuts thereof, with bone in	TNE
0203.19.00	-- Other	TNE
	- Frozen :	
0203.21.00	-- Carcasses and half-carcasses	TNE
0203.22.00	-- Hams, shoulders and cuts thereof, with bone in	TNE
0203.29.00	-- Other	TNE

#### 02.04 Meat of sheep or goats, fresh, chilled or frozen.

0204.10.00	- Carcasses and half-carcasses of lamb, fresh or chilled	TNE
	- Other meat of sheep, fresh or chilled :	
0204.21.00	-- Carcasses and half-carcasses	TNE
0204.22.00	-- Other cuts with bone in	TNE
0204.23.00	-- Boneless	TNE
0204.30.00	- Carcasses and half-carcasses of lamb, frozen	TNE
	- Other meat of sheep, frozen :	
0204.41.00	-- Carcasses and half-carcasses	TNE

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				(4)	(5)	
	(1) (2)	(3)				
	0204.42.00	- - Other cuts with bone in		TNE		
	0204.43.00	- - Boneless		TNE		
	0204.50.00	- Meat of goats		TNE		
<b>02.05</b>	0205.00.00	<b>Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.</b>		TNE		
<b>02.06</b>		<b>Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.</b>				
	0206.10.00	- Of bovine animals, fresh or chilled		TNE		
		- Of bovine animals, frozen :				
	0206.21.00	- - Tongues		TNE		
	0206.22.00	- - Livers		TNE		
	0206.29.00	- - Other		TNE		
	0206.30.00	- Of swine, fresh or chilled		TNE		
		- Of swine, frozen :				
	0206.41.00	- - Livers		TNE		
	0206.49.00	- - Other		TNE		
	0206.80.00	- Other, fresh or chilled		TNE		
	0206.90.00	- Other, frozen		TNE		
<b>02.07</b>		<b>Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.</b>				
		- Of fowls of the species <i>Gallus domesticus</i> :				
	0207.11.00	- - Not cut in pieces, fresh or chilled		TNE		
	0207.12.00	- - Not cut in pieces, frozen		TNE		
	0207.13.00	- - Cuts and offal, fresh or chilled		TNE		
	0207.14	- - Cuts and offal, frozen :				
	0207.14.10	- - - Wings		TNE		
	0207.14.20	- - - Thighs		TNE		
	0207.14.30	- - - Livers		TNE		
		- - - Other :				
	0207.14.91	- - - - Mechanically deboned or separated meat		TNE		
	0207.14.99	- - - - Other		TNE		
		- Of turkeys :				
	0207.24.00	- - Not cut in pieces, fresh or chilled		TNE		
	0207.25.00	- - Not cut in pieces, frozen		TNE		
	0207.26.00	- - Cuts and offal, fresh or chilled		TNE		
	0207.27	- - Cuts and offal, frozen :				
	0207.27.10	- - - Livers		TNE		
		- - - Other :				
	0207.27.91	- - - - Mechanically deboned or separated meat		TNE		
	0207.27.99	- - - - Other		TNE		

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
	- Of ducks :					
0207.41.00	-- Not cut in pieces, fresh or chilled		TNE			
0207.42.00	-- Not cut in pieces, frozen		TNE			
0207.43.00	-- Fatty livers, fresh or chilled		TNE			
0207.44.00	-- Other, fresh or chilled		TNE			
0207.45	- - Other, frozen :					
0207.45.10	--- Fatty livers		TNE			
0207.45.90	--- Other		TNE			
	- Of geese :					
0207.51.00	-- Not cut in pieces, fresh or chilled		TNE			
0207.52.00	-- Not cut in pieces, frozen		TNE			
0207.53.00	-- Fatty livers, fresh or chilled		TNE			
0207.54.00	-- Other, fresh or chilled		TNE			
0207.55	- - Other, frozen :					
0207.55.10	--- Fatty livers		TNE			
0207.55.90	--- Other		TNE			
0207.60	- Of guinea fowls :					
0207.60.10	-- Not cut in pieces, fresh or chilled		TNE			
0207.60.20	-- Not cut in pieces, frozen		TNE			
0207.60.30	-- Cuts and offal, fresh or chilled		TNE			
0207.60.40	-- Cuts and offal, frozen		TNE			
<b>02.08</b>	<b>Other meat and edible meat offal, fresh, chilled or frozen.</b>					
0208.10.00	- Of rabbits or hares		TNE			
0208.30.00	- Of primates		TNE			
0208.40	- Of whales, dolphins and porpoises (mammals of the order <i>Cetacea</i> ); of manatees and dugongs (mammals of the order <i>Sirenia</i> ); of seals, sea lions and walruses (mammals of the suborder <i>Pinnipedia</i> ) :					
0208.40.10	-- Of whales, dolphins and porpoises (mammals of the order <i>Cetacea</i> ); of manatees and dugongs (mammals of the order <i>Sirenia</i> )		TNE			
0208.40.90	-- Other		TNE			
0208.50.00	- Of reptiles (including snakes and turtles)		TNE			
0208.60.00	- Of camels and other camelids ( <i>Camelidae</i> )		TNE			
0208.90	- Other :					
0208.90.10	-- Frogs' legs		TNE			
0208.90.90	-- Other		TNE			
<b>02.09</b>	<b>Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.</b>					
0209.10.00	- Of pigs		TNE			
0209.90.00	- Other		TNE			

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
<b>02.10</b>		<b>Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.</b>				
		- Meat of swine :				
0210.11.00		-- Hams, shoulders and cuts thereof, with bone in			TNE	
0210.12.00		-- Bellies (streaky) and cuts thereof			TNE	
0210.19		-- Other :				
0210.19.30		--- Bacon; boneless hams			TNE	
0210.19.90		--- Other			TNE	
0210.20.00		- Meat of bovine animals			TNE	
		- Other, including edible flours and meals of meat or meat offal :				
0210.91.00		-- Of primates			TNE	
0210.92		-- Of whales, dolphins and porpoises (mammals of the order <i>Cetacea</i> ); of manatees and dugongs (mammals of the order <i>Sirenia</i> ); of seals, sea lions and walruses (mammals of the suborder <i>Pinnipedia</i> ) :				
0210.92.10		--- Of whales, dolphins and porpoises (mammals of the order <i>Cetacea</i> ); of manatees and dugongs (mammals of the order <i>Sirenia</i> )			TNE	
0210.92.90		--- Other			TNE	
0210.93.00		-- Of reptiles (including snakes and turtles)			TNE	
0210.99		-- Other :				
0210.99.10		--- Freeze-dried diced chicken			TNE	
0210.99.20		--- Dried pork skin			TNE	
0210.99.90		--- Other			TNE	

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)

### Chapter 3

#### Fish and crustaceans, molluscs and other aquatic invertebrates

##### Notes.

1. This Chapter does not cover :
  - (a) Mammals of heading 01.06;
  - (b) Meat of mammals of heading 01.06 (heading 02.08 or 02.10);
  - (c) Fish (including livers, roes and milt thereof) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading 23.01); or
  - (d) Caviar or caviar substitutes prepared from fish eggs (heading 16.04).
2. In this Chapter the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a small quantity of binder.
3. Headings 03.05 to 03.08 do not cover flours, meals and pellets, fit for human consumption (heading 03.09).

#### 03.01

##### Live fish.

- Ornamental fish :

0301.11	- - Freshwater :	
0301.11.10	- - - Fry	CEN
	- - - Other :	
0301.11.91	- - - - Koi carp ( <i>Cyprinus carpio</i> )	CEN
0301.11.92	- - - - Goldfish ( <i>Carassius auratus</i> )	CEN
0301.11.93	- - - - Siamese fighting fish ( <i>Beta splendens</i> )	CEN
0301.11.95	- - - - Arowanas ( <i>Scleropages formosus</i> )	CEN
0301.11.99	- - - - Other	CEN
0301.19	- - Other :	
0301.19.10	- - - Fry	CEN
	- - - Other	CEN
0301.19.90	- Other live fish :	
0301.91.00	- - Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	TNE
0301.92.00	- - Eels ( <i>Anguilla spp.</i> )	TNE
0301.93	- - Carp ( <i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i> ) :	
	- - - <i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> :	
0301.93.21	- - - - Breeding, other than fry	TNE
0301.93.22	- - - - Fry	TNE
0301.93.29	- - - - Other	TNE

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
- - - <i>Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp. :</i>					
0301.93.31	- - - - Breeding, other than fry		TNE		
0301.93.32	- - - - Fry		TNE		
0301.93.39	- - - - Other		TNE		
0301.94.00	- - Atlantic and Pacific bluefin tunas ( <i>Thunnus thynnus, Thunnus orientalis</i> )		TNE		
0301.95.00	- - Southern bluefin tunas ( <i>Thunnus maccoyii</i> )		TNE		
0301.99	- - Other :				
	- - - Milkfish and Grouper, fry :				
0301.99.11	- - - - Breeding		TNE		
0301.99.19	- - - - Other		TNE		
	- - - Other fish fry :				
0301.99.22	- - - - Other carp, breeding		TNE		
0301.99.23	- - - - Other carp		TNE		
0301.99.24	- - - - Other, breeding		TNE		
0301.99.29	- - - - Other		TNE		
	- - - Milkfish and grouper, other than fry :				
0301.99.31	- - - - Milkfish, breeding		TNE		
0301.99.32	- - - - Milkfish, other		TNE		
0301.99.33	- - - - Leopard coral grouper ( <i>Plectropomus leopardus</i> )		TNE		
0301.99.34	- - - - Brown-marbled grouper ( <i>Epinephelus fuscoguttatus</i> )		TNE		
0301.99.35	- - - - Humpback grouper ( <i>Cromileptes altivelis</i> )		TNE		
0301.99.36	- - - - Other grouper		TNE		
	- - - Other, freshwater fish :				
0301.99.41	- - - - Tilapias ( <i>Oreochromis spp.</i> )		TNE		
0301.99.42	- - - - Other carp, for breeding		TNE		
0301.99.49	- - - - Other		TNE		
0301.99.50	- - Other, marine fish		TNE		
0301.99.90	- - Other		TNE		

### 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 ( <i>Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster</i> )	TNE
0302.13.00	- - Pacific salmon ( <i>Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus</i> )	TNE
0302.14.00	- - Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	TNE
0302.19.00	- - Other	TNE

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
- Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> ), excluding edible fish offal of subheadings 0302.91 to 0302.99 :					
0302.21.00	- - Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )	TNE			
0302.22.00	- - Plaice ( <i>Pleuronectes platessa</i> )	TNE			
0302.23.00	- - Sole ( <i>Solea spp.</i> )	TNE			
0302.24.00	- - Turbots ( <i>Psetta maxima</i> )	TNE			
0302.29.00	- - Other	TNE			
- Tunas (of the genus <i>Thunnus</i> ), skipjack tuna (stripe-bellied bonito) ( <i>Katsuwonus pelamis</i> ), excluding edible fish offal of subheadings 0302.91 to 0302.99 :					
0302.31.00	- - Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )	TNE			
0302.32.00	- - Yellowfin tunas ( <i>Thunnus albacares</i> )	TNE			
0302.33.00	- - Skipjack tuna (stripe-bellied bonito) ( <i>Katsuwonus pelamis</i> )	TNE			
0302.34.00	- - Bigeye tunas ( <i>Thunnus obesus</i> )	TNE			
0302.35.00	- - Atlantic and Pacific bluefin tunas ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )	TNE			
0302.36.00	- - Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	TNE			
0302.39.00	- - Other	TNE			
- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), anchovies ( <i>Engraulis spp.</i> ), sardines ( <i>Sardina pilchardus</i> , <i>Sardinops spp.</i> ), sardinella ( <i>Sardinella spp.</i> ), brisling or sprats ( <i>Sprattus sprattus</i> ), mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> ), Indian mackerels ( <i>Rastrelliger spp.</i> ), seerfishes ( <i>Scomberomorus spp.</i> ), jack and horse mackerel ( <i>Trachurus spp.</i> ), jacks, crevalles ( <i>Caranx spp.</i> ), cobia ( <i>Rachycentron canadum</i> ), silver pomfrets ( <i>Pampus spp.</i> ), Pacific saury ( <i>Cololabis saira</i> ), scads ( <i>Decapterus spp.</i> ), capelin ( <i>Mallotus villosus</i> ), swordfish ( <i>Xiphias gladius</i> ), Kawakawa ( <i>Euthynnus affinis</i> ), bonitos ( <i>Sarda spp.</i> ), marlins, sailfishes, spearfish ( <i>Istiophoridae</i> ), excluding edible fish offal of subheadings 0302.91 to 0302.99 :					
0302.41.00	- - Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	TNE			
0302.42.00	- - Anchovies ( <i>Engraulis spp.</i> )	TNE			
0302.43.00	- - Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops spp.</i> ), sardinella ( <i>Sardinella spp.</i> ), brisling or sprats ( <i>Sprattus sprattus</i> )	TNE			
0302.44.00	- - Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )	TNE			
0302.45.00	- - Jack and horse mackerel ( <i>Trachurus spp.</i> )	TNE			
0302.46.00	- - Cobia ( <i>Rachycentron canadum</i> )	TNE			
0302.47.00	- - Swordfish ( <i>Xiphias gladius</i> )	TNE			
0302.49.00	- - Other	TNE			
- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , excluding edible fish offal of subheadings 0302.91 to 0302.99 :					
0302.51.00	- - Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	TNE			
0302.52.00	- - Haddock ( <i>Melanogrammus aeglefinus</i> )	TNE			
0302.53.00	- - Coalfish ( <i>Pollachius virens</i> )	TNE			
0302.54.00	- - Hake ( <i>Merluccius spp.</i> , <i>Urophycis spp.</i> )	TNE			
0302.55.00	- - Alaska Pollock ( <i>Theragra chalcogramma</i> )	TNE			
0302.56.00	- - Blue whiting ( <i>Micromesistius poutassou</i> , <i>Micromesistius australis</i> )	TNE			
0302.59.00	- - Other	TNE			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
- Tilapias ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> ), excluding edible fish offal of subheadings 0302.91 to 0302.99 :					
0302.71.00	- - Tilapias ( <i>Oreochromis spp.</i> )		TNE		
0302.72	- - Catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ) :				
0302.72.10	- - - Yellowtail catfish ( <i>Pangasius pangasius</i> )		TNE		
0302.72.90	- - - Other		TNE		
0302.73.00	- - Carp ( <i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i> )		TNE		
0302.74.00	- - Eels ( <i>Anguilla spp.</i> )		TNE		
0302.79.00	- - Other		TNE		
	- Other fish, excluding edible fish offal of subheadings 0302.91 to 0302.99 :				
0302.81.00	- - Dogfish and other sharks		TNE		
0302.82.00	- - Rays and skates ( <i>Rajidae</i> )		TNE		
0302.83.00	- - Toothfish ( <i>Dissostichus spp.</i> )		TNE		
0302.84.00	- - Seabass ( <i>Dicentrarchus spp.</i> )		TNE		
0302.85.00	- - Seabream ( <i>Sparidae</i> )		TNE		
0302.89	- - Other :				
	- - - Marine fish :				
0302.89.11	- - - - Grouper		TNE		
0302.89.12	- - - - Longfin mojarra ( <i>Pentaprion longimanus</i> )		TNE		
0302.89.13	- - - - Bluntnose lizardfish ( <i>Trachinocephalus myops</i> )		TNE		
0302.89.14	- - - - Savalai hairtails ( <i>Lepturacanthus savala</i> ), Belanger's croakers ( <i>Johnius belangerii</i> ), Reeve's croakers ( <i>Chrysochir aureus</i> ) and bigeye croakers ( <i>Pennahia anea</i> )		TNE		
0302.89.15	- - - - Indian threadfins ( <i>Polynemus indicus</i> )		TNE		
0302.89.16	- - - - Torpedo scads ( <i>Megalaspis cordyla</i> ), spotted sicklefish ( <i>Drepane punctata</i> ) and great barracudas ( <i>Sphyraena barracuda</i> )		TNE		
0302.89.17	- - - - Black pomfrets ( <i>Parastromatus niger</i> )		TNE		
0302.89.18	- - - - Mangrove red snappers ( <i>Lutjanus argentimaculatus</i> )		TNE		
0302.89.19	- - - - Other		TNE		
	- - - Other :				
0302.89.22	- - - - Swamp barb ( <i>Puntius chola</i> )		TNE		
0302.89.23	- - - - Silver grunts ( <i>Pomadasys argenteus</i> )		TNE		
0302.89.27	- - - - Hilsa shad ( <i>Tenualosa ilisha</i> )		TNE		
0302.89.28	- - - - Wallago ( <i>Wallago attu</i> ) and giant river-catfish ( <i>Sperata seenghala</i> )		TNE		
0302.89.29	- - - - Other		TNE		
	- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal :				
0302.91.00	- - Livers, roes and milt		TNE		
0302.92.00	- - Shark fins		TNE		
0302.99.00	- - Other		TNE		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				(4)	(5)	
03.03		<b>Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.</b>				
		- Salmonidae, excluding edible fish offal of subheadings 0303.91 to 0303.99 :				
0303.11.00	- - Sockeye salmon (red salmon) ( <i>Oncorhynchus nerka</i> )		TNE			
0303.12.00	- - Other Pacific salmon ( <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> )		TNE			
0303.13.00	- - Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )		TNE			
0303.14.00	- - Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )		TNE			
0303.19.00	- - Other		TNE			
		- Tilapias ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> ), excluding edible fish offal of subheadings 0303.91 to 0303.99 :				
0303.23.00	- - Tilapias ( <i>Oreochromis spp.</i> )		TNE			
0303.24.00	- - Catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> )		TNE			
0303.25.00	- - Carp ( <i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i> )		TNE			
0303.26.00	- - Eels ( <i>Anguilla spp.</i> )		TNE			
0303.29.00	- - Other		TNE			
		- Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> ), excluding edible fish offal of subheadings 0303.91 to 0303.99 :				
0303.31.00	- - Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )		TNE			
0303.32.00	- - Plaice ( <i>Pleuronectes platessa</i> )		TNE			
0303.33.00	- - Sole ( <i>Solea spp.</i> )		TNE			
0303.34.00	- - Turbots ( <i>Psetta maxima</i> )		TNE			
0303.39.00	- - Other		TNE			
		- Tunas (of the genus <i>Thunnus</i> ), skipjack tuna (stripe-bellied bonito) ( <i>Katsuwonus pelamis</i> ), excluding edible fish offal of subheadings 0303.91 to 0303.99 :				
0303.41.00	- - Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )		TNE			
0303.42.00	- - Yellowfin tunas ( <i>Thunnus albacares</i> )		TNE			
0303.43.00	- - Skipjack tuna (stripe-bellied bonito) ( <i>Katsuwonus pelamis</i> )		TNE			
0303.44.00	- - Bigeye tunas ( <i>Thunnus obesus</i> )		TNE			
0303.45	- - Atlantic and Pacific bluefin tunas ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> ) :					
0303.45.10	- - - Atlantic bluefin tunas ( <i>Thunnus thynnus</i> )		TNE			
0303.45.90	- - - Pacific bluefin tunas ( <i>Thunnus orientalis</i> )		TNE			
0303.46.00	- - Southern bluefin tunas ( <i>Thunnus maccoyii</i> )		TNE			
0303.49	- - Other :					
0303.49.10	- - - Longtail tuna ( <i>Thunnus tonggol</i> )		TNE			
0303.49.90	- - - Other		TNE			

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), anchovies ( <i>Engraulis spp.</i> ), sardines ( <i>Sardina pilchardus</i> , <i>Sardinops spp.</i> ), sardinella ( <i>Sardinella spp.</i> ), brisling or sprats ( <i>Sprattus sprattus</i> ), mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> ), Indian mackerels ( <i>Rastrelliger spp.</i> ), seerfishes ( <i>Scomberomorus spp.</i> ), jack and horse mackerel ( <i>Trachurus spp.</i> ), jacks, crevallies ( <i>Caranx spp.</i> ), cobia ( <i>Rachycentron canadum</i> ), silver pomfrets ( <i>Pampus spp.</i> ), Pacific saury ( <i>Cololabis saira</i> ), scads ( <i>Decapterus spp.</i> ), capelin ( <i>Mallotus villosus</i> ), swordfish ( <i>Xiphias gladius</i> ), Kawakawa ( <i>Euthynnus affinis</i> ), bonitos ( <i>Sarda spp.</i> ), marlins, sailfishes, spearfish ( <i>Istiophoridae</i> ), excluding edible fish offal of subheadings 0303.91 to 0303.99 :						
0303.51.00	- - Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )				TNE	
0303.53.00	- - Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops spp.</i> ), sardinella ( <i>Sardinella spp.</i> ), brisling or sprats ( <i>Sprattus sprattus</i> )				TNE	
0303.54	- - Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> ) :					
0303.54.10	- - - Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> )				TNE	
0303.54.20	- - - Pacific mackerel ( <i>Scomber japonicus</i> )				TNE	
0303.55.00	- - Jack and horse mackerel ( <i>Trachurus spp.</i> )				TNE	
0303.56.00	- - Cobia ( <i>Rachycentron canadum</i> )				TNE	
0303.57.00	- - Swordfish ( <i>Xiphias gladius</i> )				TNE	
0303.59	- - Other :					
0303.59.10	- - - Indian mackerels ( <i>Rastrelliger kanagurta</i> ); Island mackerels ( <i>Rastrelliger faugnii</i> )				TNE	
0303.59.20	- - - Silver pomfrets ( <i>Pampus spp.</i> )				TNE	
0303.59.90	- - - Other				TNE	
	- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , excluding edible fish offal of subheadings 0303.91 to 0303.99 :					
0303.63.00	- - Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )				TNE	
0303.64.00	- - Haddock ( <i>Melanogrammus aeglefinus</i> )				TNE	
0303.65.00	- - Coalfish ( <i>Pollachius virens</i> )				TNE	
0303.66.00	- - Hake ( <i>Merluccius spp.</i> , <i>Urophycis spp.</i> )				TNE	
0303.67.00	- - Alaska Pollock ( <i>Theragra chalcogramma</i> )				TNE	
0303.68.00	- - Blue whiting ( <i>Micromesistius poutassou</i> , <i>Micromesistius australis</i> )				TNE	
0303.69.00	- - Other				TNE	
	- Other fish, excluding edible fish offal of subheadings 0303.91 to 0303.99 :					
0303.81.00	- - Dogfish and other sharks				TNE	
0303.82.00	- - Rays and skates ( <i>Rajidae</i> )				TNE	
0303.83.00	- - Toothfish ( <i>Dissostichus spp.</i> )				TNE	
0303.84.00	- - Seabass ( <i>Dicentrarchus spp.</i> )				TNE	
0303.89	- - Other :					
	- - - Marine fish :					
0303.89.11	- - - - Grouper				TNE	
0303.89.13	- - - - Bluntnose lizardfish ( <i>Trachinocephalus myops</i> )				TNE	
0303.89.14	- - - - Savalai hairtails ( <i>Lepturacanthus savala</i> ), Belanger's croakers ( <i>Johnius belangerii</i> ), Reeve's croakers ( <i>Chrysochir aureus</i> ) and bigeye croakers ( <i>Pennahia anea</i> )				TNE	

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
0303.89.15	- - - Indian threadfins ( <i>Polynemus indicus</i> )		TNE			
0303.89.16	- - - Torpedo scads ( <i>Megalaspis cordyla</i> ), spotted sicklefish ( <i>Drepane punctata</i> ) and great barracudas ( <i>Sphyraena barracuda</i> )		TNE			
0303.89.17	- - - Black pomfrets ( <i>Parastromatus niger</i> )		TNE			
0303.89.18	- - - Mangrove red snappers ( <i>Lutjanus argentimaculatus</i> )		TNE			
0303.89.19	- - - Other		TNE			
	- - - Other :					
0303.89.22	- - - Swamp barb ( <i>Puntius chola</i> )		TNE			
0303.89.23	- - - Milkfish ( <i>Chanos chanos</i> )		TNE			
0303.89.24	- - - Silver grunts ( <i>Pomadasys argenteus</i> )		TNE			
0303.89.27	- - - Hilsa shad ( <i>Tenualosa ilisha</i> )		TNE			
0303.89.28	- - - Wallago ( <i>Wallago attu</i> ) and giant river-catfish ( <i>Sperata seenghala</i> )		TNE			
0303.89.29	- - - Other		TNE			
	- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal :					
0303.91.00	- - Livers, roes and milt		TNE			
0303.92.00	- - Shark fins		TNE			
0303.99.00	- - Other		TNE			

#### 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 (*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.*) :

0304.31.00	- - Tilapias ( <i>Oreochromis spp.</i> )	TNE
0304.32.00	- - Catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> )	TNE
0304.33.00	- - Nile Perch ( <i>Lates niloticus</i> )	TNE
0304.39.00	- - Other	TNE
	- Fresh or chilled fillets of other fish :	
0304.41.00	- - Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tschawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	TNE
0304.42.00	- - Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	TNE
0304.43.00	- - Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> )	TNE
0304.44.00	- - Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	TNE
0304.45.00	- - Swordfish ( <i>Xiphias gladius</i> )	TNE
0304.46.00	- - Toothfish ( <i>Dissostichus spp.</i> )	TNE
0304.47.00	- - Dogfish and other sharks	TNE
0304.48.00	- - Rays and skates ( <i>Rajidae</i> )	TNE

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
0304.49.00	- - Other		TNE			
	- Other, fresh or chilled :					
0304.51.00	- - Tilapias ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> )		TNE			
0304.52.00	- - Salmonidae		TNE			
0304.53.00	- - Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>		TNE			
0304.54.00	- - Swordfish ( <i>Xiphias gladius</i> )		TNE			
0304.55.00	- - Toothfish ( <i>Dissostichus spp.</i> )		TNE			
0304.56.00	- - Dogfish and other sharks		TNE			
0304.57.00	- - Rays and skates ( <i>Rajidae</i> )		TNE			
0304.59.00	- - Other		TNE			
	- Frozen fillets of tilapias ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> ) :					
0304.61.00	- - Tilapias ( <i>Oreochromis spp.</i> )		TNE			
0304.62.00	- - Catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> )		TNE			
0304.63.00	- - Nile Perch ( <i>Lates niloticus</i> )		TNE			
0304.69.00	- - Other		TNE			
	- Frozen fillets of fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> :					
0304.71.00	- - Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )		TNE			
0304.72.00	- - Haddock ( <i>Melanogrammus aeglefinus</i> )		TNE			
0304.73.00	- - Coalfish ( <i>Pollachius virens</i> )		TNE			
0304.74.00	- - Hake ( <i>Merluccius spp.</i> , <i>Urophycis spp.</i> )		TNE			
0304.75.00	- - Alaska Pollock ( <i>Theragra chalcogramma</i> )		TNE			
0304.79.00	- - Other		TNE			
	- Frozen fillets of other fish :					
0304.81.00	- - Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tschawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )		TNE			
0304.82.00	- - Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )		TNE			
0304.83.00	- - Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> )		TNE			
0304.84.00	- - Swordfish ( <i>Xiphias gladius</i> )		TNE			
0304.85.00	- - Toothfish ( <i>Dissostichus spp.</i> )		TNE			
0304.86.00	- - Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )		TNE			
0304.87.00	- - Tunas (of the genus <i>Thunnus</i> ), skipjack tuna (stripe-bellied bonito) ( <i>Katsuwonus pelamis</i> )		TNE			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
0304.88.00	- - Dogfish, other sharks, rays and skates ( <i>Rajidae</i> )		TNE		
0304.89	- - Other :				
0304.89.10	- - - Mahi-mahi ( <i>Coryphaena hippurus</i> )		TNE		
0304.89.90	- - - Other		TNE		
	- Other, frozen :				
0304.91.00	- - Swordfish ( <i>Xiphias gladius</i> )		TNE		
0304.92.00	- - Toothfish ( <i>Dissostichus spp.</i> )		TNE		
0304.93.00	- - Tilapias ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> )		TNE		
0304.94.00	- - Alaska Pollock ( <i>Theragra chalcogramma</i> )		TNE		
0304.95.00	- - Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , other than Alaska Pollock ( <i>Theragra chalcogramma</i> )		TNE		
0304.96.00	- - Dogfish and other sharks		TNE		
0304.97.00	- - Rays and skates ( <i>Rajidae</i> )		TNE		
0304.99	- - Other :				
0304.99.10	- - - Surimi (minced fish meat)		TNE		
0304.99.90	- - - Other		TNE		

### 03.05

#### **Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process.**

0305.20	- Livers, roes and milt of fish, dried, smoked, salted or in brine :				
0305.20.10	- - Of freshwater fish, dried, salted or in brine		TNE		
0305.20.90	- - Other		TNE		
	- Fish fillets, dried, salted or in brine, but not smoked :				
0305.31.00	- - Tilapias ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> )		TNE		
0305.32.00	- - Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>		TNE		
0305.39	- - Other :				
0305.39.10	- - - Freshwater garfish ( <i>Xenentodon cancila</i> ), yellowstriped goatfish ( <i>Upeneus vittatus</i> ) and long-rakered trevally ( <i>Ulua mentalis</i> )		TNE		
0305.39.20	- - - Savalai hairtails ( <i>Lepturacanthus savala</i> ), Belanger's croakers ( <i>Johnius belangerii</i> ), Reeve's croakers ( <i>Chrysochir aureus</i> ) and Bigeye croakers ( <i>Pennahia anea</i> )		TNE		
	- - - Other :				
0305.39.91	- - - - Of freshwater fish		TNE		
0305.39.92	- - - - Of marine fish		TNE		
0305.39.99	- - - - Other		TNE		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
- Smoked fish, including fillets, other than edible fish offal :					
0305.41.00	- - Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )		TNE		
0305.42.00	- - Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )		TNE		
0305.43.00	- - Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )		TNE		
0305.44.00	- - Tilapias ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> )		TNE		
0305.49	- - Other :				
0305.49.10	- - - Skipjack tuna (stripe-bellied bonito) ( <i>Katsuwonus pelamis</i> )		TNE		
0305.49.90	- - - Other		TNE		
- Dried fish, other than edible fish offal, whether or not salted but not smoked :					
0305.51.00	- - Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )		TNE		
0305.52.00	- - Tilapias ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> )		TNE		
0305.53.00	- - Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , other than cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )		TNE		
0305.54.00	- - Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), anchovies ( <i>Engraulis spp.</i> ), sardines ( <i>Sardina pilchardus</i> , <i>Sardinops spp.</i> ), sardinella ( <i>Sardinella spp.</i> ), brisling or sprats ( <i>Sprattus sprattus</i> ), mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> ), Indian mackerels ( <i>Rastrelliger spp.</i> ), seerfishes ( <i>Scomberomorus spp.</i> ), jack and horse mackerel ( <i>Trachurus spp.</i> ), jacks, crevalles ( <i>Caranx spp.</i> ), cobia ( <i>Rachycentron canadum</i> ), silver pomfrets ( <i>Pampus spp.</i> ), Pacific saury ( <i>Cololabis saira</i> ), scads ( <i>Decapterus spp.</i> ), capelin ( <i>Mallotus villosus</i> ), swordfish ( <i>Xiphias gladius</i> ), Kawakawa ( <i>Euthynnus affinis</i> ), bonitos ( <i>Sarda spp.</i> ), marlins, sailfishes, spearfish ( <i>Istiophoridae</i> )		TNE		
0305.59	- - Other :				
	- - - Marine fish :				
0305.59.21	- - - - Anchovies ( <i>Stolephorus spp.</i> , <i>Coilia spp.</i> , <i>Setipinna spp.</i> , <i>Lycothrissa spp.</i> , <i>Thryssa spp.</i> and <i>Encrasicholina spp.</i> )		TNE		
0305.59.29	- - - - Other		TNE		
0305.59.90	- - - Other		TNE		
- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal :					
0305.61.00	- - Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )		TNE		
0305.62.00	- - Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )		TNE		
0305.63.00	- - Anchovies ( <i>Engraulis spp.</i> )		TNE		
0305.64.00	- - Tilapias ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla Catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> )		TNE		

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
0305.69	- - Other :					
0305.69.10	- - - Marine fish		TNE			
0305.69.90	- - - Other	- Fish fins, heads, tails, maws and other edible fish offal :	TNE			
0305.71	- - Shark fins :					
0305.71.10	- - - Dried or smoked		TNE			
0305.71.90	- - - Other		TNE			
0305.72	- - Fish heads, tails and maws :	- - - Fish maws :				
0305.72.11	- - - - Of cod		TNE			
0305.72.19	- - - - Other		TNE			
	- - - - Other :					
0305.72.91	- - - - Of cod		TNE			
0305.72.99	- - - - Other		TNE			
0305.79	- - Other :					
0305.79.10	- - - Of cod		TNE			
0305.79.90	- - - Other		TNE			

**03.06**

**Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine.**

- Frozen :

0306.11 - - Rock lobster and other sea crawfish (*Palinurus spp.*, *Panulirus spp.*, *Jasus spp.*) :

0306.11.10 - - - Smoked TNE

0306.11.90 - - - Other TNE

0306.12 - - Lobsters (*Homarus spp.*) :

0306.12.10 - - - Smoked TNE

0306.12.90 - - - Other TNE

0306.14 - - Crabs :

- - - Smoked :

0306.14.11 - - - - Soft shell crabs TNE

0306.14.19 - - - - Other TNE

- - - Other :

0306.14.91 - - - - Swimming crabs (crabs of the family *Portunidae*) TNE

0306.14.92 - - - - King crabs (crabs of the family *Lithodidae*) TNE

0306.14.93 - - - - Snow crabs (crabs of the family *Orionidae*) TNE

0306.14.99 - - - - Other TNE

0306.15.00 - - Norway lobsters (*Nephrops norvegicus*) TNE

0306.16.00 - - Cold-water shrimps and prawns (*Pandalus spp.*, *Crangon crangon*) TNE

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
0306.17	- - Other shrimps and prawns :				
	- - - Giant tiger prawns ( <i>Penaeus monodon</i> ) :				
0306.17.11	- - - Headless		TNE		
0306.17.19	- - - Other		TNE		
	- - - Whiteleg shrimps ( <i>Litopenaeus vannamei</i> ) :				
0306.17.21	- - - Headless, with tail		TNE		
0306.17.22	- - - Headless, without tail		TNE		
0306.17.29	- - - Other		TNE		
0306.17.30	- - - Giant river prawns ( <i>Macrobrachium rosenbergii</i> )		TNE		
0306.17.90	- - - Other		TNE		
0306.19.00	- - Other		TNE		
	- Live, fresh or chilled :				
0306.31	- - Rock lobster and other sea crawfish ( <i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i> ) :				
0306.31.10	- - - Breeding		TNE		
0306.31.20	- - - Other, live		TNE		
0306.31.30	- - - Fresh or chilled		TNE		
0306.32	- - Lobsters ( <i>Homarus spp.</i> ) :				
0306.32.10	- - - Breeding		TNE		
0306.32.20	- - - Other, live		TNE		
0306.32.30	- - - Fresh or chilled		TNE		
0306.33	- - Crabs :				
	- - - Blue crabs ( <i>Callinectes spp.</i> ) and Snow crabs (crabs of the family <i>Oregoniidae</i> ) :				
0306.33.11	- - - Live		TNE		
0306.33.12	- - - Fresh or chilled		TNE		
	- - - Other :				
0306.33.91	- - - Live		TNE		
0306.33.92	- - - Fresh or chilled		TNE		
0306.34.00	- - Norway lobsters ( <i>Nephrops norvegicus</i> )		KGM		
0306.35	- - Cold-water shrimps and prawns ( <i>Pandalus spp.</i> , <i>Crangon crangon</i> ) :				
0306.35.10	- - - Breeding		TNE		
0306.35.20	- - - Other, live		TNE		
0306.35.30	- - - Fresh or chilled		TNE		
0306.36	- - Other shrimps and prawns :				
	- - - Breeding :				
0306.36.11	- - - Giant tiger prawns ( <i>Penaeus monodon</i> )		TNE		
0306.36.12	- - - Whiteleg shrimps ( <i>Litopenaeus vannamei</i> )		TNE		
0306.36.13	- - - Giant river prawns ( <i>Macrobrachium rosenbergii</i> )		TNE		
0306.36.19	- - - Other		TNE		

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
	- - - Other, live :					
0306.36.21	- - - - Giant tiger prawns ( <i>Penaeus monodon</i> )		TNE			
0306.36.22	- - - - Whiteleg shrimps ( <i>Litopenaeus vannamei</i> )		TNE			
0306.36.23	- - - - Giant river prawns ( <i>Macrobrachium rosenbergii</i> )		TNE			
0306.36.29	- - - - Other		TNE			
	- - - Fresh or chilled :					
0306.36.31	- - - - Giant tiger prawns ( <i>Penaeus monodon</i> )		TNE			
0306.36.32	- - - - Whiteleg shrimps ( <i>Litopenaeus vannamei</i> )		TNE			
0306.36.33	- - - - Giant river prawns ( <i>Macrobrachium rosenbergii</i> )		TNE			
0306.36.39	- - - - Other		TNE			
0306.39	- - Other :					
0306.39.10	- - - Live		TNE			
0306.39.20	- - - Fresh or chilled		TNE			
	- Other :					
0306.91	- - Rock lobster and other sea crawfish ( <i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i> ) :					
	- - - In airtight containers for retail sale :					
0306.91.21	- - - - Smoked		TNE			
0306.91.29	- - - - Other		TNE			
	- - - Other :					
0306.91.31	- - - - Smoked		TNE			
0306.91.39	- - - - Other		TNE			
0306.92	- - Lobsters ( <i>Homarus spp.</i> ) :					
	- - - In airtight containers for retail sale :					
0306.92.21	- - - - Smoked		TNE			
0306.92.29	- - - - Other		TNE			
	- - - Other :					
0306.92.31	- - - - Smoked		TNE			
0306.92.39	- - - - Other		TNE			
0306.93	- - Crabs :					
	- - - In airtight containers for retail sale :					
0306.93.21	- - - - Smoked		TNE			
0306.93.29	- - - - Other		TNE			
	- - - Other :					
0306.93.31	- - - - Smoked		TNE			
0306.93.39	- - - - Other		TNE			
0306.94	- - Norway lobsters ( <i>Nephrops norvegicus</i> ) :					
	- - - In airtight containers for retail sale :					
0306.94.21	- - - - Smoked		TNE			
0306.94.29	- - - - Other		TNE			

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
	- - - Other :					
0306.94.31	- - - - Smoked		TNE			
0306.94.39	- - - - Other		TNE			
0306.95	- - Shrimps and prawns :					
	- - - In airtight containers for retail sale :					
0306.95.21	- - - - In shell, cooked by steaming or boiling in water		TNE			
0306.95.29	- - - - Other		TNE			
0306.95.30	- - - Other		TNE			
0306.99	- - Other :					
	- - - In airtight containers for retail sale :					
0306.99.21	- - - - Smoked		TNE			
0306.99.29	- - - - Other		TNE			
	- - - Other :					
0306.99.31	- - - - Smoked		TNE			
0306.99.39	- - - - Other		TNE			
<b>03.07</b>	<b>Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process.</b>					
	- Oysters :					
0307.11	- - Live, fresh or chilled :					
0307.11.10	- - - Live		TNE			
0307.11.20	- - - Fresh or chilled		TNE			
0307.12.00	- - Frozen		TNE			
0307.19	- - Other :					
0307.19.20	- - - Dried, salted or in brine		TNE			
0307.19.30	- - - Smoked		KGM			
	- Scallops and other molluscs of the family <i>Pectinidae</i> :					
0307.21	- - Live, fresh or chilled :					
0307.21.10	- - - Live		TNE			
0307.21.20	- - - Fresh or chilled		TNE			
0307.22.00	- - Frozen		TNE			
0307.29	- - Other :					
0307.29.30	- - - Dried, salted or in brine		TNE			
0307.29.40	- - - Smoked		TNE			
	- Mussels ( <i>Mytilus spp.</i> , <i>Perna spp.</i> ) :					
0307.31	- - Live, fresh or chilled :					
0307.31.10	- - - Live		TNE			
0307.31.20	- - - Fresh or chilled		TNE			
0307.32.00	- - Frozen		TNE			

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
0307.39	- - Other :					
0307.39.30	- - - Dried, salted or in brine		TNE			
0307.39.40	- - - Smoked		TNE			
	- Cuttle fish and squid :					
0307.42	- - Live, fresh or chilled :					
	- - - Live :					
0307.42.11	- - - - Cuttle fish ( <i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola spp.</i> ) and squid ( <i>Ommastrephes spp.</i> , <i>Loligo spp.</i> , <i>Nototodarus spp.</i> , <i>Sepioteuthis spp.</i> )		TNE			
0307.42.19	- - - - Other		TNE			
	- - - Fresh or chilled :					
0307.42.21	- - - - Cuttle fish ( <i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola spp.</i> ) and squid ( <i>Ommastrephes spp.</i> , <i>Loligo spp.</i> , <i>Nototodarus spp.</i> , <i>Sepioteuthis spp.</i> )		TNE			
0307.42.29	- - - - Other		TNE			
0307.43	- - Frozen :					
0307.43.10	- - - Cuttle fish ( <i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola spp.</i> ) and squid ( <i>Ommastrephes spp.</i> , <i>Loligo spp.</i> , <i>Nototodarus spp.</i> , <i>Sepioteuthis spp.</i> )		TNE			
0307.43.90	- - - Other		TNE			
0307.49	- - Other :					
	- - - Dried, salted or in brine :					
0307.49.21	- - - - Cuttle fish ( <i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola spp.</i> ) and squid ( <i>Ommastrephes spp.</i> , <i>Loligo spp.</i> , <i>Nototodarus spp.</i> , <i>Sepioteuthis spp.</i> )		TNE			
0307.49.29	- - - - Other		TNE			
	- - - Smoked :					
0307.49.31	- - - - Cuttle fish ( <i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola spp.</i> ) and squid ( <i>Ommastrephes spp.</i> , <i>Loligo spp.</i> , <i>Nototodarus spp.</i> , <i>Sepioteuthis spp.</i> )		KGM			
0307.49.39	- - - - Other		KGM			
	- Octopus ( <i>Octopus spp.</i> ) :					
0307.51	- - Live, fresh or chilled :					
0307.51.10	- - - Live		TNE			
0307.51.20	- - - Fresh or chilled		TNE			
0307.52.00	- - Frozen		TNE			
0307.59	- - Other :					
0307.59.20	- - - Dried, salted or in brine		TNE			
0307.59.30	- - - Smoked		KGM			
0307.60	- Snails, other than sea snails :					
0307.60.10	- - Live		TNE			
0307.60.20	- - Fresh, chilled or frozen		TNE			
0307.60.40	- - Dried, salted or in brine		TNE			
0307.60.50	- - Smoked		TNE			

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
- Clams, cockles and ark shells (families <i>Arcidae</i> , <i>Arcticidae</i> , <i>Cardiidae</i> , <i>Donacidae</i> , <i>Hiatellidae</i> , <i>Mactridae</i> , <i>Mesodesmatidae</i> , <i>Myidae</i> , <i>Semelidae</i> , <i>Solecurtidae</i> , <i>Solenidae</i> , <i>Tridacnidae</i> and <i>Veneridae</i> ) :						
0307.71	- - Live, fresh or chilled :					
0307.71.10	- - - Live		TNE			
0307.71.20	- - - Fresh or chilled		TNE			
0307.72.00	- - Frozen		TNE			
0307.79	- - Other :					
0307.79.30	- - - Dried, salted or in brine		KGM			
0307.79.40	- - - Smoked		KGM			
- Abalone ( <i>Haliotis spp.</i> ) and stromboid conchs ( <i>Strombus spp.</i> ) :						
0307.81	- - Live, fresh or chilled abalone ( <i>Haliotis spp.</i> ) :					
0307.81.10	- - - Live		TNE			
0307.81.20	- - - Fresh or chilled		TNE			
0307.82	- - Live, fresh or chilled stromboid conchs ( <i>Strombus spp.</i> ) :					
0307.82.10	- - - Live		TNE			
0307.82.20	- - - Fresh or chilled		TNE			
0307.83.00	- - Frozen abalone ( <i>Haliotis spp.</i> )		TNE			
0307.84.00	- - Frozen stromboid conchs ( <i>Strombus spp.</i> )		TNE			
0307.87	- - Other abalone ( <i>Haliotis spp.</i> ) :					
0307.87.10	- - - Dried, salted or in brine		KGM			
0307.87.20	- - - Smoked		KGM			
0307.88	- - Other stromboid conchs ( <i>Strombus spp.</i> ) :					
0307.88.10	- - - Dried, salted or in brine		KGM			
0307.88.20	- - - Smoked		KGM			
	- Other:					
0307.91	- - Live, fresh or chilled :					
0307.91.10	- - - Live		TNE			
0307.91.20	- - - Fresh or chilled		TNE			
0307.92.00	- - Frozen		TNE			
0307.99	- - Other :					
0307.99.30	- - - Dried, salted or in brine		KGM			
0307.99.40	- - - Smoked		KGM			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>03.08</b>		<b>Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process.</b>			
		- Sea cucumbers ( <i>Stichopus japonicus</i> , <i>Holothuroidea</i> ) :			
0308.11		- - Live, fresh or chilled :			
0308.11.10		- - - Live	TNE		
0308.11.20		- - - Fresh or chilled	TNE		
0308.12.00		- - Frozen	TNE		
0308.19		- - Other :			
0308.19.20		- - - Dried, salted or in brine	TNE		
0308.19.30		- - - Smoked	KGM		
		- Sea urchins ( <i>Strongylocentrotus spp.</i> , <i>Paracentrotus lividus</i> , <i>Loxechinus albus</i> , <i>Echinus esculentus</i> ) :			
0308.21		- - Live, fresh or chilled :			
0308.21.10		- - - Live	TNE		
0308.21.20		- - - Fresh or chilled	TNE		
0308.22.00		- - Frozen	TNE		
0308.29		- - Other :			
0308.29.20		- - - Dried, salted or in brine	TNE		
0308.29.30		- - - Smoked	KGM		
0308.30		- Jellyfish ( <i>Rhopilema spp.</i> ) :			
0308.30.10		- - Live	TNE		
0308.30.20		- - Fresh or chilled	TNE		
0308.30.30		- - Frozen	TNE		
0308.30.40		- - Dried, salted or in brine	TNE		
0308.30.50		- - Smoked	KGM		
0308.90		- Other :			
0308.90.10		- - Live	TNE		
0308.90.20		- - Fresh or chilled	TNE		
0308.90.30		- - Frozen	TNE		
0308.90.40		- - Dried, salted or in brine	TNE		
0308.90.50		- - Smoked	KGM		

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
<b>03.09</b>		<b>Flours, meals and pellets of fish, crustaceans, molluscs and other aquatic invertebrates, fit for human consumption.</b>				
0309.10.00	- Of fish				TNE	
0309.90	- Other :					
	- - Of crustaceans :					
0309.90.11	- - - Fresh or chilled				TNE	
0309.90.12	- - - Frozen				TNE	
0309.90.19	- - - Other				TNE	
	- - Of molluscs :					
0309.90.21	- - - Fresh or chilled				TNE	
0309.90.22	- - - Frozen				TNE	
0309.90.29	- - - Other				TNE	
0309.90.90	- - Of other aquatic invertebrates				TNE	

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)

## 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 04.03, yogurt may be concentrated or flavoured and may contain added sugar or other sweetening matter, fruit, nuts, cocoa, chocolate, spices, coffee or coffee extracts, plants, parts of plants, cereals or bakers' wares, provided that any added substance is not used for the purpose of replacing, in whole or in part, any milk constituent, and the product retains the essential character of yogurt.
3. 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.
4. 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.
5. This Chapter does not cover :
  - (a) Non-living insects, unfit for human consumption (heading 05.11);
  - (b) Products obtained from whey, containing by weight more than 95 % lactose, expressed as anhydrous lactose, calculated on the dry matter (heading 17.02);
  - (c) Products obtained from milk by replacing one or more of its natural constituents (for example, butyric fats) by another substance (for example, oleic fats) (heading 19.01 or 21.06); or
  - (d) 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).
6. For the purposes of heading 04.10, the term "insects" means edible non-living insects, whole or in parts, fresh, chilled, frozen, dried, smoked, salted or in brine, as well as flours and meals of insects, fit for human consumption. However, it does not cover edible non-living insects otherwise prepared or preserved (generally Section IV).

#### **Subheading Notes.**

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

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>04.01 Milk and cream, not concentrated nor containing added sugar or other sweetening matter.</b>					
0401.10	- Of a fat content, by weight, not exceeding 1 % :				
0401.10.10	- - In liquid form		KGM		
0401.10.90	- - Other		KGM		
0401.20	- Of a fat content, by weight, exceeding 1 % but not exceeding 6 % :				
0401.20.10	- - In liquid form		KGM		
0401.20.90	- - Other		KGM		
0401.40	- Of a fat content, by weight, exceeding 6 % but not exceeding 10 % :				
0401.40.10	- - Milk in liquid form		KGM		
0401.40.20	- - Milk in frozen form		KGM		
0401.40.90	- - Other		KGM		
0401.50	- Of a fat content, by weight, exceeding 10 % :				
0401.50.10	- - In liquid form		KGM		
0401.50.90	- - Other		KGM		
<b>04.02 Milk and cream, concentrated or containing added sugar or other sweetening matter.</b>					
0402.10	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5 % :				
	- - Not containing added sugar or other sweetening matter :				
0402.10.41	- - - In containers of a net weight of 20 kg or more		KGM		
0402.10.42	- - - In containers of a net weight of 2 kg or less		KGM		
0402.10.49	- - - Other		KGM		
	- - Other :				
0402.10.91	- - - In containers of a net weight of 20 kg or more		KGM		
0402.10.92	- - - In containers of a net weight of 2 kg or less		KGM		
0402.10.99	- - - Other		KGM		
	- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5 % :				
0402.21	- - Not containing added sugar or other sweetening matter :				
0402.21.20	- - - In containers of a net weight of 20 kg or more		KGM		
0402.21.30	- - - In containers of a net weight of 2 kg or less		KGM		
0402.21.90	- - - Other		KGM		
0402.29	- - Other :				
0402.29.20	- - - In containers of a net weight of 20 kg or more		KGM		
0402.29.30	- - - In containers of a net weight of 2 kg or less		KGM		
0402.29.90	- - - Other		KGM		
	- Other :				
0402.91.00	- - Not containing added sugar or other sweetening matter		KGM		
0402.99.00	- - Other		KGM		

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
<b>04.03</b>		<b>Yogurt; buttermilk, curdled milk and cream, kefir 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.</b>				
0403.20	- Yogurt :					
	- - In liquid form, whether or not condensed :					
0403.20.11	- - - Flavoured or containing added fruits (including pulp and jams), nuts or cocoa		KGM			
0403.20.19	- - - Other		KGM			
	- - Other :					
0403.20.91	- - - Flavoured or containing added fruits (including pulp and jams), nuts or cocoa		KGM			
0403.20.99	- - - Other		KGM			
0403.90	- Other :					
0403.90.10	- - Buttermilk		KGM			
0403.90.90	- - Other		KGM			
<b>04.04</b>		<b>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.</b>				
0404.10	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter :					
	- - In powder form :					
0404.10.11	- - - Whey, fit for human consumption		KGM			
0404.10.19	- - - Other		KGM			
	- - Other :					
0404.10.91	- - - Whey, fit for human consumption		KGM			
0404.10.99	- - - Other		KGM			
0404.90.00	- Other		KGM			
<b>04.05</b>		<b>Butter and other fats and oils derived from milk; dairy spreads.</b>				
0405.10.00	- Butter		KGM			
0405.20.00	- Dairy spreads		KGM			
0405.90	- Other :					
0405.90.10	- - Anhydrous butterfat		KGM			
0405.90.20	- - Butteroil		KGM			
0405.90.30	- - Ghee		KGM			
0405.90.90	- - Other		KGM			

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
			FULL (5)	PREF (6)		
<b>04.06</b>	<b>Cheese and curd.</b>					
0406.10	- Fresh (unripened or uncured) cheese, including whey cheese, and curd :					
0406.10.10	- - Fresh (unripened or uncured) cheese, including whey cheese		KGM			
0406.10.20	- - Curd		KGM			
0406.20	- Grated or powdered cheese, of all kinds :					
0406.20.10	- - In packages of a gross weight exceeding 20 kg		KGM			
0406.20.90	- - Other		KGM			
0406.30.00	- Processed cheese, not grated or powdered		KGM			
0406.40.00	- Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	KGM				
0406.90.00	- Other cheese		KGM			
<b>04.07</b>	<b>Birds' eggs, in shell, fresh, preserved or cooked.</b>					
	- Fertilised eggs for incubation :					
0407.11	- - Of fowls of the species <i>Gallus domesticus</i> :					
0407.11.10	- - - For breeding		CEN			
0407.11.90	- - - Other		CEN			
0407.19	- - Other :					
	- - - Of ducks :					
0407.19.11	- - - - For breeding		CEN			
0407.19.19	- - - - Other		CEN			
	- - - Other :					
0407.19.91	- - - - For breeding		CEN			
0407.19.99	- - - - Other		CEN			
	- Other fresh eggs :					
0407.21.00	- - Of fowls of the species <i>Gallus domesticus</i>		CEN			
0407.29	- - Other :					
0407.29.10	- - - Of ducks		CEN			
0407.29.90	- - - Other		CEN			
0407.90	- Other :					
0407.90.10	- - Of fowls of the species <i>Gallus domesticus</i>		CEN			
0407.90.20	- - Of ducks		CEN			
0407.90.90	- - Other		CEN			
<b>04.08</b>	<b>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.</b>					
	- Egg yolks :					
0408.11.00	- - Dried		KGM			
0408.19.00	- - Other		KGM			
	- Other :					
0408.91.00	- - Dried		KGM			
0408.99.00	- - Other		KGM			

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
<b>04.09</b>	0409.00.00	<b>Natural honey.</b>			KGM	
<b>04.10</b>		<b>Insects and other edible products of animal origin, not elsewhere specified or included.</b>				
0410.10.00	- Insects				KGM	
0410.90	- Other :					
0410.90.10	- - Birds' nests				KGM	
0410.90.20	- - Turtles' eggs				KGM	
0410.90.90	- - Other				KGM	

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)

## Chapter 5

### **Products of animal origin, not elsewhere specified or included**

#### **Notes.**

1. This Chapter does not cover :
  - (a) Edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);
  - (b) Hides or skins (including furskins) other than goods of heading 05.05 and parings and similar waste of raw hides or skins of heading 05.11 (Chapter 41 or 43);
  - (c) Animal textile materials, other than horsehair and horsehair waste (Section XI); or
  - (d) Prepared knots or tufts for broom or brush making (heading 96.03).
2. For the purposes of heading 05.01, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.
3. Throughout the Nomenclature, elephant, hippopotamus, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as "ivory".
4. Throughout the Nomenclature, the expression "horsehair" means hair of the manes or tails of equine or bovine animals. Heading 05.11 covers, *inter alia*, horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.

**05.01 0501.00.00 Human hair, unworked, whether or not washed or scoured; waste of human hair. KGM**

**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 KGM  
 0502.90.00 - Other KGM

**05.04 0504.00.00 Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked. KGM**

**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 - Feathers of a kind used for stuffing; down :  
 0505.10.10 - - Duck feathers KGM  
 0505.10.90 - - Other KGM  
 0505.90 - Other :  
 0505.90.10 - - Duck feathers KGM  
 0505.90.90 - - Other KGM

**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 KGM  
 0506.90.00 - Other KGM

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
<b>05.07</b>		<b>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.</b>				
	0507.10.00	- Ivory; ivory powder and waste		KGM		
	0507.90	- Other :				
	0507.90.20	- - Tortoise-shell		KGM		
	0507.90.90	- - Other		KGM		
<b>05.08</b>		<b>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.</b>				
	0508.00.20	- Shells of molluscs, crustaceans or echinoderms		KGM		
	0508.00.90	- Other		KGM		
<b>05.10</b>	0510.00.00	<b>Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.</b>		KGM		
<b>05.11</b>		<b>Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.</b>				
	0511.10.00	- Bovine semen		KGM		
		- Other :				
	0511.91	- - Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3 :				
	0511.91.10	- - - Roes and milt		KGM		
	0511.91.20	- - - Artemia egg (Brine shrimp egg)		KGM		
	0511.91.30	- - - Fish skin		KGM		
	0511.91.90	- - - Other		KGM		
	0511.99	- - Other :				
	0511.99.10	- - - Domestic animal semen		KGM		
	0511.99.20	- - - Silk worm eggs		KGM		
	0511.99.30	- - - Natural sponges		KGM		
	0511.99.90	- - - Other		KGM		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)

## Section II

### VEGETABLE PRODUCTS

#### Note.

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

#### Chapter 6

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

#### Notes.

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

#### 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	NMB
0601.20	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots :	
0601.20.10	- - Chicory plants	NMB
0601.20.20	- - Chicory roots	NMB
0601.20.90	- - Other	NMB

#### 06.02

##### Other live plants (including their roots), cuttings and slips; mushroom spawn.

0602.10	- Unrooted cuttings and slips :	
0602.10.10	- - Of orchids	NMB
0602.10.20	- - Of rubber trees	NMB
0602.10.90	- - Other	NMB
0602.20.00	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	NMB
0602.30.00	- Rhododendrons and azaleas, grafted or not	NMB
0602.40.00	- Roses, grafted or not	NMB
0602.90	- Other :	
0602.90.10	- - Rooted orchid cuttings and slips	KGM
0602.90.20	- - Orchid seedlings	KGM
0602.90.40	- - Budded stumps of the genus <i>Hevea</i>	KGM
0602.90.50	- - Seedlings of the genus <i>Hevea</i>	KGM
0602.90.60	- - Budwood of the genus <i>Hevea</i>	KGM
0602.90.90	- - Other	KGM

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
<b>06.03</b>		<b>Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.</b>				
	- Fresh :					
0603.11.00	- - Roses		KGM			
0603.12.00	- - Carnations		KGM			
0603.13.00	- - Orchids		KGM			
0603.14.00	- - Chrysanthemums		KGM			
0603.15.00	- - Lilies ( <i>Lilium spp.</i> )		KGM			
0603.19.00	- - Other		KGM			
0603.90.00	- Other		KGM			
<b>06.04</b>		<b>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.</b>				
0604.20	- Fresh :					
0604.20.10	- - Mosses and lichens		KGM			
0604.20.90	- - Other		KGM			
0604.90	- Other :					
0604.90.10	- - Mosses and lichens		KGM			
0604.90.90	- - Other		KGM			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)

## Chapter 7

### Edible vegetables and certain roots and tubers

#### Notes.

1. This Chapter does not cover forage products of heading 12.14.
2. In headings 07.09, 07.10, 07.11 and 07.12 the word “vegetables” includes edible mushrooms, truffles, olives, capers, marrows, pumpkins, aubergines, sweet corn (*Zea mays var. saccharata*), fruits of the genus *Capsicum* or of the genus *Pimenta*, fennel, parsley, chervil, tarragon, cress and sweet marjoram (*Majorana hortensis* or *Origanum majorana*).
3. Heading 07.12 covers all dried vegetables of the kinds falling in headings 07.01 to 07.11, other than :
  - (a) dried leguminous vegetables, shelled (heading 07.13);
  - (b) sweet corn in the forms specified in headings 11.02 to 11.04;
  - (c) flour, meal, powder, flakes, granules and pellets of potatoes (heading 11.05);
  - (d) flour, meal and powder of the dried leguminous vegetables of heading 07.13 (heading 11.06).
4. However, dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta* are excluded from this Chapter (heading 09.04).
5. Heading 07.11 applies to vegetables which have been treated solely to ensure their provisional preservation during transport or storage prior to use (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), provided they remain unsuitable for immediate consumption in that state.

#### 07.01

##### Potatoes, fresh or chilled.

0701.10.00	- Seed	TNE
0701.90	- Other :	
0701.90.10	-- Chipping potatoes	TNE
0701.90.90	-- Other	TNE

#### 07.02

##### Tomatoes, fresh or chilled.

TNE

#### 07.03

##### Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.

0703.10	- Onions and shallots :	
	-- Onions :	
0703.10.11	-- - Bulbs for propagation	TNE
0703.10.19	-- - Other	TNE
	-- Shallots :	
0703.10.21	-- - Bulbs for propagation	TNE
0703.10.29	-- - Other	TNE
0703.20	- Garlic :	
0703.20.10	-- Bulbs for propagation	TNE
0703.20.90	-- Other	TNE
0703.90	- Leeks and other alliaceous vegetables :	
0703.90.10	-- Bulbs for propagation	TNE
0703.90.90	-- Other	TNE

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				(4)	(5)	
<b>07.04</b>	<b>Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.</b>					
0704.10	- Cauliflowers and broccoli :					
0704.10.10	- - Cauliflowers		TNE			
0704.10.20	- - Headed broccoli		TNE			
0704.10.90	- - Other broccoli		TNE			
0704.20.00	- Brussels sprouts		TNE			
0704.90	- Other :					
0704.90.10	- - Round (drumhead) cabbages		TNE			
0704.90.20	- - Chinese mustard		TNE			
0704.90.30	- - Other cabbages		TNE			
0704.90.90	- - Other		TNE			
<b>07.05</b>	<b>Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.</b>					
	- Lettuce :					
0705.11.00	- - Cabbage lettuce (head lettuce)		TNE			
0705.19.00	- - Other		TNE			
	- Chicory :					
0705.21.00	- - Witloof chicory ( <i>Cichorium intybus</i> var. <i>foliosum</i> )		TNE			
0705.29.00	- - Other		TNE			
<b>07.06</b>	<b>Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.</b>					
0706.10	- Carrots and turnips :					
0706.10.10	- - Carrots		TNE			
0706.10.20	- - Turnips		TNE			
0706.90.00	- Other		TNE			
<b>07.07</b>	<b>0707.00.00 Cucumbers and gherkins, fresh or chilled.</b>		TNE			
<b>07.08</b>	<b>Leguminous vegetables, shelled or unshelled, fresh or chilled.</b>					
0708.10.00	- Peas ( <i>Pisum sativum</i> )		TNE			
0708.20	- Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> ) :					
0708.20.10	- - French beans		TNE			
0708.20.20	- - Long beans		TNE			
0708.20.90	- - Other		TNE			
0708.90.00	- Other leguminous vegetables		TNE			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>07.09</b>	<b>Other vegetables, fresh or chilled.</b>				
0709.20.00	- Asparagus		TNE		
0709.30.00	- Aubergines (egg-plants)		TNE		
0709.40.00	- Celery other than celeriac		TNE		
	- Mushrooms and truffles :				
0709.51.00	- - Mushrooms of the genus <i>Agaricus</i>		TNE		
0709.52.00	- - Mushrooms of the genus <i>Boletus</i>		TNE		
0709.53.00	- - Mushrooms of the genus <i>Cantharellus</i>		TNE		
0709.54.00	- - Shiitake ( <i>Lentinus edodes</i> )		TNE		
0709.55.00	- - Matsutake ( <i>Tricholoma matsutake</i> , <i>Tricholoma magnivelare</i> , <i>Tricholoma anatolicum</i> , <i>Tricholoma dulciolens</i> , <i>Tricholoma caligatum</i> )		TNE		
0709.56.00	- - Truffles ( <i>Tuber spp.</i> )		TNE		
0709.59	- - Other :				
0709.59.20	- - - Truffles, other than <i>Tuber spp.</i>		TNE		
0709.59.90	- - - Other		TNE		
0709.60	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> :				
0709.60.10	- - Chillies (fruits of genus <i>Capsicum</i> )		TNE		
0709.60.90	- - Other		TNE		
0709.70.00	- Spinach, New Zealand spinach and orache spinach (garden spinach)		TNE		
	- Other :				
0709.91.00	- - Globe artichokes		TNE		
0709.92.00	- - Olives		TNE		
0709.93.00	- - Pumpkins, squash and gourds ( <i>Cucurbita spp.</i> )		TNE		
0709.99	- - Other :				
0709.99.10	- - - Sweet corn		TNE		
0709.99.20	- - - Lady's finger (Okra)		TNE		
0709.99.90	- - - Other		TNE		
<b>07.10</b>	<b>Vegetables (uncooked or cooked by steaming or boiling in water), frozen.</b>				
0710.10.00	- Potatoes		TNE		
	- Leguminous vegetables, shelled or unshelled :				
0710.21.00	- - Peas ( <i>Pisum sativum</i> )		TNE		
0710.22.00	- - Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> )		TNE		
0710.29.00	- - Other		TNE		
0710.30.00	- Spinach, New Zealand spinach and orache spinach (garden spinach)		TNE		
0710.40.00	- Sweet corn		TNE		
0710.80.00	- Other vegetables		TNE		
0710.90.00	- Mixtures of vegetables		TNE		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>07.11</b>	<b>Vegetables provisionally preserved, but unsuitable in that state for immediate consumption.</b>				
0711.20	- Olives :				
0711.20.10	- - Preserved by sulphur dioxide gas		TNE		
0711.20.90	- - Other		TNE		
0711.40	- Cucumbers and gherkins :				
0711.40.10	- - Preserved by sulphur dioxide gas		TNE		
0711.40.90	- - Other		TNE		
	- Mushrooms and truffles :				
0711.51	- - Mushrooms of the genus <i>Agaricus</i> :				
0711.51.10	- - - Preserved by sulphur dioxide gas		TNE		
0711.51.90	- - - Other		TNE		
0711.59	- - Other :				
0711.59.10	- - - Preserved by sulphur dioxide gas		TNE		
0711.59.90	- - - Other		TNE		
0711.90	- Other vegetables; mixtures of vegetables :				
0711.90.10	- - Sweet corn		TNE		
0711.90.20	- - Chillies (fruits of genus <i>Capsicum</i> )		TNE		
0711.90.30	- - Capers		TNE		
0711.90.40	- - Onions, preserved by sulphur dioxide gas		TNE		
0711.90.50	- - Onions, preserved other than by sulphur dioxide gas		TNE		
0711.90.60	- - Other, preserved by sulphur dioxide gas		TNE		
0711.90.90	- - Other		TNE		
<b>07.12</b>	<b>Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.</b>				
0712.20.00	- Onions		TNE		
	- Mushrooms, wood ears ( <i>Auricularia spp.</i> ), jelly fungi ( <i>Tremella spp.</i> ) and truffles :				
0712.31.00	- - Mushrooms of the genus <i>Agaricus</i>		TNE		
0712.32.00	- - Wood ears ( <i>Auricularia spp.</i> )		TNE		
0712.33.00	- - Jelly fungi ( <i>Tremella spp.</i> )		TNE		
0712.34.00	- - Shiitake ( <i>Lentinus edodes</i> )		TNE		
0712.39	- - Other :				
0712.39.10	- - - Truffles		TNE		
0712.39.90	- - - Other		TNE		
0712.90	- Other vegetables; mixtures of vegetables :				
0712.90.10	- - Garlic		TNE		
0712.90.20	- - Sweet corn		TNE		
0712.90.90	- - Other		TNE		

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
<b>07.13</b>	<b>Dried leguminous vegetables, shelled, whether or not skinned or split.</b>					
0713.10	- Peas ( <i>Pisum sativum</i> ) :					
0713.10.10	- - Suitable for sowing		TNE			
0713.10.90	- - Other		TNE			
0713.20	- Chickpeas (garbanzos) :					
0713.20.10	- - Suitable for sowing		TNE			
0713.20.90	- - Other		TNE			
	- Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> ) :					
0713.31	- - Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek :					
0713.31.10	- - - Suitable for sowing		TNE			
0713.31.90	- - - Other		TNE			
0713.32	- - Small red (Adzuki) beans ( <i>Phaseolus</i> or <i>Vigna angularis</i> ) :					
0713.32.10	- - - Suitable for sowing		TNE			
0713.32.90	- - - Other		TNE			
0713.33	- - Kidney beans, including white pea beans ( <i>Phaseolus vulgaris</i> ) :					
0713.33.10	- - - Suitable for sowing		TNE			
0713.33.90	- - - Other		TNE			
0713.34	- - Bambara beans ( <i>Vigna subterranea</i> or <i>Voandzeia subterranea</i> ) :					
0713.34.10	- - - Suitable for sowing		TNE			
0713.34.90	- - - Other		TNE			
0713.35	- - Cow peas ( <i>Vigna unguiculata</i> ) :					
0713.35.10	- - - Suitable for sowing		TNE			
0713.35.90	- - - Other		TNE			
0713.39	- - Other :					
0713.39.10	- - - Suitable for sowing		TNE			
0713.39.90	- - - Other		TNE			
0713.40	- Lentils :					
0713.40.10	- - Suitable for sowing		TNE			
0713.40.90	- - Other		TNE			
0713.50	- Broad beans ( <i>Vicia faba</i> var. <i>major</i> ) and horse beans ( <i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i> ) :					
0713.50.10	- - Suitable for sowing		TNE			
0713.50.90	- - Other		TNE			
0713.60	- Pigeon peas ( <i>Cajanus cajan</i> ) :					
0713.60.10	- - Suitable for sowing		TNE			
0713.60.90	- - Other		TNE			
0713.90	- Other :					
0713.90.10	- - Suitable for sowing		TNE			
0713.90.90	- - Other		TNE			

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
<b>07.14</b>		<b>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.</b>				
0714.10	- Manioc (cassava) :					
	- - Sliced or in the form of pellets :					
0714.10.11	- - - Dried chips		TNE			
0714.10.19	- - - Other		TNE			
	- - Other :					
0714.10.91	- - - Frozen		TNE			
0714.10.99	- - - Other		TNE			
0714.20	- Sweet potatoes :					
0714.20.10	- - Frozen		TNE			
0714.20.90	- - Other		TNE			
0714.30	- Yams ( <i>Dioscorea spp.</i> ) :					
0714.30.10	- - Frozen		TNE			
0714.30.90	- - Other		TNE			
0714.40	- Taro ( <i>Colocasia spp.</i> ) :					
0714.40.10	- - Frozen		TNE			
0714.40.90	- - Other		TNE			
0714.50	- Yautia ( <i>Xanthosoma spp.</i> ) :					
0714.50.10	- - Frozen		TNE			
0714.50.90	- - Other		TNE			
0714.90	- Other :					
	- - Sago pith :					
0714.90.11	- - - Frozen		TNE			
0714.90.19	- - - Other		TNE			
	- - Other :					
0714.90.91	- - - Frozen		TNE			
0714.90.99	- - - Other		TNE			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)

## 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.
4. Heading 08.12 applies to fruit and nuts which have been treated solely to ensure their provisional preservation during transport or storage prior to use (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), provided they remain unsuitable for immediate consumption in that state.

#### 08.01

#### Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.

- Coconuts :

0801.11.00	- - Desiccated	TNE
0801.12.00	- - In the inner shell (endocarp)	CEN
0801.19	- - Other :	
0801.19.10	- - - Young coconut	CEN
0801.19.90	- - - Other	CEN
	- Brazil nuts :	
0801.21.00	- - In shell	TNE
0801.22.00	- - Shelled	TNE
	- Cashew nuts :	
0801.31.00	- - In shell	TNE
0801.32.00	- - Shelled	TNE

#### 08.02

#### Other nuts, fresh or dried, whether or not shelled or peeled.

- Almonds :

0802.11.00	- - In shell	TNE
0802.12	- - Shelled :	
0802.12.10	- - - Blanched	TNE
0802.12.90	- - - Other	TNE
	- Hazelnuts or filberts ( <i>Corylus spp.</i> ) :	
0802.21.00	- - In shell	TNE
0802.22.00	- - Shelled	TNE

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
- Walnuts :					
0802.31.00	- - In shell		TNE		
0802.32.00	- - Shelled		TNE		
- Chestnuts ( <i>Castanea spp.</i> ) :					
0802.41.00	- - In shell		TNE		
0802.42.00	- - Shelled		TNE		
- Pistachios :					
0802.51.00	- - In shell		TNE		
0802.52.00	- - Shelled		TNE		
- Macadamia nuts :					
0802.61.00	- - In shell		TNE		
0802.62.00	- - Shelled		TNE		
0802.70.00	- Kola nuts ( <i>Cola spp.</i> )		TNE		
0802.80.00	- Areca nuts		TNE		
- Other :					
0802.91.00	- - Pine nuts, in shell		TNE		
0802.92.00	- - Pine nuts, shelled		TNE		
0802.99.00	- - Other		TNE		
<b>08.03 Bananas, including plantains, fresh or dried.</b>					
0803.10	- Plantains :				
0803.10.10	- - Fresh		TNE		
0803.10.20	- - Dried		TNE		
0803.90	- Other :				
0803.90.10	- - Lady's finger banana		TNE		
0803.90.20	- - Cavendish banana ( <i>Musa acuminata</i> )		TNE		
0803.90.30	- - Chestnut banana (hybrid of <i>Musa acuminata</i> and <i>Musa balbisiana</i> , cultivar Berangan)		TNE		
0803.90.90	- - Other		TNE		
<b>08.04 Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.</b>					
0804.10.00	- Dates		TNE		
0804.20.00	- Figs		TNE		
0804.30.00	- Pineapples		TNE		
0804.40.00	- Avocados		TNE		
0804.50	- Guavas, mangoes and mangosteens :				
0804.50.10	- - Guavas		TNE		
- - Mangoes :					
0804.50.21	- - - Fresh		TNE		
0804.50.22	- - - Dried		TNE		
0804.50.30	- - Mangosteens		TNE		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				(4)	(5)	
<b>08.05</b>	<b>Citrus fruit, fresh or dried.</b>					
0805.10	- Oranges :					
0805.10.10	- - Fresh		TNE			
0805.10.20	- - Dried		TNE			
	- Mandarins (including tangerines and satsumas); clementines, wilkins and similar citrus hybrids :					
0805.21.00	- - Mandarins (including tangerines and satsumas)		TNE			
0805.22.00	- - Clementines		TNE			
0805.29.00	- - Other		TNE			
0805.40.00	- Grapefruit and pomelos		TNE			
0805.50	- Lemons ( <i>Citrus limon</i> , <i>Citrus limonum</i> ) and limes ( <i>Citrus aurantifolia</i> , <i>Citrus latifolia</i> ) :					
0805.50.10	- - Lemons ( <i>Citrus limon</i> , <i>Citrus limonum</i> )		TNE			
0805.50.20	- - Limes ( <i>Citrus aurantifolia</i> , <i>Citrus latifolia</i> )		TNE			
0805.90.00	- Other		TNE			
<b>08.06</b>	<b>Grapes, fresh or dried.</b>					
0806.10.00	- Fresh		TNE			
0806.20.00	- Dried		TNE			
<b>08.07</b>	<b>Melons (including watermelons) and papaws (papayas), fresh.</b>					
	- Melons (including watermelons) :					
0807.11.00	- - Watermelons		TNE			
0807.19.00	- - Other		TNE			
0807.20.00	- Papaws (papayas)		TNE			
<b>08.08</b>	<b>Apples, pears and quinces, fresh.</b>					
0808.10.00	- Apples		TNE			
0808.30.00	- Pears		TNE			
0808.40.00	- Quinces		TNE			
<b>08.09</b>	<b>Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.</b>					
0809.10.00	- Apricots		TNE			
	- Cherries :					
0809.21.00	- - Sour cherries ( <i>Prunus cerasus</i> )		TNE			
0809.29.00	- - Other		TNE			
0809.30.00	- Peaches, including nectarines		TNE			
0809.40	- Plums and sloes :					
0809.40.10	- - Plums		TNE			
0809.40.20	- - Sloes		TNE			

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
<b>08.10</b>	<b>Other fruit, fresh.</b>					
0810.10.00	- Strawberries		TNE			
0810.20.00	- Raspberries, blackberries, mulberries and loganberries		TNE			
0810.30.00	- Black, white or red currants and gooseberries		TNE			
0810.40.00	- Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>		TNE			
0810.50.00	- Kiwifruit		TNE			
0810.60.00	- Durians		TNE			
0810.70.00	- Persimmons		TNE			
0810.90	- Other :					
0810.90.10	-- Longans; Mata Kucing		TNE			
0810.90.20	-- Lychees		TNE			
0810.90.30	-- Rambutan		TNE			
0810.90.40	-- Langsat (Lanzones)		TNE			
0810.90.50	-- Jackfruit (including Cempedak and Nangka)		TNE			
0810.90.60	-- Tamarinds		TNE			
0810.90.70	-- Starfruit		TNE			
	-- Other :					
0810.90.91	-- Salacca (snake fruit)		TNE			
0810.90.92	-- Dragon fruit		TNE			
0810.90.93	-- Sapodilla (ciku fruit)		TNE			
0810.90.94	-- Pomegranate ( <i>Punica spp.</i> ), soursop or sweetsop ( <i>Annona spp.</i> ), bell fruit ( <i>Syzygium spp.</i> , <i>Eugenia spp.</i> ), marian plum ( <i>Bouea spp.</i> ), passion fruit ( <i>Passiflora spp.</i> ), cottonfruit ( <i>Sandoricum spp.</i> ), jujube ( <i>Ziziphus spp.</i> ) and tampoi or rambai ( <i>Baccaurea spp.</i> )		TNE			
0810.90.99	-- Other		TNE			
<b>08.11</b>	<b>Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.</b>					
0811.10.00	- Strawberries		TNE			
0811.20.00	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries		TNE			
0811.90.00	- Other		TNE			
<b>08.12</b>	<b>Fruit and nuts provisionally preserved, but unsuitable in that state for immediate consumption.</b>					
0812.10.00	- Cherries		TNE			
0812.90	- Other :					
0812.90.10	-- Strawberries		TNE			
0812.90.90	-- Other		TNE			

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
<b>08.13</b>	<b>Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.</b>					
0813.10.00	- Apricots		TNE			
0813.20.00	- Prunes		TNE			
0813.30.00	- Apples		TNE			
0813.40	- Other fruit :					
0813.40.10	- - Longans		TNE			
0813.40.20	- - Tamarinds		TNE			
0813.40.90	- - Other		TNE			
0813.50	- Mixtures of nuts or dried fruits of this Chapter :					
0813.50.10	- - Of which cashew nuts or Brazil nuts predominate by weight		TNE			
0813.50.20	- - Of which other nuts predominate by weight		TNE			
0813.50.30	- - Of which dates predominate by weight		TNE			
0813.50.40	- - Of which avocados or oranges or mandarins (including tangerines and satsumas) predominate by weight		TNE			
0813.50.90	- - Other		TNE			
<b>08.14</b>	0814.00.00	<b>Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.</b>	TNE			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)

## Chapter 9

### Coffee, tea, maté and spices

#### Notes.

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

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

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

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

#### 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 - - Not decaffeinated : KGM

0901.11.20 - - - Arabica KGM

0901.11.30 - - - Robusta KGM

0901.11.90 - - - Other KGM

0901.12 - - Decaffeinated : KGM

0901.12.20 - - - Arabica or Robusta KGM

0901.12.90 - - - Other KGM

- Coffee, roasted :

0901.21 - - Not decaffeinated : KGM

- - - Unground :

0901.21.11 - - - - Arabica KGM

0901.21.12 - - - - Robusta KGM

0901.21.19 - - - - Other KGM

0901.21.20 - - - - Ground KGM

0901.22 - - Decaffeinated : KGM

0901.22.10 - - - Unground KGM

0901.22.20 - - - Ground KGM

0901.90 - - Other : KGM

0901.90.10 - - Coffee husks and skins KGM

0901.90.20 - - Coffee substitutes containing coffee KGM

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>09.02</b>	<b>Tea, whether or not flavoured.</b>				
0902.10	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg :				
0902.10.10	- - Leaves		KGM		
0902.10.90	- - Other		KGM		
0902.20	- Other green tea (not fermented) :				
0902.20.10	- - Leaves		KGM		
0902.20.90	- - Other		KGM		
0902.30	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg :				
0902.30.10	- - Leaves		KGM		
0902.30.90	- - Other		KGM		
0902.40	- Other black tea (fermented) and other partly fermented tea :				
0902.40.10	- - Leaves		KGM		
0902.40.90	- - Other		KGM		
<b>09.03</b>	<b>0903.00.00</b>	<b>Maté.</b>		KGM	
<b>09.04</b>		<b>Pepper of the genus <i>Piper</i>; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>.</b>			
		- Pepper :			
0904.11	- - Neither crushed nor ground :				
0904.11.10	- - - White		KGM		
0904.11.20	- - - Black		KGM		
0904.11.90	- - - Other		KGM		
0904.12	- - Crushed or ground :				
0904.12.10	- - - White		KGM		
0904.12.20	- - - Black		KGM		
0904.12.90	- - - Other		KGM		
		- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> :			
0904.21	- - Dried, neither crushed nor ground :				
0904.21.10	- - - Chillies (Fruits of the genus <i>Capsicum</i> )		KGM		
0904.21.90	- - - Other		KGM		
0904.22	- - Crushed or ground :				
0904.22.10	- - - Chillies (Fruits of the genus <i>Capsicum</i> )		KGM		
0904.22.90	- - - Other		KGM		
<b>09.05</b>		<b>Vanilla.</b>			
0905.10.00	- Neither crushed nor ground		KGM		
0905.20.00	- Crushed or ground		KGM		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				(4)	(5)	
09.06	<b>Cinnamon and cinnamon-tree flowers.</b>					
	- Neither crushed nor ground :					
0906.11.00	- - Cinnamon ( <i>Cinnamomum zeylanicum</i> Blume)		KGM			
0906.19.00	- - Other		KGM			
0906.20.00	- Crushed or ground		KGM			
09.07	<b>Cloves (whole fruit, cloves and stems).</b>					
0907.10.00	- Neither crushed nor ground		KGM			
0907.20.00	- Crushed or ground		KGM			
09.08	<b>Nutmeg, mace and cardamoms.</b>					
	- Nutmeg :					
0908.11.00	- - Neither crushed nor ground		KGM			
0908.12.00	- - Crushed or ground		KGM			
	- Mace :					
0908.21.00	- - Neither crushed nor ground		KGM			
0908.22.00	- - Crushed or ground		KGM			
	- Cardamoms :					
0908.31.00	- - Neither crushed nor ground		KGM			
0908.32.00	- - Crushed or ground		KGM			
09.09	<b>Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.</b>					
	- Seeds of coriander :					
0909.21.00	- - Neither crushed nor ground		KGM			
0909.22.00	- - Crushed or ground		KGM			
	- Seeds of cumin :					
0909.31.00	- - Neither crushed nor ground		KGM			
0909.32.00	- - Crushed or ground		KGM			
	- Seeds of anise, badian, caraway or fennel; juniper berries :					
0909.61	- - Neither crushed nor ground :					
0909.61.10	- - - Of anise		KGM			
0909.61.20	- - - Of badian		KGM			
0909.61.30	- - - Of caraway		KGM			
0909.61.90	- - - Other		KGM			
0909.62	- - Crushed or ground :					
0909.62.10	- - - Of anise		KGM			
0909.62.20	- - - Of badian		KGM			
0909.62.30	- - - Of caraway		KGM			
0909.62.90	- - - Other		KGM			

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
<b>09.10</b>		<b>Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.</b>				
	- Ginger :					
0910.11.00	- - Neither crushed nor ground		KGM			
0910.12.00	- - Crushed or ground		KGM			
0910.20.00	- Saffron		KGM			
0910.30.00	- Turmeric (curcuma)		KGM			
	- Other spices :					
0910.91	- - Mixtures referred to in Note 1(b) to this Chapter :					
0910.91.10	- - - Curry		KGM			
0910.91.90	- - - Other		KGM			
0910.99	- - Other :					
0910.99.10	- - - Thyme; bay leaves		KGM			
0910.99.90	- - - Other		KGM			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)

## Chapter 10

### Cereals

#### Notes.

- (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. Similarly, quinoa from which the pericarp has been wholly or partly removed in order to separate the saponin, but which has not undergone any other processes, remains classified in heading 10.08.
- Heading 10.05 does not cover sweet corn (Chapter 7).

#### Subheading Note.

- 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.

#### 10.01

##### Wheat and meslin.

- Durum wheat :	
1001.11.00 - - Seed	TNE
1001.19.00 - - Other	TNE
- Other :	
1001.91.00 - - Seed	TNE
1001.99 - - Other :	
- - - Fit for human consumption :	
1001.99.11 - - - - Meslin	TNE
1001.99.12 - - - - Wheat grain without extreme outer layer	TNE
1001.99.19 - - - - Other	TNE
- - - Other :	
1001.99.91 - - - - Meslin	TNE
1001.99.99 - - - - Other	TNE

#### 10.02

##### Rye.

1002.10.00 - Seed	TNE
1002.90.00 - Other	TNE

#### 10.03

##### Barley.

1003.10.00 - Seed	TNE
1003.90.00 - Other	TNE

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
<b>10.04</b>	<b>Oats.</b>					
1004.10.00	- Seed				TNE	
1004.90.00	- Other				TNE	
<b>10.05</b>	<b>Maize (corn).</b>					
1005.10.00	- Seed				TNE	
1005.90	- Other :					
1005.90.10	- - Popcorn				TNE	
	- - Other :					
1005.90.91	- - - Fit for human consumption				TNE	
1005.90.99	- - - Other				TNE	
<b>10.06</b>	<b>Rice.</b>					
1006.10	- Rice in the husk (paddy or rough) :					
1006.10.10	- - Suitable for sowing				TNE	
1006.10.90	- - Other				TNE	
1006.20	- Husked (brown) rice :					
1006.20.10	- - Hom Mali rice				TNE	
1006.20.90	- - Other				TNE	
1006.30	- Semi-milled or wholly milled rice, whether or not polished or glazed :					
1006.30.30	- - Glutinous rice				TNE	
1006.30.40	- - Hom Mali rice				TNE	
1006.30.50	- - Basmati rice				TNE	
1006.30.60	- - Malys rice				TNE	
1006.30.70	- - Other fragrant rice				TNE	
	- - Other :					
1006.30.91	- - - Parboiled rice				TNE	
1006.30.99	- - - Other				TNE	
1006.40	- Broken rice :					
1006.40.10	- - Of a kind used for animal feed				TNE	
1006.40.90	- - Other				TNE	
<b>10.07</b>	<b>Grain sorghum.</b>					
1007.10.00	- Seed				TNE	
1007.90.00	- Other				TNE	

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
<b>10.08</b>	<b>Buckwheat, millet and canary seeds; other cereals.</b>					
1008.10.00	- Buckwheat		TNE			
	- Millet :					
1008.21.00	- - Seed		TNE			
1008.29.00	- - Other		TNE			
1008.30.00	- Canary seeds		TNE			
1008.40.00	- Fonio ( <i>Digitaria spp.</i> )		TNE			
1008.50.00	- Quinoa ( <i>Chenopodium quinoa</i> )		TNE			
1008.60.00	- Triticale		TNE			
1008.90.00	- Other cereals		TNE			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)

## Chapter 11

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

#### Notes.

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

Otherwise, they fall in heading 23.02. However, germ of cereals, whole, rolled, flaked or ground is always classified in heading 11.04.
  - (B) Products falling in this Chapter under the above provisions shall be classified in heading 11.01 or 11.02 if the percentage passing through a woven metal wire cloth sieve with the aperture indicated in Column (4) or (5) is not less, by weight, than that shown against the cereal concerned.
- Otherwise, they fall in heading 11.03 or 11.04.

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

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

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
(b) in the case of other cereal products, at least 95 % by weight passes through a woven metal wire cloth sieve with an aperture of 1.25 mm.						
<b>11.01</b>	<b>Wheat or meslin flour.</b>					
	- Wheat flour :					
1101.00.11	- - Fortified					TNE
1101.00.19	- - Other					TNE
1101.00.20	- Meslin flour					TNE
<b>11.02</b>	<b>Cereal flours other than of wheat or meslin.</b>					
1102.20.00	- Maize (corn) flour					TNE
1102.90	- Other :					
1102.90.10	- - Rice flour					TNE
1102.90.20	- - Rye flour					TNE
1102.90.90	- - Other					TNE
<b>11.03</b>	<b>Cereal groats, meal and pellets.</b>					
	- Groats and meal :					
1103.11.00	- - Of wheat					TNE
1103.13.00	- - Of maize (corn)					TNE
1103.19	- - Of other cereals :					
1103.19.10	- - - Of meslin					TNE
1103.19.20	- - - Of rice					TNE
1103.19.90	- - - Other					TNE
1103.20.00	- Pellets					TNE
<b>11.04</b>	<b>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.</b>					
	- Rolled or flaked grains :					
1104.12.00	- - Of oats					TNE
1104.19	- - Of other cereals :					
1104.19.10	- - - Of maize (corn)					TNE
1104.19.90	- - - Other					TNE
	- Other worked grains (for example, hulled, pearled, sliced or kibbled) :					
1104.22.00	- - Of oats					TNE
1104.23.00	- - Of maize (corn)					TNE
1104.29	- - Of other cereals :					
1104.29.20	- - - Of barley					TNE
1104.29.90	- - - Other					TNE
1104.30.00	- Germ of cereals, whole, rolled, flaked or ground					TNE

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
<b>11.05</b>		<b>Flour, meal, powder, flakes, granules and pellets of potatoes.</b>				
	1105.10.00	- Flour, meal and powder			TNE	
	1105.20.00	- Flakes, granules and pellets			TNE	
<b>11.06</b>		<b>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.</b>				
	1106.10.00	- Of the dried leguminous vegetables of heading 07.13			TNE	
	1106.20	- Of sago or of roots or tubers of heading 07.14 :				
	1106.20.10	- - Of manioc (cassava)			TNE	
	1106.20.20	- - Of sago			TNE	
	1106.20.90	- - Other			TNE	
	1106.30.00	- Of the products of Chapter 8			TNE	
<b>11.07</b>		<b>Malt, whether or not roasted.</b>				
	1107.10.00	- Not roasted			TNE	
	1107.20.00	- Roasted			TNE	
<b>11.08</b>		<b>Starches; inulin.</b>				
		- Starches :				
	1108.11.00	- - Wheat starch			TNE	
	1108.12.00	- - Maize (corn) starch			TNE	
	1108.13.00	- - Potato starch			TNE	
	1108.14.00	- - Manioc (cassava) starch			TNE	
	1108.19	- - Other starches :				
	1108.19.10	- - - Sago			TNE	
	1108.19.90	- - - Other			TNE	
	1108.20.00	- Inulin			TNE	
<b>11.09</b>	1109.00.00	<b>Wheat gluten, whether or not dried.</b>			TNE	

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)

## Chapter 12

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

#### **Notes.**

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

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

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

Heading 12.11 does not, however, apply to :

- (a) Medicaments of Chapter 30;
  - (b) Perfumery, cosmetic or toilet preparations of Chapter 33; or
  - (c) Insecticides, fungicides, herbicides, disinfectants or similar products of heading 38.08.
5. For the purposes of heading 12.12, the term “seaweeds and other algae” does not include :
    - (a) Dead single-cell micro-organisms of heading 21.02;
    - (b) Cultures of micro-organisms of heading 30.02; or
    - (c) Fertilisers of heading 31.01 or 31.05.

#### **Subheading Note.**

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

## **12.01**

### **Soya beans, whether or not broken.**

1201.10.00	- Seed	TNE
1201.90.00	- Other	TNE

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>12.02</b>		<b>Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.</b>			
1202.30.00	- Seed		TNE		
	- Other :				
1202.41.00	- - In shell		TNE		
1202.42.00	- - Shelled, whether or not broken		TNE		
<b>12.03</b>	1203.00.00	<b>Copra.</b>		TNE	
<b>12.04</b>	1204.00.00	<b>Linseed, whether or not broken.</b>		TNE	
<b>12.05</b>		<b>Rape or colza seeds, whether or not broken.</b>			
1205.10.00	- Low erucic acid rape or colza seeds		TNE		
1205.90.00	- Other		TNE		
<b>12.06</b>	1206.00.00	<b>Sunflower seeds, whether or not broken.</b>		TNE	
<b>12.07</b>		<b>Other oil seeds and oleaginous fruits, whether or not broken.</b>			
1207.10	- Palm nuts and kernels :				
1207.10.10	- - Palm nuts suitable for sowing/planting		TNE		
1207.10.30	- - Kernels		TNE		
1207.10.90	- - Other		TNE		
	- Cotton seeds :				
1207.21.00	- - Seed		TNE		
1207.29.00	- - Other		TNE		
1207.30.00	- Castor oil seeds		TNE		
1207.40	- Sesamum seeds :				
1207.40.10	- - Edible		TNE		
1207.40.90	- - Other		TNE		
1207.50.00	- Mustard seeds		TNE		
1207.60.00	- Safflower ( <i>Carthamus tinctorius</i> ) seeds		TNE		
1207.70.00	- Melon seeds		TNE		
	- Other :				
1207.91.00	- - Poppy seeds		TNE		
1207.99	- - Other :				
1207.99.40	- - - Illipe seeds (Illipe nuts)		TNE		
1207.99.50	- - - Fresh fruit bunch of oil palm		TNE		
1207.99.90	- - - Other		TNE		
<b>12.08</b>		<b>Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.</b>			
1208.10.00	- Of soya beans		TNE		
1208.90.00	- Other		TNE		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>12.09</b>	<b>Seeds, fruit and spores, of a kind used for sowing.</b>				
1209.10.00	- Sugar beet seeds		TNE		
	- Seeds of forage plants :				
1209.21.00	-- Lucerne (alfalfa) seeds		TNE		
1209.22.00	-- Clover ( <i>Trifolium spp.</i> ) seeds		TNE		
1209.23.00	-- Fescue seeds		TNE		
1209.24.00	-- Kentucky blue grass ( <i>Poa pratensis L.</i> ) seeds		TNE		
1209.25.00	-- Rye grass ( <i>Lolium multiflorum Lam.</i> , <i>Lolium perenne L.</i> ) seeds		TNE		
1209.29	-- Other :				
1209.29.10	--- Timothy grass ( <i>Phleum pratense</i> ) seeds		TNE		
1209.29.90	--- Other		TNE		
1209.30.00	- Seeds of herbaceous plants cultivated principally for their flowers		TNE		
	- Other :				
1209.91	-- Vegetable seeds :				
1209.91.10	--- Onion seeds		TNE		
1209.91.90	--- Other		TNE		
1209.99	-- Other :				
1209.99.20	--- Rubber tree seeds		TNE		
1209.99.30	--- Kenaf seeds		TNE		
1209.99.90	--- Other		TNE		
<b>12.10</b>	<b>Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.</b>				
1210.10.00	- Hop cones, neither ground nor powdered nor in the form of pellets		TNE		
1210.20.00	- Hop cones, ground, powdered or in the form of pellets; lupulin		TNE		
<b>12.11</b>	<b>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.</b>				
1211.20	- Ginseng roots :				
1211.20.10	-- Fresh or dried		TNE		
1211.20.90	-- Other		TNE		
1211.30.00	- Coca leaf		TNE		
1211.40.00	- Poppy straw		TNE		
1211.50.00	- Ephedra		TNE		
1211.60.00	- Bark of African cherry ( <i>Prunus africana</i> )		TNE		
1211.90	- Other :				
	-- Of a kind used primarily in pharmacy :				
1211.90.11	--- Cannabis, in cut, crushed or powdered form		TNE		
1211.90.12	--- Cannabis, in other forms		TNE		
1211.90.13	--- <i>Rauwolfia serpentina</i> roots		TNE		

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
1211.90.15	- - - Liquorice roots		TNE			
1211.90.17	- - - Other, fresh or dried, in cut, crushed or powdered form		TNE			
1211.90.18	- - - Other, in cut, crushed or powdered form		TNE			
1211.90.19	- - - Other		TNE			
	- - Other :					
1211.90.91	- - - Pyrethrum, in cut, crushed or powdered form		TNE			
1211.90.92	- - - Pyrethrum, in other forms		TNE			
1211.90.94	- - - Sandalwood chips		TNE			
1211.90.95	- - - Agarwood (Gaharu) chips		TNE			
1211.90.97	- - - Bark of <i>persea (Persea kurzii Kosterm)</i>		TNE			
1211.90.98	- - - Other, in cut, crushed or powdered form		TNE			
1211.90.99	- - - Other		TNE			
<b>12.12</b>	<b>Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included.</b>					
	- Seaweeds and other algae :					
1212.21	- - Fit for human consumption :					
	- - - Dried but not ground :					
1212.21.11	- - - - <i>Eucheuma spinosum</i>		TNE			
1212.21.12	- - - - <i>Eucheuma cottonii</i>		TNE			
1212.21.13	- - - - <i>Gracilaria spp.</i>		TNE			
1212.21.19	- - - - Other		TNE			
1212.21.90	- - - Other		TNE			
1212.29	- - Other :					
	- - - Fresh, chilled or dried, of a kind used in dyeing, tanning, perfumery, pharmacy, or for insecticidal, fungicidal or similar purposes :					
1212.29.11	- - - - Of a kind used in pharmacy		TNE			
1212.29.19	- - - - Other		TNE			
1212.29.20	- - - Other, fresh, chilled or dried		TNE			
1212.29.30	- - - Other, frozen		TNE			
	- Other :					
1212.91.00	- - Sugar beet		TNE			
1212.92.00	- - Locust beans (carob)		TNE			
1212.93	- - Sugar cane :					
1212.93.10	- - - Suitable for planting		TNE			
1212.93.90	- - - Other		TNE			
1212.94.00	- - Chicory roots		TNE			
1212.99	- - Other :					
1212.99.10	- - - Stones and kernels of apricot, peach (including nectarine) or plum		TNE			
1212.99.90	- - - Other		TNE			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY	
				(4)	(5)	(6)	
12.13	1213.00.00	<b>Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.</b>					TNE
12.14		<b>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.</b>					
	1214.10.00	- Lucerne (alfalfa) meal and pellets					TNE
	1214.90.00	- Other					TNE

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)

## Chapter 13

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

#### Note.

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

The heading does not apply to :

- (a) Liquorice extract containing more than 10 % by weight of sucrose or put up as confectionery (heading 17.04);
- (b) Malt extract (heading 19.01);
- (c) Extracts of coffee, tea or maté (heading 21.01);
- (d) Vegetable saps or extracts constituting alcoholic beverages (Chapter 22);
- (e) Camphor, glycyrrhizin or other products of heading 29.14 or 29.38;
- (f) Concentrates of poppy straw containing not less than 50 % by weight of alkaloids (heading 29.39);
- (g) Medicaments of heading 30.03 or 30.04 or blood-grouping reagents (heading 38.22);
- (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 odiferous 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).

#### 13.01

### Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).

1301.20.00	- Gum Arabic	TNE
1301.90	- Other :	
1301.90.30	- - Cannabis resins	TNE
1301.90.40	- - Lac	TNE
1301.90.90	- - Other	TNE

#### 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	- - Opium :	
1302.11.10	- - - Pulvis opii	KGM
1302.11.90	- - - Other	KGM
1302.12.00	- - Of liquorice	KGM
1302.13.00	- - Of hops	KGM
1302.14.00	- - Of ephedra	KGM
1302.19	- - Other :	
1302.19.20	- - - Extracts and tinctures of cannabis	KGM

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
1302.19.40	- - - Vegetable saps and extracts of pyrethrum or of the roots of plants containing rotenone	KGM				
1302.19.50	- - - Japan (or Chinese) lacquer (natural lacquer)	KGM				
1302.19.90	- - - Other	KGM				
1302.20.00	- Pectic substances, pectinates and pectates	KGM				
	- Mucilages and thickeners, whether or not modified, derived from vegetable products					
1302.31.00	- - Agar-agar	KGM				
1302.32.00	- - Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	KGM				
1302.39	- - Other :					
	- - - Carrageenan :					
1302.39.11	- - - - Powder, semi-refined	KGM				
1302.39.12	- - - - Powder, refined	KGM				
1302.39.13	- - - - Alkali treated carrageenan chips (ATCC)	KGM				
1302.39.19	- - - - Other	KGM				
1302.39.90	- - - Other	KGM				

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)

## Chapter 14

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

#### Notes.

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

#### 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	TNE
1401.20	- Rattans :	
1401.20.10	- - Whole	TNE
	- - Split-core :	
1401.20.21	- - - Not exceeding 12 mm in diameter	TNE
1401.20.29	- - - Other	TNE
1401.20.30	- - Split-skin	TNE
1401.20.90	- - Other	TNE
1401.90.00	- Other	TNE

#### 14.04

##### Vegetable products not elsewhere specified or included.

1404.20.00	- Cotton linters	TNE
1404.90	- Other :	
1404.90.20	- - Of a kind used primarily in tanning or dyeing	TNE
1404.90.30	- - Kapok	TNE
	- - Other :	
1404.90.91	- - - Palm kernel shells	TNE
1404.90.92	- - - Empty fruit bunch of oil palm	TNE
1404.90.99	- - - Other	TNE

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)

### Section III

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

##### **Chapter 15**

###### **Animal, vegetable or microbial 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 Notes.**

1. For the purposes of subheading 1509.30, virgin olive oil has a free acidity expressed as oleic acid not exceeding 2.0 g/ 100 g and can be distinguished from the other virgin olive oil categories according to the characteristics indicated in the Codex Alimentarius Standard 33-1981.
2. 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.

#### **15.01**

##### **Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.**

1501.10.00	- Lard	TNE
1501.20.00	- Other pig fat	TNE
1501.90.00	- Other	TNE

#### **15.02**

##### **Fats of bovine animals, sheep or goats, other than those of heading 15.03.**

1502.10.00	- Tallow	TNE
1502.90	- Other :	
1502.90.10	- - Edible	TNE
1502.90.90	- - Other	TNE

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>15.03</b>	<b>Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.</b>				
1503.00.10	- Lard stearin or oleostearin		TNE		
1503.00.90	- Other		TNE		
<b>15.04</b>	<b>Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.</b>				
1504.10	- Fish-liver oils and their fractions :				
1504.10.20	- - Solid fractions		TNE		
1504.10.90	- - Other		TNE		
1504.20	- Fats and oils and their fractions, of fish, other than liver oils :				
1504.20.10	- - Solid fractions		TNE		
1504.20.90	- - Other		TNE		
1504.30.00	- Fats and oils and their fractions, of marine mammals		TNE		
<b>15.05</b>	<b>Wool grease and fatty substances derived therefrom (including lanolin).</b>				
1505.00.10	- Lanolin		TNE		
1505.00.90	- Other		TNE		
<b>15.06</b>	<b>1506.00.00 Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.</b>		TNE		
<b>15.07</b>	<b>Soya-bean oil and its fractions, whether or not refined, but not chemically modified.</b>				
1507.10.00	- Crude oil, whether or not degummed		TNE		
1507.90	- Other :				
1507.90.10	- - Fractions of unrefined soya-bean oil		TNE		
1507.90.20	- - Refined, bleached and deodorised (RBD) soya-bean oil		TNE		
1507.90.90	- - Other		TNE		
<b>15.08</b>	<b>Ground-nut oil and its fractions, whether or not refined, but not chemically modified.</b>				
1508.10.00	- Crude oil		TNE		
1508.90.00	- Other		TNE		
<b>15.09</b>	<b>Olive oil and its fractions, whether or not refined, but not chemically modified.</b>				
1509.20	- Extra virgin olive oil :				
1509.20.10	- - In packings of a net weight not exceeding 30 kg		TNE		
1509.20.90	- - Other		TNE		
1509.30.00	- Virgin olive oil		TNE		
1509.40.00	- Other virgin olive oils		TNE		
1509.90	- Other :				

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				(4)	(5)	
(1)	(2)	(3)				
	- - Fractions of unrefined oil :					
1509.90.11	- - - In packings of a net weight not exceeding 30 kg		TNE			
1509.90.19	- - - Other		TNE			
	- - Other :					
1509.90.91	- - - In packings of a net weight not exceeding 30 kg		TNE			
1509.90.99	- - - Other		TNE			
<b>15.10</b>	<b>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.</b>					
1510.10.00	- Crude olive pomace oil		TNE			
1510.90	- Other :					
1510.90.10	- - Crude oil		TNE			
1510.90.20	- - Fractions of unrefined oil		TNE			
1510.90.90	- - Other		TNE			
<b>15.11</b>	<b>Palm oil and its fractions, whether or not refined, but not chemically modified.</b>					
1511.10.00	- Crude oil		TNE			
1511.90	- Other :					
1511.90.20	- - Refined oil		TNE			
	- - Fractions of refined oil :					
	- - - Solid fractions :					
1511.90.31	- - - - With iodine value 30 or more, but less than 40		TNE			
1511.90.32	- - - - Other		TNE			
	- - - Liquid fractions :					
1511.90.36	- - - - In packing of a net weight not exceeding 25 kg		TNE			
1511.90.37	- - - - Other, with iodine value 55 or more but less than 60		TNE			
1511.90.39	- - - - Other		TNE			
	- - Fractions of unrefined oil :					
1511.90.41	- - - Solid fractions		TNE			
1511.90.42	- - - Other, with packing of a net weight not exceeding 25 kg		TNE			
1511.90.49	- - - Other		TNE			
<b>15.12</b>	<b>Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.</b>					
	- Sunflower-seed or safflower oil and fractions thereof :					
1512.11.00	- - Crude oil		TNE			
1512.19	- - Other :					
1512.19.10	- - - Fractions of unrefined sunflower-seed oil or safflower oil		TNE			
1512.19.20	- - - Refined		TNE			
1512.19.90	- - - Other		TNE			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				(4)	(5)	
		- Cotton-seed oil and its fractions :				
1512.21.00	-- Crude oil, whether or not gossypol has been removed		TNE			
1512.29	-- Other :					
1512.29.10	--- Fractions of unrefined cotton-seed oil		TNE			
1512.29.90	--- Other		TNE			
<b>15.13</b>	<b>Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.</b>					
		- Coconut (copra) oil and its fractions :				
1513.11	-- Crude oil :					
1513.11.10	--- Virgin coconut oil		TNE			
1513.11.90	--- Other		TNE			
1513.19	-- Other :					
1513.19.10	--- Fractions of unrefined coconut oil		TNE			
1513.19.90	--- Other		TNE			
		- Palm kernel or babassu oil and fractions thereof :				
1513.21	-- Crude oil :					
1513.21.10	--- Palm kernel oil		TNE			
1513.21.90	--- Other		TNE			
1513.29	-- Other :					
		--- Fractions of unrefined palm kernel oil or of unrefined babassu oil :				
1513.29.11	---- Solid fractions of unrefined palm kernel oil		TNE			
1513.29.12	---- Solid fractions of unrefined babassu oil		TNE			
1513.29.13	---- Other, of unrefined palm kernel oil (palm kernel olein)		TNE			
1513.29.14	---- Other, of unrefined babassu oil		TNE			
		--- Other :				
1513.29.91	---- Solid fractions of palm kernel oil		TNE			
1513.29.92	---- Solid fractions of babassu oil		TNE			
1513.29.94	---- Palm kernel olein, refined, bleached and deodorised (RBD)		TNE			
1513.29.95	---- Palm kernel oil, refined, bleached and deodorised (RBD)		TNE			
1513.29.96	---- Other, palm kernel oil		TNE			
1513.29.97	---- Other, of babassu oil		TNE			
<b>15.14</b>	<b>Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.</b>					
		- Low erucic acid rape or colza oil and its fractions :				
1514.11.00	-- Crude oil		TNE			
1514.19	-- Other :					
1514.19.10	--- Fractions of unrefined oil		TNE			
1514.19.20	--- Refined		TNE			
1514.19.90	--- Other		TNE			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				(4)	(5)	
	- Other :					
1514.91.00	-- Crude oil		TNE			
1514.99	-- Other :					
1514.99.10	--- Fractions of unrefined oil		TNE			
1514.99.90	--- Other		TNE			
<b>15.15</b>	<b>Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.</b>					
	- Linseed oil and its fractions :					
1515.11.00	-- Crude oil		TNE			
1515.19.00	-- Other		TNE			
	- Maize (corn) oil and its fractions :					
1515.21.00	-- Crude oil		TNE			
1515.29	-- Other :					
	--- Fractions of unrefined oil :					
1515.29.11	---- Solid fractions		TNE			
1515.29.19	---- Other		TNE			
	---- Other :					
1515.29.91	---- Solid fractions		TNE			
1515.29.99	---- Other		TNE			
1515.30	- Castor oil and its fractions :					
1515.30.10	-- Crude oil		TNE			
1515.30.90	-- Other		TNE			
1515.50	- Sesame oil and its fractions :					
1515.50.10	-- Crude oil		TNE			
1515.50.20	-- Fractions of unrefined oil		TNE			
1515.50.90	-- Other		TNE			
1515.60.00	- Microbial fats and oils and their fractions		TNE			
1515.90	- Other :					
	-- Illipe nut oil :					
1515.90.11	-- Crude oil		TNE			
1515.90.12	-- Fractions of unrefined oil		TNE			
1515.90.19	-- Other		TNE			
	-- Tung oil :					
1515.90.21	-- Crude oil		TNE			
1515.90.22	-- Fractions of unrefined oil		TNE			
1515.90.29	-- Other		TNE			
	-- Jojoba oil :					
1515.90.31	-- Crude oil		TNE			
1515.90.32	-- Fractions of unrefined oil		TNE			
1515.90.39	-- Other		TNE			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				(4)	(5)	
	- - Other :					
1515.90.91	- - - Crude oil		TNE			
1515.90.92	- - - Fractions of unrefined oil		TNE			
1515.90.99	- - - Other		TNE			
<b>15.16</b>	<b>Animal, vegetable or microbial fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.</b>					
1516.10	- Animal fats and oils and their fractions :					
1516.10.20	- - Re-esterified		TNE			
1516.10.90	- - Other		TNE			
1516.20	- Vegetable fats and oils and their fractions :					
	- - Re-esterified, other than of oil palm :					
1516.20.11	- - - Of soya beans		TNE			
1516.20.12	- - - Of maize		TNE			
1516.20.14	- - - Of coconuts		TNE			
1516.20.17	- - - Of ground-nuts		TNE			
1516.20.18	- - - Of linseed		TNE			
1516.20.19	- - - Other		TNE			
	- - Re-esterified, of oil palm :					
1516.20.21	- - - Of the fruit of the oil palm, crude		TNE			
1516.20.22	- - - Of the fruit of the oil palm, other than crude		TNE			
1516.20.23	- - - Of palm kernels, crude		TNE			
1516.20.24	- - - Of palm kernels, refined, bleached and deodorised (RBD)		TNE			
1516.20.25	- - - Of palm kernel olein, crude		TNE			
1516.20.26	- - - Of palm kernel olein, refined, bleached and deodorised (RBD)		TNE			
1516.20.29	- - - Other		TNE			
	- - Hydrogenated, in flakes :					
1516.20.31	- - - Of ground-nuts; of coconuts; of soya beans		TNE			
1516.20.32	- - - Of linseed		TNE			
1516.20.33	- - - Of olives		TNE			
1516.20.34	- - - Of fruit of the oil palm		TNE			
1516.20.35	- - - Of palm kernels		TNE			
1516.20.39	- - - Other		TNE			
	- - Hydrogenated, in other forms :					
1516.20.41	- - - Of castor seeds (Opal wax)		TNE			
1516.20.42	- - - Of coconuts		TNE			
1516.20.43	- - - Of ground-nuts		TNE			
1516.20.44	- - - Of linseed		TNE			
1516.20.45	- - - Of olives		TNE			
1516.20.46	- - - Of fruit of the oil palm		TNE			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
1516.20.47	- - - Of palm kernels		TNE		
1516.20.48	- - - Of soya beans		TNE		
1516.20.49	- - - Other		TNE		
	- - Inter-esterified :				
1516.20.51	- - - Of linseed		TNE		
1516.20.52	- - - Of olives		TNE		
1516.20.53	- - - Of soya beans		TNE		
1516.20.54	- - - Of ground-nuts, of oil palm or coconuts		TNE		
1516.20.59	- - - Other		TNE		
	- - Elaidinised, palm stearin with an iodine value not exceeding 48 :				
1516.20.61	- - - Crude		TNE		
1516.20.62	- - - Refined, bleached and deodorised (RBD)		TNE		
1516.20.69	- - - Other		TNE		
	- - Elaidinised, other :				
1516.20.91	- - - Palm stearin, with an iodine value exceeding 48		TNE		
1516.20.92	- - - Of linseed		TNE		
1516.20.93	- - - Of olives		TNE		
1516.20.94	- - - Of soya beans		TNE		
1516.20.96	- - - Refined, bleached and deodorised (RBD) palm kernel stearin		TNE		
1516.20.98	- - - Of ground-nuts, of oil palm or of coconuts		TNE		
1516.20.99	- - - Other		TNE		
1516.30.00	- Microbial fats and oils and their fractions		TNE		

**15.17**

**Margarine; edible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats and oils or their fractions of heading 15.16.**

1517.10	- Margarine, excluding liquid margarine :	
1517.10.10	- - In airtight container for retail sale	TNE
1517.10.90	- - Other	TNE
1517.90	- Other :	
1517.90.10	- - Imitation ghee	TNE
1517.90.20	- - Liquid margarine	TNE
1517.90.30	- - Of a kind used as mould release preparations	TNE
	- - Imitation lard; shortening :	
1517.90.43	- - - Shortening	TNE
1517.90.44	- - - Imitation lard	TNE
1517.90.50	- - Other solid mixtures or preparations of vegetable fats or oils or of their fractions	TNE
	- - Other liquid mixtures or preparations of vegetable fats or oils or of their fractions :	
1517.90.61	- - - In which ground-nut oil predominates	TNE
1517.90.62	- - - In which crude palm oil predominates	TNE
1517.90.63	- - - In which other palm oil predominates, in packings of a net weight not exceeding 25 kg	TNE

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
1517.90.64	- - - In which other palm oil predominates, in packings of a net weight exceeding 25 kg	TNE			
1517.90.65	- - - In which palm kernel oil predominates	TNE			
1517.90.66	- - - In which palm kernel olein predominates	TNE			
1517.90.67	- - - In which either soya-bean oil or coconut oil predominates	TNE			
1517.90.68	- - - In which illipe nut oil predominates	TNE			
1517.90.69	- - - Other	TNE			
1517.90.80	- - Of mixtures or preparations of animal fats or oils or of their fractions	TNE			
1517.90.90	- - Other	TNE			
<b>15.18</b>	<b>Animal, vegetable or microbial 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, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.</b>				
	- Animal, vegetable or microbial 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 :				
1518.00.12	- - Animal fats and oils	TNE			
1518.00.14	- - Ground-nut, soya-bean, palm or coconut oil	TNE			
1518.00.15	- - Linseed oil and its fractions	TNE			
1518.00.16	- - Olive oil and its fractions	TNE			
1518.00.19	- - Other	TNE			
1518.00.20	- Inedible mixtures or preparations of animal fats or oils or of fractions of different animal fats or oils	TNE			
	- Inedible mixtures or preparations of vegetable fats or oils or of fractions of different vegetable fats or oils :				
1518.00.32	- - Of palm oil or palm kernel olein, neutralised, bleached and deodorised (NBD) or refined, bleached and deodorised (RBD)	TNE			
1518.00.33	- - Of linseed	TNE			
1518.00.34	- - Of olives	TNE			
1518.00.35	- - Of ground-nuts	TNE			
1518.00.36	- - Of soya beans or coconuts	TNE			
1518.00.37	- - Of cotton seeds	TNE			
1518.00.38	- - Of the fruit of the oil palm or of palm kernels, other	TNE			
1518.00.39	- - Other	TNE			
1518.00.60	- Inedible mixtures or preparations of animal fats or oils or of fractions thereof and vegetable fats or oils or fractions thereof	TNE			
1518.00.90	- Other	TNE			
<b>15.20</b>	<b>Glycerol, crude; glycerol waters and glycerol lyes.</b>				
1520.00.10	- Crude glycerol	TNE			
1520.00.90	- Other	TNE			

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
<b>15.21</b>		<b>Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.</b>				
	1521.10.00	- Vegetable waxes			TNE	
	1521.90	- Other :				
	1521.90.10	-- Beeswax and other insect waxes			TNE	
	1521.90.20	-- Spermaceti			TNE	
<b>15.22</b>		<b>Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.</b>				
	1522.00.10	- Degras			TNE	
	1522.00.90	- Other			TNE	

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)

## Section IV

### **PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; PRODUCTS, WHETHER OR NOT CONTAINING NICOTINE, INTENDED FOR INHALATION WITHOUT COMBUSTION; OTHER NICOTINE CONTAINING PRODUCTS INTENDED FOR THE INTAKE OF NICOTINE INTO THE HUMAN BODY**

#### **Note.**

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

## Chapter 16

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

#### **Notes.**

1. This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, as well as insects, prepared or preserved by the processes specified in Chapter 2 or 3, Note 6 to Chapter 4 or in 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, insects, 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, blood or insects, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat, meat offal or insects. This subheading takes precedence over all other subheadings of heading 16.02.
2. The fish, crustaceans, molluscs and other aquatic invertebrates specified in the subheadings of heading 16.04 or 16.05 under their common names only, are of the same species as those mentioned in Chapter 3 under the same name.

#### **16.01**

#### **Sausages and similar products, of meat, meat offal, blood or insects; food preparations based on these products.**

- |            |  |     |
|------------|--|-----|
| 1601.00.10 | - In airtight containers for retail sale | KGM |
| 1601.00.90 | - Other                                  | KGM |

#### **16.02**

#### **Other prepared or preserved meat, meat offal, blood or insects.**

- |            |   |     |
|------------|---|-----|
| 1602.10    | - Homogenised preparations :                                |     |
| 1602.10.10 | - - Containing pork, in airtight containers for retail sale | KGM |
| 1602.10.90 | - - Other   | KGM |

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
1602.20.00	- Of liver of any animal		KGM			
	- Of poultry of heading 01.05 :					
1602.31	- - Of turkeys :					
1602.31.10	- - - In airtight containers for retail sale		KGM			
	- - - Other :					
1602.31.91	- - - - Of mechanically deboned or separated meat		KGM			
1602.31.99	- - - - Other		KGM			
1602.32	- - Of fowls of the species <i>Gallus domesticus</i> :					
1602.32.10	- - - Chicken curry, in airtight containers for retail sale		KGM			
1602.32.90	- - - Other		KGM			
1602.39.00	- - Other		KGM			
	- Of swine :					
1602.41	- - Hams and cuts thereof :					
1602.41.10	- - - In airtight containers for retail sale		KGM			
1602.41.90	- - - Other		KGM			
1602.42	- - Shoulders and cuts thereof :					
1602.42.10	- - - In airtight containers for retail sale		KGM			
1602.42.90	- - - Other		KGM			
1602.49	- - Other, including mixtures :					
	- - - Luncheon meat :					
1602.49.11	- - - - In airtight containers for retail sale		KGM			
1602.49.19	- - - - Other		KGM			
	- - - Other :					
1602.49.91	- - - - In airtight containers for retail sale		KGM			
1602.49.99	- - - - Other		KGM			
1602.50	- Of bovine animals :					
1602.50.10	- - In airtight containers for retail sale		KGM			
1602.50.90	- - Other		KGM			
1602.90	- Other, including preparations of blood of any animal :					
1602.90.10	- - Mutton curry, in airtight containers for retail sale		KGM			
1602.90.20	- - Preparations of blood		KGM			
1602.90.90	- - Other		KGM			
<b>16.03</b>	<b>Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.</b>					
1603.00.10	- Of meat		KGM			
1603.00.90	- Other		KGM			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>16.04</b>	<b>Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.</b>				
	- Fish, whole or in pieces, but not minced :				
1604.11	-- Salmon :				
1604.11.10	--- In airtight containers for retail sale		KGM		
1604.11.90	--- Other		KGM		
1604.12	-- Herrings :				
1604.12.10	--- In airtight containers for retail sale		KGM		
1604.12.90	--- Other		KGM		
1604.13	-- Sardines, sardinella and brisling or sprats :				
	--- Sardines :				
1604.13.11	---- In airtight containers for retail sale		KGM		
1604.13.19	---- Other		KGM		
	--- Other :				
1604.13.91	---- In airtight containers for retail sale		KGM		
1604.13.99	---- Other		KGM		
1604.14	-- Tunas, skipjack tuna and bonito ( <i>Sarda spp.</i> ) :				
	--- In airtight containers for retail sale :				
1604.14.11	---- Tunas		KGM		
1604.14.19	---- Other		KGM		
	--- Other :				
1604.14.91	---- Pre-cooked tunas		KGM		
1604.14.99	---- Other		KGM		
1604.15	-- Mackerel :				
1604.15.10	--- In airtight containers for retail sale		KGM		
1604.15.90	--- Other		KGM		
1604.16	-- Anchovies :				
1604.16.10	--- In airtight containers for retail sale		KGM		
1604.16.90	--- Other		KGM		
1604.17	-- Eels :				
1604.17.10	--- In airtight containers for retail sale		KGM		
1604.17.90	--- Other		KGM		
1604.18	-- Shark fins :				
1604.18.10	--- Ready for immediate consumption		KGM		
	--- Other :				
1604.18.91	---- In airtight containers for retail sale		KGM		
1604.18.99	---- Other		KGM		
1604.19	-- Other :				
1604.19.20	--- Horse mackerel, in airtight containers for retail sale		KGM		
1604.19.30	--- Other, in airtight containers for retail sale		KGM		
1604.19.90	--- Other		KGM		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
1604.20	- Other prepared or preserved fish :				
1604.20.20	-- Fish sausages		KGM		
1604.20.30	-- Fish ball		KGM		
1604.20.40	-- Fish paste		KGM		
	-- Other :				
1604.20.91	--- In airtight containers for retail sale		KGM		
1604.20.99	--- Other		KGM		
	-- Caviar and caviar substitutes :				
1604.31.00	-- Caviar		KGM		
1604.32.00	-- Caviar substitutes		KGM		
<b>16.05</b>	<b>Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.</b>				
1605.10	- Crab :				
	-- In airtight containers for retail sale :				
1605.10.11	--- Swimming crabs (crabs of the family <i>Portunidae</i> )		KGM		
1605.10.12	--- King crabs (crabs of the family <i>Lithodidae</i> )		KGM		
1605.10.13	--- Snow crabs (crabs of the family <i>Oregoniidae</i> )		KGM		
1605.10.14	--- Other		KGM		
1605.10.90	- Other		KGM		
	- Shrimps and prawns :				
1605.21.00	-- Not in airtight container		KGM		
1605.29	-- Other :				
1605.29.20	--- Shrimp ball		KGM		
1605.29.30	--- Breaded shrimp		KGM		
1605.29.90	--- Other		KGM		
1605.30.00	- Lobster		KGM		
1605.40.00	- Other crustaceans		KGM		
	- Molluscs :				
1605.51.00	-- Oysters		KGM		
1605.52.00	-- Scallops, including queen scallops		KGM		
1605.53.00	-- Mussels		KGM		
1605.54	-- Cuttle fish and squid :				
1605.54.10	--- In airtight containers for retail sale		KGM		
1605.54.90	--- Other		KGM		
1605.55.00	-- Octopus		KGM		
1605.56.00	-- Clams, cockles and arkshells		KGM		
1605.57	-- Abalone :				
1605.57.10	--- In airtight containers for retail sale		KGM		
1605.57.90	--- Other		KGM		
1605.58.00	-- Snails, other than sea snails		KGM		
1605.59.00	-- Other		KGM		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				(4)	(5)	(6)
	- Other aquatic invertebrates :					
1605.61.00	-- Sea cucumbers		KGM			
1605.62.00	-- Sea urchins		KGM			
1605.63.00	-- Jellyfish		KGM			
1605.69.00	-- Other		KGM			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
Chapter 17					

### **Sugars and sugar confectionery**

**Note.**

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

**Subheading Notes.**

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

**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	TNE
1701.13.00	-- Cane sugar specified in Subheading Note 2 to this Chapter	TNE
1701.14.00	-- Other cane sugar	TNE
- Other :		
1701.91.00	-- Containing added flavouring or colouring matter	TNE
1701.99	-- Other :	
1701.99.10	--- Refined sugar	TNE
1701.99.90	--- Other	TNE

**17.02**

**Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.**

- Lactose and lactose syrup :

1702.11.00	-- Containing by weight 99 % or more lactose, expressed as anhydrous lactose, KGM calculated on the dry matter	KGM
1702.19.00	-- Other	KGM
1702.20.00	- Maple sugar and maple syrup	KGM
- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose :		
1702.30.10	-- Glucose	KGM
1702.30.20	-- Glucose syrup	KGM
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	KGM
1702.50.00	- Chemically pure fructose	KGM

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				(4)	(5)	
1702.60	- Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose, excluding invert sugar :					
1702.60.10	- - Fructose		KGM			
1702.60.20	- - Fructose syrup		KGM			
1702.90	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose :					
	- - Maltose and maltose syrups :					
1702.90.11	- - - Chemically pure maltose		KGM			
1702.90.19	- - - Other		KGM			
1702.90.20	- - Artificial honey, whether or not mixed with natural honey		KGM			
1702.90.30	- - Flavoured or coloured sugars (excluding maltose)		KGM			
1702.90.40	- - Caramel		KGM			
	- - Palm sugar :					
1702.90.51	- - - Coconut sap sugar		KGM			
1702.90.59	- - - Other		KGM			
	- - Other :					
1702.90.91	- - - Sugar syrups		KGM			
1702.90.99	- - - Other		KGM			
<b>17.03</b>	<b>Molasses resulting from the extraction or refining of sugar.</b>					
1703.10	- Cane molasses :					
1703.10.10	- - Containing added flavouring or colouring matter		KGM			
1703.10.90	- - Other		KGM			
1703.90	- Other :					
1703.90.10	- - Containing added flavouring or colouring matter		KGM			
1703.90.90	- - Other		KGM			
<b>17.04</b>	<b>Sugar confectionery (including white chocolate), not containing cocoa.</b>					
1704.10.00	- Chewing gum, whether or not sugar-coated		KGM			
1704.90	- Other :					
1704.90.10	- - Medicated pastilles and drops		KGM			
1704.90.20	- - White chocolate		KGM			
	- - Other :					
1704.90.91	- - - Soft, containing gelatin		KGM			
1704.90.99	- - - Other		KGM			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY			
(1)	(2)	(3)	(4)	(5)	(6)			
<b>Chapter 18</b>								
<b>Cocoa and cocoa preparations</b>								
<b>Notes.</b>								
<p>1. This Chapter does not cover :</p> <ul style="list-style-type: none"> <li>(a) Food preparations containing more than 20 % by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);</li> <li>(b) Preparations of headings 04.03, 19.01, 19.02, 19.04, 19.05, 21.05, 22.02, 22.08, 30.03 or 30.04.</li> </ul> <p>2. Heading 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.</p>								
<b>18.01</b>	<b>Cocoa beans, whole or broken, raw or roasted.</b>							
1801.00.10	- Fermented				KGM			
1801.00.90	- Other				KGM			
<b>18.02</b>	1802.00.00	<b>Cocoa shells, husks, skins and other cocoa waste.</b>			KGM			
<b>18.03</b>	<b>Cocoa paste, whether or not defatted.</b>							
1803.10.00	- Not defatted				KGM			
1803.20.00	- Wholly or partly defatted				KGM			
<b>18.04</b>	1804.00.00	<b>Cocoa butter, fat and oil.</b>			KGM			
<b>18.05</b>	1805.00.00	<b>Cocoa powder, not containing added sugar or other sweetening matter.</b>			KGM			
<b>18.06</b>	<b>Chocolate and other food preparations containing cocoa.</b>							
1806.10.00	- Cocoa powder, containing added sugar or other sweetening matter				KGM			
1806.20	- Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg :							
1806.20.10	- - Chocolate confectionery in blocks, slabs or bars				KGM			
1806.20.90	- - Other				KGM			
	- - Other, in blocks, slabs or bars :							
1806.31.00	- - Filled				KGM			
1806.32.00	- - Not filled				KGM			
1806.90	- Other :							
1806.90.10	- - Chocolate confectionery in tablets or pastilles				KGM			
1806.90.30	- - Food preparations of flour, meal, starch or malt extract, containing 40 % or more but not exceeding 50 % by weight of cocoa calculated on a totally defatted basis				KGM			
1806.90.40	- - Food preparations of goods of headings 04.01 to 04.04, containing 5 % or more but not exceeding 10 % by weight of cocoa calculated on a totally defatted basis, specially prepared for infants or young children, not put up for retail sale				KGM			
1806.90.90	- - Other				KGM			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)

## 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, insects, 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.

#### 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	- Preparations suitable for infants or young children, put up for retail sale :	
1901.10.10	- - Of malt extract	KGM
1901.10.20	- - Of goods of headings 04.01 to 04.04	KGM
1901.10.30	- - Of soya-bean powder	KGM
	- - Other :	
1901.10.91	- - - Medical foods	KGM
1901.10.92	- - - Other, for children age over 1 year but not exceeding 3 years	KGM
1901.10.99	- - - Other	KGM
1901.20	- Mixes and doughs for the preparation of bakers' wares of heading 19.05 :	
1901.20.10	- - Of flour, groats, meal, starch or malt extract, not containing cocoa	KGM
1901.20.20	- - Of flour, groats, meal, starch or malt extract, containing cocoa	KGM
1901.20.30	- - Other, not containing cocoa	KGM
1901.20.40	- - Other, containing cocoa	KGM
1901.90	- Other :	

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
- - Preparations suitable for infants or young children, not put up for retail sale :						
1901.90.11	- - - Medical foods		KGM			
1901.90.19	- - - Other		KGM			
1901.90.20	- - Malt extract		KGM			
- - Other, of goods of headings 04.01 to 04.04 :						
1901.90.31	- - - Filled milk		KGM			
1901.90.32	- - - Other, containing cocoa powder		KGM			
1901.90.39	- - - Other		KGM			
- - Other soya-based preparations :						
1901.90.41	- - - In powder form		KGM			
1901.90.49	- - - In other forms		KGM			
- - Other :						
1901.90.91	- - - Medical foods		KGM			
1901.90.99	- - - Other		KGM			

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	KGM
1902.19	- - Other :	
1902.19.20	- - - Rice vermicelli (including bee hoon)	KGM
1902.19.30	- - - Transparent vermicelli	KGM
1902.19.40	- - - Other noodles	KGM
1902.19.90	- - - Other	KGM
1902.20	- Stuffed pasta, whether or not cooked or otherwise prepared :	
1902.20.10	- - Stuffed with meat or meat offal	KGM
1902.20.30	- - Stuffed with fish, crustaceans or molluscs	KGM
1902.20.90	- - Other	KGM
1902.30	- Other pasta :	
1902.30.20	- - Rice vermicelli (including bee hoon)	KGM
1902.30.30	- - Transparent vermicelli	KGM
1902.30.40	- - Other instant noodles	KGM
1902.30.90	- - Other	KGM
1902.40.00	- Couscous	KGM

19.03 1903.00.00 **Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.** KGM

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
<b>19.04</b>		<b>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.</b>				
1904.10	- Prepared foods obtained by the swelling or roasting of cereals or cereal products :					
1904.10.10	- - Containing cocoa		KGM			
1904.10.90	- - Other		KGM			
1904.20	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals :					
1904.20.10	- - Prepared foods obtained from unroasted cereal flakes		KGM			
1904.20.90	- - Other		KGM			
1904.30.00	- Bulgur wheat		KGM			
1904.90	- Other :					
1904.90.10	- - Rice preparations, including pre-cooked rice		KGM			
1904.90.90	- - Other		KGM			
<b>19.05</b>		<b>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.</b>				
1905.10.00	- Crispbread		KGM			
1905.20.00	- Gingerbread and the like		KGM			
	- Sweet biscuits; waffles and wafers :					
1905.31	- - Sweet biscuits :					
1905.31.10	- - - Not containing cocoa		KGM			
1905.31.20	- - - Containing cocoa		KGM			
1905.32	- - Waffles and wafers :					
1905.32.10	- - - Waffles		KGM			
1905.32.20	- - - Wafers		KGM			
1905.40	- Rusks, toasted bread and similar toasted products :					
1905.40.10	- - Not containing added sugar, honey, eggs, fats, cheese or fruit		KGM			
1905.40.90	- - Other		KGM			
1905.90	- Other :					
1905.90.10	- - Unsweetened teething biscuits		KGM			
1905.90.20	- - Other unsweetened biscuits		KGM			
1905.90.30	- - Cakes		KGM			
1905.90.40	- - Pastries		KGM			
1905.90.50	- - Flourless bakers' wares		KGM			
1905.90.60	- - Empty cachets and similar products of a kind suitable for pharmaceutical use		KGM			
1905.90.70	- - Communion wafers, sealing wafers, rice paper and similar products		KGM			
1905.90.80	- - Other crisp savoury food products		KGM			
1905.90.90	- - Other		KGM			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)

## 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) Vegetable fats and oils (Chapter 15);
  - (c) Food preparations containing more than 20 % by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
  - (d) Bakers' wares and other products of heading 19.05; or
  - (e) Homogenised composite food preparations of heading 21.04.
2. Headings 20.07 and 20.08 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading 17.04) or chocolate confectionery (heading 18.06).
3. Headings 20.01, 20.04 and 20.05 cover, as the case may be, only those products of Chapter 7 or of heading 11.05 or 11.06 (other than flour, meal and powder of the products of Chapter 8) which have been prepared or preserved by processes other than those referred to in Note 1 (a).
4. Tomato juice the dry weight content of which is 7 % or more is to be classified in heading 20.02.
5. For the purposes of heading 20.07, the expression "obtained by cooking" means obtained by heat treatment at atmospheric pressure or under reduced pressure to increase the viscosity of a product through reduction of water content or other means.
6. For the purposes of heading 20.09, the expression "juices, unfermented and not containing added spirit" means juices of an alcoholic strength by volume (see Note 2 to Chapter 22) not exceeding 0.5 % vol.

#### Subheading Notes.

1. For the purposes of subheading 2005.10, the expression "homogenised vegetables" means preparations of vegetables, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Subheading 2005.10 takes precedence over all other subheadings of heading 20.05.
2. For the purposes of subheading 2007.10, the expression "homogenised preparations" means preparations of fruit, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Subheading 2007.10 takes precedence over all other subheadings of heading 20.07.
3. For the purposes of subheadings 2009.12, 2009.21, 2009.31, 2009.41, 2009.61 and 2009.71, the expression "Brix value" means the direct reading of degrees Brix obtained from a Brix hydrometer or of refractive index expressed in terms of percentage sucrose content obtained from a refractometer, at a temperature of 20 °C or corrected for 20 °C if the reading is made at a different temperature.

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
<b>20.01</b>	<b>Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.</b>					
2001.10.00	- Cucumbers and gherkins		KGM			
2001.90	- Other :					
2001.90.10	- - Onions		KGM			
2001.90.90	- - Other		KGM			
<b>20.02</b>	<b>Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.</b>					
2002.10.00	- Tomatoes, whole or in pieces		KGM			
2002.90	- Other :					
2002.90.10	- - Tomato paste		KGM			
2002.90.20	- - Tomato powder		KGM			
2002.90.90	- - Other		KGM			
<b>20.03</b>	<b>Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.</b>					
2003.10.00	- Mushrooms of the genus <i>Agaricus</i>		KGM			
2003.90	- Other :					
2003.90.10	- - Truffles		KGM			
2003.90.90	- - Other		KGM			
<b>20.04</b>	<b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.</b>					
2004.10.00	- Potatoes		KGM			
2004.90	- Other vegetables and mixtures of vegetables :					
2004.90.10	- - Suitable for infants or young children		KGM			
2004.90.90	- - Other		KGM			
<b>20.05</b>	<b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.</b>					
2005.10	- Homogenised vegetables :					
2005.10.20	- - Suitable for infants or young children		KGM			
2005.10.30	- - Suitable for dietetic purposes		KGM			
2005.20	- Potatoes :					
	- - In sticks form :					
2005.20.11	- - - In airtight containers for retail sale		KGM			
2005.20.19	- - - Other		KGM			
	- - Other :					
2005.20.91	- - - In airtight containers for retail sale		KGM			
2005.20.99	- - - Other		KGM			
2005.40.00	- Peas ( <i>Pisum sativum</i> )		KGM			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
	- Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> ) :				
2005.51.00	-- Beans, shelled		KGM		
2005.59	-- Other :				
2005.59.10	--- In airtight containers for retail sale		KGM		
2005.59.90	--- Other		KGM		
2005.60.00	- Asparagus		KGM		
2005.70.00	- Olives		KGM		
2005.80.00	- Sweet corn ( <i>Zea mays var. saccharata</i> )		KGM		
	- Other vegetables and mixtures of vegetables :				
2005.91.00	-- Bamboo shoots		KGM		
2005.99	-- Other :				
2005.99.10	--- In airtight containers for retail sale		KGM		
2005.99.90	--- Other		KGM		
<b>20.06</b>	<b>2006.00.00</b>	<b>Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).</b>	<b>KGM</b>		
<b>20.07</b>		<b>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.</b>			
2007.10.00	- Homogenised preparations		KGM		
	- Other :				
2007.91.00	-- Citrus fruit		KGM		
2007.99	-- Other :				
2007.99.10	--- Fruit pastes other than of mangoes, pineapples or strawberries		KGM		
2007.99.20	--- Jams and fruit jellies		KGM		
2007.99.30	--- Mango purée		KGM		
2007.99.90	--- Other		KGM		
<b>20.08</b>		<b>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.</b>			
	- Nuts, ground-nuts and other seeds, whether or not mixed together :				
2008.11	-- Ground-nuts :				
2008.11.10	--- Roasted		KGM		
2008.11.20	--- Peanut butter		KGM		
2008.11.90	--- Other		KGM		
2008.19	-- Other, including mixtures :				
2008.19.10	--- Casew nuts		KGM		
	--- Other :				
2008.19.91	---- Roasted		KGM		
2008.19.99	---- Other		KGM		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
2008.20	- Pineapples :				
2008.20.10	- - In airtight containers for retail sale		KGM		
2008.20.90	- - Other		KGM		
2008.30	- Citrus fruit :				
2008.30.10	- - Containing added sugar or other sweetening matter or spirit		KGM		
2008.30.90	- - Other		KGM		
2008.40.00	- Pears		KGM		
2008.50.00	- Apricots		KGM		
2008.60	- Cherries :				
2008.60.10	- - Containing added sugar or other sweetening matter or spirit		KGM		
2008.60.90	- - Other		KGM		
2008.70	- Peaches, including nectarines :				
2008.70.10	- - Containing added sugar or other sweetening matter or spirit		KGM		
2008.70.90	- - Other		KGM		
2008.80.00	- Strawberries		KGM		
	- Other, including mixtures other than those of subheading 2008.19 :				
2008.91.00	- - Palm hearts		KGM		
2008.93	- - Cranberries ( <i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccus</i> ); lingonberries ( <i>Vaccinium vitis-idaea</i> ) :				
2008.93.10	- - - Containing added sugar or other sweetening matter or spirit		KGM		
2008.93.90	- - - Other		KGM		
2008.97	- - Mixtures :				
2008.97.10	- - - Of stems, roots and other edible parts of plants, not including fruits or nuts whether or not containing added sugar or other sweetening matter or spirit		KGM		
2008.97.20	- - - Other, containing added sugar or other sweetening matter or spirit		KGM		
2008.97.90	- - - Other		KGM		
2008.99	- - Other :				
2008.99.10	- - - Lychees		KGM		
2008.99.20	- - - Longans		KGM		
2008.99.30	- - - Of stems, roots and other edible parts of plants, not including fruits or nuts whether or not containing added sugar or other sweetening matter or spirit		KGM		
2008.99.40	- - - Other, containing added sugar or other sweetening matter or spirit		KGM		
2008.99.90	- - - Other		KGM		

## 20.09

**Fruit or nut juices (including grape must and coconut water) 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	LTR
2009.12.00	- - Not frozen, of a Brix value not exceeding 20	LTR
2009.19.00	- - Other	LTR
	- Grapefruit juice; pomelo juice :	
2009.21.00	- - Of a Brix value not exceeding 20	LTR

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
2009.29.00	- - Other		LTR			
	- Juice of any other single citrus fruit :					
2009.31.00	- - Of a Brix value not exceeding 20		LTR			
2009.39.00	- - Other		LTR			
	- Pineapple juice :					
2009.41.00	- - Of a Brix value not exceeding 20		LTR			
2009.49.00	- - Other		LTR			
2009.50.00	- Tomato juice		LTR			
	- Grape juice (including grape must) :					
2009.61.00	- - Of a Brix value not exceeding 30		LTR			
2009.69.00	- - Other		LTR			
	- Apple juice :					
2009.71.00	- - Of a Brix value not exceeding 20		LTR			
2009.79.00	- - Other		LTR			
	- Juice of any other single fruit, nut or vegetable :					
2009.81	- - - Cranberry ( <i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccus</i> ) juice; lingonberry ( <i>Vaccinium vitis-idaea</i> ) juice :					
2009.81.10	- - - Suitable for infants or young children		LTR			
2009.81.90	- - - Other		LTR			
2009.89	- - Other :					
2009.89.10	- - - Blackcurrant juice		LTR			
2009.89.20	- - - Coconut water		LTR			
2009.89.30	- - - Coconut water concentrate		LTR			
2009.89.40	- - - Mango juice concentrate		LTR			
	- - - Other :					
2009.89.91	- - - - Suitable for infants or young children		LTR			
2009.89.99	- - - - Other		LTR			
2009.90	- Mixtures of juices :					
2009.90.10	- - Suitable for infants or young children		LTR			
	- - Other :					
2009.90.91	- - - Ready for immediate consumption		LTR			
2009.90.99	- - - Other		LTR			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>Chapter 21</b>					
<b>Miscellaneous edible preparations</b>					
<b>Notes.</b>					
<p>1. This Chapter does not cover :</p> <ul style="list-style-type: none"> <li>(a) Mixed vegetables of heading 07.12;</li> <li>(b) Roasted coffee substitutes containing coffee in any proportion (heading 09.01);</li> <li>(c) Flavoured tea (heading 09.02);</li> <li>(d) Spices or other products of headings 09.04 to 09.10;</li> <li>(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, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);</li> <li>(f) Products of heading 24.04;</li> <li>(g) Yeast put up as a medicament or other products of heading 30.03 or 30.04; or</li> <li>(h) Prepared enzymes of heading 35.07.</li> </ul> <p>2. Extracts of the substitutes referred to in Note 1 (b) above are to be classified in heading 21.01.</p> <p>3. For the purposes of heading 21.04, the expression "homogenised composite food preparations" means preparations consisting of a finely homogenised mixture of two or more basic ingredients such as meat, fish, vegetables, fruit or nuts, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.</p>					
<b>21.01</b>	<b>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.</b>				
	- 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	- - Extracts, essences and concentrates :				
	- - - Instant coffee :				
2101.11.11	- - - - In packings of a net weight not less than 20 kg				KGM
2101.11.19	- - - - Other				KGM
2101.11.90	- - - Other				KGM
2101.12	- - Preparations with a basis of extracts, essences or concentrates or with a basis of coffee :				
2101.12.10	- - - Mixtures in paste form with a basis of ground roasted coffee, containing vegetable fats				KGM
	- - - Other :				
2101.12.91	- - - - Coffee preparation with a basis of extracts, essences or concentrate containing added sugar, whether or not containing creamer				KGM
2101.12.92	- - - - Coffee preparation with a basis of ground roasted coffee containing added sugar, whether or not containing creamer				KGM
2101.12.99	- - - - Other				

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				(4)	(5)	
2101.20	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté :					
2101.20.20	- - Tea extracts for the manufacture of tea preparations, in powder form		KGM			
2101.20.30	- - Preparations of tea consisting of a mixture of tea, milk powder and sugar		KGM			
2101.20.90	- - Other		KGM			
2101.30.00	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof		KGM			
<b>21.02</b>	<b>Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.</b>					
2102.10.00	- Active yeasts		KGM			
2102.20	- Inactive yeasts; other single-cell micro-organisms, dead :					
2102.20.10	- - Of a kind used in animal feeding		KGM			
2102.20.90	- - Other		KGM			
2102.30.00	- Prepared baking powders		KGM			
<b>21.03</b>	<b>Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.</b>					
2103.10.00	- Soya sauce		KGM			
2103.20.00	- Tomato ketchup and other tomato sauces		KGM			
2103.30.00	- Mustard flour and meal and prepared mustard		KGM			
2103.90	- Other :					
	- - Sauces and preparations therefor :					
2103.90.11	- - - Chili sauce		KGM			
2103.90.12	- - - Fish sauce		KGM			
2103.90.13	- - - Other sauces		KGM			
2103.90.19	- - - Other		KGM			
	- - Mixed condiments and mixed seasonings :					
2103.90.21	- - - Shrimp paste including belachan (blachan)		KGM			
2103.90.29	- - - Other		KGM			
<b>21.04</b>	<b>Soups and broths and preparations therefor; homogenised composite food preparations.</b>					
2104.10	- Soups and broths and preparations therefor :					
	- - Containing meat :					
2104.10.11	- - - Suitable for infants or young children		KGM			
2104.10.19	- - - Other		KGM			
	- - Other :					
2104.10.91	- - - Suitable for infant or young children		KGM			
2104.10.99	- - - Other		KGM			
2104.20	- Homogenised composite food preparations :					
	- - Containing meat :					
2104.20.11	- - - Suitable for infants or young children		KGM			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
2104.20.19	- - - Other		KGM		
	- - Other :				
2104.20.91	- - - Suitable for infants or young children		KGM		
2104.20.99	- - - Other		KGM		
<b>21.05</b>	<b>2105.00.00</b>	<b>Ice cream and other edible ice, whether or not containing cocoa.</b>	<b>KGM</b>		
<b>21.06</b>		<b>Food preparations not elsewhere specified or included.</b>			
2106.10.00	- Protein concentrates and textured protein substances		KGM		
2106.90	- Other :				
	- - Beancurd :				
2106.90.11	- - - Dried bean curd and dried bean curd stick		KGM		
2106.90.12	- - - Fresh soybean curd (tofu)		KGM		
2106.90.19	- - - Other		KGM		
2106.90.20	- - Powdered alcohol		KGM		\$113.00 per kgm
2106.90.30	- - Non-dairy creamer		KGM		
	- - Autolysed yeast extracts :				
2106.90.41	- - - In powder form		KGM		
2106.90.49	- - - Other		KGM		
	- - Other, non-alcoholic preparations of a kind used for the making or for the manufacture of beverages :				
2106.90.53	- - - Ginseng based products		KGM		
2106.90.54	- - - Other preparations of a kind used as raw material for the manufacture of composite concentrates	KGM			
2106.90.55	- - - Other, composite concentrates for simple dilution with water to make beverages	KGM			
2106.90.59	- - - Other		KGM		
	- - Other, alcoholic preparations of a kind used for the making or for the manufacture of beverages :				
	- - - Preparations of a kind used as raw material for the manufacture of composite concentrates :				
2106.90.61	- - - - Of a kind used for the manufacture of alcoholic beverages, in liquid form		LTR		\$88.00 per litre of alcohol
2106.90.62	- - - - Of a kind used for the manufacture of alcoholic beverages, in other forms		KGM		\$113.00 per kgm
	- - - Composite concentrates for simple dilution with water to make beverages :				
2106.90.64	- - - - Of a kind used for making alcoholic beverages, in liquid form		LTR		\$88.00 per litre of alcohol
2106.90.65	- - - - Of a kind used for making alcoholic beverages, in other forms		KGM		\$113.00 per kgm
2106.90.66	- - - Other, of a kind used for the manufacture of alcoholic beverages, in liquid form		LTR		\$88.00 per litre of alcohol
2106.90.67	- - - Other, of a kind used for the manufacture of alcoholic beverages, in other forms		KGM		\$113.00 per kgm

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
2106.90.69	- - - Other		KGM			
	- - Other food supplements; fortificant mixes :					
2106.90.71	- - - Food supplements based on ginseng		KGM			
2106.90.72	- - - Other food supplements		KGM			
2106.90.73	- - - Fortificant mixes		KGM			
	- - Food preparations for use by infants or young children :					
2106.90.81	- - - Food preparations for lactase deficient infants or young children		KGM			
2106.90.89	- - - Other		KGM			
	- - Other :					
2106.90.91	- - - Other, mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used for food processing		KGM			
2106.90.92	- - - Flavoured or coloured syrups		KGM			
2106.90.93	- - - Coconut milk, whether or not powdered		KGM			
2106.90.95	- - - Seri kaya		KGM			
2106.90.96	- - - Other medical foods		KGM			
2106.90.97	- - - Tempeh		KGM			
2106.90.98	- - - Other flavouring preparations		KGM			
2106.90.99	- - - Other		KGM			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)

## 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.

## 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	- Mineral waters and aerated waters :	
2201.10.10	-- Mineral waters	LTR
2201.10.20	-- Aerated waters	LTR
2201.90	- Other :	
2201.90.10	-- Ice and snow	LTR
2201.90.90	-- Other	LTR

## 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, nut or vegetable juices of heading 20.09.

2202.10	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured :	
2202.10.20	-- Energy drink whether or not aerated	LTR
2202.10.30	-- Other sparkling mineral waters or aerated waters, flavoured	LTR
2202.10.90	-- Other	LTR
	- Other :	
2202.91.00	-- Non-alcoholic beer	LTR

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
	2202.99	- - Other :				
	2202.99.10	--- Flavoured UHT milk based drinks	LTR			
	2202.99.20	--- Soya milk drinks	LTR			
	2202.99.30	--- Coconut water based drinks	LTR			
	2202.99.40	--- Coffee based drinks or coffee flavoured drinks	LTR			
	2202.99.50	--- Other non-aerated beverages ready for immediate consumption without dilution	LTR			
	2202.99.90	--- Other	LTR			
<b>22.03</b>	<b>Beer made from malt.</b>					
		- Stout or porter :				
	2203.00.11	- - Of an alcoholic strength by volume not exceeding 5.8 % vol.	LTR	\$16.00 per litre of alcohol	Free	\$60.00 per litre of alcohol
	2203.00.19	- - Other	LTR	\$16.00 per litre of alcohol	Free	\$60.00 per litre of alcohol
		- Other, including ale :				
	2203.00.91	- - Of an alcoholic strength by volume not exceeding 5.8 % vol.	LTR	\$16.00 per litre of alcohol	Free	\$60.00 per litre of alcohol
	2203.00.99	- - Other	LTR	\$16.00 per litre of alcohol	Free	\$60.00 per litre of alcohol
<b>22.04</b>	<b>Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.</b>					
	2204.10.00	- Sparkling wine	LTR			\$88.00 per litre of alcohol
		- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol :				
	2204.21	- - In containers holding 2 l or less :				
		- - - Wine :				
	2204.21.11	- - - - Of an alcoholic strength by volume not exceeding 15 % vol.	LTR			\$88.00 per litre of alcohol
	2204.21.13	- - - - Of an alcoholic strength by volume exceeding 15 % vol. but not exceeding 23 % vol.	LTR			\$88.00 per litre of alcohol
	2204.21.14	- - - - Of an alcoholic strength by volume exceeding 23 % vol.	LTR			\$88.00 per litre of alcohol
		- - - - Grape must with fermentation prevented or arrested by the addition of alcohol :				
	2204.21.21	- - - - Of an alcoholic strength by volume not exceeding 15 % vol.	LTR			\$88.00 per litre of alcohol

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
2204.21.22	- - - Of an alcoholic strength by volume exceeding 15 % vol.		LTR			\$88.00 per litre of alcohol
2204.22	- - In containers holding more than 2 l but not more than 10 l :					
	- - - Wine :					
2204.22.11	- - - - Of an alcoholic strength by volume not exceeding 15 % vol.		LTR			\$88.00 per litre of alcohol
2204.22.12	- - - - Of an alcoholic strength by volume exceeding 15 % vol. but not exceeding 23 % vol.	LTR				\$88.00 per litre of alcohol
2204.22.13	- - - - Of an alcoholic strength by volume exceeding 23 % vol.	LTR				\$88.00 per litre of alcohol
	- - - - Grape must with fermentation prevented or arrested by the addition of alcohol :					
2204.22.21	- - - - Of an alcoholic strength by volume not exceeding 15 % vol.	LTR				\$88.00 per litre of alcohol
2204.22.22	- - - - Of an alcoholic strength by volume exceeding 15 % vol.	LTR				\$88.00 per litre of alcohol
2204.29	- - Other :					
	- - - Wine :					
2204.29.11	- - - - Of an alcoholic strength by volume not exceeding 15 % vol.	LTR				\$88.00 per litre of alcohol
2204.29.12	- - - - Of an alcoholic strength by volume exceeding 15 % vol.	LTR				\$88.00 per litre of alcohol
	- - - - Grape must with fermentation prevented or arrested by the addition of alcohol :					
2204.29.21	- - - - Of an alcoholic strength by volume not exceeding 15 % vol.	LTR				\$88.00 per litre of alcohol
2204.29.22	- - - - Of an alcoholic strength by volume exceeding 15 % vol.	LTR				\$88.00 per litre of alcohol
2204.30	- Other grape must :					
2204.30.10	- - Of an alcoholic strength by volume not exceeding 15 % vol.	LTR				\$88.00 per litre of alcohol
2204.30.20	- - Of an alcoholic strength by volume exceeding 15 % vol.	LTR				\$88.00 per litre of alcohol
<b>22.05</b>	<b>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.</b>					
2205.10	- In containers holding 2 l or less :					
2205.10.10	- - Of an alcoholic strength by volume not exceeding 15 % vol.	LTR				\$88.00 per litre of alcohol
2205.10.20	- - Of an alcoholic strength by volume exceeding 15 % vol.	LTR				\$88.00 per litre of alcohol

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				FULL	PREF	
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2205.90	- Other :				
	2205.90.10	-- Of an alcoholic strength by volume not exceeding 15 % vol.	LTR			\$88.00 per litre of alcohol
	2205.90.20	-- Of an alcoholic strength by volume exceeding 15 % vol.	LTR			\$88.00 per litre of alcohol
<b>22.06</b>	<b>Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.</b>					
	2206.00.10	- Cider or perry	LTR			\$60.00 per litre of alcohol
	2206.00.20	- Saké	LTR			\$88.00 per litre of alcohol
		- Coconut palm toddy :				
	2206.00.31	-- In container holding 2 l or less	LTR			\$88.00 per litre of alcohol
	2206.00.39	-- Other	LTR			\$88.00 per litre of alcohol
		- Shandy :				
	2206.00.41	-- Of an alcoholic strength by volume not exceeding 1.14 % vol.	LTR			\$60.00 per litre of alcohol
	2206.00.49	-- Other	LTR			\$60.00 per litre of alcohol
	2206.00.50	- Mead	LTR			\$88.00 per litre of alcohol
	2206.00.60	- Wines obtained by the fermentation of vegetables juices or of fruit juices, other than juice of fresh grapes	LTR			\$88.00 per litre of alcohol
		- Other :				
	2206.00.91	-- Other rice wine (including medicated rice wine)	LTR			\$88.00 per litre of alcohol
	2206.00.99	-- Other	LTR			\$88.00 per litre of alcohol

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY FULL (5)	CUSTOMS DUTY PREF (6)	EXCISE DUTY (7)
<b>22.07</b>		<b>Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher; ethyl alcohol and other spirits, denatured, of any strength.</b>				
2207.10.00	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher	LTR				\$88.00 per litre of alcohol
2207.20	- Ethyl alcohol and other spirits, denatured, of any strength :					
	- - Denatured ethyl alcohol, including methylated spirits :					
2207.20.11	- - - Ethyl alcohol of an alcoholic strength by volume exceeding 99 % vol.	LTR				
2207.20.19	- - - Other		LTR			
2207.20.90	- - Other		LTR			
<b>22.08</b>		<b>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spirits, liqueurs and other spirituous beverages.</b>				
2208.20	- Spirits obtained by distilling grape wine or grape marc :					
2208.20.50	- - Brandy	LTR				\$88.00 per litre of alcohol
2208.20.90	- - Other	LTR				\$88.00 per litre of alcohol
2208.30	- Whiskies :					
2208.30.10	- - In containers holding more than 5 l	LTR				\$88.00 per litre of alcohol
2208.30.90	- - Other	LTR				\$88.00 per litre of alcohol
2208.40.00	- Rum and other spirits obtained by distilling fermented sugar-cane products	LTR				\$88.00 per litre of alcohol
2208.50.00	- Gin and Geneva	LTR				\$88.00 per litre of alcohol
2208.60.00	- Vodka	LTR				\$88.00 per litre of alcohol
2208.70	- Liqueurs and cordials :					
2208.70.10	- - Of an alcoholic strength by volume not exceeding 57 % vol.	LTR				\$88.00 per litre of alcohol
2208.70.90	- - Other	LTR				\$88.00 per litre of alcohol
2208.90	- Other :					
2208.90.10	- - Medicated samsu of an alcoholic strength by volume not exceeding 40 % vol.	LTR	\$8.00 per litre of alcohol	Free		\$88.00 per litre of alcohol
2208.90.20	- - Medicated samsu of an alcoholic strength by volume exceeding 40 % vol.	LTR	\$8.00 per litre of alcohol	Free		\$88.00 per litre of alcohol

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
2208.90.30	- - Other samsu of an alcoholic strength by volume not exceeding 40 % vol.		LTR	\$8.00 per litre of alcohol	Free	\$88.00 per litre of alcohol
2208.90.40	- - Other samsu of an alcoholic strength by volume exceeding 40 % vol.		LTR	\$8.00 per litre of alcohol	Free	\$88.00 per litre of alcohol
2208.90.50	- - Arrack or pineapple spirit of an alcoholic strength by volume not exceeding 40 % vol.	LTR				\$88.00 per litre of alcohol
2208.90.60	- - Arrack or pineapple spirit of an alcoholic strength by volume exceeding 40 % vol.	LTR				\$88.00 per litre of alcohol
2208.90.70	- - Bitters and similar beverages of an alcoholic strength not exceeding 57 % vol.	LTR				\$88.00 per litre of alcohol
2208.90.80	- - Bitters and similar beverages of an alcoholic strength exceeding 57 % vol.	LTR				\$88.00 per litre of alcohol
	- - Other :					
2208.90.91	- - - Of an alcoholic strength by volume not exceeding 1.14 % vol.	LTR				\$88.00 per litre of alcohol
2208.90.99	- - - Other	LTR				\$88.00 per litre of alcohol

**22.09 2209.00.00 Vinegar and substitutes for vinegar obtained from acetic acid.** LTR

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>Chapter 23</b>					
<b>Residues and waste from the food industries;</b>					
<b>prepared animal fodder</b>					
<b>Note.</b>					
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.					
<b>Subheading Note.</b>					
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.					
<b>23.01</b>	<b>Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.</b>				
2301.10.00	- Flours, meals and pellets, of meat or meat offal; greaves				TNE
2301.20	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates :				
2301.20.10	- - Of fish, with a protein content of less than 60 % by weight				TNE
2301.20.20	- - Of fish, with a protein content of 60% or more by weight				TNE
2301.20.90	- - Other				TNE
<b>23.02</b>	<b>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.</b>				
2302.10.00	- Of maize (corn)				TNE
2302.30	- Of wheat :				
2302.30.10	- - Bran and pollard				TNE
2302.30.90	- - Other				TNE
2302.40	- Of other cereals :				
2302.40.10	- - Of rice				TNE
2302.40.90	- - Other				TNE
2302.50.00	- Of leguminous plants				TNE
<b>23.03</b>	<b>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.</b>				
2303.10	- Residues of starch manufacture and similar residues :				
2303.10.10	- - Of manioc (cassava) or sago				TNE
2303.10.90	- - Other				TNE
2303.20.00	- Beet-pulp, bagasse and other waste of sugar manufacture				TNE
2303.30.00	- Brewing or distilling dregs and waste				TNE

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
<b>23.04</b>		<b>Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil.</b>				
2304.00.10	- Defatted soya-bean flour, fit for human consumption		TNE			
	- Soya-bean meal :					
2304.00.21	- - Fit for human consumption		TNE			
2304.00.29	- - Other		TNE			
2304.00.90	- Other		TNE			
<b>23.05</b>	2305.00.00	<b>Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.</b>	TNE			
<b>23.06</b>		<b>Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable or microbial fats or oils, other than those of heading 23.04 or 23.05.</b>				
2306.10.00	- Of cotton seeds		TNE			
2306.20.00	- Of linseed		TNE			
2306.30.00	- Of sunflower seeds		TNE			
	- Of rape or colza seeds :					
2306.41	- - Of low erucic acid rape or colza seeds :					
2306.41.10	- - - Of low erucic acid rape seeds		TNE			
2306.41.20	- - - Of low erucic acid colza seeds		TNE			
2306.49	- - Other :					
2306.49.10	- - - Of other rape seeds		TNE			
2306.49.20	- - - Of other colza seeds		TNE			
2306.50.00	- Of coconut or copra		TNE			
2306.60	- Of palm nuts or kernels :					
2306.60.10	- - Ground or in the form of pellets		TNE			
2306.60.90	- - Other		TNE			
2306.90	- Other :					
2306.90.10	- - Of maize (corn) germ		TNE			
2306.90.90	- - Other		TNE			
<b>23.07</b>	2307.00.00	<b>Wine lees; argol.</b>	TNE			
<b>23.08</b>	2308.00.00	<b>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.</b>	TNE			

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
<b>23.09</b>	<b>Preparations of a kind used in animal feeding.</b>					
2309.10	- Dog or cat food, put up for retail sale :					
2309.10.10	- - Containing meat		TNE			
2309.10.90	- - Other		TNE			
2309.90	- Other :					
	- - Complete feed :					
2309.90.11	- - - Of a kind suitable for poultry		TNE			
2309.90.12	- - - Of a kind suitable for swine		TNE			
2309.90.13	- - - Of a kind suitable for prawns		TNE			
2309.90.14	- - - Of a kind suitable for primates		TNE			
2309.90.19	- - - Other		TNE			
2309.90.20	- - Premixes, feed supplements or feed additives		TNE			
2309.90.90	- - Other		TNE			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>Chapter 24</b>					
<b>Tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body</b>					
<b>Notes.</b>					
<ol style="list-style-type: none"> <li>1. This Chapter does not cover medicinal cigarettes (Chapter 30).</li> <li>2. Any products classifiable in heading 24.04 and any other heading of the Chapter are to be classified in heading 24.04.</li> <li>3. For the purposes of heading 24.04, the expression "inhalation without combustion" means inhalation through heated delivery or other means, without combustion.</li> </ol>					
<b>Subheading Note.</b>					
<ol style="list-style-type: none"> <li>1. For the purposes of subheading 2403.11, the expression "water pipe tobacco" means tobacco intended for smoking in a water pipe and which consists of a mixture of tobacco and glycerol, whether or not containing aromatic oils and extracts, molasses or sugar, and whether or not flavoured with fruit. However, tobacco-free products intended for smoking in a water pipe are excluded from this subheading.</li> </ol>					
<b>24.01</b>	<b>Unmanufactured tobacco; tobacco refuse.</b>				
2401.10	- Tobacco, not stemmed/stripped :				
2401.10.10	- - Virginia type, flue-cured				
2401.10.20	- - Virginia type, other than flue-cured				
2401.10.40	- - Burley type				
2401.10.50	- - Other, flue-cured				
2401.10.90	- - Other				
2401.20	- Tobacco, partly or wholly stemmed/stripped :				
2401.20.10	- - Virginia type, flue-cured				
2401.20.20	- - Virginia type, other than flue-cured				
2401.20.30	- - Oriental type				
2401.20.40	- - Burley type				
2401.20.50	- - Other, flue-cured				
2401.20.90	- - Other				
2401.30	- Tobacco refuse :				
2401.30.10	- - Tobacco stems				
2401.30.90	- - Other				

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>24.02</b>	<b>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.</b>				
2402.10.00	- Cigars, cheroots and cigarillos, containing tobacco		KGM		\$491.00 per kgm
2402.20	- Cigarettes containing tobacco :				
2402.20.10	-- Beedies		KGM		\$378.00 per kgm
2402.20.20	-- Clove cigarettes		KGM		49.1 cents for every gram or part thereof of each stick of cigarette
2402.20.90	-- Other		KGM		49.1 cents for every gram or part thereof of each stick of cigarette
2402.90	- Other :				
2402.90.10	-- Cigars, cheroots and cigarillos of tobacco substitutes		KGM		\$491.00 per kgm
2402.90.20	-- Cigarettes of tobacco substitutes		KGM		49.1 cents for every gram or part thereof of each stick of cigarette
<b>24.03</b>	<b>Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.</b>				
	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion :				
2403.11	-- Water pipe tobacco specified in Subheading Note 1 to this Chapter :				
2403.11.10	-- Packed for retail sale		KGM		\$491.00 per kgm
2403.11.90	-- Other		KGM		\$491.00 per kgm
2403.19	-- Other :				
	-- Packed for retail sale :				
2403.19.11	-- Ang Hoon		KGM		\$378.00 per kgm
2403.19.19	-- Other		KGM		\$491.00 per kgm
2403.19.20	-- Other manufactured tobacco for the manufacture of cigarettes		KGM		\$446.00 per kgm
	-- Other :				
2403.19.91	-- Ang Hoon		KGM		\$378.00 per kgm
2403.19.99	-- Other		KGM		\$491.00 per kgm
	- Other :				
2403.91	-- "Homogenised" or "reconstituted" tobacco :				
2403.91.10	-- Packed for retail sale		KGM		\$491.00 per kgm
2403.91.90	-- Other		KGM		\$491.00 per kgm

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
2403.99	- - Other :					
2403.99.10	- - - Tobacco extracts and essences		KGM			
2403.99.30	- - - Manufactured tobacco substitutes		KGM			\$491.00 per kgm
2403.99.40	- - - Snuff, whether or not dry		KGM			\$491.00 per kgm
2403.99.50	- - - Chewing and sucking tobacco		KGM			\$378.00 per kgm
2403.99.90	- - - Other		KGM			\$491.00 per kgm

**24.04 Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body.**

- Products intended for inhalation without combustion :

2404.11.00	- - Containing tobacco or reconstituted tobacco	KGM	\$491.00 per kgm
2404.12	- - Other, containing nicotine :		
2404.12.10	- - - E-cigarette liquid or gel	KGM	
2404.12.90	- - - Other	KGM	
2404.19	- - Other :		
2404.19.10	- - - Containing tobacco substitutes	KGM	\$491.00 per kgm
2404.19.20	- - - Containing nicotine substitutes	KGM	
	- Other :		
2404.91	- - For oral application :		
2404.91.10	- - - Nicotine chewing gum	KGM	
2404.91.90	- - - Other	KGM	
2404.92	- - For transdermal application :		
2404.92.10	- - - Nicotine patch	KGM	
2404.92.90	- - - Other	KGM	
2404.99.00	- - Other	KGM	

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)

**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  $\text{Fe}_2\text{O}_3$  (heading 28.21);
  - (c) Medicaments or other products of Chapter 30;
  - (d) Perfumery, cosmetic or toilet preparations (Chapter 33);
  - (e) Dolomite ramming mix (heading 38.16);
  - (f) Setts, curbstones or flagstones (heading 68.01); mosaic cubes or the like (heading 68.02); roofing, facing or damp course slates (heading 68.03);
  - (g) Precious or semi-precious stones (heading 71.02 or 71.03);
  - (h) 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);
  - (ij) Billiard chalks (heading 95.04); or
  - (k) Writing or drawing chalks or tailors' chalks (heading 96.09).
3. Any products classifiable in heading 25.17 and any other heading of the Chapter are to be classified in heading 25.17.
4. Heading 25.30 applies, inter alia, to : vermiculite, perlite and chlorites, unexpanded; earth colours, whether or not calcined or mixed together; natural micaceous iron oxides; meerschaum (whether or not in polished pieces); amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet; strontianite (whether or not calcined), other than strontium oxide; broken pieces of pottery, brick or concrete.

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
<b>25.01</b>	<b>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.</b>					
2501.00.10	- Table salt		TNE			
2501.00.20	- Unprocessed rock salt		TNE			
2501.00.50	- Sea water		TNE			
	- Other :					
2501.00.91	- - With sodium chloride content more than 60 % but less than 97 %, calculated on a dry basis, fortified with iodine	TNE				
2501.00.93	- - With sodium chloride content 97 % or more, calculated on a dry basis	TNE				
2501.00.99	- - Other	TNE				
<b>25.02</b>	<b>2502.00.00 Unroasted iron pyrites.</b>		TNE			
<b>25.03</b>	<b>2503.00.00 Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.</b>		TNE			
<b>25.04</b>	<b>Natural graphite.</b>					
2504.10.00	- In powder or in flakes		TNE			
2504.90.00	- Other		TNE			
<b>25.05</b>	<b>Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26.</b>					
2505.10.00	- Silica sands and quartz sands		TNE			
2505.90.00	- Other		TNE			
<b>25.06</b>	<b>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.</b>					
2506.10.00	- Quartz		TNE			
2506.20.00	- Quartzite		TNE			
<b>25.07</b>	<b>2507.00.00 Kaolin and other kaolinic clays, whether or not calcined.</b>		TNE			
<b>25.08</b>	<b>Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.</b>					
2508.10.00	- Bentonite		TNE			
2508.30.00	- Fire-clay		TNE			
2508.40	- Other clays :					
2508.40.10	- - Fuller's earth		TNE			
2508.40.90	- - Other		TNE			
2508.50.00	- Andalusite, kyanite and sillimanite		TNE			
2508.60.00	- Mullite		TNE			
2508.70.00	- Chamotte or dinas earths		TNE			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				(4)	(5)	
<b>25.09</b>	2509.00.00	<b>Chalk.</b>			TNE	
<b>25.10</b>		<b>Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.</b>				
	2510.10	- Unground :				
	2510.10.10	- - Apatite			TNE	
	2510.10.90	- - Other			TNE	
	2510.20	- Ground :				
	2510.20.10	- - Apatite			TNE	
	2510.20.90	- - Other			TNE	
<b>25.11</b>		<b>Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16.</b>				
	2511.10.00	- Natural barium sulphate (barytes)			TNE	
	2511.20.00	- Natural barium carbonate (witherite)			TNE	
<b>25.12</b>	2512.00.00	<b>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.</b>			TNE	
<b>25.13</b>		<b>Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.</b>				
	2513.10.00	- Pumice stone			TNE	
	2513.20.00	- Emery, natural corundum, natural garnet and other natural abrasives			TNE	
<b>25.14</b>	2514.00.00	<b>Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.</b>			TNE	
<b>25.15</b>		<b>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.</b>				
		- Marble and travertine :				
	2515.11.00	- - Crude or roughly trimmed			TNE	
	2515.12	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape :				
	2515.12.10	- - - Blocks			TNE	
	2515.12.20	- - - Slabs			TNE	
	2515.20.00	- Ecaussine and other calcareous monumental or building stone; alabaster			TNE	

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				(4)	(5)	
<b>25.16</b>	<b>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.</b>					
	- Granite :					
2516.11.00	- - Crude or roughly trimmed		TNE			
2516.12	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape :					
2516.12.10	- - - Blocks		TNE			
2516.12.20	- - - Slabs		TNE			
2516.20	- Sandstone :					
2516.20.10	- - Crude or roughly trimmed		TNE			
2516.20.20	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape		TNE			
2516.90.00	- Other monumental or building stone		TNE			
<b>25.17</b>	<b>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.</b>					
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		TNE			
2517.20.00	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10		TNE			
2517.30.00	- Tarred macadam		TNE			
	- Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated :					
2517.41.00	- - Of marble		TNE			
2517.49.00	- - Other		TNE			
<b>25.18</b>	<b>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.</b>					
2518.10.00	- Dolomite, not calcined or sintered		TNE			
2518.20.00	- Calcined or sintered dolomite		TNE			
<b>25.19</b>	<b>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.</b>					
2519.10.00	- Natural magnesium carbonate (magnesite)		TNE			
2519.90	- Other :					
2519.90.10	- - Fused magnesia; dead-burned (sintered) magnesia		TNE			
2519.90.90	- - Other		TNE			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>25.20</b>	<b>Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.</b>				
2520.10.00	- Gypsum; anhydrite		TNE		
2520.20	- Plasters :				
2520.20.10	- Of a kind suitable for use in dentistry		TNE		
2520.20.90	- Other		TNE		
<b>25.21</b>	<b>2521.00.00 Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.</b>		TNE		
<b>25.22</b>	<b>Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25.</b>				
2522.10.00	- Quicklime		TNE		
2522.20.00	- Slaked lime		TNE		
2522.30.00	- Hydraulic lime		TNE		
<b>25.23</b>	<b>Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.</b>				
2523.10	- Cement clinkers :				
2523.10.10	- Of a kind used in the manufacture of white cement		TNE		
2523.10.90	- Other		TNE		
	- Portland cement :				
2523.21.00	- White cement, whether or not artificially coloured		TNE		
2523.29	- Other :				
2523.29.10	- Coloured cement		TNE		
2523.29.90	- Other		TNE		
2523.30.00	- Aluminous cement		TNE		
2523.90.00	- Other hydraulic cements		TNE		
<b>25.24</b>	<b>Asbestos.</b>				
2524.10.00	- Crocidolite		TNE		
2524.90.00	- Other		TNE		
<b>25.25</b>	<b>Mica, including splittings; mica waste.</b>				
2525.10.00	- Crude mica and mica rifted into sheets or splittings		TNE		
2525.20.00	- Mica powder		TNE		
2525.30.00	- Mica waste		TNE		

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
<b>25.26</b>		<b>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.</b>				
	2526.10.00	- Not crushed, not powdered			TNE	
	2526.20	- Crushed or powdered :				
	2526.20.10	- - Talc powder			TNE	
	2526.20.90	- - Other			TNE	
<b>25.28</b>	2528.00.00	<b>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<sub>3</sub>BO<sub>3</sub> calculated on the dry weight.</b>	TNE			
<b>25.29</b>		<b>Feldspar; leucite; nepheline and nepheline syenite; fluorspar.</b>				
	2529.10	- Feldspar :				
	2529.10.10	- - Potash feldspar; soda feldspar			TNE	
	2529.10.90	- - Other			TNE	
		- Fluorspar :				
	2529.21.00	- - Containing by weight 97 % or less of calcium fluoride			TNE	
	2529.22.00	- - Containing by weight more than 97 % of calcium fluoride			TNE	
	2529.30.00	- Leucite; nepheline and nepheline syenite			TNE	
<b>25.30</b>		<b>Mineral substances not elsewhere specified or included.</b>				
	2530.10.00	- Vermiculite, perlite and chlorites, unexpanded			TNE	
	2530.20	- Kieserite, epsomite (natural magnesium sulphates) :				
	2530.20.10	- - Kieserite			TNE	
	2530.20.20	- - Epsomite (natural magnesium sulphates)			TNE	
	2530.90	- Other :				
	2530.90.10	- - Micronized zircon sand (zirconium silicate) of a kind used as an opacifier			TNE	
	2530.90.90	- - Other			TNE	

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)

## 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 85.49); 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 :
  - (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, tetraethyllead), 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.

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>26.01</b>	<b>Iron ores and concentrates, including roasted iron pyrites.</b>				
	- Iron ores and concentrates, other than roasted iron pyrites :				
2601.11	- - Non-agglomerated :				
2601.11.10	- - - Haematite and concentrates		TNE		
2601.11.90	- - - Other		TNE		
2601.12	- - Agglomerated :				
2601.12.10	- - - Haematite and concentrates		TNE		
2601.12.90	- - - Other		TNE		
2601.20.00	- Roasted iron pyrites		TNE		
<b>26.02</b>	<b>2602.00.00 Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.</b>		TNE		
<b>26.03</b>	<b>2603.00.00 Copper ores and concentrates.</b>		TNE		
<b>26.04</b>	<b>2604.00.00 Nickel ores and concentrates.</b>		TNE		
<b>26.05</b>	<b>2605.00.00 Cobalt ores and concentrates.</b>		TNE		
<b>26.06</b>	<b>2606.00.00 Aluminium ores and concentrates.</b>		TNE		
<b>26.07</b>	<b>2607.00.00 Lead ores and concentrates.</b>		TNE		
<b>26.08</b>	<b>2608.00.00 Zinc ores and concentrates.</b>		TNE		
<b>26.09</b>	<b>2609.00.00 Tin ores and concentrates.</b>		TNE		
<b>26.10</b>	<b>2610.00.00 Chromium ores and concentrates.</b>		TNE		
<b>26.11</b>	<b>2611.00.00 Tungsten ores and concentrates.</b>		TNE		
<b>26.12</b>	<b>Uranium or thorium ores and concentrates.</b>				
2612.10.00	- Uranium ores and concentrates		TNE		
2612.20.00	- Thorium ores and concentrates		TNE		
<b>26.13</b>	<b>Molybdenum ores and concentrates.</b>				
2613.10.00	- Roasted		TNE		
2613.90.00	- Other		TNE		
<b>26.14</b>	<b>Titanium ores and concentrates.</b>				
2614.00.10	- Ilmenite ores and concentrates		TNE		
2614.00.90	- Other		TNE		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>26.15</b>		<b>Niobium, tantalum, vanadium or zirconium ores and concentrates.</b>			
	2615.10.00	- Zirconium ores and concentrates	TNE		
	2615.90.00	- Other	TNE		
<b>26.16</b>		<b>Precious metal ores and concentrates.</b>			
	2616.10.00	- Silver ores and concentrates	TNE		
	2616.90.00	- Other	TNE		
<b>26.17</b>		<b>Other ores and concentrates.</b>			
	2617.10.00	- Antimony ores and concentrates	TNE		
	2617.90.00	- Other	TNE		
<b>26.18</b>	2618.00.00	<b>Granulated slag (slag sand) from the manufacture of iron or steel.</b>	TNE		
<b>26.19</b>	2619.00.00	<b>Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.</b>	TNE		
<b>26.20</b>		<b>Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds.</b>			
		- Containing mainly zinc :			
	2620.11.00	-- Hard zinc spelter	TNE		
	2620.19.00	-- Other	TNE		
		- Containing mainly lead :			
	2620.21.00	-- Leaded gasoline sludges and leaded anti-knock compound sludges	TNE		
	2620.29.00	-- Other	TNE		
	2620.30.00	- Containing mainly copper	TNE		
	2620.40.00	- Containing mainly aluminium	TNE		
	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	TNE		
		- Other :			
	2620.91.00	-- Containing antimony, beryllium, cadmium, chromium or their mixtures	TNE		
	2620.99	-- Other :			
	2620.99.10	--- Slag and hardhead of tin	TNE		
	2620.99.90	--- Other	TNE		
<b>26.21</b>		<b>Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste.</b>			
	2621.10.00	- Ash and residues from the incineration of municipal waste	TNE		
	2621.90	- Other :			
	2621.90.10	-- Crude potassium salts obtained in the sugar industry from residues of beet molasses	TNE		
	2621.90.90	-- Other	TNE		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)

## Chapter 27

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

#### **Notes.**

1. This Chapter does not cover :
  - (a) Separate chemically defined organic compounds, other than pure methane and propane which are to be classified in heading 27.11;
  - (b) Medicaments of heading 30.03 or 30.04; or
  - (c) Mixed unsaturated hydrocarbons of heading 33.01, 33.02 or 38.05.
2. References in heading 27.10 to “petroleum oils and oils obtained from bituminous minerals” include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.
 

However, the references do not include liquid synthetic polyolefins of which less than 60 % by volume distils at 300 °C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (Chapter 39).
3. For the purposes of heading 27.10, “waste oils” means waste containing mainly petroleum oils and oils obtained from bituminous minerals (as described in Note 2 to this Chapter), whether or not mixed with water. These include :
  - (a) Such oils no longer fit for use as primary products (for example, used lubricating oils, used hydraulic oils and used transformer oils);
  - (b) Sludge oils from the storage tanks of petroleum oils, mainly containing such oils and a high concentration of additives (for example, chemicals) used in the manufacture of the primary products; and
  - (c) Such oils in the form of emulsions in water or mixtures with water, such as those resulting from oil spills, storage tank washings, or from the use of cutting oils for machining operations.

#### **Subheading Notes.**

1. For the purposes of subheading 2701.11, “anthracite” means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14 %.
2. For the purposes of subheading 2701.12, “bituminous coal” means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14 % and a calorific value limit (on a moist, mineral-matter-free basis) equal to or greater than 5,833 kcal/kg.
3. For the purposes of subheadings 2707.10, 2707.20, 2707.30 and 2707.40 the terms “benzol (benzene)”, “toluol (toluene)”, “xylol (xylanes)” and “naphthalene” apply to products which contain more than 50 % by weight of benzene, toluene, xylanes or naphthalene respectively.
4. For the purposes of subheading 2710.12, “light oils and preparations” are those of which 90 % or more by volume (including losses) distil at 210 °C according to the ISO 3405 method (equivalent to the ASTM D 86 method).
5. For the purposes of the subheadings of heading 27.10, the term “biodiesel” means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal, vegetable or microbial fats and oils whether or not used.

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>27.01</b>	<b>Coal; briquettes, ovoids and similar solid fuels manufactured from coal.</b>				
	- Coal, whether or not pulverised, but not agglomerated :				
2701.11.00	- - Anthracite		TNE		
2701.12	- - Bituminous coal :				
2701.12.10	- - - Coking coal		TNE		
2701.12.90	- - - Other		TNE		
2701.19.00	- - Other coal		TNE		
2701.20.00	- Briquettes, ovoids and similar solid fuels manufactured from coal		TNE		
<b>27.02</b>	<b>Lignite, whether or not agglomerated, excluding jet.</b>				
2702.10.00	- Lignite, whether or not pulverised, but not agglomerated		TNE		
2702.20.00	- Agglomerated lignite		TNE		
<b>27.03</b>	<b>Peat (including peat litter), whether or not agglomerated.</b>				
2703.00.10	- Peat, whether or not compressed into bales, but not agglomerated		TNE		
2703.00.20	- Agglomerated peat		TNE		
<b>27.04</b>	<b>Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.</b>				
2704.00.10	- Coke and semi-coke of coal		TNE		
2704.00.20	- Coke and semi-coke of lignite or of peat		TNE		
2704.00.30	- Retort carbon		TNE		
<b>27.05</b>	<b>2705.00.00 Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.</b>	<b>TNE</b>			
<b>27.06</b>	<b>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.</b>	<b>TNE</b>			
<b>27.07</b>	<b>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.</b>				
2707.10.00	- Benzol (benzene)		TNE		
2707.20.00	- Toluol (toluene)		TNE		
2707.30.00	- Xylol (xylenes)		TNE		
2707.40.00	- Naphthalene		TNE		
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)		TNE		
	- Other :				
2707.91.00	- - Creosote oils		TNE		
2707.99	- - Other :				
2707.99.10	- - - Carbon black feedstock		TNE		
2707.99.90	- - - Other		TNE		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>27.08</b>	<b>Pitch and pitch coke, obtained from coal tar or from other mineral tars.</b>				
2708.10.00	- Pitch		TNE		
2708.20.00	- Pitch coke		TNE		
<b>27.09</b>	<b>Petroleum oils and oils obtained from bituminous minerals, crude.</b>				
2709.00.10	- Crude petroleum oils		TNE		
2709.00.20	- Condensates		TNE		
2709.00.90	- Other		TNE		
<b>27.10</b>	<b>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.</b>				
	- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils :				
2710.12	- - Light oils and preparations :				
	- - - Motor spirit, leaded :				
2710.12.11	- - - - Of RON 97 and above		TNE		\$7.10 per dal
2710.12.12	- - - - Of RON 90 and above but below RON 97		TNE		\$6.80 per dal
2710.12.13	- - - - Of other RON		TNE		\$6.30 per dal
	- - - Motor spirit, unleaded :				
	- - - - Of RON 97 and above :				
2710.12.21	- - - - - Unblended		TNE		\$7.90 per dal
2710.12.22	- - - - - Blended with ethanol		TNE		\$7.90 per dal
2710.12.23	- - - - - Other		TNE		\$7.90 per dal
	- - - - Of RON 90 and above but below RON 97 :				
2710.12.24	- - - - - Unblended		TNE		\$6.60 per dal
2710.12.25	- - - - - Blended with ethanol		TNE		\$6.60 per dal
2710.12.26	- - - - - Other		TNE		\$6.60 per dal
	- - - - Of other RON :				
2710.12.27	- - - - - Unblended		TNE		\$3.70 per dal
2710.12.28	- - - - - Blended with ethanol		TNE		\$3.70 per dal
2710.12.29	- - - - - Other		TNE		\$3.70 per dal

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
- - - Aviation spirit, of a kind used in aviation piston-engines :					
2710.12.31	- - - - 100 octane and above		TNE		
2710.12.39	- - - - Other		TNE		
2710.12.40	- - - Tetrapropylene		TNE		
2710.12.50	- - - White spirit		TNE		
2710.12.60	- - - Low aromatic solvents containing by weight less than 1 % aromatic content		TNE		
2710.12.70	- - - Other solvent spirits		TNE		
2710.12.80	- - - Naphtha, reformates and other preparations of a kind used for blending into motor spirits		TNE		
	- - - Other :				
2710.12.91	- - - - Alpha olefins		TNE		
2710.12.92	- - - - Other, petroleum spirit, having a flashpoint of less than 23°C		TNE		
2710.12.99	- - - - Other		TNE		
2710.19	- - Other :				
2710.19.20	- - - Topped crudes		TNE		
2710.19.30	- - - Carbon black feedstock		TNE		
	- - - Lubricating oils and greases :				
2710.19.41	- - - - Lubricating oil feedstock		TNE		
2710.19.42	- - - - Lubricating oils for aircraft engines		TNE		
2710.19.44	- - - - Lubricating greases		TNE		
2710.19.45	- - - - Lubricating oils for textile		TNE		
2710.19.46	- - - - Other lubricating oils		TNE		
2710.19.50	- - - Hydraulic brake fluid		TNE		
2710.19.60	- - - Transformer and circuit breakers oils		TNE		
	- - - Diesel fuel; fuel oils :				
2710.19.71	- - - - Automotive diesel fuel		TNE	\$2.00 per dal of diesel fuel conforming to the standard for sulphur for such diesel fuel specified in Part I of the Eighth Schedule to the Environmental Protection and Management (Vehicular Emissions) Regulations (Cap. 94A, Rg 6)	

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
2710.19.72	- - - - Other diesel fuels		TNE	\$2.00 per dal of diesel fuel conforming to the standard for sulphur for automotive diesel fuel specified in Part I of the Eighth Schedule to the Environmental Protection and Management (Vehicular Emissions) Regulations (as if such diesel fuel were automotive diesel fuel)		
2710.19.79	- - - - Fuel oils		TNE			
2710.19.81	- - - Aviation turbine fuel (jet fuel) having a flash point of 23° C or more		TNE			
2710.19.82	- - - Aviation turbine fuel (jet fuel) having a flash point of less than 23° C		TNE			
2710.19.83	- - - Other kerosene		TNE			
2710.19.89	- - - Other medium oils and preparations		TNE			
2710.19.90	- - - Other		TNE			
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, other than waste oils		TNE	\$2.00 per dal of dutiable diesel fuel		
	- Waste oils :					
2710.91.00	- - Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)		TNE			
2710.99.00	- - Other		TNE			

## 27.11

### Petroleum gases and other gaseous hydrocarbons.

- Liquefied :

2711.11.00	- - Natural gas	TNE	
2711.12.00	- - Propane	TNE	
2711.13.00	- - Butanes	TNE	
2711.14	- - Ethylene, propylene, butylene and butadiene :		
2711.14.10	- - - Ethylene	TNE	
2711.14.90	- - - Other	TNE	
2711.19.00	- - Other	TNE	
	- In gaseous state :		
2711.21	- - Natural gas :		
2711.21.10	- - - Of a kind used as a motor fuel	TNE	20 cents per kgm

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				(4)	(5)	
	(1)	(2)	(3)	(4)	(5)	(6)
	2711.21.90	- - - Other		TNE		
	2711.29.00	- - Other		TNE		
<b>27.12</b>		<b>Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.</b>				
	2712.10.00	- Petroleum jelly		TNE		
	2712.20.00	- Paraffin wax containing by weight less than 0.75 % of oil		TNE		
	2712.90	- Other :				
	2712.90.10	- - Paraffin wax		TNE		
	2712.90.90	- - Other		TNE		
<b>27.13</b>		<b>Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.</b>				
		- Petroleum coke :				
	2713.11.00	- - Not calcined		TNE		
	2713.12.00	- - Calcined		TNE		
	2713.20.00	- Petroleum bitumen		TNE		
	2713.90.00	- Other residues of petroleum oils or of oils obtained from bituminous minerals		TNE		
<b>27.14</b>		<b>Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.</b>				
	2714.10.00	- Bituminous or oil shale and tar sands		TNE		
	2714.90.00	- Other		TNE		
<b>27.15</b>		<b>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).</b>				
	2715.00.10	- Polyurethane tar coatings		TNE		
	2715.00.90	- Other		TNE		
<b>27.16</b>	2716.00.00	<b>Electrical energy.</b>			GWH	

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)

## Section VI

### PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

#### Notes.

1. (A) Goods (other than radioactive ores) answering to a description in heading 28.44 or 28.45 are to be classified in those headings and in no other heading of the Nomenclature.  
(B) Subject to paragraph (A) above, goods answering to a description in heading 28.43, 28.46 or 28.52 are to be classified in those headings and in no other heading of this Section.
2. Subject to Note 1 above, goods classifiable in heading 30.04, 30.05, 30.06, 32.12, 33.03, 33.04, 33.05, 33.06, 33.07, 35.06, 37.07 or 38.08 by reason of being put up in measured doses or for retail sale are to be classified in those headings and in no other heading of the Nomenclature.
3. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are :
  - (a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
  - (b) presented together; and
  - (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.
4. Where a product answers to a description in one or more of the headings in Section VI by virtue of being described by name or function and also to heading 38.27, then it is classifiable in a heading that references the product by name or function and not under heading 38.27.

## Chapter 28

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

#### Notes.

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

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
2.		In addition to dithionites and sulphoxylates, stabilised with organic substances (heading 28.31), carbonates and peroxycarbonates of inorganic bases (heading 28.36), cyanides, cyanide oxides and complex cyanides of inorganic bases (heading 28.37), fulminates, cyanates and thiocyanates, of inorganic bases (heading 28.42), organic products included in heading 28.43 to 28.46 and 28.52 and carbides (heading 28.49), only the following compounds of carbon are to be classified in this Chapter :			
	(a)	Oxides of carbon, hydrogen cyanide and fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading 28.11);			
	(b)	Halide oxides of carbon (heading 28.12);			
	(c)	Carbon disulphide (heading 28.13);			
	(d)	Thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading 28.42);			
	(e)	Hydrogen peroxide, solidified with urea (heading 28.47), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metal derivatives (heading 28.53) other than calcium cyanamide, whether or not pure (Chapter 31).			
3.		Subject to the provisions of Note 1 to Section VI, this Chapter does not cover :			
	(a)	Sodium chloride or magnesium oxide, whether or not pure, or other products of Section V;			
	(b)	Organo-inorganic compounds other than those mentioned in Note 2 above;			
	(c)	Products mentioned in Note 2, 3, 4 or 5 to Chapter 31;			
	(d)	Inorganic products of a kind used as luminophores, of heading 32.06; glass frit and other glass in the form of powder, granules or flakes, of heading 32.07;			
	(e)	Artificial graphite (heading 38.01); products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 38.13; ink removers put up in packings for retail sale, of heading 38.24; cultured crystals (other than optical elements) weighing not less than 2.5 g each, of the halides of the alkali or alkaline-earth metals, of heading 38.24;			
	(f)	Precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings 71.02 to 71.05), or precious metals or precious metal alloys of Chapter 71;			
	(g)	The metals, whether or not pure, metal alloys or cermets, including sintered metal carbides (metal carbides sintered with a metal), of Section XV; or			
	(h)	Optical elements, for example, of the halides of the alkali or alkaline-earth metals (heading 90.01).			
4.		Chemically defined complex acids consisting of a non-metal acid of sub-Chapter II and a metal acid of sub-Chapter IV are to be classified in heading 28.11.			
5.		Headings 28.26 to 28.42 apply only to metal or ammonium salts or peroxy salts.			
		Except where the context otherwise requires, double or complex salts are to be classified in heading 28.42.			
6.		Heading 28.44 applies only to :			
	(a)	Technetium (atomic No. 43), promethium (atomic No. 61), polonium (atomic No. 84) and all elements with an atomic number greater than 84;			
	(b)	Natural or artificial radioactive isotopes (including those of the precious metals or of the base metals of Sections XIV and XV), whether or not mixed together;			
	(c)	Compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together;			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY			
(1)	(2)	(3)	(4)	(5)	(6)			
(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 38.18.								
<b>Subheading Note.</b>								
1. For the purposes of subheading 2852.10, the expression "chemically defined" means all organic or inorganic compounds of mercury meeting the requirements of paragraphs (a) to (e) of Note 1 to Chapter 28 or paragraphs (a) to (h) of Note 1 to Chapter 29.								
<b>SUB-CHAPTER I</b>								
<b>CHEMICALS ELEMENTS</b>								
<b>28.01</b>	<b>Fluorine, chlorine, bromine and iodine.</b>							
2801.10.00	- Chlorine				KGM			
2801.20.00	- Iodine				KGM			
2801.30.00	- Fluorine; bromine				KGM			
<b>28.02</b>	2802.00.00	<b>Sulphur, sublimed or precipitated; colloidal sulphur.</b>			KGM			
<b>28.03</b>	<b>Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).</b>							
2803.00.20	- Acetylene black				KGM			
	- Other carbon blacks :							
2803.00.41	- - Of a kind used for rubber processing				KGM			
2803.00.49	- - Other				KGM			
2803.00.90	- Other				KGM			

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
<b>28.04</b>	<b>Hydrogen, rare gases and other non-metals.</b>					
2804.10.00	- Hydrogen		KGM			
	- Rare gases :					
2804.21.00	- - Argon		KGM			
2804.29.00	- - Other		KGM			
2804.30.00	- Nitrogen		KGM			
2804.40.00	- Oxygen		KGM			
2804.50.00	- Boron; tellurium		KGM			
	- Silicon :					
2804.61.00	- - Containing by weight not less than 99.99 % of silicon		KGM			
2804.69.00	- - Other		KGM			
2804.70.00	- Phosphorus		KGM			
2804.80.00	- Arsenic		KGM			
2804.90.00	- Selenium		KGM			
<b>28.05</b>	<b>Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury.</b>					
	- Alkali or alkaline-earth metals :					
2805.11.00	- - Sodium		KGM			
2805.12.00	- - Calcium		KGM			
2805.19.00	- - Other		KGM			
2805.30.00	- Rare-earth metals, scandium and yttrium whether or not intermixed or interalloyed		KGM			
2805.40.00	- Mercury		KGM			

## SUB-CHAPTER 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)	KGM
2806.20.00	- Chlorosulphuric acid	KGM

#### **28.07 Sulphuric acid; oleum.**

2807.00.10	- Sulphuric acid containing by weight more than 80 % of H <sub>2</sub> SO <sub>4</sub>	KGM
2807.00.90	- Other	KGM

#### **28.08 2808.00.00 Nitric acid; sulphonitric acids.**

KGM

#### **28.09 Diphosphorous pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined.**

2809.10.00	- Diphosphorus pentaoxide	KGM
2809.20	- Phosphoric acid and polyphosphoric acids:	

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
	- - Food grade :				
2809.20.31	- - - Hypophosphoric acid		KGM		
2809.20.32	- - - Phosphoric acid		KGM		
2809.20.39	- - - Other		KGM		
	- - Other :				
2809.20.91	- - - Hypophosphoric acid		KGM		
2809.20.92	- - - Phosphoric acid		KGM		
2809.20.99	- - - Other		KGM		
<b>28.10</b>	<b>Oxides of boron; boric acids.</b>				
2810.00.10	- Oxides of boron		KGM		
2810.00.20	- Boric acids		KGM		
<b>28.11</b>	<b>Other inorganic acids and other inorganic oxygen compounds of non-metals.</b>				
	- Other inorganic acids :				
2811.11.00	- - Hydrogen fluoride (hydrofluoric acid)		KGM		
2811.12.00	- - Hydrogen cyanide (hydrocyanic acid)		KGM		
2811.19	- - Other :				
2811.19.10	- - - Arsenic acid		KGM		
2811.19.20	- - - Aminosulphonic acid (sulphamic acid)		KGM		
2811.19.90	- - - Other		KGM		
	- Other inorganic oxygen compounds of non-metals :				
2811.21.00	- - Carbon dioxide		KGM		
2811.22	- - Silicon dioxide :				
2811.22.10	- - - In powder form		KGM		
2811.22.90	- - - Other		KGM		
2811.29	- - Other :				
2811.29.10	- - - Diarsenic pentaoxide		KGM		
2811.29.20	- - - Sulphur dioxide		KGM		
2811.29.90	- - - Other		KGM		

### SUB-CHAPTER III

#### HALOGEN OR SULPHUR COMPOUNDS OF NON-METAL

##### **28.12 Halides and halide oxides of non-metals.**

	- Chlorides and chloride oxides :			
2812.11.00	- - Carbonyl dichloride (phosgene)		KGM	
2812.12.00	- - Phosphorus oxychloride		KGM	
2812.13.00	- - Phosphorus trichloride		KGM	
2812.14.00	- - Phosphorus pentachloride		KGM	
2812.15.00	- - Sulphur monochloride		KGM	

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
	2812.16.00	- Sulphur dichloride	KGM		
	2812.17.00	- Thionyl chloride	KGM		
	2812.19.00	- Other	KGM		
	2812.90.00	- Other	KGM		

**28.13 Sulphides of non-metals; commercial phosphorus trisulphide.**

2813.10.00	- Carbon disulphide	KGM
2813.90.00	- Other	KGM

**SUB-CHAPTER IV**

**INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS**

**28.14 Ammonia, anhydrous or in aqueous solution.**

2814.10.00	- Anhydrous ammonia	KGM
2814.20.00	- Ammonia in aqueous solution	KGM

**28.15 Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.**

	- Sodium hydroxide (caustic soda) :	
2815.11.00	- Solid	KGM
2815.12.00	- In aqueous solution (soda lye or liquid soda)	KGM
2815.20.00	- Potassium hydroxide (caustic potash)	KGM
2815.30.00	- Peroxides of sodium or potassium	KGM

**28.16 Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.**

2816.10.00	- Hydroxide and peroxide of magnesium	KGM
2816.40.00	- Oxides, hydroxides and peroxides, of strontium or barium	KGM

**28.17 Zinc oxide; zinc peroxide.**

2817.00.10	- Zinc oxide	KGM
2817.00.20	- Zinc peroxide	KGM

**28.18 Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.**

2818.10.00	- Artificial corundum, whether or not chemically defined	KGM
2818.20.00	- Aluminium oxide, other than artificial corundum	KGM
2818.30.00	- Aluminium hydroxide	KGM

**28.19 Chromium oxides and hydroxides.**

2819.10.00	- Chromium trioxide	KGM
2819.90.00	- Other	KGM

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>28.20</b>	<b>Manganese oxides.</b>				
2820.10.00	- Manganese dioxide		KGM		
2820.90.00	- Other		KGM		
<b>28.21</b>	<b>Iron oxides and hydroxides; earth colours containing 70 % or more by weight of combined iron evaluated as Fe<sub>2</sub>O<sub>3</sub>.</b>				
2821.10.00	- Iron oxides and hydroxides		KGM		
2821.20.00	- Earth colours		KGM		
<b>28.22</b>	<b>2822.00.00 Cobalt oxides and hydroxides; commercial cobalt oxides.</b>		KGM		
<b>28.23</b>	<b>2823.00.00 Titanium oxides.</b>		KGM		
<b>28.24</b>	<b>Lead oxides; red lead and orange lead.</b>				
2824.10.00	- Lead monoxide (litharge, massicot)		KGM		
2824.90.00	- Other		KGM		
<b>28.25</b>	<b>Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.</b>				
2825.10.00	- Hydrazine and hydroxylamine and their inorganic salts		KGM		
2825.20.00	- Lithium oxide and hydroxide		KGM		
2825.30.00	- Vanadium oxides and hydroxides		KGM		
2825.40.00	- Nickel oxides and hydroxides		KGM		
2825.50.00	- Copper oxides and hydroxides		KGM		
2825.60.00	- Germanium oxides and zirconium dioxide		KGM		
2825.70.00	- Molybdenum oxides and hydroxides		KGM		
2825.80.00	- Antimony oxides		KGM		
2825.90.00	- Other		KGM		

#### SUB-CHAPTER V

#### SALTS AND PEROXYSALTS, OF ORGANIC ACIDS AND METALS

##### **28.26 Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.**

- Fluorides :

2826.12.00	- - Of aluminium	KGM
2826.19.00	- - Other	KGM
2826.30.00	- Sodium hexafluoroaluminate (synthetic cryolite)	KGM
2826.90.00	- Other	KGM

##### **28.27 Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.**

2827.10.00	- Ammonium chloride	KGM
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HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				(4)	(5)	
	(1) (2)	(3)				
	2827.20	- Calcium chloride :				
	2827.20.10	-- Containing 73 % - 80 % by weight	KGM			
	2827.20.90	-- Other	KGM			
		- Other chlorides :				
	2827.31.00	-- Of magnesium	KGM			
	2827.32.00	-- Of aluminium	KGM			
	2827.35.00	-- Of nickel	KGM			
	2827.39	-- Other :				
	2827.39.10	-- Of barium or of cobalt	KGM			
	2827.39.20	-- Of iron	KGM			
	2827.39.30	-- Of zinc	KGM			
	2827.39.90	-- Other	KGM			
		- Chloride oxides and chloride hydroxides :				
	2827.41.00	-- Of copper	KGM			
	2827.49.00	-- Other	KGM			
		- Bromides and bromide oxides :				
	2827.51.00	-- Bromides of sodium or of potassium	KGM			
	2827.59.00	-- Other	KGM			
	2827.60.00	- Iodides and iodide oxides	KGM			
<b>28.28</b>		<b>Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.</b>				
	2828.10.00	- Commercial calcium hypochlorite and other calcium hypochlorites	KGM			
	2828.90	- Other :				
	2828.90.10	-- Sodium hypochlorite	KGM			
	2828.90.90	-- Other	KGM			
<b>28.29</b>		<b>Chlorates and perchlorates; bromates and perbromates; iodates and periodates.</b>				
		- Chlorates :				
	2829.11.00	-- Of sodium	KGM			
	2829.19.00	-- Other	KGM			
	2829.90	- Other :				
	2829.90.10	-- Sodium perchlorate	KGM			
	2829.90.90	-- Other	KGM			
<b>28.30</b>		<b>Sulphides; polysulphides, whether or not chemically defined.</b>				
	2830.10.00	- Sodium sulphides	KGM			
	2830.90	- Other :				
	2830.90.10	-- Cadmium sulphide or zinc sulphide	KGM			
	2830.90.90	-- Other	KGM			

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
<b>28.31</b>	<b>Dithionites and sulphonylates.</b>					
2831.10.00	- Of sodium		KGM			
2831.90.00	- Other		KGM			
<b>28.32</b>	<b>Sulphites; thiosulphates.</b>					
2832.10.00	- Sodium sulphites		KGM			
2832.20.00	- Other sulphites		KGM			
2832.30.00	- Thiosulphates		KGM			
<b>28.33</b>	<b>Sulphates; alums; peroxosulphates (persulphates).</b>					
	- Sodium sulphates :					
2833.11.00	-- Disodium sulphate		KGM			
2833.19.00	-- Other		KGM			
	- Other sulphates :					
2833.21.00	-- Of magnesium		KGM			
2833.22	-- Of aluminium :					
2833.22.10	--- Commercial grade		KGM			
2833.22.90	--- Other		KGM			
2833.24.00	-- Of nickel		KGM			
2833.25.00	-- Of copper		KGM			
2833.27.00	-- Of barium		KGM			
2833.29	-- Other :					
2833.29.20	--- Tribasic lead sulphate		KGM			
2833.29.30	--- Of chromium		KGM			
2833.29.40	--- Of zinc		KGM			
2833.29.90	--- Other		KGM			
2833.30.00	- Alums		KGM			
2833.40.00	- Peroxosulphates (persulphates)		KGM			
<b>28.34</b>	<b>Nitrites; nitrates.</b>					
2834.10.00	- Nitrites		KGM			
	- Nitrates :					
2834.21.00	-- Of potassium		KGM			
2834.29	-- Other :					
2834.29.10	--- Of bismuth		KGM			
2834.29.90	--- Other		KGM			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				(4)	(5)	
<b>28.35</b>	<b>Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined.</b>					
2835.10.00	- Phosphinates (hypophosphites) and phosphonates (phosphites)		KGM			
	- Phosphates :					
2835.22.00	- - Of mono- or disodium		KGM			
2835.24.00	- - Of potassium		KGM			
2835.25	- - Calcium hydrogenorthophosphate ("dicalcium phosphate") :					
2835.25.10	- - - Feed grade		KGM			
2835.25.90	- - - Other		KGM			
2835.26.00	- - Other phosphates of calcium		KGM			
2835.29	- - Other :					
2835.29.10	- - - Of trisodium		KGM			
2835.29.90	- - - Other		KGM			
	- Polyphosphates :					
2835.31	- - Sodium tripolyphosphate (sodium tripolyphosphate) :					
2835.31.10	- - - Food grade		KGM			
2835.31.90	- - - Other		KGM			
2835.39	- - Other :					
2835.39.10	- - - Tetrasodium pyrophosphate		KGM			
2835.39.90	- - - Other		KGM			
<b>28.36</b>	<b>Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.</b>					
2836.20.00	- Disodium carbonate		KGM			
2836.30.00	- Sodium hydrogencarbonate (sodium bicarbonate)		KGM			
2836.40.00	- Potassium carbonates		KGM			
2836.50	- Calcium carbonate :					
2836.50.10	- - Food or pharmaceutical grade		KGM			
2836.50.90	- - Other		KGM			
2836.60.00	- Barium carbonate		KGM			
	- Other :					
2836.91.00	- - Lithium carbonates		KGM			
2836.92.00	- - Strontium carbonate		KGM			
2836.99	- - Other :					
2836.99.10	- - - Commercial ammonium carbonate		KGM			
2836.99.20	- - - Lead carbonates		KGM			
2836.99.90	- - - Other		KGM			

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
<b>28.37</b>		<b>Cyanides, cyanide oxides and complex cyanides.</b>				
		- Cyanides and cyanide oxides :				
2837.11.00	- - Of sodium		KGM			
2837.19.00	- - Other		KGM			
2837.20.00	- Complex cyanides		KGM			
<b>28.39</b>		<b>Silicates; commercial alkali metal silicates.</b>				
		- Of sodium :				
2839.11.00	- - Sodium metasilicates		KGM			
2839.19	- - Other :					
2839.19.20	- - - Sodium orthosilicate; sodium pyrosilicate		KGM			
2839.19.90	- - - Other		KGM			
2839.90.00	- Other		KGM			
<b>28.40</b>		<b>Borates; peroxoborates (perborates).</b>				
		- Disodium tetraborate (refined borax) :				
2840.11.00	- - Anhydrous		KGM			
2840.19.00	- - Other		KGM			
2840.20.00	- Other borates		KGM			
2840.30.00	- Peroxoborates (perborates)		KGM			
<b>28.41</b>		<b>Salts of oxometallic or peroxometallic acids.</b>				
2841.30.00	- Sodium dichromate		KGM			
2841.50.00	- Other chromates and dichromates; peroxochromates		KGM			
	- Manganites, manganates and permanganates :					
2841.61.00	- - Potassium permanganate		KGM			
2841.69.00	- - Other		KGM			
2841.70.00	- Molybdates		KGM			
2841.80.00	- Tungstates (wolframates)		KGM			
2841.90.00	- Other		KGM			
<b>28.42</b>		<b>Other salts of inorganic acids or peroxoacids (including aluminosilicates whether or not chemically defined), other than azides.</b>				
2842.10.00	- Double or complex silicates, including aluminosilicates whether or not chemically defined		KGM			
2842.90	- Other :					
2842.90.10	- - Sodium arsenite		KGM			
2842.90.20	- - Copper or chromium salts		KGM			
2842.90.30	- - Other fulminates, cyanates and thiocyanates		KGM			
2842.90.90	- - Other		KGM			

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)				
				FULL (5)	PREF (6)					
<b>SUB-CHAPTER VI</b>										
<b>MISCELLANEOUS</b>										
<b>28.43</b>		<b>Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.</b>								
2843.10.00	- Colloidal precious metals		KGM							
	- Silver compounds :									
2843.21.00	- - Silver nitrate		KGM							
2843.29.00	- - Other		KGM							
2843.30.00	- Gold compounds		KGM							
2843.90.00	- Other compounds; amalgams		KGM							
<b>28.44</b>		<b>Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.</b>								
2844.10	- Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds :									
2844.10.10	- - Natural uranium and its compounds		KGM							
2844.10.90	- - Other		KGM							
2844.20	- 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 :									
2844.20.10	- - Uranium enriched in U 235 and its compounds; plutonium and its compounds		KGM							
2844.20.90	- - Other		KGM							
2844.30	- 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 :									
2844.30.10	- - Uranium depleted in U 235 and its compounds; thorium and its compounds		KGM							
2844.30.90	- - Other		KGM							
	- 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 :									
2844.41.00	- - Tritium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing tritium or its compounds		KGM							
2844.42.00	- - Actinium-225, actinium-227, californium-253, curium-240, curium-241, curium-242, curium-243, curium-244, einsteinium-253, einsteinium-254, gadolinium-148, polonium-208, polonium-209, polonium-210, radium-223, uranium-230 or uranium-232, and their compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or compounds		KGM							
2844.43.00	- - Other radioactive elements and isotopes and compounds; other alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds		KGM							
2844.44.00	- - Radioactive residues		KGM							
2844.50.00	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors		KGM							

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
<b>28.45</b>		<b>Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.</b>				
	2845.10.00	- Heavy water (deuterium oxide)	KGM			
	2845.20.00	- Boron enriched in boron-10 and its compounds	KGM			
	2845.30.00	- Lithium enriched in lithium-6 and its compounds	KGM			
	2845.40.00	- Helium-3	KGM			
	2845.90.00	- Other	KGM			
<b>28.46</b>		<b>Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.</b>				
	2846.10.00	- Cerium compounds	KGM			
	2846.90.00	- Other	KGM			
<b>28.47</b>		<b>Hydrogen peroxide, whether or not solidified with urea.</b>				
	2847.00.10	- In liquid form	KGM			
	2847.00.90	- Other	KGM			
<b>28.49</b>		<b>Carbides, whether or not chemically defined.</b>				
	2849.10.00	- Of calcium	KGM			
	2849.20.00	- Of silicon	KGM			
	2849.90.00	- Other	KGM			
<b>28.50</b>	2850.00.00	<b>Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.</b>	KGM			
<b>28.52</b>		<b>Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams.</b>				
	2852.10	- Chemically defined :				
	2852.10.10	- - Mercury sulphates	KGM			
	2852.10.20	- - Mercury compounds of a kind used as luminophores	KGM			
	2852.10.90	- - Other	KGM			
	2852.90	- Other :				
	2852.90.10	- - Mercury tannates	KGM			
	2852.90.20	- - Mercury sulphides; mercury polysulphides; mercury polyphosphates; mercury carbides; heterocyclic mercury compounds of subheading 2934.99.90; mercury peptone derivatives; other protein derivatives of mercury	KGM			
	2852.90.90	- - Other	KGM			

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY		CUSTOMS DUTY		EXCISE DUTY (7)
			(4)	(5)	(6)		
<b>28.53</b>		<b>Phosphides, whether or not chemically defined, excluding ferrophosphorus; other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals.</b>					
2853.10.00	- Cyanogen chloride (chlorcyan)		KGM				
2853.90	- Other :						
2853.90.10	- - Demineralized waters		KGM				
2853.90.90	- - Other		KGM				

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)

## 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 odouriferous substance or an emetic 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<sup>3</sup> (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).

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)

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 purpose of heading 29.29.

For the purposes of headings 29.11, 29.12, 29.14, 29.18 and 29.22, “oxygen function”, the characteristic organic oxygen-containing group of those respective headings, is restricted to the oxygen-functions referred to in headings 29.05 to 29.20.

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

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

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

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

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

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

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

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

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

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

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

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

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
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.

**SUB-CHAPTER I**

**HYDROCARBONS AND THEIR HALOGENATED,  
SULPHONATED, NITRATED OR NITROSATED  
DERIVATIVES**

**29.01 Acyclic hydrocarbons.**

2901.10.00	- Saturated	KGM
	- Unsaturated :	
2901.21.00	-- Ethylene	KGM
2901.22.00	-- Propene (propylene)	KGM
2901.23.00	-- Butene (butylene) and isomers thereof	KGM
2901.24.00	-- Buta-1,3-diene and isoprene	KGM
2901.29	-- Other :	
2901.29.10	--- Acetylene	KGM
2901.29.20	--- Hexene and isomers thereof	KGM
2901.29.90	--- Other	KGM

**29.02 Cyclic hydrocarbons.**

	- Cyclanes, cyclenes and cycloterpenes :	
2902.11.00	-- Cyclohexane	TNE
2902.19.00	-- Other	TNE
2902.20.00	- Benzene	TNE
2902.30.00	- Toluene	TNE
	- Xylenes :	
2902.41.00	-- <i>o</i> -Xylene	TNE
2902.42.00	-- <i>m</i> -Xylene	TNE
2902.43.00	-- <i>p</i> -Xylene	TNE
2902.44.00	-- Mixed xylene isomers	TNE

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY	
(1)	(2)	(3)	(4)	(5)	(6)	(7)
2902.50.00	- Styrene		TNE			
2902.60.00	- Ethylbenzene		TNE			
2902.70.00	- Cumene		TNE			
2902.90	- Other :					
2902.90.10	- - Dodecylbenzene		TNE			
2902.90.20	- - Other alkylbenzenes		TNE			
2902.90.90	- - Other		TNE			

**29.03**

**Halogenated derivatives of hydrocarbons.**

- Saturated chlorinated derivatives of acyclic hydrocarbons :

2903.11	- - Chloromethane (methyl chloride) and chloroethane (ethyl chloride) :					
2903.11.10	- - - Chloromethane (methyl chloride)		KGM			
2903.11.90	- - - Other		KGM			
2903.12.00	- - Dichloromethane (methylene chloride)		KGM			
2903.13.00	- - Chloroform (trichloromethane)		KGM			
2903.14.00	- - Carbon tetrachloride		KGM			
2903.15.00	- - Ethylene dichloride (ISO) (1,2-dichloroethane)		KGM			
2903.19	- - Other :					
2903.19.20	- - - 1,1,1-Trichloroethane (methyl chloroform)		KGM			
2903.19.90	- - - Other		KGM			
	- Unsaturated chlorinated derivatives of acyclic hydrocarbons :					
2903.21.00	- - Vinyl chloride (chloroethylene)		KGM			
2903.22.00	- - Trichloroethylene		KGM			
2903.23.00	- - Tetrachloroethylene (perchloroethylene)		KGM			
2903.29.00	- - Other		KGM			
	- Saturated fluorinated derivatives of acyclic hydrocarbons :					
2903.41.00	- - Trifluoromethane (HFC-23)		KGM			
2903.42.00	- - Difluoromethane (HFC-32)		KGM			
2903.43.00	- - Fluoromethane (HFC-41), 1,2-difluoroethane (HFC-152) and 1,1-difluoroethane (HFC-152a)		KGM			
2903.44.00	- - Pentafluoroethane (HFC-125), 1,1,1-trifluoroethane (HFC-143a) and 1,1,2-trifluoroethane (HFC-143)		KGM			
2903.45.00	- - 1,1,1,2-Tetrafluoroethane (HFC-134a) and 1,1,2,2-tetrafluoroethane (HFC-134)		KGM			
2903.46.00	- - 1,1,1,2,3,3-Heptafluoropropane (HFC-227ea), 1,1,1,2,2,3-hexafluoropropane (HFC-236cb), 1,1,1,2,3,3-hexafluoropropane (HFC-236ea) and 1,1,1,3,3,3-hexafluoropropane (HFC-236fa)		KGM			
2903.47.00	- - 1,1,1,3,3-Pentafluoropropane (HFC-245fa) and 1,1,2,2,3-pentafluoropropane (HFC-245ca)		KGM			
2903.48.00	- - 1,1,1,3,3-Pentafluorobutane (HFC-365mfc) and 1,1,1,2,2,3,4,5,5,5-decafluoropentane (HFC-43-10mee)		KGM			
2903.49.00	- - Other		KGM			
	- Unsaturated fluorinated derivatives of acyclic hydrocarbons :					
2903.51.00	- - 2,3,3,3-Tetrafluoropropene (HFO-1234yf), 1,3,3,3-tetrafluoropropene (HFO-1234ze) and (Z)-1,1,1,4,4,4-hexafluoro-2-butene (HFO-1336mzz)		KGM			

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
2903.59.00	- - Other		KGM			
	- - Brominated or iodinated derivatives of acyclic hydrocarbons :					
2903.61.00	- - Methyl bromide (bromomethane)		KGM			
2903.62.00	- - Ethylene dibromide (ISO) (1,2-dibromoethane)		KGM			
2903.69.00	- - Other		KGM			
	- - Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens :					
2903.71.00	- - Chlorodifluoromethane (HCFC-22)		KGM			
2903.72.00	- - Dichlorotrifluoroethanes (HCFC-123)		KGM			
2903.73.00	- - Dichlorofluoroethanes (HCFC-141, 141b)		KGM			
2903.74.00	- - Chlorodifluoroethanes (HCFC-142, 142b)		KGM			
2903.75.00	- - Dichloropentafluoropropanes (HCFC-225, 225ca, 225cb)		KGM			
2903.76.00	- - Bromochlorodifluoromethane (Halon-1211), bromotrifluoromethane (Halon-1301) and dibromotetrafluoroethanes (Halon-2402)		KGM			
2903.77.00	- - Other, perhalogenated only with fluorine and chlorine		KGM			
2903.78.00	- - Other perhalogenated derivatives		KGM			
2903.79.00	- - Other		KGM			
	- - Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons :					
2903.81.00	- - 1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)		KGM			
2903.82.00	- - Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)		KGM			
2903.83.00	- - Mirex (ISO)		KGM			
2903.89.00	- - Other		KGM			
	- - Halogenated derivatives of aromatic hydrocarbons :					
2903.91.00	- - Chlorobenzene, <i>o</i> -dichlorobenzene and <i>p</i> -dichlorobenzene		KGM			
2903.92.00	- - Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN),1,1,1-trichloro-2,2-bis( <i>p</i> -chlorophenyl)ethane)		KGM			
2903.93.00	- - Pentachlorobenzene (ISO)		KGM			
2903.94.00	- - Hexabromobiphenyls		KGM			
2903.99.00	- - Other		KGM			

**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	KGM
2904.20	- Derivatives containing only nitro or only nitroso groups :	
2904.20.10	- - Trinitrotoluene	KGM
2904.20.90	- - Other	KGM
	- Perfluorooctane sulphonic acid, its salts and perfluorooctane sulphonyl fluoride :	
2904.31.00	- - Perfluorooctane sulphonic acid	KGM
2904.32.00	- - Ammonium perfluorooctane sulphonate	KGM
2904.33.00	- - Lithium perfluorooctane sulphonate	KGM
2904.34.00	- - Potassium perfluorooctane sulphonate	KGM
2904.35.00	- - Other salts of perfluorooctane sulphonic acid	KGM
2904.36.00	- - Perfluorooctane sulphonyl fluoride	KGM

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
	- Other :					
2904.91.00	- - Trichloronitromethane (chloropicrin)		KGM			
2904.99.00	- - Other		KGM			

## SUB-CHAPTER 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)	KGM
2905.12.00	- - Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	KGM
2905.13.00	- - Butan-1-ol ( <i>n</i> -butyl alcohol)	KGM
2905.14.00	- - Other butanols	KGM
2905.16.00	- - Octanol (octyl alcohol) and isomers thereof	KGM
2905.17.00	- - Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	KGM
2905.19.00	- - Other	KGM

- Unsaturated monohydric alcohols :

2905.22.00	- - Acyclic terpene alcohols	KGM
2905.29.00	- - Other	KGM

- Diols :

2905.31.00	- - Ethylene glycol (ethanediol)	KGM
2905.32.00	- - Propylene glycol (propane-1,2-diol)	KGM

2905.39.00	- - Other	KGM
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- Other polyhydric alcohols :

2905.41.00	- - 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	KGM
2905.42.00	- - Pentaerythritol	KGM

2905.43.00	- - Mannitol	KGM
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2905.44.00	- - D-glucitol (sorbitol)	KGM
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2905.45.00	- - Glycerol	KGM
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2905.49.00	- - Other	KGM
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- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols :

2905.51.00	- - Ethchlorvynol (INN)	KGM
2905.59.00	- - Other	KGM

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
<b>29.06</b>	<b>Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>					
	- Cyclanic, cyclenic or cycloterpinic :					
2906.11.00	-- Menthol		KGM			
2906.12.00	-- Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols		KGM			
2906.13.00	-- Sterols and inositol		KGM			
2906.19.00	-- Other		KGM			
	- Aromatic :					
2906.21.00	-- Benzyl alcohol		KGM			
2906.29.00	-- Other		KGM			

### SUB-CHAPTER 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		KGM
2907.12.00	-- Cresols and their salts		KGM
2907.13.00	-- Octylphenol, nonylphenol and their isomers; salts thereof		KGM
2907.15.00	-- Naphthols and their salts		KGM
2907.19.00	-- Other		KGM
	- Polyphenols; phenol-alcohols :		
2907.21.00	-- Resorcinol and its salts		KGM
2907.22.00	-- Hydroquinone (quinol) and its salts		KGM
2907.23.00	-- 4,4'-Isopropylidenediphenol (bisphenol A, diphenylpropane) and its salts		KGM
2907.29	-- Other :		
2907.29.10	-- Phenol-alcohols		KGM
2907.29.90	-- Other		KGM

**29.08**

##### **Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.**

	- Derivatives containing only halogen substituents and their salts :		
2908.11.00	-- Pentachlorophenol (ISO)		KGM
2908.19.00	-- Other		KGM
	- Other :		
2908.91.00	-- Dinoseb (ISO) and its salts		KGM
2908.92.00	-- 4,6-Dinitro-o-cresol (DNOC (ISO)) and its salts		KGM
2908.99.00	-- Other		KGM

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)

#### SUB-CHAPTER IV

**ETHERS, ALCOHOL PEROXIDES,  
ETHER PEROXIDES, ACETAL AND HEMIACETAL PEROXIDES,  
KETONE PEROXIDES, EPOXIDES WITH A THREE-MEMBERED  
RING, ACETALS AND HEMIACETALS, AND THEIR  
HALOGENATED, SULPHONATED, NITRATED OR  
NITROSATED DERIVATIVES**

**29.09** Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, acetal and hemiacetal 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	TNE
2909.19.00	- - Other	TNE
2909.20.00	- Cyclanic, cyclenic or cycloterpinic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	TNE
2909.30.00	- Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	TNE
	- Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives :	
2909.41.00	- - 2,2'-Oxydiethanol (diethylene glycol, digol)	TNE
2909.43.00	- - Monobutyl ethers of ethylene glycol or of diethylene glycol	TNE
2909.44.00	- - Other monoalkylethers of ethylene glycol or of diethylene glycol	TNE
2909.49.00	- - Other	TNE
2909.50.00	- Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	TNE
2909.60.00	- Alcohol peroxides, ether peroxides, acetal and hemiacetal peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	TNE

**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)	KGM
2910.20.00	- Methyloxirane (propylene oxide)	KGM
2910.30.00	- 1-Chloro-2,3-epoxypropane (epichlorohydrin)	KGM
2910.40.00	- Dieldrin (ISO, INN)	KGM
2910.50.00	- Endrin (ISO)	KGM
2910.90.00	- Other	KGM

**29.11** 2911.00.00 Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives. KGM

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>SUB-CHAPTER V</b>					
<b>ALDEHYDE-FUNCTION COMPOUNDS</b>					
<b>29.12</b>		<b>Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.</b>			
		- Acyclic aldehydes without other oxygen function :			
2912.11.00	- - Methanal (formaldehyde)		KGM		
2912.12.00	- - Ethanal (acetaldehyde)		KGM		
2912.19.00	- - Other		KGM		
		- Cyclic aldehydes without other oxygen function :			
2912.21.00	- - Benzaldehyde		KGM		
2912.29.00	- - Other		KGM		
		- Aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function :			
2912.41.00	- - Vanillin (4-hydroxy-3-methoxybenzaldehyde)		KGM		
2912.42.00	- - Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)		KGM		
2912.49	- - Other :				
2912.49.10	- - - Other aldehyde-alcohols		KGM		
2912.49.90	- - - Other		KGM		
2912.50.00	- Cyclic polymers of aldehydes		KGM		
2912.60.00	- Paraformaldehyde		KGM		
<b>29.13</b>	2913.00.00	<b>Halogenated, sulphonated, nitrated or nitrosated derivatives of products of KGM heading 29.12.</b>			
<b>SUB-CHAPTER VI</b>					
<b>KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS</b>					
<b>29.14</b>		<b>Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>			
		- Acyclic ketones without other oxygen function :			
2914.11.00	- - Acetone		KGM		
2914.12.00	- - Butanone (methyl ethyl ketone)		KGM		
2914.13.00	- - 4-Methylpentan-2-one (methyl isobutyl ketone)		KGM		
2914.19.00	- - Other		KGM		
		- Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function :			
2914.22.00	- - Cyclohexanone and methylcyclohexanones		KGM		
2914.23.00	- - Ionones and methylionones		KGM		
2914.29	- - Other :				
2914.29.10	- - - Camphor		KGM		
2914.29.90	- - - Other		KGM		

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
- Aromatic ketones without other oxygen function :						
2914.31.00	- - Phenylacetone (phenylpropan-2-one)		KGM			
2914.39.00	- - Other		KGM			
2914.40.00	- Ketone-alcohols and ketone-aldehydes		KGM			
2914.50.00	- Ketone-phenols and ketones with other oxygen function		KGM			
- Quinones :						
2914.61.00	- - Anthraquinone		KGM			
2914.62.00	- - Coenzyme Q10 (ubidecarenone (INN))		KGM			
2914.69.00	- - Other		KGM			
- Halogenated, sulphonated, nitrated or nitrosated derivatives :						
2914.71.00	- - Chlordecone (ISO)		KGM			
2914.79.00	- - Other		KGM			

### SUB-CHAPTER 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		KGM			
2915.12.00	- - Salts of formic acid		KGM			
2915.13.00	- - Esters of formic acid		KGM			
- Acetic acid and its salts; acetic anhydride :						
2915.21.00	- - Acetic acid		KGM			
2915.24.00	- - Acetic anhydride		KGM			
2915.29	- - Other :					
2915.29.10	- - - Sodium acetate; cobalt acetates		KGM			
2915.29.90	- - - Other		KGM			
- Esters of acetic acid :						
2915.31.00	- - Ethyl acetate		KGM			
2915.32.00	- - Vinyl acetate		KGM			
2915.33.00	- - <i>n</i> -Butyl acetate		KGM			
2915.36.00	- - Dinoseb (ISO) acetate		KGM			
2915.39	- - Other :					
2915.39.10	- - - Isobutyl acetate		KGM			
2915.39.20	- - - 2-Ethoxyethyl acetate		KGM			
2915.39.90	- - - Other		KGM			
2915.40.00	- Mono-, di- or trichloroacetic acids, their salts and esters		KGM			
2915.50.00	- Propionic acid, its salts and esters		KGM			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				(4)	(5)	
2915.60.00	- Butanoic acids, pentanoic acids, their salts and esters		KGM			
2915.70	- Palmitic acid, stearic acid, their salts and esters :					
2915.70.10	- - Palmitic acid, its salts and esters		KGM			
2915.70.20	- - Stearic acid		KGM			
2915.70.30	- - Salts and esters of stearic acid		KGM			
2915.90	- Other :					
2915.90.20	- - Lauric acid, myristic acid, their salts and esters		KGM			
2915.90.30	- - Caprylic acid, its salts and esters		KGM			
2915.90.40	- - Capric acid, its salts and esters		KGM			
2915.90.90	- - Other		KGM			
<b>29.16</b>	<b>Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>					
	- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :					
2916.11.00	- - Acrylic acid and its salts		KGM			
2916.12.00	- - Esters of acrylic acid		KGM			
2916.13.00	- - Methacrylic acid and its salts		KGM			
2916.14	- - Esters of methacrylic acid :					
2916.14.10	- - - Methyl methacrylate		KGM			
2916.14.90	- - - Other		KGM			
2916.15.00	- - Oleic, linoleic or linolenic acids, their salts and esters		KGM			
2916.16.00	- - Binapacryl (ISO)		KGM			
2916.19.00	- - Other		KGM			
2916.20.00	- Cyclanic, cyclenic or cycloterpnic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	KGM				
	- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :					
2916.31.00	- - Benzoic acid, its salts and esters		KGM			
2916.32	- - Benzoyl peroxide and benzoyl chloride :					
2916.32.10	- - - Benzoyl peroxide		KGM			
2916.32.20	- - - Benzoyl chloride		KGM			
2916.34.00	- - Phenylacetic acid and its salts		KGM			
2916.39	- - Other :					
2916.39.10	- - - 2,4-Dichlorophenyl acetic acid and its salts and esters		KGM			
2916.39.20	- - - Esters of phenylacetic acid		KGM			
2916.39.90	- - - Other		KGM			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>29.17</b>	<b>Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>				
	- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :				
2917.11.00	-- Oxalic acid, its salts and esters		KGM		
2917.12	-- Adipic acid, its salts and esters :				
2917.12.10	--- Dioctyl adipate		KGM		
2917.12.90	--- Other		KGM		
2917.13.00	-- Azelaic acid, sebamic acid, their salts and esters		KGM		
2917.14.00	-- Maleic anhydride		KGM		
2917.19.00	-- Other		KGM		
2917.20.00	- Cyclanic, cyclenic or cycloterpnic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	KGM			
	- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :				
2917.32.00	-- Dioctyl orthophthalates		KGM		
2917.33.00	-- Dinonyl or didecyl orthophthalates		KGM		
2917.34	-- Other esters of orthophthalic acid :				
2917.34.10	--- Dibutyl orthophthalates		KGM		
2917.34.90	--- Other		KGM		
2917.35.00	-- Phthalic anhydride		KGM		
2917.36.00	-- Terephthalic acid and its salts		KGM		
2917.37.00	-- Dimethyl terephthalate		KGM		
2917.39	-- Other :				
2917.39.10	--- Trioctyltrimellitate		KGM		
2917.39.20	--- Other phthalic compounds of a kind used as plasticisers and esters of phthalic anhydride	KGM			
2917.39.90	--- Other		KGM		
<b>29.18</b>	<b>Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>				
	- 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		KGM		
2918.12.00	-- Tartaric acid		KGM		
2918.13.00	-- Salts and esters of tartaric acid		KGM		
2918.14.00	-- Citric acid		KGM		
2918.15	-- Salts and esters of citric acid :				
2918.15.10	--- Calcium citrate		KGM		
2918.15.90	--- Other		KGM		
2918.16.00	-- Gluconic acid, its salts and esters		KGM		
2918.17.00	-- 2,2-Diphenyl-2-hydroxyacetic acid (benzilic acid)		KGM		
2918.18.00	-- Chlorobenzilate (ISO)		KGM		

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
2918.19.00	- - Other		KGM			
	- - 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		KGM			
2918.22.00	- - <i>o</i> -Acetylsalicylic acid, its salts and esters		KGM			
2918.23.00	- - Other esters of salicylic acid and their salts		KGM			
2918.29	- - Other :					
2918.29.10	- - - Alkyl sulphonic ester of phenol		KGM			
2918.29.90	- - - Other		KGM			
2918.30.00	- - Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives		KGM			
	- - Other :					
2918.91.00	- - 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters		KGM			
2918.99.00	- - Other		KGM			

### SUB-CHAPTER 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	KGM
2919.90.00	- Other	KGM

**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)	KGM
2920.19.00	- - Other	KGM
	- Phosphite esters and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives :	
2920.21.00	- - Dimethyl phosphite	KGM
2920.22.00	- - Diethyl phosphite	KGM
2920.23.00	- - Trimethyl phosphite	KGM
2920.24.00	- - Triethyl phosphite	KGM
2920.29.00	- - Other	KGM
2920.30.00	- Endosulfan (ISO)	KGM
2920.90.00	- Other	KGM

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY FULL (5)	CUSTOMS DUTY PREF (6)	EXCISE DUTY (7)
<b>SUB-CHAPTER IX</b>						
<b>NITROGEN-FUNCTION COMPOUNDS</b>						
<b>29.21</b>	<b>Amine-function compounds.</b>					
		- Acyclic monoamines and their derivatives; salts thereof :				
2921.11.00	- - Methylamine, di- or trimethylamine and their salts		KGM			
2921.12.00	- - 2-(N,N-Dimethylamino)ethylchloride hydrochloride		KGM			
2921.13.00	- - 2-(N,N-Diethylamino)ethylchloride hydrochloride		KGM			
2921.14.00	- - 2-(N,N-Diisopropylamino)ethylchloride hydrochloride		KGM			
2921.19.00	- - Other		KGM			
		- Acyclic polyamines and their derivatives; salts thereof :				
2921.21.00	- - Ethylenediamine and its salts		KGM			
2921.22.00	- - Hexamethylenediamine and its salts		KGM			
2921.29.00	- - Other		KGM			
2921.30.00	- Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	KGM				
		- Aromatic monoamines and their derivatives; salts thereof :				
2921.41.00	- - Aniline and its salts		KGM			
2921.42.00	- - Aniline derivatives and their salts		KGM			
2921.43.00	- - Toluidines and their derivatives; salts thereof		KGM			
2921.44.00	- - Diphenylamine and its derivatives; salts thereof		KGM			
2921.45.00	- - 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof		KGM			
2921.46.00	- - Amphetamine (INN), benzphetamine (INN), dexamphetamine (INN), etilamphetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof		KGM			
2921.49.00	- - Other		KGM			
		- Aromatic polyamines and their derivatives; salts thereof :				
2921.51.00	- - <i>o</i> -, <i>m</i> -, <i>p</i> -Phenylenediamine, diaminotoluenes and their derivatives; salts thereof		KGM			
2921.59.00	- - Other		KGM			
<b>29.22</b>	<b>Oxygen-function amino-compounds.</b>					
		- 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		KGM			
2922.12.00	- - Diethanolamine and its salts		KGM			
2922.14.00	- - Dextropropoxyphene (INN) and its salts		KGM			
2922.15.00	- - Triethanolamine		KGM			
2922.16.00	- - Diethanolammonium perfluorooctane sulphonate		KGM			
2922.17.00	- - Methyldiethanolamine and ethyldiethanolamine		KGM			
2922.18.00	- - 2-(N,N-Diisopropylamino)ethanol		KGM			
2922.19	- - Other :					
2922.19.10	- - - Ethambutol and its salts, esters and other derivatives		KGM			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
2922.19.20	- - - D-2-Amino-n-butyl-alcohol		KGM		
2922.19.90	- - - Other		KGM		
	- 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		KGM		
2922.29.00	- - Other		KGM		
	- 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		KGM		
2922.39.00	- - Other		KGM		
	- 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		KGM		
2922.42	- - Glutamic acid and its salts :				
2922.42.10	- - - Glutamic acid		KGM		
2922.42.20	- - - Monosodium glutamate (MSG)		KGM		
2922.42.90	- - - Other salts		KGM		
2922.43.00	- - Anthranilic acid and its salts		KGM		
2922.44.00	- - Tilidine (INN) and its salts		KGM		
2922.49.00	- - Other		KGM		
2922.50	- Amino-alcohol-phenols, amino-acid-phenols and other amino- compounds with oxygen function :				
2922.50.10	- - p-Aminosalicylic acid and its salts, esters and other derivatives		KGM		
2922.50.90	- - Other		KGM		
<b>29.23</b>	<b>Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined.</b>				
2923.10.00	- Choline and its salts		KGM		
2923.20	- Lecithins and other phosphoaminolipids :				
	- - Lecithins :				
2923.20.11	- - - Of vegetables		KGM		
2923.20.19	- - - Other		KGM		
2923.20.90	- - Other		KGM		
2923.30.00	- Tetraethylammonium perfluorooctane sulphonate		KGM		
2923.40.00	- Didecyldimethylammonium perfluorooctane sulphonate		KGM		
2923.90.00	- Other		KGM		
<b>29.24</b>	<b>Carboxyamide-function compounds; amide-function compounds of carbonic acid.</b>				
	- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof :				
2924.11.00	- - Meprobamate (INN)		KGM		
2924.12	- - Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO) :				
2924.12.10	- - - Fluoroacetamide (ISO) and phosphamidon (ISO)		KGM		
2924.12.20	- - - Monocrotophos (ISO)		KGM		

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
2924.19	- - Other :					
2924.19.10	- - - Carisoprodol		KGM			
2924.19.90	- - - Other		KGM			
	- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof :					
2924.21	- - Ureines and their derivatives; salts thereof :					
2924.21.10	- - - 4-Ethoxyphenylurea (dulcin)		KGM			
2924.21.20	- - - Diuron and monuron		KGM			
2924.21.90	- - - Other		KGM			
2924.23.00	- - 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts		KGM			
2924.24.00	- - Ethinamate (INN)		KGM			
2924.25.00	- - Alachlor (ISO)		KGM			
2924.29	- - Other :					
2924.29.10	- - - Aspartame		KGM			
2924.29.20	- - - Butylphenylmethyl carbamate; methyl isopropyl phenyl carbamate		KGM			
2924.29.30	- - - Acetaminophen (paracetamol); salicylamide; ethoxybenzamide		KGM			
2924.29.90	- - - Other		KGM			
<b>29.25</b>	<b>Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds.</b>					
	- Imides and their derivatives; salts thereof :					
2925.11.00	- - Saccharin and its salts		KGM			
2925.12.00	- - Glutethimide (INN)		KGM			
2925.19.00	- - Other		KGM			
	- Imines and their derivatives; salts thereof :					
2925.21.00	- - Chlordimeform (ISO)		KGM			
2925.29.00	- - Other		KGM			
<b>29.26</b>	<b>Nitrile-function compounds.</b>					
2926.10.00	- Acrylonitrile		KGM			
2926.20.00	- 1-Cyanoguanidine (dicyandiamide)		KGM			
2926.30.00	- Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane)		KGM			
2926.40.00	- alpha-Phenylacetoacetonitrile		KGM			
2926.90.00	- Other		KGM			
<b>29.27</b>	<b>Diazo-, azo- or azoxy-compounds.</b>					
2927.00.10	- Azodicarbonamide		KGM			
2927.00.90	- Other		KGM			
<b>29.28</b>	<b>Organic derivatives of hydrazine or of hydroxylamine.</b>					
2928.00.10	- Linuron		KGM			
2928.00.90	- Other		KGM			

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
<b>29.29</b>	<b>Compounds with other nitrogen function.</b>					
2929.10	- Isocyanates :					
2929.10.10	- - Diphenylmethane diisocyanate (MDI)		KGM			
2929.10.20	- - Toluene diisocyanate		KGM			
2929.10.90	- - Other		KGM			
2929.90	- Other :					
2929.90.10	- - Sodium cyclamate		KGM			
2929.90.20	- - Other cyclamates		KGM			
2929.90.90	- - Other		KGM			

#### SUB-CHAPTER X

#### ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES

<b>29.30</b>	<b>Organo-sulphur compounds.</b>					
2930.10.00	- 2-(N,N-Dimethylamino)ethanethiol		KGM			
2930.20.00	- Thiocarbamates and dithiocarbamates		KGM			
2930.30.00	- Thiram mono-, di- or tetrasulphides		KGM			
2930.40.00	- Methionine		KGM			
2930.60.00	- 2-(N,N-Diethylamino)ethanethiol		KGM			
2930.70.00	- Bis(2-hydroxyethyl)sulfide (thiodiglycol (INN))		KGM			
2930.80.00	- Aldicarb (ISO), captafol (ISO) and methamidophos (ISO)		KGM			
2930.90	- Other :					
2930.90.10	- - Dithiocarbonates		KGM			
2930.90.90	- - Other		KGM			
<b>29.31</b>	<b>Other organo-inorganic compounds</b>					
2931.10	- Tetramethyl lead and tetraethyl lead:					
2931.10.10	- - Tetramethyl lead		KGM			
2931.10.20	- - Tetraethyl lead		KGM			
2931.20.00	- Tributyltin compounds		KGM			
	- Non-halogenated organo-phosphorous derivatives :					
2931.41.00	- - Dimethyl methylphosphonate		KGM			
2931.42.00	- - Dimethyl propylphosphonate		KGM			
2931.43.00	- - Diethyl ethylphosphonate		KGM			
2931.44.00	- - Methylphosphonic acid		KGM			
2931.45.00	- - Salt of methylphosphonic acid and (aminoiminomethyl)urea (1 : 1)		KGM			
2931.46.00	- - 2,4,6-Tripropyl-1,3,5,2,4,6-trioxatriphosphinane 2,4,6-trioxide		KGM			
2931.47.00	- - (5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl) methyl methyl methylphosphonate		KGM			
2931.48.00	- - 3,9-Dimethyl-2,4,8,10-tetraoxa-3,9-diphosphaspiro[5.5] undecane 3,9-dioxide		KGM			

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
			FULL (5)	PREF (6)		
2931.49	- - Other :					
2931.49.10	- - - N-(phosphonomethyl) glycine		KGM			
2931.49.20	- - - Salts of N-(phosphonomethyl) glycine		KGM			
2931.49.90	- - - Other		KGM			
	- Halogenated organo-phosphorous derivatives :					
2931.51.00	- - Methylphosphonic dichloride		KGM			
2931.52.00	- - Propylphosphonic dichloride		KGM			
2931.53.00	- - O-(3-chloropropyl) O-[4-nitro-3-(trifluoromethyl)phenyl] ethylphosphonothionate		KGM			
2931.54.00	- - Trichlorfon (ISO)		KGM			
2931.59	- - Other :					
2931.59.10	- - - Ethephon		KGM			
2931.59.90	- - - Other		KGM			
2931.90	- Other :					
	- - Organo-arsenic compounds :					
2931.90.41	- - - In liquid form		KGM			
2931.90.49	- - - Other		KGM			
2931.90.50	- - Dimethyltin dichloride		KGM			
2931.90.90	- - Other		KGM			

**29.32**

**Heterocyclic compounds with oxygen hetero-atom(s) only.**

- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure :

2932.11.00	- - Tetrahydrofuran	KGM
2932.12.00	- - 2-Furaldehyde (furfuraldehyde)	KGM
2932.13.00	- - Furfuryl alcohol and tetrahydrofurfuryl alcohol	KGM
2932.14.00	- - Sucralose	KGM
2932.19.00	- - Other	KGM
2932.20	- Lactones :	
2932.20.10	- - Coumarin (1,2-Benzopyrone), methylcoumarins and ethylcoumarins	KGM
2932.20.90	- - Other	KGM
	- Other :	
2932.91.00	- - Isosafrole	KGM
2932.92.00	- - 1-(1,3-Benzodioxol-5-yl)propan-2-one	KGM
2932.93.00	- - Piperonal	KGM
2932.94.00	- - Safrole	KGM
2932.95.00	- - Tetrahydrocannabinols (all isomers)	KGM
2932.96.00	- - Carbofuran (ISO)	KGM
2932.99.00	- - Other	KGM

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY FULL (5)	CUSTOMS DUTY PREF (6)	EXCISE DUTY (7)
<b>29.33</b>	<b>Heterocyclic compounds with nitrogen hetero-atom(s) only.</b>					
	- Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure :					
2933.11.00	-- Phenazone (antipyrin) and its derivatives		KGM			
2933.19.00	-- Other		KGM			
	- Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure :					
2933.21.00	-- Hydantoin and its derivatives		KGM			
2933.29.00	-- Other		KGM			
	- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure :					
2933.31.00	-- Pyridine and its salts		KGM			
2933.32.00	-- Piperidine and its salts		KGM			
2933.33.00	-- Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), carfentanil (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), remifentanil (INN) and trimeperidine (INN); salts thereof		KGM			
2933.34.00	-- Other fentanyl and their derivatives		KGM			
2933.35.00	-- 3-Quinuclidinol		KGM			
2933.36.00	-- 4-Anilino-N-phenethylpiperidine (ANPP)		KGM			
2933.37.00	-- N-Phenethyl-4-piperidone (NPP)		KGM			
2933.39	-- Other :					
2933.39.10	-- - Chlorpheniramine and isoniazid		KGM			
2933.39.30	-- - Paraquat salts		KGM			
2933.39.90	-- - Other		KGM			
	- 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		KGM			
2933.49	-- Other :					
2933.49.10	-- - Dextromethorphan		KGM			
2933.49.90	-- - Other		KGM			
	- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure :					
2933.52.00	-- Malonylurea (barbituric acid) and its salts		KGM			
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		KGM			
2933.54.00	-- Other derivatives of malonylurea (barbituric acid); salts thereof		KGM			
2933.55.00	-- Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof		KGM			
2933.59	-- Other :					
2933.59.10	-- - Diazinon		KGM			
2933.59.90	-- - Other		KGM			
	- Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure :					

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY	
(1)	(2)	(3)	(4)	FULL (5)	PREF (6)	(7)
2933.61.00	- - Melamine		KGM			
2933.69.00	- - Other		KGM			
	- Lactams :					
2933.71.00	- - 6-Hexanelactam (epsilon-caprolactam)		KGM			
2933.72.00	- - Clobazam (INN) and methyprylon (INN)		KGM			
2933.79.00	- - Other lactams		KGM			
	- Other :					
2933.91.00	- - Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), KGM 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					
2933.92.00	- - Azinphos-methyl (ISO)		KGM			
2933.99	- - Other :					
2933.99.10	- - - Mebendazole and parbendazole		KGM			
2933.99.90	- - - Other		KGM			

**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	KGM
2934.20.00	- Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	KGM
2934.30.00	- Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	KGM
	- 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	KGM
2934.92.00	- - Other fentanyl and their derivatives	KGM
2934.99	- - Other :	
2934.99.10	- - - Nucleic acids and their salts	KGM
2934.99.20	- - - Sultones; sultams; diltiazem	KGM
2934.99.30	- - - 6-Aminopenicillanic acid	KGM
2934.99.40	- - - 3-Azido-3-deoxythymidine	KGM
2934.99.50	- - - Oxadiazon, with a purity of 94 % or more	KGM
2934.99.90	- - - Other	KGM

**29.35 Sulphonamides.**

2935.10.00	- N-Methylperfluoroctane sulphonamide	KGM
2935.20.00	- N-Ethylperfluoroctane sulphonamide	KGM
2935.30.00	- N-Ethyl-N-(2-hydroxyethyl) perfluoroctane sulphonamide	KGM
2935.40.00	- N-(2-Hydroxyethyl)-N-methylperfluoroctane sulphonamide	KGM

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
	2935.50.00	- Other perfluorooctane sulphonamides	KGM			
	2935.90.00	- Other	KGM			

**SUB-CHAPTER XI**  
**PROVITAMINS, VITAMINS AND HORMONES**

<b>29.36</b>	<b>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.</b>		
	- Vitamins and their derivatives, unmixed :		
	2936.21.00	-- Vitamin A and their derivatives	KGM
	2936.22.00	-- Vitamin B <sub>1</sub> and its derivatives	KGM
	2936.23.00	-- Vitamin B <sub>2</sub> and its derivatives	KGM
	2936.24.00	-- D- or DL-Pantothenic acid (Vitamin B <sub>5</sub> ) and its derivatives	KGM
	2936.25.00	-- Vitamin B <sub>6</sub> and its derivatives	KGM
	2936.26.00	-- Vitamin B <sub>12</sub> and its derivatives	KGM
	2936.27.00	-- Vitamin C and its derivatives	KGM
	2936.28.00	-- Vitamin E and its derivatives	KGM
	2936.29.00	-- Other vitamins and their derivatives	KGM
	2936.90.00	- Other, including natural concentrates	KGM
<b>29.37</b>	<b>Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones.</b>		
	- Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues :		
	2937.11.00	-- Somatotropin, its derivatives and structural analogues	KGM
	2937.12.00	-- Insulin and its salts	KGM
	2937.19.00	-- Other	KGM
	- Steroidal hormones, their derivatives and structural analogues :		
	2937.21.00	-- Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	KGM
	2937.22.00	-- Halogenated derivatives of corticosteroidal hormones	KGM
	2937.23.00	-- Oestrogens and progestogens	KGM
	2937.29.00	-- Other	KGM
	2937.50.00	- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	KGM
	2937.90	- Other :	
	2937.90.10	-- Of oxygen-function amino-compounds	KGM
	2937.90.20	-- Epinephrine; amino-acid derivatives	KGM
	2937.90.90	-- Other	KGM

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY FULL (5)	CUSTOMS DUTY PREF (6)	EXCISE DUTY (7)
<b>SUB-CHAPTER XII</b>						
<b>GLYCOSIDES AND ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES</b>						
<b>29.38</b>		<b>Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.</b>				
2938.10.00	- Rutoside (rutin) and its derivatives		KGM			
2938.90.00	- Other		KGM			
<b>29.39</b>		<b>Alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.</b>				
		- Alkaloids of opium and their derivatives; salts thereof:				
2939.11	- - 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 :		KGM			
2939.11.10	- - - Concentrates of poppy straw and salts thereof		KGM			
2939.11.90	- - - Other		KGM			
2939.19.00	- - Other		KGM			
2939.20	- Alkaloids of cinchona and their derivatives; salts thereof :					
2939.20.10	- - Quinine and its salts		KGM			
2939.20.90	- - Other		KGM			
2939.30.00	- Caffeine and its salts		KGM			
	- Alkaloids of ephedra and their derivatives; salts thereof :					
2939.41.00	- - Ephedrine and its salts		KGM			
2939.42.00	- - Pseudoephedrine (INN) and its salts		KGM			
2939.43.00	- - Cathine (INN) and its salts		KGM			
2939.44.00	- - Norephedrine and its salts		KGM			
2939.45.00	- - Levometamfetamine, metamfetamine (INN), metamfetamine racemate and their salts		KGM			
2939.49.00	- - Other		KGM			
	- Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof :					
2939.51.00	- - Fenetylline (INN) and its salts		KGM			
2939.59.00	- - Other		KGM			
	- Alkaloids of rye ergot and their derivatives; salts thereof :					
2939.61.00	- - Ergometrine (INN) and its salts		KGM			
2939.62.00	- - Ergotamine (INN) and its salts		KGM			
2939.63.00	- - Lysergic acid and its salts		KGM			
2939.69.00	- - Other		KGM			
	- Other, of vegetal origin :					
2939.72.00	- - Cocaine, ecgonine; salts, esters and other derivatives thereof		KGM			
2939.79.00	- - Other		KGM			
2939.80.00	- Other		KGM			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>SUB-CHAPTER XII</b>					
<b>OTHER ORGANIC COMPOUNDS</b>					
<b>29.40</b>	2940.00.00	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and KGM fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39.			
<b>29.41</b>		<b>Antibiotics.</b>			
	2941.10	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof : - - Amoxicillin and its salts :			
	2941.10.11	- - - Non-sterile	KGM		
	2941.10.19	- - - Other	KGM		
	2941.10.20	- - Ampicillin and its salts	KGM		
	2941.10.90	- - Other	KGM		
	2941.20.00	- Streptomycins and their derivatives; salts thereof	KGM		
	2941.30.00	- Tetracyclines and their derivatives; salts thereof	KGM		
	2941.40.00	- Chloramphenicol and its derivatives; salts thereof	KGM		
	2941.50.00	- Erythromycin and its derivatives; salts thereof	KGM		
	2941.90.00	- Other	KGM		
<b>29.42</b>	2942.00.00	<b>Other organic compounds.</b>	KGM		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>Chapter 30</b>					
<b>Pharmaceutical products</b>					
<b>Notes.</b>					
<p>1. This Chapter does not cover :</p> <ul style="list-style-type: none"> <li>(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);</li> <li>(b) Products, such as tablets, chewing gum or patches (transdermal systems), containing nicotine and intended to assist tobacco use cessation (heading 24.04);</li> <li>(c) Plasters specially calcined or finely ground for use in dentistry (heading 25.20);</li> <li>(d) Aqueous distillates or aqueous solutions of essential oils, suitable for medicinal uses (heading 33.01);</li> <li>(e) Preparations of headings 33.03 to 33.07, even if they have therapeutic or prophylactic properties;</li> <li>(f) Soap or other products of heading 34.01 containing added medicaments;</li> <li>(g) Preparations with a basis of plaster for use in dentistry (heading 34.07);</li> <li>(h) Blood albumin not prepared for therapeutic or prophylactic uses (heading 35.02); or</li> <li>(ij) Diagnostic reagents of heading 38.22.</li> </ul> <p>2. For the purposes of heading 30.02, the expression "immunological products" applies to peptides and proteins (other than goods of heading 29.37) which are directly involved in the regulation of immunological processes, such as monoclonal antibodies (MAB), antibody fragments, antibody conjugates and antibody fragment conjugates, interleukins, interferons (IFN), chemokines and certain tumor necrosis factors (TNF), growth factors (GF), hematopoietins and colony stimulating factors (CSF).</p> <p>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 :</p> <ul style="list-style-type: none"> <li>(a) As unmixed products : <ul style="list-style-type: none"> <li>(1) Unmixed products dissolved in water;</li> <li>(2) All goods of Chapter 28 or 29; and</li> <li>(3) Simple vegetable extracts of heading 13.02, merely standardised or dissolved in any solvent;</li> </ul> </li> <li>(b) As products which have been mixed : <ul style="list-style-type: none"> <li>(1) Colloidal solutions and suspensions (other than colloidal sulphur);</li> <li>(2) Vegetable extracts obtained by the treatment of mixtures of vegetable materials; and</li> <li>(3) Salts and concentrates obtained by evaporating natural mineral waters.</li> </ul> </li> </ul>					

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
4. Heading 30.06 applies only to the following, which are to be classified in that heading and in no other heading of the Nomenclature :					
	(a)	Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure;			
	(b)	Sterile laminaria and sterile laminaria tents;			
	(c)	Sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable;			
	(d)	Opacifying preparations for X-ray examinations and diagnostic reagents designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more ingredients which have been mixed together for such uses;			
	(e)	Placebos and blinded (or double-blinded) clinical trial kits for use in recognised clinical trials, put up in measured doses, even if they might contain active medicaments;			
	(f)	Dental cements and other dental fillings; bone reconstruction cements;			
	(g)	First-aid boxes and kits;			
	(h)	Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides;			
	(i)	Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments;			
	(k)	Waste pharmaceuticals, that is, pharmaceutical products which are unfit for their originalintended purpose due to, for example, expiry of shelf life; and			
	(l)	Appliances identifiable for ostomy use, that is, colostomy, ileostomy and urostomy pouches cut to shape and their adhesive wafers or faceplates.			

**Subheading Notes.**

1. For the purposes of subheadings 3002.13 and 3002.14, the following are to be treated:
  - (a) As unmixed products, pure products, whether or not containing impurities;
  - (b) As products which have been mixed:
    - (1) The products mentioned in (a) above dissolved in water or in other solvents;
    - (2) The products mentioned in (a) and (b) (1) above with an added stabiliser necessary for their preservation or transport; and
    - (3) The products mentioned in (a), (b) (1) and (b) (2) above with any other additive.
2. Subheadings 3003.60 and 3004.60 cover medicaments containing artemisinin (INN) for oral ingestion combined with other pharmaceutical active ingredients, or containing any of the following active principles, whether or not combined with other pharmaceutical active ingredients: amodiaquine (INN); artelinic acid or its salts; artenimol (INN); artemotil (INN); artemether (INN); artesunate (INN); chloroquine (INN); dihydroartemisinin (INN); lumefantrine (INN); mefloquine (INN); piperaquine (INN); pyrimethamine (INN) or sulfadoxine (INN).

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				(4)	(5)	
<b>30.01</b>		<b>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.</b>				
	3001.20.00	- Extracts of glands or other organs or of their secretions	KGM			
	3001.90.00	- Other	KGM			
<b>30.02</b>		<b>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; cell cultures, whether or not modified.</b>				
		- Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes :				
	3002.12	- - Antisera and other blood fractions :				
	3002.12.10	- - - Antisera; plasma protein solutions; haemoglobin powder	KGM			
	3002.12.90	- - - Other	KGM			
	3002.13.00	- - Immunological products, unmixed, not put up in measured doses or in forms or packings for retail sale	KGM			
	3002.14.00	- - Immunological products, mixed, not put up in measured doses or in forms or packings for retail sale	KGM			
	3002.15.00	- - Immunological products, put up in measured doses or in forms or packings for retail sale	KGM			
		- Vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products :				
	3002.41	- - Vaccines for human medicine:				
	3002.41.10	- - - Tetanus toxoid	KGM			
	3002.41.20	- - - Pertussis, measles, meningitis or polio vaccines	KGM			
	3002.41.90	- - - Other	KGM			
	3002.42.00	- - Vaccines for veterinary medicine	KGM			
	3002.49.00	- - Other	KGM			
		- Cell cultures, whether or not modified :				
	3002.51.00	- - Cell therapy products	KGM			
	3002.59.00	- - Other	KGM			
	3002.90.00	- Other	KGM			
<b>30.03</b>		<b>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.</b>				
	3003.10	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives :				
	3003.10.10	- - Containing amoxicillin (INN) or its salts	KGM			
	3003.10.20	- - Containing ampicillin (INN) or its salts	KGM			
	3003.10.90	- - Other	KGM			
	3003.20.00	- Other, containing antibiotics	KGM			
		- Other, containing hormones or other products of heading 29.37 :				

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				(4)	(5)	
	(1)	(2)	(3)			(7)
	3003.31.00	- - Containing insulin	KGM			
	3003.39.00	- - Other	KGM			
		- Other, containing alkaloids or derivatives thereof :				
	3003.41.00	- - Containing ephedrine or its salts	KGM			
	3003.42.00	- - Containing pseudoephedrine (INN) or its salts	KGM			
	3003.43.00	- - Containing norephedrine or its salts	KGM			
	3003.49.00	- - Other	KGM			
	3003.60.00	- Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter	KGM			
	3003.90.00	- Other	KGM			
<b>30.04</b>		<b>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.</b>				
	3004.10	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives :				
		- - Containing penicillins or derivatives thereof :				
	3004.10.15	- - - Containing penicillin G (excluding penicillin G benzathine), phenoxyethyl penicillin or salts thereof	KGM			
	3004.10.16	- - - Containing ampicillin, amoxycillin or salts thereof, of a kind taken orally	KGM			
	3004.10.19	- - - Other	KGM			
	3004.10.20	- - Containing streptomycins or derivatives thereof	KGM			
	3004.20	- Other, containing antibiotics :				
	3004.20.10	- - Containing gentamycin, lincomycin, sulfamethoxazole or their derivatives, of a kind taken orally or in ointment form	KGM			
		- - Containing erythromycin or derivatives thereof :				
	3004.20.31	- - - Of a kind taken orally	KGM			
	3004.20.32	- - - In ointment form	KGM			
	3004.20.39	- - - Other	KGM			
		- - Containing tetracyclines or chloramphenicols or derivatives thereof :				
	3004.20.71	- - - Of a kind taken orally or in ointment form	KGM			
	3004.20.79	- - - Other	KGM			
		- - Other :				
	3004.20.91	- - - Of a kind taken orally or in ointment form	KGM			
	3004.20.99	- - - Other	KGM			
		- Other, containing hormones or other products of heading 29.37 :				
	3004.31.00	- - Containing insulin	KGM			
	3004.32	- - Containing corticosteroid hormones, their derivatives or structural analogues :				
	3004.32.10	- - - Containing dexamethasone or their derivatives	KGM			
	3004.32.40	- - - Containing hydrocortisone sodium succinate or fluocinolone acetonide	KGM			
	3004.32.90	- - - Other	KGM			
	3004.39.00	- - Other	KGM			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
	- Other, containing alkaloids or derivatives thereof :				
3004.41.00	-- Containing ephedrine or its salts		KGM		
3004.42.00	-- Containing pseudoephedrine (INN) or its salts		KGM		
3004.43.00	-- Containing norephedrine or its salts		KGM		
3004.49	-- Other :				
	--- Containing morphine or its derivatives :				
3004.49.11	---- Of a kind taken orally or for injection		KGM		
3004.49.19	---- Other		KGM		
	--- Containing papaverine or berberine :				
3004.49.51	---- Of a kind taken orally		KGM		
3004.49.59	---- Other		KGM		
3004.49.60	--- Containing theophylline, of a kind taken orally		KGM		
3004.49.70	--- Containing atropine sulphate		KGM		
3004.49.80	--- Containing quinine hydrochloride or dihydroquinine chloride, for injection; KGM containing quinine sulphate or bisulphate, of a kind taken orally				
3004.49.90	--- Other		KGM		
3004.50	- Other, containing vitamins or other products of heading 29.36 :				
3004.50.10	-- Of a kind suitable for children, in syrup form		KGM		
	-- Other, containing more than one vitamin :				
3004.50.21	-- Of a kind taken orally		KGM		
3004.50.29	-- Other		KGM		
	-- Other :				
3004.50.91	-- Containing vitamin A, B or C		KGM		
3004.50.99	-- Other		KGM		
3004.60	- Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter :				
3004.60.10	-- Containing artemisinin combined with other pharmaceutical active ingredients		KGM		
3004.60.20	-- Containing artesunate or chloroquine		KGM		
3004.60.90	-- Other		KGM		
3004.90	- Other :				
3004.90.10	-- Transdermal therapeutic system patches for the treatment of cancer or heart diseases	KGM			
3004.90.20	-- Closed sterile water for inhalation, pharmaceutical grade		KGM		
3004.90.30	-- Antiseptics		KGM		
	-- Anaesthetics :				
3004.90.41	-- Containing procaine hydrochloride		KGM		
3004.90.49	-- Other		KGM		
	-- Analgesics, antipyretics and other medicaments for the treatment of coughs or colds, whether or not containing antihistamines :				
3004.90.51	-- Containing acetylsalicylic acid, paracetamol or dipyrrone (INN), of a kind taken orally	KGM			
3004.90.53	-- Containing diclofenac, of a kind taken orally		KGM		
3004.90.54	-- Containing piroxicam (INN) or ibuprofen		KGM		
3004.90.55	-- Other, in liniment form		KGM		

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
			(4)	FULL (5)	PREF (6)	(7)
3004.90.59	- - - Other		KGM			
	- - Antimalarials :					
3004.90.62	- - - Containing primaquine		KGM			
3004.90.64	- - - Containing artemisinin other than of subheading 3004.60.10		KGM			
	- - - Other :					
3004.90.65	- - - - Herbal medicaments		KGM			
3004.90.69	- - - - Other		KGM			
	- - Anthelmintic :					
3004.90.71	- - - Containing piperazine or mebendazole (INN)		KGM			
	- - - Other :					
3004.90.72	- - - - Herbal medicaments		KGM			
3004.90.79	- - - - Other		KGM			
	- - Other medicaments for the treatment of cancer, HIV/AIDS or other intractable diseases :					
3004.90.81	- - - Containing deferoxamine, for injection		KGM			
3004.90.82	- - - Anti HIV/AIDS medicaments		KGM			
3004.90.89	- - - Other		KGM			
	- - Other :					
3004.90.91	- - - Containing sodium chloride or glucose, for infusion		KGM			
3004.90.92	- - - Containing sorbitol or salbutamol, for infusion		KGM			
3004.90.93	- - - Containing sorbitol or salbutamol, in other forms		KGM			
3004.90.94	- - - Containing cimetidine (INN) or ranitidine (INN) other than for injection		KGM			
3004.90.95	- - - Containing phenobarbital, diazepam or chlorpromazine, other than for injection or infusion		KGM			
3004.90.96	- - - Nasal-drop medicaments containing naphazoline, xylometazoline or oxymetazoline		KGM			
	- - - Other :					
3004.90.98	- - - - Herbal medicaments		KGM			
3004.90.99	- - - - Other		KGM			

**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	- Adhesive dressings and other articles having an adhesive layer :	
3005.10.10	- - Impregnated or coated with pharmaceutical substances	KGM
3005.10.90	- - Other	KGM
3005.90	- Other :	
3005.90.10	- - Bandages	KGM
3005.90.20	- - Gauze	KGM
3005.90.90	- - Other	KGM

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
<b>30.06</b>		<b>Pharmaceutical goods specified in Note 4 to this Chapter.</b>				
3006.10		- Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable :				
3006.10.10		- - Sterile absorbable surgical or dental yarn; sterile surgical or dental adhesion barriers, KGM whether or not absorbable				
3006.10.90		- - Other		KGM		
3006.30		- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient :				
3006.30.10		- - Barium sulphate, of a kind taken orally		KGM		
3006.30.20		- - Reagents of microbial origin, of a kind suitable for veterinary biological diagnosis		KGM		
3006.30.30		- - Other microbial diagnostic reagents		KGM		
3006.30.90		- - Other		KGM		
3006.40		- Dental cements and other dental fillings; bone reconstruction cements :				
3006.40.10		- - Dental cements and other dental fillings		KGM		
3006.40.20		- - Bone reconstruction cements		KGM		
3006.50.00		- First-aid boxes and kits		KGM		
3006.60.00		- Chemical contraceptive preparations based on hormones, on other products of KGM heading 29.37 or on spermicides				
3006.70.00		- Gel preparations designed to be used in human or veterinary medicine as a lubricant KGM for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments				
		- Other :				
3006.91.00		- - Appliances identifiable for ostomy use		KGM		
3006.92		- - Waste pharmaceuticals :				
3006.92.10		- - - Of medicaments for the treatment of cancer, HIV/AIDS or other intractable diseases		KGM		
3006.92.90		- - - Other		KGM		
3006.93.00		- - Placebos and blinded (or double-blinded) clinical trial kits for a recognised clinical trial, put up in measured doses		KGM		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)

## Chapter 31

### Fertilisers

#### Notes.

1. This Chapter does not cover:
  - (a) Animal blood of heading 05.11;
  - (b) Separate chemically defined compounds (other than those answering to the descriptions in Note 2 (a), 3 (a), 4 (a) or 5 below); or
  - (c) Cultured potassium chloride crystals (other than optical elements) weighing not less than 2.5 g each, of heading 38.24; optical elements of potassium chloride (heading 90.01).
2. Heading 31.02 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05 :
  - (a) Goods which answer to one or other of the descriptions given below :
    - (i) Sodium nitrate, whether or not pure;
    - (ii) Ammonium nitrate, whether or not pure;
    - (iii) Double salts, whether or not pure, of ammonium sulphate and ammonium nitrate;
    - (iv) Ammonium sulphate, whether or not pure;
    - (v) Double salts (whether or not pure) or mixtures of calcium nitrate and ammonium nitrate;
    - (vi) Double salts (whether or not pure) or mixtures of calcium nitrate and magnesium nitrate;
    - (vii) Calcium cyanamide, whether or not pure or treated with oil;
    - (viii) Urea, whether or not pure.
  - (b) Fertilisers consisting of any of the goods described in (a) above mixed together.
  - (c) Fertilisers consisting of ammonium chloride or of any of the goods described in (a) or (b) above mixed with chalk, gypsum or other inorganic non-fertilising substances.
  - (d) Liquid fertilisers consisting of the goods of subparagraph (a) (ii) or (viii) above, or of mixtures of those goods, in an aqueous or ammoniacal solution.
3. Heading 31.03 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05 :
  - (a) Goods which answer to one or other of the descriptions given below :
    - (i) Basic slag;
    - (ii) Natural phosphates of heading 25.10, calcined or further heat-treated than for the removal of impurities;
    - (iii) Superphosphates (single, double or triple);
    - (iv) Calcium hydrogenorthophosphate containing not less than 0.2 % by weight of fluorine calculated on the dry anhydrous product.
  - (b) Fertilisers consisting of any of the goods described in (a) above mixed together, but with no account being taken of the fluorine content limit.
  - (c) Fertilisers consisting of any of the goods described in (a) or (b) above, but with no account being taken of the fluorine content limit, mixed with chalk, gypsum or other inorganic non-fertilising substances.

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
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 hydrogen-orthophosphate (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.				

**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.**

3101.00.10	- Of solely vegetable origin	TNE
	- Other :	
3101.00.92	- - Of animal origin (other than guano), chemically treated	TNE
3101.00.99	- - Other	TNE

**31.02 Mineral or chemical fertilisers, nitrogenous.**

3102.10.00	- Urea, whether or not in aqueous solution	TNE
	- Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate :	
3102.21.00	- - Ammonium sulphate	TNE
3102.29.00	- - Other	TNE
3102.30.00	- Ammonium nitrate, whether or not in aqueous solution	TNE
3102.40.00	- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	TNE
3102.50.00	- Sodium nitrate	TNE
3102.60.00	- Double salts and mixtures of calcium nitrate and ammonium nitrate	TNE
3102.80.00	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	TNE
3102.90.00	- Other, including mixtures not specified in the foregoing subheadings	TNE

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
<b>31.03</b>	<b>Mineral or chemical fertilisers, phosphatic.</b>					
	- Superphosphates :					
3103.11	- - Containing by weight 35 % or more of diphosphorus pentaoxide (P <sub>2</sub> O <sub>5</sub> ) :					
3103.11.10	- - - Feed grade		TNE			
3103.11.90	- - - Other		TNE			
3103.19	- - Other :					
3103.19.10	- - - Feed grade		TNE			
3103.19.90	- - - Other		TNE			
3103.90	- Other :					
3103.90.10	- - Calcined phosphatic fertilisers		TNE			
3103.90.90	- - Other		TNE			
<b>31.04</b>	<b>Mineral or chemical fertilisers, potassic.</b>					
3104.20.00	- Potassium chloride		TNE			
3104.30.00	- Potassium sulphate		TNE			
3104.90.00	- Other		TNE			
<b>31.05</b>	<b>Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.</b>					
3105.10	- Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg :					
3105.10.10	- - Superphosphates and calcined phosphatic fertilisers		TNE			
3105.10.20	- - Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium		TNE			
3105.10.90	- - Other		TNE			
3105.20.00	- Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium		TNE			
3105.30.00	- Diammonium hydrogenorthophosphate (diammonium phosphate)		TNE			
3105.40.00	- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)		TNE			
	- Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus :					
3105.51.00	- - Containing nitrates and phosphates		TNE			
3105.59.00	- - Other		TNE			
3105.60.00	- Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium		TNE			
3105.90.00	- Other		TNE			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)

## 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 tanin 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.

#### **32.01**

#### **Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.**

3201.10.00	- Quebracho extract	KGM
3201.20.00	- Wattle extract	KGM
3201.90.00	- Other	KGM

#### **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	KGM
3202.90.00	- Other	KGM

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>32.03</b>	<b>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.</b>				
3203.00.10	- Of a kind used in the food or drink industries		KGM		
3203.00.90	- Other		KGM		
<b>32.04</b>	<b>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.</b>				
	- Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter :				
3204.11	- - Disperse dyes and preparations based thereon :				
3204.11.10	- - - Crude		KGM		
3204.11.90	- - - Other		KGM		
3204.12	- - Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon :				
3204.12.10	- - - Acid dyes		KGM		
3204.12.90	- - - Other		KGM		
3204.13.00	- - Basic dyes and preparations based thereon		KGM		
3204.14.00	- - Direct dyes and preparations based thereon		KGM		
3204.15.00	- - Vat dyes (including those usable in that state as pigments) and preparations based thereon	KGM			
3204.16.00	- - Reactive dyes and preparations based thereon		KGM		
3204.17	- - Pigments and preparations based thereon :				
3204.17.10	- - - Synthetic organic pigment in powder form		KGM		
3204.17.90	- - - Other		KGM		
3204.18.00	- - Carotenoid colouring matters and preparations based thereon		KGM		
3204.19.00	- - Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19	KGM			
3204.20.00	- Synthetic organic products of a kind used as fluorescent brightening agents		KGM		
3204.90.00	- Other		KGM		
<b>32.05</b>	<b>3205.00.00 Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.</b>		KGM		
<b>32.06</b>	<b>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.</b>				
	- Pigments and preparations based on titanium dioxide :				
3206.11	- - Containing 80 % or more by weight of titanium dioxide calculated on the dry matter :				
3206.11.10	- - - Pigments		KGM		
3206.11.90	- - - Other		KGM		

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
3206.19	- - Other :					
3206.19.10	- - - Pigments		KGM			
3206.19.90	- - - Other		KGM			
3206.20	- Pigments and preparations based on chromium compounds :					
3206.20.10	- - Chrome yellow, chrome green and molybdate orange or red based on chromium compounds	KGM				
3206.20.90	- - Other		KGM			
	- Other colouring matter and other preparations :					
3206.41	- - Ultramarine and preparations based thereon :					
3206.41.10	- - - Preparations		KGM			
3206.41.90	- - - Other		KGM			
3206.42	- - Lithopone and other pigments and preparations based on zinc sulphide :					
3206.42.10	- - - Preparations		KGM			
3206.42.90	- - - Other		KGM			
3206.49	- - Other :					
	- - - Preparations :					
3206.49.11	- - - - Of inorganic pigments based on cadmium compounds or hexacyanoferrates (ferrocyanides and ferricyanides)	KGM				
3206.49.19	- - - - Other		KGM			
3206.49.90	- - - Other		KGM			
3206.50	- Inorganic products of a kind used as luminophores :					
3206.50.10	- - Preparations		KGM			
3206.50.90	- - Other		KGM			

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	KGM
3207.20	- Vitrifiable enamels and glazes, engobes (slips) and similar preparations :	
3207.20.10	- - Enamel frits	KGM
3207.20.90	- - Other	KGM
3207.30.00	- Liquid lustres and similar preparations	KGM
3207.40.00	- Glass frit and other glass, in the form of powder, granules or flakes	KGM

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	- Based on polyesters :	
	- - Varnishes (including lacquers) :	
3208.10.11	- - - Of a kind used in dentistry	LTR
3208.10.19	- - - Other	LTR
3208.10.20	- - Anti-fouling and/or anti-corrosive paints for ships' hulls	LTR
3208.10.90	- - Other	LTR

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				(5) FULL	(6) PREF	
(1)	(2)	(3)				
	3208.20	- Based on acrylic or vinyl polymers :				
	3208.20.40	-- Anti-fouling and/or anti-corrosive paints for ships' hulls	LTR			
	3208.20.70	-- Varnishes (including lacquers), of a kind used in dentistry	LTR			
	3208.20.90	-- Other	LTR			
	3208.90	- Other :				
		-- Varnishes (including lacquers), exceeding 100° C heat resistance :				
	3208.90.11	-- Of a kind used in dentistry	LTR			
	3208.90.19	-- Other	LTR			
		-- Varnishes (including lacquers), not exceeding 100° C heat resistance :				
	3208.90.21	-- Of a kind used in dentistry	LTR			
	3208.90.29	-- Other	LTR			
	3208.90.30	-- Anti-fouling and/or anti-corrosive paints for ships' hulls	LTR			
	3208.90.90	-- Other	LTR			
<b>32.09</b>		<b>Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.</b>				
	3209.10	- Based on acrylic or vinyl polymers :				
	3209.10.10	-- Varnishes (including lacquers)	LTR			
	3209.10.40	-- Leather paints	LTR			
	3209.10.50	-- Anti-fouling and/or anti-corrosive paints for ships' hulls	LTR			
	3209.10.90	-- Other	LTR			
	3209.90.00	- Other	LTR			
<b>32.10</b>		<b>Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.</b>				
	3210.00.10	- Varnishes (including lacquers)	LTR			
	3210.00.20	- Distempers	LTR			
	3210.00.30	- Prepared water pigments of a kind used for finishing leather	LTR			
		- Other :				
	3210.00.91	-- Anti-fouling and/or anti-corrosive paints for ships' hulls	LTR			
	3210.00.99	-- Other	LTR			
<b>32.11</b>	3211.00.00	<b>Prepared driers.</b>			KGM	
<b>32.12</b>		<b>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.</b>				
	3212.10.00	- Stamping foils			KGM	
	3212.90	- Other :				

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				(4)	(5)	
		- - 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) :				
3212.90.11	- - - Aluminium paste		KGM			
3212.90.13	- - - White lead dispersed in oil		KGM			
3212.90.14	- - - Other, for the manufacture of leather paint		KGM			
3212.90.19	- - - Other		KGM			
		- - Dyes and other colouring matter put up in forms or packings for retail sale :				
3212.90.21	- - - Of a kind used in the food or drink industries		KGM			
3212.90.22	- - - Other dyes		KGM			
3212.90.29	- - - Other		KGM			
<b>32.13</b>	<b>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.</b>					
3213.10.00	- Colours in sets		KGM			
3213.90.00	- Other		KGM			
<b>32.14</b>	<b>Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like.</b>					
3214.10.00	- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; KGM painters' fillings					
3214.90.00	- Other		KGM			
<b>32.15</b>	<b>Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.</b>					
	- Printing ink :					
3215.11	- - Black :					
3215.11.10	- - - Ultra-violet curable inks		KGM			
3215.11.20	- - - Solid ink in engineered shapes for insertion into apparatus of subheading 8443.31, KGM 8443.32 or 8443.39					
3215.11.90	- - - Other		KGM			
3215.19	- - Other :					
3215.19.10	- - - Solid ink in engineered shapes for insertion into apparatus of subheading 8443.31, KGM 8443.32 or 8443.39					
3215.19.90	- - - Other		KGM			
3215.90	- Other :					
3215.90.10	- - Carbon mass of a kind used to manufacture carbon paper		KGM			
3215.90.60	- - Writing or drawing ink		KGM			
3215.90.70	- - Ink of a kind suitable for use with duplicating machines of heading 84.72		KGM			
3215.90.90	- - Other		KGM			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)

## 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.

#### 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 enfleurance 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 LTR

3301.13.00 - - Of lemon LTR

3301.19.00 - - Other LTR

- Essential oils other than those of citrus fruit :

3301.24.00 - - Of peppermint (*Mentha piperita*) LTR

3301.25.00 - - Of other mints LTR

3301.29 - - Other :

3301.29.20 - - - Of sandalwood LTR

3301.29.30 - - - Of citronella LTR

3301.29.40 - - - Of nutmeg LTR

3301.29.50 - - - Of cloves LTR

3301.29.60 - - - Of patchouli LTR

3301.29.70 - - - Of lemon grass, cinnamon, ginger, cardamom or fennel LTR

3301.29.90 - - - Other LTR

3301.30.00 - Resinoids LTR

3301.90 - Other :

3301.90.10 - - Aqueous distillates and aqueous solutions of essential oils suitable for medicinal use LTR

3301.90.20 - - Extracted oleoresins LTR

3301.90.90 - - Other LTR

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>33.02</b>	<b>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.</b>				
3302.10	- Of a kind used in the food or drink industries :				
3302.10.10	- - Odoriferous alcoholic preparations of a kind used in the manufacture of alcoholic beverages, in liquid form	LTR		\$88.00 per litre of alcohol	
3302.10.20	- - Odoriferous alcoholic preparations of a kind used in the manufacture of alcoholic beverages, in other forms	KGM		\$113.00 per kgm	
3302.10.30	- - Other, not containing alcohol	KGM			
3302.10.90	- - Other	KGM			
3302.90.00	- Other	KGM			
<b>33.03</b>	<b>3303.00.00 Perfumes and toilet waters.</b>		KGM		
<b>33.04</b>	<b>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.</b>				
3304.10.00	- Lip make-up preparations	KGM			
3304.20.00	- Eye make-up preparations	KGM			
3304.30.00	- Manicure or pedicure preparations	KGM			
	- Other :				
3304.91.00	- - Powders, whether or not compressed	KGM			
3304.99	- - Other :				
3304.99.20	- - - Anti-acne preparations	KGM			
3304.99.30	- - - Other face or skin creams and lotions	KGM			
3304.99.90	- - - Other	KGM			
<b>33.05</b>	<b>Preparations for use on the hair.</b>				
3305.10	- Shampoos :				
3305.10.10	- - Having anti-fungal properties	KGM			
3305.10.90	- - Other	KGM			
3305.20.00	- Preparations for permanent waving or straightening	KGM			
3305.30.00	- Hair lacquers	KGM			
3305.90.00	- Other	KGM			
<b>33.06</b>	<b>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.</b>				
3306.10	- Dentifrices :				
3306.10.10	- - Powders and pastes for dental prophylaxis	KGM			
3306.10.90	- - Other	KGM			
3306.20.00	- Yarn used to clean between the teeth (dental floss)	KGM			
3306.90.00	- Other	KGM			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>33.07</b>		<b>Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties.</b>			
3307.10.00	- Pre-shave, shaving or after-shave preparations		KGM		
3307.20.00	- Personal deodorants and antiperspirants		KGM		
3307.30.00	- Perfumed bath salts and other bath preparations		KGM		
	- Preparations for perfuming or deodorising rooms, including odoriferous preparations used during religious rites :				
3307.41	- - "Agarbatti" and other odoriferous preparations which operate by burning:				
3307.41.10	- - - Scented powders (incense) of a kind used during religious rites		KGM		
3307.41.90	- - - Other		KGM		
3307.49	- - Other :				
3307.49.10	- - - Room perfuming preparations, whether or not having disinfectant properties		KGM		
3307.49.90	- - - Other		KGM		
3307.90	- Other :				
3307.90.10	- - Animal toilet preparations		KGM		
3307.90.30	- - Papers and tissues, impregnated or coated with perfume or cosmetics		KGM		
3307.90.40	- - Other perfumery or cosmetics, including depilatories		KGM		
3307.90.50	- - Contact lens or artificial eye solutions		KGM		
3307.90.90	- - Other		KGM		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)

## 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, vegetable or microbial 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.).

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY FULL (5)	CUSTOMS DUTY PREF (6)	EXCISE DUTY (7)
<b>34.01</b>		<b>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.</b>				
		- 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		- - For toilet use (including medicated products) :				
3401.11.40		- - - Medicated soap including disinfectant soap		KGM		
3401.11.50		- - - Other soap including bath soap		KGM		
		- - - Other, of felt or nonwovens, impregnated, coated or covered with soap or detergent :				
3401.11.61		- - - - Of nonwovens in packings for retail sale		KGM		
3401.11.69		- - - - Other		KGM		
3401.11.70		- - - - Other, of paper, impregnated, coated or covered with soap or detergent		KGM		
3401.11.90		- - - - Other		KGM		
3401.19		- - Other :				
3401.19.10		- - - Of felt or nonwovens, impregnated, coated or covered with soap or detergent		KGM		
3401.19.20		- - - Of paper, impregnated, coated or covered with soap or detergent		KGM		
3401.19.90		- - - Other		KGM		
3401.20		- Soap in other forms :				
3401.20.20		- - Soap chips		KGM		
		- - Other :				
3401.20.91		- - - Of a kind used for flotation de-inking of recycled paper		KGM		
3401.20.99		- - - Other		KGM		
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		KGM		
<b>34.02</b>		<b>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.</b>				
		- Anionic organic surface-active agents, whether or not put up for retail sale :				
3402.31		- - Linear alkylbenzene sulphonic acids and their salts :				
3402.31.10		- - - Sulphonated alkylbenzenes		KGM		
3402.31.90		- - - Other		KGM		
3402.39		- - Other :				
3402.39.10		- - - Sulphated fatty alcohols		KGM		
3402.39.90		- - - Other		KGM		
		- Other organic surface-active agents, whether or not put up for retail sale :				
3402.41.00		- - Cationic		KGM		
3402.42		- - Non-ionic :				
3402.42.10		- - - Hydroxyl-terminated polybutadiene		KGM		
3402.42.90		- - - Other		KGM		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
3402.49	- - Other :				
3402.49.10	- - - Of a kind suitable for use in fire-extinguishing preparations		KGM		
3402.49.90	- - - Other		KGM		
3402.50	- Preparations put up for retail sale :				
	- - In liquid form :				
3402.50.11	- - - Surface-active preparations		KGM		
3402.50.12	- - - Anionic washing preparations or cleaning preparations, including bleaching, KGM cleansing or degreasing preparations		KGM		
3402.50.19	- - - Other		KGM		
	- - Other :				
3402.50.91	- - - Surface-active preparations		KGM		
3402.50.92	- - - Anionic washing preparations or cleaning preparations, including bleaching, KGM cleansing or degreasing preparations		KGM		
3402.50.99	- - - Other		KGM		
3402.90	- Other :				
	- - In liquid form :				
3402.90.11	- - - Anionic wetting agents		KGM		
3402.90.12	- - - Anionic washing preparations or cleaning preparations, including bleaching, KGM cleansing or degreasing preparations		KGM		
3402.90.13	- - - Other washing preparations or cleaning preparations, including bleaching, KGM cleansing or degreasing preparations		KGM		
3402.90.14	- - - Other anionic surface-active preparations		KGM		
3402.90.19	- - - Other		KGM		
	- - Other :				
3402.90.91	- - - Anionic wetting agents		KGM		
3402.90.92	- - - Anionic washing preparations or cleaning preparations, including bleaching, KGM cleansing or degreasing preparations		KGM		
3402.90.93	- - - Other washing preparations or cleaning preparations, including bleaching, KGM cleansing or degreasing preparations		KGM		
3402.90.94	- - - Other anionic surface-active preparations		KGM		
3402.90.99	- - - Other		KGM		

### 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 - - Preparations for the treatment of textile materials, leather, furskins or other materials :

- - - In liquid form :

3403.11.11 - - - Lubricating preparations KGM

3403.11.19 - - - Other KGM

3403.11.90 - - - Other KGM

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				(4)	(5)	
	(1) (2)	(3)				
	3403.19	- - Other :				
		- - - In liquid form :				
	3403.19.11	- - - - Preparations for aircraft engines	KGM			
	3403.19.12	- - - - Other preparations containing silicone oil	KGM			
	3403.19.19	- - - - Other	KGM			
	3403.19.90	- - - Other	KGM			
		- Other :				
	3403.91	- - Preparations for the treatment of textile materials, leather, furskins or other materials :				
		- - - In liquid form :				
	3403.91.11	- - - - Preparations containing silicone oil	KGM			
	3403.91.19	- - - - Other	KGM			
	3403.91.90	- - - Other	KGM			
	3403.99	- - Other :				
		- - - In liquid form :				
	3403.99.11	- - - - Preparations for aircraft engines	KGM			
	3403.99.12	- - - - Other preparations containing silicone oil	KGM			
	3403.99.19	- - - - Other	KGM			
	3403.99.90	- - - Other	KGM			
<b>34.04</b>		<b>Artificial waxes and prepared waxes.</b>				
	3404.20.00	- Of poly(oxyethylene) (polyethylene glycol)	KGM			
	3404.90	- Other :				
	3404.90.10	- - Of chemically modified lignite	KGM			
	3404.90.90	- - Other	KGM			
<b>34.05</b>		<b>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.</b>				
	3405.10.00	- Polishes, creams and similar preparations for footwear or leather	KGM			
	3405.20.00	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	KGM			
	3405.30.00	- Polishes and similar preparations for coachwork, other than metal polishes	KGM			
	3405.40.00	- Scouring pastes and powders and other scouring preparations	KGM			
	3405.90	- Other :				
	3405.90.10	- - Metal polishes	KGM			
	3405.90.90	- - Other	KGM			
<b>34.06</b>	3406.00.00	<b>Candles, tapers and the like.</b>				
			KGM			

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
<b>34.07</b>		<b>Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate).</b>				
3407.00.10	-	Modelling pastes, including those put up for children's amusement	KGM			
3407.00.20	-	Preparations known as "dental wax" or "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms	KGM			
3407.00.30	-	Other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)	KGM			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)

## 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.

#### 35.01 Casein, caseinates and other casein derivatives; casein glues.

3501.10.00	- Casein	KGM
3501.90	- Other :	
3501.90.10	- - Caseinates and other casein derivatives	KGM
3501.90.20	- - Casein glues	KGM

#### 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	KGM
3502.19.00	- - Other	KGM
3502.20.00	- Milk albumin, including concentrates of two or more whey proteins	KGM
3502.90.00	- Other	KGM

#### 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.

- Gelatin and gelatin derivatives :		
3503.00.41	- - In powder form with a bloating level of A-250 or B-230 or higher on the Bloom scale	KGM
3503.00.49	- - Other	KGM
3503.00.50	- Isinglass	KGM
- Other glues of animal origin:		
3503.00.61	- - Fish glues	KGM
3503.00.69	- - Other	KGM

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
<b>35.04</b>	3504.00.00	<b>Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.</b>	KGM			
<b>35.05</b> <b>Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.</b>						
3505.10	-	Dextrins and other modified starches :				
3505.10.10	- -	Dextrins; soluble or roasted starches	KGM			
3505.10.90	- -	Other	KGM			
3505.20.00	-	Glues	KGM			
<b>35.06</b> <b>Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg.</b>						
3506.10.00	-	Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	KGM			
	-	Other :				
3506.91	- -	Adhesives based on polymers of headings 39.01 to 39.13 or on rubber :				
3506.91.10	- - -	Optically clear free-film adhesives and optically clear curable liquid adhesives of KGM a kind used solely or principally for the manufacture of flat panel displays or touch-sensitive screen panels	KGM			
3506.91.90	- - -	Other	KGM			
3506.99.00	- -	Other	KGM			
<b>35.07</b> <b>Enzymes; prepared enzymes not elsewhere specified or included.</b>						
3507.10.00	-	Rennet and concentrates thereof	KGM			
3507.90.00	-	Other	KGM			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)

### Chapter 36

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

##### **Notes.**

1. This Chapter does not cover separate chemically defined compounds other than those described in Note 2 (a) or (b) below.
2. The expression “articles of combustible materials” in heading 36.06 applies only to :
  - (a) Metaldehyde, hexamethylenetetramine and similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels; fuels with a basis of alcohol, and similar prepared fuels, in solid or semi-solid form;
  - (b) Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm<sup>3</sup>; and
  - (c) Resin torches, firelighters and the like.

<b>36.01</b>	<b>3601.00.00</b>	<b>Propellant powders.</b>	<b>KGM</b>
<b>36.02</b>	<b>3602.00.00</b>	<b>Prepared explosives, other than propellant powders.</b>	<b>KGM</b>
<b>36.03</b>		<b>Safety fuses; detonating cords; percussion or detonating caps; igniters; electric detonators.</b>	
3603.10.00	-	Safety fuses	KGM
3603.20.00	-	Detonating cords	KGM
3603.30.00	-	Percussion caps	KGM
3603.40.00	-	Detonating caps	KGM
3603.50.00	-	Igniters	KGM
3603.60.00	-	Electric detonators	KGM
<b>36.04</b>		<b>Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.</b>	
3604.10.00	-	Fireworks	KGM
3604.90	-	Other :	
3604.90.20	--	Miniature pyrotechnic munitions and percussion caps for toys	KGM
3604.90.40	--	Signalling flares	KGM
3604.90.50	--	Signalling rockets	KGM
3604.90.90	--	Other	KGM
<b>36.05</b>	<b>3605.00.00</b>	<b>Matches, other than pyrotechnic articles of heading 36.04.</b>	<b>KGM</b>

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
<b>36.06</b>		<b>Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter.</b>				
3606.10.00		- Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling KGM cigarette or similar lighters and of a capacity not exceeding 300 cm <sup>3</sup>				
3606.90	- Other :					
3606.90.10	- - Solid or semi-solid fuels, solidified alcohol and similar prepared fuels		KGM			
3606.90.20	- - Lighter flints		KGM			
3606.90.30	- - Other ferro-cerium and other pyrophoric alloys in all forms		KGM			
3606.90.90	- - Other		KGM			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)

## 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, including thermosensitive, surfaces.

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	MTK
3701.20.00	- Instant print film	KGM
3701.30.00	- Other plates and film, with any side exceeding 255 mm	MTK
	- Other :	
3701.91	- - For colour photography (polychrome) :	
3701.91.10	- - - Of a kind suitable for use in the printing industry	KGM
3701.91.90	- - - Other	KGM
3701.99	- - Other :	
3701.99.10	- - - Of a kind suitable for use in the printing industry	MTK
3701.99.90	- - - Other	MTK

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	MTK
	- Other film, without perforations, of a width not exceeding 105 mm :	
3702.31.00	- - For colour photography (polychrome)	NMB
3702.32.00	- - Other, with silver halide emulsion	MTK
3702.39.00	- - Other	MTK
	- Other film, without perforations, of a width exceeding 105 mm :	
3702.41.00	- - Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	MTK
3702.42	- - Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography :	
3702.42.10	- - - Of a kind suitable for use in medical, surgical, dental or veterinary sciences or in the printing industry	MTK
3702.42.90	- - - Other	MTK
3702.43.00	- - Of a width exceeding 610 mm and of a length not exceeding 200 m	MTK
3702.44.00	- - Of a width exceeding 105 mm but not exceeding 610 mm	MTK
	- Other film, for colour photography (polychrome) :	
3702.52	- - Of a width not exceeding 16 mm :	
3702.52.20	- - - Of a kind suitable for use in cinematography	MTR
3702.52.90	- - - Other	MTR

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
3702.53.00	- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	MTR			
3702.54	- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides :				
3702.54.40	- - - Of a kind suitable for use in medical, surgical, dental or veterinary sciences or in the printing industry	MTR			
3702.54.90	- - - Other	MTR			
3702.55	- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m :				
3702.55.20	- - - Of a kind suitable for use in cinematography	MTR			
3702.55.50	- - - Of a kind suitable for use in medical, surgical, dental or veterinary sciences or in the printing industry	MTR			
3702.55.90	- - - Other	MTR			
3702.56	- - Of a width exceeding 35 mm :				
3702.56.20	- - - Of a kind suitable for use in cinematography	MTR			
3702.56.90	- - - Other	MTR			
	- Other :				
3702.96	- - Of a width not exceeding 35 mm and of a length not exceeding 30 m :				
3702.96.10	- - - Of a kind suitable for use in cinematography	MTR			
3702.96.90	- - - Other	MTR			
3702.97	- - Of a width not exceeding 35 mm and of a length exceeding 30 m :				
3702.97.10	- - - Of a kind suitable for use in cinematography	MTR			
3702.97.90	- - - Other	MTR			
3702.98	- - Of a width exceeding 35 mm :				
3702.98.10	- - - Of a kind suitable for use in cinematography	MTR			
3702.98.30	- - - Other, of a length of 120 m or more	MTR			
3702.98.90	- - - Other	MTR			

**37.03 Photographic paper, paperboard and textiles, sensitised, unexposed.**

3703.10	- In rolls of a width exceeding 610 mm :	
3703.10.10	- - Of a width not exceeding 1,000 mm	KGM
3703.10.90	- - Other	KGM
3703.20.00	- Other, for colour photography (polychrome)	KGM
3703.90.00	- Other	KGM

**37.04 Photographic plates, film, paper, paperboard and textiles, exposed but not developed.**

3704.00.10	- X-ray plates or film	KGM
3704.00.90	- Other	KGM

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
<b>37.05</b>	<b>Photographic plates and film, exposed and developed, other than cinematographic film.</b>					
3705.00.10	- X-ray		KGM			
3705.00.20	- Microfilm		KGM			
3705.00.30	- For offset reproduction		KGM			
3705.00.90	- Other		KGM			
<b>37.06</b>	<b>Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.</b>					
3706.10	- Of a width of 35 mm or more :					
3706.10.10	-- Newsreels, travelogues, technical and scientific films		MTR			
3706.10.30	-- Other documentary films		MTR			
3706.10.40	-- Other, consisting only of sound track		MTR			
3706.10.90	-- Other		MTR			
3706.90	- Other :					
3706.90.10	-- Newsreels, travelogues, technical and scientific films		MTR			
3706.90.30	-- Other documentary films		MTR			
3706.90.40	-- Other, consisting only of sound track		MTR			
3706.90.90	-- Other		MTR			
<b>37.07</b>	<b>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</b>					
3707.10.00	- Sensitising emulsions		KGM			
3707.90	- Other :					
3707.90.10	-- Flashlight materials		KGM			
3707.90.90	-- Other		KGM			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)

## 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) Products of heading 24.04;
  - (d) 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);
  - (e) Medicaments (heading 30.03 or 30.04); or
  - (f) Spent catalysts of a kind used for the extraction of base metals or for the manufacture of chemical compounds of base metals (heading 26.20), spent catalysts of a kind used principally for the recovery of precious metal (heading 71.12) or catalysts consisting of metals or metal alloys in the form of, for example, finely divided powder or woven gauze (Section XIV or XV).
2. (A) For the purpose of heading 38.22, the expression "certified reference materials" means reference materials which are accompanied by a certificate which indicates the values of the certified properties, the methods used to determine these values and the degree of certainty associated with each value and which are suitable for analytical, calibrating or referencing purposes.
- (B) With the exception of the products of Chapter 28 or 29, for the classification of certified reference materials, heading 38.22 shall take precedence over any other heading in the Nomenclature.
3. Heading 38.24 includes the following goods which are not to be classified in any other heading of the Nomenclature :
  - (a) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of magnesium oxide or of the halides of the alkali or alkaline-earth metals;
  - (b) Fusel oil; Dippel's oil;
  - (c) Ink removers put up in packings for retail sale;
  - (d) Stencil correctors, other correcting fluids and correction tapes (other than those of heading 96.12), put up in packings for retail sale; and
  - (e) Ceramic firing testers, fusible (for example, Seger cones).

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
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, for example wastes of plastics, rubber, wood, paper, textiles, glass or metals, electrical and electronic waste and scrap (including 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 purposes of heading 38.26, the term “biodiesel” means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal, vegetable or microbial fats and oils whether or not used.			

#### **Subheading Notes.**

1. Subheadings 3808.52 and 3808.59 cover only goods of heading 38.08, containing one or more of the following substances : alachlor (ISO); aldicarb (ISO); aldrin (ISO); azinphos-methyl (ISO); binapacryl (ISO); camphechlor (ISO) (toxaphene); captafol (ISO); carbofuran (ISO); chlordane (ISO); chlordimeform (ISO); chlorobenzilate (ISO); DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane); dieldrin (ISO, INN); 4,6-dinitro-o-cresol (DNOC (ISO)) or its salts; dinoseb (ISO), its salts or its esters; endosulfan (ISO); ethylene dibromide (ISO) (1,2-dibromoethane); ethylene dichloride (ISO) (1,2-dichloroethane); fluoroacetamide (ISO); heptachlor (ISO); hexachlorobenzene (ISO); 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); mercury compounds; methamidophos (ISO); monocrotophos (ISO); oxirane (ethylene oxide); parathion (ISO); parathion-methyl (ISO) (methyl-parathion); pentachlorophenol (ISO), its salts or its esters; perfluorooctane sulphonamic acid and its salts; perfluorooctane sulphonamides; perfluorooctane sulphonyl fluoride; phosphamidon (ISO); 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts or its esters; tributyltin compounds; trichlorfon (ISO).
2. Subheadings 3808.61 to 3808.69 cover only goods of heading 38.08, containing alpha-cypermethrin (ISO), bendiocarb (ISO), bifenthrin (ISO), chlorgafenapyr (ISO), cyfluthrin (ISO), deltamethrin (INN, ISO), etofenprox (INN), fenitrothion (ISO), lambda-cyhalothrin (ISO), malathion (ISO), pirimiphos-methyl (ISO) or propoxur (ISO).

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				(4)	(5)	
	3.	Subheadings 3824.81 to 3824.89 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); campechlor (ISO) (toxaphene); chlordane (ISO); chlordanone (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; tetra-, penta-, hexa-, hepta- or octabromodiphenyl ethers; short-chain chlorinated paraffins.				
		Short-chain chlorinated paraffins are mixtures of compounds, with a chlorination degree of more than 48 % by weight, with the following molecular formula : $C_xH_{(2x-y+2)}Cl_y$ , where $x=10 - 13$ and $y= 1 - 13$ .				
	4.	For the purposes of subheadings 3825.41 and 3825.49, "waste organic solvents" are wastes containing mainly organic solvents, not fit for further use as presented as primary products, whether or not intended for recovery of the solvents.				
<b>38.01</b>		<b>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.</b>				
	3801.10.00	- Artificial graphite	KGM			
	3801.20.00	- Colloidal or semi-colloidal graphite	KGM			
	3801.30.00	- Carbonaceous pastes for electrodes and similar pastes for furnace linings	KGM			
	3801.90.00	- Other	KGM			
<b>38.02</b>		<b>Activated carbon; activated natural mineral products; animal black, including spent animal black.</b>				
	3802.10	- Activated carbon :				
	3802.10.10	- - Based on coconut shell charcoal	KGM			
	3802.10.90	- - Other	KGM			
	3802.90	- Other :				
	3802.90.10	- - Activated bauxite	KGM			
	3802.90.20	- - Activated clays or activated earths	KGM			
	3802.90.90	- - Other	KGM			
<b>38.03</b>	3803.00.00	<b>Tall oil, whether or not refined.</b>	KGM			
<b>38.04</b>		<b>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.</b>				
	3804.00.10	- Concentrated sulphite lye	KGM			
	3804.00.20	- Calcium lignin sulphonates (Ca <sub>2</sub> LS) binder used for fire-brick production	KGM			
	3804.00.90	- Other	KGM			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				(4)	(5)	
38.05		<b>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.</b>				
	3805.10.00	- Gum, wood or sulphate turpentine oils	KGM			
	3805.90.00	- Other	KGM			
38.06		<b>Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.</b>				
	3806.10.00	- Rosin and resin acids	KGM			
	3806.20.00	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	KGM			
	3806.30	- Ester gums :				
	3806.30.10	- In blocks	KGM			
	3806.30.90	- Other	KGM			
	3806.90	- Other :				
	3806.90.10	- Run gums in blocks	KGM			
	3806.90.90	- Other	KGM			
38.07	3807.00.00	<b>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.</b>	KGM			
38.08		<b>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).</b>				
		- Goods specified in Subheading Note 1 to this Chapter :				
	3808.52	- - DDT (ISO) (clofenotane (INN)), in packings of a net weight content not exceeding 300 g :				
	3808.52.10	- - - Wood preservatives, being preparations other than surface coatings, containing insecticides or fungicides	KGM			
	3808.52.20	- - - Fungicides and insecticides in aerosol containers	KGM			
	3808.52.90	- - - Other	KGM			
	3808.59	- - Other :				
		- - - Insecticides :				
	3808.59.11	- - - - In aerosol containers	KGM			
	3808.59.19	- - - - Other	KGM			
		- - - Fungicides :				
	3808.59.21	- - - - In aerosol containers	KGM			
	3808.59.29	- - - - Other	KGM			
		- - - Herbicides :				
	3808.59.31	- - - - In aerosol containers	KGM			
	3808.59.39	- - - - Other	KGM			
	3808.59.40	- - - Anti-sprouting products	KGM			
	3808.59.50	- - - Plant-growth regulators	KGM			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
3808.59.60	- - - Disinfectants		KGM		
	- - - Other :				
3808.59.91	- - - - Wood preservatives, being preparations other than surface coatings, containing insecticides or fungicides	KGM			
3808.59.99	- - - - Other		KGM		
	- Goods specified in Subheading Note 2 to this Chapter :				
3808.61	- - In packings of a net weight content not exceeding 300 g :				
3808.61.10	- - - Mosquito repellent coils		KGM		
3808.61.20	- - - Mosquito repellent mats		KGM		
3808.61.30	- - - In aerosol cans		KGM		
3808.61.40	- - - Other, in liquid form		KGM		
3808.61.50	- - - Other, having deodorising function		KGM		
3808.61.90	- - - Other		KGM		
3808.62	- - In packings of a net weight content exceeding 300 g but not exceeding 7.5 kg :				
3808.62.10	- - - Powder for moulding into mosquito coils		KGM		
3808.62.20	- - - Mosquito repellent coils		KGM		
3808.62.30	- - - Mosquito repellent mats		KGM		
3808.62.40	- - - In aerosol cans		KGM		
3808.62.50	- - - Other, in liquid form		KGM		
3808.62.90	- - - Other		KGM		
3808.69	- - Other :				
3808.69.10	- - - Powder for moulding into mosquito coils		KGM		
3808.69.90	- - - Other		KGM		
	- Other :				
3808.91	- - Insecticides :				
3808.91.10	- - - Intermediate preparations containing 2-(methylpropyl-phenol methylcarbamate)	KGM			
3808.91.20	- - - Other, powder for moulding into mosquito coils		KGM		
3808.91.30	- - - In aerosol containers		KGM		
3808.91.40	- - - Mosquito repellent coils		KGM		
3808.91.50	- - - Mosquito repellent mats		KGM		
	- - - Other :				
3808.91.91	- - - - Having deodorising function		KGM		
3808.91.99	- - - - Other		KGM		
3808.92	- - Fungicides :				
	- - - In aerosol containers :				
3808.92.11	- - - - With a validamycin content not exceeding 3 % by net weight		KGM		
3808.92.19	- - - - Other		KGM		
3808.92.90	- - - Other		KGM		
3808.93	- - Herbicides, anti-sprouting products and plant-growth regulators :				
	- - - Herbicides :				
3808.93.11	- - - - In aerosol containers		KGM		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				(4)	(5)	
	(1) (2)	(3)	(4)	(5)	(6)	(7)
	3808.93.19	- - - Other	KGM			
	3808.93.20	- - - Anti-sprouting products	KGM			
	3808.93.30	- - - Plant-growth regulators	KGM			
	3808.94	- - Disinfectants :				
	3808.94.10	- - - Containing mixtures of coal tar acid and alkalis	KGM			
	3808.94.20	- - - Other, in aerosol containers	KGM			
	3808.94.90	- - - Other	KGM			
	3808.99	- - Other :				
	3808.99.10	- - - Wood preservatives, containing insecticides or fungicides	KGM			
	3808.99.90	- - - Other	KGM			
<b>38.09</b>	<b>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.</b>					
	3809.10.00	- With a basis of amylaceous substances	KGM			
		- Other :				
	3809.91	- - Of a kind used in the textile or like industries :				
	3809.91.10	- - - Softening agents	KGM			
	3809.91.90	- - - Other	KGM			
	3809.92.00	- - Of a kind used in the paper or like industries	KGM			
	3809.93.00	- - Of a kind used in the leather or like industries	KGM			
<b>38.10</b>	<b>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.</b>					
	3810.10.00	- Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	KGM			
	3810.90.00	- Other	KGM			
<b>38.11</b>	<b>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.</b>					
		- Anti-knock preparations :				
	3811.11.00	- - Based on lead compounds	KGM			
	3811.19.00	- - Other	KGM			
		- Additives for lubricating oils :				
	3811.21	- - Containing petroleum oils or oils obtained from bituminous minerals :				
	3811.21.10	- - - Put up for retail sale	KGM			
	3811.21.90	- - - Other	KGM			
	3811.29.00	- - Other	KGM			
	3811.90	- Other :				
	3811.90.10	- - Rust preventatives or corrosion inhibitors	KGM			
	3811.90.90	- - Other	KGM			

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
<b>38.12</b>		<b>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.</b>				
	3812.10.00	- Prepared rubber accelerators		KGM		
	3812.20.00	- Compound plasticisers for rubber or plastics		KGM		
		- Anti-oxidising preparations and other compound stabilizers for rubber or plastics :				
	3812.31.00	- - Mixtures of oligomers of 2,2,4-trimethyl-1,2-dihydroquinoline (TMQ)		KGM		
	3812.39.00	- - Other		KGM		
<b>38.13</b>	3813.00.00	<b>Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.</b>	KGM			
<b>38.14</b>	3814.00.00	<b>Organic composite solvents and thinners, not elsewhere specified or included; KGM prepared paint or varnish removers.</b>				
<b>38.15</b>		<b>Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.</b>				
		- Supported catalysts :				
	3815.11.00	- - With nickel or nickel compounds as the active substance		KGM		
	3815.12.00	- - With precious metal or precious metal compounds as the active substance		KGM		
	3815.19.00	- - Other		KGM		
	3815.90.00	- Other		KGM		
<b>38.16</b>		<b>Refractory cements, mortars, concretes and similar compositions, including dolomite ramming mix, other than products of heading 38.01.</b>				
	3816.00.10	- Refractory cements		TNE		
	3816.00.20	- Dolomite ramming mix		TNE		
	3816.00.90	- Other		TNE		
<b>38.17</b>	3817.00.00	<b>Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02.</b>	KGM			
<b>38.18</b>	3818.00.00	<b>Chemical elements doped for use in electronics, in the form of discs, wafers or KGM similar forms; chemical compounds doped for use in electronics.</b>				
<b>38.19</b>	3819.00.00	<b>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.</b>	KGM			
<b>38.20</b>	3820.00.00	<b>Anti-freezing preparations and prepared de-icing fluids.</b>	KGM			
<b>38.21</b>		<b>Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells.</b>				
	3821.00.10	- Prepared culture media for the development of micro-organisms		KGM		
	3821.00.90	- Other		KGM		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>38.22</b>	<b>Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits, other than those of heading 30.06; certified reference materials.</b>	- Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits :			
3822.11.00	- - For malaria		KGM		
3822.12.00	- - For Zika and other diseases transmitted by mosquitoes of the genus <i>Aedes</i>		KGM		
3822.13.00	- - For blood-grouping		KGM		
3822.19.00	- - Other		KGM		
	- Other :				
3822.90.10	- - Sterilisation indicator strips and tapes		KGM		
3822.90.90	- - Other		KGM		
<b>38.23</b>	<b>Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.</b>	- Industrial monocarboxylic fatty acids; acid oils from refining :			
3823.11.00	- - Stearic acid		TNE		
3823.12.00	- - Oleic acid		TNE		
3823.13.00	- - Tall oil fatty acids		TNE		
3823.19	- - Other :				
	- - - Acid oils from refining :				
3823.19.11	- - - - Coconut acid oil		TNE		
3823.19.19	- - - - Other		TNE		
3823.19.20	- - - Palm fatty acid distillate		TNE		
3823.19.30	- - - Palm kernel fatty acid distillate		TNE		
3823.19.90	- - - Other		TNE		
3823.70	- Industrial fatty alcohols :				
3823.70.10	- - In the form of wax		TNE		
3823.70.90	- - Other		TNE		
<b>38.24</b>	<b>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.</b>				
3824.10.00	- Prepared binders for foundry moulds or cores		KGM		
3824.30.00	- Non-agglomerated metal carbides mixed together or with metallic binders		KGM		
3824.40.00	- Prepared additives for cements, mortars or concretes		KGM		
3824.50.00	- Non-refractory mortars and concretes		KGM		
3824.60.00	- Sorbitol other than that of subheading 2905.44		KGM		
	- Goods specified in Subheading Note 3 to this Chapter :				
3824.81.00	- - Containing oxirane (ethylene oxide)		KGM		
3824.82.00	- - Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)		KGM		
3824.83.00	- - Containing tris(2,3-dibromopropyl) phosphate		KGM		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
3824.84.00	- - Containing aldrin (ISO), camphechlor (ISO) (toxaphene), chlordane (ISO), KGM chlordecone (ISO), DDT (ISO) (cloonotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane), dieldrin (ISO, INN), endosulfan (ISO), endrin (ISO), heptachlor (ISO) or mirex (ISO)				
3824.85.00	- - Containing 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane KGM (ISO, INN)				
3824.86.00	- - Containing pentachlorobenzene (ISO) or hexachlorobenzene (ISO)	KGM			
3824.87.00	- - Containing perfluorooctane sulphonic acid, its salts, perfluorooctane sulphonamides, KGM or perfluorooctane sulphonyl fluoride				
3824.88.00	- - Containing tetra-, penta-, hexa-, hepta- or octabromodiphenyl ethers	KGM			
3824.89.00	- - Containing short-chain chlorinated paraffins	KGM			
	- Other :				
3824.91.00	- - Mixtures and preparations consisting mainly of (5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl methylphosphonate and bis[(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate	KGM			
3824.92.00	- - Polyglycol esters of methylphosphonic acid	KGM			
3824.99	- - Other :				
3824.99.10	- - - Ink removers, stencil correctors, other correcting fluids and correction tapes (other than those of heading 96.12), put up in packings for retail sale	KGM			
3824.99.30	- - - Copying pastes with a basis of gelatin, whether presented in bulk or ready for use (for example, on a paper or textile backing)	KGM			
3824.99.40	- - - Composite inorganic solvents	KGM			
3824.99.50	- - - Acetone oil	KGM			
3824.99.60	- - - Chemical preparations containing monosodium glutamate (MSG)	KGM			
3824.99.70	- - - Other chemical preparations, of a kind used in the manufacture of foodstuff	KGM			
	- - - Other :				
3824.99.91	- - - - Naphthenic acids, their water insoluble salts and their esters	KGM			
3824.99.99	- - - - Other	KGM			

### 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	KGM
3825.20.00	- Sewage sludge	KGM
3825.30	- Clinical waste :	
3825.30.10	- - Syringes, needles, cannulae and the like	KGM
3825.30.90	- - Other	KGM
	- Waste organic solvents :	
3825.41.00	- - Halogenated	KGM
3825.49.00	- - Other	KGM
3825.50.00	- Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	KGM
	- Other wastes from chemical or allied industries :	
3825.61.00	- - Mainly containing organic constituents	KGM
3825.69.00	- - Other	KGM
3825.90.00	- Other	KGM

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				(4)	(5)	
38.26		<b>Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals.</b>				
		- Biodiesel, not containing petroleum oil :				
3826.00.10	- - Coconut methyl ester (CME)		KGM			
	- - Palm methyl ester (including palm kernel methyl ester) :					
3826.00.21	- - - With methyl ester content 96.5 % or more but not exceeding 98 %		KGM			
3826.00.22	- - - With methyl ester content exceeding 98 %		KGM			
3826.00.29	- - - Other		KGM			
3826.00.30	- - Other		KGM			
3826.00.90	- Other		KGM			\$2.00 per dal of dutiable diesel fuel
38.27		<b>Mixtures containing halogenated derivatives of methane, ethane or propane, not elsewhere specified or included.</b>				
		- Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs); containing hydrobromofluorocarbons (HBFCs); containing carbon tetrachloride; containing 1,1,1-trichloroethane (methyl chloroform) :				
3827.11	- - Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs) :					
3827.11.10	- - - Transformer and circuit breaker oils, containing by weight less than 70 % of petroleum oils or of oils obtained from bituminous minerals		KGM			
3827.11.90	- - - Other		KGM			
3827.12.00	- - Containing hydrobromofluorocarbons (HBFCs)		KGM			
3827.13.00	- - Containing carbon tetrachloride		KGM			
3827.14.00	- - Containing 1,1,1-trichloroethane (methyl chloroform)		KGM			
3827.20.00	- Containing bromochlorodifluoromethane (Halon-1211), bromotrifluoromethane (Halon-1301) or dibromotetrafluoroethanes (Halon-2402)		KGM			
	- Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) :					
3827.31.00	- - Containing substances of subheadings 2903.41 to 2903.48		KGM			
3827.32.00	- - Other, containing substances of subheadings 2903.71 to 2903.75		KGM			
3827.39	- - Other :					
3827.39.10	- - - Transformer and circuit breaker oils, containing by weight less than 70 % of petroleum oils or of oils obtained from bituminous minerals		KGM			
3827.39.90	- - - Other		KGM			
3827.40.00	- Containing methyl bromide (bromomethane) or bromochloromethane		KGM			
	- Containing trifluoromethane (HFC-23) or perfluorocarbons (PFCs) but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs) :					
3827.51.00	- - Containing trifluoromethane (HFC-23)		KGM			
3827.59.00	- - Other		KGM			
	- Containing other hydrofluorocarbons (HFCs) but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs) :					

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
- - Containing 15 % or more by mass of 1,1,1-trifluoroethane (HFC-143a) :						
3827.61.10	- - - Containing mixture of HFC-125, HFC-143a and HFC-134a (HFC-404a)		KGM			
3827.61.20	- - - Containing mixture of HFC-125 and HFC-143a (HFC-507a)		KGM			
3827.61.90	- - - Other		KGM			
3827.62.00	- - Other, not included in the subheading above, containing 55 % or more by mass of pentafluoroethane (HFC-125) but not containing unsaturated fluorinated derivatives of acyclic hydrocarbons (HFOs)		KGM			
3827.63	- - Other, not included in the subheadings above, containing 40 % or more by mass of pentafluoroethane (HFC-125) :					
3827.63.10	- - - Containing mixture of HFC-32 and HFC-125 (HFC-410a)		KGM			
3827.63.90	- - - Other		KGM			
3827.64.00	- - Other, not included in the subheadings above, containing 30 % or more by mass of 1,1,1,2-tetrafluoroethane (HFC-134a) but not containing unsaturated fluorinated derivatives of acyclic hydrocarbons (HFOs)		KGM			
3827.65.00	- - Other, not included in the subheadings above, containing 20 % or more by mass of difluoromethane (HFC-32) and 20 % or more by mass of pentafluoroethane (HFC-125)		KGM			
3827.68.00	- - Other, not included in the subheadings above, containing substances of subheadings 2903.41 to 2903.48		KGM			
3827.69.00	- - Other		KGM			
3827.90.00	- Other		KGM			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)

## 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 subsidiary to the primary use of the goods, fall in Chapter 49.

## Chapter 39

### Plastics and articles thereof

#### Notes.

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

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

2. This Chapter does not cover :
  - (a) Lubricating preparations of heading 27.10 or 34.03;
  - (b) Waxes of heading 27.12 or 34.04;
  - (c) Separate chemically defined organic compounds (Chapter 29);
  - (d) Heparin or its salts (heading 30.01);
  - (e) Solutions (other than collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50 % of the weight of the solution (heading 32.08); stamping foils of heading 32.12;
  - (f) Organic surface-active agents or preparations of heading 34.02;
  - (g) Run gums or ester gums (heading 38.06);
  - (h) Prepared additives for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils (heading 38.11);
  - (i) Prepared hydraulic fluids based on polyglycols, silicones or other polymers of Chapter 39 (heading 38.19);
  - (k) Diagnostic or laboratory reagents on a backing of plastics (heading 38.22);
  - (l) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<p>(m) Saddlery or harness (heading 42.01) or trunks, suitcases, handbags or other containers of heading 42.02;</p> <p>(n) Plaids, wickerwork or other articles of Chapter 46;</p> <p>(o) Wall coverings of heading 48.14;</p> <p>(p) Goods of Section XI (textiles and textile articles);</p> <p>(q) Articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding-crops or parts thereof);</p> <p>(r) Imitation jewellery of heading 71.17;</p> <p>(s) Articles of Section XVI (machines and mechanical or electrical appliances);</p> <p>(t) Parts of aircraft or vehicles of Section XVII;</p> <p>(u) Articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);</p> <p>(v) Articles of Chapter 91 (for example, clock or watch cases);</p> <p>(w) Articles of Chapter 92 (for example, musical instruments or parts thereof);</p> <p>(x) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings, illuminated signs, prefabricated buildings);</p> <p>(y) Articles of Chapter 95 (for example, toys, games, sports requisites); or</p> <p>(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).</p>					
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 milibars 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;			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
		(b) Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.			
7.		Heading 39.15 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings 39.01 to 39.14).			
8.		For the purposes of heading 39.17, the expression "tubes, pipes and hoses" means hollow products, whether semi-manufactures or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes sausage casings and other lay-flat tubing. However, except for the last-mentioned, those having an internal cross-section other than round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.			
9.		For the purposes of heading 39.18, the expression "wall or ceiling coverings of plastics" applies to products in rolls, of a width not less than 45 cm, suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the layer of plastics (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.			
10.		In headings 39.20 and 39.21, the expression "plates, sheets, film, foil and strip" applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use).			
11.		Heading 39.25 applies only to the following articles, not being products covered by any of the earlier headings of sub-Chapter II :			
	(a)	Reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 l;			
	(b)	Structural elements used, for example, in floors, walls or partitions, ceilings or roofs;			
	(c)	Gutters and fittings therefor;			
	(d)	Doors, windows and their frames and thresholds for doors;			
	(e)	Balconies, balustrades, fencing, gates and similar barriers;			
	(f)	Shutters, blinds (including Venetian blinds) and similar articles and parts and fittings thereof;			
	(g)	Large-scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses;			
	(h)	Ornamental architectural features, for example, flutings, cupolas, dovecotes; and			
	(ij)	Fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails, switch-plates and other protective plates.			

#### **Subheading Notes.**

1. Within any one heading of this Chapter, polymers (including copolymers) and chemically modified polymers are to be classified according to the following provisions :
  - (a) Where there is a subheading named "Other" in the same series :
    - (1) The designation in a subheading of a polymer by the prefix "poly" (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.

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
		(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.			

**SUB-CHAPTER I**  
**PRIMARY FORMS**

**39.01**

**Polymers of ethylene, in primary forms.**

3901.10	- Polyethylene having a specific gravity of less than 0.94 :	
	- - In the form of liquids or pastes :	
3901.10.12	- - - Polyethylene containing 5 % or less alpha-olefin monomers	TNE
3901.10.19	- - - Other	TNE
	- - Other :	
3901.10.92	- - - Polyethylene containing 5 % or less alpha-olefin monomers	TNE
3901.10.99	- - - Other	TNE
3901.20.00	- Polyethylene having a specific gravity of 0.94 or more	TNE
3901.30.00	- Ethylene-vinyl acetate copolymers	TNE
3901.40.00	- Ethylene-alpha-olefin copolymers, having a specific gravity of less than 0.94	TNE
3901.90	- Other :	
3901.90.40	- - In dispersion	TNE
3901.90.90	- - Other	TNE

**39.02** **Polymers of propylene or of other olefins, in primary forms.**

3902.10	- Polypropylene :	
3902.10.30	- - In dispersion	TNE
3902.10.40	- - Granules, pellets, beads, flakes, chips and similar forms	TNE
3902.10.90	- - Other	TNE

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
3902.20.00	- Polyisobutylene		TNE		
3902.30	- Propylene copolymers :				
3902.30.30	- - In the form of liquids or pastes		TNE		
3902.30.90	- - Other		TNE		
3902.90	- Other :				
3902.90.10	- - Chlorinated polypropylene of a kind suitable for use in printing ink formulation		TNE		
3902.90.90	- - Other		TNE		

**39.03 Polymers of styrene, in primary forms.**

- Polystyrene :		
3903.11	- - Expansible :	
3903.11.10	- - - In the form of granules	TNE
3903.11.90	- - - Other	TNE
3903.19	- - Other :	
3903.19.10	- - - In dispersion	TNE
3903.19.20	- - - Granules, pellets, beads, flakes, chips and similar forms	TNE
3903.19.90	- - - Other	TNE
3903.20	- Styrene-acrylonitrile (SAN) copolymers :	
3903.20.40	- - In aqueous dispersion	TNE
3903.20.50	- - In non-aqueous dispersion	TNE
3903.20.90	- - Other	TNE
3903.30	- Acrylonitrile-butadiene-styrene (ABS) copolymers :	
3903.30.40	- - In aqueous dispersion	TNE
3903.30.50	- - In non-aqueous dispersion	TNE
3903.30.60	- - In the form of granules	TNE
3903.30.90	- - Other	TNE
3903.90	- Other :	
3903.90.30	- - In dispersion	TNE
	- - Other :	
3903.90.91	- - - Impact resistant polymers of styrene, having notched izod impact at 23 °C less than 80 J/m	TNE
3903.90.99	- - - Other	TNE

**39.04 Polymers of vinyl chloride or of other halogenated olefins, in primary forms.**

3904.10	- Poly(vinyl chloride), not mixed with any other substances :	
3904.10.10	- - Homopolymers, suspension type	TNE
	- - Other :	
3904.10.91	- - - In the form of granules	TNE
3904.10.92	- - - In the form of powder	TNE
3904.10.99	- - - Other	TNE
	- Other poly(vinyl chloride) :	

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
3904.21	- - Non-plasticised :					
3904.21.10	- - - In the form of granules			TNE		
3904.21.20	- - - In the form of powder			TNE		
3904.21.90	- - - Other			TNE		
3904.22	- - Plasticised :					
3904.22.10	- - - In dispersion			TNE		
3904.22.20	- - - in the form of granules			TNE		
3904.22.30	- - - In the form of powder			TNE		
3904.22.90	- - - Other			TNE		
3904.30	- Vinyl chloride-vinyl acetate copolymers :					
3904.30.10	- - In the form of granules			TNE		
3904.30.20	- - In the form of powder			TNE		
3904.30.90	- - Other			TNE		
3904.40	- Other vinyl chloride copolymers :					
3904.40.10	- - In the form of granules			TNE		
3904.40.20	- - In the form of powder			TNE		
3904.40.90	- - Other			TNE		
3904.50	- Vinylidene chloride polymers :					
3904.50.40	- - In dispersion			TNE		
3904.50.50	- - In the form of granules			TNE		
3904.50.60	- - In the form of powder			TNE		
3904.50.90	- - Other			TNE		
	- Fluoro-polymers :					
3904.61	- - Polytetrafluoroethylene :					
3904.61.10	- - - In the form of granules			TNE		
3904.61.20	- - - In the form of powder			TNE		
3904.61.90	- - - Other			TNE		
3904.69	- - Other :					
3904.69.30	- - - In dispersion			TNE		
3904.69.40	- - - In the form of granules			TNE		
3904.69.50	- - - In the form of powder			TNE		
3904.69.90	- - - Other			TNE		
3904.90	- Other :					
3904.90.30	- - In dispersion			TNE		
3904.90.40	- - In the form of granules			TNE		
3904.90.50	- - In the form of powder			TNE		
3904.90.90	- - Other			TNE		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				(4)	(5)	
<b>39.05</b>	<b>Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.</b>					
	- Poly(vinyl acetate) :					
3905.12.00	- - In aqueous dispersion		TNE			
3905.19	- - Other :					
3905.19.10	- - - In the form of liquids or pastes		TNE			
3905.19.90	- - - Other		TNE			
	- Vinyl acetate copolymers :					
3905.21.00	- - In aqueous dispersion		TNE			
3905.29.00	- - Other		TNE			
3905.30	- Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups :					
3905.30.10	- - In dispersion		TNE			
3905.30.90	- - Other		TNE			
	- Other :					
3905.91	- - Copolymers :					
3905.91.10	- - - In dispersion		TNE			
3905.91.90	- - - Other		TNE			
3905.99	- - Other :					
3905.99.10	- - - In aqueous dispersion		TNE			
3905.99.20	- - - In non-aqueous dispersion		TNE			
3905.99.90	- - - Other		TNE			
<b>39.06</b>	<b>Acrylic polymers in primary forms.</b>					
3906.10	- Poly(methyl methacrylate) :					
3906.10.10	- - In dispersion		TNE			
3906.10.90	- - Other		TNE			
3906.90	- Other :					
3906.90.20	- - In dispersion		TNE			
	- - Other :					
3906.90.92	- - - Sodium polyacrylate		TNE			
3906.90.99	- - - Other		TNE			
<b>39.07</b>	<b>Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.</b>					
3907.10.00	- Polyacetals		TNE			
	- Other polyethers :					
3907.21.00	- - Bis(polyoxyethylene) methylphosphonate		TNE			
3907.29	- - Other :					
3907.29.10	- - - Polytetramethylene ether glycol		TNE			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
3907.29.90	- - - Other		TNE		
3907.30	- Epoxide resins :				
3907.30.20	- - Of a kind used for coating, in powder form		TNE		
3907.30.30	- - In the form of liquids or pastes		TNE		
3907.30.90	- - Other		TNE		
3907.40.00	- Polycarbonates		TNE		
3907.50	- Alkyd resins :				
3907.50.10	- - In the form of liquids or pastes		TNE		
3907.50.90	- - Other		TNE		
	- Poly(ethylene terephthalate) :				
3907.61.00	- - Having a viscosity number of 78 ml/g or higher		TNE		
3907.69	- - Other :				
3907.69.10	- - - Granules and similar forms		TNE		
3907.69.90	- - - Other		TNE		
3907.70.00	- Poly(lactic acid)		TNE		
	- Other polyesters :				
3907.91	- - Unsaturated :				
3907.91.20	- - - Granules and similar forms		TNE		
3907.91.30	- - - In the form of liquids or pastes		TNE		
3907.91.90	- - - Other		TNE		
3907.99	- - Other :				
3907.99.40	- - - Of a kind used for coating, in powder form		TNE		
3907.99.50	- - - Thermoplastic liquid crystal aromatic polyester copolymers		TNE		
3907.99.60	- - - Polybutylene succinate (PBS)		TNE		
3907.99.90	- - - Other		TNE		

### 39.08

#### **Polyamides in primary forms.**

3908.10	- Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12 :	
3908.10.10	- - Polyamide-6	TNE
3908.10.90	- - Other	TNE
3908.90.00	- Other	TNE

### 39.09

#### **Amino-resins, phenolic resins and polyurethanes, in primary forms.**

3909.10	- Urea resins; thiourea resins :	
3909.10.10	- - Moulding compounds	TNE
3909.10.90	- - Other	TNE
3909.20	- Melamine resins :	
3909.20.10	- - Moulding compounds	TNE
3909.20.90	- - Other	TNE
	- Other amino-resins :	

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
3909.31	- - Poly(methylene phenyl isocyanate) (crude MDI, polymeric MDI) :					
3909.31.10	- - - Of a kind used for moulding			TNE		
3909.31.90	- - - Other			TNE		
3909.39	- - Other :					
3909.39.10	- - - Moulding compounds			TNE		
	- - - Other :					
3909.39.91	- - - - Glyoxal monourein resin			TNE		
3909.39.99	- - - - Other			TNE		
3909.40	- Phenolic resins :					
3909.40.10	- - Moulding compounds other than phenol formaldehyde			TNE		
3909.40.90	- - Other			TNE		
3909.50.00	- Polyurethanes			TNE		
<b>39.10</b>	<b>Silicones in primary forms.</b>					
3910.00.20	- In dispersion and in solutions			TNE		
3910.00.90	- Other			TNE		
<b>39.11</b>	<b>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.</b>					
3911.10.00	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes			TNE		
3911.20.00	- Poly(1,3-phenylene methylphosphonate)			TNE		
3911.90.00	- Other			TNE		
<b>39.12</b>	<b>Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.</b>					
	- Cellulose acetates :					
3912.11.00	- - Non-plasticised			TNE		
3912.12.00	- - Plasticised			TNE		
3912.20	- Cellulose nitrates (including collodions) :					
	- - Non-plasticised :					
3912.20.11	- - - Water-damped nitrocellulose			TNE		
3912.20.12	- - - Alcohol-damped nitrocellulose			TNE		
3912.20.19	- - - Other			TNE		
3912.20.20	- - Plasticised			TNE		
	- Cellulose ethers :					
3912.31.00	- - Carboxymethylcellulose and its salts			TNE		
3912.39.00	- - Other			TNE		
3912.90	- Other :					
3912.90.20	- - In the form of granules			TNE		
3912.90.90	- - Other			TNE		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				(4)	(5)	
39.13		<b>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.</b>				
	3913.10.00	- Alginic acid, its salts and esters			TNE	
	3913.90	- Other :				
	3913.90.10	- - Hardened proteins			TNE	
	3913.90.20	- - Chemical derivatives of natural rubber			TNE	
	3913.90.30	- - Starch-based polymers			TNE	
	3913.90.90	- - Other			TNE	

39.14 3914.00.00 **Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.** TNE

**SUB-CHAPTER II**  
**WASTE, PAIRINGS AND SCRAP;**  
**SEMI-MANUFACTURERS; ARTICLES**

39.15		<b>Waste, parings and scrap, of plastics.</b>				
	3915.10	- Of polymers of ethylene :				
	3915.10.10	- - Of non-rigid cellular products			TNE	
	3915.10.90	- - Other			TNE	
	3915.20	- Of polymers of styrene :				
	3915.20.10	- - Of non-rigid cellular products			TNE	
	3915.20.90	- - Other			TNE	
	3915.30	- Of polymers of vinyl chloride :				
	3915.30.10	- - Of non-rigid cellular products			TNE	
	3915.30.90	- - Other			TNE	
	3915.90	- Of other plastics :				
	3915.90.10	- - Of poly(ethylene terephthalate)			TNE	
	3915.90.20	- - Of polypropylene			TNE	
	3915.90.30	- - Of polycarbonate			TNE	
	3915.90.40	- - Of polyvinyl Acetals			TNE	
	3915.90.50	- - Of phenolic resins; of amino resins; of hardened proteins; of chemical derivatives of natural rubber			TNE	
	3915.90.90	- - Other			TNE	
39.16		<b>Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics.</b>				
	3916.10	- Of polymers of ethylene :				
	3916.10.10	- - Monofilament			TNE	
	3916.10.20	- - Rods, sticks and profile shapes			TNE	
	3916.20	- Of polymers of vinyl chloride :				

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
3916.20.10	- - Monofilament		TNE			
3916.20.20	- - Rods, sticks and profile shapes		TNE			
3916.90	- Of other plastics :					
	- - Of addition polymerisation products :					
3916.90.11	- - - Of polypropylene		TNE			
3916.90.12	- - - Of polystyrene		TNE			
3916.90.19	- - - Other		TNE			
	- - Of condensation or rearrangement polymerisation products :					
3916.90.21	- - - Of phenolic resins; of amino-resins		TNE			
3916.90.22	- - - Of polyamides		TNE			
3916.90.29	- - - Other		TNE			
3916.90.30	- - Of regenerated cellulose; of cellulose nitrate, cellulose acetate and other cellulose esters, cellulose ethers and other chemical derivatives of cellulose, plasticised		TNE			
3916.90.40	- - Of hardened proteins		TNE			
3916.90.50	- - Of vulcanised fibre		TNE			
3916.90.60	- - Of chemical derivatives of natural rubber		TNE			
	- - Other :					
3916.90.91	- - - Monofilament		TNE			
3916.90.92	- - - Rods, sticks and profile shapes		TNE			

**39.17**

**Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.**

3917.10	- Artificial guts (sausage casings) of hardened protein or of cellulosic materials :	
3917.10.10	- - Of hardened protein	TNE
3917.10.90	- - Other	TNE
	- Tubes, pipes and hoses, rigid :	
3917.21.00	- - Of polymers of ethylene	TNE
3917.22.00	- - Of polymers of propylene	TNE
3917.23.00	- - Of polymers of vinyl chloride	TNE
3917.29	- - Of other plastics :	
	- - - Further worked than merely surface-worked :	
3917.29.11	- - - - Of other addition polymerisation products	TNE
3917.29.19	- - - - Other	TNE
	- - - Other :	
3917.29.21	- - - - Of other addition polymerisation products	TNE
3917.29.22	- - - - Of phenolic resins	TNE
3917.29.23	- - - - Of amino-resins; of hardened proteins; of chemical derivatives of natural rubber	TNE
3917.29.24	- - - - Of cellulose nitrate, cellulose acetates and other chemical derivatives of cellulose, plasticised; of vulcanised fibre	TNE
3917.29.25	- - - - Of other condensation or rearrangement polymerisation products	TNE
3917.29.29	- - - - Other	TNE
	- Other tubes, pipes and hoses :	

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
3917.31	- - Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa :				
	- - - Further worked than merely surface-worked :				
3917.31.11	- - - - Of addition polymerisation products		TNE		
3917.31.12	- - - - Of amino-resins; of phenolic resins; of vulcanised fibre; of chemical derivatives of natural rubber	TNE			
3917.31.19	- - - - Other		TNE		
	- - - Other :				
3917.31.21	- - - - Of addition polymerisation products		TNE		
3917.31.23	- - - - Of amino-resins; of phenolic resins; of chemical derivatives of natural rubber	TNE			
3917.31.24	- - - - Of vulcanised fibre		TNE		
3917.31.25	- - - - Of other condensation or rearrangement polymerisation products; of cellulose nitrate, cellulose acetates and other chemical derivatives of cellulose, plasticised	TNE			
3917.31.29	- - - - Other		TNE		
3917.32	- - Other, not reinforced or otherwise combined with other materials, without fittings :				
3917.32.10	- - - Sausage or ham casings		TNE		
3917.32.20	- - - Thermoplastic hoses for gas stove		TNE		
	- - - Other :				
	- - - - Further worked than merely surface-worked :				
3917.32.91	- - - - - Of addition polymerisation products; of phenolic resins or amino resins; of chemical derivatives of natural rubber	TNE			
3917.32.92	- - - - Other		TNE		
	- - - - Other :				
3917.32.93	- - - - - Of addition polymerisation products		TNE		
3917.32.94	- - - - - Of amino-resins or phenolic resins; of chemical derivatives of natural rubber	TNE			
3917.32.95	- - - - - Of other condensation or rearrangement polymerisation products; of vulcanised fibre; of cellulose nitrate, cellulose acetates and other chemical derivatives of cellulose, plasticised	TNE			
3917.32.99	- - - - Other		TNE		
3917.33	- - Other, not reinforced or otherwise combined with other materials, with fittings :				
3917.33.10	- - - Other, further worked than merely surface-worked		TNE		
3917.33.90	- - - Other		TNE		
3917.39	- - - Other :				
	- - - Further worked than merely surface-worked :				
3917.39.11	- - - - - Of addition polymerisation products; of vulcanised fibre	TNE			
3917.39.12	- - - - - Of phenolic resins or amino resins; of chemical derivatives of natural rubber	TNE			
3917.39.19	- - - - Other		TNE		
	- - - - Other :				
3917.39.91	- - - - - Of addition polymerisation products; of vulcanised fibre	TNE			
3917.39.92	- - - - - Of phenolic resins or amino resins; of chemical derivatives of natural rubber	TNE			
3917.39.93	- - - - - Of other condensation or rearrangement polymerisation products	TNE			
3917.39.94	- - - - - Of cellulose nitrate, cellulose acetates and other chemical derivatives of cellulose, plasticised	TNE			
3917.39.99	- - - - Other		TNE		

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
	3917.40.00 - Fittings		TNE			
<b>39.18</b> <b>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.</b>						
3918.10	- Of polymers of vinyl chloride :					
	- - Floor coverings :					
3918.10.11	- - - Tiles		TNE			
3918.10.19	- - - Other		TNE			
3918.10.90	- - Other		TNE			
3918.90	- Of other plastics :					
	- - Floor coverings :					
3918.90.11	- - - Tiles, of polyethylene		TNE			
3918.90.13	- - - Other, of polyethylene		TNE			
3918.90.14	- - - Of chemical derivatives of natural rubber		TNE			
3918.90.15	- - - - Of other addition polymerisation products; of condensation or rearrangement polymerisation products; of cellulose nitrate, cellulose acetate or other chemical derivatives of cellulose, plasticised		TNE			
3918.90.16	- - - Of vulcanised fibre		TNE			
3918.90.19	- - - Other		TNE			
	- - Other :					
3918.90.91	- - - Of polyethylene		TNE			
3918.90.92	- - - Of chemical derivatives of natural rubber		TNE			
3918.90.93	- - - - Of other addition polymerisation products; of condensation or rearrangement polymerisation products; of cellulose nitrate, cellulose acetate or other chemical derivatives of cellulose, plasticised		TNE			
3918.90.94	- - - Of vulcanised fibre		TNE			
3918.90.99	- - - Other		TNE			
<b>39.19</b> <b>Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.</b>						
3919.10	- In rolls of a width not exceeding 20 cm :					
3919.10.10	- - Of polymers of vinyl chloride		TNE			
3919.10.20	- - Of polyethylene		TNE			
	- - Other :					
3919.10.91	- - - Of hardened proteins or chemical derivatives of natural rubber		TNE			
3919.10.92	- - - - Of addition polymerisation products; of condensation or rearrangement polymerisation products; of cellulose nitrate, cellulose acetates and other chemical derivatives of cellulose, plasticised		TNE			
3919.10.99	- - - Other		TNE			
3919.90	- Other :					
3919.90.10	- - Of polymers of vinyl chloride		TNE			

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
3919.90.20	- Of hardened proteins		TNE			
	- - Other :					
3919.90.91	- - - Of chemical derivatives of natural rubber		TNE			
3919.90.92	- - - Of addition polymerisation products; of condensation or rearrangement polymerisation products; of cellulose nitrate, cellulose acetates and other chemical derivatives of cellulose, plasticised		TNE			
3919.90.99	- - - Other		TNE			
<b>39.20</b>	<b>Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.</b>					
3920.10	- Of polymers of ethylene :					
	- - Plates and sheets :					
3920.10.11	- - - Rigid		TNE			
3920.10.19	- - - Other		TNE			
3920.10.90	- - Other		TNE			
3920.20	- Of polymers of propylene :					
3920.20.10	- - Biaxially oriented polypropylene (BOPP) film		TNE			
	- - Other :					
3920.20.91	- - - Plates and sheets		TNE			
3920.20.99	- - - Other		TNE			
3920.30	- Of polymers of styrene :					
3920.30.20	- - Acrylonitrile butadiene styrene (ABS) sheets of a kind used in the manufacture of refrigerators		TNE			
	- - Other :					
3920.30.91	- - - Plates and sheets, rigid		TNE			
3920.30.92	- - - Other, plates and sheets		TNE			
3920.30.99	- - - Other		TNE			
	- Of polymers of vinyl chloride :					
3920.43	- - Containing by weight not less than 6 % of plasticisers :					
3920.43.10	- - - Plates and sheets		TNE			
3920.43.90	- - - Other		TNE			
3920.49.00	- - Other		TNE			
	- Of acrylic polymers :					
3920.51	- - Of poly(methyl methacrylate) :					
	- - - Plates and sheets :					
3920.51.11	- - - - Rigid		TNE			
3920.51.19	- - - - Other		TNE			
3920.51.90	- - - Other		TNE			
3920.59	- - Other :					
	- - - Plates and sheets :					
3920.59.11	- - - - Rigid		TNE			
3920.59.19	- - - - Other		TNE			
3920.59.90	- - - Other		TNE			

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY FULL (5)	CUSTOMS DUTY PREF (6)	EXCISE DUTY (7)
	- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters :					
3920.61	-- Of polycarbonates :					
3920.61.10	--- Plates and sheets		TNE			
3920.61.90	--- Other		TNE			
3920.62	-- Of poly(ethylene terephthalate) :					
3920.62.10	--- Plates and sheets		TNE			
	---- Other :					
3920.62.91	---- Solar protection film		TNE			
3920.62.99	---- Other		TNE			
3920.63	-- Of unsaturated polyesters :					
3920.63.10	--- Plates and sheets		TNE			
3920.63.90	--- Other		TNE			
3920.69	-- Of other polyesters :					
3920.69.10	--- Plates and sheets		TNE			
3920.69.90	--- Other		TNE			
	- Of cellulose or its chemical derivatives :					
3920.71	-- Of regenerated cellulose :					
3920.71.10	--- Cellophane film		TNE			
	---- Other :					
3920.71.91	---- Printed sheets		TNE			
3920.71.99	---- Other		TNE			
3920.73.00	-- Of cellulose acetate		TNE			
3920.79	-- Of other cellulose derivatives :					
3920.79.10	--- Of nitrocellulose (gun cotton)		TNE			
3920.79.20	--- Of vulcanised fibre		TNE			
	---- Other :					
3920.79.91	---- Plates and sheets		TNE			
3920.79.99	---- Other		TNE			
	- Of other plastics :					
3920.91	-- Of poly(vinyl butyral) :					
3920.91.10	--- Film of a kind used in safety glass, of a thickness exceeding 0.38 mm but not exceeding 0.76 mm, and of a width not exceeding 2 m		TNE			
	---- Other :					
3920.91.91	---- Plates and sheets		TNE			
3920.91.99	---- Other		TNE			
3920.92	-- Of polyamides :					
3920.92.10	--- Of polyamide-6		TNE			
	---- Other :					
3920.92.91	---- Plates and sheets		TNE			
3920.92.99	---- Other		TNE			
3920.93	-- Of amino-resins :					

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY	
(1)	(2)	(3)	(4)	(5)	(6)	(7)
3920.93.10	- - - Plates and sheets		TNE			
3920.93.90	- - - Other		TNE			
3920.94	- - Of phenolic resins :					
3920.94.10	- - - Phenol formaldehyde (bakelite) sheets		TNE			
	- - - Other :					
3920.94.91	- - - - Plates and sheets		TNE			
3920.94.99	- - - - Other		TNE			
3920.99	- - Of other plastics :					
3920.99.10	- - - Of hardened proteins; of chemical derivatives of natural rubber		TNE			
	- - - Of addition polymerisation products :					
3920.99.21	- - - - Plates and sheets		TNE			
3920.99.29	- - - - Other		TNE			
	- - - Of condensation or rearrangement polymerisation products :					
3920.99.31	- - - - - Plates and sheets		TNE			
3920.99.39	- - - - Other		TNE			
3920.99.90	- - - Other		TNE			

### 39.21

#### **Other plates, sheets, film, foil and strip, of plastics.**

- Cellular :

3921.11 - - Of polymers of styrene :

- - - Rigid :

3921.11.21 - - - - Plates and sheets

TNE

3921.11.29 - - - - Other

TNE

- - - Other :

3921.11.91 - - - - Plates and sheets

TNE

3921.11.92 - - - - Film

TNE

3921.11.99 - - - - Other

TNE

3921.12.00 - - Of polymers of vinyl chloride

TNE

3921.13 - - Of polyurethanes :

- - - Rigid :

3921.13.11 - - - - Plates and sheets

TNE

3921.13.19 - - - - Other

TNE

- - - Other :

3921.13.91 - - - - Plates and sheets

TNE

3921.13.92 - - - - Film

TNE

3921.13.99 - - - - Other

TNE

3921.14 - - Of regenerated cellulose :

- - - Rigid :

3921.14.21 - - - - Plates and sheets

TNE

3921.14.29 - - - - Other

TNE

- - - Other :

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
3921.14.91	- - - - Plates and sheets		TNE			
3921.14.92	- - - - Film		TNE			
3921.14.99	- - - - Other		TNE			
3921.19	- - Of other plastics :					
	- - - Plates and sheets of addition polymerisation products :					
3921.19.11	- - - - Of polypropylene		TNE			
3921.19.12	- - - - Of polyethylene		TNE			
3921.19.19	- - - - Other		TNE			
	- - - Plates and sheets of condensation or rearrangement polymerisation products :					
3921.19.31	- - - - Of polycarbonates		TNE			
3921.19.39	- - - - Other		TNE			
3921.19.40	- - - Plates and sheets of cellulose or its chemical derivatives, or of vulcanised fibre		TNE			
3921.19.50	- - - Plates and sheets of hardened proteins, or of chemical derivatives of natural rubber		TNE			
	- - - Film and foil :					
3921.19.61	- - - - Of nitrocellulose (gun-cotton)		TNE			
3921.19.62	- - - - Of hardened proteins; of chemical derivatives of natural rubber		TNE			
3921.19.69	- - - - Other		TNE			
	- - - Other :					
3921.19.93	- - - - Of nitrocellulose (gun-cotton)		TNE			
3921.19.94	- - - - Of hardened proteins; of chemical derivatives of natural rubber		TNE			
3921.19.99	- - - - Other		TNE			
3921.90	- Other :					
3921.90.10	- - Of vulcanised fibre		TNE			
3921.90.20	- - Of hardened proteins		TNE			
3921.90.30	- - Of chemical derivatives of natural rubber		TNE			
	- - Of condensation or rearrangement polymerisation products :					
3921.90.41	- - - Plates and sheets		TNE			
3921.90.42	- - - Film		TNE			
3921.90.43	- - - Textile laminated strip		TNE			
3921.90.49	- - - Other		TNE			
3921.90.50	- - Of regenerated cellulose		TNE			
3921.90.60	- - Of other cellulose or its chemical derivatives		TNE			
3921.90.70	- - Of addition polymerisation products		TNE			
3921.90.90	- - Other		TNE			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				(4)	(5)	
39.22	<b>Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.</b>					
3922.10	- Baths, shower-baths, sinks and wash-basins :					
	- - Baths :					
3922.10.11	- - - Bathtubs having rectangular or oblong interior shape		KGM			
3922.10.19	- - - Other		KGM			
3922.10.90	- - Other		KGM			
3922.20.00	- Lavatory seats and covers		KGM			
3922.90	- Other :					
	- - Lavatory pans, flushing cisterns and urinals :					
3922.90.11	- - - Parts of flushing cisterns		KGM			
3922.90.12	- - - Flushing cisterns equipped with their mechanisms		KGM			
3922.90.19	- - - Other		KGM			
3922.90.90	- - Other		KGM			
39.23	<b>Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.</b>					
3923.10	- Boxes, cases, crates and similar articles :					
3923.10.10	- - Cases for film, tape and optical discs		KGM			
3923.10.20	- - Other, specially shaped or fitted for the conveyance or packing of semiconductor wafers, masks, or reticles	KGM				
3923.10.90	- - Other		KGM			
	- Sacks and bags (including cones) :					
3923.21	- - Of polymers of ethylene :					
	- - - Aseptic bags reinforced with aluminium foil (other than retort pouches) :					
3923.21.11	- - - - Of a width of 315 mm or more and of a length of 410 mm or more, incorporating a sealed gland	KGM				
3923.21.19	- - - - Other		KGM			
	- - - Other :					
3923.21.91	- - - - Aseptic bags not reinforced with aluminium foil (other than retort pouches), of a width of 315 mm or more and of a length of 410 mm or more, incorporating a sealed gland	KGM				
3923.21.99	- - - - Other		KGM			
3923.29	- - Of other plastics :					
3923.29.10	- - - Aseptic bags whether or not reinforced with aluminium foil (other than retort pouches), of a width of 315 mm or more and of a length of 410 mm or more, incorporating a sealed gland	KGM				
3923.29.90	- - - Other		KGM			
3923.30	- Carboys, bottles, flasks and similar articles :					

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
3923.30.20	- - Multi-layer fibreglass reinforced containers, for compressed or liquefied gas		KGM			
3923.30.90	- - Other		KGM			
3923.40	- Spools, cops, bobbins and similar supports :					
3923.40.10	- - Suitable for use with the machines of heading 84.44, 84.45 or 84.48		KGM			
3923.40.90	- - Other		KGM			
3923.50.00	- Stoppers, lids, caps and other closures		KGM			
3923.90	- Other :					
3923.90.10	- - Toothpaste tubes		KGM			
3923.90.90	- - Other		KGM			
<b>39.24</b>	<b>Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.</b>					
3924.10	- Tableware and kitchenware :					
3924.10.10	- - Of melamine		KGM			
	- - Other :					
3924.10.91	- - - Baby feeding bottles		KGM			
3924.10.99	- - - Other		KGM			
3924.90	- Other :					
3924.90.10	- - Bed pans, urinals (portable type) or chamber-pots		KGM			
3924.90.20	- - Nipple former, breastshells, nipple shields, hand expression funnel		KGM			
3924.90.30	- - Supplementary feeding system for babies		KGM			
3924.90.90	- - Other		KGM			
<b>39.25</b>	<b>Builders' ware of plastics, not elsewhere specified or included.</b>					
3925.10.00	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l		KGM			
3925.20.00	- Doors, windows and their frames and thresholds for doors		KGM			
3925.30.00	- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof		KGM			
3925.90.00	- Other		KGM			
<b>39.26</b>	<b>Other articles of plastics and articles of other materials of headings 39.01 to 39.14.</b>					
3926.10.00	- Office or school supplies		KGM			
3926.20	- Articles of apparel and clothing accessories (including gloves, mittens and mitts) :					
3926.20.10	- - Gloves; aprons; babies' bibs		KGM			
3926.20.20	- - Shoulder pads or shields		KGM			
3926.20.30	- - Other padding for articles of apparel or clothing accessories		KGM			
3926.20.60	- - Articles of apparel used for protection from chemical substances, radiation or fire		KGM			
3926.20.90	- - Other		KGM			
3926.30.00	- Fittings for furniture, coachwork or the like		KGM			
3926.40.00	- Statuettes and other ornamental articles		KGM			
3926.90	- Other :					

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
3926.90.10	- - Floats for fishing nets		KGM			
3926.90.20	- - Fans and handscreens, frames and handles therefor, and parts thereof		KGM			
	- - Hygienic, medical and surgical articles :					
3926.90.32	- - - Plastic moulds with denture imprints		KGM			
3926.90.39	- - - Other		KGM			
	- - Safety and protective devices :					
3926.90.41	- - - Police shields		KGM			
3926.90.42	- - - Protective masks for use in welding and similar work		KGM			
3926.90.44	- - - Life saving cushions for the protection of persons falling from heights		KGM			
3926.90.49	- - - Other		KGM			
	- - Articles for industrial uses :					
3926.90.53	- - - Transmission or conveyor belts or belting		KGM			
3926.90.55	- - - Plastic J-hooks or bunch blocks for detonators		KGM			
3926.90.59	- - - Other		KGM			
3926.90.60	- - Poultry feeders		KGM			
	- - Cards for jewellery or small objects of personal adornment; beads; shoe lasts :					
3926.90.81	- - - Shoe lasts		KGM			
3926.90.82	- - - Prayer beads		KGM			
3926.90.89	- - - Other		KGM			
	- - Other :					
3926.90.91	- - - Of a kind used for grain storage		KGM			
3926.90.92	- - - Empty capsules of a kind suitable for pharmaceutical use		KGM			
3926.90.93	- - - Buckles, adjusters, hooks and cord stoppers		KGM			
3926.90.99	- - - Other		KGM			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)

## 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);

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				(4)	(5)	
		(B) The presence of the following substances in any rubber or mixture of rubbers shall not affect its classification in heading 40.01 or 40.02, as the case may be, provided that such rubber or mixture of rubbers retains its essential character as a raw material :				
		(i) emulsifiers or anti-tack agents;				
		(ii) small amounts of breakdown products of emulsifiers;				
		(iii) very small amounts of the following : heat-sensitive agents (generally for obtaining thermosensitive rubber latexes), cationic surface-active agents (generally for obtaining electropositive rubber latexes), antioxidants, coagulants, crumbling agents, freeze-resisting agents, peptisers, preservatives, stabilisers, viscosity-control agents, or similar special-purpose additives.				
	6.	For the purposes of heading 40.04, the expression "waste, parings and scrap" means rubber waste, parings and scrap from the manufacture or working of rubber and rubber goods definitely not usable as such because of cutting-up, wear or other reasons.				
	7.	Thread wholly of vulcanised rubber, of which any cross-sectional dimension exceeds 5 mm, is to be classified as strip, rods or profile shapes, of heading 40.08.				
	8.	Heading 40.10 includes conveyor or transmission belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber.				
	9.	In headings 40.01, 40.02, 40.03, 40.05 and 40.08, the expressions "plates", "sheets" and "strip" apply only to plates, sheets and strip and to blocks of regular geometric shape, uncut or simply cut to rectangular (including square) shape, whether or not having the character of articles and whether or not printed or otherwise surface-worked, but not otherwise cut to shape or further worked.				
		In heading 40.08 the expressions "rods" and "profile shapes" apply only to such products, whether or not cut to length or surface-worked but not otherwise worked.				

#### 40.01

##### **Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.**

4001.10	- Natural rubber latex, whether or not pre-vulcanised :	
	- - Exceeding 0.5 % by volume of ammonia content :	
4001.10.11	- - - Centrifuged concentrate rubber latex	TNE
4001.10.19	- - - Other	TNE
	- - Not exceeding 0.5 % by volume of ammonia content :	
4001.10.21	- - - Centrifuged concentrate rubber latex	TNE
4001.10.29	- - - Other	TNE
	- Natural rubber in other forms:	
4001.21	- - Smoked sheets :	
4001.21.10	- - - RSS Grade 1	TNE
4001.21.20	- - - RSS Grade 2	TNE
4001.21.30	- - - RSS Grade 3	TNE
4001.21.40	- - - RSS Grade 4	TNE
4001.21.50	- - - RSS Grade 5	TNE
4001.21.90	- - - Other	TNE
4001.22	- - Technically specified natural rubber (TSNR) :	
4001.22.10	- - - TSNR 10	TNE
4001.22.20	- - - TSNR 20	TNE

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
4001.22.30	- - - TSNR L		TNE			
4001.22.40	- - - TSNR CV		TNE			
4001.22.50	- - - TSNR GP		TNE			
4001.22.60	- - - TSNR 5		TNE			
4001.22.90	- - - Other		TNE			
4001.29	- - Other :					
4001.29.10	- - - Air-dried sheets		TNE			
4001.29.20	- - - Latex crepes		TNE			
4001.29.30	- - - Sole crepes		TNE			
4001.29.50	- - - Other crepes		TNE			
4001.29.60	- - - Superior processing rubber		TNE			
4001.29.70	- - - Skim rubber		TNE			
4001.29.80	- - - Scrap (tree, earth or smoked) and cup lump		TNE			
	- - - Other, in primary form :					
4001.29.94	- - - - Deproteinised Natural Rubber (DPNR)		TNE			
4001.29.96	- - - - Other		TNE			
4001.29.99	- - - - Other		TNE			
4001.30	- Balata, gutta-percha, guayule, chicle and similar natural gums :					
4001.30.20	- - In primary forms		TNE			
4001.30.90	- - Other		TNE			

**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.**

- Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR) :

4002.11.00 - - Latex TNE

4002.19 - - Other :

4002.19.10 - - - In primary forms or in unvulcanised, uncompounded plates, sheets or strip TNE

4002.19.90 - - - Other TNE

4002.20 - Butadiene rubber (BR) :

4002.20.10 - - In primary forms TNE

4002.20.90 - - Other TNE

- Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR) :

4002.31 - - Isobutene-isoprene (butyl) rubber (IIR) :

4002.31.10 - - - Unvulcanised, uncompounded plates, sheets or strip TNE

4002.31.90 - - - Other TNE

4002.39 - - Other :

4002.39.10 - - - Unvulcanised, uncompounded plates, sheets or strip TNE

4002.39.90 - - - Other TNE

- Chloroprene (chlorobutadiene) rubber (CR) :

4002.41.00 - - Latex TNE

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
4002.49	- - Other :				
4002.49.10	- - - In primary forms		TNE		
4002.49.90	- - - Other		TNE		
	- - Acrylonitrile-butadiene rubber (NBR) :				
4002.51.00	- - Latex		TNE		
4002.59	- - Other :				
4002.59.10	- - - In primary forms		TNE		
4002.59.90	- - - Other		TNE		
4002.60	- Isoprene rubber (IR) :				
4002.60.10	- - In primary forms		TNE		
4002.60.90	- - Other		TNE		
4002.70	- Ethylene-propylene-non-conjugated diene rubber (EPDM) :				
4002.70.10	- - In primary forms		TNE		
4002.70.90	- - Other		TNE		
4002.80	- Mixtures of any product of heading 40.01 with any product of this heading :				
4002.80.10	- - Mixtures of natural rubber latex with synthetic rubber latex		TNE		
4002.80.90	- - Other		TNE		
	- Other :				
4002.91.00	- - Latex		TNE		
4002.99	- - Other :				
4002.99.30	- - - Epoxidised Natural Rubber (ENR)		TNE		
4002.99.40	- - - Other, in primary forms or in unvulcanised, uncompounded plates, sheets or strip		TNE		
4002.99.90	- - - Other		TNE		
<b>40.03</b>	<b>4003.00.00</b>	<b>Reclaimed rubber in primary forms or in plates, sheets or strip.</b>		<b>TNE</b>	
<b>40.04</b>	<b>4004.00.00</b>	<b>Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.</b>		<b>TNE</b>	
<b>40.05</b>		<b>Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.</b>			
4005.10	- Compounded with carbon black or silica :				
4005.10.10	- - Of natural gums		TNE		
4005.10.90	- - Other		TNE		
4005.20.00	- Solutions; dispersions other than those of subheading 4005.10		TNE		
	- Other :				
4005.91	- - Plates, sheets and strip :				
4005.91.10	- - - Of natural gums		TNE		
4005.91.90	- - - Other		TNE		
4005.99	- - Other :				
4005.99.10	- - - Latex		TNE		
4005.99.20	- - - Natural rubber compounded with substances other than carbon or silica		TNE		
4005.99.90	- - - Other		TNE		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				(4)	(5)	
<b>40.06</b>	<b>Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.</b>					
4006.10.00	- "Camel-back" strips for retreading rubber tyres		TNE			
4006.90	- Other :					
	- - Of natural gums :					
4006.90.11	- - - Articles		TNE			
4006.90.19	- - - Other		TNE			
4006.90.90	- - Other		TNE			
<b>40.07</b>	<b>4007.00.00</b>	<b>Vulcanised rubber thread and cord.</b>		TNE		
<b>40.08</b>	<b>Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.</b>					
	- Of cellular rubber :					
4008.11	- - Plates, sheets and strip :					
4008.11.10	- - - Exceeding 5 mm in thickness, lined with textile fabric on one side		TNE			
4008.11.20	- - - Other, floor tiles and wall tiles		TNE			
4008.11.90	- - - Other		TNE			
4008.19.00	- - Other		TNE			
	- Of non-cellular rubber :					
4008.21	- - Plates, sheets and strip :					
4008.21.10	- - - Exceeding 5 mm in thickness, lined with textile fabric on one side		TNE			
4008.21.20	- - - Other, floor tiles and wall tiles		TNE			
4008.21.30	- - - Water stop		TNE			
4008.21.40	- - - Rubber soling sheet		TNE			
4008.21.90	- - - Other		TNE			
4008.29.00	- - Other		TNE			
<b>40.09</b>	<b>Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).</b>					
	- Not reinforced or otherwise combined with other materials :					
4009.11.00	- - Without fittings		TNE			
4009.12	- - With fittings :					
4009.12.10	- - - Mining slurry suction and discharge hoses		TNE			
4009.12.90	- - - Other		TNE			
	- Reinforced or otherwise combined only with metal :					
4009.21	- - Without fittings :					
4009.21.10	- - - Mining slurry suction and discharge hoses		TNE			
4009.21.90	- - - Other		TNE			
4009.22	- - With fittings :					
4009.22.10	- - - Mining slurry suction and discharge hoses		TNE			
4009.22.90	- - - Other		TNE			

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
- Reinforced or otherwise combined only with textile materials :						
4009.31	- - Without fittings :					
4009.31.10	- - - Mining slurry suction and discharge hoses		TNE			
	- - - Other :					
4009.31.91	- - - - Fuel hoses, heater hoses and water hoses, of a kind used on motor vehicles of heading 87.02, 87.03, 87.04 or 87.11		TNE			
4009.31.99	- - - - Other		TNE			
4009.32	- - With fittings :					
4009.32.10	- - - Mining slurry suction and discharge hoses		TNE			
4009.32.90	- - - Other		TNE			
	- Reinforced or otherwise combined with other materials :					
4009.41	- - Without fittings :					
4009.41.10	- - - Rubber hose of a kind used for gas stove		TNE			
4009.41.90	- - - Other		TNE			
4009.42	- - With fittings :					
4009.42.10	- - - Mining slurry suction and discharge hoses		TNE			
4009.42.20	- - - Rubber hose of a kind used for gas stove		TNE			
4009.42.90	- - - Other		TNE			

#### 40.10 Conveyor or transmission belts or belting, of vulcanised rubber.

	- Conveyor belts or belting :	
4010.11.00	- - Reinforced only with metal	MTR
4010.12.00	- - Reinforced only with textile materials	MTR
4010.19.00	- - Other	MTR
- Transmission belts or belting :		
4010.31.00	- - Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an NMB outside circumference exceeding 60 cm but not exceeding 180 cm	
4010.32.00	- - Endless transmission belts of trapezoidal cross-section (V-belts), other than V- NMB ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	
4010.33.00	- - Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an NMB outside circumference exceeding 180 cm but not exceeding 240 cm	
4010.34.00	- - Endless transmission belts of trapezoidal cross-section (V-belts), other than V- NMB ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	
4010.35.00	- - Endless synchronous belts, of an outside circumference exceeding 60 cm but not NMB exceeding 150 cm	
4010.36.00	- - Endless synchronous belts, of an outside circumference exceeding 150 cm but not NMB exceeding 198 cm	
4010.39.00	- - Other	NMB

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>40.11</b>	<b>New pneumatic tyres, of rubber.</b>				
4011.10.00	- Of a kind used on motor cars (including station wagons and racing cars)		NMB		
4011.20	- Of a kind used on buses or lorries :				
	- - Of a width not exceeding 450 mm :				
4011.20.11	- - - Having a width not exceeding 230 mm, and fitting a rim of a diameter not exceeding NMB 16 inch				
4011.20.12	- - - Having a width not exceeding 230 mm, and fitting a rim of a diameter exceeding NMB 16 inch				
4011.20.13	- - - Having a width exceeding 230 mm but not exceeding 385 mm		NMB		
4011.20.19	- - - Other		NMB		
4011.20.90	- - Other		NMB		
4011.30.00	- Of a kind used on aircraft		NMB		
4011.40.00	- Of a kind used on motorcycles		NMB		
4011.50.00	- Of a kind used on bicycles		NMB		
4011.70.00	- Of a kind used on agricultural or forestry vehicles and machines		NMB		
4011.80	- Of a kind used on construction, mining or industrial handling vehicles and machines				
	:				
	- - Fitting a rim of a diameter not exceeding 24 inch :				
4011.80.11	- - - Of a kind used on tractors, machinery of heading 84.29 or 84.30, forklifts, wheel- NMB barrows or other industrial handling vehicles and machines				
4011.80.19	- - - Other		NMB		
	- - Fitting a rim of a diameter exceeding 24 inch, of a kind used on tractors, machinery of heading 84.29 or 84.30, forklifts or other industrial handling vehicles and machines:				
4011.80.31	- - - Of a kind used on machinery of heading 84.29 or 84.30		NMB		
4011.80.39	- - - Other		NMB		
4011.80.40	- - Fitting a rim of a diameter exceeding 24 inch, other		NMB		
4011.90	- Other :				
4011.90.10	- - Of a kind used on vehicles of Chapter 87		NMB		
4011.90.20	- - Of a kind used on machinery of heading 84.29 or 84.30		NMB		
4011.90.90	- - Other		NMB		
<b>40.12</b>	<b>Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.</b>				
	- Retreaded tyres :				
4012.11.00	- - Of a kind used on motor cars (including station wagons and racing cars)		NMB		
4012.12	- - Of a kind used on buses or lorries :				
4012.12.10	- - - Of a width not exceeding 450 mm		NMB		
4012.12.90	- - - Other		NMB		
4012.13.00	- - Of a kind used on aircraft		NMB		
4012.19	- - Other :				
4012.19.20	- - - Of a kind used on machinery of heading 84.27		NMB		
4012.19.30	- - - Of a kind used on machinery of heading 84.29 or 84.30		NMB		
	- - - Of a kind used on vehicles of Chapter 87 :				

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY	
(1)	(2)	(3)	(4)	FULL (5)	PREF (6)	(7)
4012.19.41	- - - - Of a kind used on agricultural or forestry tractors		NMB			
4012.19.49	- - - - Other		NMB			
4012.19.90	- - - Other		NMB			
4012.20	- Used pneumatic tyres :					
4012.20.10	- - Of a kind used on motor cars (including station wagons, racing cars)		NMB			
	- - Of a kind used on buses or lorries :					
4012.20.21	- - - Of a width not exceeding 450 mm		NMB			
4012.20.29	- - - Other		NMB			
4012.20.30	- - Of a kind used on aircraft		NMB			
4012.20.40	- - Of a kind used on motorcycles		NMB			
4012.20.50	- - Of a kind used on bicycles		NMB			
4012.20.60	- - Of a kind used on machinery of heading 84.29 or 84.30		NMB			
	- - Of a kind used on other vehicles of Chapter 87 :					
4012.20.71	- - - Of a kind used on agricultural or forestry tractors		NMB			
4012.20.79	- - - Other		NMB			
4012.20.80	- - Of a kind used on machinery of heading 84.27		NMB			
	- - Other :					
4012.20.91	- - - Buffed tyres		NMB			
4012.20.99	- - - Other		NMB			
4012.90	- Other :					
	- - Solid tyres :					
4012.90.14	- - - Solid tyres exceeding 250 mm in external diameter, of a width not exceeding 450 mm	NMB				
4012.90.17	- - - Solid tyres exceeding 250 mm in external diameter, of a width exceeding 450 mm	NMB				
4012.90.19	- - - Other		NMB			
	- - Cushion tyres :					
4012.90.21	- - - Of a width not exceeding 450 mm	NMB				
4012.90.22	- - - Of a width exceeding 450 mm	NMB				
	- - Replaceable tyre treads :					
4012.90.71	- - - Of a width not exceeding 450 mm	NMB				
4012.90.72	- - - Of a width exceeding 450 mm	NMB				
4012.90.80	- - Tyre flaps	NMB				
4012.90.90	- - Other	NMB				

#### 40.13

##### **Inner tubes, of rubber.**

4013.10	- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries :	
	- - Of a kind used on motor cars (including station wagons and racing cars) :	
4013.10.11	- - - Suitable for fitting to tyres of a width not exceeding 450 mm	NMB
4013.10.19	- - - Suitable for fitting to tyres of a width exceeding 450 mm	NMB

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				(4)	(5)	
		- - Of a kind used on buses or lorries :				
4013.10.21		- - - Suitable for fitting to tyres of a width not exceeding 450 mm			NMB	
4013.10.29		- - - Suitable for fitting to tyres of a width exceeding 450 mm			NMB	
4013.20.00	- Of a kind used on bicycles				NMB	
4013.90	- Other :					
		- - Of a kind used on machinery of heading 84.29 or 84.30 :				
4013.90.11		- - - Suitable for fitting to tyres of a width not exceeding 450 mm			NMB	
4013.90.19		- - - Suitable for fitting to tyres of a width exceeding 450 mm			NMB	
4013.90.20	- - Of a kind used on motorcycles				NMB	
		- - Of a kind used on other vehicles of Chapter 87 :				
4013.90.31		- - - Suitable for fitting to tyres of a width not exceeding 450 mm			NMB	
4013.90.39		- - - Suitable for fitting to tyres of a width exceeding 450 mm			NMB	
4013.90.40	- - Of a kind used on aircraft				NMB	
		- - Other :				
4013.90.91		- - - Suitable for fitting to tyres of a width not exceeding 450 mm			NMB	
4013.90.99		- - - Suitable for fitting to tyres of a width exceeding 450 mm			NMB	
<b>40.14</b>	<b>Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.</b>					
4014.10.00	- Sheath contraceptives				KGM	
4014.90	- Other :					
4014.90.10	- - Teats for feeding bottles and similar articles				KGM	
4014.90.40	- - Stoppers for pharmaceutical use				KGM	
4014.90.50	- - Finger stalls				KGM	
4014.90.90	- - Other				KGM	
<b>40.15</b>	<b>Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber.</b>					
	- Gloves, mittens and mitts :					
		- - Of a kind used for medical, surgical, dental or veterinary purposes :				
4015.12.10	- - - Of vulcanised natural rubber				KGM	
4015.12.90	- - - Of other vulcanised rubber				KGM	
		- - Other :				
4015.19.10	- - - Of vulcanised natural rubber				KGM	
4015.19.90	- - - Of other vulcanised rubber				KGM	
4015.90	- Other :					
4015.90.10	- - Lead aprons				KGM	
4015.90.20	- - Divers' suits (wet suits)				KGM	
4015.90.90	- - Other				KGM	

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
<b>40.16</b>	<b>Other articles of vulcanised rubber other than hard rubber.</b>					
4016.10	- Of cellular rubber :					
4016.10.10	- - Padding for articles of apparel or clothing accessories		KGM			
4016.10.20	- - Floor tiles and wall tiles		KGM			
4016.10.90	- - Other		KGM			
	- Other :					
4016.91	- - Floor coverings and mats :					
4016.91.10	- - - Mats		KGM			
4016.91.20	- - - Tiles		KGM			
4016.91.90	- - - Other		KGM			
4016.92	- - Erasers :					
4016.92.10	- - - Eraser tips		KGM			
4016.92.90	- - - Other		KGM			
4016.93	- - Gaskets, washers and other seals :					
4016.93.10	- - - Of a kind used to insulate the terminal leads of electrolytic capacitors		KGM			
4016.93.20	- - - Gaskets and o-rings, of a kind used on motor vehicles of heading 87.02, 87.03, 87.04 or 87.11		KGM			
4016.93.90	- - - Other		KGM			
4016.94.00	- - Boat or dock fenders, whether or not inflatable		KGM			
4016.95.00	- - Other inflatable articles		KGM			
4016.99	- - Other :					
	- - - Parts and accessories of a kind used for vehicles of Chapter 87 :					
4016.99.11	- - - - For vehicles of heading 87.02, 87.03, 87.04 or 87.05, other than weatherstripping		KGM			
4016.99.12	- - - - For vehicles of heading 87.11		KGM			
4016.99.13	- - - - Weatherstripping, of a kind used on motor vehicles of heading 87.02, 87.03 or 87.04		KGM			
4016.99.15	- - - - For vehicles of heading 87.09, 87.13, 87.15 or 87.16		KGM			
4016.99.16	- - - - Bicycle mudguards		KGM			
4016.99.17	- - - - Bicycle parts		KGM			
4016.99.18	- - - - Other bicycle accessories		KGM			
4016.99.19	- - - - Other		KGM			
4016.99.20	- - - Parts and accessories of rotochutes of heading 88.04		KGM			
4016.99.30	- - - Rubber bands		KGM			
4016.99.40	- - - Wall tiles		KGM			
	- - - Other articles of a kind used in machinery or mechanical or electrical appliances, or for other technical uses :					
4016.99.51	- - - - Rubber rollers		KGM			
4016.99.52	- - - - Tyre mould bladders		KGM			
4016.99.53	- - - - Electrical insulator hoods		KGM			
4016.99.54	- - - - Rubber grommets and rubber covers for automotive wiring harnesses		KGM			
4016.99.59	- - - - Other		KGM			
4016.99.60	- - - - Rail pads		KGM			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
4016.99.70	- - - Structural bearings including bridge bearings		KGM		
	- - - Other :				
4016.99.91	- - - - Table coverings		KGM		
4016.99.99	- - - - Other		KGM		

**40.17**

**Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.**

4017.00.10	- Floor tiles and wall tiles	KGM
4017.00.20	- Other articles of hard rubber	KGM
4017.00.90	- Other	KGM

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)

## 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

###### Note.

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.

#### 41.01

##### Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.

4101.20.00	- Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when KGM simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved	
4101.50.00	- Whole hides and skins, of a weight exceeding 16 kg	KGM
4101.90	- Other, including butts, bends and bellies :	
4101.90.10	- - Pre-tanned	KGM
4101.90.90	- - Other	KGM

#### 41.02

##### Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment- dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1(c) to this Chapter.

4102.10.00	- With wool on	KGM
	- Without wool on :	
4102.21.00	- - Pickled	KGM
4102.29.00	- - Other	KGM

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
<b>41.03</b>		<b>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.</b>				
	4103.20.00	- Of reptiles		KGM		
	4103.30.00	- Of swine		KGM		
	4103.90.00	- Other		KGM		
<b>41.04</b>		<b>Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.</b>				
		- In the wet state (including wet-blue) :				
	4104.11	-- Full grains, unsplit; grain splits :				
	4104.11.10	-- Of bovine, vegetable tanned		KGM		
	4104.11.90	-- Other		KGM		
	4104.19.00	-- Other		KGM		
		- In the dry state (crust) :				
	4104.41.00	-- Full grains, unsplit; grain splits		KGM		
	4104.49.00	-- Other		KGM		
<b>41.05</b>		<b>Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.</b>				
	4105.10.00	- In the wet state (including wet-blue)		KGM		
	4105.30.00	- In the dry state (crust)		KGM		
<b>41.06</b>		<b>Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.</b>				
		- Of goats or kids :				
	4106.21.00	-- In the wet state (including wet-blue)		KGM		
	4106.22.00	-- In the dry state (crust)		KGM		
		- Of swine :				
	4106.31.00	-- In the wet state (including wet-blue)		KGM		
	4106.32.00	-- In the dry state (crust)		KGM		
	4106.40.00	- Of reptiles		KGM		
		- Other :				
	4106.91.00	-- In the wet state (including wet-blue)		KGM		
	4106.92.00	-- In the dry state (crust)		KGM		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>41.07</b>		<b>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.</b>			
		- Whole hides and skins :			
	4107.11.00	- - Full grains, unsplit	KGM		
	4107.12.00	- - Grain splits	KGM		
	4107.19.00	- - Other	KGM		
		- Other, including sides :			
	4107.91.00	- - Full grains, unsplit	KGM		
	4107.92.00	- - Grain splits	KGM		
	4107.99.00	- - Other	KGM		
<b>41.12</b>	4112.00.00	<b>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.</b>	KGM		
<b>41.13</b>		<b>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.</b>			
	4113.10.00	- Of goats or kids	KGM		
	4113.20.00	- Of swine	KGM		
	4113.30.00	- Of reptiles	KGM		
	4113.90.00	- Other	KGM		
<b>41.14</b>		<b>Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.</b>			
	4114.10.00	- Chamois (including combination chamois) leather	KGM		
	4114.20.00	- Patent leather and patent laminated leather; metallised leather	KGM		
<b>41.15</b>		<b>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.</b>			
	4115.10.00	- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	KGM		
	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	KGM		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)

## Chapter 42

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

#### **Notes.**

1. For the purposes of this Chapter, the term “leather” includes chamois (including 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);
  - (i) Strings, skins for drums or the like, or other parts of musical instruments (heading 92.09);
  - (k) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings);
  - (l) Articles of Chapter 95 (for example, toys, games, sports requisites); or
  - (m) Buttons, press-fasteners, snap-fasteners, press-studs, button moulds or other parts of these articles, button blanks, of heading 96.06.
3. (A) In addition to the provisions of Note 2 above, heading 42.02 does not cover :
  - (a) Bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (heading 39.23);
  - (b) Articles of plaiting materials (heading 46.02).

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

**42.01 4201.00.00 Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, KGM saddle cloths, saddle bags, dog coats and the like), of any material.**

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
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		- - With outer surface of leather or of composition leather :				
4202.11.10		- - - Suit-case or brief-case with maximum dimensions of 56 cm x 45 cm x 25 cm		NMB		
4202.11.90		- - - Other		NMB		
4202.12		- - With outer surface of plastics or of textile materials :				
		- - - School satchels :				
4202.12.11		- - - - With outer surface of vulcanised fibre		NMB		
4202.12.19		- - - - Other		NMB		
		- - - - Other :				
4202.12.91		- - - - With outer surface of vulcanised fibre		NMB		
4202.12.99		- - - - Other		NMB		
4202.19		- - Other :				
4202.19.20		- - - With outer surface of paperboard		NMB		
4202.19.90		- - - Other		NMB		
		- Handbags, whether or not with shoulder strap, including those without handle :				
4202.21.00		- - With outer surface of leather or of composition leather		NMB		
4202.22		- - With outer surface of sheeting of plastics or of textile materials :				
4202.22.10		- - - With outer surface of sheeting of plastics		NMB		
4202.22.20		- - - With outer surface of textile materials		NMB		
4202.29.00		- - Other		NMB		
		- Articles of a kind normally carried in the pocket or in the handbag :				
4202.31.00		- - With outer surface of leather or of composition leather		NMB		
4202.32.00		- - With outer surface of sheeting of plastics or of textile materials		NMB		
4202.39.00		- - Other		NMB		
		- Other :				
4202.91		- - With outer surface of leather or of composition leather :				
		- - - Sports bags :				
4202.91.11		- - - - Bowling bags		NMB		
4202.91.19		- - - - Other		NMB		
4202.91.90		- - - Other		NMB		
4202.92		- - With outer surface of sheeting of plastics or of textile materials :				
4202.92.10		- - - Toiletry bags, of sheeting of plastics		NMB		
4202.92.20		- - - Bowling bags		NMB		
4202.92.90		- - - Other		NMB		

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
	4202.99	- - Other :				
	4202.99.10	- - - With outer surface of vulcanised fibre or paperboard			NMB	
	4202.99.90	- - - Other			NMB	
<b>42.03</b>	<b>Articles of apparel and clothing accessories, of leather or of composition leather.</b>					
	4203.10.00	- Articles of apparel			TEN	
		- Gloves, mittens and mitts :				
	4203.21	- - Specially designed for use in sports :				
	4203.21.10	- - - Baseball and softball gloves			TEN	
	4203.21.90	- - - Other			TEN	
	4203.29	- - Other :				
	4203.29.10	- - - Protective work gloves			TEN	
	4203.29.90	- - - Other			TEN	
	4203.30.00	- Belts and bandoliers			TEN	
	4203.40.00	- Other clothing accessories			TEN	
<b>42.05</b>	<b>Other articles of leather or of composition leather.</b>					
	4205.00.10	- Boot laces; mats			TEN	
	4205.00.20	- Industrial safety belts and harnesses			TEN	
	4205.00.30	- Leather strings or chords of a kind used for jewellery or articles of personal adornment	TEN			
	4205.00.40	- Other articles of a kind used in machinery or mechanical appliances or for other technical uses	TEN			
	4205.00.90	- Other			TEN	
<b>42.06</b>	4206.00.00	<b>Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of KGM tendons.</b>				

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)

## Chapter 43

### Furskins and artificial fur; manufactures thereof

#### Notes.

- 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.
- This Chapter does not cover :
  - Birdskins or parts of birdskins, with their feathers or down (heading 05.05 or 67.01);
  - Raw hides or skins, with the hair or wool on, of Chapter 41 (see Note 1 (c) to that Chapter);
  - Gloves, mittens and mitts, consisting of leather and furskin or of leather and artificial fur (heading 42.03);
  - Articles of Chapter 64;
  - Headgear or parts thereof of Chapter 65; or
  - Articles of Chapter 95 (for example, toys, games, sports requisites).
- 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.
- 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.
- 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).

#### 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	KGM
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	KGM
4301.60.00	- Of fox, whole, with or without head, tail or paws	KGM
4301.80.00	- Other furskins, whole, with or without head, tail or paws	KGM
4301.90.00	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	KGM

#### 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	KGM
4302.19.00	- - Other	KGM
4302.20.00	- Heads, tails, paws and other pieces or cuttings, not assembled	KGM
4302.30.00	- Whole skins and pieces or cuttings thereof, assembled	KGM

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
			(4)	(5)	(6)	(7)
<b>43.03</b>		<b>Articles of apparel, clothing accessories and other articles of furskin.</b>				
4303.10.00	-	Articles of apparel and clothing accessories	KGM			
4303.90	- Other :					
4303.90.20	- -	Articles for industrial uses	KGM			
4303.90.90	- - Other		KGM			
<b>43.04</b>		<b>Artificial fur and articles thereof.</b>				
4304.00.10	-	Artificial fur	KGM			
4304.00.20	-	Articles for industrial uses	KGM			
	- Other :					
4304.00.91	- -	Sports bags	KGM			
4304.00.99	- - Other		KGM			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)

## 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, luminaires 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.

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
	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 Notes.**

1. For the purposes of subheading 4401.31, the expression "wood pellets" means by-products such as cutter shavings, sawdust or chips, of the mechanical wood processing industry, furniture-making industry or other wood transformation activities, which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3 % by weight. Such pellets are cylindrical, with a diameter not exceeding 25 mm and a length not exceeding 100 mm.
2. For the purposes of subheading 4401.32, the expression "wood briquettes" means by-products such as cutter shavings, sawdust or chips, of the mechanical wood processing industry, furniture making or other wood transformation activities, which have been agglomerated either directly by compression or by addition of a binder in a proportion not exceeding 3 % by weight. Such briquettes are in the form of cubiform, polyhedral or cylindrical units with the minimum cross-sectional dimension greater than 25 mm.
3. For the purposes of subheading 4407.13, "S-P-F" refers to wood sourced from mixed stands of spruce, pine and fir where the proportion of each species varies and is unknown.
4. For the purposes of subheading 4407.14, "Hem-fir" refers to wood sourced from mixed stands of Western hemlock and fir where the proportion of each species varies and is unknown.

**44.01**

**Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.**

- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms :

4401.11.00	- - Coniferous	TNE
4401.12.00	- - Non-coniferous	TNE
	- Wood in chips or particles :	
4401.21.00	- - Coniferous	TNE
4401.22.00	- - Non-coniferous	TNE
	- Sawdust and wood waste and scrap, agglomerated in logs, briquettes, pellets or similar forms :	
4401.31.00	- - Wood pellets	TNE
4401.32.00	- - Wood briquettes	TNE
4401.39.00	- - Other	TNE
	- Sawdust and wood waste and scrap, not agglomerated :	
4401.41.00	- - Sawdust	TNE
4401.49.00	- - Other	TNE

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>44.02</b>	<b>Wood charcoal (including shell or nut charcoal), whether or not agglomerated.</b>				
4402.10.00	- Of bamboo		TNE		
4402.20	- Of shell or nut :				
4402.20.10	- - Of coconut shell		TNE		
4402.20.90	- - Other		TNE		
4402.90.00	- Other		TNE		
<b>44.03</b>	<b>Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.</b>				
	- Treated with paint, stains, creosote or other preservatives :				
4403.11	- - Coniferous :				
4403.11.10	- - - Baulks, sawlogs and veneer logs		MTQ		
4403.11.90	- - - Other		MTQ		
4403.12	- - Non-coniferous :				
4403.12.10	- - - Baulks, sawlogs and veneer logs		MTQ		
4403.12.90	- - - Other		MTQ		
	- Other, coniferous :				
4403.21	- - Of pine ( <i>Pinus spp.</i> ), of which the smallest cross-sectional dimension is 15 cm or more :				
4403.21.10	- - - Baulks, sawlogs and veneer logs		MTQ		
4403.21.90	- - - Other		MTQ		
4403.22	- - Of pine ( <i>Pinus spp.</i> ), other :				
4403.22.10	- - - Baulks, sawlogs and veneer logs		MTQ		
4403.22.90	- - - Other		MTQ		
4403.23	- - Of fir ( <i>Abies spp.</i> ) and spruce ( <i>Picea spp.</i> ), of which the smallest cross-sectional dimension is 15 cm or more :				
4403.23.10	- - - Baulks, sawlogs and veneer logs		MTQ		
4403.23.90	- - - Other		MTQ		
4403.24	- - Of fir ( <i>Abies spp.</i> ) and spruce ( <i>Picea spp.</i> ), other :				
4403.24.10	- - - Baulks, sawlogs and veneer logs		MTQ		
4403.24.90	- - - Other		MTQ		
4403.25	- - Other, of which the smallest cross-sectional dimension is 15 cm or more :				
4403.25.10	- - - Baulks, sawlogs and veneer logs		MTQ		
4403.25.90	- - - Other		MTQ		
4403.26	- - Other :				
4403.26.10	- - - Baulks, sawlogs and veneer logs		MTQ		
4403.26.90	- - - Other		MTQ		
	- Other, of tropical wood :				
4403.41	- - Dark Red Meranti, Light Red Meranti and Meranti Bakau :				
4403.41.10	- - - Baulks, sawlogs and veneer logs		MTQ		
4403.41.90	- - - Other		MTQ		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				(4)	(5)	
	(1) (2)	(3)				
	4403.42	- - Teak :				
	4403.42.10	- - - Baulks, sawlogs and veneer logs	MTQ			
	4403.42.90	- - - Other	MTQ			
	4403.49	- - Other :				
	4403.49.10	- - - Baulks, sawlogs and veneer logs	MTQ			
	4403.49.90	- - - Other	MTQ			
		- Other :				
	4403.91	- - Of oak ( <i>Quercus spp.</i> ) :				
	4403.91.10	- - - Baulks, sawlogs and veneer logs	MTQ			
	4403.91.90	- - - Other	MTQ			
	4403.93	- - Of beech ( <i>Fagus spp.</i> ), of which the smallest cross-sectional dimension is 15 cm or more :				
	4403.93.10	- - - Baulks, sawlogs and veneer logs	MTQ			
	4403.93.90	- - - Other	MTQ			
	4403.94	- - Of beech ( <i>Fagus spp.</i> ), other :				
	4403.94.10	- - - Baulks, sawlogs and veneer logs	MTQ			
	4403.94.90	- - - Other	MTQ			
	4403.95	- - Of birch ( <i>Betula spp.</i> ), of which the smallest cross-sectional dimension is 15 cm or more :				
	4403.95.10	- - - Baulks, sawlogs and veneer logs	MTQ			
	4403.95.90	- - - Other	MTQ			
	4403.96	- - Of birch ( <i>Betula spp.</i> ), other :				
	4403.96.10	- - - Baulks, sawlogs and veneer logs	MTQ			
	4403.96.90	- - - Other	MTQ			
	4403.97	- - Of poplar and aspen ( <i>Populus spp.</i> ) :				
	4403.97.10	- - - Baulks, sawlogs and veneer logs	MTQ			
	4403.97.90	- - - Other	MTQ			
	4403.98	- - Of eucalyptus ( <i>Eucalyptus spp.</i> ) :				
	4403.98.10	- - - Baulks, sawlogs and veneer logs	MTQ			
	4403.98.90	- - - Other	MTQ			
	4403.99	- - Other :				
	4403.99.10	- - - Baulks, sawlogs and veneer logs	MTQ			
	4403.99.90	- - - Other	MTQ			

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	KGM
4404.20	- Non-coniferous :	
4404.20.10	- - Chipwood	KGM
4404.20.90	- - Other	KGM

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
<b>44.05</b>	<b>Wood wool; wood flour.</b>					
	4405.00.10	- Wood wool	KGM			
	4405.00.20	- Wood flour	KGM			
<b>44.06</b>	<b>Railway or tramway sleepers (cross-ties) of wood.</b>					
		- Not impregnated :				
	4406.11.00	-- Coniferous	MTQ			
	4406.12.00	-- Non-coniferous	MTQ			
		- Other :				
	4406.91.00	-- Coniferous	MTQ			
	4406.92.00	-- Non-coniferous	MTQ			
<b>44.07</b>	<b>Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.</b>					
		- Coniferous :				
	4407.11	-- Of pine ( <i>Pinus spp.</i> ) :				
	4407.11.10	--- Sawn lengthwise, not further worked	MTQ			
	4407.11.90	--- Other	MTQ			
	4407.12.00	-- Of fir ( <i>Abies spp.</i> ) and spruce ( <i>Picea spp.</i> )	MTQ			
	4407.13.00	-- Of S-P-F (spruce ( <i>Picea spp.</i> ), pine ( <i>Pinus spp.</i> ) and fir ( <i>Abies spp.</i> ))	MTQ			
	4407.14.00	-- Of Hem-fir (Western hemlock ( <i>Tsuga heterophylla</i> ) and fir ( <i>Abies spp.</i> ))	MTQ			
	4407.19	-- Other :				
	4407.19.10	--- Sawn lengthwise, not further worked	MTQ			
	4407.19.90	--- Other	MTQ			
		- Of tropical wood :				
	4407.21	-- Mahogany ( <i>Swietenia spp.</i> ) :				
	4407.21.10	--- Planed, sanded or end-jointed	MTQ			
	4407.21.90	--- Other	MTQ			
	4407.22	-- Virola, Imbuia and Balsa :				
	4407.22.10	--- Planed, sanded or end-jointed	MTQ			
	4407.22.90	--- Other	MTQ			
	4407.23	-- Teak :				
	4407.23.10	--- Sawn lengthwise, not further worked	MTQ			
	4407.23.20	--- Planed, sanded or end jointed	MTQ			
	4407.23.90	--- Other	MTQ			
	4407.25	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau :				
		- - - Dark Red Meranti or Light Red Meranti :				
	4407.25.12	--- - Sawn lengthwise, not further worked	MTQ			
	4407.25.13	--- - Planed, sanded or end-jointed	MTQ			
	4407.25.19	--- - Other	MTQ			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
- - - Meranti Bakau :					
4407.25.21	- - - - Planed, sanded or end-jointed		MTQ		
4407.25.29	- - - - Other		MTQ		
4407.26	- - White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan :				
4407.26.20	- - - Sawn lengthwise, not further worked		MTQ		
4407.26.30	- - - Planed, sanded or end-jointed		MTQ		
4407.26.90	- - - Other		MTQ		
4407.27	- - Sapelli :				
4407.27.20	- - - Sawn lengthwise, not further worked		MTQ		
4407.27.30	- - - Planed, sanded or end-jointed		MTQ		
4407.27.90	- - - Other		MTQ		
4407.28	- - Iroko :				
4407.28.10	- - - Planed, sanded or end-jointed		MTQ		
4407.28.90	- - - Other		MTQ		
4407.29	- - Other :				
	- - - Jelutong ( <i>Dyera spp.</i> ) :				
4407.29.12	- - - - Sawn lengthwise, not further worked		MTQ		
4407.29.13	- - - - Planed, sanded or end-jointed		MTQ		
4407.29.19	- - - - Other		MTQ		
	- - - - Kapur ( <i>Dryobalanops spp.</i> ) :				
4407.29.22	- - - - Sawn lengthwise, not further worked		MTQ		
4407.29.23	- - - - Planed, sanded or end-jointed		MTQ		
4407.29.29	- - - - Other		MTQ		
	- - - - Kempas ( <i>Koompassia spp.</i> ) :				
4407.29.32	- - - - Sawn lengthwise, not further worked		MTQ		
4407.29.33	- - - - Planed, sanded or end-jointed		MTQ		
4407.29.39	- - - - Other		MTQ		
	- - - - Keruing ( <i>Dipterocarpus spp.</i> ) :				
4407.29.42	- - - - Sawn lengthwise, not further worked		MTQ		
4407.29.43	- - - - Planed, sanded or end-jointed		MTQ		
4407.29.49	- - - - Other		MTQ		
	- - - - Ramin ( <i>Gonystylus spp.</i> ) :				
4407.29.51	- - - - Planed, sanded or end-jointed		MTQ		
4407.29.59	- - - - Other		MTQ		
	- - - - Balau ( <i>Shorea spp.</i> ) :				
4407.29.72	- - - - Sawn lengthwise, not further worked		MTQ		
4407.29.73	- - - - Planed, sanded or end-jointed		MTQ		
4407.29.79	- - - - Other		MTQ		
	- - - - Mengkulang ( <i>Heritiera spp.</i> ) :				
4407.29.82	- - - - Sawn lengthwise, not further worked		MTQ		
4407.29.83	- - - - Planed, sanded or end-jointed		MTQ		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
4407.29.89	- - - - Other		MTQ		
	- - - Other :				
4407.29.91	- - - - Jongkong ( <i>Dactylocladus spp.</i> ) and Merbau ( <i>Intsia spp.</i> ), planed, sanded or end-jointed	MTQ			
4407.29.92	- - - - Jongkong ( <i>Dactylocladus spp.</i> ) and Merbau ( <i>Intsia spp.</i> ), other	MTQ			
4407.29.94	- - - - Albizia ( <i>Paraserianthes falcataria</i> ), planed, sanded or end-jointed	MTQ			
4407.29.95	- - - - Albizia ( <i>Paraserianthes falcataria</i> ), other	MTQ			
4407.29.96	- - - - Rubber ( <i>Hevea Brasiliensis</i> ), planed, sanded or end-jointed	MTQ			
4407.29.97	- - - - Rubber ( <i>Hevea Brasiliensis</i> ), other	MTQ			
4407.29.98	- - - - Other, planed, sanded or end-jointed	MTQ			
4407.29.99	- - - - Other	MTQ			
	- Other :				
4407.91	- - Of oak ( <i>Quercus spp.</i> ) :				
4407.91.20	- - - Sawn lengthwise, not further worked	MTQ			
4407.91.30	- - - Planed, sanded or end-jointed	MTQ			
4407.91.90	- - - Other	MTQ			
4407.92	- - Of beech ( <i>Fagus spp.</i> ) :				
4407.92.10	- - - Planed, sanded or end-jointed	MTQ			
4407.92.90	- - - Other	MTQ			
4407.93	- - Of maple ( <i>Acer spp.</i> ) :				
4407.93.10	- - - Planed, sanded or end-jointed	MTQ			
4407.93.90	- - - Other	MTQ			
4407.94	- - Of cherry ( <i>Prunus spp.</i> ) :				
4407.94.10	- - - Planed, sanded or end-jointed	MTQ			
4407.94.90	- - - Other	MTQ			
4407.95	- - Of ash ( <i>Fraxinus spp.</i> ) :				
4407.95.10	- - - Planed, sanded or end-jointed	MTQ			
4407.95.90	- - - Other	MTQ			
4407.96	- - Of birch ( <i>Betula spp.</i> ) :				
4407.96.10	- - - Planed, sanded or end-jointed	MTQ			
4407.96.90	- - - Other	MTQ			
4407.97	- - Of poplar and aspen ( <i>Populus spp.</i> ) :				
4407.97.10	- - - Planed, sanded or end-jointed	MTQ			
4407.97.90	- - - Other	MTQ			
4407.99	- - Other :				
4407.99.10	- - - Planed, sanded or end-jointed	MTQ			
4407.99.90	- - - Other	MTQ			

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
<b>44.08</b>	<b>Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm.</b>					
4408.10	- Coniferous :					
4408.10.10	- - Cedar wood pencil slats; Radiata pinewood of a kind used for blockboard	MTQ				
4408.10.30	- - Face veneer sheets	MTQ				
4408.10.90	- - Other	MTQ				
	- Of tropical wood :					
4408.31.00	- - Dark Red Meranti, Light Red Meranti and Meranti Bakau	MTQ				
4408.39	- - Other :					
4408.39.10	- - - Jelutong wood pencil slats	MTQ				
4408.39.20	- - - Face veneer sheets	MTQ				
4408.39.90	- - - Other	MTQ				
4408.90	- Other :					
4408.90.10	- - Face veneer sheets	MTQ				
4408.90.90	- - Other	MTQ				
<b>44.09</b>	<b>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.</b>					
4409.10.00	- Coniferous	KGM				
	- Non-coniferous :					
4409.21.00	- - Of bamboo	KGM				
4409.22.00	- - Of tropical wood	KGM				
4409.29.00	- - Other	KGM				
<b>44.10</b>	<b>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.</b>					
	- Of wood :					
4410.11.00	- - Particle board	MTQ				
4410.12.00	- - Oriented strand board (OSB)	MTQ				
4410.19.00	- - Other	MTQ				
4410.90.00	- Other	MTQ				
<b>44.11</b>	<b>Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.</b>					
	- Medium density fibreboard (MDF) :					
4411.12.00	- - Of a thickness not exceeding 5 mm	MTK				
4411.13.00	- - Of a thickness exceeding 5 mm but not exceeding 9 mm	MTK				
4411.14.00	- - Of a thickness exceeding 9 mm	MTK				

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
	- Other :				
4411.92.00	-- Of a density exceeding 0.8 g/cm <sup>3</sup>		MTK		
4411.93.00	-- Of a density exceeding 0.5 g/cm <sup>3</sup> but not exceeding 0.8 g/cm <sup>3</sup>		MTK		
4411.94.00	-- Of a density not exceeding 0.5 g/cm <sup>3</sup>		MTK		
<b>44.12</b>	<b>Plywood, veneered panels and similar laminated wood.</b>				
4412.10.00	- Of bamboo		MTQ		
	- 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		MTQ		
4412.33.00	-- Other, with at least one outer ply of non-coniferous wood of the species alder ( <i>Alnus spp.</i> ), ash ( <i>Fraxinus spp.</i> ), beech ( <i>Fagus spp.</i> ), birch ( <i>Betula spp.</i> ), cherry ( <i>Prunus spp.</i> ), chestnut ( <i>Castanea spp.</i> ), elm ( <i>Ulmus spp.</i> ), eucalyptus ( <i>Eucalyptus spp.</i> ), hickory ( <i>Carya spp.</i> ), horse chestnut ( <i>Aesculus spp.</i> ), lime ( <i>Tilia spp.</i> ), maple ( <i>Acer spp.</i> ), oak ( <i>Quercus spp.</i> ), plane tree ( <i>Platanus spp.</i> ), poplar and aspen ( <i>Populus spp.</i> ), robinia ( <i>Robinia spp.</i> ), tulipwood ( <i>Liriodendron spp.</i> ) or walnut ( <i>Juglans spp.</i> )	MTQ			
4412.34.00	-- Other, with at least one outer ply of non-coniferous wood not specified under subheading 4412.33		MTQ		
4412.39.00	-- Other, with both outer plies of coniferous wood		MTQ		
	- Laminated veneered lumber (LVL) :				
4412.41	-- With at least one outer ply of tropical wood :				
4412.41.10	--- With at least one outer ply of teak		MTQ		
4412.41.90	--- Other		MTQ		
4412.42.00	-- Other, with at least one outer ply of non-coniferous wood		MTQ		
4412.49.00	-- Other, with both outer plies of coniferous wood		MTQ		
	- Blockboard, laminboard and battenboard :				
4412.51.00	-- With at least one outer ply of tropical wood		MTQ		
4412.52.00	-- Other, with at least one outer ply of non-coniferous wood		MTQ		
4412.59.00	-- Other, with both outer plies of coniferous wood		MTQ		
	- Other :				
4412.91	-- With at least one outer ply of tropical wood :				
4412.91.10	--- With at least one outer ply of teak		MTQ		
4412.91.90	--- Other		MTQ		
4412.92.00	-- Other, with at least one outer ply of non-coniferous wood		MTQ		
4412.99.00	-- Other, with both outer plies of coniferous wood		MTQ		
<b>44.13</b>	<b>4413.00.00 Densified wood, in blocks, plates, strips or profile shapes.</b>			KGM	
<b>44.14</b>	<b>Wooden frames for paintings, photographs, mirrors or similar objects.</b>				
4414.10.00	- Of tropical wood		KGM		
4414.90.00	- Other		KGM		

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
<b>44.15</b>		<b>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.</b>				
	4415.10.00	- Cases, boxes, crates, drums and similar packings; cable-drums			NMB	
	4415.20.00	- Pallets, box pallets and other load boards; pallet collars			NMB	
<b>44.16</b>		<b>Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.</b>				
	4416.00.10	- Staves			KGM	
	4416.00.90	- Other			KGM	
<b>44.17</b>		<b>Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.</b>				
	4417.00.10	- Boot or shoe lasts			KGM	
	4417.00.90	- Other			KGM	
<b>44.18</b>		<b>Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.</b>				
		- Windows, French-windows and their frames :				
	4418.11.00	- - Of tropical wood			KGM	
	4418.19.00	- - Other			KGM	
		- Doors and their frames and thresholds:				
	4418.21.00	- - Of tropical wood			KGM	
	4418.29.00	- - Other			KGM	
	4418.30.00	- Posts and beams other than products of subheadings 4418.81 to 4418.89			KGM	
	4418.40.00	- Shuttering for concrete constructional work			KGM	
	4418.50.00	- Shingles and shakes			KGM	
		- Assembled flooring panels :				
	4418.73	- - Of bamboo or with at least the top layer (wear layer) of bamboo :				
	4418.73.10	- - - For mosaic floors			KGM	
	4418.73.20	- - - Other, of multilayer of bamboo			KGM	
	4418.73.90	- - - Other			KGM	
	4418.74.00	- - Other, for mosaic floors			KGM	
	4418.75.00	- - Other, multilayer			KGM	
	4418.79.00	- - Other			KGM	
		- Engineered structural timber products :				
	4418.81	- - Glue-laminated timber (glulam) :				
	4418.81.10	- - - In block shape			KGM	
	4418.81.90	- - - Other			KGM	
	4418.82.00	- - Cross-laminated timber (CLT or X-lam)			KGM	
	4418.83.00	- - I beams			KGM	
	4418.89.00	- - Other			KGM	

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				(5) FULL	(6) PREF	
(1)	(2)	(3)				
	- Other :					
4418.91.00	-- Of bamboo		KGM			
4418.92.00	-- Cellular wood panels		KGM			
4418.99.00	-- Other		KGM			
<b>44.19</b>	<b>Tableware and kitchenware, of wood.</b>					
	- Of bamboo :					
4419.11.00	-- Bread boards, chopping boards and similar boards		KGM			
4419.12.00	-- Chopsticks		KGM			
4419.19.00	-- Other		KGM			
4419.20.00	- Of tropical wood		KGM			
4419.90.00	- Other		KGM			
<b>44.20</b>	<b>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.</b>					
	- Statuettes and other ornaments :					
4420.11.00	-- Of tropical wood		KGM			
4420.19.00	-- Other		KGM			
4420.90	- Other :					
4420.90.10	-- Wooden articles of furniture not falling in Chapter 94		KGM			
4420.90.20	-- Boxes and other small containers intended for and suitable for carrying in the pocket, in the handbag or on the person		KGM			
4420.90.90	-- Other		KGM			
<b>44.21</b>	<b>Other articles of wood.</b>					
4421.10.00	- Clothes hangers		KGM			
4421.20.00	- Coffins		KGM			
	- Other :					
4421.91	-- Of bamboo :					
4421.91.10	-- Spools, cops and bobbins, sewing thread reels and the like		KGM			
4421.91.20	-- Match splints		KGM			
4421.91.30	-- Candy-sticks, ice-cream sticks and ice-cream spoons		KGM			
4421.91.40	-- Fans and handscreens, frames and handles therefor, and parts thereof		KGM			
4421.91.50	-- Prayer beads		KGM			
4421.91.60	-- Toothpicks		KGM			
4421.91.70	-- Sticks of a kind used for making joss sticks		KGM			
4421.91.90	-- Other		KGM			
4421.99	-- Other :					
4421.99.10	-- Spools, cops and bobbins, sewing thread reels and the like		KGM			
4421.99.20	-- Match splints		KGM			
4421.99.30	-- Wooden pegs or pins for footwear		KGM			

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
4421.99.40	--- Candy-sticks, ice-cream sticks and ice-cream spoons		KGM			
4421.99.70	--- Fans and handscreens, frames and handles therefor, and parts thereof		KGM			
4421.99.80	--- Toothpicks		KGM			
	--- Other :					
4421.99.93	---- Prayer beads		KGM			
4421.99.94	---- Other beads		KGM			
4421.99.95	---- Sticks of a kind used for making joss sticks		KGM			
4421.99.96	---- Barecore		KGM			
4421.99.99	---- Other		KGM			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)

## Chapter 45

### Cork and articles of cork

#### Note.

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

**45.01**

**Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.**

4501.10.00	- Natural cork, raw or simply prepared	KGM
4501.90.00	- Other	KGM

**45.02**

**4502.00.00 Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers).**

**45.03**

**Articles of natural cork.**

4503.10.00	- Corks and stoppers	KGM
4503.90.00	- Other	KGM

**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	KGM
4504.90.00	- Other	KGM

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)

## Chapter 46

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

#### Note.

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, luminaires 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.

#### 46.01

### Plaids and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaids 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	KGM
4601.22.00	- - Of rattan	KGM
4601.29.00	- - Other	KGM
- Other :		
4601.92	- - Of bamboo :	
4601.92.10	- - - Plaids and similar products of plaiting materials, whether or not assembled into strips	KGM
4601.92.20	- - - Fans and handscreens, frames and handles therefor, and parts thereof	KGM
4601.92.90	- - - Other	KGM
- - Of rattan :		
4601.93.10	- - - Plaids and similar products of plaiting materials, whether or not assembled into strips	KGM
4601.93.20	- - - Fans and handscreens, frames and handles therefor, and parts thereof	KGM
4601.93.90	- - - Other	KGM

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
			(4)	FULL (5)	PREF (6)	(7)
4601.94	- - Of other vegetable materials :					
4601.94.10	- - - Plaits and similar products of plaiting materials, whether or not assembled into strips	KGM				
4601.94.20	- - - Fans and handscreens, frames and handles therefor, and parts thereof	KGM				
4601.94.90	- - - Other	KGM				
4601.99	- - Other :					
4601.99.10	- - - Mats and matting	KGM				
4601.99.20	- - - Plaits and similar products of plaiting materials, whether or not assembled into strips	KGM				
4601.99.30	- - - Fans and handscreens, frames and handles therefor, and parts thereof	KGM				
4601.99.90	- - - Other	KGM				

**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	- - Of bamboo :					
4602.11.10	- - - Travelling bags and suitcases	KGM				
4602.11.20	- - - Envelopes for bottles	KGM				
4602.11.90	- - - Other	KGM				
4602.12	- - Of rattan :					
4602.12.10	- - - Travelling bags and suitcases	KGM				
4602.12.20	- - - Envelopes for bottles	KGM				
4602.12.90	- - - Other	KGM				
4602.19	- - Other :					
4602.19.10	- - - Travelling bags and suitcases	KGM				
4602.19.20	- - - Envelopes for bottles	KGM				
4602.19.90	- - - Other	KGM				
4602.90	- Other :					
4602.90.10	- - Travelling bags and suitcases	KGM				
4602.90.20	- - Envelopes for bottles	KGM				
4602.90.90	- - Other	KGM				

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)

## SECTION X

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

#### **Chapter 47**

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

###### **Note.**

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

<b>47.01</b>	<b>4701.00.00</b>	<b>Mechanical wood pulp.</b>	<b>TNE</b>
<b>47.02</b>		<b>Chemical wood pulp, dissolving grades.</b>	
	4702.00.10	- Coniferous	TNE
	4702.00.20	- Non-coniferous	TNE
<b>47.03</b>		<b>Chemical wood pulp, soda or sulphate, other than dissolving grades.</b>	
		- Unbleached :	
	4703.11.00	-- Coniferous	TNE
	4703.19.00	-- Non-coniferous	TNE
		- Semi-bleached or bleached :	
	4703.21.00	-- Coniferous	TNE
	4703.29.00	-- Non-coniferous	TNE
<b>47.04</b>		<b>Chemical wood pulp, sulphite, other than dissolving grades.</b>	
		- Unbleached :	
	4704.11.00	-- Coniferous	TNE
	4704.19.00	-- Non-coniferous	TNE
		- Semi-bleached or bleached :	
	4704.21.00	-- Coniferous	TNE
	4704.29.00	-- Non-coniferous	TNE
<b>47.05</b>	<b>4705.00.00</b>	<b>Wood pulp obtained by a combination of mechanical and chemical pulping processes.</b>	<b>TNE</b>

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
<b>47.06</b>	<b>Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.</b>					
4706.10.00	- Cotton linters pulp		TNE			
4706.20.00	- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard		TNE			
4706.30.00	- Other, of bamboo		TNE			
	- Other :					
4706.91.00	-- Mechanical		TNE			
4706.92.00	-- Chemical		TNE			
4706.93	-- Obtained by a combination of mechanical and chemical processes :					
4706.93.10	--- Abaca pulp		TNE			
4706.93.90	--- Other		TNE			
<b>47.07</b>	<b>Recovered (waste and scrap) paper or paperboard.</b>					
4707.10.00	- Unbleached kraft paper or paperboard or corrugated paper or paperboard		TNE			
4707.20.00	- Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass		TNE			
4707.30.00	- Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)		TNE			
4707.90.00	- Other, including unsorted waste and scrap		TNE			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)

## Chapter 48

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

#### **Note.**

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<sup>2</sup>).
2. This Chapter does not cover :
  - (a) Articles of Chapter 30;
  - (b) Stamping foils of heading 32.12;
  - (c) Perfumed papers or papers impregnated or coated with cosmetics (Chapter 33);
  - (d) Paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading 34.01), or with polishes, creams or similar preparations (heading 34.05);
  - (e) Sensitised paper or paperboard of headings 37.01 to 37.04;
  - (f) Paper impregnated with diagnostic or laboratory reagents (heading 38.22);
  - (g) Paper-reinforced stratified sheeting of plastics, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials, other than wall coverings of heading 48.14 (Chapter 39);
  - (h) Articles of heading 42.02 (for example, travel goods);
  - (ij) Articles of Chapter 46 (manufactures of plaiting material);
  - (k) Paper yarn or textile articles of paper yarn (Section XI);
  - (l) Articles of Chapter 64 or Chapter 65;
  - (m) Abrasive paper or paperboard (heading 68.05) or paper- or paperboard-backed mica (heading 68.14) (paper and paperboard coated with mica powder are, however, to be classified in this Chapter);
  - (n) Metal foil backed with paper or paperboard (generally Section XIV or XV);
  - (o) Articles of heading 92.09;
  - (p) Articles of Chapter 95 (for example, toys, games, sports requisites); or
  - (q) Articles of Chapter 96 (for example, buttons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners).
3. Subject to the provisions of Note 7, headings 48.01 to 48.05 include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, false water-marking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading 48.03 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed.
4. In this Chapter the expression “newsprint” means uncoated paper of a kind used for the printing of newspapers, of which not less than 50 % by weight of the total fibre content consists of wood fibres obtained by a mechanical or chem-mechanical process, unsized or very lightly sized, having a surface roughness Parker Print Surf (1 MPa) on each side exceeding 2.5 micrometres (microns), weighing not less than 40 g/m<sup>2</sup> and not more than 65 g/m<sup>2</sup>, and applies only to paper : (a) in strips or rolls of a width exceeding 28 cm; or (b) in rectangular (including square) sheets with one side exceeding 28 cm and the other side exceeding 15 cm in the unfolded state.

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
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 :			
	(A)	For paper or paperboard weighing not more than 150 g/m <sup>2</sup> :			
	(a)	containing 10 % or more of fibres obtained by a mechanical or chemi-mechanical process, and			
	1.	weighing not more than 80 g/m <sup>2</sup> , or			
	2.	coloured throughout the mass; or			
	(b)	containing more than 8 % ash, and			
	1.	weighing not more than 80 g/m <sup>2</sup> , or			
	2.	coloured throughout the mass; or			
	(c)	containing more than 3 % ash and having a brightness of 60 % or more; or			
	(d)	containing more than 3 % but not more than 8 % ash, having a brightness less than 60 %, and a burst index equal to or less than 2.5 kPa·m <sup>2</sup> /g; or			
	(e)	containing 3 % ash or less, having a brightness of 60 % or more and a burst index equal to or less than 2.5 kPa·m <sup>2</sup> /g.			
	(B)	For paper or paperboard weighing more than 150 g/m <sup>2</sup> :			
	(a)	coloured throughout the mass; or			
	(b)	having a brightness of 60 % or more, and			
	1.	a caliper of 225 micrometres (microns) or less, or			
	2.	a caliper of more than 225 micrometres (microns) but not more than 508 micrometres (microns) and an ash content of more than 3 %; or			
	(c)	having a brightness of less than 60 %, a caliper of 254 micrometres (microns) or less and an ash content of more than 8 %.			
		Heading 48.02 does not, however, cover filter paper or paperboard (including tea-bag paper) or felt paper or paperboard.			
6.		In this Chapter “kraft paper and paperboard” means paper and paperboard of which not less than 80 % by weight of the total fibre content consists of fibres obtained by the chemical sulphate or 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 36 cm; or			
	(b)	in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.			
9.		For the purposes of heading 48.14, the expression “wallpaper and similar wall coverings” applies only to :			
	(a)	Paper in rolls, of a width of not less than 45 cm and not more than 160 cm, suitable for wall or ceiling decoration :			
	(i)	Grained, embossed, surface-coloured, design-printed or otherwise surface-decorated (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.;			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
		<ul style="list-style-type: none"> <li>(iii) Coated or covered on the face side with plastics, the layer of plastics being grained, embossed, coloured, design-printed or otherwise decorated; or</li> <li>(iv) Covered on the face side with plaiting material, whether or not bound together in parallel strands or woven;</li> </ul>			
	(b)	Borders and friezes, of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration;			
	(c)	Wall coverings of paper made up of several panels, in rolls or sheets, printed so as to make up a scene, design or motif when applied to a wall.			
		Products on a base of paper or paperboard, suitable for use both as floor coverings and as wall coverings, are to be classified in heading 48.23.			
10.		Heading 48.20 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.			
11.		Heading 48.23 applies, <i>inter alia</i> , 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 subsidiary to the primary use of the goods, fall in Chapter 49.			

#### Subheading Notes.

- 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 115 g/m<sup>2</sup> 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/m <sup>2</sup>	Minimum Mullen bursting strength kPa
115	393
125	417
200	637
300	824
400	961

- For the purposes of subheadings 4804.21 and 4804.29, "sack kraft paper" means machine-finished paper, of which not less than 80 % by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes, in rolls, weighing not less than 60 g/m<sup>2</sup> but not more than 115 g/m<sup>2</sup> and meeting one of the following sets of specifications :
  - Having a Mullen burst index of not less than 3.7 kPa. m<sup>2</sup>/g and a stretch factor of more than 4.5 % in the cross direction and of more than 2 % in the machine direction.
  - Having minima for tear and tensile as indicated in the following table or the linearly interpolated equivalent for any other weight :

Weight g/m <sup>2</sup>	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

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
	3.	For the purposes of subheading 4805.11, "semi-chemical fluting paper" means paper, in rolls, of which not less than 65 % by weight of the total fibre content consists of unbleached hardwood fibres obtained by a combination of mechanical and chemical pulping processes, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.8 newtons/g/m <sup>2</sup> at 50 % relative humidity, at 23 °C.			
	4.	Subheading 4805.12 covers paper, in rolls, made mainly of straw pulp obtained by a combination of mechanical and chemical processes, weighing 130 g/m <sup>2</sup> or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.4 newtons/g/m <sup>2</sup> at 50 % relative humidity, at 23 °C.			
	5.	Subheadings 4805.24 and 4805.25 cover paper and paperboard made wholly or mainly of pulp of recovered (waste and scrap) paper or paperboard. Testliner may also have a surface layer of dyed paper or of paper made of bleached or unbleached non-recovered pulp. These products have a Mullen burst index of not less than 2 kPa·m <sup>2</sup> /g.			
	6.	For the purposes of subheading 4805.30, "sulphite wrapping paper" means machine-glazed paper, of which more than 40 % by weight of the total fibre content consists of wood fibres obtained by the chemical sulphite process, having an ash content not exceeding 8 % and having a Mullen burst index of not less than 1.47 kPa·m <sup>2</sup> /g.			
	7.	For the purposes of subheading 4810.22, "light-weight coated paper" means paper, coated on both sides, of a total weight not exceeding 72 g/m <sup>2</sup> , with a coating weight not exceeding 15 g/m <sup>2</sup> per side, on a base of which not less than 50 % by weight of the total fibre content consists of wood fibres obtained by a mechanical process.			

#### 48.01

##### **Newsprint, in rolls or sheets.**

- Weighing not more than 55 g/m<sup>2</sup> :

4801.00.11 - - In rolls, of a width exceeding 28 cm but not exceeding 36 cm TNE

4801.00.12 - - In rolls, other TNE

4801.00.13 - - In sheets, square or rectangular, one side of which exceeds 28 cm but not exceeding 36 cm, and the other side exceeding 15 cm in the unfolded state TNE

4801.00.14 - - In sheets, square or rectangular, one side of which exceeds 36 cm, and the other side exceeding 15 cm in the unfolded state TNE

- Weighing more than 55 g/m<sup>2</sup> :

4801.00.21 - - In rolls, of a width exceeding 28 cm but not exceeding 36 cm TNE

4801.00.22 - - In rolls, other TNE

4801.00.23 - - In sheets, square or rectangular, one side of which exceeds 28 cm but not exceeding 36 cm, and the other side exceeding 15 cm in the unfolded state TNE

4801.00.24 - - In sheets, square or rectangular, one side of which exceeds 36 cm, and the other side exceeding 15 cm in the unfolded state TNE

#### 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 TNE

4802.20 - Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard :

4802.20.10 - - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state TNE

4802.20.90 - - Other TNE

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
4802.40	- Wallpaper base :					
4802.40.10	- - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	TNE				
4802.40.90	- - Other		TNE			
	- 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	- - Weighing less than 40 g/m <sup>2</sup> :					
	- - - Carbonising base paper, weighing less than 20 g/m <sup>2</sup> :					
4802.54.11	- - - - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	TNE				
4802.54.19	- - - - Other		TNE			
	- - - Other carbonising base paper :					
4802.54.21	- - - - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	TNE				
4802.54.29	- - - - Other		TNE			
4802.54.30	- - - Base paper of a kind used to manufacture aluminium coated paper		TNE			
4802.54.40	- - - Of a kind used for writing, printing and other graphic purposes, in rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	TNE				
4802.54.50	- - - Multi-ply paper and paperboard		TNE			
4802.54.90	- - - Other		TNE			
4802.55	- - Weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup> , in rolls :					
	- - - Fancy paper and paperboard :					
4802.55.21	- - - - Of a width not exceeding 15 cm		TNE			
4802.55.29	- - - - Other		TNE			
4802.55.40	- - - Base paper of a kind used to manufacture aluminium coated paper		TNE			
4802.55.50	- - - Base paper of a kind used to manufacture release paper		TNE			
	- - - Of a kind used for writing, printing and other graphic purposes :					
4802.55.61	- - - - Of a width not exceeding 15 cm		TNE			
4802.55.69	- - - - Other		TNE			
4802.55.70	- - - Multi-ply paper		TNE			
4802.55.90	- - - Other		TNE			
4802.56	- - Weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup> , in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state :					
	- - - Fancy paper and paperboard :					
4802.56.21	- - - - In rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	TNE				
4802.56.29	- - - - Other		TNE			
	- - - Of a kind used for writing, printing and other graphic purposes :					
4802.56.41	- - - - Of a width not exceeding 36 cm in rectangular (including square) sheets and in the unfolded state	TNE				
4802.56.49	- - - - Other		TNE			
4802.56.50	- - - Multi-ply paper		TNE			
4802.56.90	- - - Other		TNE			

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
4802.57	- - Other, weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup> :					
	- - - Of a kind used for writing, printing and other graphic purposes :					
4802.57.21	- - - - With no side exceeds 36 cm in the unfolded state		TNE			
4802.57.29	- - - - Other		TNE			
4802.57.30	- - - Multi-ply paper		TNE			
4802.57.90	- - - Other		TNE			
4802.58	- - Weighing more than 150 g/m <sup>2</sup> :					
	- - - Fancy paper and paperboard :					
4802.58.21	- - - - In rolls of a width of 15 cm or less or in rectangular (including square) sheets with one side 36 cm or less and the other side 15 cm or less in the unfolded state		TNE			
4802.58.29	- - - - Other		TNE			
	- - - Of a kind used for writing, printing and other graphic purposes :					
4802.58.31	- - - - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state		TNE			
4802.58.39	- - - - Other		TNE			
	- - - Other :					
4802.58.91	- - - - Weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup>		TNE			
4802.58.99	- - - - Other		TNE			
	- 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	- - In rolls :					
	- - - Fancy paper and paperboard :					
4802.61.31	- - - - Of a width not more than 15 cm		TNE			
4802.61.39	- - - - Other		TNE			
	- - - Base paper of a kind used to manufacture aluminium coated paper :					
4802.61.41	- - - - Weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup>		TNE			
4802.61.49	- - - - Other		TNE			
	- - - Of a kind used for writing, printing and other graphic purposes :					
4802.61.51	- - - - Of a width not exceeding 15 cm		TNE			
4802.61.59	- - - - Other		TNE			
4802.61.60	- - - Multi-ply paper		TNE			
	- - - Other :					
4802.61.91	- - - - Weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup>		TNE			
4802.61.99	- - - - Other		TNE			
4802.62	- - In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state :					
	- - - Fancy paper and paperboard, in rectangular (including square) sheets with one side 36 cm or less and the other side 15 cm or less in the unfolded state :					
4802.62.11	- - - - Weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup>		TNE			
4802.62.19	- - - - Other		TNE			
	- - - Other fancy paper and paperboard :					
4802.62.21	- - - - Weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup>		TNE			
4802.62.29	- - - - Other		TNE			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				(4)	(5)	
		- - - Of a kind used for writing, printing and other graphic purposes :				
4802.62.31		- - - - In rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	TNE			
4802.62.39		- - - - Other	TNE			
		- - - Other :				
4802.62.91		- - - - Weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup>	TNE			
4802.62.99		- - - - Other	TNE			
4802.69		- - Other :				
		- - - Of a kind used for writing, printing and other graphic purposes :				
4802.69.11		- - - - In rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	TNE			
4802.69.19		- - - - Other	TNE			
		- - - Other :				
4802.69.91		- - - - Weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup>	TNE			
4802.69.99		- - - - Other	TNE			
<b>48.03</b>	<b>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.</b>					
4803.00.30		- Cellulose wadding or webs of cellulose fibres	TNE			
4803.00.90		- Other	TNE			
<b>48.04</b>	<b>Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03.</b>					
	- Kraftliner :					
4804.11.00		- - Unbleached	TNE			
4804.19.00		- - Other	TNE			
	- Sack kraft paper :					
4804.21		- - Unbleached :				
4804.21.10		- - - Of a kind used for making cement bags	TNE			
4804.21.90		- - - Other	TNE			
	- - Other :					
4804.29.10		- - - Of a kind used for making cement bags	TNE			
4804.29.90		- - - Other	TNE			
	- Other kraft paper and paperboard weighing 150 g/m <sup>2</sup> or less :					
4804.31		- - Unbleached :				
4804.31.10		- - - Electrical grade insulating kraft paper	TNE			
4804.31.30		- - - Of a wet strength of 40 g to 60 g, of a kind used in the manufacture of plywood adhesive tape	TNE			
4804.31.40		- - - Sandpaper base paper	TNE			
4804.31.50		- - - Of a kind used for making cement bags	TNE			
4804.31.90		- - - Other	TNE			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
4804.39	- - Other :				
4804.39.10	- - - Of a wet strength of 40 g to 60 g, of a kind used in the manufacture of plywood adhesive tape	TNE			
4804.39.20	- - - Paper and paperboard of a kind used for making food packaging	TNE			
4804.39.90	- - - Other	TNE			
	- Other kraft paper and paperboard weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup> :				
4804.41	- - Unbleached :				
4804.41.10	- - - Electrical grade insulating kraft paper	TNE			
4804.41.90	- - - Other	TNE			
4804.42	- - 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 :				
4804.42.10	- - - Paper and paperboard of a kind used for making food packaging	TNE			
4804.42.90	- - - Other	TNE			
4804.49	- - Other :				
4804.49.10	- - - Paper and paperboard of a kind used for making food packaging	TNE			
4804.49.90	- - - Other	TNE			
	- Other kraft paper and paperboard weighing 225 g/m <sup>2</sup> or more :				
4804.51	- - Unbleached :				
4804.51.10	- - - Electrical grade insulating kraft paper	TNE			
4804.51.20	- - - Pressboard weighing 600 g/m <sup>2</sup> or more	TNE			
4804.51.30	- - - Of a wet strength of 40 g to 60 g, of a kind used in the manufacture of plywood adhesive tape	TNE			
4804.51.90	- - - Other	TNE			
4804.52	- - 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 :				
4804.52.10	- - - Paper and paperboard of a kind used for making food packaging	TNE			
4804.52.90	- - - Other	TNE			
4804.59	- - Other :				
4804.59.10	- - - Paper and paperboard of a kind used for making food packaging	TNE			
4804.59.90	- - - Other	TNE			

#### 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	TNE
4805.12.00	- - Straw fluting paper	TNE
4805.19	- - Other :	
4805.19.10	- - - Weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup>	TNE
4805.19.90	- - - Other	TNE
	- Testliner (recycled liner board) :	
4805.24.00	- - Weighing 150 g/m <sup>2</sup> or less	TNE
4805.25	- - Weighing more than 150 g/m <sup>2</sup> :	
4805.25.10	- - - Weighing less than 225 g/m <sup>2</sup>	TNE

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				(4)	(5)	
	(1) (2)	(3)				
	4805.25.90	- - - Other		TNE		
	4805.30	- Sulphite wrapping paper :				
	4805.30.10	- - Coloured paper of a kind used for wrapping wooden match boxes		TNE		
	4805.30.90	- - Other		TNE		
	4805.40.00	- Filter paper and paperboard		TNE		
	4805.50.00	- Felt paper and paperboard		TNE		
		- Other :				
	4805.91	- - Weighing 150 g/m <sup>2</sup> or less :				
	4805.91.10	- - - Paper of a kind used as interleaf material for the packing of flat glass products, with a resin content by weight of not more than 0.6 %		TNE		
	4805.91.20	- - - Of a kind used to manufacture joss paper		TNE		
	4805.91.90	- - - Other		TNE		
	4805.92	- - Weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup> :				
	4805.92.10	- - - Multi-ply paper and paperboard		TNE		
	4805.92.90	- - - Other		TNE		
	4805.93	- - Weighing 225 g/m <sup>2</sup> or more :				
	4805.93.10	- - - Multi-ply paper and paperboard		TNE		
	4805.93.20	- - - Blotting paper		TNE		
	4805.93.90	- - - Other		TNE		
<b>48.06</b>		<b>Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.</b>				
	4806.10.00	- Vegetable parchment		TNE		
	4806.20.00	- Greaseproof papers		TNE		
	4806.30.00	- Tracing papers		TNE		
	4806.40.00	- Glassine and other glazed transparent or translucent papers		TNE		
<b>48.07</b>	4807.00.00	<b>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.</b>		TNE		
<b>48.08</b>		<b>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.</b>				
	4808.10.00	- Corrugated paper and paperboard, whether or not perforated		TNE		
	4808.40.00	- Kraft paper, creped or crinkled, whether or not embossed or perforated		TNE		
	4808.90	- Other :				
	4808.90.20	- - Creped or crinkled paper		TNE		
	4808.90.30	- - Embossed paper		TNE		
	4808.90.90	- - Other		TNE		

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
<b>48.09</b>	<b>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.</b>					
4809.20.00	- Self-copy paper		TNE			
4809.90	- Other :					
4809.90.10	-- Carbon paper and similar copying papers		TNE			
4809.90.90	-- Other		TNE			
<b>48.10</b>	<b>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.</b>					
	- 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	-- In rolls :					
4810.13.10	-- - Printed, of a kind used for self-recording apparatus, of a width of 150 mm or less	TNE				
	-- - Other :					
4810.13.91	-- - - Of a width of 150 mm or less	TNE				
4810.13.99	-- - - Other	TNE				
4810.14	-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state :					
4810.14.10	-- - Printed, of a kind used for self-recording apparatus, of which no side exceeds 360 mm	TNE				
	-- - Other :					
4810.14.91	-- - - Of which no side exceeds 360 mm	TNE				
4810.14.99	-- - - Other	TNE				
4810.19	-- Other :					
4810.19.10	-- - Printed, of a kind used for self-recording apparatus, of which no side exceeds 360 mm in the unfolded state	TNE				
4810.19.90	-- - Other	TNE				
	- 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	-- Light-weight coated paper :					
4810.22.10	-- - Printed, of a kind used for self-recording apparatus, in rolls of a width of 150 mm or less, or in sheets of which no side exceeds 360 mm in the unfolded state	TNE				
4810.22.90	-- - Other	TNE				
4810.29	-- Other :					
4810.29.10	-- - Printed, of a kind used for self-recording apparatus, in rolls of a width of 150 mm or less, or in sheets of which no side exceeds 360 mm in the unfolded state	TNE				
	-- - Other :					
4810.29.91	-- - - In rolls of a width of 150 mm or less, or in sheets of which no side exceeds 360 mm in the unfolded state	TNE				
4810.29.99	-- - - Other	TNE				

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				(4)	(5)	
		- Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes :				
4810.31		- - Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m <sup>2</sup> or less :				
4810.31.30		- - - In rolls of not more than 150 mm in width or sheets of which no side exceeds 360 mm in the unfolded state				
4810.31.90		- - - Other		TNE		
4810.32		- - Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m <sup>2</sup> :				
4810.32.30		- - - In rolls of not more than 150 mm in width or sheets of which no side exceeds 360 mm in the unfolded state				
4810.32.90		- - - Other		TNE		
4810.39		- - Other :				
4810.39.30		- - - In rolls of not more than 150 mm in width or sheets of which no side exceeds 360 mm in the unfolded state				
4810.39.90		- - - Other		TNE		
		- Other paper and paperboard :				
4810.92		- - Multi-ply :				
4810.92.40		- - - In rolls of not more than 150 mm in width or sheets of which no side exceeds 360 mm in the unfolded state				
4810.92.90		- - - Other		TNE		
4810.99		- - Other :				
4810.99.40		- - - In rolls of not more than 150 mm in width or sheets of which no side exceeds 360 mm in the unfolded state				
4810.99.90		- - - Other		TNE		
<b>48.11</b>		<b>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.</b>				
4811.10		- Tarred, bituminised or asphalted paper and paperboard :				
4811.10.20		- - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state				
4811.10.90		- - Other		TNE		
		- Gummed or adhesive paper and paperboard :				
4811.41		- - Self-adhesive :				
4811.41.20		- - - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state				
4811.41.90		- - - Other		TNE		
4811.49.00		- - Other		TNE		
		- Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives) :				
4811.51		- - Bleached, weighing more than 150 g/m <sup>2</sup> :				
		- - - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state :				
4811.51.31		- - - - Floor coverings		TNE		

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
4811.51.39	- - - Other		TNE			
	- - - Other :					
4811.51.91	- - - - Floor coverings		TNE			
4811.51.99	- - - Other		TNE			
4811.59	- - Other :					
4811.59.20	- - - Paper and paperboard covered on both faces with transparent films of plastics and with a lining of aluminium foil, for the packaging of liquid food products	TNE				
	- - - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state :					
4811.59.41	- - - - Floor coverings		TNE			
4811.59.49	- - - Other		TNE			
	- - - Other :					
4811.59.91	- - - - Floor coverings		TNE			
4811.59.99	- - - Other		TNE			
4811.60	- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol :					
4811.60.20	- - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	TNE				
	- - Other :					
4811.60.91	- - - Floor coverings		TNE			
4811.60.99	- - - Other		TNE			
4811.90	- Other paper, paperboard, cellulose wadding and webs of cellulose fibres :					
	- - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state :					
4811.90.41	- - - Floor coverings		TNE			
4811.90.42	- - - Marbled paper		TNE			
4811.90.49	- - - Other		TNE			
	- - Other :					
4811.90.91	- - - Floor coverings		TNE			
4811.90.92	- - - Marbled paper		TNE			
4811.90.93	- - - Other, cellulose wadding and webs of cellulose fibres		TNE			
4811.90.99	- - - Other		TNE			
<b>48.12</b>	<b>4812.00.00 Filter blocks, slabs and plates, of paper pulp.</b>		TNE			
<b>48.13</b>	<b>Cigarette paper, whether or not cut to size or in the form of booklets or tubes.</b>					
4813.10.00	- In the form of booklets or tubes		TNE			
4813.20	- In rolls of a width not exceeding 5 cm :					
4813.20.10	- - Cigarette tipping paper		TNE			
	- - Other, uncoated :					
4813.20.21	- - - Tobacco wrapping paper		TNE			
4813.20.22	- - - Plug wrap paper having a porosity of more than $12 \text{ cm}^3 (\text{min}^{-1} \cdot \text{cm}^{-2})$ in CORESTA Air Permeability unit	TNE				
4813.20.23	- - - Other plug wrap paper		TNE			

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
4813.20.29	- - - Other		TNE			
	- - Other, coated :					
4813.20.31	- - - Tobacco wrapping paper		TNE			
4813.20.32	- - - Plug wrap paper		TNE			
4813.20.39	- - - Other		TNE			
4813.90	- Other :					
	- - In rolls of a width exceeding 5 cm, coated :					
4813.90.11	- - - Tobacco wrapping paper		TNE			
4813.90.12	- - - Cigarette tipping paper		TNE			
4813.90.19	- - - Other		TNE			
	- - Other :					
4813.90.91	- - - Tobacco wrapping paper		TNE			
4813.90.99	- - - Other		TNE			

#### 48.14

##### **Wallpaper and similar wall coverings; window transparencies of paper.**

4814.20	- 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 :	
4814.20.10	- - Of a width not exceeding 60 cm	TNE
	- - Other :	
4814.20.91	- - - Photo murals	TNE
4814.20.99	- - - Other	TNE
4814.90.00	- Other	TNE

#### 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	- Self-copy paper :	
4816.20.10	- - In rolls of a width exceeding 15 cm but not exceeding 36 cm	KGM
4816.20.90	- - Other	KGM
4816.90	- Other :	
4816.90.10	- - Carbon paper	KGM
4816.90.20	- - Other copying paper	KGM
4816.90.30	- - Offset plates	KGM
4816.90.40	- - Heat transfer paper	KGM
4816.90.50	- - Other, in rolls of a width exceeding 15 cm but not exceeding 36 cm	KGM
4816.90.90	- - Other	KGM

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
<b>48.17</b>		<b>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.</b>				
	4817.10.00	- Envelopes	KGM			
	4817.20.00	- Letter cards, plain postcards and correspondence cards	KGM			
	4817.30.00	- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	KGM			
<b>48.18</b>		<b>Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.</b>				
	4818.10.00	- Toilet paper	KGM			
	4818.20.00	- Handkerchiefs, cleansing or facial tissues and towels	KGM			
	4818.30	- Tablecloths and serviettes :				
	4818.30.10	- - Tablecloths	KGM			
	4818.30.20	- - Serviettes	KGM			
	4818.50.00	- Articles of apparel and clothing accessories	KGM			
	4818.90.00	- Other	KGM			
<b>48.19</b>		<b>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.</b>				
	4819.10.00	- Cartons, boxes and cases, of corrugated paper or paperboard	TNE			
	4819.20.00	- Folding cartons, boxes and cases, of non-corrugated paper or paperboard	TNE			
	4819.30.00	- Sacks and bags, having a base of a width of 40 cm or more	TNE			
	4819.40.00	- Other sacks and bags, including cones	TNE			
	4819.50.00	- Other packing containers, including record sleeves	TNE			
	4819.60.00	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	TNE			
<b>48.20</b>		<b>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.</b>				
	4820.10.00	- Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	TNE			
	4820.20.00	- Exercise books	TNE			
	4820.30.00	- Binders (other than book covers), folders and file covers	TNE			
	4820.40.00	- Manifold business forms and interleaved carbon sets	TNE			
	4820.50.00	- Albums for samples or for collections	TNE			
	4820.90.00	- Other	TNE			

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
<b>48.21</b>		<b>Paper or paperboard labels of all kinds, whether or not printed.</b>				
	4821.10	- Printed :				
	4821.10.10	- - Labels of a kind used for jewellery, including objects of personal adornment or articles of personal use normally carried in the pocket, in the handbag or on the person				
	4821.10.90	- - Other			TNE	
	4821.90	- Other :				
	4821.90.10	- - Labels of a kind used for jewellery, including objects of personal adornment or articles of personal use normally carried in the pocket, in the handbag or on the person				
	4821.90.90	- - Other			TNE	
<b>48.22</b>		<b>Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).</b>				
	4822.10	- Of a kind used for winding textile yarn :				
	4822.10.10	- - Cones			TNE	
	4822.10.90	- - Other			TNE	
	4822.90	- Other :				
	4822.90.10	- - Cones			TNE	
	4822.90.90	- - Other			TNE	
<b>48.23</b>		<b>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.</b>				
	4823.20	- Filter paper and paperboard :				
	4823.20.10	- - In strips, rolls or sheets			TNE	
	4823.20.90	- - Other			TNE	
	4823.40	- Rolls, sheets and dials, printed for self-recording apparatus :				
		- - For electro-medical apparatus :				
	4823.40.21	- - - Cardiograph recording paper			TNE	
	4823.40.29	- - - Other			TNE	
	4823.40.90	- - Other			TNE	
		- Trays, dishes, plates, cups and the like, of paper or paperboard :				
	4823.61.00	- - Of bamboo			TNE	
	4823.69.00	- - Other			TNE	
	4823.70.00	- Moulded or pressed articles of paper pulp			TNE	
	4823.90	- Other :				
	4823.90.10	- - Cocooning frames for silk-worms			TNE	
	4823.90.20	- - Display cards of a kind used for jewellery, including objects of personal adornment or articles of personal use normally carried in the pocket, in the handbag or on the person			TNE	
	4823.90.30	- - Die-cut polyethylene coated paperboard of a kind used for the manufacture of paper cups			TNE	
	4823.90.40	- - Paper tube sets of a kind used for the manufacture of fireworks			TNE	
		- - Kraft paper, in rolls of a width of 209 mm, of a kind used as wrapper for dynamite sticks :				
	4823.90.51	- - - Weighing 150 g/m <sup>2</sup> or less			TNE	

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
			FULL (5)	PREF (6)		
4823.90.59	- - - Other		TNE			
4823.90.60	- - Punched jacquard cards		TNE			
4823.90.70	- - Fans and handscreens		TNE			
	- - Other :					
4823.90.91	- - - Silicone paper		TNE			
4823.90.92	- - - Joss paper		TNE			
4823.90.94	- - - Cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass		TNE			
4823.90.95	- - - Floor coverings		TNE			
4823.90.96	- - - Other, cut to shape other than rectangular or square		TNE			
4823.90.99	- - - Other		TNE			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)

## Chapter 49

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

#### **Notes.**

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

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

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

#### **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	NMB
	- Other :	
4901.91.00	-- Dictionaries and encyclopaedias, and serial instalments thereof	NMB
4901.99	-- Other :	
4901.99.10	--- Educational, technical, scientific, historical or cultural books	NMB
4901.99.90	--- Other	NMB

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>49.02</b>		<b>Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.</b>			
4902.10.00	-	Appearing at least four times a week	NMB		
4902.90	-	Other :			
4902.90.10	-	- Educational, technical, scientific, historical or cultural journals and periodicals	NMB		
4902.90.90	-	- Other	NMB		
<b>49.03</b>	4903.00.00	<b>Children's picture, drawing or colouring books.</b>		NMB	
<b>49.04</b>	4904.00.00	<b>Music, printed or in manuscript, whether or not bound or illustrated.</b>		NMB	
<b>49.05</b>		<b>Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.</b>			
4905.20.00	-	In book form	NMB		
4905.90.00	-	Other	NMB		
<b>49.06</b>	4906.00.00	<b>Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.</b>	NMB		
<b>49.07</b>		<b>Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title.</b>			
4907.00.10	-	Banknotes, being legal tender	NMB		
	-	Unused postage, revenue or similar stamps :			
4907.00.21	-	- Postage stamps	NMB		
4907.00.29	-	- Other	NMB		
4907.00.50	-	Cheque forms	NMB		
4907.00.60	-	Stock, share or bond certificates and similar documents of title	NMB		
4907.00.90	-	Other	NMB		
<b>49.08</b>		<b>Transfers (decalcomanias).</b>			
4908.10.00	-	Transfers (decalcomanias), vitrifiable	NMB		
4908.90.00	-	Other	NMB		
<b>49.09</b>	4909.00.00	<b>Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.</b>	NMB		
<b>49.10</b>	4910.00.00	<b>Calendars of any kind, printed, including calendar blocks.</b>		NMB	

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY FULL (5)	CUSTOMS DUTY PREF (6)	EXCISE DUTY (7)
<b>49.11 Other printed matter, including printed pictures and photographs.</b>						
4911.10	- Trade advertising material, commercial catalogues and the like :					
4911.10.10	- - Catalogues listing only educational, technical, scientific, historical or cultural books NMB and publications					
4911.10.90	- - Other		NMB			
	- Other :					
4911.91	- - Pictures, designs and photographs :					
4911.91.10	- - - Designs		NMB			
	- - - Other, of a kind to be mounted for instructional purposes :					
4911.91.21	- - - - Anatomical and botanical		NMB			
4911.91.29	- - - - Other		NMB			
	- - - - Other :					
4911.91.91	- - - - Anatomical and botanical		NMB			
4911.91.99	- - - - Other		NMB			
4911.99	- - Other :					
4911.99.10	- - - Printed cards for jewellery or for small objects of personal adornment or articles of NMB personal use normally carried in the pocket, handbag or on the person					
4911.99.20	- - - Printed labels for explosives other than those of heading 48.21		NMB			
4911.99.30	- - - Educational, technical, scientific, historical or cultural material printed on a set of NMB cards					
4911.99.40	- - - Printed matter which grants the right to access, install, reproduce or otherwise use NMB software (including games), data, internet content (including in-game or in-application content) or services, or telecommunications services (including mobile services)					
4911.99.90	- - - Other		NMB			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)

## 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 filtering or straining cloth of a kind commonly used in oil presses or the like (heading 59.11);
  - (c) Cotton linters or other vegetable materials of Chapter 14;
  - (d) Asbestos of heading 25.24 or articles of asbestos or other products of heading 68.12 or 68.13;
  - (e) Articles of heading 30.05 or 30.06; yarn used to clean between the teeth (dental floss), in individual retail packages, of heading 33.06;
  - (f) Sensitised textiles of headings 37.01 to 37.04;
  - (g) Monofilament of which any cross-sectional dimension exceeds 1 mm or strip or the like (for example, artificial straw) of an apparent width exceeding 5 mm, of plastics (Chapter 39), or plaited 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;
  - (r) Glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);
  - (s) Articles of Chapter 94 (for example, furniture, bedding, luminaires 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); or
  - (v) Articles of Chapter 97.

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
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)	85 g in the case of silk, waste silk or man-made filaments; or			
	(ii)	125 g in other cases;			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
(b) In balls, hanks or skeins of a weight not exceeding :					
		(i) 85 g in the case of man-made filament yarn of less than 3,000 decitex, silk or silk waste;			
		(ii) 125 g in the case of all other yarns of less than 2,000 decitex; or			
		(iii) 500 g in other cases.			
	(c)	In hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding :			
		(i) 85 g in the case of silk, waste silk or man-made filaments; or			
		(ii) 125 g in other cases.			
(B) Exceptions :					
	(a)	Single yarn of any textile material, except :			
		(i) Single yarn of wool or fine animal hair, unbleached; and			
		(ii) Single yarn of wool or fine animal hair, bleached, dyed or printed, measuring more than 5,000 decitex;			
	(b)	Multiple (folded) or cabled yarn, unbleached :			
		(i) Of silk or waste silk, however put up; or			
		(ii) Of other textile material except wool or fine animal hair, in hanks or skeins;			
	(c)	Multiple (folded) or cabled yarn of silk or waste silk, bleached, dyed or printed, measuring 133 decitex or less; and			
	(d)	Single, multiple (folded) or cabled yarn of any textile material :			
		(i) In cross-reeled hanks or skeins; or			
		(ii) Put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).			
5.	For the purposes of headings 52.04, 54.01 and 55.08, the expression "sewing thread" means multiple (folded) or cabled yarn :				
	(a)	Put up on supports (for example, reels, tubes) of a weight (including support) not exceeding 1,000 g;			
	(b)	Dressed for use as sewing thread; and			
	(c)	With a final "Z" twist.			
6.	For the purposes of this Section, the expression "high tenacity yarn" means yarn having a tenacity, expressed in cN/tex (centinewtons per tex), greater than the following :				
	Single yarn of nylon or other polyamides, or of polyesters ..... 60 cN/tex				
	Multiple (folded) or cabled yarn of nylon or other polyamides, or of polyesters ..... 53 cN/tex				
	Single, multiple (folded) or cabled yarn of viscose rayon ..... 27 cN/tex.				
7.	For the purposes of this Section, the expression "made up" means :				
	(a)	Cut otherwise than into squares or rectangles;			
	(b)	Produced in the finished state, ready for use (or merely needing separation by cutting dividing threads) without sewing or other working (for example, certain dusters, towels, table cloths, scarf squares, blankets);			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
		(c) Cut to size and with at least one heat-sealed edge with a visibly tapered or compressed border and the other edges treated as described in any other subparagraph of this Note, but excluding fabrics the cut edges of which have been prevented from unravelling by hot cutting or by other simple means;			
		(d) Hemmed or with rolled edges, or with a knotted fringe at any of the edges, but excluding fabrics the cut edges of which have been prevented from unravelling by whipping or by other simple means;			
		(e) Cut to size and having undergone a process of drawn thread work;			
		(f) Assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more textiles assembled in layers, whether or not padded);			
		(g) Knitted or crocheted to shape, whether presented as separate items or in the form of a number of items in the length.			
8.	For the purposes of Chapters 50 to 60 :				
	(a) Chapters 50 to 55 and 60 and, except where the context otherwise requires, Chapters 56 to 59 do not apply to goods made up within the meaning of Note 7 above; and				
	(b) Chapters 50 to 55 and 60 do not apply to goods of Chapters 56 to 59.				
9.	The woven fabrics of Chapters 50 to 55 include fabrics consisting of layers of parallel textile yarns superimposed on each other at acute or right angles. These layers are bonded at the intersections of the yarns by an adhesive or by thermal bonding.				
10.	Elastic products consisting of textile materials combined with rubber threads are classified in this Section.				
11.	For the purposes of this Section, the expression "impregnated" includes "dipped".				
12.	For the purposes of this Section, the expression "polyamides" includes "aramids".				
13.	For the purposes of this Section and, where applicable, throughout the Nomenclature, the expression "elastomeric yarn" means filament yarn, including monofilament, of synthetic textile material, other than textured yarn, which does not break on being extended to three times its original length and which returns, after being extended to twice its original length, within a period of five minutes, to a length not greater than one and a half times its original length.				
14.	Unless the context otherwise requires, textile garments of different headings are to be classified in their own headings even if put up in sets for retail sale. For the purposes of this Note, the expression "textile garments" means garments of headings 61.01 to 61.14 and headings 62.01 to 62.11.				
15.	Subject to Note 1 to Section XI, textiles, garments and other textile articles, incorporating chemical, mechanical or electronic components for additional functionality, whether incorporated as built-in components or within the fibre or fabric, are classified in their respective headings in Section XI provided that they retain the essential character of the goods of this Section.				

#### **Subheading Notes.**

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

##### **(a) Unbleached yarn**

Yarn which :

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

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
Such yarn may have been treated with a colourless dressing or fugitive dye (which disappears after simple washing with soap) and, in the case of man-made fibres, treated in the mass with delustring agents (for example, titanium dioxide).					
<b>(b) Bleached yarn</b>					
Yarn which :					
<ul style="list-style-type: none"> <li>(i) has undergone a bleaching process, is made of bleached fibres or, unless the context otherwise requires, has been dyed white (whether or not in the mass) or treated with a white dressing;</li> <li>(ii) consists of a mixture of unbleached and bleached fibres; or</li> <li>(iii) is multiple (folded) or cabled and consists of unbleached and bleached yarns.</li> </ul>					
<b>(c) Coloured (dyed or printed) yarn</b>					
Yarn which :					
<ul style="list-style-type: none"> <li>(i) is dyed (whether or not in the mass) other than white or in a fugitive colour, or printed, or made from dyed or printed fibres;</li> <li>(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;</li> <li>(iii) is obtained from slivers or rovings which have been printed; or</li> <li>(iv) is multiple (folded) or cabled and consists of unbleached or bleached yarn and coloured yarn.</li> </ul>					
The above definitions also apply, <i>mutatis mutandis</i> , to monofilament and to strip or the like of Chapter 54.					
<b>(d) Unbleached woven fabric</b>					
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.					
<b>(e) Bleached woven fabric</b>					
Woven fabric which :					
<ul style="list-style-type: none"> <li>(i) has been bleached or, unless the context otherwise requires, dyed white or treated with a white dressing, in the piece;</li> <li>(ii) consists of bleached yarn; or</li> <li>(iii) consists of unbleached and bleached yarn.</li> </ul>					
<b>(f) Dyed woven fabric</b>					
Woven fabric which :					
<ul style="list-style-type: none"> <li>(i) is dyed a single uniform colour other than white (unless the context otherwise requires) or has been treated with a coloured finish other than white (unless the context otherwise requires), in the piece; or</li> <li>(ii) consists of coloured yarn of a single uniform colour.</li> </ul>					
<b>(g) Woven fabric of yarns of different colours</b>					
Woven fabric (other than printed woven fabric) which :					
<ul style="list-style-type: none"> <li>(i) consists of yarns of different colours or yarns of different shades of the same colour (other than the natural colour of the constituent fibres);</li> <li>(ii) consists of unbleached or bleached yarn and coloured yarn; or</li> <li>(iii) consists of marl or mixture yarns.</li> </ul>					
(In all cases, the yarn used in selvedges and piece ends is not taken into consideration.)					

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY FULL (5)	CUSTOMS DUTY PREF (6)	EXCISE DUTY (7)
<b>(h) Printed woven fabric</b>						
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.						
<b>(ij) Plain weave</b>						
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

<b>50.01</b> 5001.00.00	<b>Silk-worm cocoons suitable for reeling.</b>	KGM
<b>50.02</b> 5002.00.00	<b>Raw silk (not thrown).</b>	KGM
<b>50.03</b> 5003.00.00	<b>Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).</b>	KGM
<b>50.04</b> 5004.00.00	<b>Silk yarn (other than yarn spun from silk waste) not put up for retail sale.</b>	KGM
<b>50.05</b> 5005.00.00	<b>Yarn spun from silk waste, not put up for retail sale.</b>	KGM
<b>50.06</b> 5006.00.00	<b>Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.</b>	KGM

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
<b>50.07</b>	<b>Woven fabrics of silk or of silk waste.</b>					
5007.10	- Fabrics of noil silk :					
5007.10.20	- - Unbleached or bleached		MTK			
5007.10.30	- - Printed by the traditional batik process		MTK			
5007.10.90	- - Other		MTK			
5007.20	- Other fabrics, containing 85 % or more by weight of silk or of silk waste other than noil silk :					
5007.20.20	- - Unbleached or bleached		MTK			
5007.20.30	- - Printed by the traditional batik process		MTK			
5007.20.90	- - Other		MTK			
5007.90	- Other fabrics :					
5007.90.20	- - Unbleached or bleached		MTK			
5007.90.30	- - Printed by the traditional batik process		MTK			
5007.90.90	- - Other		MTK			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY			
(1)	(2)	(3)	(4)	(5)	(6)			
<b>Chapter 51</b>								
<b>Wool, fine or coarse animal hair; horsehair yarn and woven fabric</b>								
<b>Note.</b>								
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).								
<b>51.01</b>	<b>Wool, not carded or combed.</b>							
	- Greasy, including fleece-washed wool :							
5101.11.00	- - Shorn wool							
5101.19.00	- - Other							
	- Degreased, not carbonised :							
5101.21.00	- - Shorn wool							
5101.29.00	- - Other							
5101.30.00	- Carbonised							
<b>51.02</b>	<b>Fine or coarse animal hair, not carded or combed.</b>							
	- Fine animal hair :							
5102.11.00	- - Of Kashmir (cashmere) goats							
5102.19.00	- - Other							
5102.20.00	- Coarse animal hair							
<b>51.03</b>	<b>Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.</b>							
5103.10.00	- Noils of wool or of fine animal hair							
5103.20.00	- Other waste of wool or of fine animal hair							
5103.30.00	- Waste of coarse animal hair							
<b>51.04</b>	5104.00.00	<b>Garnetted stock of wool or of fine or coarse animal hair.</b>			KGM			
<b>51.05</b>	<b>Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).</b>							
5105.10.00	- Carded wool							
	- Wool tops and other combed wool :							
5105.21.00	- - Combed wool in fragments							
5105.29.00	- - Other							

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				(4)	(5)	
		- Fine animal hair, carded or combed :				
	5105.31.00	- - Of Kashmir (cashmere) goats			KGM	
	5105.39.00	- - Other			KGM	
	5105.40.00	- Coarse animal hair, carded or combed			KGM	
<b>51.06</b>		<b>Yarn of carded wool, not put up for retail sale.</b>				
	5106.10.00	- Containing 85 % or more by weight of wool			KGM	
	5106.20.00	- Containing less than 85 % by weight of wool			KGM	
<b>51.07</b>		<b>Yarn of combed wool, not put up for retail sale.</b>				
	5107.10.00	- Containing 85 % or more by weight of wool			KGM	
	5107.20.00	- Containing less than 85 % by weight of wool			KGM	
<b>51.08</b>		<b>Yarn of fine animal hair (carded or combed), not put up for retail sale.</b>				
	5108.10.00	- Carded			KGM	
	5108.20.00	- Combed			KGM	
<b>51.09</b>		<b>Yarn of wool or of fine animal hair, put up for retail sale.</b>				
	5109.10.00	- Containing 85 % or more by weight of wool or of fine animal hair			KGM	
	5109.90.00	- Other			KGM	
<b>51.10</b>	5110.00.00	<b>Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), KGM whether or not put up for retail sale.</b>				
<b>51.11</b>		<b>Woven fabrics of carded wool or of carded fine animal hair.</b>				
		- Containing 85 % or more by weight of wool or of fine animal hair :				
	5111.11.00	- - Of a weight not exceeding 300 g/m <sup>2</sup>			MTK	
	5111.19.00	- - Other			MTK	
	5111.20.00	- Other, mixed mainly or solely with man-made filaments			MTK	
	5111.30.00	- Other, mixed mainly or solely with man-made staple fibres			MTK	
	5111.90.00	- Other			MTK	
<b>51.12</b>		<b>Woven fabrics of combed wool or of combed fine animal hair.</b>				
		- Containing 85 % or more by weight of wool or of fine animal hair :				
	5112.11	- - Of a weight not exceeding 200 g/m <sup>2</sup> :				
	5112.11.10	- - - Printed by the traditional batik process			MTK	
	5112.11.90	- - - Other			MTK	
	5112.19	- - Other :				
	5112.19.10	- - - Printed by the traditional batik process			MTK	
	5112.19.90	- - - Other			MTK	
	5112.20.00	- Other, mixed mainly or solely with man-made filaments			MTK	

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
5112.30.00	- Other, mixed mainly or solely with man-made staple fibres			MTK		
5112.90.00	- Other			MTK		

**51.13 5113.00.00 Woven fabrics of coarse animal hair or of horsehair.** MTK

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>Chapter 52</b>					
<b>Cotton</b>					
<b>Subheading Note.</b>					
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.					
<b>52.01</b>	5201.00.00	<b>Cotton, not carded or combed.</b>		TNE	
<b>52.02</b>		<b>Cotton waste (including yarn waste and garnetted stock).</b>			
	5202.10.00	- Yarn waste (including thread waste)		TNE	
		- Other :			
	5202.91.00	- - Garnetted stock		TNE	
	5202.99.00	- - Other		TNE	
<b>52.03</b>	5203.00.00	<b>Cotton, carded or combed.</b>		KGM	
<b>52.04</b>		<b>Cotton sewing thread, whether or not put up for retail sale.</b>			
		- Not put up for retail sale :			
	5204.11	- - Containing 85 % or more by weight of cotton :			
	5204.11.10	- - - Unbleached		KGM	
	5204.11.90	- - - Other		KGM	
	5204.19.00	- - Other		KGM	
	5204.20.00	- Put up for retail sale		KGM	
<b>52.05</b>		<b>Cotton yarn (other than sewing thread), containing 85 % or more by weight of cotton, not put up for retail sale.</b>			
		- Single yarn, of uncombed fibres :			
	5205.11.00	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)		KGM	
	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)		KGM	
	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)		KGM	
	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)		KGM	
	5205.15.00	- - Measuring less than 125 decitex (exceeding 80 metric number)		KGM	
		- Single yarn, of combed fibres :			
	5205.21.00	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)		KGM	
	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)		KGM	
	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)		KGM	

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
5205.24.00	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 KGM metric number but not exceeding 80 metric number)				
5205.26.00	- - Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 KGM metric number but not exceeding 94 metric number)				
5205.27.00	- - Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 KGM metric number but not exceeding 120 metric number)				
5205.28.00	- - Measuring less than 83.33 decitex (exceeding 120 metric number)	KGM			
	- 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 KGM per single yarn)				
5205.32.00	- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex KGM (exceeding 14 metric number but not exceeding 43 metric number per single yarn)				
5205.33.00	- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex KGM (exceeding 43 metric number but not exceeding 52 metric number per single yarn)				
5205.34.00	- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex KGM (exceeding 52 metric number but not exceeding 80 metric number per single yarn)				
5205.35.00	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per KGM single yarn)				
	- 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 KGM per single yarn)				
5205.42.00	- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex KGM (exceeding 14 metric number but not exceeding 43 metric number per single yarn)				
5205.43.00	- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex KGM (exceeding 43 metric number but not exceeding 52 metric number per single yarn)				
5205.44.00	- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex KGM (exceeding 52 metric number but not exceeding 80 metric number per single yarn)				
5205.46.00	- - Measuring per single yarn less than 125 decitex but not less than 106.38 decitex KGM (exceeding 80 metric number but not exceeding 94 metric number per single yarn)				
5205.47.00	- - Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex KGM (exceeding 94 metric number but not exceeding 120 metric number per single yarn)				
5205.48.00	- - Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per KGM single yarn)				

## 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)	KGM
5206.12.00	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 KGM metric number but not exceeding 43 metric number)	
5206.13.00	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 KGM metric number but not exceeding 52 metric number)	
5206.14.00	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 KGM metric number but not exceeding 80 metric number)	
5206.15.00	- - Measuring less than 125 decitex (exceeding 80 metric number)	KGM
	- Single yarn, of combed fibres :	
5206.21.00	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	KGM
5206.22.00	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 KGM metric number but not exceeding 43 metric number)	
5206.23.00	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 KGM metric number but not exceeding 52 metric number)	

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
5206.24.00	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 KGM metric number but not exceeding 80 metric number)				
5206.25.00	- - Measuring less than 125 decitex (exceeding 80 metric number)	KGM			
	- 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 KGM per single yarn)				
5206.32.00	- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex KGM (exceeding 14 metric number but not exceeding 43 metric number per single yarn)				
5206.33.00	- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex KGM (exceeding 43 metric number but not exceeding 52 metric number per single yarn)				
5206.34.00	- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex KGM (exceeding 52 metric number but not exceeding 80 metric number per single yarn)				
5206.35.00	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per KGM single yarn)				
	- 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 KGM per single yarn)				
5206.42.00	- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex KGM (exceeding 14 metric number but not exceeding 43 metric number per single yarn)				
5206.43.00	- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex KGM (exceeding 43 metric number but not exceeding 52 metric number per single yarn)				
5206.44.00	- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex KGM (exceeding 52 metric number but not exceeding 80 metric number per single yarn)				
5206.45.00	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per KGM single yarn)				

**52.07 Cotton yarn (other than sewing thread) put up for retail sale.**

5207.10.00	- Containing 85 % or more by weight of cotton	KGM
5207.90.00	- Other	KGM

**52.08 Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing not more than 200 g/m<sup>2</sup>.**

	- Unbleached :	
5208.11.00	- - Plain weave, weighing not more than 100 g/m <sup>2</sup>	MTK
5208.12.00	- - Plain weave, weighing more than 100 g/m <sup>2</sup>	MTK
5208.13.00	- - 3-thread or 4-thread twill, including cross twill	MTK
5208.19.00	- - Other fabrics	MTK
	- Bleached :	
5208.21.00	- - Plain weave, weighing not more than 100 g/m <sup>2</sup>	MTK
5208.22.00	- - Plain weave, weighing more than 100 g/m <sup>2</sup>	MTK
5208.23.00	- - 3-thread or 4-thread twill, including cross twill	MTK
5208.29.00	- - Other fabrics	MTK
	- Dyed :	
5208.31	- - Plain weave, weighing not more than 100 g/m <sup>2</sup> :	
5208.31.10	- - - Voile	MTK
5208.31.90	- - - Other	MTK
5208.32.00	- - Plain weave, weighing more than 100 g/m <sup>2</sup>	MTK

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
5208.33.00	- - 3-thread or 4-thread twill, including cross twill		MTK		
5208.39.00	- - Other fabrics		MTK		
	- Of yarns of different colours :				
5208.41	- - Plain weave, weighing not more than 100 g/m <sup>2</sup> :				
5208.41.10	- - - Ikat fabric		MTK		
5208.41.90	- - - Other		MTK		
5208.42	- - Plain weave, weighing more than 100 g/m <sup>2</sup> :				
5208.42.10	- - - Ikat fabric		MTK		
5208.42.90	- - - Other		MTK		
5208.43.00	- - 3-thread or 4-thread twill, including cross twill		MTK		
5208.49.00	- - Other fabrics		MTK		
	- Printed :				
5208.51	- - Plain weave, weighing not more than 100 g/m <sup>2</sup> :				
5208.51.10	- - - Printed by the traditional batik process		MTK		
5208.51.90	- - - Other		MTK		
5208.52	- - Plain weave, weighing more than 100 g/m <sup>2</sup> :				
5208.52.10	- - - Printed by the traditional batik process		MTK		
5208.52.90	- - - Other		MTK		
5208.59	- - Other fabrics :				
5208.59.10	- - - Printed by the traditional batik process		MTK		
5208.59.20	- - - Other, 3-thread or 4-thread twill, including cross twill		MTK		
5208.59.90	- - - Other		MTK		

<b>52.09</b>	<b>Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing more than 200 g/m<sup>2</sup>.</b>
	- Unbleached :
5209.11	- - Plain weave :
5209.11.10	- - - Duck and canvas
5209.11.90	- - - Other
5209.12.00	- - 3-thread or 4-thread twill, including cross twill
5209.19.00	- - Other fabrics
	- Bleached :
5209.21.00	- - Plain weave
5209.22.00	- - 3-thread or 4-thread twill, including cross twill
5209.29.00	- - Other fabrics
	- Dyed :
5209.31.00	- - Plain weave
5209.32.00	- - 3-thread or 4-thread twill, including cross twill
5209.39.00	- - Other fabrics
	- Of yarns of different colours :
5209.41.00	- - Plain weave

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY	
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	5209.42.00	- - Denim	MTK			
	5209.43.00	- - Other fabrics of 3-thread or 4-thread twill, including cross twill	MTK			
	5209.49.00	- - Other fabrics	MTK			
		- Printed :				
	5209.51	- - Plain weave :				
	5209.51.10	- - - Printed by the traditional batik process	MTK			
	5209.51.90	- - - Other	MTK			
	5209.52	- - 3-thread or 4-thread twill, including cross twill :				
	5209.52.10	- - - Printed by the traditional batik process	MTK			
	5209.52.90	- - - Other	MTK			
	5209.59	- - Other fabrics :				
	5209.59.10	- - - Printed by the traditional batik process	MTK			
	5209.59.90	- - - Other	MTK			
<b>52.10</b>		<b>Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m<sup>2</sup>.</b>				
		- Unbleached :				
	5210.11.00	- - Plain weave	MTK			
	5210.19.00	- - Other fabrics	MTK			
		- Bleached :				
	5210.21.00	- - Plain weave	MTK			
	5210.29.00	- - Other fabrics	MTK			
		- Dyed :				
	5210.31.00	- - Plain weave	MTK			
	5210.32.00	- - 3-thread or 4-thread twill, including cross twill	MTK			
	5210.39.00	- - Other fabrics	MTK			
		- Of yarns of different colours :				
	5210.41	- - Plain weave :				
	5210.41.10	- - - Ikat fabric	MTK			
	5210.41.90	- - - Other	MTK			
	5210.49.00	- - Other fabrics	MTK			
		- Printed :				
	5210.51	- - Plain weave :				
	5210.51.10	- - - Printed by the traditional batik process	MTK			
	5210.51.90	- - - Other	MTK			
	5210.59	- - Other fabrics :				
	5210.59.10	- - - Printed by the traditional batik process	MTK			
	5210.59.90	- - - Other	MTK			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>52.11</b>	<b>Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m<sup>2</sup>.</b>				
	- Unbleached :				
5211.11.00	-- Plain weave		MTK		
5211.12.00	-- 3-thread or 4-thread twill, including cross twill		MTK		
5211.19.00	-- Other fabrics		MTK		
5211.20.00	- Bleached		MTK		
	- Dyed :				
5211.31.00	-- Plain weave		MTK		
5211.32.00	-- 3-thread or 4-thread twill, including cross twill		MTK		
5211.39.00	-- Other fabrics		MTK		
	- Of yarns of different colours :				
5211.41	-- Plain weave :				
5211.41.10	-- - Ikat fabric		MTK		
5211.41.90	-- - Other		MTK		
5211.42.00	-- Denim		MTK		
5211.43.00	-- Other fabrics of 3-thread or 4-thread twill, including cross twill		MTK		
5211.49.00	-- Other fabrics		MTK		
	- Printed :				
5211.51	-- Plain weave :				
5211.51.10	-- - Printed by the traditional batik process		MTK		
5211.51.90	-- - Other		MTK		
5211.52	-- 3-thread or 4-thread twill, including cross twill :				
5211.52.10	-- - Printed by the traditional batik process		MTK		
5211.52.90	-- - Other		MTK		
5211.59	-- Other fabrics :				
5211.59.10	-- - Printed by the traditional batik process		MTK		
5211.59.90	-- - Other		MTK		
<b>52.12</b>	<b>Other woven fabrics of cotton.</b>				
	- Weighing not more than 200 g/m <sup>2</sup> :				
5212.11.00	-- Unbleached		MTK		
5212.12.00	-- Bleached		MTK		
5212.13.00	-- Dyed		MTK		
5212.14.00	-- Of yarns of different colours		MTK		
5212.15	-- Printed :				
5212.15.10	-- - Printed by the traditional batik process		MTK		
5212.15.90	-- - Other		MTK		
	- Weighing more than 200 g/m <sup>2</sup> :				
5212.21.00	-- Unbleached		MTK		
5212.22.00	-- Bleached		MTK		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
5212.23.00	-- Dyed		MTK		
5212.24.00	-- Of yarns of different colours		MTK		
5212.25	-- Printed :				
5212.25.10	--- Printed by the traditional batik process		MTK		
5212.25.90	--- Other		MTK		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>Chapter 53</b>					
<b>Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn</b>					
<b>53.01</b>	<b>Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).</b>				
5301.10.00	- Flax, raw or retted		KGM		
	- Flax, broken, scutched, hackled or otherwise processed, but not spun :				
5301.21.00	- - Broken or scutched		KGM		
5301.29.00	- - Other		KGM		
5301.30.00	- Flax tow or waste		KGM		
<b>53.02</b>	<b>True hemp (<i>Cannabis sativa L.</i>), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).</b>				
5302.10.00	- True hemp, raw or retted		KGM		
5302.90.00	- Other		KGM		
<b>53.03</b>	<b>Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).</b>				
5303.10.00	- Jute and other textile bast fibres, raw or retted		KGM		
5303.90.00	- Other		KGM		
<b>53.05</b>	<b>Coconut, abaca (<i>Manila hemp</i> or <i>Musa textilis Nee</i>), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock).</b>				
5305.00.10	- Sisal and other textile fibres of the genus <i>Agave</i> ; tow and waste of these fibres (including yarn waste and garnetted stock)		KGM		
	- Coconut fibres (coir) and abaca fibres :				
5305.00.21	- - Coconut fibres, raw		KGM		
5305.00.22	- - Other coconut fibres		KGM		
5305.00.23	- - Abaca fibres		KGM		
5305.00.90	- Other		KGM		
<b>53.06</b>	<b>Flax yarn.</b>				
5306.10.00	- Single		KGM		
5306.20.00	- Multiple (folded) or cabled		KGM		
<b>53.07</b>	<b>Yarn of jute or of other textile bast fibres of heading 53.03.</b>				
5307.10.00	- Single		KGM		
5307.20.00	- Multiple (folded) or cabled		KGM		

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
<b>53.08</b>		<b>Yarn of other vegetable textile fibres; paper yarn.</b>				
	5308.10.00	- Coir yarn		KGM		
	5308.20.00	- True hemp yarn		KGM		
	5308.90	- Other :				
	5308.90.10	- - Paper yarn		KGM		
	5308.90.90	- - Other		KGM		
<b>53.09</b>		<b>Woven fabrics of flax.</b>				
		- Containing 85 % or more by weight of flax :				
	5309.11.00	- - Unbleached or bleached		MTK		
	5309.19.00	- - Other		MTK		
		- Containing less than 85 % by weight of flax :				
	5309.21.00	- - Unbleached or bleached		MTK		
	5309.29.00	- - Other		MTK		
<b>53.10</b>		<b>Woven fabrics of jute or of other textile bast fibres of heading 53.03.</b>				
	5310.10	- Unbleached :				
	5310.10.10	- - Plain		MTK		
	5310.10.90	- - Other		MTK		
	5310.90.00	- Other		MTK		
<b>53.11</b>		<b>Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.</b>				
	5311.00.10	- Printed by the traditional batik process		MTK		
	5311.00.20	- Burlap of abaca		MTK		
	5311.00.90	- Other		MTK		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)

## Chapter 54

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

#### Notes.

- Throughout the Nomenclature, the term “man-made fibres” means staple fibres and filaments of organic polymers produced by manufacturing processes, either
  - By polymerisation of organic monomers to produce polymers such as polyamides, polyesters, polyolefins or polyurethanes, or by chemical modification of polymers produced by this process (for example, poly(vinyl alcohol) prepared by the hydrolysis of poly(vinyl acetate)); or
  - By dissolution or chemical treatment of natural organic polymers (for example, cellulose) to produce polymers such as cuprammonium rayon (cupro) or viscose rayon, or by chemical modification of natural organic polymers (for example, cellulose, casein and other proteins, or alginic acid), to produce polymers such as cellulose acetate or alginates.

The terms “synthetic” and “artificial”, used in relation to fibres, mean : synthetic : fibres as defined at (a); artificial : fibres as defined at (b). Strip and the like of heading 54.04 or 54.05 are not considered to be man-made fibres.

The terms “man-made”, “synthetic” and “artificial” shall have the same meanings when used in relation to “textile materials”.
- Headings 54.02 and 54.03 do not apply to synthetic or artificial filament tow of Chapter 55.

#### 54.01 Sewing thread of man-made filaments, whether or not put up for retail sale.

5401.10	- Of synthetic filaments :	
5401.10.10	- - Put up for retail sale	KGM
5401.10.90	- - Other	KGM
5401.20	- Of artificial filaments :	
5401.20.10	- - Put up for retail sale	KGM
5401.20.90	- - Other	KGM

#### 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	KGM
5402.19.00	- - Other	KGM
5402.20.00	- High tenacity yarn of polyesters, whether or not textured	KGM
- Textured yarn :		
5402.31.00	- - Of nylon or other polyamides, measuring per single yarn not more than 50 tex	KGM
5402.32.00	- - Of nylon or other polyamides, measuring per single yarn more than 50 tex	KGM
5402.33	- - Of polyesters :	
5402.33.10	- - - Of a colour other than white	KGM
5402.33.90	- - - Other	KGM
5402.34.00	- - Of polypropylene	KGM
5402.39.00	- - Other	KGM

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre :					
5402.44	- - Elastomeric :				
5402.44.10	- - - Of polyesters		KGM		
5402.44.20	- - - Of polypropylene		KGM		
5402.44.90	- - - Other		KGM		
5402.45.00	- - Other, of nylon or other polyamides		KGM		
5402.46	- - Other, of polyesters, partially oriented :				
5402.46.10	- - - Of a colour other than white		KGM		
5402.46.90	- - - Other		KGM		
5402.47	- - Other, of polyesters :				
5402.47.10	- - - Of a colour other than white		KGM		
5402.47.90	- - - Other		KGM		
5402.48.00	- - Other, of polypropylene		KGM		
5402.49.00	- - Other		KGM		
- Other yarn, single, with a twist exceeding 50 turns per metre :					
5402.51.00	- - Of nylon or other polyamides		KGM		
5402.52.00	- - Of polyesters		KGM		
5402.53.00	- - Of polypropylene		KGM		
5402.59.00	- - Other		KGM		
- Other yarn, multiple (folded) or cabled :					
5402.61.00	- - Of nylon or other polyamides		KGM		
5402.62.00	- - Of polyesters		KGM		
5402.63.00	- - Of polypropylene		KGM		
5402.69.00	- - Other		KGM		

#### 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	KGM
- Other yarn, single :		
5403.31	- - Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre :	
5403.31.10	- - - Textured yarn	KGM
5403.31.90	- - - Other	KGM
- - Of viscose rayon, with a twist exceeding 120 turns per metre :		
5403.32	- - - Textured yarn	KGM
5403.32.90	- - - Other	KGM
5403.33	- - Of cellulose acetate :	
5403.33.10	- - - Textured yarn	KGM
5403.33.90	- - - Other	KGM
5403.39	- - Other :	
5403.39.10	- - - Textured yarn	KGM
5403.39.90	- - - Other	KGM

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				FULL	PREF	
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	- Other yarn, multiple (folded) or cabled :					
5403.41	-- Of viscose rayon :					
5403.41.10	--- Textured yarn		KGM			
5403.41.90	--- Other		KGM			
5403.42.00	-- Of cellulose acetate		KGM			
5403.49.00	-- Other		KGM			
<b>54.04</b>	<b>Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm.</b>					
	- Monofilament :					
5404.11.00	-- Elastomeric		KGM			
5404.12.00	-- Other, of polypropylene		KGM			
5404.19.00	-- Other		KGM			
5404.90.00	- Other		KGM			
<b>54.05</b>	5405.00.00	<b>Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.</b>	KGM			
<b>54.06</b>	5406.00.00	<b>Man-made filament yarn (other than sewing thread), put up for retail sale.</b>	KGM			
<b>54.07</b>	<b>Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.</b>					
5407.10	- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters :					
5407.10.20	-- Tyre fabrics; conveyor duck		MTK			
	-- Other :					
5407.10.91	--- Unbleached		MTK			
5407.10.99	--- Other		MTK			
5407.20.00	- Woven fabrics obtained from strip or the like		MTK			
5407.30.00	- Fabrics specified in Note 9 to Section XI		MTK			
	- Other woven fabrics, containing 85 % or more by weight of filaments of nylon or other polyamides :					
5407.41	-- Unbleached or bleached :					
5407.41.10	--- Woven nylon mesh fabrics of untwisted filament yarn suitable for use as reinforcing material for tarpaulins		MTK			
5407.41.90	--- Other		MTK			
5407.42.00	-- Dyed		MTK			
5407.43.00	-- Of yarns of different colours		MTK			
5407.44.00	-- Printed		MTK			
	- Other woven fabrics, containing 85 % or more by weight of textured polyester filaments :					
5407.51.00	-- Unbleached or bleached		MTK			
5407.52.00	-- Dyed		MTK			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
5407.53.00	- - Of yarns of different colours		MTK		
5407.54.00	- - Printed		MTK		
	- Other woven fabrics, containing 85 % or more by weight of polyester filaments :				
5407.61	- - Containing 85 % or more by weight of non-textured polyester filaments :				
5407.61.10	- - - Unbleached or bleached		MTK		
5407.61.90	- - - Other		MTK		
5407.69	- - Other :				
5407.69.10	- - - Unbleached or bleached		MTK		
5407.69.90	- - - Other		MTK		
	- Other woven fabrics, containing 85 % or more by weight of synthetic filaments :				
5407.71.00	- - Unbleached or bleached		MTK		
5407.72.00	- - Dyed		MTK		
5407.73.00	- - Of yarns of different colours		MTK		
5407.74.00	- - Printed		MTK		
	- Other woven fabrics, containing less than 85 % by weight of synthetic filaments, mixed mainly or solely with cotton :				
5407.81.00	- - Unbleached or bleached		MTK		
5407.82.00	- - Dyed		MTK		
5407.83.00	- - Of yarns of different colours		MTK		
5407.84.00	- - Printed		MTK		
	- Other woven fabrics :				
5407.91.00	- - Unbleached or bleached		MTK		
5407.92.00	- - Dyed		MTK		
5407.93.00	- - Of yarns of different colours		MTK		
5407.94.00	- - Printed		MTK		

**54.08**

**Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05.**

5408.10	- Woven fabrics obtained from high tenacity yarn of viscose rayon :	
5408.10.10	- - Unbleached	MTK
5408.10.90	- - Other	MTK
	- Other woven fabrics, containing 85 % or more by weight of artificial filament or strip or the like :	
5408.21.00	- - Unbleached or bleached	MTK
5408.22.00	- - Dyed	MTK
5408.23.00	- - Of yarns of different colours	MTK
5408.24.00	- - Printed	MTK
	- Other woven fabrics :	
5408.31.00	- - Unbleached or bleached	MTK
5408.32.00	- - Dyed	MTK
5408.33.00	- - Of yarns of different colours	MTK
5408.34.00	- - Printed	MTK

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>Chapter 55</b>					

### Man-made staple fibres

**Note.**

1. Headings 55.01 and 55.02 apply only to man-made filament tow, consisting of parallel filaments of a uniform length equal to the length of the tow, meeting the following specifications :
  - (a) Length of tow exceeding 2 m;
  - (b) Twist less than 5 turns per metre;
  - (c) Measuring per filament less than 67 decitex;
  - (d) Synthetic filament tow only : the tow must be drawn, that is to say, be incapable of being stretched by more than 100 % of its length;
  - (e) Total measurement of tow more than 20,000 decitex.

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

**55.01**

**Synthetic filament tow.**

- Of nylon or other polyamides :

5501.11.00	- - Of aramids	KGM
5501.19.00	- - Other	KGM
5501.20.00	- Of polyesters	KGM
5501.30.00	- Acrylic or modacrylic	KGM
5501.40.00	- Of polypropylene	KGM
5501.90.00	- Other	KGM

**55.02**

**Artificial filament tow.**

5502.10.00	- Of cellulose acetate	KGM
5502.90.00	- Other	KGM

**55.03**

**Synthetic staple fibres, not carded, combed or otherwise processed for spinning.**

- Of nylon or other polyamides :

5503.11.00	- - Of aramids	KGM
5503.19.00	- - Other	KGM
5503.20	- Of polyesters :	
5503.20.10	- - Of a colour other than white	KGM
5503.20.90	- - Other	KGM
5503.30.00	- Acrylic or modacrylic	KGM
5503.40.00	- Of polypropylene	KGM
5503.90	- Other :	
5503.90.10	- - Of polyvinyl alcohol	KGM
5503.90.90	- - Other	KGM

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
<b>55.04</b>		<b>Artificial staple fibres, not carded, combed or otherwise processed for spinning.</b>				
	5504.10.00	- Of viscose rayon		KGM		
	5504.90.00	- Other		KGM		
<b>55.05</b>		<b>Waste (including noils, yarn waste and garnetted stock) of man-made fibres.</b>				
	5505.10.00	- Of synthetic fibres		KGM		
	5505.20.00	- Of artificial fibres		KGM		
<b>55.06</b>		<b>Synthetic staple fibres, carded, combed or otherwise processed for spinning.</b>				
	5506.10.00	- Of nylon or other polyamides		KGM		
	5506.20.00	- Of polyesters		KGM		
	5506.30.00	- Acrylic or modacrylic		KGM		
	5506.40.00	- Of polypropylene		KGM		
	5506.90.00	- Other		KGM		
<b>55.07</b>	5507.00.00	<b>Artificial staple fibres, carded, combed or otherwise processed for spinning.</b>		KGM		
<b>55.08</b>		<b>Sewing thread of man-made staple fibres, whether or not put up for retail sale.</b>				
	5508.10	- Of synthetic staple fibres :				
	5508.10.10	- Put up for retail sale		KGM		
	5508.10.90	- Other		KGM		
	5508.20	- Of artificial staple fibres :				
	5508.20.10	- Put up for retail sale		KGM		
	5508.20.90	- Other		KGM		
<b>55.09</b>		<b>Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.</b>				
		- Containing 85 % or more by weight of staple fibres of nylon or other polyamides :				
	5509.11.00	- - Single yarn		KGM		
	5509.12.00	- - Multiple (folded) or cabled yarn		KGM		
		- Containing 85 % or more by weight of polyester staple fibres :				
	5509.21.00	- - Single yarn		KGM		
	5509.22.00	- - Multiple (folded) or cabled yarn		KGM		
		- Containing 85 % or more by weight of acrylic or modacrylic staple fibres :				
	5509.31.00	- - Single yarn		KGM		
	5509.32.00	- - Multiple (folded) or cabled yarn		KGM		
		- Other yarn, containing 85 % or more by weight of synthetic staple fibres :				
	5509.41.00	- - Single yarn		KGM		
	5509.42.00	- - Multiple (folded) or cabled yarn		KGM		
		- Other yarn, of polyester staple fibres :				
	5509.51.00	- - Mixed mainly or solely with artificial staple fibres		KGM		

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
5509.52	- - Mixed mainly or solely with wool or fine animal hair :					
5509.52.10	- - - Single yarn		KGM			
5509.52.90	- - - Other		KGM			
5509.53.00	- - Mixed mainly or solely with cotton		KGM			
5509.59.00	- - Other		KGM			
	- Other yarn, of acrylic or modacrylic staple fibres :					
5509.61.00	- - Mixed mainly or solely with wool or fine animal hair		KGM			
5509.62.00	- - Mixed mainly or solely with cotton		KGM			
5509.69.00	- - Other		KGM			
	- Other yarn :					
5509.91.00	- - Mixed mainly or solely with wool or fine animal hair		KGM			
5509.92.00	- - Mixed mainly or solely with cotton		KGM			
5509.99.00	- - Other		KGM			
<b>55.10</b>	<b>Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.</b>					
	- Containing 85 % or more by weight of artificial staple fibres :					
5510.11.00	- - Single yarn		KGM			
5510.12.00	- - Multiple (folded) or cabled yarn		KGM			
5510.20.00	- Other yarn, mixed mainly or solely with wool or fine animal hair		KGM			
5510.30.00	- Other yarn, mixed mainly or solely with cotton		KGM			
5510.90.00	- Other yarn		KGM			
<b>55.11</b>	<b>Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.</b>					
5511.10	- Of synthetic staple fibres, containing 85 % or more by weight of such fibres :					
5511.10.10	- - Knitting yarn, crochet thread and embroidery thread		KGM			
5511.10.90	- - Other		KGM			
5511.20	- Of synthetic staple fibres, containing less than 85 % by weight of such fibres :					
5511.20.10	- - Knitting yarn, crochet thread and embroidery thread		KGM			
5511.20.90	- - Other		KGM			
5511.30.00	- Of artificial staple fibres		KGM			
<b>55.12</b>	<b>Woven fabrics of synthetic staple fibres, containing 85 % or more by weight of synthetic staple fibres.</b>					
	- Containing 85 % or more by weight of polyester staple fibres :					
5512.11.00	- - Unbleached or bleached		MTK			
5512.19.00	- - Other		MTK			
	- Containing 85 % or more by weight of acrylic or modacrylic staple fibres :					
5512.21.00	- - Unbleached or bleached		MTK			
5512.29.00	- - Other		MTK			
	- Other :					
5512.91.00	- - Unbleached or bleached		MTK			
5512.99.00	- - Other		MTK			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>55.13</b>		<b>Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m<sup>2</sup>.</b>			
		- Unbleached or bleached :			
	5513.11.00	-- Of polyester staple fibres, plain weave	MTK		
	5513.12.00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	MTK		
	5513.13.00	-- Other woven fabrics of polyester staple fibres	MTK		
	5513.19.00	-- Other woven fabrics	MTK		
		- Dyed :			
	5513.21.00	-- Of polyester staple fibres, plain weave	MTK		
	5513.23.00	-- Other woven fabrics of polyester staple fibres	MTK		
	5513.29.00	-- Other woven fabrics	MTK		
		- Of yarns of different colours :			
	5513.31.00	-- Of polyester staple fibres, plain weave	MTK		
	5513.39.00	-- Other woven fabrics	MTK		
		- Printed :			
	5513.41.00	-- Of polyester staple fibres, plain weave	MTK		
	5513.49.00	-- Other woven fabrics	MTK		
<b>55.14</b>		<b>Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m<sup>2</sup>.</b>			
		- Unbleached or bleached :			
	5514.11.00	-- Of polyester staple fibres, plain weave	MTK		
	5514.12.00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	MTK		
	5514.19.00	-- Other woven fabrics	MTK		
		- Dyed :			
	5514.21.00	-- Of polyester staple fibres, plain weave	MTK		
	5514.22.00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	MTK		
	5514.23.00	-- Other woven fabrics of polyester staple fibres	MTK		
	5514.29.00	-- Other woven fabrics	MTK		
	5514.30.00	- Of yarns of different colours	MTK		
		- Printed :			
	5514.41.00	-- Of polyester staple fibres, plain weave	MTK		
	5514.42.00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	MTK		
	5514.43.00	-- Other woven fabrics of polyester staple fibres	MTK		
	5514.49.00	-- Other woven fabrics	MTK		
<b>55.15</b>		<b>Other woven fabrics of synthetic staple fibres.</b>			
		- Of polyester staple fibres :			
	5515.11.00	-- Mixed mainly or solely with viscose rayon staple fibres	MTK		
	5515.12.00	-- Mixed mainly or solely with man-made filaments	MTK		
	5515.13.00	-- Mixed mainly or solely with wool or fine animal hair	MTK		
	5515.19.00	-- Other	MTK		

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
	- Of acrylic or modacrylic staple fibres :					
5515.21.00	-- Mixed mainly or solely with man-made filaments		MTK			
5515.22.00	-- Mixed mainly or solely with wool or fine animal hair		MTK			
5515.29.00	-- Other		MTK			
	- Other woven fabrics :					
5515.91.00	-- Mixed mainly or solely with man-made filaments		MTK			
5515.99	-- Other :					
5515.99.10	--- Mixed mainly or solely with wool or fine animal hair		MTK			
5515.99.90	--- Other		MTK			
<b>55.16</b>	<b>Woven fabrics of artificial staple fibres.</b>					
	- Containing 85 % or more by weight of artificial staple fibres :					
5516.11.00	-- Unbleached or bleached		MTK			
5516.12.00	-- Dyed		MTK			
5516.13.00	-- Of yarns of different colours		MTK			
5516.14.00	-- Printed		MTK			
	- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with man-made filaments :					
5516.21.00	-- Unbleached or bleached		MTK			
5516.22.00	-- Dyed		MTK			
5516.23.00	-- Of yarns of different colours		MTK			
5516.24.00	-- Printed		MTK			
	- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair :					
5516.31.00	-- Unbleached or bleached		MTK			
5516.32.00	-- Dyed		MTK			
5516.33.00	-- Of yarns of different colours		MTK			
5516.34.00	-- Printed		MTK			
	- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with cotton :					
5516.41.00	-- Unbleached or bleached		MTK			
5516.42.00	-- Dyed		MTK			
5516.43.00	-- Of yarns of different colours		MTK			
5516.44.00	-- Printed		MTK			
	- Other :					
5516.91.00	-- Unbleached or bleached		MTK			
5516.92.00	-- Dyed		MTK			
5516.93.00	-- Of yarns of different colours		MTK			
5516.94.00	-- Printed		MTK			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)

## Chapter 56

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

#### **Notes.**

1. This Chapter does not cover :
  - (a) Wadding, felt or nonwovens, impregnated, coated or covered with substances or preparations (for example, perfumes or cosmetics of Chapter 33, soaps or detergents of heading 34.01, polishes, creams or similar preparations of heading 34.05, fabric softeners of heading 38.09) where the textile material is present merely as a carrying medium;
  - (b) Textile products of heading 58.11;
  - (c) Natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (heading 68.05);
  - (d) Agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading 68.14);
  - (e) Metal foil on a backing of felt or nonwovens (generally Section XIV or XV); or
  - (f) Sanitary towels (pads) and tampons, napkins (diapers) and napkin liners 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.

#### **56.01**

### **Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.**

- Wadding of textile materials and articles thereof :

5601.21.00	- - Of cotton	KGM
5601.22	- - Of man-made fibres :	
5601.22.10	- - - Cigarette tow	KGM
5601.22.90	- - - Other	KGM

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				(4)	(5)	
	(1) (2)	(3)				
	5601.29.00	- - Other	KGM			
	5601.30	- Textile flock and dust and mill neps :				
	5601.30.10	- - Polyamide fibre flock	KGM			
	5601.30.20	- - Polypropylene fibre flock	KGM			
	5601.30.90	- - Other	KGM			
<b>56.02</b>	<b>Felt, whether or not impregnated, coated, covered or laminated.</b>					
	5602.10.00	- Needlemoat felt and stitch-bonded fibre fabrics	KGM			
		- Other felt, not impregnated, coated, covered or laminated :				
	5602.21.00	- - Of wool or fine animal hair	KGM			
	5602.29.00	- - Of other textile materials	KGM			
	5602.90.00	- Other	KGM			
<b>56.03</b>	<b>Nonwovens, whether or not impregnated, coated, covered or laminated.</b>					
		- Of man-made filaments :				
	5603.11.00	- - Weighing not more than 25 g/m <sup>2</sup>	KGM			
	5603.12.00	- - Weighing more than 25 g/m <sup>2</sup> but not more than 70 g/m <sup>2</sup>	KGM			
	5603.13.00	- - Weighing more than 70 g/m <sup>2</sup> but not more than 150 g/m <sup>2</sup>	KGM			
	5603.14.00	- - Weighing more than 150 g/m <sup>2</sup>	KGM			
		- Other :				
	5603.91.00	- - Weighing not more than 25 g/m <sup>2</sup>	KGM			
	5603.92.00	- - Weighing more than 25 g/m <sup>2</sup> but not more than 70 g/m <sup>2</sup>	KGM			
	5603.93.00	- - Weighing more than 70 g/m <sup>2</sup> but not more than 150 g/m <sup>2</sup>	KGM			
	5603.94.00	- - Weighing more than 150 g/m <sup>2</sup>	KGM			
<b>56.04</b>	<b>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.</b>					
	5604.10.00	- Rubber thread and cord, textile covered	KGM			
	5604.90	- Other :				
	5604.90.10	- - Imitation catgut, of silk yarn	KGM			
	5604.90.20	- - Rubber impregnated textile thread yarn	KGM			
	5604.90.30	- - High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon	KGM			
	5604.90.90	- - Other	KGM			
<b>56.05</b>	5605.00.00	<b>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.</b>	KGM			
<b>56.06</b>	5606.00.00	<b>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.</b>	KGM			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>56.07</b> <b>Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.</b>					
	- Of sisal or other textile fibres of the genus <i>Agave</i> :				
5607.21.00	-- Binder or baler twine		TNE		
5607.29.00	-- Other		TNE		
	- Of polyethylene or polypropylene :				
5607.41.00	-- Binder or baler twine		TNE		
5607.49.00	-- Other		TNE		
5607.50	- Of other synthetic fibres :				
5607.50.10	-- V-belt cord of man-made fibres treated with resorcinol formaldehyde; polyamide and polytetrafluoro-ethylene yarns measuring more than 10,000 decitex, of a kind used for sealing pumps, valves and similar articles		TNE		
5607.50.90	-- Other		TNE		
5607.90	- Other :				
5607.90.10	-- Of artificial fibres		TNE		
	- - Of abaca (Manila hemp or <i>Musa textilis</i> Nee) or other hard (leaf) fibres :				
5607.90.21	-- - Of abaca (Manila hemp or <i>Musa textilis</i> Nee)		TNE		
5607.90.22	-- - Of other hard (leaf) fibres		TNE		
5607.90.30	-- Of jute or other textile bast fibres of heading 53.03		TNE		
5607.90.90	-- Other		TNE		
<b>56.08</b> <b>Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.</b>					
	- Of man-made textile materials :				
5608.11.00	-- Made up fishing nets		KGM		
5608.19	-- Other :				
5608.19.20	-- - Net bags		KGM		
5608.19.90	-- - Other		KGM		
5608.90	- Other :				
5608.90.10	-- Net bags		KGM		
5608.90.90	-- Other		KGM		
56.09	5609.00.00	<b>Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.</b>	KGM		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)

## 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.

#### 57.01

##### Carpets and other textile floor coverings, knotted, whether or not made up.

5701.10	- Of wool or fine animal hair :	
5701.10.10	- - Prayer rugs	MTK
5701.10.90	- - Other	MTK
5701.90	- Of other textile materials :	
	- - Of cotton :	
5701.90.11	- - - Prayer rugs	MTK
5701.90.19	- - - Other	MTK
5701.90.20	- - Of jute fibres	MTK
	- - Other :	
5701.90.91	- - - Prayer rugs	MTK
5701.90.99	- - - Other	MTK

#### 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	MTK
5702.20.00	- Floor coverings of coconut fibres (coir)	MTK
	- Other, of pile construction, not made up :	
5702.31.00	- - Of wool or fine animal hair	MTK
5702.32.00	- - Of man-made textile materials	MTK
5702.39	- - Of other textile materials :	
5702.39.10	- - - Of cotton	MTK
5702.39.20	- - - Of jute fibres	MTK
5702.39.90	- - - Other	MTK
	- Other, of pile construction, made up :	
5702.41	- - Of wool or fine animal hair :	
5702.41.10	- - - Prayer rugs	MTK
5702.41.90	- - - Other	MTK
5702.42	- - Of man-made textile materials :	
5702.42.10	- - - Prayer rugs	MTK
5702.42.90	- - - Other	MTK

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
5702.49	- Of other textile materials :					
	- - Of cotton :					
5702.49.11	- - - Prayer rugs		MTK			
5702.49.19	- - - Other		MTK			
5702.49.20	- - Of jute fibres		MTK			
	- - - Other :					
5702.49.91	- - - Prayer rugs		MTK			
5702.49.99	- - - Other		MTK			
5702.50	- Other, not of pile construction, not made up :					
5702.50.10	- Of cotton		MTK			
5702.50.20	- Of jute fibres		MTK			
5702.50.90	- - Other		MTK			
	- Other, not of pile construction, made up :					
5702.91	- - Of wool or fine animal hair :					
5702.91.10	- - - Prayer rugs		MTK			
5702.91.90	- - - Other		MTK			
5702.92	- - Of man-made textile materials :					
5702.92.10	- - - Prayer rugs		MTK			
5702.92.90	- - - Other		MTK			
5702.99	- - Of other textile materials :					
	- - - Of cotton :					
5702.99.11	- - - - Prayer rugs		MTK			
5702.99.19	- - - - Other		MTK			
5702.99.20	- - - Of jute fibres		MTK			
	- - - Other :					
5702.99.91	- - - - Prayer rugs		MTK			
5702.99.99	- - - - Other		MTK			

**57.03 Carpets and other textile floor coverings (including turf), tufted, whether or not made up.**

5703.10	- Of wool or fine animal hair :					
5703.10.10	- - Floor mats of a kind used for motor vehicles of headings 87.02, 87.03 or 87.04		MTK			
5703.10.20	- - Prayer rugs		MTK			
5703.10.30	- - Flooring carpets of a kind used for motor vehicles of headings 87.02, 87.03 or 87.04	MTK				
5703.10.90	- - Other		MTK			
	- Of nylon or other polyamides :					
5703.21.00	- - Turf		MTK			
5703.29	- - Other :					
5703.29.10	- - - Prayer rugs		MTK			
5703.29.90	- - - Other		MTK			
	- Of other man-made textile materials :					

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
	5703.31.00	- - Turf		MTK	
	5703.39	- - Other :			
	5703.39.10	- - - Prayer rugs		MTK	
	5703.39.90	- - - Other		MTK	
	5703.90	- Of other textile materials :			
		- - Of cotton :			
	5703.90.11	- - - Prayer rugs		MTK	
	5703.90.19	- - - Other		MTK	
		- - Of jute fibres :			
	5703.90.21	- - - Floor mats of a kind used for motor vehicles of headings 87.02, 87.03 or 87.04		MTK	
	5703.90.22	- - - Flooring carpets of a kind used for motor vehicles of headings 87.02, 87.03 or 87.04		MTK	
	5703.90.29	- - - Other		MTK	
		- - Other :			
	5703.90.91	- - - Floor mats of a kind used for motor vehicles of headings 87.02, 87.03 or 87.04		MTK	
	5703.90.92	- - - Prayer rugs		MTK	
	5703.90.93	- - - Flooring carpets of a kind used for motor vehicles of headings 87.02, 87.03 or 87.04		MTK	
	5703.90.99	- - - Other		MTK	
<b>57.04</b>	<b>Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.</b>				
	5704.10.00	- Tiles, having a maximum surface area of 0.3 m <sup>2</sup>		MTK	
	5704.20.00	- Tiles, having a maximum surface area exceeding 0.3 m <sup>2</sup> but not exceeding 1 m <sup>2</sup>		MTK	
	5704.90.00	- Other		MTK	
<b>57.05</b>	<b>Other carpets and other textile floor coverings, whether or not made up.</b>				
		- Of cotton :			
	5705.00.11	- - Prayer rugs		MTK	
	5705.00.19	- - Other		MTK	
		- Of jute fibres :			
	5705.00.21	- - Non-woven floor coverings, of a kind used for motor vehicles of headings 87.02, 87.03 or 87.04		MTK	
	5705.00.29	- - Other		MTK	
		- Other :			
	5705.00.91	- - Prayer rugs		MTK	
	5705.00.92	- - Non-woven floor coverings, of a kind used for motor vehicles of heading 87.02, 87.03 or 87.04		MTK	
	5705.00.99	- - Other		MTK	

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)

## 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 30 cm; and
  - (c) Bias binding with folded edges, of a width when unfolded not exceeding 30 cm.

Narrow woven fabrics with woven fringes are to be classified in heading 58.08.

6. In heading 58.10, the expression “embroidery” means, inter alia, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn appliquéd 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.

#### **58.01**

#### **Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.**

5801.10	- Of wool or fine animal hair :	
5801.10.10	-- Coated, covered or laminated	MTK
5801.10.90	-- Other	MTK
	- Of cotton :	
5801.21	-- Uncut weft pile fabrics :	
5801.21.10	--- Coated, covered or laminated	MTK
5801.21.90	--- Other	MTK
5801.22	-- Cut corduroy :	
5801.22.10	--- Coated, covered or laminated	MTK
5801.22.90	--- Other	MTK
5801.23	-- Other weft pile fabrics :	
5801.23.10	--- Coated, covered or laminated	MTK
5801.23.90	--- Other	MTK
5801.26	-- Chenille fabrics :	
5801.26.10	--- Coated, covered or laminated	MTK

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
5801.26.90	- - - Other		MTK		
5801.27	- - Warp pile fabrics :				
5801.27.10	- - - Coated, covered or laminated		MTK		
5801.27.90	- - - Other		MTK		
	- Of man-made fibres :				
5801.31	- - Uncut weft pile fabrics :				
5801.31.10	- - - Coated, covered or laminated		MTK		
5801.31.90	- - - Other		MTK		
5801.32	- - Cut corduroy :				
5801.32.10	- - - Coated, covered or laminated		MTK		
5801.32.90	- - - Other		MTK		
5801.33	- - Other weft pile fabrics :				
5801.33.10	- - - Coated, covered or laminated		MTK		
5801.33.90	- - - Other		MTK		
5801.36	- - Chenille fabrics :				
5801.36.10	- - - Coated, covered or laminated		MTK		
5801.36.90	- - - Other		MTK		
5801.37	- - Warp pile fabrics :				
	- - - Coated, covered or laminated :				
5801.37.11	- - - - With cut pile		MTK		
5801.37.12	- - - - With uncut pile		MTK		
	- - - Other :				
5801.37.91	- - - - With cut pile		MTK		
5801.37.92	- - - - With uncut pile		MTK		
5801.90	- Of other textile materials :				
	- - Of silk :				
5801.90.11	- - - Coated, covered or laminated		MTK		
5801.90.19	- - - Other		MTK		
	- - Other :				
5801.90.91	- - - Coated, covered or laminated		MTK		
5801.90.99	- - - Other		MTK		

58.02

**Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 58.06; tufted textile fabrics, other than products of heading 57.03.**

5802.10	- Terry towelling and similar woven terry fabrics, of cotton :	
5802.10.10	- - Unbleached	MTK
5802.10.90	- - Other	MTK
5802.20	- Terry towelling and similar woven terry fabrics, of other textile materials :	
5802.20.10	- - Of wool or fine animal hair	MTK
5802.20.90	- - Other	MTK
5802.30	- Tufted textile fabrics :	

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				(4)	(5)	
	(1) (2)	(3)				
	5802.30.10	- - Impregnated, coated or covered	MTK			
	5802.30.20	- - Woven, of cotton or of man-made fibres	MTK			
	5802.30.30	- - Woven, of other materials	MTK			
	5802.30.90	- - Other	MTK			
<b>58.03</b>	<b>Gauze, other than narrow fabrics of heading 58.06.</b>					
	5803.00.10	- Of cotton	MTK			
	5803.00.20	- Of man-made fibres	MTK			
	5803.00.30	- Of wool or fine animal hair	MTK			
	5803.00.90	- Other	MTK			
<b>58.04</b>	<b>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.</b>					
	5804.10	- Tulles and other net fabrics :				
		- - Of silk :				
	5804.10.11	- - - Impregnated, coated, covered or laminated	MTK			
	5804.10.19	- - - Other	MTK			
		- - Of cotton :				
	5804.10.21	- - - Impregnated, coated, covered or laminated	MTK			
	5804.10.29	- - - Other	MTK			
		- - Other :				
	5804.10.91	- - - Impregnated, coated, covered or laminated	MTK			
	5804.10.99	- - - Other	MTK			
		- Mechanically made lace :				
	5804.21	- - Of man-made fibres :				
	5804.21.10	- - - Impregnated, coated, covered or laminated	MTK			
	5804.21.90	- - - Other	MTK			
	5804.29	- - Of other textile materials :				
	5804.29.10	- - - Impregnated, coated, covered or laminated	MTK			
	5804.29.90	- - - Other	MTK			
	5804.30.00	- Hand-made lace	MTK			
<b>58.05</b>	<b>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.</b>					
	5805.00.10	- Of cotton	KGM			
	5805.00.90	- Other	KGM			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>58.06</b>		<b>Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).</b>			
5806.10	- Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics :				
5806.10.10	-- Of silk		KGM		
5806.10.20	-- Of cotton		KGM		
5806.10.90	-- Other		KGM		
5806.20	- Other woven fabrics, containing by weight 5 % or more of elastomeric yarn or rubber thread :				
5806.20.10	-- Tape of a kind used to wrap the grips or handles of sports equipment		KGM		
5806.20.90	-- Other		KGM		
	- Other woven fabrics :				
5806.31	-- Of cotton :				
5806.31.10	--- Narrow woven fabrics suitable for the manufacture of inked ribbons for typewriters or similar machines		KGM		
5806.31.20	--- Backing of a kind used for electrical insulating paper		KGM		
5806.31.30	--- Ribbons of a kind used for making slide fasteners and of a width not exceeding 12 mm		KGM		
5806.31.90	--- Other		KGM		
5806.32	-- Of man-made fibres :				
5806.32.10	--- Narrow woven fabrics suitable for the manufacture of inked ribbons for typewriters or similar machines; safety seat belt fabrics		KGM		
5806.32.40	--- Backing of a kind used for electrical insulating paper		KGM		
5806.32.50	--- Ribbons of a kind used for making slide fasteners and of a width not exceeding 12 mm		KGM		
5806.32.90	--- Other		KGM		
5806.39	-- Of other textile materials :				
5806.39.10	--- Of silk		KGM		
	-- Other :				
5806.39.91	---- Backing of a kind used for electrical insulating paper		KGM		
5806.39.92	---- Narrow woven fabrics suitable for the manufacture of inked ribbons for typewriters or similar machines		KGM		
5806.39.93	---- Ribbons of a kind used for making slide fasteners and of a width not exceeding 12 mm		KGM		
5806.39.99	---- Other		KGM		
5806.40.00	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)		KGM		
<b>58.07</b>		<b>Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.</b>			
5807.10.00	- Woven		KGM		
5807.90	- Other :				
5807.90.10	-- Of nonwoven fabrics		KGM		
5807.90.90	-- Other		KGM		

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
<b>58.08</b>		<b>Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.</b>				
	5808.10	- Braids in the piece :				
	5808.10.10	- - Combined with rubber thread		KGM		
	5808.10.90	- - Other		KGM		
	5808.90	- Other :				
	5808.90.10	- - Combined with rubber thread		KGM		
	5808.90.90	- - Other		KGM		
<b>58.09</b>	5809.00.00	<b>Woven fabrics of metal thread and woven fabrics of metallised yarn of heading MTK 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.</b>				
<b>58.10</b>		<b>Embroidery in the piece, in strips or in motifs.</b>				
	5810.10.00	- Embroidery without visible ground		KGM		
		- Other embroidery :				
	5810.91.00	- - Of cotton		KGM		
	5810.92.00	- - Of man-made fibres		KGM		
	5810.99.00	- - Of other textile materials		KGM		
<b>58.11</b>		<b>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.</b>				
	5811.00.10	- Of wool or fine or coarse animal hair		KGM		
	5811.00.90	- Other		KGM		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)

## 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 59.03, “textile fabrics laminated with plastics” means products made by the assembly of one or more layers of fabrics with one or more sheets or film of plastics which are combined by any process that bonds the layers together, whether or not the sheets or film of plastics are visible to the naked eye in the cross-section.
4. For the purposes of heading 59.05, the expression “textile wall coverings” applies to products in rolls, of a width of not less than 45 cm, suitable for wall or ceiling decoration, consisting of a textile surface which has been fixed on a backing or has been treated on the back (impregnated or coated to permit pasting).

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

5. For the purposes of heading 59.06, the expression “rubberised textile fabrics” means :
  - (a) Textile fabrics impregnated, coated, covered or laminated with rubber,
    - (i) Weighing not more than 1,500 g/m<sup>2</sup>; or
    - (ii) Weighing more than 1,500 g/m<sup>2</sup> and containing more than 50 % by weight of textile material;

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
	(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 strips 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.				
6.		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).				
7.		Heading 59.10 does not apply to :				
	(a)	Transmission or conveyor belting, of textile material, of a thickness of less than 3 mm; or				
	(b)	Transmission or conveyor belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber (heading 40.10).				
8.		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)	Filtering or 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;				

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				(4)	(5)	
		(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).				
<b>59.01</b> <b>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.</b>						
5901.10.00	- Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	MTK				
5901.90	- Other :					
5901.90.10	- - Tracing cloth	MTK				
5901.90.20	- - Prepared painting canvas	MTK				
5901.90.90	- - Other	MTK				
<b>59.02</b> <b>Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.</b>						
5902.10	- Of nylon or other polyamides :					
	- - Chafer fabric, rubberised :					
5902.10.11	- - - Of nylon-6 yarn	MTK				
5902.10.19	- - - Other	MTK				
	- - Other :					
5902.10.91	- - - Of nylon-6 yarn	MTK				
5902.10.99	- - - Other	MTK				
5902.20	- Of polyesters :					
5902.20.20	- - Chafer fabric, rubberised	MTK				
	- - Other :					
5902.20.91	- - - Containing cotton	MTK				
5902.20.99	- - - Other	MTK				
5902.90.00	- Other	MTK				
<b>59.03</b> <b>Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.</b>						
5903.10	- With poly(vinyl chloride) :					
5903.10.10	- - Interlining	MTK				
5903.10.90	- - Other	MTK				
5903.20.00	- With polyurethane	MTK				
5903.90	- Other :					
5903.90.10	- - Canvas-type fabrics impregnated, coated, covered or laminated with nylon or other polyamides	MTK				
5903.90.90	- - Other	MTK				

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>59.04</b>	<b>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.</b>				
5904.10.00	- Linoleum		MTK		
5904.90.00	- Other		MTK		
<b>59.05</b>	<b>Textile wall coverings.</b>				
5905.00.10	- Of wool or fine or coarse animal hair		MTK		
5905.00.90	- Other		MTK		
<b>59.06</b>	<b>Rubberised textile fabrics, other than those of heading 59.02.</b>				
5906.10.00	- Adhesive tape of a width not exceeding 20 cm		KGM		
	- Other :				
5906.91.00	-- Knitted or crocheted		KGM		
5906.99	-- Other :				
5906.99.10	--- Rubberised sheeting suitable for hospital use		KGM		
5906.99.90	--- Other		KGM		
<b>59.07</b>	<b>Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.</b>				
5907.00.10	- Fabrics impregnated, coated or covered with oil or oil-based preparations		MTK		
5907.00.30	- Fabrics impregnated, coated or covered with fire resistant substances		MTK		
5907.00.40	- Fabrics impregnated, coated or covered with flock velvet, the entire surface of which is covered with textile flock		MTK		
5907.00.50	- Fabrics impregnated, coated or covered with wax, tar, bitumen or similar products		MTK		
5907.00.60	- Fabrics impregnated, coated or covered with other substances		MTK		
5907.00.90	- Other		MTK		
<b>59.08</b>	<b>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.</b>				
5908.00.10	- Wicks; incandescent gas mantles		KGM		
5908.00.90	- Other		KGM		
<b>59.09</b>	<b>Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.</b>				
5909.00.10	- Fire hoses		MTR		
5909.00.90	- Other		MTR		
<b>59.10 5910.00.00</b>	<b>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.</b>		KGM		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>59.11 Textile products and articles, for technical uses, specified in Note 8 to this Chapter.</b>					
5911.10.00	- Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with KGM 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)				
5911.20.00	- Bolting cloth, whether or not made up		KGM		
	- Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement) :				
5911.31.00	- - Weighing less than 650 g/m <sup>2</sup>		KGM		
5911.32.00	- - Weighing 650 g/m <sup>2</sup> or more		KGM		
5911.40.00	- Filtering or straining cloth of a kind used in oil presses or the like, including that of KGM human hair				
5911.90	- Other :				
5911.90.10	- - Gaskets and seals		KGM		
5911.90.90	- - Other		KGM		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)

## Chapter 60

### Knitted or crocheted fabrics

#### Notes.

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

#### Subheading Note.

1. Subheading 6005.35 covers fabrics of polyethylene monofilament or of polyester multifilament, weighing not less than 30 g/m<sup>2</sup> and not more than 55 g/m<sup>2</sup>, having a mesh size of not less than 20 holes/cm<sup>2</sup> and not more than 100 holes/cm<sup>2</sup>, and impregnated or coated with alpha-cypermethrin (ISO), chlorfenapyr (ISO), deltamethrin (INN, ISO), lambda-cyhalothrin (ISO), permethrin (ISO) or pirimiphos-methyl (ISO).

## 60.01

### Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted.

6001.10.00	- "Long pile" fabrics	MTK
	- Looped pile fabrics :	
6001.21.00	- - Of cotton	MTK
6001.22.00	- - Of man-made fibres	MTK
6001.29.00	- - Of other textile materials	MTK
	- Other :	
6001.91.00	- - Of cotton	MTK
6001.92	- - Of man-made fibres :	
6001.92.20	- - - Pile fabrics of 100 % polyester staple fibres, of a width not less than 63.5 mm but not more than 76.2 mm, suitable for use in the manufacture of paint rollers	MTK
6001.92.30	- - - Containing elastomeric yarn or rubber thread	MTK
6001.92.90	- - - Other	MTK
6001.99.00	- - Of other textile materials	MTK

## 60.02

### Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread, other than those of heading 60.01.

6002.40.00	- Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread	MTK
6002.90.00	- Other	MTK

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>60.03</b>	<b>Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02.</b>				
6003.10.00	- Of wool or fine animal hair		MTK		
6003.20.00	- Of cotton		MTK		
6003.30.00	- Of synthetic fibres		MTK		
6003.40.00	- Of artificial fibres		MTK		
6003.90.00	- Other		MTK		
<b>60.04</b>	<b>Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread, other than those of heading 60.01.</b>				
6004.10	- Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread				
	:				
6004.10.10	-- Containing by weight not more than 20 % of elastomeric yarn		MTK		
6004.10.90	-- Other		MTK		
6004.90.00	- Other		MTK		
<b>60.05</b>	<b>Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04.</b>				
	- Of cotton :				
6005.21.00	-- Unbleached or bleached		MTK		
6005.22.00	-- Dyed		MTK		
6005.23.00	-- Of yarns of different colours		MTK		
6005.24.00	-- Printed		MTK		
	- Of synthetic fibres :				
6005.35.00	-- Fabrics specified in Subheading Note 1 to this Chapter		MTK		
6005.36	-- Other, unbleached or bleached :				
6005.36.10	--- Knitted swimwear fabrics of polyester and polybutylene terephthalate in which polyester predominates by weight		MTK		
6005.36.90	--- Other		MTK		
6005.37	-- Other, dyed :				
6005.37.10	--- Knitted swimwear fabrics of polyester and polybutylene terephthalate in which polyester predominates by weight		MTK		
6005.37.90	--- Other		MTK		
6005.38	-- Other, of yarns of different colours :				
6005.38.10	--- Knitted swimwear fabrics of polyester and polybutylene terephthalate in which polyester predominates by weight		MTK		
6005.38.90	--- Other		MTK		
6005.39	-- Other, printed :				
6005.39.10	--- Knitted swimwear fabrics of polyester and polybutylene terephthalate in which polyester predominates by weight		MTK		
6005.39.90	--- Other		MTK		
	- Of artificial fibres :				
6005.41.00	-- Unbleached or bleached		MTK		
6005.42.00	-- Dyed		MTK		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY	
(1)	(2)	(3)	(4)	(5)	(6)	(7)
6005.43.00	- - Of yarns of different colours		MTK			
6005.44.00	- - Printed		MTK			
6005.90	- Other :					
6005.90.10	- - Of wool or fine animal hair		MTK			
6005.90.90	- - Other		MTK			
<b>60.06</b>	<b>Other knitted or crocheted fabrics.</b>					
6006.10.00	- Of wool or fine animal hair		MTK			
	- Of cotton :					
6006.21.00	- - Unbleached or bleached		MTK			
6006.22.00	- - Dyed		MTK			
6006.23.00	- - Of yarns of different colours		MTK			
6006.24.00	- - Printed		MTK			
	- Of synthetic fibres :					
6006.31	- - Unbleached or bleached :					
6006.31.10	- - - Nylon fibre mesh of a kind used as backing material for mosaic tiles		MTK			
6006.31.20	- - - Elastic (combined with rubber threads)		MTK			
6006.31.90	- - - Other		MTK			
6006.32	- - Dyed :					
6006.32.10	- - - Nylon fibre mesh of a kind used as backing material for mosaic tiles		MTK			
6006.32.20	- - - Elastic (combined with rubber threads)		MTK			
6006.32.90	- - - Other		MTK			
6006.33	- - Of yarns of different colours :					
6006.33.10	- - - Elastic (combined with rubber threads)		MTK			
6006.33.90	- - - Other		MTK			
6006.34	- - Printed :					
6006.34.10	- - - Elastic (combined with rubber threads)		MTK			
6006.34.90	- - - Other		MTK			
	- Of artificial fibres :					
6006.41	- - Unbleached or bleached :					
6006.41.10	- - - Elastic (combined with rubber threads)		MTK			
6006.41.90	- - - Other		MTK			
6006.42	- - Dyed :					
6006.42.10	- - - Elastic (combined with rubber threads)		MTK			
6006.42.90	- - - Other		MTK			
6006.43	- - Of yarns of different colours :					
6006.43.10	- - - Elastic (combined with rubber threads)		MTK			
6006.43.90	- - - Other		MTK			
6006.44	- - Printed :					
6006.44.10	- - - Elastic (combined with rubber threads)		MTK			
6006.44.90	- - - Other		MTK			
6006.90.00	- Other		MTK			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)

## Chapter 61

### Articles of apparel and clothing accessories, knitted or crocheted

#### Notes.

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

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

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

The term “suit” includes the following sets of garments, whether or not they fulfil all the above conditions:

- morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
  - evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
  - dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.
- (b) The term “ensemble” means a set of garments (other than suits and articles of heading 61.07, 61.08 or 61.09), composed of several pieces made up in identical fabric, put up for retail sale, and comprising :
- one garment designed to cover the upper part of the body, with the exception of pullovers which may form a second upper garment in the sole context of twin sets, and of waistcoats which may also form a second upper garment, and
  - one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term "ensemble" does not apply to track suits or ski suits, of heading 61.12.					
4.		Headings 61.05 and 61.06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment, or garments having an average of less than 10 stitches per linear centimetre in each direction counted on an area measuring at least 10 cm x 10 cm. Heading 61.05 does not cover sleeveless garments.			
"Shirts" and "shirt-blouses" are garments designed to cover the upper part of the body, having long or short sleeves and a full or partial opening starting at the neckline. "Blouses" are loose-fitting garments also designed to cover the upper part of the body but may be sleeveless and with or without an opening at the neckline. "Shirts", "shirt-blouses" and "blouses" may also have a collar.					
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, <i>prima facie</i> , 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, <i>prima facie</i> , classifiable both in heading 61.13 and in other headings of this Chapter, excluding heading 61.11, are to be classified in heading 61.13.			
9.		Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys' garments, and those designed for right over left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.			
Garments which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments.					
10.		Articles of this Chapter may be made of metal thread.			

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
<b>61.01</b>		<b>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.</b>				
	6101.20.00	- Of cotton		TEN		
	6101.30.00	- Of man-made fibres		TEN		
	6101.90.00	- Of other textile materials		TEN		
<b>61.02</b>		<b>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.</b>				
	6102.10.00	- Of wool or fine animal hair		TEN		
	6102.20.00	- Of cotton		TEN		
	6102.30.00	- Of man-made fibres		TEN		
	6102.90.00	- Of other textile materials		TEN		
<b>61.03</b>		<b>Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.</b>				
	6103.10.00	- Suits		TEN		
		- Ensembles :				
	6103.22.00	- - Of cotton		TEN		
	6103.23.00	- - Of synthetic fibres		TEN		
	6103.29.00	- - Of other textile materials		TEN		
		- Jackets and blazers :				
	6103.31.00	- - Of wool or fine animal hair		TEN		
	6103.32.00	- - Of cotton		TEN		
	6103.33.00	- - Of synthetic fibres		TEN		
	6103.39	- - Of other textile materials :				
	6103.39.10	- - - Of ramie, linen or silk		TEN		
	6103.39.90	- - - Other		TEN		
		- Trousers, bib and brace overalls, breeches and shorts :				
	6103.41.00	- - Of wool or fine animal hair		TEN		
	6103.42.00	- - Of cotton		TEN		
	6103.43.00	- - Of synthetic fibres		TEN		
	6103.49.00	- - Of other textile materials		TEN		
<b>61.04</b>		<b>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.</b>				
		- Suits :				
	6104.13.00	- - Of synthetic fibres		TEN		
	6104.19	- - Of other textile materials :				
	6104.19.20	- - - Of cotton		TEN		
	6104.19.90	- - - Other		TEN		
		- Ensembles :				

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY	
(1)	(2)	(3)	(4)	(5)	(6)	(7)
6104.22.00	- - Of cotton		TEN			
6104.23.00	- - Of synthetic fibres		TEN			
6104.29.00	- - Of other textile materials		TEN			
	- Jackets and blazers :					
6104.31.00	- - Of wool or fine animal hair		TEN			
6104.32.00	- - Of cotton		TEN			
6104.33.00	- - Of synthetic fibres		TEN			
6104.39.00	- - Of other textile materials		TEN			
	- Dresses :					
6104.41.00	- - Of wool or fine animal hair		TEN			
6104.42.00	- - Of cotton		TEN			
6104.43.00	- - Of synthetic fibres		TEN			
6104.44.00	- - Of artificial fibres		TEN			
6104.49.00	- - Of other textile materials		TEN			
	- Skirts and divided skirts :					
6104.51.00	- - Of wool or fine animal hair		TEN			
6104.52.00	- - Of cotton		TEN			
6104.53.00	- - Of synthetic fibres		TEN			
6104.59.00	- - Of other textile materials		TEN			
	- Trousers, bib and brace overalls, breeches and shorts :					
6104.61.00	- - Of wool or fine animal hair		TEN			
6104.62.00	- - Of cotton		TEN			
6104.63.00	- - Of synthetic fibres		TEN			
6104.69.00	- - Of other textile materials		TEN			
<b>61.05</b>	<b>Men's or boys' shirts, knitted or crocheted.</b>					
6105.10.00	- Of cotton		TEN			
6105.20	- Of man-made fibres :					
6105.20.10	- - Of synthetic fibres		TEN			
6105.20.20	- - Of artificial fibres		TEN			
6105.90.00	- Of other textile materials		TEN			
<b>61.06</b>	<b>Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.</b>					
6106.10.00	- Of cotton		TEN			
6106.20.00	- Of man-made fibres		TEN			
6106.90.00	- Of other textile materials		TEN			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>61.07</b>	<b>Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.</b>				
	- Underpants and briefs :				
6107.11.00	- - Of cotton		TEN		
6107.12.00	- - Of man-made fibres		TEN		
6107.19.00	- - Of other textile materials		TEN		
	- Nightshirts and pyjamas :				
6107.21.00	- - Of cotton		TEN		
6107.22.00	- - Of man-made fibres		TEN		
6107.29.00	- - Of other textile materials		TEN		
	- Other :				
6107.91.00	- - Of cotton		TEN		
6107.99.00	- - Of other textile materials		TEN		
<b>61.08</b>	<b>Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles, knitted or crocheted.</b>				
	- Slips and petticoats :				
6108.11.00	- - Of man-made fibres		TEN		
6108.19	- - Of other textile materials :				
6108.19.20	- - - Of wool or fine animal hair		TEN		
6108.19.30	- - - Of cotton		TEN		
6108.19.40	- - - Of silk		TEN		
6108.19.90	- - - Other		TEN		
	- Briefs and panties :				
6108.21.00	- - Of cotton		TEN		
6108.22.00	- - Of man-made fibres		TEN		
6108.29.00	- - Of other textile materials		TEN		
	- Nightdresses and pyjamas :				
6108.31.00	- - Of cotton		TEN		
6108.32.00	- - Of man-made fibres		TEN		
6108.39.00	- - Of other textile materials		TEN		
	- Other :				
6108.91.00	- - Of cotton		TEN		
6108.92.00	- - Of man-made fibres		TEN		
6108.99.00	- - Of other textile materials		TEN		
<b>61.09</b>	<b>T-shirts, singlets and other vests, knitted or crocheted.</b>				
	- Of cotton :				
6109.10	- - For men or boys		TEN		
6109.10.20	- - For women or girls		TEN		
6109.90	- Of other textile materials :				
6109.90.10	- - For men or boys, of ramie, linen or silk		TEN		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
	6109.90.20	- For men or boys, of other textile materials		TEN	
	6109.90.30	- For women or girls		TEN	
<b>61.10</b>	<b>Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.</b>				
	- Of wool or fine animal hair :				
	6110.11.00	- - Of wool		TEN	
	6110.12.00	- - Of Kashmir (cashmere) goats		TEN	
	6110.19.00	- - Other		TEN	
	6110.20.00	- Of cotton		TEN	
	6110.30.00	- Of man-made fibres		TEN	
	6110.90.00	- Of other textile materials		TEN	
<b>61.11</b>	<b>Babies' garments and clothing accessories, knitted or crocheted.</b>				
	6111.20.00	- Of cotton		TEN	
	6111.30.00	- Of synthetic fibres		TEN	
	6111.90	- Of other textile materials :			
	6111.90.10	- - Of wool or fine animal hair		TEN	
	6111.90.90	- - Other		TEN	
<b>61.12</b>	<b>Track suits, ski suits and swimwear, knitted or crocheted.</b>				
	- Track suits :				
	6112.11.00	- - Of cotton		TEN	
	6112.12.00	- - Of synthetic fibres		TEN	
	6112.19.00	- - Of other textile materials		TEN	
	6112.20.00	- Ski suits		TEN	
	- Men's or boys' swimwear :				
	6112.31.00	- - Of synthetic fibres		TEN	
	6112.39.00	- - Of other textile materials		TEN	
	- Women's or girls' swimwear :				
	6112.41	- - Of synthetic fibres :			
	6112.41.10	- - - Mastectomy swimwear (post breast surgery swimwear)		TEN	
	6112.41.90	- - - Other		TEN	
	6112.49	- - Of other textile materials :			
	6112.49.10	- - - Mastectomy swimwear (post breast surgery swimwear)		TEN	
	6112.49.90	- - - Other		TEN	
<b>61.13</b>	<b>Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.</b>				
	6113.00.10	- Divers' suits (wetsuits)		TEN	
	6113.00.30	- Garments used for protection from fire		TEN	
	6113.00.40	- Other protective work garments		TEN	
	6113.00.90	- Other		TEN	

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>61.14</b>	<b>Other garments, knitted or crocheted.</b>				
6114.20.00	- Of cotton		TEN		
6114.30	- Of man-made fibres :				
6114.30.20	-- Garments used for protection from fire		TEN		
6114.30.90	-- Other		TEN		
6114.90	- Of other textile materials :				
6114.90.10	-- Of wool or fine animal hair		TEN		
6114.90.90	-- Other		TEN		
<b>61.15</b>	<b>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.</b>				
6115.10	- Graduated compression hosiery (for example, stockings for varicose veins) :				
6115.10.10	-- Stockings for varicose veins, of synthetic fibres		TEN		
6115.10.90	-- Other		TEN		
	- Other panty hose and tights :				
6115.21.00	-- Of synthetic fibres, measuring per single yarn less than 67 decitex		TPR		
6115.22.00	-- Of synthetic fibres, measuring per single yarn 67 decitex or more		TPR		
6115.29	-- Of other textile materials :				
6115.29.10	-- Of cotton		TPR		
6115.29.90	-- Other		TPR		
6115.30	- Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex :				
6115.30.10	-- Of cotton		TPR		
6115.30.90	-- Other		TPR		
	- Other :				
6115.94.00	-- Of wool or fine animal hair		TPR		
6115.95.00	-- Of cotton		TPR		
6115.96.00	-- Of synthetic fibres		TPR		
6115.99.00	-- Of other textile materials		TPR		
<b>61.16</b>	<b>Gloves, mittens and mitts, knitted or crocheted.</b>				
6116.10	- Impregnated, coated, covered or laminated with plastics or rubber :				
6116.10.10	-- Divers' gloves		TPR		
6116.10.90	-- Other		TPR		
	- Other :				
6116.91.00	-- Of wool or fine animal hair		TPR		
6116.92.00	-- Of cotton		TPR		
6116.93.00	-- Of synthetic fibres		TPR		
6116.99.00	-- Of other textile materials		TPR		

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
<b>61.17</b>		<b>Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.</b>				
6117.10		- Shawls, scarves, mufflers, mantillas, veils and the like :				
6117.10.10		- - Of cotton		KGM		
6117.10.90		- - Other		KGM		
6117.80		- Other accessories :				
		- - Ties, bow ties and cravats :				
6117.80.11		- - - Of wool or fine animal hair		KGM		
6117.80.19		- - - Other		KGM		
6117.80.20		- - Wrist bands, knee bands or ankle bands		KGM		
6117.80.90		- - Other		KGM		
6117.90.00		- Parts		KGM		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)

## 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.

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
		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. Headings 62.05 and 62.06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment. Heading 62.05 does not cover sleeveless garments.						
		"Shirts" and "shirt-blouses" are garments designed to cover the upper part of the body, having long or short sleeves and a full or partial opening starting at the neckline. "Blouses" are loose-fitting garments also designed to cover the upper part of the body but may be sleeveless and with or without an opening at the neckline. "Shirts", "shirt-blouses" and "blouses" may also have a collar.				
5. 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, <i>prima facie</i> , classifiable both in heading 62.09 and in other headings of this Chapter are to be classified in heading 62.09.				
6. Garments which are, <i>prima facie</i> , 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.						
7. 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.				
8. 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.						
9. Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys' garments, and those designed for right over left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.						
		Garments which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments.				
10. Articles of this Chapter may be made of metal thread						

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>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.</b>					
6201.20	- Of wool or fine animal hair :				
6201.20.10	- - Overcoats, raincoats, car-coats, cloaks, capes, ponchos, three-quarter coats, TEN greatcoats, hooded capes, duffel coats, trench coats, gabardines and padded waistcoats				
6201.20.90	- - Other	TEN			
6201.30	- Of cotton :				
6201.30.10	- - Overcoats, raincoats, car-coats, cloaks, capes, ponchos, three-quarter coats, TEN greatcoats, hooded capes, duffel coats, trench coats, gabardines and padded waistcoats				
6201.30.90	- - Other	TEN			
6201.40	- Of man-made fibres :				
6201.40.10	- - Overcoats, raincoats, car-coats, cloaks, capes, ponchos, three-quarter coats, TEN greatcoats, hooded capes, duffel coats, trench coats, gabardines and padded waistcoats				
6201.40.90	- - Other	TEN			
6201.90	- Of other textile materials :				
	- - Of silk :				
6201.90.11	- - - Overcoats, raincoats, car-coats, cloaks, capes, ponchos, three-quarter coats, TEN greatcoats, hooded capes, duffel coats, trench coats, gabardines and padded waistcoats				
6201.90.19	- - - Other	TEN			
	- - Of ramie :				
6201.90.21	- - - - Overcoats, raincoats, car-coats, cloaks, capes, ponchos, three-quarter coats, TEN greatcoats, hooded capes, duffel coats, trench coats, gabardines and padded waistcoats				
6201.90.29	- - - Other	TEN			
6201.90.90	- - Other	TEN			
<b>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.</b>					
6202.20	- Of wool or fine animal hair :				
6202.20.10	- - Overcoats, raincoats, car-coats, cloaks, capes, ponchos, three-quarter coats, TEN greatcoats, hooded capes, duffel coats, trench coats, gabardines and padded waistcoats				
6202.20.90	- - Other	TEN			
6202.30	- Of cotton :				
6202.30.10	- - Overcoats, raincoats, car-coats, cloaks, capes, ponchos, three-quarter coats, TEN greatcoats, hooded capes, duffel coats, trench coats, gabardines and padded waistcoats				
6202.30.90	- - Other	TEN			
6202.40	- Of man-made fibres :				
6202.40.10	- - Overcoats, raincoats, car-coats, cloaks, capes, ponchos, three-quarter coats, TEN greatcoats, hooded capes, duffel coats, trench coats, gabardines and padded waistcoats				
6202.40.90	- - Other	TEN			
6202.90	- Of other textile materials :				
6202.90.10	- - Of silk	TEN			
6202.90.20	- - Of ramie	TEN			
6202.90.90	- - Other	TEN			

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
<b>62.03</b>	<b>Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).</b>					
	- Suits :					
6203.11.00	- - Of wool or fine animal hair		TEN			
6203.12.00	- - Of synthetic fibres		TEN			
6203.19	- - Of other textile materials :					
	- - - Of cotton :					
6203.19.11	- - - - Printed by traditional batik process		TEN			
6203.19.19	- - - - Other		TEN			
	- - - Of silk :					
6203.19.21	- - - - Printed by traditional batik process		TEN			
6203.19.29	- - - - Other		TEN			
6203.19.90	- - - Other		TEN			
	- Ensembles :					
6203.22	- - Of cotton :					
6203.22.10	- - - Printed by traditional batik process		TEN			
6203.22.90	- - - Other		TEN			
6203.23.00	- - Of synthetic fibres		TEN			
6203.29	- - Of other textile materials :					
6203.29.10	- - - Of wool or fine animal hair		TEN			
6203.29.90	- - - Other		TEN			
	- Jackets and blazers :					
6203.31.00	- - Of wool or fine animal hair		TEN			
6203.32	- - Of cotton :					
6203.32.10	- - - Printed by traditional batik process		TEN			
6203.32.90	- - - Other		TEN			
6203.33.00	- - Of synthetic fibres		TEN			
6203.39.00	- - Of other textile materials		TEN			
	- Trousers, bib and brace overalls, breeches and shorts:					
6203.41.00	- - Of wool or fine animal hair		TEN			
6203.42	- - Of cotton :					
6203.42.10	- - - Bib and brace overalls		TEN			
6203.42.90	- - - Other		TEN			
6203.43.00	- - Of synthetic fibres		TEN			
6203.49	- - Of other textile materials :					
6203.49.10	- - - Of silk		TEN			
6203.49.90	- - - Other		TEN			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>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).</b>					
- Suits :					
6204.11.00	- - Of wool or fine animal hair		TEN		
6204.12	- - Of cotton :				
6204.12.10	- - - Printed by traditional batik process		TEN		
6204.12.90	- - - Other		TEN		
6204.13.00	- - Of synthetic fibres		TEN		
6204.19	- - Of other textile materials :				
	- - - Of silk :				
6204.19.11	- - - - Printed by traditional batik process		TEN		
6204.19.19	- - - - Other		TEN		
6204.19.90	- - - Other		TEN		
	- Ensembles :				
6204.21.00	- - Of wool or fine animal hair		TEN		
6204.22	- - Of cotton :				
6204.22.10	- - - Printed by traditional batik process		TEN		
6204.22.90	- - - Other		TEN		
6204.23.00	- - Of synthetic fibres		TEN		
6204.29	- - Of other textile materials :				
6204.29.10	- - - Of silk		TEN		
6204.29.90	- - - Other		TEN		
	- Jackets and blazers :				
6204.31.00	- - Of wool or fine animal hair		TEN		
6204.32	- - Of cotton :				
6204.32.10	- - - Printed by traditional batik process		TEN		
6204.32.90	- - - Other		TEN		
6204.33.00	- - Of synthetic fibres		TEN		
6204.39	- - Of other textile materials :				
	- - - Of silk :				
6204.39.11	- - - - Printed by traditional batik process		TEN		
6204.39.19	- - - - Other		TEN		
6204.39.90	- - - Other		TEN		
	- Dresses :				
6204.41.00	- - Of wool or fine animal hair		TEN		
6204.42	- - Of cotton :				
6204.42.10	- - - Printed by traditional batik process		TEN		
6204.42.90	- - - Other		TEN		
6204.43.00	- - Of synthetic fibres		TEN		
6204.44.00	- - Of artificial fibres		TEN		
6204.49	- - Of other textile materials :				

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
6204.49.10	- - - Printed by traditional batik process		TEN			
6204.49.90	- - - Other		TEN			
	- Skirts and divided skirts :					
6204.51.00	- - Of wool or fine animal hair		TEN			
6204.52	- - Of cotton :					
6204.52.10	- - - Printed by traditional batik process		TEN			
6204.52.90	- - - Other		TEN			
6204.53.00	- - Of synthetic fibres		TEN			
6204.59	- - Of other textile materials :					
6204.59.10	- - - Printed by traditional batik process		TEN			
6204.59.90	- - - Other		TEN			
	- Trousers, bib and brace overalls, breeches and shorts :					
6204.61.00	- - Of wool or fine animal hair		TEN			
6204.62.00	- - Of cotton		TEN			
6204.63.00	- - Of synthetic fibres		TEN			
6204.69.00	- - Of other textile materials		TEN			
<b>62.05</b>	<b>Men's or boys' shirts.</b>					
6205.20	- Of cotton :					
6205.20.10	- - Printed by traditional batik process		TEN			
6205.20.20	- - Barong Tagalog		TEN			
6205.20.90	- - Other		TEN			
6205.30	- Of man-made fibres :					
6205.30.10	- - Barong Tagalog		TEN			
6205.30.90	- - Other		TEN			
6205.90	- Of other textile materials :					
6205.90.10	- - Of wool or fine animal hair		TEN			
	- - Other :					
6205.90.91	- - - Printed by traditional batik process		TEN			
6205.90.92	- - - Barong Tagalog		TEN			
6205.90.99	- - - Other		TEN			
<b>62.06</b>	<b>Women's or girls' blouses, shirts and shirt-blouses.</b>					
6206.10	- Of silk or silk waste :					
6206.10.10	- - Printed by traditional batik process		TEN			
6206.10.90	- - Other		TEN			
6206.20.00	- Of wool or fine animal hair		TEN			
6206.30	- Of cotton :					
6206.30.10	- - Printed by traditional batik process		TEN			
6206.30.90	- - Other		TEN			
6206.40.00	- Of man-made fibres		TEN			
6206.90.00	- Of other textile materials		TEN			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				(4)	(5)	
<b>62.07</b>	<b>Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.</b>					
	- Underpants and briefs :					
6207.11.00	- - Of cotton		TEN			
6207.19.00	- - Of other textile materials		TEN			
	- Nightshirts and pyjamas :					
6207.21	- - Of cotton :					
6207.21.10	- - - Printed by traditional batik process		TEN			
6207.21.90	- - - Other		TEN			
6207.22.00	- - Of man-made fibres		TEN			
6207.29	- - Of other textile materials :					
6207.29.10	- - - Of silk		TEN			
6207.29.90	- - - Other		TEN			
	- Other :					
6207.91.00	- - Of cotton		TEN			
6207.99	- - Of other textile materials :					
6207.99.10	- - - Of man-made fibres		TEN			
6207.99.90	- - - Other		TEN			
<b>62.08</b>	<b>Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles.</b>					
	- Slips and petticoats :					
6208.11.00	- - Of man-made fibres		TEN			
6208.19.00	- - Of other textile materials		TEN			
	- Nightdresses and pyjamas :					
6208.21	- - Of cotton :					
6208.21.10	- - - Printed by traditional batik process		TEN			
6208.21.90	- - - Other		TEN			
6208.22.00	- - Of man-made fibres		TEN			
6208.29	- - Of other textile materials :					
6208.29.10	- - - Printed by traditional batik process		TEN			
6208.29.90	- - - Other		TEN			
	- Other :					
6208.91	- - Of cotton :					
6208.91.10	- - - Printed by traditional batik process		TEN			
6208.91.90	- - - Other		TEN			
6208.92	- - Of man-made fibres :					
6208.92.10	- - - Printed by traditional batik process		TEN			
6208.92.90	- - - Other		TEN			
6208.99	- - Of other textile materials :					
6208.99.10	- - - Of wool or fine animal hair		TEN			
6208.99.90	- - - Other		TEN			

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
<b>62.09</b>	<b>Babies' garments and clothing accessories.</b>					
6209.20	- Of cotton :					
6209.20.30	- - T-shirts, shirts, pyjamas and similar articles		TEN			
6209.20.40	- - Suits, pants and similar articles		TEN			
6209.20.90	- - Other		TEN			
6209.30	- Of synthetic fibres :					
6209.30.10	- - Suits, pants and similar articles		TEN			
6209.30.30	- - T-shirts, shirts, pyjamas and similar articles		TEN			
6209.30.40	- - Clothing accessories		TEN			
6209.30.90	- - Other		TEN			
6209.90.00	- Of other textile materials		TEN			
<b>62.10</b>	<b>Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.</b>					
6210.10	- Of fabrics of heading 56.02 or 56.03 :					
	- - Protective work garments :					
6210.10.11	- - - Garments used for protection from chemical substances, radiation or fire		TEN			
6210.10.19	- - - Other		TEN			
6210.10.90	- - Other		TEN			
6210.20	- Other garments, of the type described in heading 62.01 :					
6210.20.20	- - Garments used for protection from fire		TEN			
6210.20.30	- - Garments used for protection from chemical substances or radiation		TEN			
6210.20.40	- - Other protective work garments		TEN			
6210.20.90	- - Other		TEN			
6210.30	- Other garments, of the type described in heading 62.02 :					
6210.30.20	- - Garments used for protection from fire		TEN			
6210.30.30	- - Garments used for protection from chemical substances or radiation		TEN			
6210.30.40	- - Other protective work garments		TEN			
6210.30.90	- - Other		TEN			
6210.40	- Other men's or boys' garments :					
6210.40.10	- - Garments used for protection from fire		TEN			
6210.40.20	- - Garments used for protection from chemical substances or radiation		TEN			
6210.40.90	- - Other		TEN			
6210.50	- Other women's or girls' garments :					
6210.50.10	- - Garments used for protection from fire		TEN			
6210.50.20	- - Garments used for protection from chemical substances or radiation		TEN			
6210.50.90	- - Other		TEN			

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
<b>62.11</b>	<b>Track suits, ski suits and swimwear; other garments.</b>					
	- Swimwear :					
6211.11.00	-- Men's or boys'		TEN			
6211.12.00	-- Women's or girls'		TEN			
6211.20.00	- Ski suits		TEN			
	- Other garments, men's or boys' :					
6211.32	-- Of cotton :					
6211.32.10	--- Garments for fencing or wrestling		TEN			
6211.32.20	--- Pilgrimage robes ( <i>Ihram</i> )		TEN			
6211.32.90	--- Other		TEN			
6211.33	-- Of man-made fibres :					
6211.33.10	--- Garments for fencing or wrestling		TEN			
6211.33.20	--- Garments used for protection from fire		TEN			
6211.33.30	--- Garments used for protection from chemical substances or radiation		TEN			
6211.33.40	--- Pilgrimage robes ( <i>Ihram</i> )		TEN			
6211.33.90	--- Other		TEN			
6211.39	-- Of other textile materials :					
6211.39.10	--- Garments for fencing or wrestling		TEN			
6211.39.20	--- Garments used for protection from fire		TEN			
6211.39.30	--- Garments used for protection from chemical substances or radiation		TEN			
6211.39.40	--- Pilgrimage robes ( <i>Ihram</i> )		TEN			
6211.39.90	--- Other		TEN			
	- Other garments, women's or girls' :					
6211.42	-- Of cotton :					
6211.42.10	--- Garments for fencing or wrestling		TEN			
6211.42.20	--- Prayer cloaks		TEN			
6211.42.30	--- Sarong of tubular type		TEN			
6211.42.90	--- Other		TEN			
6211.43	-- Of man-made fibres :					
6211.43.10	--- Surgical gowns		TEN			
6211.43.20	--- Prayer cloaks		TEN			
6211.43.30	--- Anti-explosive protective suits		TEN			
6211.43.40	--- Garments for fencing or wrestling		TEN			
6211.43.50	--- Garments used for protection from chemical substances, radiation or fire		TEN			
6211.43.60	--- Flyers' coveralls		TEN			
6211.43.70	--- Sarong of tubular type		TEN			
6211.43.90	--- Other		TEN			
6211.49	-- Of other textile materials :					
6211.49.10	--- Garments for fencing or wrestling		TEN			
6211.49.20	--- Garments used for protection from chemical substances, radiation or fire		TEN			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
- - - Prayer cloaks :					
6211.49.31	- - - - Of wool or of fine animal hair		TEN		
6211.49.39	- - - - Other		TEN		
6211.49.50	- - - Sarong of tubular type		TEN		
6211.49.60	- - - Other, of wool or fine animal hair		TEN		
6211.49.90	- - - Other		TEN		
<b>62.12 Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.</b>					
6212.10	- Brassieres :				
	- - Of cotton :				
6212.10.11	- - - Mastectomy bra (post breast surgery bra)		TEN		
6212.10.19	- - - Other		TEN		
	- - Of other textile materials :				
6212.10.91	- - - Mastectomy bra (post breast surgery bra)		TEN		
6212.10.99	- - - Other		TEN		
6212.20	- Girdles and panty-girdles :				
6212.20.10	- - Of cotton		TEN		
6212.20.90	- - Of other textile materials		TEN		
6212.30	- Corselettes :				
6212.30.10	- - Of cotton		TEN		
6212.30.90	- - Of other textile materials		TEN		
6212.90	- Other :				
	- - Of cotton :				
6212.90.11	- - - Compression garments of a kind used for the treatment of scar tissue and skin grafts	TEN			
6212.90.12	- - - Athletic supporters		TEN		
6212.90.19	- - - Other		TEN		
	- - Of other textile materials :				
6212.90.91	- - - Compression garment of a kind used for the treatment of scar tissue and skin grafts	TEN			
6212.90.92	- - - Athletic supporters		TEN		
6212.90.99	- - - Other		TEN		
<b>62.13 Handkerchiefs.</b>					
6213.20	- Of cotton :				
6213.20.10	- - Printed by the traditional batik process		TEN		
6213.20.90	- - Other		TEN		
6213.90	- Of other textile materials :				
	- - Of silk or silk waste :				
6213.90.11	- - - Printed by the traditional batik process	TEN			
6213.90.19	- - - Other		TEN		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				(4)	(5)	
	- - Other :					
6213.90.91	- - - Printed by the traditional batik process		TEN			
6213.90.99	- - - Other		TEN			
<b>62.14</b>	<b>Shawls, scarves, mufflers, mantillas, veils and the like.</b>					
6214.10	- Of silk or silk waste :					
6214.10.10	- - Printed by the traditional batik process		TEN			
6214.10.90	- - Other		TEN			
6214.20.00	- Of wool or fine animal hair		TEN			
6214.30	- Of synthetic fibres :					
6214.30.10	- - Printed by the traditional batik process		TEN			
6214.30.90	- - Other		TEN			
6214.40	- Of artificial fibres :					
6214.40.10	- - Printed by the traditional batik process		TEN			
6214.40.90	- - Other		TEN			
6214.90	- Of other textile materials :					
6214.90.10	- - Printed by the traditional batik process		TEN			
6214.90.90	- - Other		TEN			
<b>62.15</b>	<b>Ties, bow ties and cravats.</b>					
6215.10	- Of silk or silk waste :					
6215.10.10	- - Printed by the traditional batik process		TEN			
6215.10.90	- - Other		TEN			
6215.20	- Of man-made fibres :					
6215.20.10	- - Printed by the traditional batik process		TEN			
6215.20.90	- - Other		TEN			
6215.90	- Of other textile materials :					
6215.90.10	- - Printed by the traditional batik process		TEN			
6215.90.90	- - Other		TEN			
<b>62.16</b>	<b>Gloves, mittens and mitts.</b>					
6216.00.10	- Protective work gloves, mittens and mitts		TPR			
	- Other :					
6216.00.91	- - Of wool or fine animal hair		TPR			
6216.00.92	- - Of cotton		TPR			
6216.00.99	- - Other		TPR			

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY (7)
			(4)	(5)	(6)	
<b>62.17</b>	<b>Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12.</b>					
6217.10	- Accessories :					
6217.10.10	- - Judo belts		KGM			
6217.10.90	- - Other		KGM			
6217.90.00	- Parts		KGM			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)

## Chapter 63

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

#### Notes.

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

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

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

#### Subheading Note.

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

## SUB-CHAPTER I

### OTHER MADE UP TEXTILE ARTICLES

#### 63.01

#### Blankets and travelling rugs.

6301.10.00	- Electric blankets	NMB
6301.20.00	- Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	NMB
6301.30	- Blankets (other than electric blankets) and travelling rugs, of cotton :	
6301.30.10	- - Printed by traditional batik process	NMB
6301.30.90	- - Other	NMB
6301.40	- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres :	
6301.40.10	- - Of nonwoven fabrics	NMB
6301.40.90	- - Other	NMB
6301.90	- Other blankets and travelling rugs :	
6301.90.10	- - Of nonwoven fabrics	NMB
6301.90.90	- - Other	NMB

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>63.02 Bed linen, table linen, toilet linen and kitchen linen.</b>					
6302.10.00	- Bed linen, knitted or crocheted		KGM		
	- Other bed linen, printed :				
6302.21.00	-- Of cotton		KGM		
6302.22	-- Of man-made fibres :				
6302.22.10	--- Of nonwoven fabrics		KGM		
6302.22.90	--- Other		KGM		
6302.29.00	-- Of other textile materials		KGM		
	- Other bed linen :				
6302.31.00	-- Of cotton		KGM		
6302.32	-- Of man-made fibres :				
6302.32.10	--- Of nonwoven fabrics		KGM		
6302.32.90	--- Other		KGM		
6302.39.00	-- Of other textile materials		KGM		
6302.40.00	- Table linen, knitted or crocheted		KGM		
	- Other table linen :				
6302.51	-- Of cotton :				
6302.51.10	--- Printed by traditional batik process		KGM		
6302.51.90	--- Other		KGM		
6302.53.00	-- Of man-made fibres		KGM		
6302.59	-- Of other textile materials :				
6302.59.10	--- Of flax		KGM		
6302.59.90	--- Other		KGM		
6302.60.00	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton		KGM		
	- Other :				
6302.91.00	-- Of cotton		KGM		
6302.93.00	-- Of man-made fibres		KGM		
6302.99	-- Of other textile materials :				
6302.99.10	--- Of flax		KGM		
6302.99.90	--- Other		KGM		
<b>63.03 Curtains (including drapes) and interior blinds; curtain or bed valances.</b>					
	- Knitted or crocheted :				
6303.12.00	-- Of synthetic fibres		KGM		
6303.19	-- Of other textile materials :				
6303.19.10	--- Of cotton		KGM		
6303.19.90	--- Other		KGM		
	- Other :				
6303.91.00	-- Of cotton		KGM		
6303.92.00	-- Of synthetic fibres		KGM		
6303.99.00	-- Of other textile materials		KGM		

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
<b>63.04</b>	<b>Other furnishing articles, excluding those of heading 94.04.</b>					
	- Bedspreads :					
6304.11.00	-- Knitted or crocheted		KGM			
6304.19	-- Other :					
6304.19.10	--- Of cotton		KGM			
6304.19.20	--- Other, nonwoven		KGM			
6304.19.90	--- Other		KGM			
6304.20.00	- Bed nets specified in Subheading Note 1 to this Chapter		KGM			
	- Other :					
6304.91	-- Knitted or crocheted :					
6304.91.10	--- Mosquito nets		KGM			
6304.91.90	--- Other		KGM			
6304.92.00	-- Not knitted or crocheted, of cotton		KGM			
6304.93.00	-- Not knitted or crocheted, of synthetic fibres		KGM			
6304.99.00	-- Not knitted or crocheted, of other textile materials		KGM			
<b>63.05</b>	<b>Sacks and bags, of a kind used for the packing of goods.</b>					
6305.10	- Of jute or of other textile bast fibres of heading 53.03 :					
	-- New :					
6305.10.11	--- Of jute		TNE			
6305.10.19	--- Other		TNE			
	-- Used :					
6305.10.21	--- Of jute		TNE			
6305.10.29	--- Other		TNE			
6305.20.00	- Of cotton		TNE			
	- Of man-made textile materials :					
6305.32	-- Flexible intermediate bulk containers :					
6305.32.10	--- Nonwoven		TNE			
6305.32.20	--- Knitted or crocheted		TNE			
6305.32.90	--- Other		TNE			
6305.33	-- Other, of polyethylene or polypropylene strip or the like :					
6305.33.10	--- Knitted or crocheted		TNE			
6305.33.20	--- Of woven fabrics of strip or the like		TNE			
6305.33.90	--- Other		TNE			
6305.39	-- Other :					
6305.39.10	--- Nonwoven		TNE			
6305.39.20	--- Knitted or crocheted		TNE			
6305.39.90	--- Other		TNE			
6305.90	- Of other textile materials :					
6305.90.10	-- Of hemp of heading 53.05		TNE			
6305.90.20	-- Of coconut (coir) of heading 53.05		TNE			
6305.90.90	-- Other		TNE			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>63.06 Tarpaulins, awnings and sunblinds; tents (including temporary canopies and similar articles); sails for boats, sailboards or landcraft; camping goods.</b>					
- Tarpaulins, awnings and sunblinds :					
6306.12.00	- - Of synthetic fibres		KGM		
6306.19	- - Of other textile materials :				
6306.19.10	- - - Of vegetable textile fibres of heading 53.05		KGM		
6306.19.20	- - - Of cotton		KGM		
6306.19.90	- - - Other		KGM		
- Tents (including temporary canopies and similar articles) :					
6306.22.00	- - Of synthetic fibres		KGM		
6306.29	- - Of other textile materials :				
6306.29.10	- - - Of cotton		KGM		
6306.29.90	- - - Other		KGM		
6306.30.00	- Sails		KGM		
6306.40	- Pneumatic mattresses :				
6306.40.10	- - Of cotton		KGM		
6306.40.90	- - Other		KGM		
6306.90	- Other :				
6306.90.10	- - Of nonwoven		KGM		
	- - Other :				
6306.90.91	- - - Of cotton		KGM		
6306.90.99	- - - Other		KGM		
<b>63.07 Other made up articles, including dress patterns.</b>					
6307.10	- Floor-cloths, dish-cloths, dusters and similar cleaning cloths :				
6307.10.10	- - Nonwoven other than felt		KGM		
6307.10.20	- - Of felt		KGM		
6307.10.90	- - Other		KGM		
6307.20.00	- Life-jackets and life-belts		KGM		
6307.90	- Other :				
6307.90.30	- - Umbrella covers in pre-cut triangular form		KGM		
6307.90.40	- - Surgical masks		KGM		
	- - Safety harnesses :				
6307.90.61	- - - Suitable for industrial use		KGM		
6307.90.69	- - - Other		KGM		
6307.90.70	- - Fans and handscreens		KGM		
6307.90.80	- - Laces for shoes, boots, corsets and the like		KGM		
6307.90.90	- - Other		KGM		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)

## **SUB-CHAPTER II**

### **SETS**

- 63.08 6308.00.00 Sets consisting of woven fabric and yarn, whether or not with accessories, for KGM making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.**

## **SUB-CHAPTER III**

### **WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS**

- 63.09 6309.00.00 Worn clothing and other worn articles. TNE**

- 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 - Sorted :

6310.10.10 - - Used or new rags TNE

6310.10.90 - - Other TNE

6310.90 - Other :

6310.90.10 - - Used or new rags TNE

6310.90.90 - - Other TNE

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)

## Section XII

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

### Chapter 64

#### Footwear, gaiters and the like; parts of such articles

##### Notes.

1. This Chapter does not cover :
  - (a) Disposable foot or shoe coverings of flimsy material (for example, paper, sheeting of plastics) without applied soles. These products are classified according to their constituent material;
  - (b) Footwear of textile material, without an outer sole glued, sewn or otherwise affixed or applied to the upper (Section XI);
  - (c) Worn footwear of heading 63.09;
  - (d) Articles of asbestos (heading 68.12);
  - (e) Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading 90.21); or
  - (f) Toy footwear or skating boots with ice or roller skates attached; shin-guards or similar protective sportswear (Chapter 95).
2. For the purposes of heading 64.06, the term "parts" does not include pegs, protectors, eyelets, hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods of heading 96.06.
3. For the purposes of this Chapter :
  - (a) the terms "rubber" and "plastics" include woven fabrics or other textile products with an external layer of rubber or plastics being visible to the naked eye; for the purpose of this provision, no account should be taken of any resulting change of colour; and
  - (b) the term "leather" refers to the goods of headings 41.07 and 41.12 to 41.14.
4. Subject to Note 3 to this Chapter :
  - (a) The material of the upper shall be taken to be the constituent material having the greatest external surface area, no account being taken of accessories or reinforcements such as ankle patches, edging, ornamentation, buckles, tabs, eyelet stays or similar attachments;
  - (b) The constituent material of the outer sole shall be taken to be the material having the greatest surface area in contact with the ground, no account being taken of accessories or reinforcements such as spikes, bars, nails, protectors or similar attachments.

##### Subheading Note.

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

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>64.01</b>	<b>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.</b>				
6401.10.00	- Footwear incorporating a protective metal toe-cap		TPR		
	- Other footwear :				
6401.92	-- Covering the ankle but not covering the knee:				
6401.92.10	--- Incorporating a protective non-metal toe-cap		TPR		
6401.92.90	--- Other		TPR		
6401.99	-- Other :				
6401.99.10	--- Covering the knee		TPR		
6401.99.90	--- Other		TPR		
<b>64.02</b>	<b>Other footwear with outer soles and uppers of rubber or plastics.</b>				
	- Sports footwear :				
6402.12.00	-- Ski-boots, cross-country ski footwear and snowboard boots		TPR		
6402.19	-- Other :				
6402.19.10	--- Wrestling footwear		TPR		
6402.19.90	--- Other		TPR		
6402.20.00	- Footwear with upper straps or thongs assembled to the sole by means of plugs		TPR		
	- Other footwear :				
6402.91	-- Covering the ankle :				
6402.91.10	--- Diving boots		TPR		
	--- Other :				
6402.91.91	---- Incorporating a protective metal toe-cap		TPR		
6402.91.92	---- Incorporating a protective non-metal toe-cap		TPR		
6402.91.99	---- Other		TPR		
6402.99	-- Other :				
6402.99.10	--- Incorporating a protective metal toe-cap		TPR		
6402.99.20	--- Incorporating a protective non-metal toe-cap		TPR		
6402.99.90	--- Other		TPR		
<b>64.03</b>	<b>Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.</b>				
	- Sports footwear :				
6403.12.00	-- Ski-boots, cross-country ski footwear and snowboard boots		TPR		
6403.19	-- Other :				
6403.19.10	--- Fitted with spikes, cleats or the like		TPR		
6403.19.20	--- Riding boots; bowling shoes		TPR		
6403.19.30	--- Footwear for wrestling, weight-lifting or gymnastics		TPR		
6403.19.90	--- Other		TPR		
6403.20.00	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe		TPR		

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
6403.40.00	- Other footwear, incorporating a protective metal toe-cap		TPR			
	- Other footwear with outer soles of leather:					
6403.51.00	- - Covering the ankle		TPR			
6403.59	- - Other :					
6403.59.10	- - - Bowling shoes		TPR			
6403.59.90	- - - Other		TPR			
	- Other footwear :					
6403.91	- - Covering the ankle :					
6403.91.10	- - - Footwear made on a base or platform of wood, not having an inner sole or protective metal toe-cap		TPR			
6403.91.20	- - - Riding boots		TPR			
6403.91.30	- - - Other, incorporating a protective non-metal toe-cap		TPR			
6403.91.90	- - - Other		TPR			
6403.99	- - Other :					
6403.99.10	- - - Footwear made on a base or platform of wood, not having an inner sole or protective metal toe-cap		TPR			
6403.99.20	- - - Bowling shoes		TPR			
6403.99.30	- - - Other, incorporating a protective non-metal toe-cap		TPR			
6403.99.90	- - - Other		TPR			

#### 64.04

**Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.**

- Footwear with outer soles of rubber or plastics:

6404.11	- - Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like :	TPR
6404.11.10	- - - Fitted with spikes, cleats or the like	TPR
6404.11.20	- - - Footwear for wrestling, weight-lifting or gymnastics	TPR
6404.11.90	- - - Other	TPR
6404.19	- - Other :	
6404.19.10	- - - Incorporating a protective toe-cap	TPR
6404.19.90	- - - Other	TPR
6404.20.00	- Footwear with outer soles of leather or composition leather	TPR

#### 64.05

**Other footwear.**

6405.10.00	- With uppers of leather or composition leather	TPR
6405.20.00	- With uppers of textile materials	TPR
6405.90.00	- Other	TPR

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
<b>64.06</b>		<b>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.</b>				
6406.10	- Uppers and parts thereof, other than stiffeners :					
6406.10.10	- - Metal toe-caps		KGM			
6406.10.90	- - Other		KGM			
6406.20	- Outer soles and heels, of rubber or plastics:					
6406.20.10	- - Of rubber		KGM			
6406.20.20	- - Of plastics		KGM			
6406.90	- Other:					
6406.90.10	- - Of wood		KGM			
	- - Of metal :					
6406.90.21	- - - Of iron or steel		KGM			
6406.90.22	- - - Of copper		KGM			
6406.90.23	- - - Of aluminium		KGM			
6406.90.29	- - - Other		KGM			
	- - Of rubber :					
6406.90.41	- - - In-soles		KGM			
6406.90.42	- - - Complete soles		KGM			
6406.90.49	- - - Other		KGM			
	- - Of plastics :					
6406.90.51	- - - In-soles		KGM			
6406.90.52	- - - Complete soles		KGM			
6406.90.59	- - - Other		KGM			
	- - Other :					
6406.90.91	- - - Gaiters, leggings and similar articles and parts thereof		KGM			
6406.90.99	- - - Other		KGM			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)

## 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.

**65.01 6501.00.00 Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made NMB brims; plateaux and manchons (including slit manchons), of felt.**

**65.02 6502.00.00 Hat-shapes, plaited or made by assembling strips of any material, neither blocked NMB to shape, nor with made brims, nor lined, nor trimmed.**

**65.04 6504.00.00 Hats and other headgear, plaited or made by assembling strips of any material, NMB whether or not lined or trimmed.**

**65.05 Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.**

6505.00.10	- Headgear of a kind used for religious purposes	NMB
6505.00.20	- Hair-nets	NMB
6505.00.90	- Other	NMB

**65.06 Other headgear, whether or not lined or trimmed.**

6506.10	- Safety headgear :	
6506.10.10	- - Helmets for motorcyclists	NMB
6506.10.20	- - Industrial safety helmets and firefighters' helmets, excluding steel helmets	NMB
6506.10.30	- - Steel helmets	NMB
6506.10.40	- - Water-polo headgear	NMB
6506.10.90	- - Other	NMB
	- Other :	
6506.91.00	- - Of rubber or of plastics	NMB
6506.99	- - Of other materials :	
6506.99.10	- - - Of furskin	NMB
6506.99.90	- - - Other	NMB

**65.07 6507.00.00 Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, KGM for headgear.**

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)

## 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.

#### **66.01**

##### **Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas).**

6601.10.00	- Garden or similar umbrellas	TEN
	- Other :	
6601.91.00	- - Having a telescopic shaft	TEN

6601.99.00	- - Other	TEN
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#### **66.02 6602.00.00 Walking-sticks, seat-sticks, whips, riding-crops and the like.**

NMB

#### **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)	KGM
6603.90	- Other :	
6603.90.10	- - For articles of heading 66.01	KGM
6603.90.20	- - For articles of heading 66.02	KGM

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)

## 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) Filtering or 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.

**67.01 6701.00.00 Skins and other parts of birds with their feathers or down, feathers, parts of KGM feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes).**

**67.02 Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.**

6702.10.00	- Of plastics	KGM
6702.90	- Of other materials :	
6702.90.10	- - Of paper	KGM
6702.90.20	- - Of textile materials	KGM
6702.90.90	- - Other	KGM

**67.03 6703.00.00 Human hair, dressed, thinned, bleached or otherwise worked; wool or other KGM animal hair or other textile materials, prepared for use in making wigs or the like.**

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
<b>67.04</b>		<b>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.</b>				
		- Of synthetic textile materials :				
6704.11.00	- - Complete wigs			KGM		
6704.19.00	- - Other			KGM		
6704.20.00	- Of human hair			KGM		
6704.90.00	- Of other materials			KGM		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)

### 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, luminaires and lighting fittings, prefabricated buildings);
  - (l) Articles of Chapter 95 (for example, toys, games and sports requisites);
  - (m) Articles of heading 96.02, if made of materials specified in Note 2 (b) to Chapter 96, or of heading 96.06 (for example, buttons), of heading 96.09 (for example, slate pencils), heading 96.10 (for example, drawing slates) or of heading 96.20 (monopods, bipods, tripods and similar articles); or
  - (n) Articles of Chapter 97 (for example, works of art).
2. In heading 68.02 the expression "worked monumental or building stone" applies not only to the varieties of stone referred to in heading 25.15 or 25.16 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it does not, however, apply to slate.

**68.01 6801.00.00 Setts, curbstones and flagstones, of natural stone (except slate).** TNE

**68.02 Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate).**

- 6802.10.00 - Tiles, cubes and similar articles, whether or not rectangular (including square), the largest face of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder
- Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface :

6802.21.00 - - Marble, travertine and alabaster TNE

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
	6802.23.00	- - Granite	TNE		
	6802.29	- - Other stone :			
	6802.29.10	- - - Other calcareous stone	TNE		
	6802.29.90	- - - Other	TNE		
		- Other :			
	6802.91	- - Marble, travertine and alabaster :			
	6802.91.10	- - - Marble	TNE		
	6802.91.90	- - - Other	TNE		
	6802.92.00	- - Other calcareous stone	TNE		
	6802.93	- - Granite :			
	6802.93.10	- - - Polished slabs	TNE		
	6802.93.90	- - - Other	TNE		
	6802.99.00	- - Other stone	TNE		
<b>68.03</b>	<b>6803.00.00</b>	<b>Worked slate and articles of slate or of agglomerated slate.</b>	<b>TNE</b>		
<b>68.04</b>		<b>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.</b>			
	6804.10.00	- Millstones and grindstones for milling, grinding or pulping	TNE		
		- Other millstones, grindstones, grinding wheels and the like :			
	6804.21.00	- - Of agglomerated synthetic or natural diamond	TNE		
	6804.22.00	- - Of other agglomerated abrasives or of ceramics	TNE		
	6804.23.00	- - Of natural stone	TNE		
	6804.30.00	- Hand sharpening or polishing stones	TNE		
<b>68.05</b>		<b>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.</b>			
	6805.10.00	- On a base of woven textile fabric only	KGM		
	6805.20.00	- On a base of paper or paperboard only	KGM		
	6805.30.00	- On a base of other materials	KGM		
<b>68.06</b>		<b>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.</b>			
	6806.10.00	- Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	TNE		
	6806.20.00	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	TNE		
	6806.90.00	- Other	TNE		

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
<b>68.07</b>	<b>Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).</b>					
6807.10.00	- In rolls			TNE		
6807.90	- Other :					
6807.90.10	-- Tiles			TNE		
6807.90.90	-- Other			TNE		
<b>68.08</b>	<b>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.</b>					
6808.00.20	- Roofing tiles			TNE		
6808.00.40	- Other tiles			TNE		
	- Other :					
6808.00.91	-- Of vegetable fibre			TNE		
6808.00.99	-- Other			TNE		
<b>68.09</b>	<b>Articles of plaster or of compositions based on plaster.</b>					
	- Boards, sheets, panels, tiles and similar articles, not ornamented :					
6809.11.00	-- Faced or reinforced with paper or paperboard only			KGM		
6809.19	-- Other :					
6809.19.10	-- - Tiles			KGM		
6809.19.90	-- - Other			KGM		
6809.90	- Other articles :					
6809.90.10	-- Dental moulds of plaster			KGM		
6809.90.90	-- Other			KGM		
<b>68.10</b>	<b>Articles of cement, of concrete or of artificial stone, whether or not reinforced.</b>					
	- Tiles, flagstones, bricks and similar articles :					
6810.11.00	-- Building blocks and bricks			TNE		
6810.19	-- Other :					
6810.19.10	-- - Tiles			TNE		
6810.19.90	-- - Other			TNE		
	- Other articles :					
6810.91	-- Prefabricated structural components for building or civil engineering :					
6810.91.10	-- - Building piles of concrete			TNE		
6810.91.90	-- - Other			TNE		
6810.99.00	-- Other			TNE		
<b>68.11</b>	<b>Articles of asbestos-cement, of cellulose fibre-cement or the like.</b>					
6811.40	- Containing asbestos :					
6811.40.10	-- Corrugated sheets			TNE		
	-- - Other sheets, panels, tiles and similar articles :					

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
6811.40.21	- - - Floor or wall tiles containing plastics		TNE			
6811.40.22	- - - For roofing, facing or partitioning		TNE			
6811.40.29	- - - Other		TNE			
6811.40.30	- - Tubes or pipes		TNE			
6811.40.40	- - Tube or pipe fittings		TNE			
6811.40.50	- - Other articles, of a kind used for building construction		TNE			
6811.40.90	- - Other		TNE			
	- Not containing asbestos :					
6811.81.00	- - Corrugated sheets		TNE			
6811.82	- - Other sheets, panels, tiles and similar articles :					
6811.82.10	- - - Floor or wall tiles containing plastics		TNE			
6811.82.20	- - - For roofing, facing or partitioning		TNE			
6811.82.90	- - - Other		TNE			
6811.89	- - Other articles :					
6811.89.10	- - - Tubes or pipes		TNE			
6811.89.20	- - - Tube or pipe fittings		TNE			
6811.89.30	- - - Other articles, of a kind used for building construction		TNE			
6811.89.90	- - - Other		TNE			

## 68.12

**Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 68.11 or 68.13.**

6812.80	- Of crocidolite :					
6812.80.20	- - Clothing		KGM			
6812.80.30	- - Paper, millboard and felt		KGM			
6812.80.50	- - Clothing accessories, footwear and headgear; fabricated crocidolite fibres; mixtures with a basis of crocidolite or with a basis of crocidolite and magnesium carbonate; yarn and thread; cords and strings, whether or not plaited; woven or knitted fabrics		KGM			
6812.80.90	- - Other		KGM			
	- Other :					
6812.91	- - Clothing, clothing accessories, footwear and headgear :					
6812.91.10	- - - Clothing		KGM			
6812.91.90	- - - Other		KGM			
6812.99	- - Other :					
6812.99.20	- - - Floor or wall tiles		KGM			
6812.99.30	- - - Paper, millboard and felt		KGM			
6812.99.40	- - - Compressed asbestos fibre jointing, in sheets or rolls		KGM			
	- - - Other, fabricated asbestos fibres (other than of crocidolite); mixtures with a basis of asbestos (other than of crocidolite) or with a basis of asbestos (other than of crocidolite) and magnesium carbonate; yarn and thread; cords and strings, whether or not plaited; woven or knitted fabrics :					
6812.99.51	- - - - Mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate of a kind used for the manufacture of goods of heading 68.13		KGM			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				(4)	(5)	
	6812.99.59	- - - Other	KGM			
	6812.99.90	- - Other	KGM			
<b>68.13</b>	<b>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.</b>					
	6813.20	- Containing asbestos :				
	6813.20.10	- - Brake linings and pads	KGM			
	6813.20.90	- - Other	KGM			
		- Not containing asbestos :				
	6813.81.00	- - Brake linings and pads	KGM			
	6813.89.00	- - Other	KGM			
<b>68.14</b>	<b>Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials.</b>					
	6814.10.00	- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	KGM			
	6814.90.00	- Other	KGM			
<b>68.15</b>	<b>Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included.</b>					
		- Carbon fibres; articles of carbon fibres for non-electrical uses; other articles of graphite or other carbon for non-electrical uses :				
	6815.11.00	- - Carbon fibres	KGM			
	6815.12.00	- - Fabrics of carbon fibres	KGM			
	6815.13	- - Other articles of carbon fibres :				
	6815.13.10	- - - Yarn or thread	KGM			
	6815.13.90	- - - Other	KGM			
	6815.19	- - Other :				
	6815.19.10	- - - Yarn or thread	KGM			
	6815.19.20	- - - Bricks, paving slabs, floor tiles and similar articles	KGM			
	6815.19.90	- - - Other	KGM			
	6815.20.00	- Articles of peat	KGM			
		- Other articles :				
	6815.91.00	- - Containing magnesite, magnesia in the form of periclase, dolomite including in the form of dolomite, or chromite	KGM			
	6815.99.00	- - Other	KGM			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)

## Chapter 69

### Ceramic products

#### Notes.

1. This Chapter applies only to ceramic products which have been fired after shaping:
  - (a) Headings 69.04 to 69.14 apply only to such products other than those classifiable in headings 69.01 to 69.03;
  - (b) Articles heated to temperatures less than 800 °C for purposes such as curing of resins, accelerating hydration reactions, or for the removal of water or other volatile components, are not considered to be fired. Such articles are excluded from Chapter 69; and
  - (c) Ceramic articles are obtained by firing inorganic, non-metallic materials which have been prepared and shaped previously at, in general, room temperature. Raw materials comprise, inter alia, clays, siliceous materials including fused silica, materials with a high melting point, such as oxides, carbides, nitrides, graphite or other carbon, and in some cases binders such as refractory clays or phosphates.
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, luminaires 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).

#### SUB-CHAPTER I

### GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRactory GOODS

**69.01 6901.00.00 Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, TNE kieselguhr, tripolite or diatomite) or of similar siliceous earths.**

**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 TNE Cr, expressed as MgO, CaO or Cr<sub>2</sub>O<sub>3</sub>
- 6902.20.00 - Containing by weight more than 50 % of alumina (Al<sub>2</sub>O<sub>3</sub>), of silica (SiO<sub>2</sub>) or of a TNE mixture or compound of these products

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				(4)	(5)	
	(1) (2)	(3)	(4)	(5)	(6)	(7)
	6902.90.00	- Other		TNE		
<b>69.03</b>		<b>Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths, rods and slide gates), other than those of siliceous fossil meals or of similar siliceous earths.</b>				
	6903.10.00	- Containing by weight more than 50 % of free carbon		TNE		
	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 ( $SiO_2$ )		TNE		
	6903.90.00	- Other		TNE		
<b>SUB-CHAPTER II</b>						
<b>OTHER CERAMIC PRODUCTS</b>						
<b>69.04</b>		<b>Ceramic building bricks, flooring blocks, support or filler tiles and the like.</b>				
	6904.10.00	- Building bricks		MIL		
	6904.90.00	- Other		TNE		
<b>69.05</b>		<b>Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.</b>				
	6905.10.00	- Roofing tiles		TNE		
	6905.90.00	- Other		TNE		
<b>69.06</b>	6906.00.00	<b>Ceramic pipes, conduits, guttering and pipe fittings.</b>		TNE		
<b>69.07</b>		<b>Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics.</b>				
		- Flags and paving, hearth or wall tiles, other than those of subheadings 6907.30 and 6907.40 :				
	6907.21	- - Of a water absorption coefficient by weight not exceeding 0.5 % :				
	6907.21.10	- - - Lining tiles of a kind used for grinding mills, unglazed		TNE		
		- - - Other, having a largest face of which is capable of being enclosed in a square the side of which is less than 7 cm :				
	6907.21.21	- - - - Paving, hearth or wall tiles, unglazed		TNE		
	6907.21.22	- - - - Other, unglazed		TNE		
	6907.21.23	- - - - Paving, hearth or wall tiles, glazed		TNE		
	6907.21.24	- - - - Other, glazed		TNE		
		- - - Other :				
	6907.21.91	- - - - Paving, hearth or wall tiles, unglazed		TNE		
	6907.21.92	- - - - Other, unglazed		TNE		
	6907.21.93	- - - - Paving, hearth or wall tiles, glazed		TNE		
	6907.21.94	- - - - Other, glazed		TNE		
	6907.22	- - Of a water absorption coefficient by weight exceeding 0.5 % but not exceeding 10 % :				

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
- - - Having a largest face of which is capable of being enclosed in a square the side of which is less than 7 cm :					
6907.22.11	- - - - Paving, hearth or wall tiles, unglazed		TNE		
6907.22.12	- - - - Other, unglazed		TNE		
6907.22.13	- - - - Paving, hearth or wall tiles, glazed		TNE		
6907.22.14	- - - - Other, glazed		TNE		
	- - - Other :				
6907.22.91	- - - - Paving, hearth or wall tiles, unglazed		TNE		
6907.22.92	- - - - Other, unglazed		TNE		
6907.22.93	- - - - Paving, hearth or wall tiles, glazed		TNE		
6907.22.94	- - - - Other, glazed		TNE		
6907.23	- - Of a water absorption coefficient by weight exceeding 10 % :				
	- - - Having a largest face of which is capable of being enclosed in a square the side of which is less than 7 cm :				
6907.23.11	- - - - Paving, hearth or wall tiles, unglazed		TNE		
6907.23.12	- - - - Other, unglazed		TNE		
6907.23.13	- - - - Paving, hearth or wall tiles, glazed		TNE		
6907.23.14	- - - - Other, glazed		TNE		
	- - - Other :				
6907.23.91	- - - - Paving, hearth or wall tiles, unglazed		TNE		
6907.23.92	- - - - Other, unglazed		TNE		
6907.23.93	- - - - Paving, hearth or wall tiles, glazed		TNE		
6907.23.94	- - - - Other, glazed		TNE		
6907.30	- Mosaic cubes and the like, other than those of subheading 6907.40 :				
	- - Unglazed :				
6907.30.11	- - - Having the largest face of which is capable of being enclosed in a square the side of which is less than 7 cm	TNE			
6907.30.19	- - - Other		TNE		
	- - Other :				
6907.30.91	- - - Having the largest face of which is capable of being enclosed in a square the side of which is less than 7 cm	TNE			
6907.30.99	- - - Other		TNE		
6907.40	- Finishing ceramics :				
6907.40.10	- - Of a kind used for lining grinding mills, unglazed		TNE		
	- - Other articles, having a largest face visible after mounting not exceeding 49 cm <sup>2</sup> :				
6907.40.21	- - - Unglazed		TNE		
6907.40.22	- - - Glazed		TNE		
	- - Other :				
6907.40.91	- - - Unglazed		TNE		
6907.40.92	- - - Glazed		TNE		

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
<b>69.09</b>		<b>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.</b>				
		- Ceramic wares for laboratory, chemical or other technical uses :				
6909.11.00	- - Of porcelain or china			KGM		
6909.12.00	- - Articles having a hardness equivalent to 9 or more on the Mohs scale			KGM		
6909.19.00	- - Other			KGM		
6909.90.00	- Other			KGM		
<b>69.10</b>		<b>Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.</b>				
6910.10.00	- Of porcelain or china			NMB		
6910.90.00	- Other			NMB		
<b>69.11</b>		<b>Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.</b>				
6911.10.00	- Tableware and kitchenware			KGM		
6911.90.00	- Other			KGM		
<b>69.12</b>	6912.00.00	<b>Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.</b>		KGM		
<b>69.13</b>		<b>Statuettes and other ornamental ceramic articles.</b>				
6913.10	- Of porcelain or china :					
6913.10.10	- - Ornamental cigarette boxes and ashtrays			KGM		
6913.10.90	- - Other			KGM		
6913.90	- Other :					
6913.90.10	- - Ornamental cigarette boxes and ashtrays			KGM		
6913.90.90	- - Other			KGM		
<b>69.14</b>		<b>Other ceramic articles.</b>				
6914.10.00	- Of porcelain or china			KGM		
6914.90.00	- Other			KGM		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)

## 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) Front windscreens (windshields), rear windows and other windows, framed, for vehicles of Chapters 86 to 88;
  - (e) Front windscreens (windshields), rear windows and other windows, whether or not framed, incorporating heating devices or other electrical or electronic devices, for vehicles of Chapters 86 to 88;
  - (f) Optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;
  - (g) Luminaires and lighting fittings, illuminated signs, illuminated name-plates or the like, having a permanently fixed light source, or parts thereof of heading 94.05;
  - (h) 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
  - (ij) Buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.
2. For the purposes of headings 70.03, 70.04 and 70.05 :
  - (a) glass is not regarded as “worked” by reason of any process it has undergone before annealing;
  - (b) cutting to shape does not affect the classification of glass in sheets;
  - (c) the expression “absorbent, reflecting or non-reflecting layer” means a microscopically thin coating of metal or of a chemical compound (for example, metal oxide) which absorbs, for example, infra-red light or improves the reflecting qualities of the glass while still allowing it to retain a degree of transparency or translucency; or which prevents light from being reflected on the surface of the glass.
3. The products referred to in heading 70.06 remain classified in that heading whether or not they have the character of articles.
4. For the purposes of heading 70.19, the expression “glass wool” means :
  - (a) Mineral wools with a silica ( $SiO_2$ ) content not less than 60 % by weight;
  - (b) Mineral wools with a silica ( $SiO_2$ ) content less than 60 % but with an alkaline oxide ( $K_2O$  or  $Na_2O$ ) content exceeding 5 % by weight or a boric oxide ( $B_2O_3$ ) content exceeding 2 % by weight.

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

#### Subheading Note.

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

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
<b>70.01</b>	7001.00.00	<b>Cullet and other waste and scrap of glass, excluding glass from cathode-ray tubes or other activated glass of heading 85.49; glass in the mass.</b>	TNE			
<b>70.02</b>		<b>Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked.</b>				
	7002.10.00	- Balls	TNE			
	7002.20.00	- Rods	TNE			
		- Tubes :				
	7002.31	- - Of fused quartz or other fused silica :				
	7002.31.10	- - - Of a kind used to manufacture vacuum tubes	TNE			
	7002.31.90	- - - Other	TNE			
	7002.32	- - Of other 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 :				
	7002.32.10	- - - Of a kind used to manufacture vacuum tubes	TNE			
	7002.32.30	- - - Borosilicate glass tubes of a kind used to manufacture phial/ampoules	TNE			
	7002.32.40	- - - Other, of clear neutral borosilicate glass, with a diameter of 3 mm or more but not more than 22 mm	TNE			
	7002.32.90	- - - Other	TNE			
	7002.39	- - Other :				
	7002.39.10	- - - Of a kind used to manufacture vacuum tubes	TNE			
	7002.39.20	- - - Other, of clear neutral borosilicate glass, with a diameter of 3 mm or more but not more than 22 mm	TNE			
	7002.39.90	- - - Other	TNE			
<b>70.03</b>		<b>Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.</b>				
		- Non-wired sheets :				
	7003.12	- - Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer :				
	7003.12.10	- - - Optical glass, not optically worked	MTK			
	7003.12.20	- - - Other, in squares or rectangular shape, whether or not one or more corners have been cut	MTK			
	7003.12.90	- - - Other	MTK			
	7003.19	- - Other :				
	7003.19.10	- - - Optical glass, not optically worked	MTK			
	7003.19.20	- - - Other, in squares or rectangular shape, whether or not one or more corners have been cut	MTK			
	7003.19.90	- - - Other	MTK			
	7003.20	- Wired sheets :				
	7003.20.10	- - In squares or rectangular shape, whether or not one or more corners have been cut	MTK			
	7003.20.90	- - Other	MTK			
	7003.30	- Profiles :				
	7003.30.10	- - In squares or rectangular shape, whether or not one or more corners have been cut	MTK			
	7003.30.90	- - Other	MTK			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>70.04</b>	<b>Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.</b>				
7004.20	- Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer :				
7004.20.10	- - Optical glass, not optically worked	MTK			
7004.20.20	- - Other, in squares or rectangular shape, whether or not one or more corners have been cut	MTK			
7004.20.90	- - Other	MTK			
7004.90	- Other glass :				
7004.90.10	- - Optical glass, not optically worked	MTK			
7004.90.20	- - Other, in squares or rectangular shape, whether or not one or more corners have been cut	MTK			
7004.90.90	- - Other	MTK			
<b>70.05</b>	<b>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.</b>				
7005.10	- Non-wired glass, having an absorbent, reflecting or non-reflecting layer :				
7005.10.10	- - Optical glass, not optically worked	MTK			
7005.10.90	- - Other	MTK			
	- Other non-wired glass :				
7005.21	- - Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground :				
7005.21.10	- - - Optical glass, not optically worked	MTK			
7005.21.20	- - - Other, in squares or rectangular shape, whether or not one or more corners have been cut	MTK			
7005.21.90	- - - Other	MTK			
7005.29	- - Other :				
7005.29.10	- - - Optical glass, not optically worked	MTK			
7005.29.20	- - - Other, in squares or rectangular shape, whether or not one or more corners have been cut	MTK			
7005.29.90	- - - Other	MTK			
7005.30	- Wired glass :				
7005.30.10	- - In squares or rectangular shape, whether or not one or more corners have been cut	MTK			
7005.30.90	- - Other	MTK			
<b>70.06</b>	<b>Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.</b>				
7006.00.10	- Optical glass, not optically worked	TNE			
7006.00.90	- Other	TNE			
<b>70.07</b>	<b>Safety glass, consisting of toughened (tempered) or laminated glass.</b>				
	- Toughened (tempered) safety glass :				
7007.11	- - Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels :				
7007.11.10	- - - Suitable for vehicles of Chapter 87	TNE			

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
7007.11.20	- - - Suitable for aircraft or spacecraft of Chapter 88		TNE			
7007.11.90	- - - Other		TNE			
7007.19	- - Other :					
7007.19.10	- - - Suitable for machinery of heading 84.29 or 84.30		TNE			
7007.19.90	- - - Other		TNE			
	- Laminated safety glass :					
7007.21	- - Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels :		TNE			
7007.21.10	- - - Suitable for vehicles of Chapter 87		TNE			
7007.21.20	- - - Suitable for aircraft or spacecraft of Chapter 88		TNE			
7007.21.90	- - - Other		TNE			
7007.29	- - Other :					
7007.29.10	- - - Suitable for machinery of heading 84.29 or 84.30		TNE			
7007.29.90	- - - Other		TNE			
<b>70.08</b>	<b>7008.00.00</b>	<b>Multiple-walled insulating units of glass.</b>		TNE		
<b>70.09</b>		<b>Glass mirrors, whether or not framed, including rear-view mirrors.</b>				
7009.10.00	- Rear-view mirrors for vehicles		TNE			
	- Other :					
7009.91.00	- - Unframed		TNE			
7009.92.00	- - Framed		TNE			
<b>70.10</b>		<b>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.</b>				
7010.10.00	- Ampoules		TNE			
7010.20.00	- Stoppers, lids and other closures		TNE			
7010.90	- Other :					
7010.90.10	- - Carboys and demijohns		TNE			
7010.90.40	- - Bottles and phials, of a kind used for antibiotics, serums and other injectable liquids; KGM bottles of a kind used for intravenous fluids			KGM		
	- - Other :					
7010.90.91	- - - Of a capacity exceeding 1 l			KGM		
7010.90.99	- - - Other			KGM		
<b>70.11</b>		<b>Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps and light sources, cathode-ray tubes or the like.</b>				
7011.10	- For electric lighting :					
7011.10.10	- - Stems		CEN			
7011.10.90	- - Other		CEN			
7011.20.00	- For cathode-ray tubes		CEN			
7011.90.00	- Other		CEN			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>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).</b>					
7013.10.00	- Of glass-ceramics		TNE		
	- Stemware drinking glasses, other than of glass-ceramics :				
7013.22.00	-- Of lead crystal		TNE		
7013.28.00	-- Other		TNE		
	- Other drinking glasses, other than of glass-ceramics :				
7013.33.00	-- Of lead crystal		TNE		
7013.37.00	-- Other		TNE		
	- 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		TNE		
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		TNE		
7013.49.00	-- Other		TNE		
	- Other glassware :				
7013.91.00	-- Of lead crystal		TNE		
7013.99.00	-- Other		TNE		
<b>70.14 Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.</b>					
7014.00.10	- Of a kind suitable for use in motor vehicles		TNE		
7014.00.90	- Other		TNE		
<b>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.</b>					
7015.10.00	- Glasses for corrective spectacles		TNE		
7015.90	- Other :				
7015.90.10	-- Clock or watch glasses		TNE		
7015.90.90	-- Other		TNE		
<b>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.</b>					
7016.10.00	- Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes		TNE		
7016.90.00	- Other		TNE		
<b>70.17 Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.</b>					
7017.10	- Of fused quartz or other fused silica :				
7017.10.10	-- Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers		TNE		
7017.10.90	-- Other		TNE		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				(4)	(5)	
	(1)	(2)	(3)	(4)	(5)	(6)
	7017.20.00	- Of other 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	TNE			
	7017.90.00	- Other	TNE			
<b>70.18</b>	<b>Glass beads, imitation pearls, imitation precious or semi- precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter.</b>					
	7018.10	- Glass beads, imitation pearls, imitation precious or semi- precious stones and similar glass smallwares :				
	7018.10.10	-- Glass beads	KGM			
	7018.10.90	-- Other	KGM			
	7018.20.00	- Glass microspheres not exceeding 1 mm in diameter	KGM			
	7018.90	- Other :				
	7018.90.10	-- Glass eyes	KGM			
	7018.90.90	-- Other	KGM			
<b>70.19</b>	<b>Glass fibres (including glass wool) and articles thereof (for example, yarn, rovings, woven fabrics).</b>					
		- Slivers, rovings, yarn and chopped strands and mats thereof :				
	7019.11.00	-- Chopped strands, of a length of not more than 50 mm	KGM			
	7019.12.00	-- Rovings	KGM			
	7019.13.00	-- Other yarn, slivers	KGM			
	7019.14.00	-- Mechanically bonded mats	KGM			
	7019.15.00	-- Chemically bonded mats	KGM			
	7019.19.00	-- Other	KGM			
		- Mechanically bonded fabrics :				
	7019.61.00	-- Closed woven fabrics of rovings	MTK			
	7019.62.00	-- Other closed fabrics of rovings	KGM			
	7019.63.00	-- Closed woven fabrics, plain weave, of yarns, not coated or laminated	MTK			
	7019.64.00	-- Closed woven fabrics, plain weave, of yarns, coated or laminated	MTK			
	7019.65.00	-- Open woven fabrics of a width not exceeding 30 cm	MTK			
	7019.66.00	-- Open woven fabrics of a width exceeding 30 cm	MTK			
	7019.69.00	-- Other	KGM			
		- Chemically bonded fabrics :				
	7019.71.00	-- Veils (thin sheets)	KGM			
	7019.72.00	-- Other closed fabrics	KGM			
	7019.73.00	-- Other open fabrics	KGM			
	7019.80	- Glass wool and articles of glass wool :				
	7019.80.10	-- Glass wool	KGM			
	7019.80.20	-- Articles of glass wool	KGM			
	7019.90	- Other :				
	7019.90.20	-- Blinds	KGM			

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
7019.90.30	- - Glass fibre, excluding glass wool		KGM			
7019.90.40	- - Asphalt or coal-tar impregnated glass fibre outerwrap of a kind used for pipelines		KGM			
7019.90.50	- - Woven fabrics of rovings		MTK			
7019.90.90	- - Other		KGM			

**70.20**

**Other articles of glass.**

- Glass moulds :

7020.00.11	- - Of a kind used for the manufacture of acrylic goods	KGM
7020.00.19	- - Other	KGM
7020.00.20	- Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers	KGM
7020.00.30	- Glass inners for vacuum flasks or other vacuum vessels	KGM
7020.00.40	- Evacuated tubes for solar energy collectors	KGM
7020.00.90	- Other	KGM

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)

## Section XIV

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

#### Chapter 71

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

##### Notes.

1. Subject to Note 1 (a) to Section VI and except as provided below, all articles consisting wholly or partly :
  - (a) Of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or
  - (b) Of precious metal or of metal clad with precious metal, are to be classified in this Chapter.
2. (A) Headings 71.13, 71.14 and 71.15 do not cover articles in which precious metal or metal clad with precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph (b) of the foregoing Note does not apply to such articles.
   
 (B) Heading 71.16 does not cover articles containing precious metal or metal clad with precious metal (other than as minor constituents).
3. This Chapter does not cover :
  - (a) Amalgams of precious metal, or colloidal precious metal (heading 28.43);
  - (b) Sterile surgical suture materials, dental fillings or other goods of Chapter 30;
  - (c) Goods of Chapter 32 (for example, lustres);
  - (d) Supported catalysts (heading 38.15);
  - (e) Articles of heading 42.02 or 42.03 referred to in Note 3 (B) to Chapter 42;
  - (f) Articles of heading 43.03 or 43.04;
  - (g) Goods of Section XI (textiles and textile articles);
  - (h) Footwear, headgear or other articles of Chapter 64 or 65;
  - (ij) Umbrellas, walking-sticks or other articles of Chapter 66;
  - (k) Abrasive goods of heading 68.04 or 68.05 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); articles of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed); machinery, mechanical appliances or electrical goods, or parts thereof, of Section XVI. However, articles and parts thereof, wholly of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in this Chapter, except unmounted worked sapphires and diamonds for styli (heading 85.22);
  - (l) Articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments);
  - (m) Arms or parts thereof (Chapter 93);
  - (n) Articles covered by Note 2 to Chapter 95;
  - (o) Articles classified in Chapter 96 by virtue of Note 4 to that Chapter; or

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
	(p)	Original sculptures or statuary (heading 97.03), collectors' pieces (heading 97.05) or antiques of an age exceeding one hundred years (heading 97.06), other than natural or cultured pearls or precious or semi-precious stones.			
4.	(A)	The expression "precious metal" means silver, gold and platinum.			
	(B)	The expression "platinum" means platinum, iridium, osmium, palladium, rhodium and ruthenium.			
	(C)	The expression "precious or semi-precious stones" does not include any of the substances specified in Note 2 (b) to Chapter 96			
5.		For the purposes of this Chapter, any alloy (including a sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2 %, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules :			
	(a)	An alloy containing 2 % or more, by weight, of platinum is to be treated as an alloy of platinum;			
	(b)	An alloy containing 2 % or more, by weight, of gold but no platinum, or less than 2 %, by weight, of platinum, is to be treated as an alloy of gold;			
	(c)	Other alloys containing 2 % or more, by weight, of silver are to be treated as alloys of silver.			
6.		Except where the context otherwise requires, any reference in the Nomenclature to precious metal or to any particular precious metal includes a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to metal clad with precious metal or to base metal or non-metals plated with precious metal.			
7.		Throughout the Nomenclature the expression "metal clad with precious metal" means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. Except where the context otherwise requires, the expression also covers base metal inlaid with precious metal.			
8.		Subject to Note 1 (a) to Section VI, goods answering to a description in heading 71.12 are to be classified in that heading and in no other heading of the Nomenclature.			
9.		For the purposes of heading 71.13, the expression "articles of jewellery" means :			
	(a)	Any small objects of personal adornment (for example, rings, bracelets, necklaces, brooches, 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, precious 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.			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)

**Subheading Notes.**

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

**SUB-CHAPTER 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	KGM
	- Cultured pearls :	
7101.21.00	-- Unworked	KGM
7101.22.00	-- Worked	KGM

**71.02** **Diamonds, whether or not worked, but not mounted or set.**

7102.10.00	- Unsorted	CTM
	- Industrial :	
7102.21.00	-- Unworked or simply sawn, cleaved or bruted	CTM
7102.29.00	-- Other	CTM
	- Non-industrial :	
7102.31.00	-- Unworked or simply sawn, cleaved or bruted	CTM
7102.39.00	-- Other	CTM

**71.03**

**Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport.**

7103.10	- Unworked or simply sawn or roughly shaped :	
7103.10.10	-- Rubies	KGM
7103.10.20	-- Jade (nephrite and jadeite)	KGM
7103.10.90	-- Other	KGM
	- Otherwise worked :	
7103.91	-- Rubies, sapphires and emeralds :	
7103.91.10	-- - Rubies	CTM
7103.91.90	-- - Other	CTM
7103.99.00	-- Other	CTM

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>71.04</b>	<b>Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.</b>				
7104.10	- Piezo-electric quartz :				
7104.10.10	- - Unworked		KGM		
7104.10.20	- - Worked		KGM		
	- Other, unworked or simply sawn or roughly shaped :				
7104.21.00	- - Diamonds		CTM		
7104.29.00	- - Other		KGM		
	- Other :				
7104.91.00	- - Diamonds		CTM		
7104.99.00	- - Other		KGM		
<b>71.05</b>	<b>Dust and powder of natural or synthetic precious or semi-precious stones.</b>				
7105.10.00	- Of diamonds		CTM		
7105.90.00	- Other		KGM		
<b>SUB-CHAPTER II</b>					
<b>PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL</b>					
<b>71.06</b>	<b>Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.</b>				
7106.10.00	- Powder		KGM		
	- Other :				
7106.91.00	- - Unwrought		KGM		
7106.92.00	- - Semi-manufactured		KGM		
<b>71.07</b>	<b>7107.00.00 Base metals clad with silver, not further worked than semi-manufactured.</b>		KGM		
<b>71.08</b>	<b>Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.</b>				
	- Non-monetary :				
7108.11.00	- - Powder		KGM		
7108.12	- - Other unwrought forms :				
7108.12.10	- - - In lumps, ingots or cast bars		KGM		
7108.12.90	- - - Other		KGM		
7108.13.00	- - Other semi-manufactured forms		KGM		
7108.20.00	- Monetary		KGM		
<b>71.09</b>	<b>7109.00.00 Base metals or silver, clad with gold, not further worked than semi-manufactured.</b>	KGM			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>71.10 Platinum, unwrought or in semi-manufactured forms, or in powder form.</b>					
	- Platinum :				
7110.11	- - Unwrought or in powder form :				
7110.11.10	- - - In lumps, ingots, cast bars or in powder form		KGM		
7110.11.90	- - - Other		KGM		
7110.19.00	- - Other		KGM		
	- Palladium :				
7110.21	- - Unwrought or in powder form :				
7110.21.10	- - - In lumps, ingots, cast bars or in powder form		KGM		
7110.21.90	- - - Other		KGM		
7110.29.00	- - Other		KGM		
	- Rhodium :				
7110.31	- - Unwrought or in powder form :				
7110.31.10	- - - In lumps, ingots, cast bars or in powder form		KGM		
7110.31.90	- - - Other		KGM		
7110.39.00	- - Other		KGM		
	- Iridium, osmium and ruthenium :				
7110.41	- - Unwrought or in powder form :				
7110.41.10	- - - In lumps, ingots, cast bars or in powder form		KGM		
7110.41.90	- - - Other		KGM		
7110.49.00	- - Other		KGM		
<b>71.11 Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.</b>					
7111.00.10	- Silver or gold, clad with platinum		KGM		
7111.00.90	- Other		KGM		
<b>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 other than goods of heading 85.49.</b>					
7112.30.00	- Ash containing precious metal or precious metal compounds		KGM		
	- Other :				
7112.91.00	- - Of gold, including metal clad with gold but excluding sweepings containing other precious metals	KGM			
7112.92.00	- - Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	KGM			
7112.99	- - Other :				
7112.99.10	- - - Of silver, including metal clad with silver but excluding sweepings containing other precious metals	KGM			
7112.99.90	- - - Other		KGM		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>SUB-CHAPTER III</b>					
<b>JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES</b>					
<b>71.13</b>	<b>Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.</b>				
	- Of precious metal whether or not plated or clad with precious metal :				
7113.11	-- Of silver, whether or not plated or clad with other precious metal :				
7113.11.10	--- Parts	KGM			
7113.11.90	--- Other	KGM			
7113.19	-- Of other precious metal, whether or not plated or clad with precious metal :				
7113.19.10	--- Parts	KGM			
7113.19.90	--- Other	KGM			
7113.20	- Of base metal clad with precious metal :				
7113.20.10	-- Parts	KGM			
7113.20.90	-- Other	KGM			
<b>71.14</b>	<b>Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.</b>				
	- 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	KGM			
7114.19.00	-- Of other precious metal, whether or not plated or clad with precious metal	KGM			
7114.20.00	- Of base metal clad with precious metal	KGM			
<b>71.15</b>	<b>Other articles of precious metal or of metal clad with precious metal.</b>				
7115.10.00	- Catalysts in the form of wire cloth or grill, of platinum	KGM			
7115.90	- Other :				
7115.90.10	-- Of gold or silver	KGM			
7115.90.20	-- Of metal clad with gold or silver	KGM			
7115.90.90	-- Other	KGM			
<b>71.16</b>	<b>Articles of natural or cultured pearls, precious or semi- precious stones (natural, synthetic or reconstructed).</b>				
7116.10.00	- Of natural or cultured pearls	KGM			
7116.20.00	- Of precious or semi-precious stones (natural, synthetic or reconstructed)	KGM			
<b>71.17</b>	<b>Imitation jewellery.</b>				
	- Of base metal, whether or not plated with precious metal :				
7117.11	-- Cuff-links and studs :				
7117.11.10	--- Parts	KGM			
7117.11.90	--- Other	KGM			
7117.19	-- Other :				
7117.19.10	--- Bangles	KGM			

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
			FULL (5)	PREF (6)		
7117.19.20	- - - Other imitation jewellery		KGM			
7117.19.90	- - - Parts		KGM			
7117.90	- Other :					
7117.90.10	- - Bangles		KGM			
7117.90.20	- - Other imitation jewellery		KGM			
	- - Parts :					
7117.90.94	- - - Wholly of plastics, glass, wood, worked tortoise shell, ivory, bone, horn, coral, mother-of-pearl, other animal carving material, worked vegetable carving material, worked mineral carving material, or of porcelain or china		KGM			
7117.90.99	- - - Other		KGM			

**71.18**

**Coin.**

7118.10	- Coin (other than gold coin), not being legal tender :	
7118.10.10	- - Silver coin	KGM
7118.10.90	- - Other	KGM
7118.90	- Other :	
7118.90.10	- - Gold coin, whether or not legal tender	KGM
7118.90.20	- - Silver coin, being legal tender	KGM
7118.90.90	- - Other	KGM

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)

## Section XV

### BASE METALS AND ARTICLES OF BASE METAL

#### Notes.

1. This Section does not cover :
  - (a) Prepared paints, inks or other products with a basis of metallic flakes or powder (headings 32.07 to 32.10, 32.12, 32.13 or 32.15);
  - (b) Ferro-cerium or other pyrophoric alloys (heading 36.06);
  - (c) Headgear or parts thereof of heading 65.06 or 65.07;
  - (d) Umbrella frames or other articles of heading 66.03;
  - (e) Goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewellery);
  - (f) Articles of Section XVI (machinery, mechanical appliances and electrical goods);
  - (g) Assembled railway or tramway track (heading 86.08) or other articles of Section XVII (vehicles, ships and boats, aircraft);
  - (h) Instruments or apparatus of Section XVIII, including clock or watch springs;
  - (ij) Lead shot prepared for ammunition (heading 93.06) or other articles of Section XIX (arms and ammunition);
  - (k) Articles of Chapter 94 (for example, furniture, mattress supports, luminaires and lighting fittings, illuminated signs, prefabricated buildings);
  - (l) Articles of Chapter 95 (for example, toys, games, sports requisites);
  - (m) Hand sieves, buttons, pens, pencil-holders, pen nibs, monopods, bipods, tripods and similar articles or other articles of Chapter 96 (miscellaneous manufactured articles);
  - (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, other than articles specially designed for use exclusively in implants in medical, surgical, dental or veterinary sciences (heading 90.21);
  - (b) Springs and leaves for springs, of base metal, other than clock or watch springs (heading 91.14); and
  - (c) Articles of headings 83.01, 83.02, 83.08, 83.10 and frames and mirrors, of base metal, of heading 83.06.

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

Subject to the preceding paragraph and to Note 1 to Chapter 83, the articles of Chapter 82 or 83 are excluded from Chapters 72 to 76 and 78 to 81.
3. Throughout the Nomenclature, the expression “base metals” means : iron and steel, copper, nickel, aluminium, lead, zinc, tin, tungsten (wolfram), molybdenum, tantalum, magnesium, cobalt, bismuth, cadmium, titanium, zirconium, antimony, manganese, beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium.
4. Throughout the Nomenclature, the term “cermets” means products containing a microscopic heterogeneous combination of a metallic component and a ceramic component. The term “cermets” includes sintered metal carbides (metal carbides sintered with a metal).
5. Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 72 and 74) :

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
		<p>(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;</p> <p>(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;</p> <p>(c) In this Section the term "alloys" includes sintered mixtures of metal powders, heterogeneous intimate mixtures obtained by melting (other than cermets) and intermetallic compounds.</p>			
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 General 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 :			
		<p>(a) Iron and steel, or different kinds of iron or steel, are regarded as one and the same metal;</p> <p>(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</p> <p>(c) A cermet of heading 81.13 is regarded as a single base metal.</p>			
8.		In this Section, the following expressions have the meanings hereby assigned to them :			
	(a)	<b>Waste and scrap</b>			
		<p>(i) All metal waste and scrap;</p> <p>(ii) Metal goods definitely not usable as such because of breakage, cutting-up, wear or other reasons.</p>			
	(b)	<b>Powders</b>			
		Products of which 90 % or more by weight passes through a sieve having a mesh aperture of 1 mm.			
9.		For the purposes of Chapters 74 to 76 and 78 to 81, the following expressions have the meanings hereby assigned to them :			
	(a)	<b>Bars and rods</b>			
		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 of Chapter 74 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. This provision applies mutatis mutandis to the products of Chapter 81.			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)

**(b) Profiles**

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

**(c) Wire**

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

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

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

**(e) Tubes and pipes**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)

## Chapter 72

### Iron and steel

#### Notes.

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

#### (a) Pig iron

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

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

#### (b) Spiegeleisen

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

#### (c) Ferro-alloys

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

- more than 10 % of chromium
- more than 30 % of manganese
- more than 3 % of phosphorus
- more than 8 % of silicon
- a total of more than 10 % of other elements, excluding carbon, subject to a maximum content of 10 % in the case of copper.

#### (d) Steel

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

#### (e) Stainless steel

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

#### (f) Other alloy steel

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

- 0.3 % or more of aluminium
- 0.0008 % or more of boron
- 0.3 % or more of chromium
- 0.3 % or more of cobalt

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
- 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.					
<b>(g) Remelting scrap ingots of iron or steel</b>					
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.					
<b>(h) Granules</b>					
Products of which less than 90 % by weight passes through a sieve with a mesh aperture of 1 mm and of which 90 % or more by weight passes through a sieve with a mesh aperture of 5 mm.					
<b>(ij) Semi-finished products</b>					
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.					
<b>(k) Flat-rolled products</b>					
Rolled products of solid rectangular (other than square) cross-section, which do not conform to the definition at (ij) above in the form of :					
- coils of successively superimposed layers, or					
- straight lengths, which if of a thickness less than 4.75 mm are of a width measuring at least ten times the thickness or if of a thickness of 4.75 mm or more are of a width which exceeds 150 mm and measures at least twice the thickness.					
Flat-rolled products include those with patterns in relief derived directly from rolling (for example, grooves, ribs, chequers, tears, buttons, lozenges) and those which have been perforated, corrugated or polished, provided that they do not thereby assume the character of articles or products of other headings.					
Flat-rolled products of a shape other than rectangular or square, of any size, are to be classified as products of a width of 600 mm or more, provided that they do not assume the character of articles or products of other headings.					
<b>(l) Bars and rods, hot-rolled, in irregularly wound coils</b>					
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).					

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>(m) Other bars and rods</b>					
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 :					
<ul style="list-style-type: none"> <li>- have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods);</li> <li>- be twisted after rolling.</li> </ul>					
<b>(n) Angles, shapes and sections</b>					
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.					
<b>(o) Wire</b>					
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.					
<b>(p) Hollow drill bars and rods</b>					
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 <u>73.04</u> .					
<ol style="list-style-type: none"> <li>2. Ferrous metals clad with another ferrous metal are to be classified as products of the ferrous metal predominating by weight</li> <li>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.</li> </ol>					
<b>Subheading Notes.</b>					
1. In this Chapter the following expressions have the meanings hereby assigned to them :					
<b>(a) Alloy pig iron</b>					
Pig iron containing, by weight, one or more of the following elements in the specified proportions :					
<ul style="list-style-type: none"> <li>- more than 0.2 % of chromium</li> <li>- more than 0.3 % of copper</li> <li>- more than 0.3 % of nickel</li> <li>- more than 0.1 % of any of the following elements : aluminium, molybdenum, titanium, tungsten (wolfram), vanadium.</li> </ul>					
<b>(b) Non-alloy free-cutting steel</b>					
Non-alloy steel containing, by weight, one or more of the following elements in the specified proportions :					
<ul style="list-style-type: none"> <li>- 0.08 % or more of sulphur</li> <li>- 0.1 % or more of lead</li> <li>- more than 0.05 % of selenium</li> <li>- more than 0.01 % of tellurium</li> <li>- more than 0.05 % of bismuth.</li> </ul>					

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>(c) Silicon-electrical steel</b>					
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.					
<b>(d) High speed steel</b>					
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.					
<b>(e) Silico-manganese steel</b>					
Alloy steels containing by weight :					
<ul style="list-style-type: none"> <li>- not more than 0.7 % of carbon,</li> <li>- 0.5 % or more but not more than 1.9 % of manganese, and</li> <li>- 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.</li> </ul>					
2. For the classification of ferro-alloys in the subheadings of heading 72.02 the following rule should be observed :					
A ferro-alloy is considered as binary and classified under the relevant subheading (if it exists) if only one of the alloy elements exceeds the minimum percentage laid down in Chapter Note 1 (c); by analogy, it is considered respectively as ternary or quaternary if two or three alloy elements exceed the minimum percentage					
For the application of this rule the unspecified "other elements" referred to in Chapter Note 1 (c) must each exceed 10 % by weight.					

## SUB-CHAPTER 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	TNE
7201.20.00	- Non-alloy pig iron containing by weight more than 0.5 % of phosphorus	TNE
7201.50.00	- Alloy pig iron; spiegeleisen	TNE

#### **72.02 Ferro-alloys.**

	- Ferro-manganese :	
7202.11.00	- - Containing by weight more than 2 % of carbon	TNE
7202.19.00	- - Other	TNE
- Ferro-silicon :		
7202.21.00	- - Containing by weight more than 55 % of silicon	TNE
7202.29.00	- - Other	TNE
7202.30.00	- Ferro-silico-manganese	TNE
- Ferro-chromium :		
7202.41.00	- - Containing by weight more than 4 % of carbon	TNE
7202.49.00	- - Other	TNE

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY	
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	7202.50.00	- Ferro-silico-chromium	TNE			
	7202.60.00	- Ferro-nickel	TNE			
	7202.70.00	- Ferro-molybdenum	TNE			
	7202.80.00	- Ferro-tungsten and ferro-silico-tungsten	TNE			
		- Other :				
	7202.91.00	- - Ferro-titanium and ferro-silico-titanium	TNE			
	7202.92.00	- - Ferro-vanadium	TNE			
	7202.93.00	- - Ferro-niobium	TNE			
	7202.99.00	- - Other	TNE			
<b>72.03</b>	<b>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.</b>					
	7203.10.00	- Ferrous products obtained by direct reduction of iron ore	TNE			
	7203.90.00	- Other	TNE			
<b>72.04</b>	<b>Ferrous waste and scrap; remelting scrap ingots of iron or steel.</b>					
	7204.10.00	- Waste and scrap of cast iron	TNE			
		- Waste and scrap of alloy steel :				
	7204.21.00	- - Of stainless steel	TNE			
	7204.29.00	- - Other	TNE			
	7204.30.00	- Waste and scrap of tinned iron or steel	TNE			
		- Other waste and scrap :				
	7204.41.00	- - Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	TNE			
	7204.49.00	- - Other	TNE			
	7204.50.00	- Remelting scrap ingots	TNE			
<b>72.05</b>	<b>Granules and powders, of pig iron, spiegeleisen, iron or steel.</b>					
	7205.10.00	- Granules	TNE			
		- Powders :				
	7205.21.00	- - Of alloy steel	TNE			
	7205.29.00	- - Other	TNE			

**SUB-CHAPTER II**  
**IRON AND NON-ALLOY STEEL**

<b>72.06</b>	<b>Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03).</b>				
	7206.10	- Ingots :			
	7206.10.10	- - Containing by weight more than 0.6 % of carbon	TNE		
	7206.10.90	- - Other	TNE		
	7206.90.00	- Other	TNE		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>72.07 Semi-finished products of iron or non-alloy steel.</b>					
- 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	TNE			
7207.12	- - Other, of rectangular (other than square) cross-section :				
7207.12.10	- - - Slabs	TNE			
7207.12.90	- - - Other	TNE			
7207.19.00	- - Other	TNE			
7207.20	- Containing by weight 0.25 % or more of carbon :				
	- - Containing by weight less than 0.6 % of carbon :				
7207.20.10	- - - Slabs	TNE			
	- - - Other :				
7207.20.21	- - - - Blocks roughly shaped by forging; sheet bars	TNE			
7207.20.29	- - - - Other	TNE			
	- - Other :				
7207.20.91	- - - Slabs	TNE			
	- - - Other :				
7207.20.92	- - - - Blocks roughly shaped by forging; sheet bars	TNE			
7207.20.99	- - - - Other	TNE			
<b>72.08 Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated.</b>					
7208.10.00	- In coils, not further worked than hot-rolled, with patterns in relief	TNE			
	- Other, in coils, not further worked than hot-rolled, pickled :				
7208.25.00	- - Of a thickness of 4.75 mm or more	TNE			
7208.26.00	- - Of a thickness of 3 mm or more but less than 4.75 mm	TNE			
7208.27	- - Of a thickness of less than 3 mm :				
	- - - Of a thickness of less than 2 mm :				
7208.27.11	- - - - Containing by weight 0.6 % or more of carbon	TNE			
7208.27.19	- - - - Other	TNE			
	- - - Other :				
7208.27.91	- - - - Containing by weight 0.6 % or more of carbon	TNE			
7208.27.99	- - - - Other	TNE			
	- Other, in coils, not further worked than hot-rolled :				
7208.36.00	- - Of a thickness exceeding 10 mm	TNE			
7208.37.00	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	TNE			
7208.38.00	- - Of a thickness of 3 mm or more but less than 4.75 mm	TNE			
7208.39	- - Of a thickness of less than 3 mm :				
7208.39.10	- - - Containing by weight less than 0.6 % of carbon and of a thickness of 0.17 mm or less	TNE			
7208.39.20	- - - Containing by weight less than 0.6 % of carbon and of a thickness more than 0.17 mm but not exceeding 1.5 mm	TNE			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
7208.39.30	- - - Containing by weight 0.6 % or more of carbon and of a thickness not exceeding 1.5 mm	TNE			
7208.39.40	- - - Of a thickness more than 2 mm, maximum tensile strength of 550 MPa and of a width not exceeding 1,250 mm	TNE			
7208.39.90	- - - Other	TNE			
7208.40.00	- Not in coils, not further worked than hot-rolled, with patterns in relief	TNE			
	- Other, not in coils, not further worked than hot-rolled :				
7208.51.00	- - Of a thickness exceeding 10 mm	TNE			
7208.52.00	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	TNE			
7208.53.00	- - Of a thickness of 3 mm or more but less than 4.75 mm	TNE			
7208.54	- - Of a thickness of less than 3 mm :				
7208.54.10	- - - Containing by weight less than 0.6 % of carbon and of a thickness of 0.17 mm or less	TNE			
7208.54.90	- - - Other	TNE			
7208.90	- Other :				
7208.90.10	- - Corrugated	TNE			
7208.90.20	- - Other, containing by weight less than 0.6 % of carbon and of a thickness of 0.17 mm or less	TNE			
7208.90.90	- - Other	TNE			
<b>72.09</b>	<b>Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated.</b>				
	- In coils, not further worked than cold-rolled (cold-reduced) :				
7209.15.00	- - Of a thickness of 3 mm or more	TNE			
7209.16	- - Of a thickness exceeding 1 mm but less than 3 mm :				
7209.16.10	- - - Of a width not exceeding 1,250 mm	TNE			
7209.16.90	- - - Other	TNE			
7209.17	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm :				
7209.17.10	- - - Of a width not exceeding 1,250 mm	TNE			
7209.17.90	- - - Other	TNE			
7209.18	- - Of a thickness of less than 0.5 mm :				
7209.18.10	- - - Tin-mill blackplate	TNE			
	- - - Other :				
7209.18.91	- - - - Containing by weight less than 0.6 % of carbon and of a thickness of 0.17 mm or less	TNE			
7209.18.99	- - - - Other	TNE			
	- Not in coils, not further worked than cold-rolled (cold-reduced) :				
7209.25.00	- - Of a thickness of 3 mm or more	TNE			
7209.26	- - Of a thickness exceeding 1 mm but less than 3 mm :				
7209.26.10	- - - Of a width not exceeding 1,250 mm	TNE			
7209.26.90	- - - Other	TNE			
7209.27	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm :				
7209.27.10	- - - Of a width not exceeding 1,250 mm	TNE			
7209.27.90	- - - Other	TNE			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				(4)	(5)	
	(1)	(2)	(3)			
	7209.28	- Of a thickness of less than 0.5 mm :				
	7209.28.10	--- Containing by weight less than 0.6 % of carbon and of a thickness of 0.17 mm or less	TNE			
	7209.28.90	--- Other	TNE			
	7209.90	- Other :				
	7209.90.10	--- Corrugated	TNE			
	7209.90.90	--- Other	TNE			
<b>72.10</b>		<b>Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.</b>				
		- Plated or coated with tin :				
	7210.11	--- Of a thickness of 0.5 mm or more :				
	7210.11.10	---- Containing by weight 0.6 % or more of carbon	TNE			
	7210.11.90	---- Other	TNE			
	7210.12	--- Of a thickness of less than 0.5 mm :				
	7210.12.10	---- Containing by weight 0.6 % or more of carbon	TNE			
	7210.12.90	---- Other	TNE			
	7210.20	- Plated or coated with lead, including terne-plate :				
	7210.20.10	--- Containing by weight less than 0.6 % of carbon and of a thickness of 1.5 mm or less	TNE			
	7210.20.90	--- Other	TNE			
	7210.30	- Electrolytically plated or coated with zinc :				
		--- Containing by weight less than 0.6 % of carbon :				
	7210.30.11	---- Of a thickness not exceeding 1.2 mm	TNE			
	7210.30.12	---- Of a thickness exceeding 1.2 mm but not exceeding 1.5 mm	TNE			
	7210.30.19	---- Other	TNE			
		--- Other :				
	7210.30.91	---- Of a thickness not exceeding 1.2 mm	TNE			
	7210.30.99	---- Other	TNE			
		- Otherwise plated or coated with zinc :				
	7210.41	- Corrugated :				
		--- Containing by weight less than 0.6 % of carbon :				
	7210.41.11	---- Of a thickness not exceeding 1.2 mm	TNE			
	7210.41.12	---- Of a thickness exceeding 1.2 mm but not exceeding 1.5 mm	TNE			
	7210.41.19	---- Other	TNE			
		--- Other :				
	7210.41.91	---- Of a thickness not exceeding 1.2 mm	TNE			
	7210.41.99	---- Other	TNE			
	7210.49	- Other :				
		--- Containing by weight less than 0.6 % of carbon :				
	7210.49.11	---- Coated with zinc by the iron-zinc alloyed coating method, containing by weight less than 0.04 % of carbon and of a thickness not exceeding 1.2 mm	TNE			
	7210.49.14	---- Plated or coated with zinc-aluminium-magnesium alloys, of a thickness not exceeding 1.2 mm	TNE			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
7210.49.15	----- Plated or coated with zinc-aluminium-magnesium alloys, of a thickness exceeding 1.2 mm but not exceeding 1.5 mm		TNE		
7210.49.16	----- Plated or coated with zinc-aluminium-magnesium alloys, of a thickness exceeding 1.5 mm		TNE		
7210.49.17	----- Other, of a thickness not exceeding 1.2 mm		TNE		
7210.49.18	----- Other, of a thickness exceeding 1.2 mm but not exceeding 1.5 mm		TNE		
7210.49.19	----- Other		TNE		
	----- Other :				
7210.49.91	----- Of a thickness not exceeding 1.2 mm		TNE		
7210.49.99	----- Other		TNE		
7210.50.00	- Plated or coated with chromium oxides or with chromium and chromium oxides		TNE		
	- Plated or coated with aluminium :				
7210.61	-- Plated or coated with aluminium-zinc alloys :				
	-- Containing by weight less than 0.6 % of carbon :				
7210.61.11	----- Of a thickness not exceeding 1.2 mm		TNE		
7210.61.12	----- Of a thickness exceeding 1.2 mm but not exceeding 1.5 mm		TNE		
7210.61.19	----- Other		TNE		
	----- Other :				
7210.61.91	----- Of a thickness not exceeding 1.2 mm		TNE		
7210.61.92	----- Other, corrugated		TNE		
7210.61.99	----- Other		TNE		
7210.69	-- Other :				
	-- Containing by weight less than 0.6 % of carbon :				
7210.69.11	----- Of a thickness not exceeding 1.2 mm		TNE		
7210.69.19	----- Other		TNE		
	----- Other :				
7210.69.91	----- Of a thickness not exceeding 1.2 mm		TNE		
7210.69.99	----- Other		TNE		
7210.70	- Painted, varnished or coated with plastics :				
	-- Containing by weight less than 0.6 % of carbon and of a thickness of 1.5 mm or less				
7210.70.12	-- - Painted after coating with zinc		TNE		
7210.70.13	-- - Painted after coating with aluminium-zinc alloys		TNE		
7210.70.19	-- - Other		TNE		
	-- - Other, containing by weight less than 0.6% of carbon				
7210.70.21	-- - Painted		TNE		
7210.70.29	-- - Other		TNE		
	-- - Other :				
7210.70.91	-- - Painted		TNE		
7210.70.99	-- - Other		TNE		
7210.90	- Other :				
7210.90.10	-- Containing by weight less than 0.6 % of carbon and of a thickness of 1.5 mm or less	TNE			
7210.90.90	-- Other		TNE		

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY FULL (5)	CUSTOMS DUTY PREF (6)	EXCISE DUTY (7)
<b>72.11</b>	<b>Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated.</b>					
	- Not further worked than hot-rolled :					
7211.13	- - Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief :					
	- - - Containing by weight less than 0.6 % of carbon :					
7211.13.12	----- Corrugated		TNE			
7211.13.13	----- Hoop and strip		TNE			
7211.13.14	----- Universal plates		TNE			
7211.13.19	----- Other		TNE			
	- - - Other :					
7211.13.92	----- Hoop and strip		TNE			
7211.13.93	----- Universal plates		TNE			
7211.13.99	----- Other		TNE			
7211.14	- - Other, of a thickness of 4.75 mm or more :					
	- - - Containing by weight less than 0.6 % of carbon :					
7211.14.14	----- Corrugated		TNE			
7211.14.15	----- Coils for re-rolling		TNE			
7211.14.16	----- Hoop and strip		TNE			
7211.14.17	----- Universal plates		TNE			
7211.14.19	----- Other		TNE			
	- - - Other :					
7211.14.94	----- Hoop and strip		TNE			
7211.14.95	----- Universal plates		TNE			
7211.14.99	----- Other		TNE			
7211.19	- - Other :					
	- - - Containing by weight less than 0.6 % of carbon :					
7211.19.13	----- Hoop and strip; universal plates		TNE			
7211.19.14	----- Corrugated		TNE			
7211.19.19	----- Other		TNE			
	- - - Other :					
7211.19.91	----- Hoop and strip; universal plates		TNE			
7211.19.99	----- Other		TNE			
	- Not further worked than cold-rolled (cold-reduced) :					
7211.23	- - Containing by weight less than 0.25 % of carbon :					
7211.23.10	- - - Corrugated		TNE			
7211.23.20	- - - Hoop and strip, of a width not exceeding 400 mm		TNE			
7211.23.30	- - - Other, of a thickness of 0.17 mm or less		TNE			
7211.23.90	- - - Other		TNE			
7211.29	- - Other :					
7211.29.10	- - - Corrugated		TNE			
7211.29.20	- - - Hoop and strip, of a width not exceeding 400 mm		TNE			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
7211.29.30	- - - Other, of a thickness of 0.17 mm or less		TNE		
7211.29.90	- - - Other		TNE		
7211.90	- Other :				
	- - Containing by weight less than 0.6 % of carbon :				
7211.90.11	- - - Hoop and strip, of a width not exceeding 25 mm		TNE		
7211.90.12	- - - Hoop and strip, of a width exceeding 400 mm		TNE		
7211.90.13	- - - Corrugated		TNE		
7211.90.14	- - - Other, of a thickness of 0.17 mm or less		TNE		
7211.90.19	- - - Other		TNE		
	- - Other :				
7211.90.91	- - Of a thickness of 0.17 mm or less		TNE		
7211.90.99	- - - Other		TNE		
<b>72.12</b>	<b>Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.</b>				
7212.10	- Plated or coated with tin :				
	- - Containing by weight less than 0.6 % of carbon :				
7212.10.11	- - - Hoop and strip, of a width not exceeding 25 mm		TNE		
7212.10.14	- - - Hoop and strip, of a width exceeding 400 mm		TNE		
7212.10.19	- - - Other		TNE		
	- - Other :				
7212.10.94	- - - Hoop and strip, of a width not exceeding 400 mm		TNE		
7212.10.99	- - - Other		TNE		
7212.20	- Electrolytically plated or coated with zinc :				
7212.20.10	- - Hoop and strip, of a width not exceeding 400 mm		TNE		
7212.20.20	- - Other, containing by weight less than 0.6 % of carbon and of a thickness of 1.5 mm or less		TNE		
7212.20.90	- - Other		TNE		
7212.30	- Otherwise plated or coated with zinc :				
	- - Containing by weight less than 0.6 % of carbon :				
7212.30.11	- - - Hoop and strip, of a width not exceeding 25 mm		TNE		
7212.30.12	- - - Hoop and strip, of a width exceeding 25 mm and not exceeding 400 mm		TNE		
7212.30.13	- - - Other, of a thickness of 1.5 mm or less		TNE		
7212.30.14	- - - Other, coated with zinc by the iron-zinc alloy coating method, containing by weight less than 0.04 % of carbon		TNE		
7212.30.19	- - - Other		TNE		
7212.30.90	- - Other		TNE		
7212.40	- Painted, varnished or coated with plastics :				
	- - Containing by weight less than 0.6 % of carbon :				
7212.40.11	- - - Hoop and strip, of a width not exceeding 400 mm		TNE		
7212.40.12	- - - Other hoop and strip		TNE		
7212.40.13	- - - Other, painted after coating with zinc		TNE		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
7212.40.14	- - - Other, painted after coating with aluminium-zinc alloys		TNE		
7212.40.19	- - - Other		TNE		
	- - Other :				
7212.40.91	- - - Hoop and strip, of a width not exceeding 400 mm		TNE		
7212.40.99	- - - Other		TNE		
7212.50	- Otherwise plated or coated :				
	- - Plated or coated with chromium oxides or with chromium and chromium oxides :				
7212.50.14	- - - Hoop and strip, of a width exceeding 25 mm; universal plates		TNE		
7212.50.19	- - - Other		TNE		
	- - Plated or coated with aluminium-zinc alloys :				
7212.50.23	- - - Hoop and strip, of a width not exceeding 25 mm		TNE		
7212.50.24	- - - Other hoop and strip; universal plates		TNE		
7212.50.29	- - - Other		TNE		
	- - Other :				
7212.50.93	- - - Hoop and strip, of a width not exceeding 25 mm		TNE		
7212.50.94	- - - Other hoop and strip; universal plates		TNE		
7212.50.99	- - - Other		TNE		
7212.60	- Clad :				
	- - Containing by weight less than 0.6 % of carbon :				
7212.60.11	- - - Hoop and strip		TNE		
7212.60.12	- - - Other, of a thickness of 1.5 mm or less		TNE		
7212.60.19	- - - Other		TNE		
	- - Other :				
7212.60.91	- - - Hoop and strip		TNE		
7212.60.99	- - - Other		TNE		
<b>72.13</b>	<b>Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.</b>				
7213.10	- Containing indentations, ribs, grooves or other deformations produced during the rolling process :				
7213.10.10	- - Of circular cross-section measuring not exceeding 50 mm in diameter		TNE		
7213.10.90	- - Other		TNE		
7213.20.00	- Other, of free-cutting steel		TNE		
	- Other :				
7213.91	- - Of circular cross-section measuring less than 14 mm in diameter :				
7213.91.10	- - - Of a kind used for producing soldering sticks		TNE		
7213.91.20	- - - Of a kind used for concrete reinforcement (rebars)		TNE		
7213.91.30	- - - Other, containing by weight 0.6 % or more of carbon, not more than 0.03 % of phosphorus and not more than 0.035 % of sulphur		TNE		
7213.91.90	- - - Other		TNE		
7213.99	- - Other :				
7213.99.10	- - - Of a kind used for producing soldering sticks		TNE		
7213.99.20	- - - Of a kind used for concrete reinforcement (rebars)		TNE		
7213.99.90	- - - Other		TNE		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>72.14</b>	<b>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.</b>				
7214.10	- Forged :				
	- - Containing by weight less than 0.6 % of carbon :				
7214.10.11	- - - Of circular cross-section		TNE		
7214.10.19	- - - Other		TNE		
	- - Other :				
7214.10.21	- - - Of circular cross-section		TNE		
7214.10.29	- - - Other		TNE		
7214.20	- Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling :				
	- - Containing by weight less than 0.6 % of carbon :				
	- - - Of circular cross-section :				
7214.20.31	- - - - Of a kind used for concrete reinforcement (rebars)		TNE		
7214.20.39	- - - - Other		TNE		
	- - - Other :				
7214.20.41	- - - - Of a kind used for concrete reinforcement (rebars)		TNE		
7214.20.49	- - - - Other		TNE		
	- - Other :				
	- - - Of circular cross-section :				
7214.20.51	- - - - Of a kind used for concrete reinforcement (rebars)		TNE		
7214.20.59	- - - - Other		TNE		
	- - - Other :				
7214.20.61	- - - - Of a kind used for concrete reinforcement (rebars)		TNE		
7214.20.69	- - - - Other		TNE		
7214.30	- Other, of free-cutting steel :				
7214.30.10	- Of circular cross-section		TNE		
7214.30.90	- - Other		TNE		
	- Other :				
7214.91	- - Of rectangular (other than square) cross-section :				
	- - - Containing by weight less than 0.6 % of carbon :				
7214.91.11	- - - - Containing by weight 0.38 % or more of carbon and less than 1.15 % of manganese	TNE			
7214.91.12	- - - - Containing by weight 0.17 % or more but not more than 0.46 % of carbon and 1.2 % or more but less than 1.65 % of manganese	TNE			
7214.91.19	- - - - Other		TNE		
7214.91.20	- - - Containing by weight 0.6 % or more of carbon		TNE		
7214.99	- - Other :				
	- - - Containing by weight 0.6 % or more of carbon, other than of circular cross-section				
7214.99.11	- - - - Containing by weight less than 1.15 % of manganese	TNE			
7214.99.19	- - - - Other		TNE		
	- - - Other :				

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
7214.99.91	- - - - Containing by weight less than 0.38 % of carbon, not more than 0.05 % of phosphorus and not more than 0.05 % of sulphur	TNE			
7214.99.92	- - - Containing by weight 0.38 % or more of carbon and less than 1.15 % of manganese	TNE			
7214.99.93	- - - Containing by weight 0.17 % or more but less than 0.46 % of carbon and 1.2 % or more but less than 1.65 % of manganese	TNE			
7214.99.99	- - - Other	TNE			
<b>72.15</b>	<b>Other bars and rods of iron or non-alloy steel.</b>				
7215.10	- Of free-cutting steel, not further worked than cold-formed or cold-finished :				
7215.10.10	-- Of circular cross-section	TNE			
7215.10.90	-- Other	TNE			
7215.50	- Other, not further worked than cold-formed or cold-finished :				
7215.50.10	-- Containing by weight 0.6 % or more of carbon, other than of circular cross-section	TNE			
	-- Other :				
7215.50.91	-- - Of a kind used for concrete reinforcement (rebars)	TNE			
7215.50.99	-- - Other	TNE			
7215.90	- Other :				
7215.90.10	-- Of a kind used for concrete reinforcement (rebars)	TNE			
	-- Other :				
7215.90.91	-- - Of circular cross-section	TNE			
7215.90.99	-- - Other	TNE			
<b>72.16</b>	<b>Angles, shapes and sections of iron or non-alloy steel.</b>				
7216.10.00	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	TNE			
	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm :				
7216.21	-- L sections :				
7216.21.10	-- - Containing by weight less than 0.6 % of carbon	TNE			
7216.21.90	-- - Other	TNE			
7216.22.00	-- T sections	TNE			
	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80 mm or more :				
7216.31	-- U sections :				
7216.31.10	-- - Containing by weight 0.6 % or more of carbon	TNE			
7216.31.90	-- - Other	TNE			
7216.32	-- I sections :				
7216.32.10	-- - Of a thickness of 5 mm or less	TNE			
7216.32.90	-- - Other	TNE			
7216.33	-- H sections :				
	-- - Containing by weight less than 0.6 % of carbon :				
7216.33.11	-- - - Thickness of the flange not less than thickness of the web	TNE			
7216.33.19	-- - - Other	TNE			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
7216.33.90	- - - Other		TNE		
7216.40	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more :				
7216.40.10	- - Containing by weight 0.6 % or more of carbon		TNE		
7216.40.90	- - Other		TNE		
7216.50	- Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded :				
	- - Of a height of less than 80 mm :				
7216.50.11	- - - Containing by weight 0.6 % or more of carbon		TNE		
7216.50.19	- - - Other		TNE		
	- - Other :				
7216.50.91	- - - Containing by weight 0.6 % or more of carbon		TNE		
7216.50.99	- - - Other		TNE		
	- Angles, shapes and sections, not further worked than cold-formed or cold-finished :				
7216.61.00	- - Obtained from flat-rolled products		TNE		
7216.69.00	- - Other		TNE		
	- Other :				
7216.91	- - Cold-formed or cold-finished from flat-rolled products :				
7216.91.10	- - - Angles, other than slotted angles, containing by weight 0.6 % or more of carbon		TNE		
7216.91.90	- - - Other		TNE		
7216.99.00	- - Other		TNE		

## 72.17

### Wire of iron or non-alloy steel.

7217.10	- Not plated or coated, whether or not polished :	
7217.10.10	- - Containing by weight less than 0.25 % of carbon	TNE
	- - Containing by weight 0.25 % or more but less than 0.6 % of carbon :	
7217.10.22	- - - Reed wire; wire of a kind used for making strands for prestressing concrete; free- cutting steel wire	TNE
7217.10.29	- - - Other	TNE
	- - Containing by weight 0.6 % or more of carbon :	
7217.10.32	- - - Spokes wire; reed wire; free-cutting steel wire	TNE
7217.10.33	- - - Wire of a kind used for making strands for prestressing concrete	TNE
7217.10.39	- - - Other	TNE
7217.20	- Plated or coated with zinc :	
7217.20.10	- - Containing by weight less than 0.25 % of carbon	TNE
7217.20.20	- - Containing by weight 0.25 % or more but less than 0.45 % of carbon	TNE
	- - Containing by weight 0.45 % or more of carbon :	
7217.20.91	- - - Steel core wire of a kind used for steel reinforced aluminium conductors (ACSR)	TNE
7217.20.99	- - - Other	TNE
7217.30	- Plated or coated with other base metals :	
	- - Containing by weight less than 0.25 % of carbon :	
7217.30.11	- - - Plated or coated with tin	TNE

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
7217.30.19	- - - Other		TNE			
7217.30.20	- - Containing by weight 0.25 % or more of carbon but less than 0.6 % of carbon		TNE			
	- - Containing by weight 0.6 % or more of carbon :					
7217.30.33	- - - Brass coated steel wire of a kind used in the manufacture of pneumatic rubber tyres	TNE				
7217.30.34	- - - Other copper alloy coated steel wire of a kind used in the manufacture of pneumatic rubber tyres	TNE				
7217.30.35	- - - Other, plated or coated with tin		TNE			
7217.30.39	- - - Other		TNE			
7217.90	- Other :					
7217.90.10	- - Containing by weight less than 0.25 % of carbon		TNE			
7217.90.90	- - Other		TNE			

**SUB-CHAPTER 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	TNE
	- Other :	
7218.91.00	- - Of rectangular (other than square) cross-section	TNE
7218.99.00	- - Other	TNE

**72.19 Flat-rolled products of stainless steel, of a width of 600 mm or more.**

	- Not further worked than hot-rolled, in coils :	
7219.11.00	- - Of a thickness exceeding 10 mm	TNE
7219.12.00	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	TNE
7219.13.00	- - Of a thickness of 3 mm or more but less than 4.75 mm	TNE
7219.14.00	- - Of a thickness of less than 3 mm	TNE
	- Not further worked than hot-rolled, not in coils :	
7219.21.00	- - Of a thickness exceeding 10 mm	TNE
7219.22.00	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	TNE
7219.23.00	- - Of a thickness of 3 mm or more but less than 4.75 mm	TNE
7219.24.00	- - Of a thickness of less than 3 mm	TNE
	- Not further worked than cold-rolled (cold-reduced) :	
7219.31.00	- - Of a thickness of 4.75 mm or more	TNE
7219.32.00	- - Of a thickness of 3 mm or more but less than 4.75 mm	TNE
7219.33.00	- - Of a thickness exceeding 1 mm but less than 3 mm	TNE
7219.34.00	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm	TNE
7219.35.00	- - Of a thickness of less than 0.5 mm	TNE
7219.90.00	- Other	TNE

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>72.20</b>	<b>Flat-rolled products of stainless steel, of a width of less than 600 mm.</b>				
	- Not further worked than hot-rolled :				
7220.11	-- Of a thickness of 4.75 mm or more :				
7220.11.10	--- Hoop and strip, of a width not exceeding 400 mm		TNE		
7220.11.90	--- Other		TNE		
7220.12	-- Of a thickness of less than 4.75 mm :				
7220.12.10	--- Hoop and strip, of a width not exceeding 400 mm		TNE		
7220.12.90	--- Other		TNE		
7220.20	- Not further worked than cold-rolled (cold-reduced) :				
7220.20.10	-- Hoop and strip, of a width not exceeding 400 mm		TNE		
7220.20.90	-- Other		TNE		
7220.90	- Other :				
7220.90.10	-- Hoop and strip, of a width not exceeding 400 mm		TNE		
7220.90.90	-- Other		TNE		
<b>72.21</b>	<b>7221.00.00 Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.</b>		TNE		
<b>72.22</b>	<b>Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.</b>				
	- Bars and rods, not further worked than hot-rolled, hot-drawn or extruded :				
7222.11.00	-- Of circular cross-section		TNE		
7222.19.00	-- Other		TNE		
7222.20	- Bars and rods, not further worked than cold-formed or cold-finished :				
7222.20.10	-- Of circular cross-section		TNE		
7222.20.90	-- Other		TNE		
7222.30	- Other bars and rods :				
7222.30.10	-- Of circular cross-section		TNE		
7222.30.90	-- Other		TNE		
7222.40	- Angles, shapes and sections :				
7222.40.10	-- Not further worked than hot-rolled, hot-drawn or extruded		TNE		
7222.40.90	-- Other		TNE		
<b>72.23</b>	<b>Wire of stainless steel.</b>				
7223.00.10	- Of cross-section exceeding 13 mm		TNE		
7223.00.90	- Other		TNE		
<b>SUB-CHAPTER IV</b>					
<b>OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL</b>					
<b>72.24</b>	<b>Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.</b>				
7224.10.00	- Ingots and other primary forms		TNE		
7224.90.00	- Other		TNE		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>72.25</b>	<b>Flat-rolled products of other alloy steel, of a width of 600 mm or more.</b>				
	- Of silicon-electrical steel :				
7225.11.00	-- Grain-oriented		TNE		
7225.19.00	-- Other		TNE		
7225.30	- Other, not further worked than hot-rolled, in coils :				
7225.30.10	-- Of high speed steel		TNE		
7225.30.90	-- Other		TNE		
7225.40	- Other, not further worked than hot-rolled, not in coils :				
7225.40.10	-- Of high speed steel		TNE		
7225.40.90	-- Other		TNE		
7225.50	- Other, not further worked than cold-rolled (cold-reduced) :				
7225.50.10	-- Of high speed steel		TNE		
7225.50.90	-- Other		TNE		
	- Other :				
7225.91	-- Electrolytically plated or coated with zinc :				
7225.91.10	--- Of high speed steel		TNE		
7225.91.90	--- Other		TNE		
7225.92	-- Otherwise plated or coated with zinc :				
7225.92.10	--- Of high speed steel		TNE		
7225.92.20	--- Other, plated or coated with zinc-aluminium-magnesium alloys		TNE		
7225.92.90	--- Other		TNE		
7225.99	-- Other :				
7225.99.10	--- Of high speed steel		TNE		
7225.99.90	--- Other		TNE		
<b>72.26</b>	<b>Flat-rolled products of other alloy steel, of a width of less than 600 mm.</b>				
	- Of silicon-electrical steel :				
7226.11	-- Grain-oriented :				
7226.11.10	--- Hoop and strip, of a width not exceeding 400 mm		TNE		
7226.11.90	--- Other		TNE		
7226.19	-- Other :				
7226.19.10	--- Hoop and strip, of a width not exceeding 400 mm		TNE		
7226.19.90	--- Other		TNE		
7226.20	- Of high speed steel :				
7226.20.10	-- Hoop and strip, of a width not exceeding 400 mm		TNE		
7226.20.90	-- Other		TNE		
	- Other :				
7226.91	-- Not further worked than hot-rolled :				
7226.91.10	--- Hoop and strip, of a width not exceeding 400 mm		TNE		
7226.91.90	--- Other		TNE		
7226.92	- Not further worked than cold-rolled (cold-reduced) :				

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
7226.92.10	- - - Hoop and strip, of a width not exceeding 400 mm		TNE		
7226.92.90	- - - Other		TNE		
7226.99	- - Other :				
	- - - Hoop and strip, of a width not exceeding 400 mm :				
7226.99.11	- - - - Plated or coated with zinc		TNE		
7226.99.19	- - - - Other		TNE		
	- - - Other :				
7226.99.91	- - - - Plated or coated with zinc		TNE		
7226.99.99	- - - - Other		TNE		
<b>72.27</b>	<b>Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.</b>				
7227.10.00	- Of high speed steel		TNE		
7227.20.00	- Of silico-manganese steel		TNE		
7227.90	- Other :				
7227.90.10	- Containing by weight 0.5 % or more of chromium		TNE		
7227.90.90	- - Other		TNE		
<b>72.28</b>	<b>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.</b>				
7228.10	- Bars and rods, of high speed steel :				
7228.10.10	- - Of circular cross-section		TNE		
7228.10.90	- - Other		TNE		
7228.20	- Bars and rods, of silico-manganese steel :				
	- - Of circular cross-section :				
7228.20.11	- - - Not further worked than hot-rolled, hot-drawn or extruded		TNE		
7228.20.19	- - - Other		TNE		
	- - Other :				
7228.20.91	- - - Not further worked than hot-rolled, hot-drawn or extruded		TNE		
7228.20.99	- - - Other		TNE		
7228.30	- Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded :				
7228.30.10	- - Of circular cross-section		TNE		
7228.30.90	- - Other		TNE		
7228.40	- Other bars and rods, not further worked than forged :				
7228.40.10	- - Of circular cross-section		TNE		
7228.40.90	- - Other		TNE		
7228.50	- Other bars and rods, not further worked than cold-formed or cold-finished :				
7228.50.10	- - Of circular cross-section		TNE		
7228.50.90	- - Other		TNE		
7228.60	- Other bars and rods :				
7228.60.10	- - Of circular cross-section		TNE		
7228.60.90	- - Other		TNE		

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
			(4)	(5)	(6)	(7)
7228.70	- Angles, shapes and sections :					
7228.70.10	-- Not further worked than hot-rolled, hot-drawn or extruded		TNE			
7228.70.90	-- Other		TNE			
7228.80	- Hollow drill bars and rods :					
	-- Containing by weight 0.6 % or more of carbon :					
7228.80.11	-- Of circular cross-section		TNE			
7228.80.19	-- Other		TNE			
7228.80.90	-- Other		TNE			
<b>72.29</b>	<b>Wire of other alloy steel.</b>					
7229.20.00	- Of silico-manganese steel		TNE			
7229.90	- Other :					
	-- Of cross-section not exceeding 5.5 mm :					
7229.90.21	-- Containing by weight 0.5% or more of chromium		TNE			
7229.90.29	-- Other		TNE			
7229.90.30	-- Other, of high speed steel		TNE			
	-- Other :					
7229.90.91	-- Containing by weight 0.5 % or more of chromium		TNE			
7229.90.99	-- Other		TNE			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>Chapter 73</b>					
<b>Articles of iron or steel</b>					
<b>Notes.</b>					
<ol style="list-style-type: none"> <li>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.</li> <li>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.</li> </ol>					
<b>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.</b>					
7301.10.00	- Sheet piling			TNE	
7301.20.00	- Angles, shapes and sections			TNE	
<b>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.</b>					
7302.10.00	- Rails			TNE	
7302.30.00	- Switch blades, crossing frogs, point rods and other crossing pieces			TNE	
7302.40.00	- Fish-plates and sole plates			TNE	
7302.90	- Other :				
7302.90.10	- - Sleepers (cross-ties)			TNE	
7302.90.90	- - Other			TNE	
<b>73.03 Tubes, pipes and hollow profiles, of cast iron.</b>					
<ul style="list-style-type: none"> <li>- Tubes and pipes :</li> </ul>					
7303.00.11	- - Hubless tubes and pipes			TNE	
7303.00.19	- - Other			TNE	
<ul style="list-style-type: none"> <li>    - Other :</li> </ul>					
7303.00.91	- - With an external diameter not exceeding 100 mm			TNE	
7303.00.99	- - Other			TNE	
<b>73.04 Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.</b>					
<ul style="list-style-type: none"> <li>- Line pipe of a kind used for oil or gas pipelines :</li> </ul>					
7304.11.00	- - Of stainless steel			TNE	
7304.19.00	- - Other			TNE	
<ul style="list-style-type: none"> <li>    - Casing, tubing and drill pipe, of a kind used in drilling for oil or gas :</li> </ul>					
7304.22	- - Drill pipe of stainless steel :				
7304.22.10	- - - With a yield strength less than 80,000 psi, without threaded end			TNE	
7304.22.90	- - - Other			TNE	

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
7304.23	- - Other drill pipe :				
7304.23.10	- - - With a yield strength less than 80,000 psi, without threaded end		TNE		
7304.23.90	- - - Other		TNE		
7304.24	- - Other, of stainless steel :				
7304.24.10	- - - Casing and tubing with a yield strength less than 80,000 psi, without threaded end	TNE			
7304.24.20	- - - Casing and tubing with a yield strength less than 80,000 psi, with threaded end	TNE			
7304.24.30	- - - Casing and tubing with a yield strength 80,000 psi or more, whether or not with threaded end	TNE			
7304.29	- - Other :				
7304.29.10	- - - Casing and tubing with a yield strength less than 80,000 psi, without threaded end	TNE			
7304.29.20	- - - Casing and tubing with a yield strength less than 80,000 psi, with threaded end	TNE			
7304.29.30	- - - Casing and tubing with a yield strength 80,000 psi or more, whether or not with threaded end	TNE			
	- Other, of circular cross-section, of iron or non-alloy steel :				
7304.31	- - Cold-drawn or cold-rolled (cold-reduced) :				
7304.31.10	- - - Drillrod casing and tubing with pin and box threads		TNE		
7304.31.20	- - - High-pressure pipe capable of withstanding a pressure of not less than 42,000 psi	TNE			
7304.31.40	- - - Other, having an external diameter of less than 140 mm and containing less than 0.45 % by weight of carbon	TNE			
7304.31.90	- - - Other		TNE		
7304.39	- - Other :				
7304.39.20	- - - High-pressure pipe capable of withstanding a pressure of not less than 42,000 psi	TNE			
7304.39.40	- - - Other, having an external diameter of less than 140 mm and containing less than 0.45 % by weight of carbon	TNE			
7304.39.90	- - - Other		TNE		
	- Other, of circular cross-section, of stainless steel :				
7304.41.00	- - Cold-drawn or cold-rolled (cold-reduced)		TNE		
7304.49.00	- - Other		TNE		
	- Other, of circular cross-section, of other alloy steel :				
7304.51	- - Cold-drawn or cold-rolled (cold-reduced) :				
7304.51.10	- - - Drillrod casing and tubing with pin and box threads		TNE		
7304.51.20	- - - High-pressure pipe with a yield strength not less than 42,000 psi	TNE			
7304.51.90	- - - Other		TNE		
7304.59	- - Other :				
7304.59.10	- - - High-pressure pipe with a yield strength not less than 42,000 psi	TNE			
7304.59.90	- - - Other		TNE		
7304.90	- - Other :				
7304.90.10	- - High-pressure pipe with a yield strength not less than 42,000 psi	TNE			
7304.90.30	- - Other, having an external diameter of less than 140 mm and containing less than 0.45 % by weight of carbon	TNE			
7304.90.90	- - Other		TNE		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>73.05</b>	<b>Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel.</b>				
	- Line pipe of a kind used for oil or gas pipelines :				
7305.11.00	-- Longitudinally submerged arc welded		TNE		
7305.12	-- Other, longitudinally welded :				
7305.12.10	--- Electric resistance welded (ERW)		TNE		
7305.12.90	--- Other		TNE		
7305.19	-- Other :				
7305.19.10	--- Spiral or helical submerged arc welded		TNE		
7305.19.90	--- Other		TNE		
7305.20.00	- Casing of a kind used in drilling for oil or gas		TNE		
	- Other, welded :				
7305.31	-- Longitudinally welded :				
7305.31.10	--- Stainless steel pipes and tubes		TNE		
7305.31.90	--- Other		TNE		
7305.39	-- Other :				
7305.39.10	--- High-pressure pipe with a yield strength not less than 42,000 psi		TNE		
7305.39.90	--- Other		TNE		
7305.90.00	- Other		TNE		
<b>73.06</b>	<b>Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.</b>				
	- Line pipe of a kind used for oil or gas pipelines :				
7306.11	-- Welded, of stainless steel :				
7306.11.10	--- Longitudinally electric resistance welded (ERW)		TNE		
7306.11.90	--- Other		TNE		
7306.19	-- Other :				
7306.19.10	--- Longitudinally electric resistance welded (ERW)		TNE		
7306.19.20	--- Spiral or helical submerged arc welded		TNE		
7306.19.90	--- Other		TNE		
	- Casing and tubing of a kind used in drilling for oil or gas :				
7306.21.00	-- Welded, of stainless steel		TNE		
7306.29.00	-- Other		TNE		
7306.30	- Other, welded, of circular cross-section, of iron or non-alloy steel :				
	-- Boiler tubes :				
7306.30.11	--- With an external diameter less than 12.5 mm		TNE		
7306.30.19	--- Other		TNE		
	-- Copper-plated, fluororesin-coated or zinc-chromated steel tubes with an external diameter not exceeding 15 mm :				
7306.30.21	--- With an external diameter less than 12.5 mm		TNE		
7306.30.29	--- Other		TNE		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
7306.30.30	- - Pipe of a kind used to make sheath pipe (heater pipe) for heating elements of electric flat irons or rice cookers, with an external diameter not exceeding 12 mm	TNE			
	- - High-pressure pipe with a yield strength not less than 42,000 psi :				
7306.30.41	- - - With an external diameter less than 12.5 mm	TNE			
7306.30.49	- - - Other	TNE			
	- - Other :				
7306.30.91	- - - With an internal diameter of 12.5 mm or more, an external diameter less than 140 mm and containing by weight less than 0.45 % of carbon	TNE			
7306.30.92	- - - With an internal diameter less than 12.5 mm	TNE			
7306.30.99	- - - Other	TNE			
7306.40	- Other, welded, of circular cross-section, of stainless steel :				
	- - Boiler tubes:				
7306.40.11	- - - With an external diameter not exceeding 12.5 mm	TNE			
7306.40.19	- - - Other	TNE			
7306.40.20	- - Stainless steel pipes and tubes, with an external diameter exceeding 105 mm	TNE			
7306.40.30	- - Pipes and tubes containing by weight at least 30 % of nickel, with an external diameter not exceeding 10 mm	TNE			
7306.40.90	- - Other	TNE			
7306.50	- Other, welded, of circular cross-section, of other alloy steel :				
	- - Boiler tubes :				
7306.50.11	- - - With an external diameter less than 12.5 mm	TNE			
7306.50.19	- - - Other	TNE			
	- - Other :				
7306.50.91	- - - With an external diameter less than 12.5 mm	TNE			
7306.50.99	- - - Other	TNE			
	- Other, welded, of non-circular cross-section :				
7306.61	- - Of square or rectangular cross-section :				
7306.61.10	- - - With an external diagonal cross-section less than 12.5 mm	TNE			
7306.61.90	- - - Other	TNE			
7306.69	- - Of other non-circular cross-section :				
7306.69.10	- - - With an external diagonal cross-section less than 12.5 mm	TNE			
7306.69.90	- - - Other	TNE			
7306.90	- Other :				
	- - Copper brazed pipes and tubes :				
7306.90.11	- - - With an external diagonal cross-section less than 12.5 mm	TNE			
7306.90.19	- - - Other	TNE			
	- - Other :				
7306.90.91	- - - High pressure pipes with a yield strength not less than 42,000 psi, with an internal diameter of less than 12.5 mm	TNE			
7306.90.94	- - - Other high pressure pipes, with external diameter of less than 12.5 mm	TNE			
7306.90.95	- - - Other high pressure pipes, with external diameter of 12.5 mm or more	TNE			
7306.90.96	- - - Other, with an external diagonal cross-section less than 12.5 mm	TNE			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
7306.90.97	- - - Other, with an internal diameter more than 12.5 mm, an external diameter less than 140 mm and containing by weight less than 0.45% of carbon	TNE			
7306.90.99	- - - Other	TNE			
<b>73.07</b>	<b>Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.</b>				
	- Cast fittings :				
7307.11	- - Of non-malleable cast iron :				
7307.11.10	- - - Hubless tube or pipe fittings	TNE			
7307.11.90	- - - Other	TNE			
7307.19.00	- - Other	TNE			
	- Other, of stainless steel :				
7307.21	- - Flanges :				
7307.21.10	- - - Having an internal diameter of less than 15 cm	TNE			
7307.21.90	- - - Other	TNE			
7307.22	- - Threaded elbows, bends and sleeves :				
7307.22.10	- - - Having an internal diameter of less than 15 cm	TNE			
7307.22.90	- - - Other	TNE			
7307.23	- - Butt welding fittings :				
7307.23.10	- - - Having an internal diameter of less than 15 cm	TNE			
7307.23.90	- - - Other	TNE			
7307.29	- - Other :				
7307.29.10	- - - Having an internal diameter of less than 15 cm	TNE			
7307.29.90	- - - Other	TNE			
	- Other :				
7307.91	- - Flanges :				
7307.91.10	- - - Having an internal diameter of less than 15 cm	TNE			
7307.91.90	- - - Other	TNE			
7307.92	- - Threaded elbows, bends and sleeves :				
7307.92.10	- - - Having an internal diameter of less than 15 cm	TNE			
7307.92.90	- - - Other	TNE			
7307.93	- - Butt welding fittings :				
7307.93.10	- - - Having an internal diameter of less than 15 cm	TNE			
7307.93.90	- - - Other	TNE			
7307.99	- - Other :				
7307.99.10	- - - Having an internal diameter of less than 15 cm	TNE			
7307.99.90	- - - Other	TNE			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>73.08</b>	<b>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.</b>				
7308.10	- Bridges and bridge-sections :				
7308.10.10	- - Prefabricated modular type joined by shear connectors		TNE		
7308.10.90	- - Other		TNE		
7308.20	- Towers and lattice masts :				
	- - Towers :				
7308.20.11	- - - Prefabricated modular type joined by shear connectors		TNE		
7308.20.19	- - - Other		TNE		
	- - Lattice masts :				
7308.20.21	- - - Prefabricated modular type joined by shear connectors		TNE		
7308.20.29	- - - Other		TNE		
7308.30	- Doors, windows and their frames and thresholds for doors :				
7308.30.10	- - Doors, of a thickness of 6 mm or more but not exceeding 8 mm		TNE		
7308.30.90	- - Other		TNE		
7308.40	- Equipment for scaffolding, shuttering, propping or pit-propping :				
7308.40.10	- - Prefabricated modular type joined by shear connectors		TNE		
7308.40.90	- - Other		TNE		
7308.90	- Other :				
7308.90.20	- - Prefabricated modular type joined by shear connectors		TNE		
7308.90.40	- - Corrugated and curved galvanised plates or sheets prepared for use in conduits, culverts or tunnels		TNE		
7308.90.50	- - Rails for ships		TNE		
7308.90.60	- - Perforated cable trays		TNE		
	- - Other :				
7308.90.92	- - - Guardrails		TNE		
7308.90.99	- - - Other		TNE		
<b>73.09</b>	<b>Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.</b>				
	- Of a kind used for the conveyance or packing of goods :				
7309.00.11	- - Lined or heat-insulated		TNE		
7309.00.19	- - Other		TNE		
	- Other :				
7309.00.91	- - Lined or heat-insulated		TNE		
7309.00.99	- - Other		TNE		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>73.10</b>	<b>Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.</b>				
7310.10	- Of a capacity of 50 l or more :				
7310.10.10	- - Of tinplate		TNE		
	- - Other :				
7310.10.91	- - - Casting, forging or stamping, in the rough state		TNE		
7310.10.99	- - - Other		TNE		
	- Of a capacity of less than 50 l :				
7310.21	- - Cans which are to be closed by soldering or crimping :				
	- - - Of a capacity of less than 1 l :				
7310.21.11	- - - - Of tinplate		TNE		
7310.21.19	- - - - Other		TNE		
	- - - - Other :				
7310.21.91	- - - - Of tinplate		TNE		
7310.21.99	- - - - Other		TNE		
7310.29	- - Other :				
	- - - Of a capacity of less than 1 l :				
7310.29.11	- - - - Of tinplate		TNE		
7310.29.19	- - - - Other		TNE		
	- - - - Other :				
7310.29.91	- - - - Of tinplate		TNE		
7310.29.92	- - - - Other casting, forging or stamping, in the rough state		TNE		
7310.29.99	- - - - Other		TNE		
<b>73.11</b>	<b>Containers for compressed or liquefied gas, of iron or steel.</b>				
	- Seamless steel cylinders :				
7311.00.21	- - Of a capacity of 30 l or more, but less than 110 l, for Automotive Compressed Natural Gas (CNG) or Liquefied Natural Gas (LNG)		TNE		
7311.00.22	- - Of a capacity of 110 l or more, for Automotive Compressed Natural Gas (CNG) or Liquefied Natural Gas (LNG)		TNE		
7311.00.23	- - Of a capacity of less than 30 l, for Liquefied Petroleum Gas (LPG)		TNE		
7311.00.24	- - Of a capacity of 30 l or more, but less than 110 l, for Liquefied Petroleum Gas (LPG)		TNE		
7311.00.25	- - Other, for Liquefied Petroleum Gas (LPG)		TNE		
7311.00.26	- - Other, of a capacity of less than 30 l		TNE		
7311.00.27	- - Other, of a capacity of 30 l or more, but less than 110 l		TNE		
7311.00.29	- - Other		TNE		
	- Other :				
7311.00.91	- - Of a capacity not exceeding 7.3 l		TNE		
7311.00.92	- - Of a capacity more than 7.3 l but less than 30 l		TNE		
7311.00.94	- - Of a capacity of 30 l or more, but less than 110 l		TNE		
7311.00.99	- - Other		TNE		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>73.12</b>	<b>Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.</b>				
7312.10	- Stranded wire, ropes and cables :				
7312.10.10	-- Locked coils, flattened strands and non-rotating wire ropes		TNE		
7312.10.20	-- Plated or coated with brass and of a diameter not exceeding 3 mm		TNE		
7312.10.30	-- Plated or coated with aluminium		TNE		
	- - Other :				
7312.10.91	--- Stranded steel wire for prestressing concrete		TNE		
7312.10.99	--- Other		TNE		
7312.90.00	- Other		TNE		
<b>73.13</b>	<b>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.</b>		TNE		
<b>73.14</b>	<b>Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.</b>				
	- Woven cloth :				
7314.12.00	-- Endless bands for machinery, of stainless steel		TNE		
7314.14.00	-- Other woven cloth, of stainless steel		TNE		
7314.19	-- Other :				
7314.19.10	--- Endless bands for machinery other than of stainless steel		TNE		
7314.19.90	--- Other		TNE		
7314.20.00	- Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm <sup>2</sup> or more		TNE		
	- Other grill, netting and fencing, welded at the intersection :				
7314.31.00	-- Plated or coated with zinc		TNE		
7314.39.00	-- Other		TNE		
	- Other cloth, grill, netting and fencing :				
7314.41.00	-- Plated or coated with zinc		TNE		
7314.42.00	-- Coated with plastics		TNE		
7314.49.00	-- Other		TNE		
7314.50.00	- Expanded metal		TNE		
<b>73.15</b>	<b>Chain and parts thereof, of iron or steel.</b>				
	- Articulated link chain and parts thereof :				
7315.11	-- Roller chain :				
7315.11.10	-- - Bicycle or motorcycle chain		TNE		
	- - - Other :				
7315.11.91	--- - Transmission type, of a pitch length of not less than 6 mm and not more than 32 mm		TNE		
7315.11.99	--- - Other		TNE		
7315.12	-- Other chain :				
7315.12.10	-- - Bicycle or motorcycle chain		TNE		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
	7315.12.90	- - - Other	TNE		
	7315.19	- - Parts :			
	7315.19.10	- - - Of bicycle or motorcycle chain	TNE		
	7315.19.90	- - - Other	TNE		
	7315.20.00	- Skid chain	TNE		
		- Other chain :			
	7315.81.00	- - Stud-link	TNE		
	7315.82.00	- - Other, welded link	TNE		
	7315.89	- - Other :			
	7315.89.10	- - - Bicycle or motorcycle chain	TNE		
	7315.89.90	- - - Other	TNE		
	7315.90	- Other parts :			
	7315.90.20	- - Of bicycle or motorcycle chain	TNE		
	7315.90.90	- - Other	TNE		
<b>73.16</b>	7316.00.00	<b>Anchors, grapnels and parts thereof, of iron or steel.</b>	TNE		
<b>73.17</b>		<b>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.</b>			
	7317.00.10	- Wire nails	TNE		
	7317.00.20	- Staples	TNE		
	7317.00.30	- Dog spikes for rail sleepers; gang nails	TNE		
	7317.00.90	- Other	TNE		
<b>73.18</b>		<b>Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.</b>			
		- Threaded articles :			
	7318.11.00	- - Coach screws	TNE		
	7318.12	- - Other wood screws :			
	7318.12.10	- - - Having a shank of an external diameter not exceeding 16 mm	TNE		
	7318.12.90	- - - Other	TNE		
	7318.13.00	- - Screw hooks and screw rings	TNE		
	7318.14	- - Self-tapping screws :			
	7318.14.10	- - - Having a shank of an external diameter not exceeding 16 mm	TNE		
	7318.14.90	- - - Other	TNE		
	7318.15	- - Other screws and bolts, whether or not with their nuts or washers :			
	7318.15.10	- - - Having a shank of an external diameter not exceeding 16 mm	TNE		
	7318.15.90	- - - Other	TNE		
	7318.16	- - Nuts :			
	7318.16.10	- - - For bolts having a shank of an external diameter not exceeding 16 mm	TNE		
	7318.16.90	- - - Other	TNE		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
	7318.19	- - Other :			
	7318.19.10	- - - Having a shank of an external diameter not exceeding 16 mm	TNE		
	7318.19.90	- - - Other	TNE		
		- Non-threaded articles :			
	7318.21.00	- - Spring washers and other lock washers	TNE		
	7318.22.00	- - Other washers	TNE		
	7318.23	- - Rivets :			
	7318.23.10	- - - Having an external diameter not exceeding 16 mm	TNE		
	7318.23.90	- - - Other	TNE		
	7318.24.00	- - Cotters and cotter-pins	TNE		
	7318.29	- - Other :			
	7318.29.10	- - - Having a shank of an external diameter not exceeding 16 mm	TNE		
	7318.29.90	- - - Other	TNE		
<b>73.19</b>		<b>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.</b>			
	7319.40	- Safety pins and other pins :			
	7319.40.10	- - Safety pins	KGM		
	7319.40.20	- - Other pins	KGM		
	7319.90	- Other :			
	7319.90.10	- - Sewing, darning or embroidery needles	KGM		
	7319.90.90	- - Other	KGM		
<b>73.20</b>		<b>Springs and leaves for springs, of iron or steel.</b>			
	7320.10	- Leaf-springs and leaves therefor :			
		- - Suitable for use on motor vehicles or machinery of heading 84.29 or 84.30 :			
	7320.10.11	- - - Suitable for use on motor vehicles of heading 87.02, 87.03 or 87.04	TNE		
	7320.10.12	- - - Suitable for use on other motor vehicles	TNE		
	7320.10.19	- - - Other	TNE		
	7320.10.90	- - Other	TNE		
	7320.20	- Helical springs :			
		- - Suitable for use on motor vehicles or machinery of heading 84.29 or 84.30 :			
	7320.20.11	- - - For motor vehicles	TNE		
	7320.20.12	- - - For earth-moving machinery	TNE		
	7320.20.19	- - - Other	TNE		
	7320.20.90	- - Other	TNE		
	7320.90	- Other :			
	7320.90.10	- - Suitable for use on motor vehicles	TNE		
	7320.90.90	- - Other	TNE		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>73.21</b>	<b>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.</b>				
	- Cooking appliances and plate warmers :				
7321.11.00	-- For gas fuel or for both gas and other fuels		NMB		
7321.12.00	-- For liquid fuel		NMB		
7321.19	-- Other, including appliances for solid fuel :				
7321.19.10	--- For solid fuel		NMB		
7321.19.90	--- Other		NMB		
	- Other appliances :				
7321.81.00	-- For gas fuel or for both gas and other fuels		NMB		
7321.82.00	-- For liquid fuel		NMB		
7321.89.00	-- Other, including appliances for solid fuel		NMB		
7321.90	- Parts :				
7321.90.10	-- Of kerosene stoves		KGM		
	- - Of cooking appliances and plate warmers using gas fuel :				
7321.90.21	--- Burner; components made by stamping or pressing processes		KGM		
7321.90.29	--- Other		KGM		
7321.90.90	-- Other		KGM		
<b>73.22</b>	<b>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.</b>				
	- Radiators and parts thereof :				
7322.11.00	-- Of cast iron		KGM		
7322.19.00	-- Other		KGM		
7322.90.00	- Other		KGM		
<b>73.23</b>	<b>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.</b>				
7323.10.00	- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	KGM			
	- Other :				
7323.91	-- Of cast iron, not enamelled :				
7323.91.10	--- Kitchenware		KGM		
7323.91.20	--- Ashtrays		KGM		
7323.91.90	--- Other		KGM		
7323.92.00	-- Of cast iron, enamelled		KGM		
7323.93	-- Of stainless steel :				
7323.93.10	--- Kitchenware		KGM		
7323.93.20	--- Ashtrays		KGM		
7323.93.90	--- Other		KGM		

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
7323.94.00	- - Of iron (other than cast iron) or steel, enamelled		KGM			
7323.99	- - Other :					
7323.99.10	- - - Kitchenware		KGM			
7323.99.20	- - - Ashtrays		KGM			
7323.99.90	- - - Other		KGM			
<b>73.24</b>	<b>Sanitary ware and parts thereof, of iron or steel.</b>					
7324.10	- Sinks and wash basins, of stainless steel :					
7324.10.10	- - Kitchen sinks		KGM			
7324.10.90	- - Other		KGM			
	- Baths :					
7324.21	- - Of cast iron, whether or not enamelled :					
7324.21.10	- - - Bathtubs having rectangular or oblong interior shape		KGM			
7324.21.90	- - - Other		KGM			
7324.29	- - Other :					
7324.29.10	- - - Bathtubs having rectangular or oblong interior shape		KGM			
7324.29.90	- - - Other		KGM			
7324.90	- Other, including parts :					
7324.90.10	- - Flushing water closets or urinals (fixed type)		KGM			
	- - Other :					
7324.90.91	- - - Parts of kitchen sinks or bathtubs		KGM			
7324.90.93	- - - Parts of flushing water closets or urinals (fixed type)		KGM			
7324.90.99	- - - Other		KGM			
<b>73.25</b>	<b>Other cast articles of iron or steel.</b>					
7325.10	- Of non-malleable cast iron :					
7325.10.20	- - Manhole covers, gratings and frames therefor		TNE			
7325.10.30	- - Spouts and cups for latex collection		TNE			
7325.10.90	- - Other		TNE			
	- Other :					
7325.91.00	- - Grinding balls and similar articles for mills		TNE			
7325.99	- - Other :					
7325.99.20	- - - Manhole covers, gratings and frames therefor		TNE			
7325.99.90	- - - Other		TNE			

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
<b>73.26</b>	<b>Other articles of iron or steel.</b>					
	- Forged or stamped, but not further worked :					
7326.11.00	-- Grinding balls and similar articles for mills		TNE			
7326.19.00	-- Other		TNE			
7326.20	- Articles of iron or steel wire :					
7326.20.50	-- Poultry cages and the like		TNE			
7326.20.60	-- Rat traps		TNE			
7326.20.70	-- Wire mesh curtain and blinds		TNE			
7326.20.90	-- Other		TNE			
7326.90	- Other :					
7326.90.10	-- Ships' rudders		TNE			
7326.90.20	-- Spouts and cups for latex collection		TNE			
7326.90.30	-- Stainless steel clamp assemblies with rubber sleeves of a kind used for hubless cast iron pipes and pipe fittings		TNE			
7326.90.60	-- Bunsen burners		TNE			
7326.90.70	-- Horseshoes; riding boot spurs		TNE			
	-- Other :					
7326.90.91	--- Cigarette cases and boxes		TNE			
7326.90.99	--- Other		TNE			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)

## Chapter 74

### Copper and articles thereof

**Note.**

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

(a) **Refined copper**

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

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

TABLE – Other elements

Element		Limiting content % by weight
Ag	Silver	0.25
As	Arsenic	0.5
Cd	Cadmium	1.3
Cr	Chromium	1.4
Mg	Magnesium	0.8
Pb	Lead	1.5
S	Sulphur	0.7
Sn	Tin	0.8
Te	Tellurium	0.8
Zn	Zinc	1.0
Zr	Zirconium	0.3
Other elements*, each		0.3

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

(b) **Copper alloys**

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

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

(c) **Master alloys**

Alloys containing with other elements more than 10 % by weight of copper, not usefully malleable and commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals. However, copper phosphide (phosphor copper) containing more than 15 % by weight of phosphorus falls in heading 28.53.

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>Subheading Note.</b>					
1. In this Chapter the following expressions have the meanings hereby assigned to them :					
(a) <b>Copper-zinc base alloys (brasses)</b>					
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) <b>Copper-tin base alloys (bronzes)</b>					
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) <b>Copper-nickel-zinc base alloys (nickel silvers)</b>					
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) <b>Copper-nickel base alloys</b>					
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.					
<b>74.01</b>	<b>Copper mattes; cement copper (precipitated copper).</b>				
7401.00.10	- Copper mattes				TNE
7401.00.20	- Cement copper (precipitated copper)				TNE
<b>74.02</b>	<b>Unrefined copper; copper anodes for electrolytic refining.</b>				
7402.00.10	- Blister copper				TNE
7402.00.90	- Other				TNE
<b>74.03</b>	<b>Refined copper and copper alloys, unwrought.</b>				
- Refined copper :					
7403.11.00	- - Cathodes and sections of cathodes				TNE
7403.12.00	- - Wire-bars				TNE
7403.13.00	- - Billets				TNE
7403.19.00	- - Other				TNE
- Copper alloys :					
7403.21.00	- - Copper-zinc base alloys (brass)				TNE
7403.22.00	- - Copper-tin base alloys (bronze)				TNE
7403.29.00	- - Other copper alloys (other than master alloys of heading 74.05)				TNE

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>74.04</b>	<b>7404.00.00</b>	<b>Copper waste and scrap.</b>		TNE	
<b>74.05</b>	<b>7405.00.00</b>	<b>Master alloys of copper.</b>		TNE	
<b>74.06</b>		<b>Copper powders and flakes.</b>			
	7406.10.00	- Powders of non-lamellar structure		TNE	
	7406.20.00	- Powders of lamellar structure; flakes		TNE	
<b>74.07</b>		<b>Copper bars, rods and profiles.</b>			
	7407.10	- Of refined copper :			
	7407.10.30	- - Profiles		TNE	
		- - Bars and rods :			
	7407.10.41	- - - Of square or rectangular cross-section		TNE	
	7407.10.49	- - - Other		TNE	
		- Of copper alloys :			
	7407.21.00	- - Of copper-zinc base alloys (brass)		TNE	
	7407.29.00	- - Other		TNE	
<b>74.08</b>		<b>Copper wire.</b>			
		- Of refined copper :			
	7408.11	- - Of which the maximum cross-sectional dimension exceeds 6 mm :			
	7408.11.20	- - - Of which the maximum cross-sectional dimension does not exceed 8 mm		TNE	
	7408.11.30	- - - Of which the maximum cross-sectional dimension exceeds 8mm but does not exceed 14 mm		TNE	
	7408.11.90	- - - Other		TNE	
	7408.19	- - Other :			
	7408.19.10	- - - Plated or coated with gold or silver		TNE	
	7408.19.90	- - - Other		TNE	
		- Of copper alloys :			
	7408.21.00	- - Of copper-zinc base alloys (brass)		TNE	
	7408.22.00	- - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)		TNE	
	7408.29	- - Other :			
	7408.29.10	- - - Of copper-tin base alloys (bronze)		TNE	
	7408.29.90	- - - Other		TNE	

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>74.09</b>	<b>Copper plates, sheets and strip, of a thickness exceeding 0.15 mm.</b>				
	- Of refined copper :				
7409.11.00	- - In coils		TNE		
7409.19.00	- - Other		TNE		
	- Of copper-zinc base alloys (brass) :				
7409.21.00	- - In coils		TNE		
7409.29.00	- - Other		TNE		
	- Of copper-tin base alloys (bronze) :				
7409.31.00	- - In coils		TNE		
7409.39.00	- - Other		TNE		
7409.40.00	- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	TNE			
7409.90.00	- Of other copper alloys		TNE		
<b>74.10</b>	<b>Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.15 mm.</b>				
	- Not backed :				
7410.11	- - Of refined copper :				
7410.11.10	- - - Copper clad laminate for manufacturing printed circuit boards		KGM		
7410.11.90	- - - Other		KGM		
7410.12.00	- - Of copper alloys		KGM		
	- Backed :				
7410.21.00	- - Of refined copper		KGM		
7410.22.00	- - Of copper alloys		KGM		
<b>74.11</b>	<b>Copper tubes and pipes.</b>				
7411.10.00	- Of refined copper		TNE		
	- Of copper alloys :				
7411.21.00	- - Of copper-zinc base alloys (brass)		TNE		
7411.22.00	- - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	TNE			
7411.29.00	- - Other		TNE		
<b>74.12</b>	<b>Copper tube or pipe fittings (for example, couplings, elbows, sleeves).</b>				
7412.10.00	- Of refined copper		TNE		
7412.20	- Of copper alloys :				
7412.20.20	- - Hose fittings		TNE		
	- - Other :				
7412.20.91	- - - Of copper-zinc base alloys (brass)		TNE		
7412.20.99	- - - Other		TNE		

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
<b>74.13</b>	<b>Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.</b>	- Of a diameter not exceeding 28.28 mm :				
7413.00.11	- - Cables			TNE		
7413.00.19	- - Other			TNE		
	- Other :					
7413.00.91	- - Cables			TNE		
7413.00.99	- - Other			TNE		
<b>74.15</b>	<b>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.</b>					
7415.10	- Nails and tacks, drawing pins, staples and similar articles :					
7415.10.10	- - Nails			KGM		
7415.10.20	- - Staples			KGM		
7415.10.90	- - Other			KGM		
	- Other articles, not threaded :					
7415.21.00	- - Washers (including spring washers)			KGM		
7415.29.00	- - Other			KGM		
	- Other threaded articles :					
7415.33	- - Screws; bolts and nuts :					
7415.33.10	- - - Screws			KGM		
7415.33.20	- - - Bolts and nuts			KGM		
7415.39.00	- - Other			KGM		
<b>74.18</b>	<b>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.</b>					
7418.10	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like :					
7418.10.10	- - Pot scourers and scouring or polishing pads, gloves and the like			KGM		
7418.10.30	- - Cooking or heating apparatus of a kind used for household purposes, non-electric and parts thereof			KGM		
7418.10.90	- - Other			KGM		
7418.20.00	- Sanitary ware and parts thereof			KGM		

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
<b>74.19</b>	<b>Other articles of copper.</b>					
7419.20	- Cast, moulded, stamped or forged, but not further worked :					
7419.20.10	- - Chain and parts thereof		KGM			
7419.20.20	- - Reservoirs, tanks, vats and similar containers not fitted with mechanical or thermal equipment	KGM				
7419.20.90	- - Other	KGM				
7419.80	- Other :					
7419.80.10	- - Chain and parts thereof	KGM				
	- - Cloth (including endless bands), grill and netting, of copper wire; expanded metal of copper :					
7419.80.21	- - - Endless belt for machinery	KGM				
7419.80.29	- - - Other	KGM				
7419.80.30	- - Springs	KGM				
7419.80.40	- - Cigarette cases or boxes	KGM				
7419.80.50	- - Cooking or heating apparatus, other than of a kind used for domestic purposes, and parts thereof	KGM				
7419.80.60	- - Articles specially designed for use during religious rites	KGM				
7419.80.70	- - Electroplating anodes; capacity measures (other than for domestic use)	KGM				
7419.80.80	- - Reservoirs, tanks, vats and similar containers not fitted with mechanical or thermal equipment of a capacity of 300 l or less	KGM				
7419.80.90	- - Other	KGM				

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)

## Chapter 75

### Nickel and articles thereof

#### Subheading Notes.

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

(a) **Nickel, not alloyed**

Metal containing by weight at least 99 % of nickel plus cobalt, provided that :

- (i) the cobalt content by weight does not exceed 1.5 %, and
- (ii) the content by weight of any other element does not exceed the limit specified in the following table:

TABLE – Other elements

Element		Limiting content % by weight
Fe	Iron	0.5
O	Oxygen	0.4
Other elements, each		0.3

(b) **Nickel alloys**

Metallic substances in which nickel predominates by weight over each of the other elements provided that :

- (i) the content by weight of cobalt exceeds 1.5 %,
- (ii) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table, or
- (iii) the total content by weight of elements other than nickel plus cobalt exceeds 1 %.

2. Notwithstanding the provisions of Note 9 (c) to Section XV, for the purposes of subheading 7508.10 the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

#### 75.01 Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.

7501.10.00	- Nickel mattes	KGM
7501.20.00	- Nickel oxide sinters and other intermediate products of nickel metallurgy	KGM

#### 75.02 Unwrought nickel.

7502.10.00	- Nickel, not alloyed	KGM
7502.20.00	- Nickel alloys	KGM

#### 75.03 7503.00.00 Nickel waste and scrap.

KGM

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
<b>75.04</b>	7504.00.00	<b>Nickel powders and flakes.</b>		KGM		
<b>75.05</b>		<b>Nickel bars, rods, profiles and wire.</b>				
		- Bars, rods and profiles :				
	7505.11.00	- - Of nickel, not alloyed		KGM		
	7505.12.00	- - Of nickel alloys		KGM		
		- Wire :				
	7505.21.00	- - Of nickel, not alloyed		KGM		
	7505.22.00	- - Of nickel alloys		KGM		
<b>75.06</b>		<b>Nickel plates, sheets, strip and foil.</b>				
	7506.10.00	- Of nickel, not alloyed		KGM		
	7506.20.00	- Of nickel alloys		KGM		
<b>75.07</b>		<b>Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).</b>				
		- Tubes and pipes :				
	7507.11.00	- - Of nickel, not alloyed		KGM		
	7507.12.00	- - Of nickel alloys		KGM		
	7507.20.00	- Tube or pipe fittings		KGM		
<b>75.08</b>		<b>Other articles of nickel.</b>				
	7508.10.00	- Cloth, grill and netting, of nickel wire		KGM		
	7508.90	- Other :				
	7508.90.30	- - Bolts and nuts		KGM		
	7508.90.50	- - Electroplating anodes, including those produced by electrolysis		KGM		
	7508.90.90	- - Other		KGM		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY	
(1)	(2)	(3)	(4)	(5) FULL	(6) PREF	(7)

## Chapter 76

### Aluminium and articles thereof

#### Subheading Notes.

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

(a) **Aluminium, not alloyed**

Metal containing by weight at least 99 % of aluminium, provided that the content by weight of any other element does not exceed the limit specified in the following table:

TABLE – Other elements

Element	Limiting content % by weight
Fe + Si (iron plus silicon)	1
Other elements <sup>(1)</sup> , each	0.1 <sup>(2)</sup>

<sup>(1)</sup> Other elements are, for example, Cr, Cu, Mg, Mn, Ni, Zn.

<sup>(2)</sup> Copper is permitted in a proportion greater than 0.1 % but not more than 0.2 %, provided that neither the chromium nor manganese content exceeds 0.05 %.

(b) **Aluminium alloys**

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

- (i) the content by weight of at least one of the other elements or of iron plus silicon taken together is greater than the limit specified in the foregoing table; or
  - (ii) the total content by weight of such other elements exceeds 1 %.
2. Notwithstanding the provisions of Note 9 (c) to Section XV, for the purposes of subheading 7616.91 the term “wire” applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

#### 76.01

##### Unwrought aluminium.

7601.10.00	- Aluminium, not alloyed	TNE
7601.20.00	- Aluminium alloys	TNE

#### 76.02

##### Aluminium waste and scrap.

TNE

#### 76.03

##### Aluminium powders and flakes.

7603.10.00	- Powders of non-lamellar structure	KGM
7603.20	- Powders of lamellar structure; flakes :	
7603.20.10	- - Flakes	KGM
7603.20.20	- - Powders of lamellar structure	KGM

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>76.04</b>	<b>Aluminium bars, rods and profiles.</b>				
7604.10	- Of aluminium, not alloyed :				
7604.10.10	-- Bars and rods		TNE		
7604.10.90	-- Other		TNE		
	- Of aluminium alloys :				
7604.21	-- Hollow profiles :				
7604.21.10	--- Of a kind suitable for making cooling coils of motor vehicle air conditioning machines	TNE			
7604.21.20	--- Aluminium spacers for doors and windows	TNE			
7604.21.90	--- Other	TNE			
7604.29	-- Other :				
7604.29.10	--- Extruded bars and rods	TNE			
7604.29.30	--- Y-shaped profiles for zip fasteners, in coils	TNE			
7604.29.90	--- Other	TNE			
<b>76.05</b>	<b>Aluminium wire.</b>				
	- Of aluminium, not alloyed :				
7605.11.00	-- Of which the maximum cross-sectional dimension exceeds 7 mm	TNE			
7605.19	-- Other :				
7605.19.10	--- Of a diameter not exceeding 0.0508 mm	TNE			
7605.19.90	--- Other	TNE			
	- Of aluminium alloys :				
7605.21.00	-- Of which the maximum cross-sectional dimension exceeds 7 mm	TNE			
7605.29	-- Other :				
7605.29.10	--- Of a diameter not exceeding 0.254 mm	TNE			
7605.29.90	--- Other	TNE			
<b>76.06</b>	<b>Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm.</b>				
	- Rectangular (including square) :				
7606.11	-- Of aluminium, not alloyed :				
7606.11.10	--- Plain or figured by rolling or pressing, not otherwise surface treated	TNE			
7606.11.90	--- Other	TNE			
7606.12	-- Of aluminium alloys :				
7606.12.20	--- Aluminium plates, not sensitised, of a kind used in the printing industry	TNE			
	- - - Sheets :				
7606.12.32	--- - For making can stock (including end stock and tab stock), in coils	TNE			
7606.12.33	--- - Other, of aluminium alloy 5082 or 5182, exceeding 1 m in width, in coils	TNE			
7606.12.34	--- - Other, litho grade sheet alloy HA 1052 hardness temper H19 and alloy HA 1050 hardness temper H18	TNE			
7606.12.35	--- - Other, surface-worked	TNE			
7606.12.39	--- - Other	TNE			
7606.12.90	--- - Other	TNE			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				(4)	(5)	
	(1)	(2)	(3)			(7)
		- Other :				
	7606.91.00	-- Of aluminium, not alloyed			TNE	
	7606.92.00	-- Of aluminium alloys			TNE	
<b>76.07</b>		<b>Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm.</b>				
		- Not backed :				
	7607.11.00	-- Rolled but not further worked			KGM	
	7607.19.00	-- Other			KGM	
	7607.20	- Backed :				
	7607.20.10	-- Thermal insulation foil			KGM	
		- - Other :				
	7607.20.91	-- - Printed with patterns, or in gold or silver colour			KGM	
	7607.20.99	-- - Other			KGM	
<b>76.08</b>		<b>Aluminium tubes and pipes.</b>				
	7608.10.00	- Of aluminium, not alloyed			TNE	
	7608.20.00	- Of aluminium alloys			TNE	
<b>76.09</b>	7609.00.00	<b>Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).</b>			TNE	
<b>76.10</b>		<b>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.</b>				
	7610.10	- Doors, windows and their frames and thresholds for doors :				
	7610.10.10	-- Doors and their frames and thresholds for doors			TNE	
	7610.10.90	-- Other			TNE	
	7610.90	- Other :				
	7610.90.30	-- Internal or external floating roofs for petroleum storage tanks			TNE	
		- - Other :				
	7610.90.91	-- - Bridges and bridge-sections; towers or lattice masts			TNE	
	7610.90.99	-- - Other			TNE	
<b>76.11</b>	7611.00.00	<b>Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.</b>			TNE	

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>76.12</b>		<b>Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.</b>			
7612.10.00	- Collapsible tubular containers		KGM		
7612.90	- Other :				
7612.90.10	- - Seamless containers of a kind suitable for fresh milk		KGM		
7612.90.90	- - Other		KGM		
<b>76.13</b>	7613.00.00	<b>Aluminium containers for compressed or liquefied gas.</b>		NMB	
<b>76.14</b>		<b>Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.</b>			
7614.10	- With steel core :				
	- - Cables :				
7614.10.11	- - - Of a diameter not exceeding 25.3 mm		TNE		
7614.10.12	- - - Of a diameter exceeding 25.3 mm but not exceeding 28.28 mm		TNE		
7614.10.19	- - - Other		TNE		
7614.10.90	- - Other		TNE		
7614.90	- Other :				
	- - Cables :				
7614.90.11	- - - Of a diameter not exceeding 25.3 mm		TNE		
7614.90.12	- - - Of a diameter exceeding 25.3 mm but not exceeding 28.28 mm		TNE		
7614.90.19	- - - Other		TNE		
7614.90.90	- - Other		TNE		
<b>76.15</b>		<b>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.</b>			
7615.10	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like :				
7615.10.10	- - Pot scourers and scouring or polishing pads, gloves and the like		KGM		
7615.10.90	- - Other		KGM		
7615.20	- Sanitary ware and parts thereof :				
7615.20.20	- - Bedpans, urinals and chamber-pots		KGM		
7615.20.90	- - Other		KGM		

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
			(4)	(5)	(6)	(7)
<b>76.16</b>	<b>Other articles of aluminium.</b>					
7616.10	- Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles :					
7616.10.10	- - Nails		KGM			
7616.10.20	- - Staples and hooks; bolts and nuts		KGM			
7616.10.90	- - Other		KGM			
	- Other :					
7616.91.00	- - Cloth, grill, netting and fencing, of aluminium wire		KGM			
7616.99	- - Other :					
7616.99.20	- - - Ferrules of a kind suitable for use in the manufacture of pencils		KGM			
7616.99.30	- - - Slugs, round, of such dimension that the thickness exceeds one-tenth of the diameter		KGM			
7616.99.40	- - - Bobbins, spools, reels and similar supports for textile yarn		KGM			
	- - - Blinds :					
7616.99.51	- - - - Venetian blinds		KGM			
7616.99.59	- - - - Other		KGM			
7616.99.60	- - - Spouts and cups of a kind used for latex collection		KGM			
7616.99.70	- - - Cigarette cases or boxes		KGM			
7616.99.80	- - - Expanded metal		KGM			
7616.99.90	- - - Other		KGM			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	FULL (5)	PREF (6)

## **Chapter 77**

**(Reserved for possible future use in the Harmonized System)**

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)

## Chapter 78

### Lead and articles thereof

#### 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

#### 78.01 Unwrought lead.

7801.10.00	- Refined lead	TNE
	- Other :	
7801.91.00	- - Containing by weight antimony as the principal other element	TNE
7801.99.00	- - Other	TNE

#### 78.02 7802.00.00 Lead waste and scrap.

TNE

#### 78.04 Lead plates, sheets, strip and foil; lead powders and flakes.

	- Plates, sheets, strip and foil :	
7804.11	- - Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm :	
7804.11.10	- - - Of a thickness not exceeding 0.15 mm	KGM
7804.11.90	- - - Other	KGM
7804.19.00	- - Other	KGM
7804.20.00	- Powders and flakes	KGM

#### 78.06 Other articles of lead.

7806.00.20	- Bars, rods, profiles and wire	KGM
7806.00.30	- Tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	KGM
7806.00.40	- Lead wool; washers; electroplating anodes	KGM
7806.00.90	- Other	KGM

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)

## Chapter 79

### Zinc and articles thereof

#### Subheading Note.

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

(a) **Zinc, not alloyed**

Metal containing by weight at least 97.5 % of zinc.

(b) **Zinc alloys**

Metallic substances in which zinc predominates by weight over each of the other elements, provided that the total content by weight of such other elements exceeds 2.5 %.

(c) **Zinc dust**

Dust obtained by condensation of zinc vapour, consisting of spherical particles which are finer than zinc powders. At least 80 % by weight of the particles pass through a sieve with 63 micrometres (microns) mesh. It must contain at least 85 % by weight of metallic zinc.

**79.01**

#### Unwrought zinc.

- Zinc, not alloyed :

7901.11.00	- - Containing by weight 99.99 % or more of zinc	TNE
7901.12.00	- - Containing by weight less than 99.99 % of zinc	TNE
7901.20.00	- Zinc alloys	TNE

**79.02**

#### Zinc waste and scrap.

KGM

**79.03**

#### Zinc dust, powders and flakes.

7903.10.00	- Zinc dust	KGM
7903.90.00	- Other	KGM

**79.04**

#### Zinc bars, rods, profiles and wire.

KGM

**79.05**

#### Zinc plates, sheets, strip and foil.

7905.00.40	- Of a thickness not exceeding 0.15 mm	KGM
7905.00.90	- Other	KGM

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
<b>79.07</b>	<b>Other articles of zinc.</b>					
7907.00.30	- Gutters, roof capping, skylight frames and other fabricated building components		KGM			
7907.00.40	- Tubes, pipes and tube or pipe fittings (for example couplings, elbows, sleeves)		KGM			
	- Other :					
7907.00.91	- - Cigarette cases or boxes; ashtrays		KGM			
7907.00.92	- - Other household articles		KGM			
7907.00.93	- - Electroplating anodes; stencil plates; nails, tacks, nuts, bolts, screws, rivets and similar fastening; zinc calots for the manufacture of batteries		KGM			
7907.00.99	- - Other		KGM			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>Chapter 80</b>					

### **Tin and articles thereof**

#### **Subheading Note.**

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

(a) Tin, not alloyed

Metal containing by weight at least 99 % of tin, provided that the content by weight of any bismuth or copper is less than the limit specified in the following table :

TABLE – Other elements

Element		Limiting content % by weight
Bi	Bismuth	0.1
Cu	Copper	0.4

(b) Tin alloys

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

- (i) the total content by weight of such other elements exceeds 1 %; or
- (ii) the content by weight of either bismuth or copper is equal to or greater than the limit specified in the foregoing table.

**80.01 Unwrought tin.**

8001.10.00	- Tin, not alloyed	TNE
8001.20.00	- Tin alloys	TNE

**80.02 8002.00.00 Tin waste and scrap.**

KGM

**80.03 Tin bars, rods, profiles and wire.**

8003.00.10	- Soldering bars and rods	KGM
8003.00.90	- Other	KGM

**80.07 Other articles of tin.**

8007.00.20	- Plates, sheets and strip, of a thickness exceeding 0.2 mm	KGM
8007.00.30	- Foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2 mm; powders and flakes	KGM
8007.00.40	- Tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	KGM
	- Other :	
8007.00.91	- - Cigarette cases or boxes; ashtrays	KGM
8007.00.92	- - Other household articles	KGM
8007.00.93	- - Collapsible tubes	KGM
8007.00.99	- - Other	KGM

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>Chapter 81</b>					
<b>Other base metals; cermets; articles thereof</b>					
<b>81.01</b>		<b>Tungsten (wolfram) and articles thereof, including waste and scrap.</b>			
8101.10.00	- Powders		KGM		
	- Other :				
8101.94.00	- - Unwrought tungsten, including bars and rods obtained simply by sintering		KGM		
8101.96.00	- - Wire		KGM		
8101.97.00	- - Waste and scrap		KGM		
8101.99	- - Other :				
8101.99.10	- - - Bars and rods, other than those obtained simply by sintering; profiles, sheets, strip and foil	KGM			
8101.99.90	- - - Other		KGM		
<b>81.02</b>		<b>Molybdenum and articles thereof, including waste and scrap.</b>			
8102.10.00	- Powders		KGM		
	- Other :				
8102.94.00	- - Unwrought molybdenum, including bars and rods obtained simply by sintering		KGM		
8102.95.00	- - Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	KGM			
8102.96.00	- - Wire		KGM		
8102.97.00	- - Waste and scrap		KGM		
8102.99.00	- - Other		KGM		
<b>81.03</b>		<b>Tantalum and articles thereof, including waste and scrap.</b>			
8103.20.00	- Unwrought tantalum, including bars and rods obtained simply by sintering; powders	KGM			
8103.30.00	- Waste and scrap		KGM		
	- Other :				
8103.91.00	- - Crucibles		KGM		
8103.99.00	- - Other		KGM		
<b>81.04</b>		<b>Magnesium and articles thereof, including waste and scrap.</b>			
	- Unwrought magnesium :				
8104.11.00	- - Containing at least 99.8 % by weight of magnesium		KGM		
8104.19.00	- - Other		KGM		
8104.20.00	- Waste and scrap		KGM		
8104.30.00	- Raspings, turnings and granules, graded according to size; powders		KGM		
8104.90.00	- Other		KGM		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>81.05</b>	<b>Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.</b>				
8105.20	- Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders :				
8105.20.10	- - Unwrought cobalt		KGM		
8105.20.90	- - Other		KGM		
8105.30.00	- Waste and scrap		KGM		
8105.90.00	- Other		KGM		
<b>81.06</b>	<b>Bismuth and articles thereof, including waste and scrap.</b>				
8106.10	- Containing more than 99.99 % of bismuth, by weight :				
8106.10.10	- - Unwrought bismuth; waste and scrap; powders		KGM		
8106.10.90	- - Other		KGM		
8106.90	- Other :				
8106.90.10	- - Unwrought bismuth; waste and scrap; powders		KGM		
8106.90.90	- - Other		KGM		
<b>81.08</b>	<b>Titanium and articles thereof, including waste and scrap.</b>				
8108.20.00	- Unwrought titanium; powders		KGM		
8108.30.00	- Waste and scrap		KGM		
8108.90.00	- Other		KGM		
<b>81.09</b>	<b>Zirconium and articles thereof, including waste and scrap.</b>				
	- Unwrought zirconium; powders :				
8109.21.00	- - Containing less than 1 part hafnium to 500 parts zirconium by weight		KGM		
8109.29.00	- - Other		KGM		
	- Waste and scrap :				
8109.31.00	- - Containing less than 1 part hafnium to 500 parts zirconium by weight		KGM		
8109.39.00	- - Other		KGM		
	- Other :				
8109.91.00	- - Containing less than 1 part hafnium to 500 parts zirconium by weight		KGM		
8109.99.00	- - Other		KGM		
<b>81.10</b>	<b>Antimony and articles thereof, including waste and scrap.</b>				
8110.10.00	- Unwrought antimony; powders		KGM		
8110.20.00	- Waste and scrap		KGM		
8110.90.00	- Other		KGM		
<b>81.11</b>	<b>Manganese and articles thereof, including waste and scrap.</b>				
8111.00.10	- Waste and scrap		KGM		
8111.00.90	- Other		KGM		

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
<b>81.12</b>		<b>Beryllium, chromium, hafnium, rhenium, thallium, cadmium, germanium, vanadium, gallium, indium and niobium (columbium), and articles of these metals, including waste and scrap.</b>				
		- Beryllium :				
8112.12.00	- - Unwrought; powders		KGM			
8112.13.00	- - Waste and scrap		KGM			
8112.19.00	- - Other		KGM			
		- Chromium :				
8112.21.00	- - Unwrought; powders		KGM			
8112.22.00	- - Waste and scrap		KGM			
8112.29.00	- - Other		KGM			
		- Hafnium :				
8112.31.00	- - Unwrought; waste and scrap; powders		KGM			
8112.39.00	- - Other		KGM			
		- Rhenium :				
8112.41.00	- - Unwrought; waste and scrap; powders		KGM			
8112.49.00	- - Other		KGM			
		- Thallium :				
8112.51.00	- - Unwrought; powders		KGM			
8112.52.00	- - Waste and scrap		KGM			
8112.59.00	- - Other		KGM			
		- Cadmium :				
8112.61.00	- - Waste and scrap		KGM			
8112.69	- - Other :					
8112.69.10	- - - Unwrought; powders		KGM			
8112.69.90	- - - Other		KGM			
		- Other :				
8112.92.00	- - Unwrought; waste and scrap; powders		KGM			
8112.99.00	- - Other		KGM			
<b>81.13</b>	8113.00.00	<b>Cermets and articles thereof, including waste and scrap.</b>		KGM		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>Chapter 82</b>					

**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.

**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	NMB
8201.30	- Mattocks, picks, hoes and rakes :	
8201.30.10	- - Hoes and rakes	NMB
8201.30.90	- - Other	NMB
8201.40.00	- Axes, bill hooks and similar hewing tools	NMB
8201.50.00	- Secateurs and similar one-handed pruners and shears (including poultry shears)	NMB
8201.60.00	- Hedge shears, two-handed pruning shears and similar two-handed shears	NMB
8201.90.00	- Other hand tools of a kind used in agriculture, horticulture or forestry	NMB

**82.02**

**Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).**

8202.10.00	- Hand saws	NMB
8202.20.00	- Band saw blades	KGM
	- Circular saw blades (including slitting or slotting saw blades) :	
8202.31.00	- - With working part of steel	KGM
8202.39.00	- - Other, including parts	KGM
8202.40.00	- Chain saw blades	KGM

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				(4)	(5)	
	- Other saw blades :					
8202.91.00	-- Straight saw blades, for working metal		KGM			
8202.99	-- Other :					
8202.99.10	--- Straight saw blades		KGM			
8202.99.90	--- Other		KGM			
<b>82.03</b>	<b>Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.</b>					
8203.10.00	- Files, rasps and similar tools		NMB			
8203.20.00	- Pliers (including cutting pliers), pincers, tweezers and similar tools		NMB			
8203.30.00	- Metal cutting shears and similar tools		NMB			
8203.40.00	- Pipe-cutters, bolt croppers, perforating punches and similar tools		NMB			
<b>82.04</b>	<b>Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles</b>					
	- Hand-operated spanners and wrenches :					
8204.11.00	-- Non-adjustable		NMB			
8204.12.00	-- Adjustable		NMB			
8204.20.00	- Interchangeable spanner sockets, with or without handles		NMB			
<b>82.05</b>	<b>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.</b>					
8205.10.00	- Drilling, threading or tapping tools		KGM			
8205.20.00	- Hammers and sledge hammers		KGM			
8205.30.00	- Planes, chisels, gouges and similar cutting tools for working wood		KGM			
8205.40.00	- Screwdrivers		KGM			
	- Other hand tools (including glaziers' diamonds) :					
8205.51.00	-- Household tools		KGM			
8205.59.00	-- Other		KGM			
8205.60.00	- Blow lamps		KGM			
8205.70.00	- Vices, clamps and the like		KGM			
8205.90.00	- Other, including sets of articles of two or more subheadings of this heading		KGM			
<b>82.06</b>	<b>8206.00.00 Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.</b>	<b>KGM</b>				

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>82.07</b>		<b>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.</b>			
		- Rock drilling or earth boring tools :			
8207.13.00		- - With working part of cermets	KGM		
8207.19.00		- - Other, including parts	KGM		
8207.20.00		- Dies for drawing or extruding metal	KGM		
8207.30.00		- Tools for pressing, stamping or punching	KGM		
8207.40.00		- Tools for tapping or threading	KGM		
8207.50.00		- Tools for drilling, other than for rock drilling	KGM		
8207.60.00		- Tools for boring or broaching	KGM		
8207.70.00		- Tools for milling	KGM		
8207.80.00		- Tools for turning	KGM		
8207.90.00		- Other interchangeable tools	KGM		
<b>82.08</b>		<b>Knives and cutting blades, for machines or for mechanical appliances.</b>			
8208.10.00		- For metal working	NMB		
8208.20.00		- For wood working	NMB		
8208.30.00		- For kitchen appliances or for machines used by the food industry	NMB		
8208.40.00		- For agricultural, horticultural or forestry machines	NMB		
8208.90.00		- Other	NMB		
<b>82.09</b>	8209.00.00	<b>Plates, sticks, tips and the like for tools, unmounted, of cermets.</b>	KGM		
<b>82.10</b>	8210.00.00	<b>Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.</b>			
<b>82.11</b>		<b>Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor.</b>			
8211.10.00		- Sets of assorted articles	TEN		
		- Other :			
8211.91.00		- - Table knives having fixed blades	TEN		
8211.92		- - Other knives having fixed blades :			
8211.92.50		- - - Of a kind used for agriculture, horticulture or forestry	TEN		
		- - - Other :			
8211.92.92		- - - - Hunting knives, diving knives and scouts' knives	TEN		
8211.92.99		- - - - Other	TEN		
8211.93		- - Knives having other than fixed blades :			
		- - - Of a kind used for agriculture, horticulture or forestry :			
8211.93.21		- - - - With handle of base metal	TEN		
8211.93.29		- - - - Other	TEN		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
8211.93.30	- - - Flick knives or spring knives; penknives with blades of 15 cm or more in length	TEN			
8211.93.90	- - - Other	TEN			
8211.94	- - Blades :				
8211.94.10	- - - For knives of a kind used for agriculture, horticulture or forestry	TEN			
8211.94.90	- - - Other	TEN			
8211.95.00	- - Handles of base metal	TEN			
<b>82.12</b>	<b>Razors and razor blades (including razor blade blanks in strips).</b>				
8212.10.00	- Razors	MIL			
8212.20	- Safety razor blades, including razor blade blanks in strips :				
8212.20.10	- - Double-edged razor blades	MIL			
8212.20.90	- - Other	MIL			
8212.90.00	- Other parts	KGM			
<b>82.13</b>	<b>8213.00.00 Scissors, tailors' shears and similar shears, and blades therefor.</b>		TEN		
<b>82.14</b>	<b>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).</b>				
8214.10.00	- Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	KGM			
8214.20.00	- Manicure or pedicure sets and instruments (including nail files)	KGM			
8214.90.00	- Other	KGM			
<b>82.15</b>	<b>Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.</b>				
8215.10.00	- Sets of assorted articles containing at least one article plated with precious metal	KGM			
8215.20.00	- Other sets of assorted articles	KGM			
	- Other :				
8215.91.00	- - Plated with precious metal	KGM			
8215.99.00	- - Other	KGM			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>Chapter 83</b>					
<b>Miscellaneous articles of base metal</b>					
<b>Notes.</b>					
<ol style="list-style-type: none"> <li>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.</li> <li>2. For the purposes of heading 83.02, the word "castors" means those having a diameter (including, where appropriate, tyres) not exceeding 75 mm, or those having a diameter (including, where appropriate, tyres) exceeding 75 mm provided that the width of the wheel or tyre fitted thereto is less than 30 mm.</li> </ol>					
<b>83.01</b>	<b>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.</b>				
8301.10.00	- Padlocks		TEN		
8301.20.00	- Locks of a kind used for motor vehicles		TEN		
8301.30.00	- Locks of a kind used for furniture		TEN		
8301.40	- Other locks :				
8301.40.10	- - Handcuffs		TEN		
8301.40.20	- - Door locks		TEN		
8301.40.90	- - Other		TEN		
8301.50.00	- Clasps and frames with clasps, incorporating locks		TEN		
8301.60.00	- Parts		KGM		
8301.70.00	- Keys presented separately		TEN		
<b>83.02</b>	<b>Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal.</b>				
8302.10.00	- Hinges		KGM		
8302.20	- Castors :				
8302.20.10	- - Of a diameter (including tyres) exceeding 100 mm, but not exceeding 250 mm	KGM			
8302.20.90	- - Other	KGM			
8302.30	- Other mountings, fittings and similar articles suitable for motor vehicles :				
8302.30.10	- - Hasps	KGM			
8302.30.90	- - Other	KGM			
	- Other mountings, fittings and similar articles :				
8302.41	- - Suitable for buildings :				
	- - - Hasps and staples for doors; hooks and eyes; bolts :				
8302.41.31	- - - - Hasps	KGM			
8302.41.39	- - - - Other	KGM			
8302.41.90	- - - Other	KGM			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				(4)	(5)	
	(1)	(2)	(3)			(7)
	8302.42	-- Other, suitable for furniture :				
	8302.42.20	--- Hasps		KGM		
	8302.42.90	--- Other		KGM		
	8302.49	-- Other :				
	8302.49.10	--- Of a kind suitable for saddlery		KGM		
		--- Other :				
	8302.49.91	---- Hasps		KGM		
	8302.49.99	---- Other		KGM		
	8302.50.00	- Hat-racks, hat-pegs, brackets and similar fixtures		KGM		
	8302.60.00	- Automatic door closers		KGM		
<b>83.03</b>	8303.00.00	<b>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.</b>	KGM			
<b>83.04</b>		<b>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.</b>				
	8304.00.10	- Filing cabinets and card-index cabinets		KGM		
		- Other :				
	8304.00.91	-- Of aluminium		KGM		
	8304.00.92	-- Of nickel		KGM		
	8304.00.99	-- Other		KGM		
<b>83.05</b>		<b>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.</b>				
	8305.10	- Fittings for loose-leaf binders or files :				
	8305.10.10	-- For double loop wire binders		KGM		
	8305.10.90	-- Other		KGM		
	8305.20	- Staples in strips :				
	8305.20.10	-- Of a kind for office use		KGM		
	8305.20.20	-- Other, of iron or steel		KGM		
	8305.20.90	-- Other		KGM		
	8305.90	- Other, including parts :				
	8305.90.10	-- Paper clips		KGM		
	8305.90.90	-- Other		KGM		

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
<b>83.06</b>	<b>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.</b>					
8306.10.00	- Bells, gongs and the like		KGM			
	- Statuettes and other ornaments :					
8306.21.00	- - Plated with precious metals		KGM			
8306.29	- - Other :					
8306.29.10	- - - Of copper or of lead		KGM			
8306.29.20	- - - Of nickel		KGM			
8306.29.30	- - - Of aluminium		KGM			
8306.29.90	- - - Other		KGM			
8306.30	- Photograph, picture or similar frames; mirrors :					
8306.30.10	- - Of copper		KGM			
	- - Other :					
8306.30.91	- - - Metallic mirrors reflecting traffic views at road intersections or sharp corners		KGM			
8306.30.99	- - - Other		KGM			
<b>83.07</b>	<b>Flexible tubing of base metal, with or without fittings.</b>					
8307.10.00	- Of iron or steel		KGM			
8307.90.00	- Of other base metal		KGM			
<b>83.08</b>	<b>Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing or clothing accessories, footwear, jewellery, wrist-watches, books, awnings, leather goods, travel goods or saddlery or for other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal.</b>					
8308.10.00	- Hooks, eyes and eyelets		KGM			
8308.20.00	- Tubular or bifurcated rivets		KGM			
8308.90	- Other, including parts :					
8308.90.10	- - Beads		KGM			
8308.90.20	- - Spangles		KGM			
8308.90.90	- - Other		KGM			
<b>83.09</b>	<b>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.</b>					
8309.10.00	- Crown corks		KGM			
8309.90	- Other :					
8309.90.10	- - Capsules for bottles		KGM			
8309.90.20	- - Top ends of aluminium cans		KGM			
8309.90.60	- - Aerosol can ends, of tinplate		KGM			
8309.90.70	- - Other caps for cans		KGM			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				(4)	(5)	
	- - Other, of aluminium :					
8309.90.81	- - - Bottle caps; screw caps		KGM			
8309.90.89	- - - Other		KGM			
	- - Other :					
8309.90.91	- - - Bottle caps; screw caps		KGM			
8309.90.92	- - - Bungs for metal drums; bung covers; seals; case corner protectors		KGM			
8309.90.99	- - - Other		KGM			
<b>83.10</b>	<b>8310.00.00</b>	<b>Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.</b>	KGM			
<b>83.11</b>		<b>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.</b>				
8311.10	- Coated electrodes of base metal, for electric arc-welding :					
8311.10.10	- - In rolls		KGM			
8311.10.90	- - Other		KGM			
8311.20	- Cored wire of base metal, for electric arc-welding :					
	- - Cored wire of alloy steel, containing by weight 4.5 % or more of carbon and 20 % or more of chromium :					
8311.20.21	- - - In rolls		KGM			
8311.20.29	- - - Other		KGM			
8311.20.90	- - Other		KGM			
8311.30	- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame :					
	- - Cored wire of alloy steel, containing by weight 4.5 % or more of carbon and 20 % or more of chromium :					
8311.30.21	- - - In rolls		KGM			
8311.30.29	- - - Other		KGM			
	- - Other :					
8311.30.91	- - - In rolls		KGM			
8311.30.99	- - - Other		KGM			
8311.90.00	- Other		KGM			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)

## SECTION XVI

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

**Notes.**

1. This Section does not cover :
  - (a) Transmission or conveyor belts or belting, of plastics of Chapter 39, or of vulcanised rubber (heading 40.10), or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16);
  - (b) Articles of leather or of composition leather (heading 42.05) or of furskin (heading 43.03), of a kind used in machinery or mechanical appliances or for other technical uses;
  - (c) Bobbins, spools, cops, cones, cores, reels or similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV);
  - (d) Perforated cards for Jacquard or similar machines (for example, Chapter 39 or 48 or Section XV);
  - (e) Transmission or conveyor belts or belting of textile material (heading 59.10) or other articles of textile material for technical uses (heading 59.11);
  - (f) Precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.02 to 71.04, or articles wholly of such stones of heading 71.16, except unmounted worked sapphires and diamonds for styli (heading 85.22);
  - (g) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
  - (h) Drill pipe (heading 73.04);
  - (ij) Endless belts of metal wire or strip (Section XV);
  - (k) Articles of Chapter 82 or 83;
  - (l) Articles of Section XVII;
  - (m) Articles of Chapter 90;
  - (n) Clocks, watches or other articles of Chapter 91;
  - (o) Interchangeable tools of heading 82.07 or brushes of a kind used as parts of machines (heading 96.03); similar interchangeable tools are to be classified according to the constituent material of their working part (for example, in Chapter 40, 42, 43, 45 or 59 or heading 68.04 or 69.09);
  - (p) Articles of Chapter 95; or
  - (q) Typewriter or similar ribbons, whether or not on spools or in cartridges (classified according to their constituent material, or in heading 96.12 if inked or otherwise prepared for giving impressions), or monopods, bipods, tripods and similar articles, of heading 96.20.

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
2.	Subject to Note 1 to this Section, Note 1 to Chapter 84 and 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, and parts which are suitable for use solely or principally with the goods of heading 85.24 are to be classified in heading 85.29;				
	(c) All other parts are to be classified in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate or, failing that, in heading 84.87 or 85.48.				
3.	Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.				
4.	Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.				
5.	For the purposes of these Notes, the expression "machine" means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85.				
6.	(A) Throughout the Nomenclature, the expression "electrical and electronic waste and scrap" means electrical and electronic assemblies, printed circuit boards, and electrical or electronic articles that :				
	(i) have been rendered unusable for their original purposes by breakage, cutting-up or other processes or are economically unsuitable for repair, refurbishment or renovation to render them fit for their original purposes; and				
	(ii) are packaged or shipped in a manner not intended to protect individual articles from damage during transportation, loading and unloading operations.				
	(B) Mixed consignments of "electrical and electronic waste and scrap" and other waste and scrap are to be classified in heading 85.49.				
	(C) This Section does not cover municipal waste, as defined in Note 4 to Chapter 38.				

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)

## Chapter 84

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

#### Notes.

1. This Chapter does not cover :
  - (a) Millstones, grindstones or other articles of Chapter 68;
  - (b) Machinery or appliances (for example, pumps) of ceramic material and ceramic parts of machinery or appliances of any material (Chapter 69);
  - (c) Laboratory glassware (heading 70.17); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading 70.19 or 70.20);
  - (d) Articles of heading 73.21 or 73.22 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81);
  - (e) Vacuum cleaner of heading 85.08;
  - (f) Electro-mechanical domestic appliances of heading 85.09; digital cameras of heading 85.25;
  - (g) Radiators for the articles of Section XVII; or
  - (h) Hand-operated mechanical floor sweepers, not motorised (heading 96.03).
2. Subject to the operation of Note 3 to Section XVI and subject to Note 11 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 more 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.
  - (A) Heading 84.19 does not, however, cover :
    - (i) Germination plant, incubators or brooders (heading 84.36);
    - (ii) Grain dampening machines (heading 84.37);
    - (iii) Diffusing apparatus for sugar juice extraction (heading 84.38);
    - (iv) Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading 84.51); or
    - (v) Machinery, plant or laboratory equipment, designed for a mechanical operation, in which a change of temperature, even if necessary, is subsidiary.
  - (B) Heading 84.22 does not cover :
    - (i) Sewing machines for closing bags or similar containers (heading 84.52); or
    - (ii) Office machinery of heading 84.72.
  - (C) Heading 84.24 does not cover :
    - (i) Ink-jet printing machines (heading 84.43); or
    - (ii) 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.

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
4.	Heading 84.57 applies only to machine-tools for working metal, other than lathes (including turning centres), which can carry out different types of machining operations either :				
	(a) by automatic tool change from a magazine or the like in conformity with a machining programme (machining centres),				
	(b) by the automatic use, simultaneously or sequentially, of different unit heads working on a fixed position workpiece (unit construction machines, single station), or				
	(c) by the automatic transfer of the workpiece to different unit heads (multi-station transfer machines).				
5.	For the purposes of heading 84.62, a "slitting line" for flat products is a processing line composed of an uncoiler, a coil flattener, a slitter and a recoiler. A "cut-to-length line" for flat products is a processing line composed of an uncoiler, a coil flattener, and a shear.				
6.	(A) For the purposes of heading 84.71, the expression "automatic data processing machines" means machines capable of :				
	(i) Storing the processing program or programs and at least the data immediately necessary for the execution of the program;				
	(ii) Being freely programmed in accordance with the requirements of the user;				
	(iii) Performing arithmetical computations specified by the user; and				
	(iv) Executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run.				
	(B) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units.				
	(C) Subject to paragraphs (D) and (E) below, a unit is to be regarded as being part of an automatic data processing system if it meets all of the following conditions :				
	(i) It is of a kind solely or principally used in an automatic data processing system;				
	(ii) It is connectable to the central processing unit either directly or through one or more other units; and				
	(iii) It is able to accept or deliver data in a form (codes or signals) which can be used by the system.				
	Separately presented units of an automatic data processing machine are to be classified in heading 84.71.				
	However, keyboards, X-Y co-ordinate input devices and disk storage units which satisfy the conditions of paragraphs (C) (ii) and (C) (iii) above, are in all cases to be classified as units of heading 84.71.				
	(D) Heading 84.71 does not cover the following when presented separately, even if they meet all of the conditions set forth in Note 6 (C) above :				
	(i) Printers, copying machines, facsimile machines, whether or not combined;				
	(ii) Apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network);				
	(iii) Loudspeakers and microphones;				
	(iv) Television cameras, digital camera and video camera recorders;				
	(v) Monitors and projectors, not incorporating television reception apparatus.				

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
(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.					
7. Heading 84.82 applies, <i>inter alia</i> , 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.					
8. 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.					
9. 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.					
10. For the purposes of heading 84.85, the expression “additive manufacturing” (also referred to as 3D printing) means the formation of physical objects, based on a digital model, by the successive addition and layering, and consolidation and solidification, of material (for example, metal, plastics or ceramics).					
Subject to Note 1 to Section XVI and Note 1 to Chapter 84, machines answering to the description in heading 84.85 are to be classified in that heading and in no other heading of the Nomenclature.					
11. (A) Note 12 (a) and 12 (b) to Chapter 85 also apply with respect to the expressions “semiconductor devices” and “electronic integrated circuits”, respectively, as used in this Note and in heading 84.86. However, for the purposes of this Note and of heading 84.86, the expression “semiconductor devices” also covers photosensitive semiconductor devices and light-emitting diodes (LED).					
(B) For the purposes of this Note and of heading 84.86, the expression “manufacture of flat panel displays” covers the fabrication of substrates into a flat panel. It does not cover the manufacture of glass or the assembly of printed circuits boards or other electronic components onto the flat panel. The expression “flat panel display” does not cover cathode-ray tube technology.					
(C) Heading 84.86 also includes machines and apparatus solely or principally of a kind used for :					
(i) the manufacture or repair of masks and reticles;					
(ii) assembling semiconductor devices or electronic integrated circuits;					
(iii) lifting, handling, loading or unloading of boules, wafers, semiconductor devices, electronic integrated circuits and flat panel displays.					
(D) Subject to Note 1 to Section XVI and Note 1 to Chapter 84, machines and apparatus answering to the description in heading 84.86 are to be classified in that heading and in no other heading of the Nomenclature.					

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY			
(1)	(2)	(3)	(4)	(5)	(6)			
<b>Subheading Notes.</b>								
<p>1. For the purposes of subheading 8465.20, the term “machining centres” applies only to machine-tools for working wood, cork, bone, hard rubber, hard plastics or similar hard materials, which can carry out different types of machining operations by automatic tool change from a magazine or the like in conformity with a machining programme.</p> <p>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 6 (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).</p> <p>3. For the purposes of subheading 8481.20, the expression “valves for oleohydraulic or pneumatic transmissions” means valves which are used specifically in the transmission of “fluid power” in a hydraulic or pneumatic system, where the energy source is supplied in the form of pressurised fluids (liquid or gas). These valves may be of any type (for example, pressure-reducing type, check type). Subheading 8481.20 takes precedence over all other subheadings of heading 84.81.</p> <p>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.</p>								
<b>84.01</b>	<b>Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.</b>							
8401.10.00	- Nuclear reactors		NMB					
8401.20.00	- Machinery and apparatus for isotopic separation, and parts thereof		NMB					
8401.30.00	- Fuel elements (cartridges), non-irradiated		NMB					
8401.40.00	- Parts of nuclear reactors		KGM					
<b>84.02</b>	<b>Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers.</b>							
	- Steam or other vapour generating boilers :							
8402.11	- - Watertube boilers with a steam production exceeding 45 t per hour :							
8402.11.10	- - - Electrically operated		NMB					
8402.11.20	- - - Not electrically operated		NMB					
8402.12	- - Watertube boilers with a steam production not exceeding 45 t per hour :							
	- - - Electrically operated :							
8402.12.11	- - - - Boilers with a steam production exceeding 15 t per hour		NMB					
8402.12.19	- - - - Other		NMB					
	- - - - Not electrically operated :							
8402.12.21	- - - - Boilers with a steam production exceeding 15 t per hour		NMB					
8402.12.29	- - - - Other		NMB					
8402.19	- - Other vapour generating boilers, including hybrid boilers :							
	- - - Electrically operated :							
8402.19.11	- - - - Boilers with a steam production exceeding 15 t per hour		NMB					
8402.19.19	- - - - Other		NMB					

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				(4)	(5)	
	- - - Not electrically operated :					
8402.19.21	----- Boilers with a steam production exceeding 15 t per hour		NMB			
8402.19.29	----- Other		NMB			
8402.20	- Super-heated water boilers :					
8402.20.10	- - Electrically operated		NMB			
8402.20.20	- - Not electrically operated		NMB			
8402.90	- Parts :					
8402.90.10	- - Boiler bodies, shells or casings		KGM			
8402.90.90	- - Other		KGM			
<b>84.03</b>	<b>Central heating boilers other than those of heading 84.02.</b>					
8403.10.00	- Boilers		NMB			
8403.90	- Parts :					
8403.90.10	- - Boiler bodies, shells or casings		KGM			
8403.90.90	- - Other		KGM			
<b>84.04</b>	<b>Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units.</b>					
8404.10	- Auxiliary plant for use with boilers of heading 84.02 or 84.03 :					
	- - For use with boilers of heading 84.02 :					
8404.10.11	- - - Soot removers (soot blowers)		NMB			
8404.10.19	- - - Other		NMB			
8404.10.20	- - For use with boilers of heading 84.03		NMB			
8404.20.00	- Condensers for steam or other vapour power units		NMB			
8404.90	- Parts :					
	- - Of goods of subheadings 8404.10.11 and 8404.10.19 :					
8404.90.11	- - - Bodies, shells or casings		KGM			
8404.90.19	- - - Other		KGM			
	- - Of goods of subheading 8404.10.20 :					
8404.90.21	- - - Bodies, shells or casings		KGM			
8404.90.29	- - - Other		KGM			
8404.90.90	- - Other		KGM			
<b>84.05</b>	<b>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.</b>					
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	NMB				
8405.90.00	- Parts	KGM				

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>84.06</b>	<b>Steam turbines and other vapour turbines.</b>				
8406.10.00	- Turbines for marine propulsion		NMB		
	- Other turbines :				
8406.81.00	-- Of an output exceeding 40 MW		NMB		
8406.82	-- Of an output not exceeding 40 MW :				
8406.82.10	--- Of an output not exceeding 5 MW		NMB		
8406.82.90	--- Other		NMB		
8406.90.00	- Parts		KGM		
<b>84.07</b>	<b>Spark-ignition reciprocating or rotary internal combustion piston engines.</b>				
8407.10.00	- Aircraft engines		NMB		
	- Marine propulsion engines :				
8407.21	-- Outboard motors :				
8407.21.10	--- Of a power not exceeding 22.38 kW		NMB		
8407.21.90	--- Other		NMB		
8407.29	--- Other :				
8407.29.20	--- Of a power not exceeding 22.38 kW		NMB		
8407.29.90	--- Other		NMB		
	- Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87 :				
8407.31.00	-- Of a cylinder capacity not exceeding 50 cc		NMB		
8407.32	-- Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc :				
	--- Exceeding 50 cc but not exceeding 110 cc :				
8407.32.11	---- For vehicles of heading 87.01		NMB		
8407.32.12	---- For vehicles of heading 87.11		NMB		
8407.32.19	---- Other		NMB		
	--- Exceeding 110 cc but not exceeding 250 cc :				
8407.32.22	---- For vehicles of heading 87.11		NMB		
8407.32.29	---- Other		NMB		
8407.33	-- Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc :				
8407.33.10	--- For vehicles of heading 87.01		NMB		
8407.33.20	--- For vehicles of heading 87.11		NMB		
8407.33.90	--- Other		NMB		
8407.34	-- Of a cylinder capacity exceeding 1,000 cc :				
	--- Fully assembled :				
8407.34.40	---- For pedestrian controlled tractors, of a cylinder capacity not exceeding 1,100 cc	NMB			
8407.34.50	---- For other vehicles of heading 87.01	NMB			
8407.34.60	---- For vehicles of heading 87.11	NMB			
	---- Other :				
8407.34.71	---- Of a cylinder capacity not exceeding 2,000 cc	NMB			
8407.34.72	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	NMB			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
8407.34.73	- - - - Of a cylinder capacity exceeding 3,000 cc		NMB		
	- - - Other :				
8407.34.91	- - - - For pedestrian controlled tractors, of a cylinder capacity not exceeding 1,100 cc	NMB			
8407.34.92	- - - - For other vehicles of heading 87.01	NMB			
8407.34.93	- - - - For vehicles of heading 87.11	NMB			
	- - - Other :				
8407.34.94	- - - - Of a cylinder capacity not exceeding 2,000 cc	NMB			
8407.34.95	- - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	NMB			
8407.34.99	- - - - Of a cylinder capacity exceeding 3,000 cc	NMB			
8407.90	- Other engines :				
8407.90.10	- - Of a power not exceeding 18.65 kW	NMB			
8407.90.20	- - Of a power exceeding 18.65 kW but not exceeding 22.38 kW	NMB			
8407.90.90	- - Other	NMB			

#### 84.08

#### **Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).**

8408.10	- Marine propulsion engines :				
8408.10.10	- - Of a power not exceeding 22.38 kW	NMB			
8408.10.20	- - Of a power exceeding 22.38 kW but not exceeding 100 kW	NMB			
8408.10.30	- - Of a power exceeding 100 kW but not exceeding 750 kW	NMB			
8408.10.90	- - Other	NMB			
8408.20	- Engines of a kind used for the propulsion of vehicles of Chapter 87 :				
	- - Fully assembled :				
8408.20.10	- - - For vehicles of subheading 8701.10	NMB			
	- - - Other :				
8408.20.21	- - - - Of a cylinder capacity not exceeding 2,000 cc	NMB			
8408.20.22	- - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,500 cc	NMB			
8408.20.23	- - - - Of a cylinder capacity exceeding 3,500 cc	NMB			
	- - Other :				
8408.20.93	- - - For vehicles of subheading 8701.10	NMB			
	- - - Other :				
8408.20.94	- - - - Of a cylinder capacity not exceeding 2,000 cc	NMB			
8408.20.95	- - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,500 cc	NMB			
8408.20.96	- - - - Of a cylinder capacity exceeding 3,500 cc	NMB			
8408.90	- Other engines :				
8408.90.10	- - Of a power not exceeding 18.65 kW	NMB			
	- - Of a power exceeding 100 kW :				
8408.90.51	- - - Of a kind used for machinery of heading 84.29 or 84.30	NMB			
8408.90.52	- - - Of a kind used for railway locomotives or tramway vehicles	NMB			
8408.90.59	- - - Other	NMB			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				(4)	(5)	
	(1)	(2)	(3)	(4)	(5)	(6)
		- - Other :				
8408.90.91		- - - For machinery of heading 84.29 or 84.30			NMB	
8408.90.92		- - - Of a kind used for railway locomotives or tramway vehicles			NMB	
8408.90.99		- - - Other			NMB	
<b>84.09</b>	<b>Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08.</b>					
8409.10.00		- For aircraft engines			KGM	
		- Other :				
8409.91		- - Suitable for use solely or principally with spark-ignition internal combustion piston engines :				
		- - - For machinery of heading 84.29 or 84.30 :				
8409.91.11		- - - - Carburettors and parts thereof			KGM	
8409.91.12		- - - - Cylinder blocks; crank cases			KGM	
8409.91.13		- - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm			KGM	
8409.91.14		- - - - Other cylinder liners			KGM	
8409.91.15		- - - - Cylinder heads and head covers			KGM	
8409.91.16		- - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm			KGM	
8409.91.17		- - - - Other pistons			KGM	
8409.91.18		- - - - Piston rings and gudgeon pins			KGM	
8409.91.19		- - - - Other			KGM	
		- - - For vehicles of heading 87.01 :				
8409.91.21		- - - - Carburettors and parts thereof			KGM	
8409.91.22		- - - - Cylinder blocks; crank cases			KGM	
8409.91.23		- - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm			KGM	
8409.91.24		- - - - Other cylinder liners			KGM	
8409.91.26		- - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm			KGM	
8409.91.28		- - - - Piston rings and gudgeon pins			KGM	
8409.91.29		- - - - Other			KGM	
		- - - For vehicles of heading 87.11 :				
8409.91.31		- - - - Carburettors and parts thereof			KGM	
8409.91.32		- - - - Cylinder blocks; crank cases			KGM	
8409.91.34		- - - - Cylinder liners			KGM	
8409.91.35		- - - - Cylinder heads and head covers			KGM	
8409.91.37		- - - - Pistons			KGM	
8409.91.38		- - - - Piston rings and gudgeon pins			KGM	
8409.91.39		- - - - Other			KGM	
		- - - For other vehicles of Chapter 87 :				
8409.91.41		- - - - Carburettors and parts thereof			KGM	
8409.91.42		- - - - Cylinder blocks; crank cases			KGM	

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
8409.91.43	----- Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	KGM			
8409.91.44	----- Other cylinder liners	KGM			
8409.91.45	----- Cylinder heads and head covers	KGM			
8409.91.46	----- Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	KGM			
8409.91.47	----- Other pistons	KGM			
8409.91.48	----- Piston rings and gudgeon pins	KGM			
8409.91.49	----- Other	KGM			
	----- For vessels of Chapter 89 :				
	----- For marine propulsion engines of a power not exceeding 22.38 kW :				
8409.91.51	----- Cylinder blocks; crank cases	KGM			
8409.91.52	----- Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	KGM			
8409.91.53	----- Other cylinder liners	KGM			
8409.91.54	----- Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	KGM			
8409.91.55	----- Other pistons	KGM			
8409.91.59	----- Other	KGM			
	----- For marine propulsion engines of a power exceeding 22.38 kW :				
8409.91.61	----- Cylinder blocks; crank cases	KGM			
8409.91.62	----- Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	KGM			
8409.91.63	----- Other cylinder liners	KGM			
8409.91.64	----- Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	KGM			
8409.91.69	----- Other	KGM			
	----- For other engines :				
8409.91.71	----- Carburettors and parts thereof	KGM			
8409.91.72	----- Cylinder blocks; crank cases	KGM			
8409.91.73	----- Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	KGM			
8409.91.74	----- Other cylinder liners	KGM			
8409.91.76	----- Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	KGM			
8409.91.77	----- Other pistons	KGM			
8409.91.78	----- Piston rings and gudgeon pins	KGM			
8409.91.79	----- Other	KGM			
8409.99	-- Other :				
	--- For engines of machinery of heading 84.29 or 84.30 :				
8409.99.11	--- Carburettors and parts thereof	KGM			
8409.99.12	--- Cylinder blocks; crank cases	KGM			
8409.99.13	--- Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	KGM			
8409.99.14	--- Other cylinder liners	KGM			
8409.99.15	--- Cylinder heads and head covers	KGM			
8409.99.16	--- Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	KGM			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
8409.99.17	- - - Other pistons		KGM		
8409.99.18	- - - Piston rings and gudgeon pins		KGM		
8409.99.19	- - - Other		KGM		
	- - - For engines of vehicles of heading 87.01 :				
8409.99.21	- - - Carburettors and parts thereof		KGM		
8409.99.22	- - - Cylinder blocks; crank cases		KGM		
8409.99.23	- - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm		KGM		
8409.99.24	- - - Other cylinder liners		KGM		
8409.99.25	- - - Cylinder heads and head covers		KGM		
8409.99.26	- - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm		KGM		
8409.99.27	- - - Other pistons		KGM		
8409.99.29	- - - Other		KGM		
	- - - For engines of vehicles of heading 87.11 :				
8409.99.31	- - - Carburettors and parts thereof		KGM		
8409.99.32	- - - Cylinder blocks; crank cases		KGM		
8409.99.34	- - - Cylinder heads and head covers		KGM		
8409.99.36	- - - Piston rings and gudgeon pins		KGM		
8409.99.37	- - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm; pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm		KGM		
8409.99.38	- - - Other cylinder liners and pistons		KGM		
8409.99.39	- - - Other		KGM		
	- - - For engines of other vehicles of Chapter 87 :				
8409.99.41	- - - Carburettors and parts thereof		KGM		
8409.99.42	- - - Cylinder blocks; crank cases		KGM		
8409.99.43	- - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm		KGM		
8409.99.44	- - - Other cylinder liners		KGM		
8409.99.45	- - - Cylinder heads and head covers		KGM		
8409.99.46	- - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm		KGM		
8409.99.47	- - - Other pistons		KGM		
8409.99.48	- - - Piston rings and gudgeon pins		KGM		
8409.99.49	- - - Other		KGM		
	- - - For engines of vessels of Chapter 89 :				
	- - - For marine propulsion engines of a power not exceeding 22.38 kW :				
8409.99.51	- - - Cylinder blocks; crank cases		KGM		
8409.99.52	- - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm		KGM		
8409.99.53	- - - Other cylinder liners		KGM		
8409.99.54	- - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm		KGM		
8409.99.55	- - - Other pistons		KGM		
8409.99.59	- - - Other		KGM		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
- - - For marine propulsion engines of a power exceeding 22.38 kW :					
8409.99.61	- - - - Cylinder blocks; crank cases		KGM		
8409.99.62	- - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm		KGM		
8409.99.63	- - - - Other cylinder liners		KGM		
8409.99.64	- - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm		KGM		
8409.99.65	- - - - Other pistons		KGM		
8409.99.69	- - - - Other		KGM		
- - - For other engines :					
8409.99.71	- - - - Carburettors and parts thereof		KGM		
8409.99.72	- - - - Cylinder blocks; crank cases		KGM		
8409.99.73	- - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm		KGM		
8409.99.74	- - - - Other cylinder liners		KGM		
8409.99.75	- - - - Cylinder heads and head covers		KGM		
8409.99.76	- - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm		KGM		
8409.99.77	- - - - Other pistons		KGM		
8409.99.78	- - - - Piston rings and gudgeon pins		KGM		
8409.99.79	- - - - Other		KGM		

#### **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		NMB		
8410.12.00	- - Of a power exceeding 1,000 kW but not exceeding 10,000 kW		NMB		
8410.13.00	- - Of a power exceeding 10,000 kW		NMB		
8410.90.00	- Parts, including regulators		KGM		

#### **84.11 Turbo-jets, turbo-propellers and other gas turbines.**

- Turbo-jets :					
8411.11.00	- - Of a thrust not exceeding 25 kN		NMB		
8411.12.00	- - Of a thrust exceeding 25 kN		NMB		
- Turbo-propellers :					
8411.21.00	- - Of a power not exceeding 1,100 kW		NMB		
8411.22.00	- - Of a power exceeding 1,100 kW		NMB		
- Other gas turbines :					
8411.81.00	- - Of a power not exceeding 5,000 kW		NMB		
8411.82.00	- - Of a power exceeding 5,000 kW		NMB		
- Parts :					
8411.91.00	- - Of turbo-jets or turbo-propellers		KGM		
8411.99.00	- - Other		KGM		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>84.12 Other engines and motors.</b>					
8412.10.00	- Reaction engines other than turbo-jets		NMB		
	- Hydraulic power engines and motors :				
8412.21.00	- - Linear acting (cylinders)		NMB		
8412.29.00	- - Other		NMB		
	- Pneumatic power engines and motors :				
8412.31.00	- - Linear acting (cylinders)		NMB		
8412.39.00	- - Other		NMB		
8412.80.00	- Other		NMB		
8412.90	- Parts :				
8412.90.10	- - Of engines of subheading 8412.10		KGM		
8412.90.20	- - For steam or other vapour power units incorporating boilers		KGM		
8412.90.90	- - Other		KGM		
<b>84.13 Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.</b>					
	- 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	NMB			
8413.19	- - Other :				
8413.19.10	- - - Electrically operated	NMB			
8413.19.20	- - - Not electrically operated	NMB			
8413.20	- Hand pumps, other than those of subheading 8413.11 or 8413.19 :				
8413.20.10	- - Water pumps	NMB			
8413.20.20	- - Breast pumps	NMB			
8413.20.90	- - Other	NMB			
8413.30	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines :				
8413.30.30	- - Fuel pumps of a kind used for engines of motor vehicles of heading 87.02, 87.03 or 87.04	NMB			
8413.30.40	- - Water pumps of a kind used for engines of motor vehicles of heading 87.02, 87.03 or 87.04	NMB			
	- - Other, centrifugal type :				
8413.30.51	- - - With an inlet diameter not exceeding 200 mm	NMB			
8413.30.52	- - - With an inlet diameter exceeding 200 mm	NMB			
8413.30.90	- - Other	NMB			
8413.40.00	- Concrete pumps	NMB			
8413.50	- Other reciprocating positive displacement pumps :				
	- - Water pumps, with a flow rate not exceeding 8,000 m <sup>3</sup> /h :				
8413.50.31	- - - Electrically operated	NMB			
8413.50.32	- - - Not electrically operated	NMB			
8413.50.40	- - Water pumps, with a flow rate exceeding 8,000 m <sup>3</sup> /h but not exceeding 13,000 m <sup>3</sup> /h	NMB			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
8413.50.90	- - Other		NMB		
8413.60	- Other rotary positive displacement pumps :				
	- - Water pumps, with a flow rate not exceeding 8,000 m <sup>3</sup> /h :				
8413.60.31	- - - Electrically operated		NMB		
8413.60.32	- - - Not electrically operated		NMB		
8413.60.40	- - Water pumps, with a flow rate exceeding 8,000 m <sup>3</sup> /h but not exceeding 13,000 m <sup>3</sup> /h	NMB			
8413.60.90	- - Other		NMB		
8413.70	- Other centrifugal pumps :				
	- - Single stage, single suction horizontal shaft water pumps suitable for belt drive or direct coupling, other than pumps with shafts common with the prime mover :				
8413.70.11	- - - With an inlet diameter not exceeding 200 mm		NMB		
8413.70.19	- - - Other		NMB		
	- - Submersible water pumps :				
8413.70.31	- - - With an inlet diameter not exceeding 200 mm		NMB		
8413.70.39	- - - Other		NMB		
	- - Other water pumps, with a flow rate not exceeding 8,000 m <sup>3</sup> /h :				
8413.70.42	- - - With inlet diameter not exceeding 200 mm, electrically operated		NMB		
8413.70.43	- - - With inlet diameter not exceeding 200 mm, not electrically operated		NMB		
8413.70.49	- - - Other		NMB		
	- - Other water pumps, with a flow rate exceeding 8,000 m <sup>3</sup> /h but not exceeding 13,000 m <sup>3</sup> /h :				
8413.70.51	- - - With an inlet diameter not exceeding 200 mm		NMB		
8413.70.59	- - - Other		NMB		
	- - Other :				
8413.70.91	- - - With an inlet diameter not exceeding 200 mm		NMB		
8413.70.99	- - - Other		NMB		
	- - Other pumps; liquid elevators :				
8413.81	- - Pumps :				
8413.81.13	- - - Water pumps with a flow rate not exceeding 8,000 m <sup>3</sup> /h, electrically operated	NMB			
8413.81.14	- - - Water pumps with a flow rate not exceeding 8,000 m <sup>3</sup> /h, not electrically operated	NMB			
8413.81.15	- - - Water pumps, with a flow rate exceeding 8,000 m <sup>3</sup> /h but not exceeding 13,000 m <sup>3</sup> /h	NMB			
8413.81.19	- - - Other		NMB		
8413.82	- - Liquid elevators :				
8413.82.10	- - - Electrically operated		NMB		
8413.82.20	- - - Not electrically operated		NMB		
	- - Parts :				
8413.91	- - Of pumps :				
8413.91.10	- - - Of pumps of subheading 8413.20.10	KGM			
8413.91.20	- - - Of pumps of subheadings 8413.20.20 and 8413.20.90	KGM			
8413.91.30	- - - Of pumps of subheadings 8413.70.11 and 8413.70.19	KGM			
8413.91.40	- - - Of other centrifugal pumps	KGM			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
	8413.91.90	- - - Of other pumps	KGM		
	8413.92.00	- - Of liquid elevators	KGM		
<b>84.14</b>		<b>Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters; gas-tight biological safety cabinets, whether or not fitted with filters.</b>			
	8414.10.00	- Vacuum pumps	NMB		
	8414.20	- Hand- or foot-operated air pumps :			
	8414.20.10	- - Bicycle pumps	NMB		
	8414.20.90	- - Other	NMB		
	8414.30	- Compressors of a kind used in refrigerating equipment :			
	8414.30.40	- - With a refrigeration capacity exceeding 21.10 kW, or with a displacement per NMB revolution of 220 cc or more			
	8414.30.90	- - Other	NMB		
	8414.40.00	- Air compressors mounted on a wheeled chassis for towing	NMB		
		- Fans :			
	8414.51	- - Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W :			
	8414.51.10	- - - Table fans and box fans	NMB		
		- - - Other :			
	8414.51.91	- - - - With fan guard	NMB		
	8414.51.99	- - - - Other	NMB		
	8414.59	- - Other :			
		- - - Of a capacity not exceeding 125 kW :			
	8414.59.10	- - - - Fans of a kind used solely or principally for cooling microprocessors, NMB telecommunication apparatus, automatic data processing machines or units of automatic data processing machines			
	8414.59.20	- - - - Explosion-proof air fans, of a kind used in underground mining	NMB		
	8414.59.30	- - - - Blowers	NMB		
		- - - - Other :			
	8414.59.41	- - - - With fan guard	NMB		
	8414.59.49	- - - - Other	NMB		
		- - - - Other :			
	8414.59.50	- - - - Blowers	NMB		
		- - - - Other :			
	8414.59.91	- - - - With fan guard	NMB		
	8414.59.92	- - - - Explosion-proof air fans, of a kind used in underground mining	NMB		
	8414.59.99	- - - - Other	NMB		
	8414.60	- Hoods having a maximum horizontal side not exceeding 120 cm :			
		- - Fitted with filters :			
	8414.60.11	- - - Laminar airflow cabinets	NMB		
	8414.60.19	- - - Other	NMB		
		- - Not fitted with a filter :			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
8414.60.91	- - - Suitable for industrial use		NMB		
8414.60.99	- - - Other		NMB		
8414.70	- Gas-tight biological safety cabinets :				
	- - Fitted with filters :				
8414.70.11	- - - Having a hood with maximum horizontal side not exceeding 120 cm		NMB		
8414.70.19	- - - Other		NMB		
	- - Not fitted with a filter :				
8414.70.21	- - - Having a hood with maximum horizontal side not exceeding 120 cm		NMB		
8414.70.29	- - - Other		NMB		
8414.80	- Other :				
	- - Hoods having a maximum horizontal side exceeding 120 cm :				
	- - - Fitted with filters :				
8414.80.11	- - - - Laminar airflow cabinets		NMB		
8414.80.19	- - - - Other		NMB		
	- - - - Not fitted with a filter :				
8414.80.21	- - - - Suitable for industrial use		NMB		
8414.80.29	- - - - Other		NMB		
8414.80.30	- - Free-piston generators for gas turbines		NMB		
	- - Compressors other than those of subheading 8414.30 or 8414.40 :				
8414.80.41	- - - Gas compression modules suitable for use in oil drilling operations		NMB		
8414.80.42	- - - Of a kind used for automotive air conditioners		NMB		
8414.80.43	- - - Sealed units for air conditioning machines		NMB		
8414.80.49	- - - Other		NMB		
8414.80.50	- - Air pumps		NMB		
8414.80.90	- - Other		NMB		
8414.90	- Parts :				
	- - Of fans :				
8414.90.21	- - - Of goods of heading 84.15, 84.18, 85.09 or 85.16		KGM		
8414.90.22	- - - Of blowers		KGM		
8414.90.29	- - - Other		KGM		
	- - Of hoods :				
8414.90.31	- - - Of goods of subheading 8414.60		KGM		
8414.90.32	- - - Of goods of subheading 8414.80		KGM		
	- - Of goods of subheading 8414.10 :				
8414.90.41	- - - For electrically operated machines		KGM		
8414.90.42	- - - For non-electrically operated machines		KGM		
8414.90.50	- - Of goods of subheading 8414.20		KGM		
8414.90.60	- - Of goods of subheading 8414.30		KGM		
8414.90.70	- - Of goods of subheading 8414.40		KGM		
8414.90.80	- - Of goods of subheading 8414.70		KGM		
8414.90.90	- - Of other pumps or compressors		KGM		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>84.15</b>	<b>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.</b>				
8415.10	- Of a kind designed to be fixed to a window, wall, ceiling or floor, self-contained or "split-system" :				
8415.10.20	-- Of a cooling capacity not exceeding 21.10 kW		NMB		
8415.10.30	-- Of a cooling capacity exceeding 21.10 kW but not exceeding 26.38 kW		NMB		
8415.10.90	-- Other		NMB		
8415.20	- Of a kind used for persons, in motor vehicles :				
8415.20.10	-- Of a cooling capacity not exceeding 26.38 kW		NMB		
8415.20.90	-- Other		NMB		
	- Other :				
8415.81	-- Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps) :				
	- - - Of a kind used in aircraft :				
8415.81.11	- - - - Of a cooling capacity not exceeding 21.10 kW		NMB		
8415.81.12	- - - - Of a cooling capacity exceeding 21.10 kW and with an air flow rate of each NMB evaporator unit exceeding 67.96 m <sup>3</sup> /min				
8415.81.19	- - - - Other		NMB		
	- - - Of a kind used in railway rolling stock :				
8415.81.21	- - - - Of a cooling capacity not exceeding 26.38 kW		NMB		
8415.81.29	- - - - Other		NMB		
	- - - Of a kind used in motor vehicles (other than those of subheading 8415.20) :				
8415.81.31	- - - - Of a cooling capacity not exceeding 26.38 kW		NMB		
8415.81.39	- - - - Other		NMB		
	- - - Other :				
8415.81.95	- - - - Of a cooling capacity exceeding 21.10 kW but not exceeding 26.38 kW and with NMB an air flow rate of each evaporator unit exceeding 67.96 m <sup>3</sup> /min				
8415.81.96	- - - - Of a cooling capacity exceeding 26.38 kW and with an air flow rate of each NMB evaporator unit exceeding 67.96 m <sup>3</sup> /min				
	- - - Other :				
8415.81.97	- - - - Of a cooling capacity not exceeding 21.10 kW		NMB		
8415.81.98	- - - - Of a cooling capacity exceeding 21.10 kW but not exceeding 26.38 kW		NMB		
8415.81.99	- - - - Other		NMB		
8415.82	-- Other, incorporating a refrigerating unit :				
	- - Of a kind used in aircraft :				
8415.82.11	- - - - Of a cooling capacity exceeding 21.10 kW and with an air flow rate of each NMB evaporator unit exceeding 67.96 m <sup>3</sup> /min				
8415.82.19	- - - - Other		NMB		
	- - - Of a kind used in railway rolling stock :				
8415.82.21	- - - - Of a cooling capacity not exceeding 26.38 kW		NMB		
8415.82.29	- - - - Other		NMB		
	- - - Of a kind used in motor vehicles (other than those of subheading 8415.20) :				

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
8415.82.31	- - - Of a cooling capacity not exceeding 26.38 kW		NMB		
8415.82.39	- - - Other		NMB		
	- - - Other :				
8415.82.91	- - - Of a cooling capacity not exceeding 26.38 kW		NMB		
8415.82.99	- - - Other		NMB		
8415.83	- - Not incorporating a refrigerating unit :				
	- - - Of a kind used in aircraft :				
8415.83.11	- - - - Of a cooling capacity exceeding 21.10 kW and with an air flow rate of each evaporator unit exceeding 67.96 m <sup>3</sup> /min				
8415.83.19	- - - - Other		NMB		
	- - - Of a kind used in railway rolling stock :				
8415.83.21	- - - - Of a cooling capacity not exceeding 26.38 kW		NMB		
8415.83.29	- - - - Other		NMB		
	- - - Of a kind used in motor vehicles (other than those of subheading 8415.20) :				
8415.83.31	- - - - Of a cooling capacity not exceeding 26.38 kW		NMB		
8415.83.39	- - - - Other		NMB		
	- - - Other :				
8415.83.91	- - - - Of a cooling capacity not exceeding 26.38 kW		NMB		
8415.83.99	- - - - Other		NMB		
8415.90	- - Parts :				
	- - Of machines with a cooling capacity not exceeding 21.10 kW :				
8415.90.13	- - - Of a kind used in aircraft or railway rolling stock		KGM		
8415.90.14	- - - Evaporators or condensers for air conditioning machines for motor vehicles		KGM		
8415.90.15	- - - Chassis, welded and painted, other than of subheading 8415.90.13		KGM		
8415.90.19	- - - Other		KGM		
	- - Of machines with a cooling capacity exceeding 21.10 kW but not exceeding 26.38 kW :				
	- - - With an air flow rate of each evaporator unit exceeding 67.96 m <sup>3</sup> /min :				
8415.90.24	- - - - Of a kind used in aircraft or railway rolling stock		KGM		
8415.90.25	- - - - Other		KGM		
	- - - Other :				
8415.90.26	- - - - Of a kind used in aircraft or railway rolling stock		KGM		
8415.90.29	- - - - Other		KGM		
	- - Of machines with a cooling capacity exceeding 26.38 kW but not exceeding 52.75 kW :				
	- - - With an air flow rate of each evaporator unit exceeding 67.96 m <sup>3</sup> /min :				
8415.90.34	- - - - Of a kind used in aircraft or railway rolling stock		KGM		
8415.90.35	- - - - Other		KGM		
	- - - Other :				
8415.90.36	- - - - Of a kind used in aircraft or railway rolling stock		KGM		
8415.90.39	- - - - Other		KGM		
	- - Of machines with a cooling capacity exceeding 52.75 kW :				

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				(4)	(5)	
		- - - With an air flow rate of each evaporator unit exceeding 67.96 m <sup>3</sup> /min :				
8415.90.44	- - - - Of a kind used in aircraft or railway rolling stock		KGM			
8415.90.45	- - - - Other		KGM			
	- - - Other :					
8415.90.46	- - - - Of a kind used in aircraft or railway rolling stock		KGM			
8415.90.49	- - - - Other		KGM			
<b>84.16</b>	<b>Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.</b>					
8416.10.00	- Furnace burners for liquid fuel		NMB			
8416.20.00	- Other furnace burners, including combination burners		NMB			
8416.30.00	- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances		NMB			
8416.90.00	- Parts		KGM			
<b>84.17</b>	<b>Industrial or laboratory furnaces and ovens, including incinerators, non-electric.</b>					
8417.10.00	- Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals		NMB			
8417.20.00	- Bakery ovens, including biscuit ovens		NMB			
8417.80	- Other :					
8417.80.10	- - Waste incinerators		NMB			
8417.80.90	- - Other		NMB			
8417.90.00	- Parts		KGM			
<b>84.18</b>	<b>Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.</b>					
8418.10	- Combined refrigerator-freezers, fitted with separate external doors or drawers, or combinations thereof :					
	- - Fitted with separate external doors only :					
8418.10.31	- - - Household type, of a capacity not exceeding 230 l		NMB			
8418.10.32	- - - Other household type, of a capacity exceeding 230 l		NMB			
8418.10.39	- - - Other		NMB			
8418.10.40	- - Other, of a kind suitable for medical, surgical or laboratory use		NMB			
	- - Other :					
8418.10.91	- - - Display counters, show-cases and the like, incorporating refrigerating equipment, of a capacity exceeding 200 l		NMB			
8418.10.99	- - Other		NMB			
	- Refrigerators, household type :					
8418.21	- - Compression-type :					
8418.21.10	- - - Of a capacity not exceeding 230 l		NMB			
8418.21.90	- - - Other		NMB			
8418.29.00	- - Other		NMB			
8418.30	- Freezers of the chest type, not exceeding 800 l capacity :					

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				(4)	(5)	
8418.30.10	- - Of a capacity not exceeding 200 l		NMB			
8418.30.90	- - Other		NMB			
8418.40	- Freezers of the upright type, not exceeding 900 l capacity :					
8418.40.10	- - Of a capacity not exceeding 200 l		NMB			
8418.40.90	- - Other		NMB			
8418.50	- Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment :					
	- - Display counters, show-cases and the like, incorporating refrigerating equipment, of a capacity exceeding 200 l :					
8418.50.11	- - - Of a kind suitable for medical, surgical or laboratory use		NMB			
8418.50.19	- - - Other		NMB			
	- - Other :					
8418.50.91	- - - Of a kind suitable for medical, surgical or laboratory use		NMB			
8418.50.99	- - - Other		NMB			
	- Other refrigerating or freezing equipment; heat pumps :					
8418.61.00	- - Heat pumps other than air conditioning machines of heading 84.15		NMB			
8418.69	- - Other :					
8418.69.10	- - - Beverage coolers		NMB			
8418.69.30	- - - Cold water dispenser		NMB			
	- - - Water chillers with a refrigeration capacity exceeding 21.10 kW :					
8418.69.41	- - - - For air conditioning machines		NMB			
8418.69.49	- - - - Other		NMB			
8418.69.50	- - - Scale ice-maker units		NMB			
8418.69.90	- - - Other		NMB			
	- Parts :					
8418.91.00	- - Furniture designed to receive refrigerating or freezing equipment		KGM			
8418.99	- - Other :					
8418.99.10	- - - Evaporators or condensers		KGM			
8418.99.40	- - - Aluminium roll-bonded panels of a kind used for the goods of subheading 8418.10.31, 8418.10.32, 8418.21.10, 8418.21.90 or 8418.29.00		KGM			
8418.99.90	- - - Other		KGM			

84.19

**Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric.**

- Instantaneous or storage water heaters, non-electric :

8419.11	- - Instantaneous gas water heaters :	
8419.11.10	- - - Household type	NMB
8419.11.90	- - - Other	NMB
8419.12.00	- - Solar water heaters	NMB

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
8419.19	- - Other :					
8419.19.10	- - - Household type		NMB			
8419.19.90	- - - Other		NMB			
8419.20.00	- Medical, surgical or laboratory sterilisers		NMB			
	- Dryers :					
8419.33	- - Lyophilisation apparatus, freeze drying units and spray dryers :					
8419.33.10	- - - For agricultural products; for wood, paper pulp, paper or paperboard		NMB			
8419.33.90	- - - Other		NMB			
8419.34	- - Other, for agricultural products :					
8419.34.10	- - - Evaporators		NMB			
8419.34.20	- - - Other, electrically operated		NMB			
8419.34.90	- - - Other		NMB			
8419.35	- - Other, for wood, paper pulp, paper or paperboard :					
8419.35.10	- - - Electrically operated		NMB			
8419.35.20	- - - Not electrically operated		NMB			
8419.39	- - Other :					
8419.39.30	- - - Machinery for the treatment of materials by a process involving heating, for the NMB manufacture of printed circuit boards, printed wiring boards or printed circuit assemblies, electrically operated					
8419.39.90	- - - Other		NMB			
8419.40	- Distilling or rectifying plant :					
8419.40.10	- - Electrically operated		NMB			
8419.40.20	- - Not electrically operated		NMB			
8419.50	- Heat exchange units :					
8419.50.10	- - Cooling towers		NMB			
8419.50.20	- - Heat exchange units made of tubes of fluoropolymers, with both inlet and outlet tubes having an inside diameter measuring 3 cm or less		NMB			
	- - Other :					
8419.50.91	- - - Electrically operated		NMB			
8419.50.92	- - - Not electrically operated		NMB			
8419.60.00	- Machinery for liquefying air or other gases		NMB			
	- Other machinery, plant and equipment :					
8419.81	- - For making hot drinks or for cooking or heating food :					
8419.81.10	- - - Electrically operated		NMB			
8419.81.20	- - - Not electrically operated		NMB			
8419.89	- - Other :					
	- - - Electrically operated :					
8419.89.13	- - - - Machinery for the treatment of materials by a process involving heating, for the NMB manufacture of printed circuit boards, printed wiring boards or printed circuit assemblies					
8419.89.19	- - - - Other		NMB			
8419.89.20	- - - - Not electrically operated		NMB			

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
			FULL (5)	PREF (6)		
8419.90	- Parts :					
	- Of electrically operated articles :					
8419.90.12	- - - Parts of machinery for the treatment of materials by a process involving heating, KGM for the manufacture of printed circuit boards, printed wiring boards or printed circuit assemblies					
8419.90.13	- - - Casings for cooling towers		KGM			
8419.90.19	- - - Other		KGM			
	- Of non-electrically operated articles :					
8419.90.22	- - - Of instantaneous gas water heaters, household type		KGM			
8419.90.29	- - - Other		KGM			

**84.20 Calendering or other rolling machines, other than for metals or glass, and cylinders therefor.**

8420.10	- Calendering or other rolling machines :					
8420.10.10	- - Of a kind used solely or principally for the manufacture of printed circuit substrates NMB or printed circuits					
8420.10.20	- - Ironing machines or wringers suitable for domestic use		NMB			
8420.10.90	- - Other		NMB			
	- Parts :					
8420.91	- - Cylinders :					
8420.91.10	- - - Of goods of subheading 8420.10.10		KGM			
8420.91.90	- - - Other		KGM			
8420.99	- - Other :					
8420.99.10	- - - Of goods of subheading 8420.10.10		KGM			
8420.99.90	- - - Other		KGM			

**84.21 Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus for liquids or gases.**

	- Centrifuges, including centrifugal dryers :					
8421.11.00	- - Cream separators		NMB			
8421.12.00	- - Clothes-dryers		NMB			
8421.19	- - Other :					
8421.19.10	- - - Of a kind used for sugar manufacture		NMB			
8421.19.90	- - - Other		NMB			
	- Filtering or purifying machinery and apparatus for liquids :					
8421.21	- - For filtering or purifying water :					
	- - - Of a capacity not exceeding 500 l/h :					
8421.21.11	- - - - Filtering machinery and apparatus for domestic use		NMB			
8421.21.19	- - - - Other		NMB			
	- - - Of a capacity exceeding 500 l/h :					
8421.21.22	- - - - Electrically operated		NMB			
8421.21.23	- - - - Not electrically operated		NMB			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
8421.22	- - For filtering or purifying beverages other than water :				
8421.22.30	--- Electrically operated, of a capacity exceeding 500 l/h		NMB		
8421.22.90	--- Other		NMB		
8421.23	- - Oil or petrol-filters for internal combustion engines :				
	--- For machinery of heading 84.29 or 84.30 :				
8421.23.11	---- Oil filters		NMB		
8421.23.19	---- Other		NMB		
	---- For motor vehicles of Chapter 87 :				
8421.23.21	---- Oil filters		NMB		
8421.23.29	---- Other		NMB		
	---- Other :				
8421.23.91	---- Oil filters		NMB		
8421.23.99	---- Other		NMB		
8421.29	- - Other :				
8421.29.10	--- Of a kind suitable for medical, surgical or laboratory use		NMB		
8421.29.20	--- Of a kind used for sugar manufacture		NMB		
8421.29.30	--- Of a kind used in oil drilling operations		NMB		
8421.29.40	--- Other, petrol-filters		NMB		
8421.29.50	--- Other, oil filters		NMB		
8421.29.60	--- Other, of fluoropolymers and with filter or purifier membrane thickness not exceeding 140 microns		NMB		
8421.29.90	--- Other		NMB		
	- Filtering or purifying machinery and apparatus for gases :				
8421.31	- - Intake air filters for internal combustion engines :				
8421.31.10	--- For machinery of heading 84.29 or 84.30		NMB		
8421.31.20	--- For motor vehicles of Chapter 87		NMB		
8421.31.90	--- Other		NMB		
8421.32.00	- - Catalytic converters or particulate filters, whether or not combined, for purifying or filtering exhaust gases from internal combustion engines		NMB		
8421.39	- - Other :				
8421.39.20	--- Air purifiers		NMB		
8421.39.30	--- Other, with stainless steel housing, and with inlet and outlet tube bores with inside diameters not exceeding 1.3 cm		NMB		
8421.39.90	--- Other		NMB		
	- Parts :				
8421.91	- - Of centrifuges, including centrifugal dryers :				
8421.91.10	--- Of goods of subheading 8421.12.00		KGM		
8421.91.20	--- Of goods of subheading 8421.19.10		KGM		
8421.91.90	--- Of goods of subheading 8421.11.00 or 8421.19.90		KGM		
8421.99	- - Other :				
	--- Filtering cartridges for filters of subheading 8421.23 :				
8421.99.21	---- For subheading 8421.23.11 or 8421.23.21		KGM		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				(4)	(5)	
	(1) (2)	(3)	(4)	(5)	(6)	(7)
	8421.99.29	- - - Other	KGM			
	8421.99.30	- - - Of goods of subheading 8421.31	KGM			
	8421.99.40	- - - Of goods of subheading 8421.29.50	KGM			
	8421.99.50	- - - Of goods of subheading 8421.29.60	KGM			
	8421.99.60	- - - Of goods of subheading 8421.39.30	KGM			
	8421.99.70	- - - Of goods of subheading 8421.39.90	KGM			
		- - - Other :				
	8421.99.91	- - - Of goods of subheading 8421.29.20	KGM			
	8421.99.94	- - - Of goods of subheading 8421.21.11	KGM			
	8421.99.96	- - - Of goods of subheading 8421.23.11 or 8421.23.91	KGM			
	8421.99.97	- - - Of goods of subheading 8421.23.19 or 8421.23.99	KGM			
	8421.99.99	- - - Other	KGM			
84.22	<b>Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages.</b>					
		- Dish washing machines :				
	8422.11.00	- - Of the household type	NMB			
	8422.19.00	- - Other	NMB			
	8422.20.00	- Machinery for cleaning or drying bottles or other containers	NMB			
	8422.30.00	- Machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	NMB			
	8422.40.00	- Other packing or wrapping machinery (including heat-shrink wrapping machinery)	NMB			
	8422.90	- Parts :				
	8422.90.10	- - Of machines of subheading 8422.11	KGM			
	8422.90.90	- - Other	KGM			
84.23	<b>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.</b>					
		- Personal weighing machines, including baby scales; household scales :				
	8423.10.10	- - Electrically operated	NMB			
	8423.10.20	- - Not electrically operated	NMB			
	8423.20	- Scales for continuous weighing of goods on conveyors :				
	8423.20.10	- - Using electronic means for gauging weight	NMB			
	8423.20.90	- - Other	NMB			
	8423.30	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales :				
	8423.30.10	- - Using electronic means for gauging weight	NMB			
	8423.30.90	- - Other	NMB			

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
- Other weighing machinery :						
8423.81	- - Having a maximum weighing capacity not exceeding 30 kg :					
8423.81.10	--- Using electronic means for gauging weight		NMB			
8423.81.90	--- Other		NMB			
8423.82	- - Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg :					
	--- Having a maximum weighing capacity not exceeding 1,000 kg :					
8423.82.31	---- For weighing motor vehicles, using electronic means for gauging weight		NMB			
8423.82.32	---- Other, using electronic means for gauging weight		NMB			
8423.82.39	---- Other		NMB			
	--- Having a maximum weighing capacity exceeding 1,000 kg :					
8423.82.41	---- For weighing motor vehicles, using electronic means for gauging weight		NMB			
8423.82.42	---- Other, using electronic means for gauging weight		NMB			
8423.82.49	---- Other		NMB			
8423.89	- - Other :					
8423.89.10	--- Using electronic means for gauging weight		NMB			
8423.89.90	--- Other		NMB			
8423.90	- Weighing machine weights of all kinds; parts of weighing machinery :					
8423.90.10	- - Weighing machine weights		KGM			
8423.90.30	- - Parts of weighing machinery using electronic means for gauging weight, excluding KGM of machines for weighing motor vehicles					
8423.90.40	- - Parts of other weighing machinery		KGM			

#### 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	- Fire extinguishers, whether or not charged :					
8424.10.10	- - Of a kind suitable for aircraft use		NMB			
8424.10.90	- - Other		NMB			
- Spray guns and similar appliances :						
	- - Electrically operated :					
8424.20.11	--- Agricultural or horticultural		NMB			
8424.20.19	--- Other		NMB			
	- - Not electrically operated :					
8424.20.21	--- Agricultural or horticultural		NMB			
8424.20.29	--- Other		NMB			
8424.30.00	- Steam or sand blasting machines and similar jet projecting machines		NMB			
	- Agricultural or horticultural sprayers :					
8424.41	- - Portable sprayers :					
8424.41.10	--- Hand-operated insecticide sprayers		NMB			
8424.41.20	--- Other, not electrically operated		NMB			
8424.41.90	--- Other		NMB			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
8424.49	- - Other :				
8424.49.10	- - - Electrically operated		NMB		
8424.49.20	- - - Not electrically operated		NMB		
	- Other appliances :				
8424.82	- - Agricultural or horticultural :				
8424.82.10	- - - Drip irrigation systems		NMB		
8424.82.20	- - - Other, electrically operated		NMB		
8424.82.30	- - - Other, not electrically operated		NMB		
8424.89	- - Other :				
8424.89.10	- - - Hand-operated household sprayers of a capacity not exceeding 3 l		NMB		
8424.89.20	- - - Spray heads with dip tubes		NMB		
8424.89.40	- - - Other, of a kind used solely or principally for the manufacture of printed circuit boards or printed wiring boards substrates or their components		NMB		
8424.89.50	- - - Other, electrically operated		NMB		
8424.89.90	- - - Other, not electrically operated		NMB		
8424.90	- Parts :				
8424.90.10	- - Of fire extinguishers		KGM		
	- - Of spray guns and similar appliances :				
	- - - Electrically operated :				
8424.90.21	- - - - Of goods of subheading 8424.20.11		KGM		
8424.90.23	- - - - Other		KGM		
	- - - Not electrically operated :				
8424.90.24	- - - - Of goods of subheading 8424.20.21		KGM		
8424.90.29	- - - - Other		KGM		
8424.90.30	- - Of steam or sand blasting machines and similar jet projecting machines		KGM		
	- - Of other appliances :				
8424.90.93	- - - Of goods of subheading 8424.82.10		KGM		
8424.90.94	- - - Of goods of subheading 8424.41.10, 8424.41.20, 8424.49.20 or 8424.82.30		KGM		
8424.90.95	- - - Of goods of subheading 8424.41.90, 8424.49.10 or 8424.82.20		KGM		
8424.90.96	- - - Of goods of subheading 8424.89.40		KGM		
8424.90.99	- - - Other		KGM		

#### 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	NMB
8425.19.00	- - Other	NMB
	- Winches; capstans :	
8425.31.00	- - Powered by electric motor	NMB
8425.39.00	- - Other	NMB
	- Jacks; hoists of a kind used for raising vehicles :	
8425.41.00	- - Built-in jacking systems of a type used in garages	NMB

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
8425.42	- - Other jacks and hoists, hydraulic :				
8425.42.10	- - - Jacks of a kind used in tipping mechanisms for lorries		NMB		
8425.42.90	- - - Other		NMB		
8425.49	- - Other :				
8425.49.10	- - - Electrically operated		NMB		
8425.49.20	- - - Not electrically operated		NMB		
<b>84.26</b>	<b>Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane.</b>				
	- Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers :				
8426.11.00	- - Overhead travelling cranes on fixed support		NMB		
8426.12.00	- - Mobile lifting frames on tyres and straddle carriers		NMB		
8426.19	- - Other :				
8426.19.20	- - - Bridge cranes		NMB		
8426.19.30	- - - Gantry cranes		NMB		
8426.19.90	- - - Other		NMB		
8426.20.00	- Tower cranes		NMB		
8426.30.00	- Portal or pedestal jib cranes		NMB		
	- Other machinery, self-propelled :				
8426.41.00	- - On tyres		NMB		
8426.49.00	- - Other		NMB		
	- Other machinery :				
8426.91.00	- - Designed for mounting on road vehicles		NMB		
8426.99.00	- - Other		NMB		
<b>84.27</b>	<b>Fork-lift trucks; other works trucks fitted with lifting or handling equipment.</b>				
8427.10.00	- Self-propelled trucks powered by an electric motor		NMB		
8427.20.00	- Other self-propelled trucks		NMB		
8427.90.00	- Other trucks		NMB		
<b>84.28</b>	<b>Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).</b>				
8428.10	- Lifts and skip hoists :				
	- - Lifts :				
8428.10.31	- - - For passengers		NMB		
8428.10.39	- - - Other		NMB		
8428.10.40	- - Skip hoists		NMB		
8428.20	- Pneumatic elevators and conveyors :				
8428.20.10	- - Of a kind used for agriculture		NMB		
8428.20.90	- - Other		NMB		

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
	- Other continuous-action elevators and conveyors, for goods or materials :					
8428.31.00	-- Specially designed for underground use		NMB			
8428.32	-- Other, bucket type :					
8428.32.10	--- Of a kind used for agriculture		NMB			
8428.32.90	--- Other		NMB			
8428.33	-- Other, belt type :					
8428.33.10	--- Of a kind used for agriculture		NMB			
8428.33.90	--- Other		NMB			
8428.39	-- Other :					
8428.39.10	--- Of a kind used for agriculture		NMB			
8428.39.90	--- Other		NMB			
8428.40.00	- Escalators and moving walkways		NMB			
8428.60.00	- Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars		NMB			
8428.70.00	- Industrial robots		NMB			
8428.90	- Other machinery :					
8428.90.20	-- Automated machines for the transport, handling and storage of printed circuit boards, printed wiring boards or printed circuit assemblies		NMB			
8428.90.30	-- Mine wagon pushers, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment		NMB			
8428.90.90	-- Other		NMB			

84.29

**Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.**

	- Bulldozers and angledozers :					
8429.11.00	-- Track laying		NMB			
8429.19.00	-- Other		NMB			
8429.20.00	- Graders and levellers		NMB			
8429.30.00	- Scrapers		NMB			
8429.40	- Tamping machines and road rollers :					
8429.40.30	-- Tamping machines		NMB			
8429.40.40	-- Vibratory smooth drum rollers, with a centrifugal force drum not exceeding 20 t by weight		NMB			
8429.40.50	-- Other vibratory road rollers		NMB			
8429.40.90	-- Other		NMB			
	- Mechanical shovels, excavators and shovel loaders :					
8429.51.00	-- Front-end shovel loaders		NMB			
8429.52.00	-- Machinery with a 360° revolving superstructure		NMB			
8429.59.00	-- Other		NMB			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				(4)	(5)	
84.30	<b>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.</b>					
8430.10.00	- Pile-drivers and pile-extractors		NMB			
8430.20.00	- Snow-ploughs and snow-blowers		NMB			
	- Coal or rock cutters and tunnelling machinery :					
8430.31.00	- - Self-propelled		NMB			
8430.39.00	- - Other		NMB			
	- Other boring or sinking machinery :					
8430.41.00	- - Self-propelled		NMB			
8430.49	- - Other :					
8430.49.10	- - - Wellhead platforms with integrated production modules suitable for use in drilling operations	NMB				
8430.49.90	- - - Other		NMB			
8430.50.00	- Other machinery, self-propelled		NMB			
	- Other machinery, not self-propelled :					
8430.61.00	- - Tamping or compacting machinery		NMB			
8430.69.00	- - Other		NMB			
84.31	<b>Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30.</b>					
8431.10	- Of machinery of heading 84.25 :					
	- - Of electrically operated machines :					
8431.10.13	- - - Of goods of subheading 8425.11.00, 8425.31.00 or 8425.49.10		KGM			
8431.10.19	- - - Other		KGM			
	- - Of non-electrically operated machines :					
8431.10.22	- - - - Of goods of subheading 8425.19.00, 8425.39.00, 8425.41.00, 8425.42.10 or 8425.42.90	KGM				
8431.10.29	- - - Other		KGM			
8431.20	- Of machinery of heading 84.27 :					
8431.20.10	- - Of subheading 8427.10 or 8427.20		KGM			
8431.20.90	- - Other		KGM			
	- Of machinery of heading 84.28 :					
8431.31	- - Of lifts, skip hoists or escalators :					
8431.31.10	- - - Of goods of subheading 8428.10.39 or 8428.10.40		KGM			
8431.31.20	- - - Of goods of subheading 8428.10.31 or 8428.40.00		KGM			
8431.39	- - Other :					
8431.39.10	- - - Of goods of subheading 8428.20.10, 8428.32.10, 8428.33.10 or 8428.39.10		KGM			
8431.39.40	- - - - Of automated machines for the transport, handling and storage of printed circuit boards, printed wiring boards or printed circuit assemblies	KGM				
8431.39.50	- - - Other, of goods of subheading 8428.90		KGM			
8431.39.90	- - - Other		KGM			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
	- Of machinery of heading 84.26, 84.29 or 84.30 :				
8431.41	-- Buckets, shovels, grabs and grips :				
8431.41.10	--- For machinery of heading 84.26		KGM		
8431.41.90	--- Other		KGM		
8431.42.00	-- Bulldozer or angledozer blades		KGM		
8431.43.00	-- Parts for boring or sinking machinery of subheading 8430.41 or 8430.49		KGM		
8431.49	-- Other :				
8431.49.10	--- Parts of machinery of heading 84.26		KGM		
8431.49.20	--- Cutting edges or end bits of a kind used for scrapers, graders or levellers		KGM		
8431.49.40	--- Cutting edges or end bits of a kind used for bulldozer or angledozer blades		KGM		
8431.49.50	--- Of road rollers		KGM		
8431.49.60	--- Of goods of subheading 8430.20.00		KGM		
8431.49.90	--- Other		KGM		

**84.32 Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.**

8432.10.00	- Ploughs	NMB
	- Harrows, scarifiers, cultivators, weeders and hoes :	
8432.21.00	-- Disc harrows	NMB
8432.29.00	-- Other	NMB
	- Seeders, planters and transplanters :	
8432.31.00	-- No-till direct seeders, planters and transplanters	NMB
8432.39.00	-- Other	NMB
	- Manure spreaders and fertiliser distributors :	
8432.41.00	-- Manure spreaders	NMB
8432.42.00	-- Fertiliser distributors	NMB
8432.80	- Other machinery :	
8432.80.10	-- Agricultural or horticultural	NMB
8432.80.20	-- Lawn or sports-ground rollers	NMB
8432.80.90	-- Other	NMB
8432.90	- Parts :	
8432.90.10	-- Of machinery of subheading 8432.80.90	KGM
8432.90.20	-- Of lawn or sports-ground rollers	KGM
8432.90.90	-- Other	KGM

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>84.33</b>	<b>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.</b>				
	- Mowers for lawns, parks or sports-grounds :				
8433.11.00	- - Powered, with the cutting device rotating in a horizontal plane		NMB		
8433.19	- - Other :				
8433.19.10	- - - Not powered		NMB		
8433.19.90	- - - Other		NMB		
8433.20.00	- Other mowers, including cutter bars for tractor mounting		NMB		
8433.30.00	- Other haymaking machinery		NMB		
8433.40.00	- Straw or fodder balers, including pick-up balers		NMB		
	- Other harvesting machinery; threshing machinery :				
8433.51.00	- - Combine harvester-threshers		NMB		
8433.52.00	- - Other threshing machinery		NMB		
8433.53.00	- - Root or tuber harvesting machines		NMB		
8433.59	- - Other :				
8433.59.20	- - - Cotton pickers		NMB		
8433.59.90	- - - Other		NMB		
8433.60	- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce :				
8433.60.10	- - Electrically operated		NMB		
8433.60.20	- - Not electrically operated		NMB		
8433.90	- Parts :				
8433.90.10	- - Castors wheels, of a diameter (including tyres) exceeding 100 mm but not exceeding 250 mm, provided that the width of any wheel or tyre fitted thereto exceeds 30 mm	KGM			
8433.90.20	- - Other, of goods of subheading 8433.11.00 or 8433.19.90	KGM			
8433.90.30	- - Other, of goods of subheading 8433.19.10	KGM			
8433.90.90	- - Other	KGM			
<b>84.34</b>	<b>Milking machines and dairy machinery.</b>				
8434.10.00	- Milking machines		NMB		
8434.20.00	- Dairy machinery		NMB		
8434.90.00	- Parts		KGM		
<b>84.35</b>	<b>Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.</b>				
8435.10	- Machinery :				
8435.10.10	- - Electrically operated		NMB		
8435.10.20	- - Not electrically operated		NMB		
8435.90	- Parts :				
8435.90.10	- - Of electrically operated machines		KGM		
8435.90.20	- - Of non-electrically operated machines		KGM		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				(4)	(5)	
<b>84.36</b>	<b>Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.</b>					
8436.10	- Machinery for preparing animal feeding stuffs :					
8436.10.10	-- Electrically operated		NMB			
8436.10.20	-- Not electrically operated		NMB			
	- Poultry-keeping machinery; poultry incubators and brooders :					
8436.21	-- Poultry incubators and brooders :					
8436.21.10	-- - Electrically operated		NMB			
8436.21.20	-- - Not electrically operated		NMB			
8436.29	-- Other :					
8436.29.10	-- - Electrically operated		NMB			
8436.29.20	-- - Not electrically operated		NMB			
8436.80	- Other machinery :					
	- - Electrically operated :					
8436.80.11	-- - Agricultural or horticultural		NMB			
8436.80.19	-- - Other		NMB			
	- - Not electrically operated :					
8436.80.21	-- - Agricultural or horticultural		NMB			
8436.80.29	-- - Other		NMB			
	- Parts :					
8436.91.00	-- Of poultry-keeping machinery or poultry incubators and brooders		KGM			
8436.99	-- Other :					
	- - - Of electrically operated machines and equipment :					
8436.99.11	-- - - Agricultural or horticultural		KGM			
8436.99.19	-- - - Other		KGM			
	- - - Of non-electrically operated machines and equipment :					
8436.99.21	-- - - - Agricultural or horticultural		KGM			
8436.99.29	-- - - - Other		KGM			
<b>84.37</b>	<b>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.</b>					
8437.10	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables :					
8437.10.10	-- For grains, electrically operated; winnowing and similar cleaning machines, NMB					
	electrically operated					
8437.10.20	-- For grains, not electrically operated; winnowing and similar cleaning machines, not NMB					
	electrically operated					
8437.10.30	-- Other, electrically operated		NMB			
8437.10.40	-- Other, not electrically operated		NMB			
8437.80	- Other machinery :					
8437.80.10	-- Rice hullers and cone type rice mills, electrically operated		NMB			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				(4)	(5)	
	(1)	(2)	(3)	(4)	(5)	(6)
	8437.80.20	-- Rice hullers and cone type rice mills, not electrically operated	NMB			
	8437.80.30	-- Industrial type coffee and corn mills, electrically operated	NMB			
	8437.80.40	-- Industrial type coffee and corn mills, not electrically operated	NMB			
		-- Other, electrically operated :				
	8437.80.51	--- Polishing machines for rice, sifting and sieving machines, bran cleaning machines and husking machines	NMB			
	8437.80.59	--- Other	NMB			
		-- Other, not electrically operated :				
	8437.80.61	--- Polishing machines for rice, sifting and sieving machines, bran cleaning machines and husking machines	NMB			
	8437.80.69	--- Other	NMB			
	8437.90	- Parts :				
		-- Of electrically operated machines :				
	8437.90.11	--- Of machines of subheading 8437.10	KGM			
	8437.90.19	--- Other	KGM			
		-- Of non-electrically operated machines :				
	8437.90.21	--- Of machines of subheading 8437.10	KGM			
	8437.90.29	--- Other	KGM			

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 or microbial fats or oils.**

8438.10.00	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	NMB
8438.20	- Machinery for the manufacture of confectionery, cocoa or chocolate :	
8438.20.10	-- Electrically operated	NMB
8438.20.20	-- Not electrically operated	NMB
8438.30	- Machinery for sugar manufacture :	
8438.30.10	-- Electrically operated	NMB
8438.30.20	-- Not electrically operated	NMB
8438.40.00	- Brewery machinery	NMB
8438.50.00	- Machinery for the preparation of meat or poultry	NMB
8438.60.00	- Machinery for the preparation of fruits, nuts or vegetables	NMB
8438.80	- Other machinery :	
	-- Coffee pulpers :	
8438.80.11	--- Electrically operated	NMB
8438.80.12	--- Not electrically operated	NMB
	-- Machinery for the preparation of fish, crustaceans or molluscs :	
8438.80.21	--- Electrically operated	NMB
8438.80.22	--- Not electrically operated	NMB
	-- Other :	
8438.80.91	--- Electrically operated	NMB
8438.80.92	--- Not electrically operated	NMB

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				(4)	(5)	
	(1)	(2)	(3)			(7)
	8438.90	- Parts :				
		- Of electrically operated machines :				
	8438.90.11	- Of goods of subheading 8438.30.10		KGM		
	8438.90.12	- Of coffee pulpers		KGM		
	8438.90.19	- Other		KGM		
		- Of non-electrically operated machines :				
	8438.90.21	- Of goods of subheading 8438.30.20		KGM		
	8438.90.22	- Of coffee pulpers		KGM		
	8438.90.29	- Other		KGM		
<b>84.39</b>	<b>Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.</b>					
	8439.10.00	- Machinery for making pulp of fibrous cellulosic material		NMB		
	8439.20.00	- Machinery for making paper or paperboard		NMB		
	8439.30.00	- Machinery for finishing paper or paperboard		NMB		
		- Parts :				
	8439.91.00	- Of machinery for making pulp of fibrous cellulosic material		KGM		
	8439.99.00	- Other		KGM		
<b>84.40</b>	<b>Book-binding machinery, including book-sewing machines.</b>					
	8440.10	- Machinery :				
	8440.10.10	- Electrically operated		NMB		
	8440.10.20	- Not electrically operated		NMB		
	8440.90.00	- Parts		KGM		
<b>84.41</b>	<b>Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.</b>					
	8441.10	- Cutting machines :				
	8441.10.10	- Electrically operated		NMB		
	8441.10.20	- Not electrically operated		NMB		
	8441.20.00	- Machines for making bags, sacks or envelopes		NMB		
	8441.30.00	- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding		NMB		
	8441.40.00	- Machines for moulding articles in paper pulp, paper or paperboard		NMB		
	8441.80	- Other machinery :				
	8441.80.10	- Electrically operated		NMB		
	8441.80.20	- Not electrically operated		NMB		
	8441.90.00	- Parts		KGM		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>84.42</b>		<b>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).</b>			
	8442.30.00	- Machinery, apparatus and equipment	NMB		
	8442.40.00	- Parts of the foregoing machinery, apparatus or equipment	KGM		
	8442.50.00	- Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	KGM		
<b>84.43</b>		<b>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.</b>			
		- Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42 :			
	8443.11.00	-- Offset printing machinery, reel-fed	NMB		
	8443.12.00	-- Offset printing machinery, sheet-fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)	NMB		
	8443.13.00	-- Other offset printing machinery	NMB		
	8443.14.00	-- Letterpress printing machinery, reel-fed, excluding flexographic printing	NMB		
	8443.15.00	-- Letterpress printing machinery, other than reel-fed, excluding flexographic printing	NMB		
	8443.16.00	-- Flexographic printing machinery	NMB		
	8443.17.00	-- Gravure printing machinery	NMB		
	8443.19.00	-- Other	NMB		
		- Other printers, copying machines and facsimile machines, whether or not combined :			
	8443.31	-- 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 :			
		--- Printer-copiers, printing by the ink-jet process :			
	8443.31.11	---- Colour	NMB		
	8443.31.19	---- Other	NMB		
		--- Printer-copiers, printing by the laser process :			
	8443.31.21	---- Colour	NMB		
	8443.31.29	---- Other	NMB		
		--- Combination printer-copier-facsimile machines :			
	8443.31.31	---- Colour	NMB		
	8443.31.39	---- Other	NMB		
		--- Other :			
	8443.31.91	---- Combination printer-copier-scanner-facsimile machines	NMB		
	8443.31.99	---- Other	NMB		
	8443.32	-- Other, capable of connecting to an automatic data processing machine or to a network			
		--- Dot matrix printers :			
	8443.32.11	---- Colour	NMB		
	8443.32.19	---- Other	NMB		

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
	- - - Ink-jet printers :					
8443.32.21	- - - - Colour		NMB			
8443.32.29	- - - - Other		NMB			
	- - - Laser printers :					
8443.32.31	- - - - Colour		NMB			
8443.32.39	- - - - Other		NMB			
8443.32.40	- - - Facsimile machines		NMB			
8443.32.50	- - - Screen printing machinery for the manufacture of printed circuit boards or printed wiring boards		NMB			
8443.32.60	- - - Plotters		NMB			
8443.32.90	- - - Other		NMB			
8443.39	- - Other :					
8443.39.10	- - - Electrostatic photocopying apparatus, operating by reproducing the original image directly onto the copy (direct process)		NMB			
8443.39.20	- - - Electrostatic photocopying apparatus, operating by reproducing the original image via an intermediate onto the copy (indirect process)		NMB			
8443.39.30	- - - Other photocopying apparatus incorporating an optical system		NMB			
8443.39.40	- - - Ink-jet printers		NMB			
8443.39.90	- - - Other		NMB			
	- 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	KGM				
8443.99	- - Other :					
8443.99.10	- - - Of screen printing machinery for the manufacture of printed circuit boards or printed wiring boards	KGM				
8443.99.20	- - - Ink-filled printer cartridges		KGM			
8443.99.30	- - - Paper feeders; paper sorters		KGM			
8443.99.90	- - - Other		KGM			

#### 84.44 Machines for extruding, drawing, texturing or cutting man-made textile materials.

8444.00.10	- Electrically operated	NMB
8444.00.20	- Not electrically operated	NMB

#### 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	- - Carding machines :	
8445.11.10	- - - Electrically operated	NMB
8445.11.20	- - - Not electrically operated	NMB
8445.12.00	- - Combing machines	NMB

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
			(4)	FULL (5)	PREF (6)	(7)
8445.13.00	- - Drawing or roving machines		NMB			
8445.19	- - Other :					
8445.19.30	- - - Cotton gins		NMB			
8445.19.40	- - - Other, electrically operated		NMB			
8445.19.50	- - - Other, not electrically operated		NMB			
8445.20	- Textile spinning machines :					
8445.20.10	- - Electrically operated		NMB			
8445.20.20	- - Not electrically operated		NMB			
8445.30	- Textile doubling or twisting machines :					
8445.30.10	- - Electrically operated		NMB			
8445.30.20	- - Not electrically operated		NMB			
8445.40	- Textile winding (including weft-winding) or reeling machines :					
8445.40.10	- - Electrically operated		NMB			
8445.40.20	- - Not electrically operated		NMB			
8445.90	- Other :					
8445.90.10	- - Electrically operated		NMB			
8445.90.20	- - Not electrically operated		NMB			

**84.46 Weaving machines (looms).**

8446.10	- For weaving fabrics of a width not exceeding 30 cm :	
8446.10.10	- - Electrically operated	NMB
8446.10.20	- - Not electrically operated	NMB
	- For weaving fabrics of a width exceeding 30 cm, shuttle type :	
8446.21.00	- - Power looms	NMB
8446.29.00	- - Other	NMB
8446.30.00	- For weaving fabrics of a width exceeding 30 cm, shuttleless type	NMB

**84.47 Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.**

	- Circular knitting machines :	
8447.11.00	- - With cylinder diameter not exceeding 165 mm	NMB
8447.12.00	- - With cylinder diameter exceeding 165 mm	NMB
8447.20	- Flat knitting machines; stitch-bonding machines :	
8447.20.10	- - Electrically operated	NMB
8447.20.20	- - Not electrically operated	NMB
8447.90	- Other :	
8447.90.10	- - Electrically operated	NMB
8447.90.20	- - Not electrically operated	NMB

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>84.48</b>		<b>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).</b>			
		- Auxiliary machinery for machines of heading 84.44, 84.45, 84.46 or 84.47 :			
8448.11		- - Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith :			
8448.11.10		- - - Electrically operated	NMB		
8448.11.20		- - - Not electrically operated	NMB		
8448.19		- - Other :			
8448.19.10		- - - Electrically operated	NMB		
8448.19.20		- - - Not electrically operated	NMB		
8448.20.00		- Parts and accessories of machines of heading 84.44 or of their auxiliary machinery	KGM		
		- Parts and accessories of machines of heading 84.45 or of their auxiliary machinery :			
8448.31.00		- - Card clothing	KGM		
8448.32.00		- - Of machines for preparing textile fibres, other than card clothing	KGM		
8448.33.00		- - Spindles, spindle flyers, spinning rings and ring travellers	KGM		
8448.39.00		- - Other	KGM		
		- Parts and accessories of weaving machines (looms) or of their auxiliary machinery :			
8448.42.00		- - Reeds for looms, healds and heald-frames	KGM		
8448.49		- - Other :			
		- - - Shuttles :			
8448.49.11		- - - - For electrically operated machines	KGM		
8448.49.12		- - - - For non-electrically operated machines	KGM		
8448.49.90		- - - Other	KGM		
		- Parts and accessories of machines of heading 84.47 or of their auxiliary machinery :			
8448.51.00		- - Sinkers, needles and other articles used in forming stitches	KGM		
8448.59.00		- - Other	KGM		
<b>84.49</b>	8449.00.00	<b>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.</b>	KGM		
<b>84.50</b>		<b>Household or laundry-type washing machines, including machines which both wash and dry.</b>			
		- Machines, each of a dry linen capacity not exceeding 10 kg :			
8450.11		- - Fully-automatic machines :			
8450.11.10		- - - Each of a dry linen capacity not exceeding 6 kg	NMB		
8450.11.90		- - - Other	NMB		
8450.12		- - Other machines, with built-in centrifugal drier :			
8450.12.10		- - - Each of a dry linen capacity not exceeding 6 kg	NMB		
8450.12.90		- - - Other	NMB		

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
	8450.19	- - Other : - - - Electrically operated : 8450.19.11 Each of a dry linen capacity not exceeding 6 kg	NMB			
	8450.19.19	- - - Other - - Other : 8450.19.91 Each of a dry linen capacity not exceeding 6 kg	NMB			
	8450.19.99	- - - Other	NMB			
	8450.20.00	- Machines, each of a dry linen capacity exceeding 10 kg	NMB			
	8450.90	- Parts : 8450.90.10 - Of machines of subheading 8450.20.00	KGM			
	8450.90.20	- Of machines of subheading 8450.11, 8450.12 or 8450.19	KGM			
<b>84.51</b>	<b>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.</b>					
	8451.10.00	- Dry-cleaning machines	NMB			
		- Drying machines : 8451.21.00 - Each of a dry linen capacity not exceeding 10 kg	NMB			
	8451.29.00	- - Other	NMB			
	8451.30	- Ironing machines and presses (including fusing presses) : 8451.30.10 - Single roller type domestic ironing machines	NMB			
	8451.30.90	- - Other	NMB			
	8451.40.00	- Washing, bleaching or dyeing machines	NMB			
	8451.50.00	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	NMB			
	8451.80.00	- Other machinery	NMB			
	8451.90	- Parts : 8451.90.10 - Of machines of a dry linen capacity not exceeding 10 kg	KGM			
	8451.90.90	- - Other	KGM			
<b>84.52</b>	<b>Sewing machines, other than book-sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles.</b>					
	8452.10.00	- Sewing machines of the household type	NMB			
		- Other sewing machines : 8452.21.00 - Automatic units	NMB			
	8452.29.00	- - Other	NMB			
	8452.30.00	- Sewing machine needles	KGM			
	8452.90	- Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines : - Of machinery of subheading 8452.10.00 :				

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				(4)	(5)	
	(1)	(2)	(3)	(4)	(5)	(6)
	8452.90.11	- - - Arms and beds; stands with or without centre frames; flywheels; belt guards; KGM treadles or pedals				
	8452.90.12	- - - Furniture, bases and covers and parts thereof	KGM			
	8452.90.19	- - - Other	KGM			
		- - Other :				
	8452.90.91	- - - Arms and beds; stands with or without centre frames; flywheels; belt guards; KGM treadles or pedals				
	8452.90.92	- - - Furniture, bases and covers and parts thereof	KGM			
	8452.90.99	- - - Other	KGM			
<b>84.53</b>	<b>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.</b>					
	8453.10	- Machinery for preparing, tanning or working hides, skins or leather :				
	8453.10.10	- - Electrically operated	NMB			
	8453.10.20	- - Not electrically operated	NMB			
	8453.20	- Machinery for making or repairing footwear :				
	8453.20.10	- - Electrically operated	NMB			
	8453.20.20	- - Not electrically operated	NMB			
	8453.80	- Other machinery :				
	8453.80.10	- - Electrically operated	NMB			
	8453.80.20	- - Not electrically operated	NMB			
	8453.90.00	- Parts	KGM			
<b>84.54</b>	<b>Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.</b>					
	8454.10.00	- Converters	NMB			
	8454.20.00	- Ingot moulds and ladles	NMB			
	8454.30.00	- Casting machines	NMB			
	8454.90.00	- Parts	KGM			
<b>84.55</b>	<b>Metal-rolling mills and rolls therefor.</b>					
	8455.10.00	- Tube mills	NMB			
		- Other rolling mills :				
	8455.21.00	- - Hot or combination hot and cold	NMB			
	8455.22.00	- - Cold	NMB			
	8455.30.00	- Rolls for rolling mills	KGM			
	8455.90.00	- Other parts	KGM			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>84.56</b>		<b>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.</b>			
		- Operated by laser or other light or photon beam processes :			
8456.11	- - Operated by laser :				
8456.11.10	- - - Of a kind used solely or principally for the manufacture of printed circuits, printed NMB circuit assemblies, parts of heading 85.17, or parts of automatic data processing machines				
8456.11.90	- - - Other		NMB		
8456.12	- - Operated by other light or photon beam processes :				
8456.12.10	- - - Of a kind used solely or principally for the manufacture of printed circuits, printed NMB circuit assemblies, parts of heading 85.17, or parts of automatic data processing machines				
8456.12.90	- - - Other		NMB		
8456.20.00	- Operated by ultrasonic processes		NMB		
8456.30.00	- Operated by electro-discharge processes		NMB		
8456.40	- Operated by plasma arc processes :				
8456.40.10	- - Machine-tools, numerically controlled, for working any material by removal of NMB material, by plasma arc processes, for the manufacture of printed circuit boards or printed wiring boards				
8456.40.20	- - Plasma cleaner machines that remove organic contaminants from electron NMB microscopy specimens and specimen holders				
8456.40.90	- - Other		NMB		
8456.50.00	- Water-jet cutting machines		NMB		
8456.90	- Other :				
8456.90.20	- - Wet processing equipments for the application by immersion of electro-chemical NMB solutions, for the purpose of removing material on printed circuit boards or printed wiring boards				
8456.90.90	- - Other		NMB		
<b>84.57</b>		<b>Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal.</b>			
8457.10	- Machining centres :				
8457.10.10	- - Of spindle power not exceeding 4 kW		NMB		
8457.10.90	- - Other		NMB		
8457.20.00	- Unit construction machines (single station)		NMB		
8457.30.00	- Multi-station transfer machines		NMB		
<b>84.58</b>		<b>Lathes (including turning centres) for removing metal.</b>			
		- Horizontal lathes :			
8458.11	- - Numerically controlled :				
8458.11.10	- - - Of spindle power not exceeding 4 kW		NMB		
8458.11.90	- - - Other		NMB		
8458.19	- - Other :				

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
8458.19.10	- - - With the distance between the main spindle centre and the bed not exceeding 300 NMB mm				
8458.19.90	- - - Other		NMB		
	- Other lathes :				
8458.91.00	- - Numerically controlled		NMB		
8458.99	- - Other :				
8458.99.10	- - - With the distance between the main spindle centre and the bed not exceeding 300 NMB mm				
8458.99.90	- - - Other		NMB		
<b>84.59</b>	<b>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.</b>				
8459.10.00	- Way-type unit head machines		NMB		
	- Other drilling machines :				
8459.21.00	- - Numerically controlled		NMB		
8459.29	- - Other :				
8459.29.10	- - - Electrically operated		NMB		
8459.29.20	- - - Not electrically operated		NMB		
	- Other boring-milling machines :				
8459.31.00	- - Numerically controlled		NMB		
8459.39	- - Other :				
8459.39.10	- - - Electrically operated		NMB		
8459.39.20	- - - Not electrically operated		NMB		
	- Other boring machines :				
8459.41.00	- - Numerically controlled		NMB		
8459.49	- - Other :				
8459.49.10	- - - Electrically operated		NMB		
8459.49.20	- - - Not electrically operated		NMB		
	- Milling machines, knee-type :				
8459.51.00	- - Numerically controlled		NMB		
8459.59	- - Other :				
8459.59.10	- - - Electrically operated		NMB		
8459.59.20	- - - Not electrically operated		NMB		
	- Other milling machines :				
8459.61.00	- - Numerically controlled		NMB		
8459.69	- - Other :				
8459.69.10	- - - Electrically operated		NMB		
8459.69.20	- - - Not electrically operated		NMB		
8459.70	- Other threading or tapping machines :				
8459.70.10	- - Electrically operated		NMB		
8459.70.20	- - Not electrically operated		NMB		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				(4)	(5)	
84.60		<b>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.</b>				
		- Flat-surface grinding machines :				
8460.12.00	- - Numerically controlled		NMB			
8460.19.00	- - Other		NMB			
		- Other grinding machines :				
8460.22.00	- - Centreless grinding machines, numerically controlled		NMB			
8460.23.00	- - Other cylindrical grinding machines, numerically controlled		NMB			
8460.24.00	- - Other, numerically controlled		NMB			
8460.29	- - Other :					
8460.29.10	- - - Electrically operated		NMB			
8460.29.20	- - - Not electrically operated		NMB			
		- Sharpening (tool or cutter grinding) machines :				
8460.31	- - Numerically controlled :					
8460.31.10	- - - Machine-tools, numerically controlled, for sharpening carbide drilling bits with a shank diameter not exceeding 3.175 mm, provided with fixed collets and having a power not exceeding 0.74 kW		NMB			
8460.31.90	- - - Other		NMB			
8460.39	- - Other :					
8460.39.10	- - - Electrically operated		NMB			
8460.39.20	- - - Not electrically operated		NMB			
8460.40.00	- Honing or lapping machines		NMB			
8460.90	- Other :					
8460.90.10	- - Electrically operated		NMB			
8460.90.20	- - Not electrically operated		NMB			
84.61		<b>Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included.</b>				
8461.20.00	- Shaping or slotting machines		NMB			
8461.30.00	- Broaching machines		NMB			
8461.40.00	- Gear cutting, gear grinding or gear finishing machines		NMB			
8461.50.00	- Sawing or cutting-off machines		NMB			
8461.90	- Other :					
8461.90.20	- - Planing machines		NMB			
8461.90.90	- - Other		NMB			

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY FULL (5)	CUSTOMS DUTY PREF (6)	EXCISE DUTY (7)
<b>84.62</b>		<b>Machine-tools (including presses) for working metal by forging, hammering or die forging (excluding rolling mills); machine-tools (including presses, slitting lines and cut-to-length lines) for working metal by bending, folding, straightening, flattening, shearing, punching, notching or nibbling (excluding draw-benches); presses for working metal or metal carbides, not specified above.</b>				
		- Hot forming machines for forging, die forging (including presses) and hot hammers :				
8462.11.00	-- Closed die forging machines		NMB			
8462.19.00	-- Other		NMB			
		- Bending, folding, straightening or flattening machines (including press brakes) for flat products :				
8462.22	-- Profile forming machines :					
8462.22.10	-- - Numerically controlled		NMB			
8462.22.90	-- - Other		NMB			
8462.23.00	-- Numerically controlled press brakes		NMB			
8462.24.00	-- Numerically controlled panel benders		NMB			
8462.25.00	-- Numerically controlled roll forming machines		NMB			
8462.26.00	-- Other numerically controlled bending, folding, straightening or flattening machines	NMB				
8462.29.00	-- Other		NMB			
		- Slitting lines, cut-to-length lines and other shearing machines (excluding presses) for flat products, other than combined punching and shearing machines :				
8462.32	-- Slitting lines and cut-to-length lines :					
8462.32.10	-- - Numerically controlled		NMB			
8462.32.90	-- - Other		NMB			
8462.33.00	-- Numerically controlled shearing machines		NMB			
8462.39.00	-- Other		NMB			
		- Punching, notching or nibbling machines (excluding presses) for flat products including combined punching and shearing machines :				
8462.42.00	-- Numerically controlled		NMB			
8462.49.00	-- Other		NMB			
		- Machines for working tube, pipe, hollow section and bar (excluding presses) :				
8462.51.00	-- Numerically controlled		NMB			
8462.59.00	-- Other		NMB			
		- Cold metal working presses :				
8462.61	-- Hydraulic presses :					
		-- - Numerically controlled :				
8462.61.11	-- - - Die forging or die stamping machines		NMB			
8462.61.19	-- - - Other		NMB			
		-- - Other :				
8462.61.91	-- - - - Die forging or die stamping machines		NMB			
8462.61.99	-- - - - Other		NMB			
8462.62	-- Mechanical presses :					
		-- - Numerically controlled :				
8462.62.11	-- - - - Die forging or die stamping machines		NMB			
8462.62.19	-- - - - Other		NMB			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				(4)	(5)	
	- - - Other :					
8462.62.91	- - - - Die forging or die stamping machines		NMB			
8462.62.99	- - - - Other		NMB			
8462.63	- - Servo-presses :					
8462.63.10	- - - Die forging or die stamping machines		NMB			
8462.63.90	- - - Other		NMB			
8462.69	- - Other :					
8462.69.10	- - - Die forging or die stamping machines		NMB			
8462.69.90	- - - Other		NMB			
8462.90	- Other :					
8462.90.10	- - Die forging or die stamping machines		NMB			
8462.90.90	- - Other		NMB			
<b>84.63</b>	<b>Other machine-tools for working metal or cermets, without removing material.</b>					
8463.10	- Draw-benches for bars, tubes, profiles, wire or the like :					
8463.10.10	- - Electrically operated		NMB			
8463.10.20	- - Not electrically operated		NMB			
8463.20	- Thread rolling machines :					
8463.20.10	- - Electrically operated		NMB			
8463.20.20	- - Not electrically operated		NMB			
8463.30	- Machines for working wire :					
8463.30.10	- - Electrically operated		NMB			
8463.30.20	- - Not electrically operated		NMB			
8463.90	- Other :					
8463.90.10	- - Electrically operated		NMB			
8463.90.20	- - Not electrically operated		NMB			
<b>84.64</b>	<b>Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold-working glass.</b>					
8464.10	- Sawing machines :					
8464.10.10	- - Electrically operated		NMB			
8464.10.20	- - Not electrically operated		NMB			
8464.20	- Grinding or polishing machines :					
8464.20.10	- - Electrically operated		NMB			
8464.20.20	- - Not electrically operated		NMB			
8464.90	- Other :					
8464.90.10	- - Electrically operated		NMB			
8464.90.20	- - Not electrically operated		NMB			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>84.65</b>	<b>Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.</b>				
8465.10.00	- Machines which can carry out different types of machining operations without tool change between such operations				
8465.20.00	- Machining centres		NMB		
	- Other :				
8465.91	-- Sawing machines :				
8465.91.10	--- Of a kind used for scoring printed circuit boards or printed wiring boards or printed circuit board or printed wiring board substrates				
8465.91.90	--- Other		NMB		
8465.92	-- Planing, milling or moulding (by cutting) machines :				
8465.92.10	--- For routing printed circuit boards or printed wiring boards or printed circuit board NMB or printed wiring board substrates, accepting router bits with a shank diameter not exceeding 3.175 mm, for scoring printed circuit boards or printed wiring boards or printed circuit board or printed wiring board substrates				
8465.92.90	--- Other		NMB		
8465.93	-- Grinding, sanding or polishing machines :				
8465.93.10	--- Electrically operated		NMB		
8465.93.20	--- Not electrically operated		NMB		
8465.94.00	-- Bending or assembling machines		NMB		
8465.95	-- Drilling or morticing machines :				
8465.95.10	--- Drilling machines for the manufacture of printed circuit boards or printed wiring NMB boards, with a spindle speed exceeding 50,000 rpm and accepting drill bits of a shank diameter not exceeding 3.175 mm				
8465.95.90	--- Other		NMB		
8465.96.00	-- Splitting, slicing or paring machines		NMB		
8465.99	-- Other :				
8465.99.10	--- Lathes		NMB		
8465.99.50	--- Machines for deburring the surfaces of printed circuit boards or printed wiring NMB boards during manufacturing; machines for scoring printed circuit boards or printed wiring boards or printed circuit board or printed wiring board substrates; laminating presses for the manufacture of printed circuit boards or printed wiring boards				
8465.99.60	--- Other, electrically operated		NMB		
8465.99.90	--- Other		NMB		
<b>84.66</b>	<b>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.</b>				
8466.10	- Tool holders and self-opening dieheads :				
8466.10.10	-- For the machines of subheading 8456.40.10, 8456.90.20, 8460.31.10, 8465.91.10, KGM 8465.92.10, 8465.95.10 or 8465.99.50				
8466.10.90	-- Other		KGM		
8466.20	- Work holders :				
8466.20.10	-- For the machines of subheading 8456.40.10, 8456.90.20, 8460.31.10, 8465.91.10, KGM 8465.92.10, 8465.95.10 or 8465.99.50				

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
8466.20.90	- - Other		KGM			
8466.30.00	- Dividing heads and other special attachments for machines		KGM			
	- Other :					
8466.91.00	- - For machines of heading 84.64		KGM			
8466.92.00	- - For machines of heading 84.65		KGM			
8466.93	- - For machines of headings 84.56 to 84.61 :					
8466.93.30	- - - For machines of subheading 8456.11.10, 8456.12.10, 8456.20.00, or 8456.30.00, KGM of a kind used solely or principally for the manufacture of printed circuits, printed circuit assemblies, parts of machines of heading 85.17, or parts of automatic data processing machines of heading 84.71; for machines of subheading 8457.10, 8458.91.00, 8459.21.00, 8459.29.10, 8459.61.00, 8459.69.10, or 8461.50.00, of a kind used solely or principally for the manufacture of parts of machines of heading 85.17, or parts of automatic data processing machines of heading 84.71					
8466.93.40	- - - For machines of subheading 8456.50.00		KGM			
8466.93.90	- - - Other		KGM			
8466.94.00	- - For machines of heading 84.62 or 84.63		KGM			

**84.67**

**Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor.**

- Pneumatic :

8467.11.00	- - Rotary type (including combined rotary-percussion)	NMB
8467.19.00	- - Other	NMB
	- With self-contained electric motor :	
8467.21.00	- - Drills of all kinds	NMB
8467.22.00	- - Saws	NMB
8467.29.00	- - Other	NMB
	- Other tools :	
8467.81.00	- - Chain saws	NMB
8467.89.00	- - Other	NMB
	- Parts :	
8467.91	- - Of chain saws :	
8467.91.10	- - - Of electro-mechanical type	KGM
8467.91.90	- - - Other	KGM
8467.92.00	- - Of pneumatic tools	KGM
8467.99	- - Other :	
8467.99.10	- - - Of goods of subheading 8467.21.00, 8467.22.00 or 8467.29.00	KGM
8467.99.90	- - - Other	KGM

**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	NMB
8468.20	- Other gas-operated machinery and apparatus :	
8468.20.10	- - Hand-operated (not hand-held) gas welding or brazing appliances for metal	NMB

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				(4)	(5)	
	(1) (2)	(3)				
	8468.20.90	- - Other	NMB			
	8468.80.00	- Other machinery and apparatus	NMB			
	8468.90	- Parts :				
	8468.90.20	- - Of goods of subheading 8468.20.10	KGM			
	8468.90.90	- - Other	KGM			
<b>84.70</b>	<b>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.</b>					
	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	NMB			
		- Other electronic calculating machines :				
	8470.21.00	- - Incorporating a printing device	NMB			
	8470.29.00	- - Other	NMB			
	8470.30.00	- Other calculating machines	NMB			
	8470.50.00	- Cash registers	NMB			
	8470.90	- Other :				
	8470.90.10	- - Postage-franking machines	NMB			
	8470.90.90	- - Other	NMB			
<b>84.71</b>	<b>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.</b>					
	8471.30	- Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display :				
	8471.30.20	- - Laptops including notebooks and subnotebooks	NMB			
	8471.30.90	- - Other	NMB			
		- Other automatic data processing machines :				
	8471.41	- - Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined :				
	8471.41.10	- - - Personal computers excluding portable computers of subheading 8471.30	NMB			
	8471.41.90	- - - Other	NMB			
	8471.49	- - Other, presented in the form of systems :				
	8471.49.10	- - - Personal computers excluding portable computers of subheading 8471.30	NMB			
	8471.49.90	- - - Other	NMB			
	8471.50	- Processing units other than those of subheading 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of units: storage units, input units, output units :				
	8471.50.10	- - Processing units for personal (including portable) computers	NMB			
	8471.50.90	- - Other	NMB			
	8471.60	- Input or output units, whether or not containing storage units in the same housing :				
	8471.60.30	- - Computer keyboards	NMB			
	8471.60.40	- - X-Y coordinate input devices, including mouses, light pens, joysticks, track balls, and touch-sensitive screens	NMB			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
	8471.60.90	- - Other	NMB		
	8471.70	- Storage units :			
	8471.70.20	- - Hard disk drives	NMB		
	8471.70.30	- - Tape drives	NMB		
	8471.70.40	- - Optical disk drives, including CD-ROM drives, DVD drives and CD-R drives	NMB		
	8471.70.90	- - Other	NMB		
	8471.80	- Other units of automatic data processing machines :			
	8471.80.10	- - Control and adaptor units	NMB		
	8471.80.70	- - Sound cards or video cards	NMB		
	8471.80.90	- - Other	KGM		
	8471.90	- Other :			
	8471.90.10	- - Bar code readers	NMB		
	8471.90.30	- - Electronic fingerprint identification systems	NMB		
	8471.90.40	- - Other optical character readers	NMB		
	8471.90.90	- - Other	NMB		

**84.72**

**Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines).**

8472.10.00	- Duplicating machines	NMB
8472.30.00	- Machines for sorting or folding mail or for inserting mail in envelopes or bands, NMB machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	
8472.90	- Other :	
8472.90.10	- - Automatic teller machines	NMB
	- - Typewriters other than printers of heading 84.43 :	
8472.90.41	- - - Automatic	NMB
8472.90.49	- - - Other	NMB
8472.90.50	- - Word-processing machines	NMB
8472.90.60	- - Other, electrically operated	NMB
8472.90.90	- - Other, not electrically operated	NMB

**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 8470.10.00, 8470.21.00 or KGM 8470.29.00	
8473.29.00	- - Other	KGM
8473.30	- Parts and accessories of the machines of heading 84.71 :	
8473.30.10	- - Assembled printed circuit boards	KGM
8473.30.90	- - Other	KGM
8473.40.00	- Parts and accessories of the machines of heading 84.72	KGM

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
8473.50	- Parts and accessories equally suitable for use with the machines of two or more of the headings 84.70 to 84.72 :				
8473.50.10	-- Suitable for use with the machines of heading 84.71		KGM		
8473.50.90	-- Other		KGM		
<b>84.74</b>	<b>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.</b>				
8474.10	- Sorting, screening, separating or washing machines :				
8474.10.10	-- Electrically operated		NMB		
8474.10.20	-- Not electrically operated		NMB		
8474.20	- Crushing or grinding machines :				
	-- Electrically operated :				
8474.20.11	-- For stone		NMB		
8474.20.19	-- Other		NMB		
	-- Not electrically operated :				
8474.20.21	-- For stone		NMB		
8474.20.29	-- Other		NMB		
	- Mixing or kneading machines :				
8474.31	-- Concrete or mortar mixers :				
8474.31.10	-- Electrically operated		NMB		
8474.31.20	-- Not electrically operated		NMB		
8474.32	-- Machines for mixing mineral substances with bitumen :				
	-- Electrically operated :				
8474.32.11	-- Of an output capacity not exceeding 80 t per hour		NMB		
8474.32.19	-- Other		NMB		
	-- Not electrically operated :				
8474.32.21	-- Of an output capacity not exceeding 80 t per hour		NMB		
8474.32.29	-- Other		NMB		
8474.39	-- Other :				
8474.39.10	-- Electrically operated		NMB		
8474.39.20	-- Not electrically operated		NMB		
8474.80	- Other machinery :				
8474.80.10	-- Electrically operated		NMB		
8474.80.20	-- Not electrically operated		NMB		
8474.90.00	- Parts		KGM		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>84.75</b> <b>Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware.</b>					
8475.10.00	- Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in NMB glass envelopes				
	- Machines for manufacturing or hot working glass or glassware :				
8475.21.00	-- Machines for making optical fibres and preforms thereof		NMB		
8475.29.00	-- Other		NMB		
8475.90	- Parts :				
8475.90.30	-- Of machines of subheading 8475.21.00		KGM		
8475.90.90	-- Other		KGM		
<b>84.76</b> <b>Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines.</b>					
	- Automatic beverage-vending machines :				
8476.21.00	-- Incorporating heating or refrigerating devices		NMB		
8476.29.00	-- Other		NMB		
	- Other machines :				
8476.81.00	-- Incorporating heating or refrigerating devices		NMB		
8476.89	-- Other :				
8476.89.10	-- Money-changing machines		NMB		
8476.89.90	-- Other		NMB		
8476.90	- Parts :				
8476.90.10	-- Of money-changing machines		KGM		
8476.90.90	-- Other		KGM		
<b>84.77</b> <b>Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter.</b>					
8477.10	- Injection-moulding machines :				
8477.10.10	-- For moulding rubber		NMB		
	-- For moulding plastics :				
8477.10.31	-- Poly (vinyl chloride) injection moulding machines		NMB		
8477.10.39	-- Other		NMB		
8477.20	- Extruders :				
8477.20.10	-- For extruding rubber		NMB		
8477.20.20	-- For extruding plastics		NMB		
8477.30.00	- Blow moulding machines		NMB		
8477.40	- Vacuum moulding machines and other thermoforming machines :				
8477.40.10	-- For moulding or forming rubber		NMB		
8477.40.20	-- For moulding or forming plastics		NMB		
	- Other machinery for moulding or otherwise forming :				

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
8477.51.00	- - For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes		NMB			
8477.59	- - Other :					
8477.59.10	- - - For rubber		NMB			
8477.59.20	- - - For plastics		NMB			
8477.80	- Other machinery :					
8477.80.10	- - For working rubber or for the manufacture of products from rubber, electrically operated		NMB			
8477.80.20	- - For working rubber or for the manufacture of products from rubber, not electrically operated		NMB			
	- - For working plastics or for the manufacture of products from plastics, electrically operated :					
8477.80.31	- - - Lamination presses for the manufacture of printed circuit boards or printed wiring boards		NMB			
8477.80.39	- - - Other		NMB			
8477.80.40	- - For working plastics or for the manufacture of products from plastics, not electrically operated		NMB			
8477.90	- Parts :					
8477.90.10	- - Of electrically operated machines for working rubber or for the manufacture of KGM products from rubber					
8477.90.20	- - Of non-electrically operated machines for working rubber or for the manufacture of KGM products from rubber					
	- - Of electrically operated machines for working plastics or for the manufacture of products from plastic materials :					
8477.90.32	- - - Parts of lamination presses for the manufacture of printed circuit boards or printed KGM wiring boards		NMB			
8477.90.39	- - - Other		KGM			
8477.90.40	- - Of non-electrically operated machines for working plastics or for the manufacture of KGM products from plastic materials					

**84.78**

**Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.**

8478.10	- Machinery :	
8478.10.10	- - Electrically operated	NMB
8478.10.20	- - Not electrically operated	NMB
8478.90.00	- Parts	KGM

**84.79**

**Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.**

8479.10	- Machinery for public works, building or the like :	
8479.10.10	- - Electrically operated	NMB
8479.10.20	- - Not electrically operated	NMB
8479.20	- Machinery for the extraction or preparation of animal or fixed vegetable or microbial fats or oils :	
8479.20.10	- - Electrically operated	NMB
8479.20.20	- - Not electrically operated	NMB

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
8479.30.00	- Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork		NMB			
8479.40	- Rope or cable-making machines :					
8479.40.10	- - Electrically operated		NMB			
8479.40.20	- - Not electrically operated		NMB			
8479.50.00	- Industrial robots, not elsewhere specified or included		NMB			
8479.60.00	- Evaporative air coolers		NMB			
	- Passenger boarding bridges :					
8479.71.00	- - Of a kind used in airports		NMB			
8479.79.00	- - Other		NMB			
	- Other machines and mechanical appliances :					
8479.81	- - For treating metal, including electric wire coil-winders :					
8479.81.10	- - - Electrically operated		NMB			
8479.81.20	- - - Not electrically operated		NMB			
8479.82	- - Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines :					
8479.82.10	- - - Electrically operated		NMB			
8479.82.20	- - - Not electrically operated		NMB			
8479.83.00	- - Cold isostatic presses		NMB			
8479.89	- - Other :					
8479.89.10	- - - Automated machines for the placement or the removal of components or contact elements of a kind used solely or principally for the manufacture of printed circuit assemblies		NMB			
8479.89.50	- - - Machinery for assembling central processing unit (CPU) daughter boards in plastic cases or housings; apparatus for the regeneration of chemical solutions used in the manufacture of printed circuit boards or printed wiring boards; equipment for mechanically cleaning the surfaces of printed circuit boards or printed wiring boards during manufacturing; registration equipment for the alignment of printed circuit boards or printed wiring boards or printed circuit assemblies in the manufacturing process		NMB			
	- - - Other, electrically operated :					
8479.89.61	- - - - Automatic service-vending machines		NMB			
8479.89.69	- - - - Other		NMB			
8479.89.70	- - - Other, not electrically operated		NMB			
8479.90	- Parts :					
8479.90.10	- - Of goods of subheading 8479.89.10		KGM			
8479.90.50	- - Of goods of subheading 8479.89.50		KGM			
8479.90.90	- - Other		KGM			

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
<b>84.80</b>	<b>Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.</b>					
8480.10.00	- Moulding boxes for metal foundry		NMB			
8480.20.00	- Mould bases		NMB			
8480.30	- Moulding patterns :					
8480.30.10	- - Of copper		NMB			
8480.30.90	- - Other		NMB			
	- Moulds for metal or metal carbides :					
8480.41.00	- - Injection or compression types		NMB			
8480.49.00	- - Other		NMB			
8480.50.00	- Moulds for glass		NMB			
8480.60.00	- Moulds for mineral materials		NMB			
	- Moulds for rubber or plastics :					
8480.71	- - Injection or compression types :					
8480.71.10	- - - Moulds for footwear soles		NMB			
8480.71.90	- - - Other		NMB			
8480.79	- - Other :					
8480.79.10	- - - Moulds for footwear soles		NMB			
8480.79.90	- - - Other		NMB			
<b>84.81</b>	<b>Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.</b>					
8481.10	- Pressure-reducing valves :					
	- - Of iron or steel :					
8481.10.11	- - - Manually operated sluice or gate valves with inlet or outlet of an internal diameter exceeding 5 cm but not exceeding 40 cm		NMB			
8481.10.19	- - - Other		NMB			
	- - Of copper or copper alloys :					
8481.10.21	- - - With an internal diameter of 2.5 cm or less		NMB			
8481.10.22	- - - With an internal diameter of over 2.5 cm		NMB			
	- - Other :					
8481.10.91	- - - Of plastics, with an internal diameter of not less than 1 cm and not more than 2.5 cm		NMB			
8481.10.99	- - - Other		NMB			
8481.20	- Valves for oleohydraulic or pneumatic transmissions :					
	- - Manually operated sluice or gate valves with inlet or outlet of an internal diameter exceeding 5 cm but not exceeding 40 cm :					
8481.20.11	- - - Of iron or steel		NMB			
8481.20.19	- - - Other		NMB			
8481.20.20	- - Of copper or copper alloys, with an internal diameter of 2.5 cm or less, or of plastics, with an internal diameter of not less than 1 cm and not more than 2.5 cm		NMB			
8481.20.90	- - Other		NMB			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
8481.30	- Check (nonreturn) valves :				
8481.30.10	-- Swing check-valves, of cast iron, with an inlet of internal diameter of 4 cm or more but not exceeding 60 cm	NMB			
8481.30.20	-- Of copper or copper alloys, with an internal diameter of 2.5 cm or less	NMB			
8481.30.40	-- Of plastics, with an internal diameter of not less than 1 cm and not more than 2.5 cm	NMB			
8481.30.90	-- Other	NMB			
8481.40	- Safety or relief valves :				
8481.40.10	-- Of copper or copper alloys, with an internal diameter of 2.5 cm or less	NMB			
8481.40.30	-- Of plastics, with an internal diameter of not less than 1 cm and not more than 2.5 cm	NMB			
8481.40.90	-- Other	NMB			
8481.80	- Other appliances :				
	-- Valves for inner tubes :				
8481.80.11	-- Of copper or copper alloys	NMB			
8481.80.12	-- Of other materials	NMB			
	-- Valves for tubeless tyres :				
8481.80.13	-- Of copper or copper alloys	NMB			
8481.80.14	-- Of other materials	NMB			
	-- Liquefied Petroleum Gas (LPG) cylinder valves of copper or copper alloys :				
8481.80.21	-- Having inlet or outlet internal diameters not exceeding 2.5 cm	NMB			
8481.80.22	-- Having inlet or outlet internal diameters exceeding 2.5 cm	NMB			
8481.80.30	-- Cocks and valves, whether or not fitted with piezo-electric igniters, for gas stoves or ranges	NMB			
	-- Aerated or carbonated liquid bottle valves; valves for gas operated beer dispensing units :				
8481.80.41	-- Of plastics, with an internal diameter of not less than 1 cm and not more than cm	2.5 NMB			
8481.80.49	-- Other	NMB			
	-- Mixing taps and valves:				
8481.80.51	-- Of plastics, with an internal diameter of not less than 1 cm and not more than cm	2.5 NMB			
8481.80.59	-- Other	NMB			
	-- Water pipeline valves :				
	-- Gate valves, of cast iron, with an internal diameter of 4 cm or more; butterfly valves, of cast iron, with an internal diameter of 8 cm or more :				
8481.80.61	-- Manually operated gate valves with an internal diameter exceeding 5 cm but not exceeding 40 cm	NMB			
8481.80.62	-- Other	NMB			
8481.80.63	-- Other	NMB			
	-- Hog nipple waterers :				
8481.80.64	-- Of plastics and of not less than 1 cm and not more than 2.5 cm in internal diameter	NMB			
8481.80.65	-- Other	NMB			
	-- Nipple joint valves :				
8481.80.66	-- Of plastics and of not less than 1 cm and not more than 2.5 cm in internal diameter	NMB			
8481.80.67	-- Other	NMB			
	-- Other :				

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
- - - Ball valves :					
8481.80.71	- - - - Of plastics and of not less than 1 cm and not more than 2.5 cm in internal diameter	NMB			
8481.80.72	- - - - Other	NMB			
- - - Gate valves, manually operated, of iron or steel :					
8481.80.73	- - - - Having inlet and outlet internal diameters of more than 5 cm but not more than 40 cm	NMB			
8481.80.74	- - - - Having inlet and outlet internal diameters of more than 40 cm	NMB			
8481.80.77	- - - - Having inlet and outlet internal diameters of not more than 5 cm	NMB			
- - - Manifold valves :					
8481.80.78	- - - - Of plastics and of not less than 1 cm and not more than 2.5 cm in internal diameter	NMB			
8481.80.79	- - - - Other	NMB			
- - - Pneumatically controlled valves :					
8481.80.81	- - - - Of plastics and of not less than 1 cm and not more than 2.5 cm in internal diameter	NMB			
8481.80.82	- - - - Other	NMB			
8481.80.83	- - - Fuel cut-off valves for vehicles of heading 87.02, 87.03 or 87.04, with an inlet internal diameter of less than 1 cm of plastic	NMB			
8481.80.84	- - - Fuel cut-off valves for vehicles of heading 87.02, 87.03 or 87.04, with an inlet internal diameter not less than 1 cm and not more than 2.5 cm of plastic	NMB			
8481.80.93	- - - Fuel cut-off valves for vehicles of heading 87.02, 87.03 or 87.04, of other material	NMB			
- - - Other valves of plastics :					
8481.80.94	- - - - With an inlet internal diameter of less than 1 cm	NMB			
8481.80.95	- - - - With an inlet internal diameter not less than 1 cm and not more than 2.5 cm	NMB			
8481.80.96	- - - - With an inlet internal diameter more than 2.5 cm	NMB			
8481.80.97	- - - Other, manually operated, weighing less than 3 kg, surface treated or made of stainless steel or nickel	NMB			
- - - Other :					
8481.80.98	- - - - Water taps of copper or copper alloy with an internal diameter 2.5 cm or less	NMB			
8481.80.99	- - - - Other	NMB			
8481.90	- Parts :				
8481.90.10	- - Housings for sluice or gate valves with inlet or outlet of an internal diameter KGM exceeding 50 mm but not exceeding 400 mm				
- - For taps, cocks, valves (excluding inner tube valves and valves for tubeless tyres) and similar appliances of 25 mm or less in internal diameter :					
8481.90.21	- - - Bodies, for water taps	KGM			
8481.90.22	- - - Bodies, for Liquefied Petroleum Gas (LPG) cylinder valves	KGM			
8481.90.23	- - - Bodies, other	KGM			
8481.90.29	- - - Other	KGM			
- - Valve bodies or stems of inner tube or tubeless tyre valves :					
8481.90.31	- - - Of copper or copper alloys	KGM			
8481.90.39	- - - Other	KGM			
- - Valve cores of inner tube or tubeless tyre valves :					
8481.90.41	- - - Of copper or copper alloys	KGM			
8481.90.49	- - - Other	KGM			
8481.90.90	- - Other	KGM			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				(4)	(5)	
(1)	(2)	(3)				
<b>84.82</b>	<b>Ball or roller bearings.</b>					
8482.10.00	- Ball bearings		KGM			
8482.20.00	- Tapered roller bearings, including cone and tapered roller assemblies		KGM			
8482.30.00	- Spherical roller bearings		KGM			
8482.40.00	- Needle roller bearings, including cage and needle roller assemblies		KGM			
8482.50.00	- Other cylindrical roller bearings, including cage and roller assemblies		KGM			
8482.80.00	- Other, including combined ball/roller bearings		KGM			
	- Parts :					
8482.91.00	-- Balls, needles and rollers		KGM			
8482.99.00	-- Other		KGM			
<b>84.83</b>	<b>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).</b>					
8483.10	- Transmission shafts (including cam shafts and crank shafts) and cranks :					
8483.10.10	-- For machinery of heading 84.29 or 84.30		NMB			
	-- Cam shafts and crank shafts for engines of vehicles of Chapter 87 :					
8483.10.24	--- For vehicles of heading 87.11		NMB			
	--- Other :					
8483.10.25	---- For vehicles of a cylinder capacity not exceeding 2,000 cc		NMB			
8483.10.26	---- For vehicles of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc		NMB			
8483.10.27	---- For vehicles of a cylinder capacity exceeding 3,000 cc		NMB			
	-- For marine propulsion engines :					
8483.10.31	--- Of an output not exceeding 22.38 kW		NMB			
8483.10.39	--- Other		NMB			
8483.10.90	-- Other		NMB			
8483.20	- Bearing housings, incorporating ball or roller bearings :					
8483.20.20	-- For machinery of heading 84.29 or 84.30		NMB			
8483.20.30	-- For engines of vehicles of Chapter 87		NMB			
8483.20.90	-- Other		NMB			
8483.30	- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings :					
8483.30.30	-- For engines of vehicles of Chapter 87		NMB			
8483.30.90	-- Other		NMB			
8483.40	- Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters :					
8483.40.20	-- For marine vessels		NMB			
8483.40.30	-- For machinery of heading 84.29 or 84.30		NMB			
8483.40.40	-- For engines of vehicles of Chapter 87		NMB			
8483.40.90	-- Other		NMB			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				(4)	(5)	
	8483.50.00	- Flywheels and pulleys, including pulley blocks	NMB			
	8483.60.00	- Clutches and shaft couplings (including universal joints)	NMB			
	8483.90	- Toothed wheels, chain sprockets and other transmission elements presented separately; parts :				
		- - Parts of goods of subheading 8483.10 :				
	8483.90.11	- - - For tractors of subheading 8701.10 or 8701.91 to 8701.95	KGM			
	8483.90.13	- - - For other tractors of heading 87.01	KGM			
	8483.90.14	- - - For goods of heading 87.11	KGM			
	8483.90.15	- - - For other goods of Chapter 87	KGM			
	8483.90.19	- - - Other	KGM			
		- - Other :				
	8483.90.91	- - - For goods of subheading 8701.10 or 8701.91 to 8701.95	KGM			
	8483.90.93	- - - For other tractors of heading 87.01	KGM			
	8483.90.94	- - - For goods of heading 87.11	KGM			
	8483.90.95	- - - For other goods of Chapter 87	KGM			
	8483.90.99	- - - Other	KGM			
<b>84.84</b>	<b>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.</b>					
	8484.10.00	- Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	KGM			
	8484.20.00	- Mechanical seals	KGM			
	8484.90.00	- Other	KGM			
<b>84.85</b>	<b>Machines for additive manufacturing.</b>					
	8485.10.00	- By metal deposit	NMB			
	8485.20.00	- By plastics or rubber deposit	NMB			
	8485.30	- By plaster, cement, ceramics or glass deposit :				
	8485.30.10	- - By glass deposit	NMB			
	8485.30.90	- - Other	NMB			
	8485.80.00	- Other	NMB			
	8485.90	- Parts :				
	8485.90.10	- - Of subheading 8485.20.00	KGM			
	8485.90.90	- - Other	KGM			

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
<b>84.86</b>		<b>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 11 (C) to this Chapter; parts and accessories.</b>				
8486.10	- Machines and apparatus for the manufacture of boules or wafers :					
8486.10.10	- - Apparatus for rapid heating of semiconductor wafers		NMB			
8486.10.20	- - Spin dryers for semiconductor wafer processing		NMB			
8486.10.30	- - Machines for working any material by removal of material, by laser or other light or NMB photon beam in the production of semiconductor wafers		NMB			
8486.10.40	- - Machines and apparatus for sawing monocrystal semiconductor boules into slices, NMB or wafers into chips		NMB			
8486.10.50	- - Grinding, polishing and lapping machines for processing of semiconductor wafers	NMB				
8486.10.60	- - Apparatus for growing or pulling monocrystal semiconductor boules		NMB			
8486.10.90	- - Other		NMB			
8486.20	- Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits :					
	- - Film formation equipment :					
8486.20.11	- - - Chemical vapour deposition apparatus for semiconductor production		NMB			
8486.20.12	- - - Epitaxial deposition machines for semiconductor wafers; spinners for coating photographic emulsions on semiconductor wafers	NMB				
8486.20.13	- - - Apparatus for physical deposition by sputtering on semiconductor wafers; physical deposition apparatus for semiconductor production	NMB				
8486.20.19	- - - Other		NMB			
	- - Doping equipment :					
8486.20.21	- - - Ion implanters for doping semiconductor materials		NMB			
8486.20.29	- - - Other		NMB			
	- - Etching and stripping equipment :					
8486.20.31	- - - Deflash machines for cleaning and removing contaminants from the metal leads of NMB semiconductor packages prior to the electroplating process; spraying appliances for etching, stripping or cleaning semiconductor wafers		NMB			
8486.20.32	- - - Equipment for dry etching patterns on semiconductor materials		NMB			
8486.20.33	- - - Apparatus for wet etching, developing, stripping or cleaning semiconductor wafers	NMB				
8486.20.39	- - - Other		NMB			
	- - Lithography equipment :					
8486.20.41	- - - Direct write-on-wafer apparatus		NMB			
8486.20.42	- - - Step and repeat aligners		NMB			
8486.20.49	- - - Other		NMB			
	- - Equipment for developing exposed wafers :					
8486.20.51	- - - Dicing machines for scribing or scoring semiconductor wafers		NMB			
8486.20.59	- - - Other		NMB			
	- - Other :					
8486.20.91	- - - Lasercutters for cutting contacting tracks in semiconductor production by laser NMB beam					

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY	
(1)	(2)	(3)	(4)	FULL (5)	PREF (6)	(7)
8486.20.92	- - - Machines for bending, folding and straightening semiconductor leads		NMB			
8486.20.93	- - - Resistance heated furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers		NMB			
8486.20.94	- - - Inductance or dielectric furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers		NMB			
8486.20.95	- - - Automated machines for the placement or the removal of components or contact elements on semiconductor materials		NMB			
8486.20.99	- - - Other		NMB			
8486.30	- Machines and apparatus for the manufacture of flat panel displays :					
8486.30.10	- - Apparatus for dry etching patterns on flat panel display substrates		NMB			
8486.30.20	- - Apparatus for wet etching, developing, stripping or cleaning flat panel displays		NMB			
8486.30.30	- - Chemical vapour deposition apparatus for flat panel display production; spinners for coating photosensitive emulsions on flat panel display substrates; apparatus for physical deposition on flat panel display substrates		NMB			
8486.30.90	- - Other		NMB			
8486.40	- Machines and apparatus specified in Note 11 (C) to this Chapter :					
8486.40.10	- - Focused ion beam milling machines to produce or repair masks and reticles for NMB patterns on semiconductor devices					
8486.40.20	- - Die attach apparatus, tape automated bonders, wire bonders and encapsulation equipment for the assembly of semiconductors; automated machines for transport, handling and storage of semiconductor wafers, wafer cassettes, wafer boxes and other materials for semiconductor devices		NMB			
8486.40.30	- - Moulds for manufacture of semiconductor devices		NMB			
8486.40.40	- - Optical stereoscopic microscopes fitted with equipment specifically designed for the NMB handling and transport of semiconductor wafers or reticles					
8486.40.50	- - Photomicrographic microscopes fitted with equipment specifically designed for the NMB handling and transport of semiconductor wafers or reticles					
8486.40.60	- - Electron beam microscopes fitted with equipment specifically designed for the NMB handling and transport of semiconductor wafers or reticles					
8486.40.70	- - Pattern generating apparatus of a kind used for producing masks or reticles from NMB photoresist coated substrates					
8486.40.90	- - Other		NMB			
8486.90	- Parts and accessories :					
	- - Of machines and apparatus for the manufacture of boules or wafers :					
8486.90.11	- - - Of apparatus for rapid heating of semiconductor wafers		KGM			
8486.90.12	- - - Of spin dryers for semiconductor wafer processing		KGM			
8486.90.13	- - - Of machines for working any material by removal of material, by laser or other light or photon beam in the production of semiconductor wafers		KGM			
	- - - Of machines for sawing monocrystal semiconductor boules into slices, or wafers into chips :					
8486.90.14	- - - - Tool holders and self-opening dieheads; work holders; dividing heads and other special attachments for machine-tools		KGM			
8486.90.15	- - - - Other		KGM			
8486.90.16	- - - - Of grinding, polishing and lapping machines for processing of semiconductor wafers		KGM			
8486.90.17	- - - Of apparatus for growing or pulling monocrystal semiconductor boules		KGM			

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
8486.90.19	- - - Other		KGM			
	- - Of machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits :					
8486.90.21	- - - Of chemical vapour deposition apparatus for semiconductor production		KGM			
8486.90.22	- - - Of epitaxial deposition machines for semiconductor wafers; of spinners for coating photographic emulsions on semiconductor wafers		KGM			
8486.90.23	- - - Of ion implanters for doping semiconductor materials; of apparatus for physical deposition by sputtering on semiconductor wafers; of physical deposition apparatus for semiconductor production; of direct write-on-wafer apparatus, step and repeat aligners and other lithography equipment		KGM			
	- - - Of spraying appliances for etching, stripping or cleaning semiconductor wafers; of apparatus for wet etching, developing, stripping or cleaning semiconductor wafers; of dry etching patterns on semiconductor materials :					
8486.90.24	- - - - Tool holders and self-opening dieheads; work holders; dividing heads and other special attachments for machine-tools		KGM			
8486.90.25	- - - - Other		KGM			
	- - - Of dicing machines for scribing or scoring semiconductor wafers; of lasercutters for cutting tracks in semiconductor production by laser beam; of machines for bending, folding and straightening semiconductor leads :					
8486.90.26	- - - - Tool holders and self-opening dieheads; workholders; dividing heads and other special attachments for machine-tools		KGM			
8486.90.27	- - - - Other		KGM			
8486.90.28	- - - Of resistance heated furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers; of inductance or dielectric furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers		KGM			
8486.90.29	- - - Other		KGM			
	- - Of machines and apparatus for the manufacture of flat panel displays :					
8486.90.31	- - - Of apparatus for dry etching patterns on flat panel display substrates		KGM			
	- - - - Of apparatus for wet etching, developing, stripping or cleaning flat panel displays :					
8486.90.32	- - - - Tool holders and self-opening dieheads; work holders; dividing heads and other special attachments for machine-tools		KGM			
8486.90.33	- - - - Other		KGM			
8486.90.34	- - - Of chemical vapour deposition apparatus for flat panel display production		KGM			
8486.90.35	- - - Of spinners for coating photosensitive emulsions on flat panel display substrates		KGM			
8486.90.36	- - - Of apparatus for physical deposition on flat panel display substrates		KGM			
8486.90.39	- - - Other		KGM			
	- - Of machines or apparatus specified in Note 11 (C) to this Chapter :					
8486.90.41	- - - Of focused ion beam milling machine to produce or repair masks and reticles for patterns on semiconductor devices		KGM			
8486.90.42	- - - Of die attach apparatus, tape automated bonders, wire bonders and of encapsulation equipment for assembly of semiconductors		KGM			
8486.90.43	- - - Of automated machines for the transport, handling and storage of semiconductor wafers, wafer cassettes, wafer boxes and other materials for semiconductor devices		KGM			
8486.90.44	- - - Of optical stereoscopic and photomicrographic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles		KGM			
8486.90.45	- - - Of electron beam microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles		KGM			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				(4)	(5)	
8486.90.46	- - - Of pattern generating apparatus of a kind used for producing masks or reticles from KGM photoresist coated substrates, including printed circuit assemblies					
8486.90.49	- - - Other		KGM			
<b>84.87</b>	<b>Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter.</b>					
8487.10.00	- Ships' or boats' propellers and blades therefor		KGM			
8487.90.00	- Other		KGM			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>Chapter 85</b>					

**Electrical machinery and equipment and parts thereof;  
sound recorders and reproducers, television image and sound recorders  
and reproducers, and parts and accessories of such articles**

**Notes.**

1. This Chapter does not cover :
  - (a) Electrically warmed blankets, bed pads, foot-muffs or the like; electrically warmed clothing, footwear or ear pads or other electrically warmed articles worn on or about the person;
  - (b) Articles of glass of heading 70.11;
  - (c) Machines and apparatus of heading 84.86;
  - (d) Vacuum apparatus of a kind used in medical, surgical, dental or veterinary sciences (heading 90.18); or
  - (e) Electrically heated furniture of Chapter 94.
2. Headings 85.01 to 85.04 do not apply to goods described in heading 85.11, 85.12, 85.40, 85.41 or 85.42. However, metal tank mercury arc rectifiers remain classified in heading 85.04.
3. For the purposes of heading 85.07, the expression "electric accumulators" includes those presented with ancillary components which contribute to the accumulator's function of storing and supplying energy or protect it from damage, such as electrical connectors, temperature control devices (for example, thermistors) and circuit protection devices. They may also include a portion of the protective housing of the goods in which they are to be used.
4. Heading 85.09 covers only the following electro-mechanical machines of the kind commonly used for domestic purposes :
  - (a) Floor polishers, food grinders and mixers, and fruit or vegetable juice extractors, of any weight;
  - (b) Other machines provided the weight of such machines does not exceed 20 kg.

The heading does not, however, apply to fans or ventilating or recycling hoods incorporating a fan, whether or not fitted with filters (heading 84.14), centrifugal clothes-dryers (heading 84.21), dish washing machines (heading 84.22), household washing machines (heading 84.50), roller or other ironing machines (heading 84.20 or 84.51), sewing machines (heading 84.52), electric scissors (heading 84.67) or to electro-thermic appliances (heading 85.16).

5. For the purposes of heading 85.17, the term "smartphones" means telephones for cellular networks, equipped with a mobile operating system designed to perform the functions of an automatic data processing machine such as downloading and running multiple applications simultaneously, including third-party applications, and whether or not integrating other features such as digital cameras and navigational aid systems.
6. For the purpose 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 E<sup>2</sup>PROM") 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;

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
(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.					

7. For the purposes of heading 85.24, "flat panel display modules" refer to devices or apparatus for the display of information, equipped at a minimum with a display screen, which are designed to be incorporated into articles of other headings prior to use. Display screens for flat panel display modules include, but are not limited to, those which are flat, curved, flexible, foldable or stretchable in form. Flat panel display modules may incorporate additional elements, including those necessary for receiving video signals and the allocation of those signals to pixels on the display. However, heading 85.24 does not include display modules which are equipped with components for converting video signals (e.g., a scaler IC, decoder IC or application processor) or have otherwise assumed the character of goods of other headings.

For the classification of flat panel display modules defined in this Note, heading 85.24 shall take precedence over any other heading in the Nomenclature.

8. 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.

9. 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.
10. Heading 85.37 does not include cordless infra-red devices for the remote control of television receivers or other electrical equipment (heading 85.43).
11. For the purposes of heading 85.39, the expression "light-emitting diode (LED) light sources" covers :
- (a) "Light-emitting diode (LED) modules" which are electrical light sources based on light-emitting diodes (LED) arranged in electrical circuits and containing further elements like electrical, mechanical, thermal or optical elements. They also contain discrete active elements, discrete passive elements, or articles of heading 85.36 or 85.42 for the purposes of providing power supply or power control. Light-emitting diode (LED) modules do not have a cap designed to allow easy installation or replacement in a luminaire and ensure mechanical and electrical contact.
- (b) "Light-emitting diode (LED) lamps" which are electrical light sources containing one or more LED modules containing further elements like electrical, mechanical, thermal or optical elements. The distinction between light-emitting diode (LED) modules and light-emitting diode (LED) lamps is that lamps have a cap designed to allow easy installation or replacement in a luminaire and ensure mechanical and electrical contact.

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
12. For the purposes of heading 85.41 and 85.42 :					
<p>(a) (i) Semiconductor devices" are semiconductor devices the operation of which depends on variations in resistivity on the application of an electric field or semiconductor-based transducers.</p> <p>Semiconductor devices may also include assembly of plural elements, whether or not equipped with active and passive device ancillary functions.</p> <p>"Semiconductor-based transducers" are, for the purposes of this definition, semiconductor-based sensors, semiconductor-based actuators, semiconductor-based resonators and semiconductor-based oscillators, which are types of discrete semiconductor-based devices, which perform an intrinsic function, which are able to convert any kind of physical or chemical phenomena or an action into an electrical signal or an electrical signal into any type of physical phenomenon or an action.</p> <p>All the elements in semiconductor-based transducers are indivisibly combined, and may also include necessary materials indivisibly attached, that enable their construction or function.</p>					
<p>The following expressions mean :</p> <ol style="list-style-type: none"> <li>(1) "Semiconductor-based" means built or manufactured on a semiconductor substrate or made of semiconductor materials, manufactured by semiconductor technology, in which the semiconductor substrate or material plays a critical and unreplaceable role of transducer function and performance, and the operation of which is based on semiconductor properties including physical, electrical, chemical and optical properties.</li> <li>(2) "Physical or chemical phenomena" relate to phenomena, such as pressure, acoustic waves, acceleration, vibration, movement, orientation, strain, magnetic field strength, electric field strength, light, radioactivity, humidity, flow, chemicals concentration, etc.</li> <li>(3) "Semiconductor-based sensor" is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of detecting physical or chemical quantities and converting these into electric signals caused by resulting variations in electric properties or displacement of a mechanical structure.</li> <li>(4) "Semiconductor-based actuator" is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of converting electric signals into physical movement.</li> <li>(5) "Semiconductor-based resonator" is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures in response to an external input.</li> <li>(6) "Semiconductor-based oscillator" is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures.</li> </ol>					

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
		(ii) "Light-emitting diodes (LED)" are semiconductor devices based on semiconductor materials which convert electrical energy into visible, infra-red or ultra-violet rays, whether or not electrically connected among each other and whether or not combined with protective diodes. Light-emitting diodes (LED) of heading 85.41 do not incorporate elements for the purposes of providing power supply or power control;			
	(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)	Multipchip integrated circuits consisting of two or more interconnected monolithic integrated circuits combined to all intents and purposes indivisibly, whether or not on one or more insulating substrates, with or without leadframes, but with no other active or passive circuit elements.			
	(iv)	Multi-component integrated circuits (MCOs): a combination of one or more monolithic, hybrid, or multi-chip integrated circuits with at least one of the following components: silicon-based sensors, actuators, oscillators, resonators or combinations thereof, or components performing the functions of articles classifiable under heading 85.32, 85.33, 85.41, or inductors classifiable under heading 85.04, formed to all intents and purposes indivisibly into a single body like an integrated circuit board, as a component of a kind used for assembly onto a printed circuit board (PCB) or other carrier, through the connecting of pins, leads, balls, lands, bumps, or pads.			

For the purpose of this definition :

1. "Components" may be discrete, manufactured independently then assembled onto the rest of the MCO, or integrated into other components.
2. "Silicon based" means built on a silicon substrate, or made of silicon materials, or manufactured onto integrated circuit die.
3. (a) "Silicon-based sensors" consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of detecting physical or chemical phenomena and transducing these into electric signals, caused by resulting variations in electric properties or displacement of a mechanical structure. "Physical or chemical phenomena" relates to phenomena, such as pressure, acoustic waves, acceleration, vibration, movement, orientation, strain, magnetic field strength, electric field strength, light, radioactivity, humidity, flow, chemicals concentration, etc.

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
		(b) "Silicon based actuators" consist of microelectronic and mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of converting electrical signals into physical movement.			
		(c) "Silicon based resonators" are components that consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures in response to an external input.			
		(d) "Silicon-based oscillators" are active components that consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures.			

For the classification of the articles defined in this Note, headings 85.41 and 85.42 shall take precedence over any other heading in the Nomenclature, except in the case of heading 85.23, which might cover them by reference to, in particular, their function.

**Subheading Notes.**

1. Subheading 8525.81 covers only high-speed television cameras, digital cameras and video camera recorders having one or more of the following characteristics :
  - writing speed exceeding 0.5 mm per microsecond;
  - time resolution 50 nanoseconds or less;
  - frame rate exceeding 225,000 frames per second.
2. In respect of subheading 8525.82, radiation-hardened or radiation-tolerant television cameras, digital cameras and video camera recorders are designed or shielded to enable operation in a high-radiation environment. These cameras are designed to withstand a total radiation dose of at least  $50 \times 10^3$  Gy(silicon) ( $5 \times 10^6$  RAD (silicon)), without operational degradation.
3. Subheading 8525.83 covers night vision television cameras, digital cameras and video camera recorders which use a photocathode to convert available light to electrons, which can be amplified and converted to yield a visible image. This subheading excludes thermal imaging cameras (generally subheading 8525.89).
4. 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.
5. For the purposes of subheadings 8549.11 to 8549.19, "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.

**85.01 Electric motors and generators (excluding generating sets).**

8501.10	- Motors of an output not exceeding 37.5 W :	
	- - DC motors :	
	- - - Stepper motors :	
8501.10.21	- - - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	NMB
8501.10.22	- - - - Other, of an output not exceeding 5 W	NMB
8501.10.29	- - - - Other	NMB
8501.10.30	- - - Spindle motors	NMB

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
- - - Other :					
8501.10.41	- - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	NMB			
8501.10.49	- - - Other	NMB			
- - Other motors including universal (AC/DC) motors :					
- - - Stepper motors :					
8501.10.51	- - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	NMB			
8501.10.59	- - - Other	NMB			
8501.10.60	- - - Spindle motors	NMB			
- - - Other :					
8501.10.91	- - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	NMB			
8501.10.99	- - - Other	NMB			
8501.20	- Universal AC/DC motors of an output exceeding 37.5 W :				
- - Of an output not exceeding 1 kW :					
8501.20.12	- - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	NMB			
8501.20.19	- - - Other	NMB			
- - Of an output exceeding 1 kW :					
8501.20.21	- - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	NMB			
8501.20.29	- - - Other	NMB			
- - Other DC motors; DC generators, other than photovoltaic generators :					
8501.31	- - Of an output not exceeding 750 W :				
8501.31.30	- - - Motors of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	NMB			
8501.31.60	- - - Motors of a kind used for vehicles in Chapter 87	NMB			
8501.31.70	- - - Other motors	NMB			
8501.31.80	- - - Generators	NMB			
8501.32	- - Of an output exceeding 750 W but not exceeding 75 kW :				
- - - Of an output exceeding 750 W but not exceeding 37.5 kW :					
8501.32.21	- - - - Motors of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	NMB			
8501.32.24	- - - - Motors of a kind used for vehicles in Chapter 87	NMB			
8501.32.25	- - - - Other motors	NMB			
8501.32.26	- - - - Generators	NMB			
- - - - Of an output exceeding 37.5 kW but not exceeding 75 kW :					
8501.32.31	- - - - Motors of a kind used for the goods of heading 84.15, 84.18 or 84.50	NMB			
8501.32.32	- - - - Other motors	NMB			
8501.32.33	- - - - Generators	NMB			
8501.33	- - Of an output exceeding 75 kW but not exceeding 375 kW :				
8501.33.10	- - - Of a kind used for vehicles in Chapter 87	NMB			
8501.33.90	- - - Other	NMB			
8501.34.00	- - Of an output exceeding 375 kW	NMB			
8501.40	- - Other AC motors, single-phase :				
- - - Of an output not exceeding 1 kW :					

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
8501.40.11	--- Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	NMB			
8501.40.19	--- Other	NMB			
	-- Of an output exceeding 1 kW :				
8501.40.21	--- Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	NMB			
8501.40.29	--- Other	NMB			
	- Other AC motors, multi-phase :				
8501.51	-- Of an output not exceeding 750 W :				
8501.51.11	--- Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	NMB			
8501.51.19	--- Other	NMB			
8501.52	-- Of an output exceeding 750 W but not exceeding 75 kW :				
	-- Of an output not exceeding 1 kW :				
8501.52.11	---- Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	NMB			
8501.52.12	---- Of a kind used for vehicles in Chapter 87	NMB			
8501.52.19	---- Other	NMB			
	-- Of an output exceeding 1 kW but not exceeding 37.5 kW :				
8501.52.21	---- Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	NMB			
8501.52.22	---- Of a kind used for vehicles in Chapter 87	NMB			
8501.52.29	---- Other	NMB			
	-- Of an output exceeding 37.5 kW but not exceeding 75 kW :				
8501.52.31	---- Of a kind used for the goods of heading 84.15, 84.18 or 84.50	NMB			
8501.52.32	---- Of a kind used for vehicles in Chapter 87	NMB			
8501.52.39	---- Other	NMB			
8501.53	-- Of an output exceeding 75 kW :				
8501.53.10	--- Of a kind used for vehicles in Chapter 87	NMB			
8501.53.90	--- Other	NMB			
	- AC generators (alternators), other than photovoltaic generators :				
8501.61	-- Of an output not exceeding 75 kVA :				
8501.61.10	--- Of an output not exceeding 12.5 kVA	NMB			
8501.61.20	--- Of an output exceeding 12.5 kVA	NMB			
8501.62	-- Of an output exceeding 75 kVA but not exceeding 375 kVA :				
8501.62.10	--- Of an output exceeding 75 kVA but not exceeding 150 kVA	NMB			
8501.62.20	--- Of an output exceeding 150 kVA but not exceeding 375 kVA	NMB			
8501.63.00	-- Of an output exceeding 375 kVA but not exceeding 750 kVA	NMB			
8501.64.00	-- Of an output exceeding 750 kVA	NMB			
	- Photovoltaic DC generators :				
8501.71.00	-- Of an output not exceeding 50 W	NMB			
8501.72	-- Of an output exceeding 50 W :				
8501.72.10	--- Of an output not exceeding 750 W	NMB			
8501.72.20	--- Of an output exceeding 750 W but not exceeding 37.5 kW	NMB			
8501.72.30	--- Of an output exceeding 37.5 kW but not exceeding 75 kW	NMB			
8501.72.40	--- Of an output exceeding 75 kW	NMB			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
	8501.80	- Photovoltaic AC generators :			
	8501.80.10	-- Of an output not exceeding 75 kVA	NMB		
	8501.80.20	-- Of an output exceeding 75 kVA but not exceeding 375 kVA	NMB		
	8501.80.30	-- Of an output exceeding 375 kVA but not exceeding 750 kVA	NMB		
	8501.80.40	-- Of an output exceeding 750 kVA	NMB		

## 85.02

### Electric generating sets and rotary converters.

- Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines) :

8502.11.00 -- Of an output not exceeding 75 kVA NMB

8502.12 -- Of an output exceeding 75 kVA but not exceeding 375 kVA :

8502.12.10 --- Of an output exceeding 75 kVA but not exceeding 125 kVA NMB

8502.12.20 --- Of an output exceeding 125 kVA but not exceeding 375 kVA NMB

8502.13 -- Of an output exceeding 375 kVA :

8502.13.20 --- Of an output of 12,500 kVA or more NMB

8502.13.90 --- Other NMB

8502.20 - Generating sets with spark-ignition internal combustion piston engines :

8502.20.10 -- Of an output not exceeding 75 kVA NMB

8502.20.20 -- Of an output exceeding 75 kVA but not exceeding 100 kVA NMB

8502.20.30 -- Of an output exceeding 100 kVA but not exceeding 10,000 kVA NMB

-- Of an output exceeding 10,000 kVA :

8502.20.42 --- Of an output of 12,500 kVA or more NMB

8502.20.49 --- Other NMB

- Other generating sets :

8502.31 -- Wind-powered :

8502.31.10 --- Of an output not exceeding 10,000 kVA NMB

8502.31.20 --- Of an output exceeding 10,000 kVA NMB

8502.39 -- Other :

8502.39.10 --- Of an output not exceeding 10 kVA NMB

8502.39.20 --- Of an output exceeding 10 kVA but not exceeding 10,000 kVA NMB

-- Of an output exceeding 10,000 kVA :

8502.39.32 ---- Of an output of 12,500 kVA or more NMB

8502.39.39 ---- Other NMB

8502.40.00 - Electric rotary converters NMB

## 85.03

### Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.

8503.00.20 - Parts of generators (including generating sets) of heading 85.01 or 85.02, of an output KGM of 12,500 kVA or more

8503.00.90 - Other KGM

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>85.04</b>	<b>Electrical transformers, static converters (for example, rectifiers) and inductors.</b>				
8504.10.00	- Ballasts for discharge lamps or tubes		NMB		
	- Liquid dielectric transformers :				
8504.21	- - Having a power handling capacity not exceeding 650 kVA :				
	- - - Step-voltage regulators (auto transformers); instrument transformers with a power handling capacity not exceeding 5 kVA :				
8504.21.11	- - - - Instrument transformers with a power handling capacity not exceeding 1 kVA and NMB of a high side voltage of 110 kV or more				
8504.21.19	- - - - Other		NMB		
	- - - Other :				
8504.21.92	- - - - Having a power handling capacity exceeding 10 kVA and of a high side voltage NMB of 110 kV or more				
8504.21.93	- - - - Having a power handling capacity exceeding 10 kVA and of a high side voltage NMB of 66 kV or more, but less than 110 kV				
8504.21.99	- - - - Other		NMB		
8504.22	- - Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA :				
	- - - Step-voltage regulators (auto transformers) :				
8504.22.11	- - - - Of a high side voltage of 66 kV or more		NMB		
8504.22.19	- - - - Other		NMB		
	- - - Other :				
8504.22.92	- - - - Of a high side voltage of 110 kV or more		NMB		
8504.22.93	- - - - Of a high side voltage of 66 kV or more, but less than 110 kV		NMB		
8504.22.99	- - - - Other		NMB		
8504.23	- - Having a power handling capacity exceeding 10,000 kVA :				
8504.23.10	- - - Having a power handling capacity not exceeding 15,000 kVA		NMB		
	- - - Having a power handling capacity exceeding 15,000 kVA :				
8504.23.21	- - - - Not exceeding 20,000 kVA		NMB		
8504.23.22	- - - - Exceeding 20,000 kVA but not exceeding 30,000 kVA		NMB		
8504.23.29	- - - - Other		NMB		
	- Other transformers :				
8504.31	- - Having a power handling capacity not exceeding 1 kVA :				
	- - - Instrument potential transformers :				
8504.31.11	- - - - With a voltage rating of 110 kV or more		NMB		
8504.31.12	- - - - With a voltage rating of 66 kV or more, but less than 110 kV		NMB		
8504.31.13	- - - - With a voltage rating of 1 kV or more, but less than 66 kV		NMB		
8504.31.19	- - - - Other		NMB		
	- - - Instrument current transformers :				
	- - - - With a voltage rating of 110 kV or more :				
8504.31.21	- - - - - Ring type current transformers with a voltage rating not exceeding 220 kV		NMB		
8504.31.22	- - - - - Other		NMB		
8504.31.23	- - - - - With a voltage rating of 66 kV or more, but less than 110 kV		NMB		
8504.31.24	- - - - - With a voltage rating of 1 kV or more, but less than 66 kV		NMB		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY	
(1)	(2)	(3)	(4)	(5)	(6)	(7)
8504.31.29	- - - Other		NMB			
8504.31.30	- - - Flyback transformers		NMB			
8504.31.40	- - - Intermediate frequency transformers		NMB			
	- - - Other :					
8504.31.91	- - - Of a kind used with toys, scale models or similar recreational models		NMB			
8504.31.92	- - - Other matching transformers		NMB			
8504.31.93	- - - Step up/down transformers; slide regulators		NMB			
8504.31.99	- - - Other		NMB			
8504.32	- - Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA :					
	- - - Instrument transformers (potential and current) of a power handling capacity not exceeding 5 kVA :					
8504.32.11	- - - Matching transformers		NMB			
8504.32.19	- - - Other		NMB			
8504.32.20	- - - Other, of a kind used with toys, scale models or similar recreational models		NMB			
8504.32.30	- - - Other, having a minimum frequency of 3 MHz		NMB			
	- - - Other, of a power handling capacity not exceeding 10 kVA :					
8504.32.41	- - - Matching transformers		NMB			
8504.32.49	- - - Other		NMB			
	- - - Other, of a power handling capacity exceeding 10 kVA :					
8504.32.51	- - - Matching transformers		NMB			
8504.32.59	- - - Other		NMB			
8504.33	- - Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA :					
	- - - Of a high side voltage of 66 kV or more :					
8504.33.11	- - - Matching transformers		NMB			
8504.33.19	- - - Other		NMB			
	- - - Other :					
8504.33.91	- - - Matching transformers		NMB			
8504.33.99	- - - Other		NMB			
8504.34	- - Having a power handling capacity exceeding 500 kVA :					
	- - - Having a power handling capacity not exceeding 15,000 kVA :					
	- - - - Having a power handling capacity exceeding 10,000 kVA and of a high side voltage of 66 kV or more :					
8504.34.11	- - - - Matching transformers		NMB			
8504.34.12	- - - - Explosion proof dry type transformers		NMB			
8504.34.13	- - - - Other		NMB			
	- - - - Other :					
8504.34.14	- - - - Matching transformers		NMB			
8504.34.15	- - - - Explosion proof dry type transformers		NMB			
8504.34.19	- - - - Other		NMB			
	- - - - Having a power handling capacity exceeding 15,000 kVA :					
	- - - - Of a high side voltage of 66 kV or more :					
8504.34.22	- - - - Matching transformers		NMB			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
8504.34.23	- - - - Explosion proof dry type transformers		NMB		
8504.34.24	- - - - Other		NMB		
	- - - - Other :				
8504.34.25	- - - - Matching transformers		NMB		
8504.34.26	- - - - Explosion proof dry type transformers		NMB		
8504.34.29	- - - - Other		NMB		
8504.40	- Static converters :				
	- - For automatic data processing machines and units thereof, and telecommunications apparatus :				
8504.40.11	- - - Uninterruptible power supplies (UPS)		NMB		
8504.40.19	- - - Other		NMB		
8504.40.20	- - Battery chargers having a rating exceeding 100 kVA		NMB		
8504.40.30	- - Other rectifiers		NMB		
8504.40.40	- - Inverters		NMB		
8504.40.90	- - Other		NMB		
8504.50	- Other inductors :				
8504.50.10	- - Inductors for power supplies for automatic data processing machines and units thereof, and for telecommunications apparatus	NMB			
8504.50.20	- - Chip type fixed inductors		NMB		
	- - Other :				
8504.50.93	- - - Having a power handling capacity not exceeding 2,500 kVA		NMB		
8504.50.94	- - - Having a power handling capacity exceeding 2,500 kVA but not exceeding 10,000 kVA	NMB			
8504.50.95	- - - Having a power handling capacity exceeding 10,000 kVA		NMB		
8504.90	- Parts :				
8504.90.10	- - Of goods of subheading 8504.10		KGM		
8504.90.20	- - Printed circuit assemblies for the goods of subheading 8504.40.11, 8504.40.19 or 8504.50.10	KGM			
	- - For electrical transformers of a capacity not exceeding 10,000 kVA :				
8504.90.31	- - - Radiator panels; flat tube radiator assemblies of a kind used for distribution and power transformers	KGM			
8504.90.39	- - - Other		KGM		
	- - For electrical transformers of a capacity exceeding 10,000 kVA :				
8504.90.41	- - - Radiator panels; flat tube radiator assemblies of a kind used for distribution and power transformers	KGM			
8504.90.49	- - - Other		KGM		
8504.90.90	- - Other		KGM		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>85.05</b>	<b>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.</b>				
	- Permanent magnets and articles intended to become permanent magnets after magnetisation :				
8505.11.00	- - Of metal		KGM		
8505.19.00	- - Other		KGM		
8505.20.00	- Electro-magnetic couplings, clutches and brakes		KGM		
8505.90	- Other, including parts :				
8505.90.10	- - Electro-magnets of a kind used solely or principally for magnetic resonance imaging apparatus other than electromagnets of heading 90.18	KGM			
8505.90.20	- - Electro-magnetic lifting heads		KGM		
8505.90.90	- - Other		KGM		
<b>85.06</b>	<b>Primary cells and primary batteries.</b>				
8506.10	- Manganese dioxide :				
	- - Having an external volume not exceeding 300 cm <sup>3</sup> :				
8506.10.11	- - - Zinc-carbon		KGM		
8506.10.12	- - - Alkaline		KGM		
8506.10.19	- - - Other		KGM		
	- - Other :				
8506.10.91	- - - Zinc-carbon		KGM		
8506.10.99	- - - Other		KGM		
8506.30.00	- Mercuric oxide		KGM		
8506.40.00	- Silver oxide		KGM		
8506.50.00	- Lithium		KGM		
8506.60	- Air-zinc :				
8506.60.10	- - Having an external volume not exceeding 300 cm <sup>3</sup>		KGM		
8506.60.90	- - Other		KGM		
8506.80	- Other primary cells and primary batteries :				
8506.80.30	- - Having an external volume not exceeding 300 cm <sup>3</sup>		KGM		
8506.80.90	- - Other		KGM		
8506.90.00	- Parts		KGM		
<b>85.07</b>	<b>Electric accumulators, including separators therefor, whether or not rectangular (including square).</b>				
8507.10	- Lead-acid, of a kind used for starting piston engines :				
8507.10.10	- - Of a kind used for aircraft		NMB		
	- - Other :				
	- - - Nominal voltage of 6 V or 12 V, with a discharge capacity not exceeding 200 Ah :				
8507.10.92	- - - - Of a height (excluding terminals and handles) not exceeding 13 cm		NMB		
8507.10.95	- - - - Of a height (excluding terminals and handles) exceeding 13 cm but not exceeding 23 cm		NMB		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY	
(1)	(2)	(3)	(4)	FULL (5)	PREF (6)	(7)
8507.10.96	- - - Of a height (excluding terminals and handles) exceeding 23 cm		NMB			
	- - - Other :					
8507.10.97	- - - Of a height (excluding terminals and handles) not exceeding 13 cm		NMB			
8507.10.98	- - - Of a height (excluding terminals and handles) exceeding 13 cm but not exceeding 23 cm		NMB			
8507.10.99	- - - Of a height (excluding terminals and handles) exceeding 23 cm		NMB			
8507.20	- Other lead-acid accumulators :					
8507.20.10	- - Of a kind used for aircraft		NMB			
	- - Other :					
	- - - Nominal voltage of 6 V or 12 V, with a discharge capacity not exceeding 200 Ah :					
8507.20.94	- - - Of a height (excluding terminals and handles) not exceeding 13 cm		NMB			
8507.20.95	- - - Of a height (excluding terminals and handles) exceeding 13 cm but not exceeding 23 cm		NMB			
8507.20.96	- - - Of a height (excluding terminals and handles) exceeding 23 cm		NMB			
	- - - Other :					
8507.20.97	- - - Of a height (excluding terminals and handles) not exceeding 13 cm		NMB			
8507.20.98	- - - Of a height (excluding terminals and handles) exceeding 13 cm but not exceeding 23 cm		NMB			
8507.20.99	- - - Of a height (excluding terminals and handles) exceeding 23 cm		NMB			
8507.30	- Nickel-cadmium :					
8507.30.10	- - Of a kind used for aircraft		NMB			
8507.30.90	- - Other		NMB			
8507.50	- Nickel-metal hydride :					
8507.50.10	- - Of a kind used for aircraft		NMB			
8507.50.20	- - Of a kind used for vehicles in Chapter 87		NMB			
8507.50.90	- - Other		NMB			
8507.60	- Lithium-ion :					
	- - Battery pack :					
8507.60.31	- - - Of a kind used for laptops including notebooks and subnotebooks		NMB			
8507.60.32	- - - Of a kind used for aircraft		NMB			
8507.60.33	- - - Of a kind used for vehicles in Chapter 87		NMB			
8507.60.39	- - - Other		NMB			
8507.60.90	- - Other		NMB			
8507.80	- Other accumulators :					
	- - Of a kind used for aircraft :					
8507.80.11	- - - Nickel-iron		NMB			
8507.80.19	- - - Other		NMB			
8507.80.20	- - Of a kind used for laptops including notebooks and subnotebooks		NMB			
	- - Other :					
8507.80.91	- - - Nickel-iron		NMB			
8507.80.99	- - - Other		NMB			
8507.90	- Parts :					

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY	
				(4)	(5)	PREF	
(1)	(2)	(3)		(4)	(5)	(6)	(7)
- - Plates :							
8507.90.11	- - - Of goods of subheading 8507.10.92, 8507.10.95, 8507.10.96, 8507.10.97, KGM 8507.10.98 or 8507.10.99						
8507.90.12	- - - Of a kind used for aircraft		KGM				
8507.90.19	- - - Other		KGM				
- - Other :							
8507.90.91	- - - Of a kind used for aircraft		KGM				
8507.90.92	- - - Battery separators, ready for use, of materials other than poly(vinyl chloride)		KGM				
8507.90.93	- - - Other, of goods of subheading 8507.10.92, 8507.10.95, 8507.10.96, 8507.10.97, KGM 8507.10.98 or 8507.10.99		KGM				
8507.90.99	- - - Other		KGM				
<b>85.08 Vacuum cleaners.</b>							
- With self-contained electric motor :							
8508.11.00	- - Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity NMB not exceeding 20 l						
8508.19	- - Other :						
8508.19.10	- - - Of a kind suitable for domestic use		NMB				
8508.19.90	- - - Other		NMB				
8508.60.00	- Other vacuum cleaners		NMB				
8508.70	- Parts :						
8508.70.10	- - Of vacuum cleaners of subheading 8508.11.00 or 8508.19.10		KGM				
8508.70.90	- - Other		KGM				
<b>85.09 Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08.</b>							
8509.40.00	- Food grinders and mixers; fruit or vegetable juice extractors		NMB				
8509.80	- Other appliances :						
8509.80.10	- - Floor polishers		NMB				
8509.80.20	- - Kitchen waste disposers		NMB				
8509.80.90	- - Other		NMB				
8509.90	- Parts :						
8509.90.10	- - Of goods of subheading 8509.80.10		KGM				
8509.90.90	- - Other		KGM				
<b>85.10 Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.</b>							
8510.10.00	- Shavers		NMB				
8510.20.00	- Hair clippers		NMB				
8510.30.00	- Hair-removing appliances		NMB				
8510.90.00	- Parts		KGM				

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>85.11</b>		<b>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.</b>			
8511.10	- Sparking plugs :				
8511.10.10	- - Of a kind suitable for aircraft engines		NMB		
8511.10.20	- - Of a kind suitable for motor vehicle engines		NMB		
8511.10.90	- - Other		NMB		
8511.20	- Ignition magnetos; magneto-dynamos; magnetic flywheels :				
8511.20.10	- - Of a kind suitable for aircraft engines		NMB		
	- - Of a kind suitable for motor vehicle engines :				
8511.20.21	- - - Unassembled		NMB		
8511.20.29	- - - Other		NMB		
	- - Other :				
8511.20.91	- - - Unassembled		NMB		
8511.20.99	- - - Other		NMB		
8511.30	- Distributors; ignition coils :				
8511.30.30	- - Of a kind suitable for aircraft engines		NMB		
	- - Of a kind suitable for motor vehicle engines :				
8511.30.41	- - - Unassembled		NMB		
8511.30.49	- - - Other		NMB		
	- - Other :				
8511.30.91	- - - Unassembled		NMB		
8511.30.99	- - - Other		NMB		
8511.40	- Starter motors and dual purpose starter-generators :				
8511.40.10	- - Of a kind used for aircraft engines		NMB		
	- - Other unassembled starter motors :				
8511.40.21	- - - For engines of vehicles of heading 87.02, 87.03, 87.04 or 87.05		NMB		
8511.40.29	- - - Other		NMB		
	- - Assembled starter motors for engines of vehicles of headings 87.01 to 87.05 :				
8511.40.31	- - - For engines of vehicles of heading 87.01		NMB		
8511.40.32	- - - For engines of vehicles of heading 87.02, 87.03 or 87.04		NMB		
8511.40.33	- - - For engines of vehicles of heading 87.05		NMB		
	- - Other :				
8511.40.91	- - - For engines of vehicles of heading 87.02, 87.03, 87.04 or 87.05		NMB		
8511.40.99	- - - Other		NMB		
8511.50	- Other generators :				
8511.50.10	- - Of a kind used for aircraft engines		NMB		
	- - Other unassembled alternators :				
8511.50.21	- - - For engines of vehicles of heading 87.02, 87.03, 87.04 or 87.05		NMB		
8511.50.29	- - - Other		NMB		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
- - Assembled alternators for engines of vehicles of headings 87.01 to 87.05 :					
8511.50.31	- - - For engines of vehicles of heading 87.01		NMB		
8511.50.32	- - - For engines of vehicles of heading 87.02, 87.03 or 87.04		NMB		
8511.50.33	- - - For engines of vehicles of heading 87.05		NMB		
- - Other :					
8511.50.91	- - - For engines of vehicles of heading 87.02, 87.03, 87.04 or 87.05		NMB		
8511.50.99	- - - Other		NMB		
8511.80	- Other equipment :				
8511.80.10	- - Of a kind used for aircraft engines		NMB		
8511.80.20	- - Of a kind suitable for motor vehicle engines		NMB		
8511.80.90	- - Other		NMB		
8511.90	- Parts :				
8511.90.10	- - Of a kind used for aircraft engines		KGM		
8511.90.20	- - Of a kind suitable for motor vehicle engines		KGM		
8511.90.90	- - Other		KGM		
<b>85.12</b>	<b>Electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreens wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.</b>				
8512.10.00	- Lighting or visual signalling equipment of a kind used on bicycles		NMB		
8512.20	- Other lighting or visual signalling equipment :				
8512.20.20	- - Unassembled lighting or visual signalling equipment		NMB		
- - Other :					
8512.20.91	- - - For motorcycles		NMB		
8512.20.99	- - - Other		NMB		
8512.30	- Sound signalling equipment :				
8512.30.10	- - Horns and sirens, assembled		NMB		
8512.30.20	- - Unassembled sound signalling equipment		NMB		
- - Other :					
8512.30.91	- - - Obstacle detection (warning) devices for vehicles		NMB		
8512.30.99	- - - Other		NMB		
8512.40.00	- Windscreens wipers, defrosters and demisters		NMB		
8512.90	- Parts :				
8512.90.10	- - Of goods of subheading 8512.10		KGM		
8512.90.20	- - Of goods of subheading 8512.20, 8512.30 or 8512.40		KGM		
<b>85.13</b>	<b>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.</b>				
8513.10	- Lamps :				
8513.10.30	- - Miners' helmet lamps and quarrymen's lamps		NMB		
8513.10.90	- - Other		NMB		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				(4)	(5)	
	(1) (2)	(3)				
	8513.90	- Parts :				
	8513.90.10	- - Of miners' helmet lamps or quarrymen's lamps	KGM			
	8513.90.30	- - Flashlight reflectors; flashlight switch slides of plastics	KGM			
	8513.90.90	- - Other	KGM			
<b>85.14</b>	<b>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.</b>					
	- Resistance heated furnaces and ovens :					
	8514.11.00	- - Hot isostatic presses	NMB			
	8514.19.00	- - Other	NMB			
	8514.20	- Furnaces and ovens functioning by induction or dielectric loss :				
	8514.20.20	- - Electric furnaces or ovens for the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies	NMB			
	8514.20.90	- - Other	NMB			
	- Other furnaces and ovens :					
	8514.31	- - Electron beam furnaces :				
	8514.31.10	- - - For the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies	NMB			
	8514.31.90	- - - Other	NMB			
	8514.32	- - Plasma and vacuum arc furnaces :				
	8514.32.10	- - - For the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies	NMB			
	8514.32.90	- - - Other	NMB			
	8514.39	- - Other :				
	8514.39.10	- - - For the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies	NMB			
	8514.39.90	- - - Other	NMB			
	8514.40.00	- Other equipment for the heat treatment of materials by induction or dielectric loss	NMB			
	8514.90	- Parts :				
	8514.90.20	- - Parts of industrial or laboratory electric furnaces or ovens for the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies	KGM			
	8514.90.90	- - Other	KGM			
<b>85.15</b>	<b>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.</b>					
	- Brazing or soldering machines and apparatus :					
	8515.11.00	- - Soldering irons and guns	NMB			
	8515.19	- - Other :				
	- - - Machines and apparatus for soldering components on printed circuit boards/printed wiring boards :					
	8515.19.11	- - - - Wave soldering machines	NMB			
	8515.19.19	- - - - Other	NMB			
	8515.19.90	- - - Other	NMB			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
	- Machines and apparatus for resistance welding of metal :				
8515.21.00	-- Fully or partly automatic		NMB		
8515.29.00	-- Other		NMB		
	- Machines and apparatus for arc (including plasma arc) welding of metals :				
8515.31.00	-- Fully or partly automatic		NMB		
8515.39	-- Other :				
8515.39.10	--- AC arc welders, transformer type		NMB		
8515.39.90	--- Other		NMB		
8515.80	- Other machines and apparatus :				
8515.80.10	-- Electric machines and apparatus for hot spraying of metals or sintered metal carbides	NMB			
8515.80.90	-- Other		NMB		
8515.90	- Parts :				
8515.90.10	-- Of AC arc welders, transformer type		KGM		
	- - Parts of machines and apparatus for soldering components on printed circuit boards/printed wiring boards :				
8515.90.21	--- Of wave soldering machines		KGM		
8515.90.29	--- Other		KGM		
8515.90.90	-- Other		KGM		

## 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	- Electric instantaneous or storage water heaters and immersion heaters :	
	- - Instantaneous or storage water heaters :	
8516.10.11	--- Water dispenser fitted only with water heater, for domestic use	NMB
8516.10.19	--- Other	NMB
8516.10.30	-- Immersion heaters	NMB
	- Electric space heating apparatus and electric soil heating apparatus :	
8516.21.00	-- Storage heating radiators	NMB
8516.29.00	-- Other	NMB
	- Electro-thermic hair-dressing or hand-drying apparatus :	
8516.31.00	-- Hair dryers	NMB
8516.32.00	-- Other hair-dressing apparatus	NMB
8516.33.00	-- Hand-drying apparatus	NMB
8516.40	- Electric smoothing irons :	
8516.40.10	-- Of a kind designed to use steam from industrial boilers	NMB
8516.40.90	-- Other	NMB
8516.50.00	- Microwave ovens	NMB
8516.60	- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters :	
8516.60.10	-- Rice cookers	NMB

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
8516.60.90	-- Other		NMB		
	- Other electro-thermic appliances :				
8516.71.00	-- Coffee or tea makers		NMB		
8516.72.00	-- Toasters		NMB		
8516.79	-- Other :				
8516.79.10	--- Kettles		NMB		
8516.79.90	--- Other		NMB		
8516.80	- Electric heating resistors :				
8516.80.10	-- For type-founding or type-setting machines; for industrial furnaces		NMB		
8516.80.30	-- For domestic appliances		NMB		
8516.80.90	-- Other		NMB		
8516.90	- Parts :				
	-- Of goods of subheading 8516.33, 8516.50, 8516.60, 8516.71 or 8516.79.10 :				
8516.90.21	--- Sealed hotplates for domestic appliances		KGM		
8516.90.29	--- Other		KGM		
8516.90.30	-- Of goods of subheading 8516.10		KGM		
8516.90.40	-- Of electric heating resistors for type-founding or type-setting machines		KGM		
8516.90.90	-- Other		KGM		

## 85.17

**Telephone sets, including smartphones and other 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 smartphones and other telephones for cellular networks or for other wireless networks :

8517.11.00	-- Line telephone sets with cordless handsets	NMB
8517.13.00	-- Smartphones	NMB
8517.14.00	-- Other telephones for cellular networks or for other wireless networks	NMB
8517.18.00	-- Other	NMB

- Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network) :

8517.61.00	-- Base stations	NMB
8517.62	-- Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus :	
8517.62.10	--- Radio transmitters and radio receivers of a kind used for simultaneous interpretation at multilingual conferences	NMB
8517.62.30	--- Telephonic or telegraphic switching apparatus	NMB
	--- Apparatus for carrier-current line systems or for digital line systems :	
8517.62.41	---- Modems including cable modems and modem cards	NMB
8517.62.42	---- Concentrators or multiplexers	NMB
8517.62.43	---- Control and adaptor units, including gateways, bridges, routers and other similar apparatus designed only for connection with automatic data processing machines of heading 84.71	NMB

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
8517.62.49	- - - Other		NMB		
	- - - Other transmission apparatus incorporating reception apparatus :				
8517.62.51	- - - - Wireless LANs		NMB		
8517.62.52	- - - - Transmission and reception apparatus of a kind used for simultaneous interpretation at multilingual conferences	NMB			
8517.62.53	- - - - Other transmission apparatus for radio-telephony or radiotelegraphy		NMB		
8517.62.59	- - - Other		NMB		
	- - - Other transmission apparatus :				
8517.62.61	- - - - For radio-telephony or radio-telegraphy		NMB		
8517.62.69	- - - - Other		NMB		
	- - - Other :				
8517.62.91	- - - - Portable receivers for calling, alerting or paging and paging alert devices, including pagers	NMB			
8517.62.92	- - - - For radio-telephony or radio-telegraphy		NMB		
8517.62.99	- - - - Other		NMB		
8517.69.00	- - Other		NMB		
	- Parts :				
8517.71.00	- - Aerials and aerial reflectors of all kinds; parts suitable for use therewith		NMB		
8517.79	- - Other :				
8517.79.10	- - - Of control and adaptor units including gateways, bridges and routers		NMB		
	- - - Of transmission apparatus, other than radio-broadcasting or television transmission apparatus, or of portable receivers for calling, alerting or paging and paging alert devices, including pagers :				
8517.79.21	- - - - Of cellular telephones		NMB		
8517.79.29	- - - - Other		NMB		
	- - - Other printed circuit boards, assembled :				
8517.79.31	- - - - Of goods for line telephony or line telegraphy		NMB		
8517.79.32	- - - - Of goods for radio-telephony or radio-telegraphy		NMB		
8517.79.39	- - - - Other		NMB		
	- - - Other :				
8517.79.91	- - - - Of goods for line telephony or line telegraphy		NMB		
8517.79.92	- - - - Of goods for radio-telephony or radio-telegraphy		NMB		
8517.79.99	- - - - Other		NMB		
85.18	<b>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.</b>				
8518.10	- Microphones and stands therefor :				
	- - Microphones :				
8518.10.11	- - - Microphones having a frequency range of 300 Hz to 3,400 Hz, with a diameter not exceeding 10 mm and a height not exceeding 3 mm, for telecommunication use	NMB			
8518.10.19	- - - Other microphones, whether or not with their stands		NMB		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
8518.10.90	- - Other		NMB		
	- Loudspeakers, whether or not mounted in their enclosures :				
8518.21	- - Single loudspeakers, mounted in their enclosures :				
8518.21.10	- - - Box speaker type		NMB		
8518.21.90	- - - Other		NMB		
8518.22	- - Multiple loudspeakers, mounted in the same enclosure :				
8518.22.10	- - - Box speaker type		NMB		
8518.22.90	- - - Other		NMB		
8518.29	- - Other :				
8518.29.20	- - - Loudspeakers, without enclosure, having a frequency range of 300 Hz to 3,400 Hz, NMB with a diameter not exceeding 50 mm, for telecommunication use				
8518.29.90	- - - Other		NMB		
8518.30	- Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers :				
8518.30.10	- - Headphones		NMB		
8518.30.20	- - Earphones		NMB		
8518.30.40	- - Line telephone handsets		NMB		
	- - Other combined microphone/speaker sets :				
8518.30.51	- - - For goods of subheading 8517.13.00 and 8517.14.00		NMB		
8518.30.59	- - - Other		NMB		
8518.30.90	- - Other		NMB		
8518.40	- Audio-frequency electric amplifiers :				
8518.40.20	- - Used as repeaters in line telephony		NMB		
8518.40.30	- - Used as repeaters in telephony other than line telephony		NMB		
8518.40.40	- - Other, having 6 or more input signal lines, with or without elements for capacity NMB amplifiers				
8518.40.90	- - Other		NMB		
8518.50	- Electric sound amplifier sets :				
8518.50.10	- - Having a power rating of 240 W or more		NMB		
8518.50.20	- - Other, with loudspeakers, of a kind suitable for broadcasting, having a voltage rating NMB of 50 V or more but not exceeding 100 V				
8518.50.90	- - Other		NMB		
8518.90	- Parts :				
8518.90.10	- - Of goods of subheading 8518.10.11, 8518.29.20, 8518.30.40 or 8518.40.20, KGM including printed circuit assemblies				
8518.90.20	- - Of goods of subheading 8518.40.40		KGM		
8518.90.30	- - Of goods of subheading 8518.21 or 8518.22		KGM		
8518.90.40	- - Of goods of subheading 8518.29.90		KGM		
8518.90.90	- - Other		KGM		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>85.19 Sound recording or reproducing apparatus.</b>					
8519.20	- Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment :				
8519.20.10	- - Coins, tokens or disc operated record players		NMB		
8519.20.90	- - Other		NMB		
8519.30.00	- Turntables (record-decks)		NMB		
	- Other apparatus :				
8519.81	- - Using magnetic, optical or semiconductor media :				
8519.81.10	- - - Pocket-size cassette recorders, the dimensions of which do not exceed NMB 170 mm x 100 mm x 45 mm				
8519.81.20	- - - Cassette recorders, with built-in amplifiers and one or more built-in loudspeakers, NMB operating only with an external source of power				
8519.81.30	- - - Compact disc players		NMB		
	- - - Transcribing machines :				
8519.81.41	- - - - Of a kind suitable for cinematography or broadcasting		NMB		
8519.81.49	- - - - Other		NMB		
8519.81.50	- - - - Dictating machines not capable of operating without an external source of power	NMB			
	- - - - Magnetic tape recorders incorporating sound reproducing apparatus, digital audio type :				
8519.81.61	- - - - Of a kind suitable for cinematography or broadcasting		NMB		
8519.81.62	- - - - Telephone answering machines		NMB		
8519.81.69	- - - - Other		NMB		
	- - - - Other sound reproducing apparatus, cassette type :				
8519.81.71	- - - - Of a kind suitable for cinematography or broadcasting		NMB		
8519.81.79	- - - - Other		NMB		
	- - - - Other :				
8519.81.91	- - - - Of a kind suitable for cinematography or broadcasting		NMB		
8519.81.99	- - - - Other		NMB		
8519.89	- - Other :				
8519.89.10	- - - Cinematographic sound reproducers		NMB		
8519.89.20	- - - Record players with or without loudspeakers		NMB		
8519.89.30	- - - Of a kind suitable for cinematography or broadcasting		NMB		
8519.89.40	- - - Other sound reproducing apparatus		NMB		
8519.89.90	- - - Other		NMB		
<b>85.21 Video recording or reproducing apparatus, whether or not incorporating a video tuner.</b>					
8521.10	- Magnetic tape-type :				
8521.10.10	- - Of a kind used in cinematography or television broadcasting		NMB		
8521.10.90	- - Other		NMB		
8521.90	- Other :				
	- - Laser disc players :				
8521.90.11	- - - Of a kind used in cinematography or television broadcasting		NMB		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				FULL	PREF	
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	8521.90.19	- - - Other	NMB			
		- - Other :				
	8521.90.91	- - - Of a kind used in cinematography or television broadcasting	NMB			
	8521.90.99	- - - Other	NMB			
<b>85.22</b>	<b>Parts and accessories suitable for use solely or principally with the apparatus of heading 85.19 or 85.21.</b>					
	8522.10.00	- Pick-up cartridges	KGM			
	8522.90	- Other :				
	8522.90.20	- - Printed circuit board assemblies for telephone answering machines	KGM			
	8522.90.30	- - Printed circuit board assemblies for cinematographic sound recorders or reproducers	KGM			
	8522.90.40	- - Audio or video tape decks and compact disc mechanisms	KGM			
	8522.90.50	- - Audio or video reproduction heads, magnetic type; magnetic erasing heads and rods	KGM			
		- - Other :				
	8522.90.91	- - - Other parts and accessories of cinematographic sound recorders or reproducers	KGM			
	8522.90.92	- - - Other parts of telephone answering machines	KGM			
	8522.90.93	- - - Other parts and accessories for goods of subheading 8519.81 or heading 85.21	KGM			
	8522.90.99	- - - Other	KGM			
<b>85.23</b>	<b>Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37.</b>					
		- Magnetic media :				
	8523.21	- - Cards incorporating a magnetic stripe :				
	8523.21.10	- - - Unrecorded	NMB			
	8523.21.90	- - - Other	NMB			
	8523.29	- - Other :				
		- - - Magnetic tapes, of a width not exceeding 4 mm :				
		- - - - Unrecorded :				
	8523.29.11	- - - - Computer tapes	NMB			
	8523.29.19	- - - - Other	NMB			
		- - - - Other :				
	8523.29.21	- - - - Video tapes	NMB			
	8523.29.29	- - - - Other	NMB			
		- - - - Magnetic tapes, of a width exceeding 4 mm but not exceeding 6.5 mm :				
		- - - - Unrecorded :				
	8523.29.31	- - - - Computer tapes	NMB			
	8523.29.33	- - - - Video tapes	NMB			
	8523.29.39	- - - - Other	NMB			
		- - - - Other :				
	8523.29.41	- - - - Computer tapes	NMB			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
8523.29.42	----- Of a kind suitable for cinematography		NMB		
8523.29.43	----- Other video tapes		NMB		
8523.29.49	----- Other		NMB		
	----- Magnetic tapes, of a width exceeding 6.5 mm :				
	----- Unrecorded :				
8523.29.51	----- Computer tapes		NMB		
8523.29.52	----- Video tapes		NMB		
8523.29.59	----- Other		NMB		
	----- Other :				
8523.29.61	----- Of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media		NMB		
8523.29.62	----- Of a kind suitable for cinematography		NMB		
8523.29.63	----- Other video tapes		NMB		
8523.29.69	----- Other		NMB		
	----- Magnetic discs :				
	----- Unrecorded :				
8523.29.71	----- Computer hard disks and diskettes		NMB		
8523.29.79	----- Other		NMB		
	----- Other :				
	----- Of a kind used for reproducing phenomena other than sound or image :				
8523.29.81	----- Of a kind suitable for computer use		NMB		
8523.29.82	----- Other		NMB		
8523.29.83	----- Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media		NMB		
8523.29.85	----- Other, containing cinematographic movies other than newsreels, travelogues, technical, scientific movies, and other documentary movies		NMB		
8523.29.86	----- Other, of a kind suitable for cinematography		NMB		
8523.29.89	----- Other		NMB		
	----- Other :				
	----- Unrecorded :				
8523.29.91	----- Of a kind suitable for computer use		NMB		
8523.29.92	----- Other		NMB		
	----- Other :				
	----- Of a kind used for reproducing phenomena other than sound or image :				
8523.29.93	----- Of a kind suitable for computer use		NMB		
8523.29.94	----- Other		NMB		
8523.29.95	----- Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media		NMB		
8523.29.99	----- Other		NMB		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
	- Optical media :				
8523.41	-- Unrecorded :				
8523.41.10	--- Of a kind suitable for computer use		NMB		
8523.41.90	--- Other		NMB		
8523.49	-- Other :				
	--- Discs for laser reading systems :				
8523.49.11	---- Of a kind used for reproducing phenomena other than sound or image		NMB		
	---- Of a kind used for reproducing sound only :				
8523.49.12	----- Educational, technical, scientific, historical or cultural discs		NMB		
8523.49.13	----- Other		NMB		
8523.49.14	----- Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media		NMB		
8523.49.15	----- Other, containing cinematographic movies other than newsreels, travelogues, technical, scientific movies, and other documentary movies		NMB		
8523.49.16	----- Other, of a kind suitable for cinematography		NMB		
8523.49.19	----- Other		NMB		
	--- Other :				
8523.49.91	---- Of a kind used for reproducing phenomena other than sound or image		NMB		
8523.49.92	---- Of a kind used for reproducing sound only		NMB		
8523.49.93	---- Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media		NMB		
8523.49.99	---- Other		NMB		
	- Semiconductor media :				
8523.51	-- Solid-state non-volatile storage devices :				
	--- Unrecorded :				
8523.51.11	---- Of a kind suitable for computer use		NMB		
8523.51.19	---- Other		NMB		
	--- Other :				
	---- Of a kind used for reproducing phenomena other than sound or image :				
8523.51.21	----- Of a kind suitable for computer use		NMB		
8523.51.29	----- Other		NMB		
8523.51.30	----- Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media		NMB		
	----- Other :				
8523.51.91	----- Other, containing cinematographic movies other than newsreels, travelogues, technical, scientific movies, and other documentary movies		NMB		
8523.51.92	----- Other, of a kind suitable for cinematography		NMB		
8523.51.99	----- Other		NMB		
8523.52.00	-- "Smart cards"		NMB		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				FULL	PREF	
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	8523.59	- - Other :				
	8523.59.10	- - - Proximity cards and tags			NMB	
		- - - Other, unrecorded :				
	8523.59.21	- - - - Of a kind suitable for computer use			NMB	
	8523.59.29	- - - - Other			NMB	
		- - - Other :				
	8523.59.30	- - - - Of a kind used for reproducing phenomena other than sound or image			NMB	
	8523.59.40	- - - - Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media			NMB	
	8523.59.90	- - - - Other			NMB	
	8523.80	- Other :				
	8523.80.40	- - Gramophone records			NMB	
		- - Other, unrecorded :				
	8523.80.51	- - - Of a kind suitable for computer use			NMB	
	8523.80.59	- - - Other			NMB	
		- - Other :				
	8523.80.91	- - - Of a kind used for reproducing phenomena other than sound or image			NMB	
	8523.80.92	- - - Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media			NMB	
	8523.80.99	- - - Other			NMB	
<b>85.24</b>	<b>Flat panel display modules, whether or not incorporating touch-sensitive screens.</b>					
		- Without drivers or control circuits :				
	8524.11.00	- - Of liquid crystals			NMB	
	8524.12.00	- - Of organic light-emitting diodes (OLED)			NMB	
	8524.19.00	- - Other			NMB	
		- Other :				
	8524.91.00	- - Of liquid crystals			NMB	
	8524.92.00	- - Of organic light-emitting diodes (OLED)			NMB	
	8524.99.00	- - Other			NMB	
<b>85.25</b>	<b>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.</b>					
	8525.50.00	- Transmission apparatus			NMB	
	8525.60.00	- Transmission apparatus incorporating reception apparatus			NMB	
		- Television cameras, digital cameras and video camera recorders :				
	8525.81	- - High-speed goods as specified in Subheading Note 1 to this Chapter :				
	8525.81.10	- - - Video camera recorders			NMB	
	8525.81.20	- - - Television cameras			NMB	

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
8525.81.90	- - - Other		NMB		
8525.82	- - Other, radiation-hardened or radiation-tolerant goods as specified in Subheading Note 2 to this Chapter :				
8525.82.10	- - - Video camera recorders		NMB		
8525.82.20	- - - Television cameras		NMB		
8525.82.90	- - - Other		NMB		
8525.83	- - Other, night vision goods as specified in Subheading Note 3 to this Chapter :				
8525.83.10	- - - Video camera recorders		NMB		
8525.83.20	- - - Television cameras		NMB		
8525.83.90	- - - Other		NMB		
8525.89	- - Other :				
8525.89.10	- - - Video camera recorders		NMB		
8525.89.20	- - - Television cameras		NMB		
8525.89.30	- - - Web cameras		NMB		
8525.89.90	- - - Other		NMB		
<b>85.26</b>	<b>Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.</b>				
8526.10	- Radar apparatus :				
8526.10.10	- - Radar apparatus, ground based, or of a kind for use in civil aircraft, or of a kind used solely on sea-going vessels		NMB		
8526.10.90	- - Other		NMB		
	- Other :				
8526.91	- - Radio navigational aid apparatus :				
8526.91.10	- - - Radio navigational aid apparatus, of a kind for use in civil aircraft, or of a kind used solely on sea-going vessels		NMB		
8526.91.90	- - - Other		NMB		
8526.92.00	- - Radio remote control apparatus		NMB		
<b>85.27</b>	<b>Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.</b>				
	- Radio-broadcast receivers capable of operating without an external source of power :				
8527.12.00	- - Pocket-size radio cassette-players		NMB		
8527.13	- - Other apparatus combined with sound recording or reproducing apparatus :				
8527.13.10	- - - Portable		NMB		
8527.13.90	- - - Other		NMB		
8527.19	- - Other :				
8527.19.20	- - - Portable		NMB		
8527.19.90	- - - Other		NMB		
	- Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles :				
8527.21	- - Combined with sound recording or reproducing apparatus :				
8527.21.10	- - - Capable of receiving and decoding digital radio data system signals		NMB		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				(4)	(5)	
	(1) (2)	(3)		(4)	(5)	(6)
	8527.21.90	- - - Other			NMB	
	8527.29.00	- - Other			NMB	
		- Other :				
	8527.91	- - Combined with sound recording or reproducing apparatus :				
	8527.91.10	- - - Portable			NMB	
	8527.91.90	- - - Other			NMB	
	8527.92	- - Not combined with sound recording or reproducing apparatus but combined with a clock :				
	8527.92.20	- - - Mains operated			NMB	
	8527.92.90	- - - Other			NMB	
	8527.99	- - Other :				
	8527.99.20	- - - Mains operated			NMB	
	8527.99.90	- - - Other			NMB	
85.28	<b>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.</b>					
		- Cathode-ray tube monitors :				
	8528.42.00	- - Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71			NMB	
	8528.49	- - Other :				
	8528.49.10	- - - Colour			NMB	
	8528.49.20	- - - Monochrome			NMB	
		- Other monitors :				
	8528.52.00	- - Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71			NMB	
	8528.59	- - Other :				
	8528.59.10	- - - Colour			NMB	
	8528.59.20	- - - Monochrome			NMB	
		- Projectors :				
	8528.62.00	- - Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71			NMB	
	8528.69	- - Other :				
	8528.69.10	- - - Having the capability of projecting onto a screen diagonally measuring 300 inches or more			NMB	
	8528.69.90	- - - Other			NMB	
		- Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus :				
	8528.71	- - Not designed to incorporate a video display or screen :				
		- - - Set top boxes which have a communications function :				
	8528.71.11	- - - - Mains operated			NMB	
	8528.71.19	- - - - Other			NMB	
		- - - Other :				
	8528.71.91	- - - - Mains operated			NMB	

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
8528.71.99	- - - - Other		NMB		
8528.72	- - Other, colour :				
8528.72.10	- - - Battery operated		NMB		
	- - - Other :				
8528.72.91	- - - - Cathode-ray tube type		NMB		
8528.72.92	- - - - Liquid crystal devices (LCD), light-emitting diodes (LED) and other flat panel display type		NMB		
8528.72.99	- - - - Other		NMB		
8528.73.00	- - Other, monochrome		NMB		
<b>85.29</b>	<b>Parts suitable for use solely or principally with the apparatus of headings 85.24 to 85.28.</b>				
8529.10	- Aerials and aerial reflectors of all kinds; parts suitable for use therewith :				
	- - Parabolic aerial reflector dishes for direct broadcast multimedia systems and parts thereof :				
8529.10.21	- - - For television reception		KGM		
8529.10.29	- - - Other		KGM		
8529.10.30	- - Telescopic, rabbit and dipole antennae for television or radio receivers		KGM		
8529.10.40	- - Aerial filters and separators		KGM		
8529.10.60	- - Feed horns (wave guide)		KGM		
	- - Other :				
8529.10.93	- - - Of a kind used with transmission apparatus for radiobroadcasting		KGM		
8529.10.94	- - - Of a kind used with transmission apparatus for television		KGM		
8529.10.99	- - - Other		KGM		
8529.90	- Other :				
8529.90.20	- - Of decoders		KGM		
8529.90.40	- - Of digital cameras or video camera recorders		KGM		
	- - Other printed circuit boards, assembled :				
8529.90.51	- - - For goods of subheading 8525.50 or 8525.60		KGM		
8529.90.52	- - - For goods of subheading 8527.13, 8527.19, 8527.21, 8527.29, 8527.91 or 8527.99	KGM			
	- - - For goods of heading 85.28 :				
8529.90.53	- - - - For flat panel displays		KGM		
8529.90.54	- - - - Other, for television receivers		KGM		
8529.90.55	- - - - Other		KGM		
8529.90.59	- - - Other		KGM		
	- - Other :				
8529.90.91	- - - For television receivers		KGM		
8529.90.94	- - - Other, for flat panel displays		KGM		
8529.90.99	- - - Other		KGM		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				(5)	(6)	
(1)	(2)	(3)				
<b>85.30</b>	<b>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).</b>					
	8530.10.00	- Equipment for railways or tramways	KGM			
	8530.80.00	- Other equipment	KGM			
	8530.90.00	- Parts	KGM			
<b>85.31</b>	<b>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.</b>					
	8531.10	- Burglar or fire alarms and similar apparatus :				
	8531.10.10	-- Burglar alarms	NMB			
	8531.10.20	-- Fire alarms	NMB			
	8531.10.30	-- Smoke alarms; portable personal alarms (shril alarms)	NMB			
	8531.10.90	-- Other	NMB			
	8531.20.00	- Indicator panels incorporating liquid crystal devices (LCD) or light-emitting diodes (LED)	NMB			
	8531.80	- Other apparatus :				
		-- Electronic bells and other sound signalling apparatus :				
	8531.80.11	-- Door bells and other door sound signalling apparatus	NMB			
	8531.80.19	-- Other	NMB			
		-- Flat panel displays (including electro-luminescence, plasma and other technologies) :				
	8531.80.21	-- Vacuum fluorescent display panels	NMB			
	8531.80.29	-- Other	NMB			
	8531.80.90	-- Other	NMB			
	8531.90	- Parts :				
	8531.90.10	-- Parts including printed circuit assemblies of subheading 8531.20, 8531.80.21 or 8531.80.29	KGM			
	8531.90.20	-- Of door bells or other door sound signalling apparatus	KGM			
	8531.90.30	-- Of other bells or sound signalling apparatus	KGM			
	8531.90.90	-- Other	KGM			
<b>85.32</b>	<b>Electrical capacitors, fixed, variable or adjustable (pre-set).</b>					
	8532.10.00	- Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)	KGM			
		- Other fixed capacitors :				
	8532.21.00	-- Tantalum	KGM			
	8532.22.00	-- Aluminium electrolytic	KGM			
	8532.23.00	-- Ceramic dielectric, single layer	KGM			
	8532.24.00	-- Ceramic dielectric, multilayer	KGM			
	8532.25.00	-- Dielectric of paper or plastics	KGM			
	8532.29.00	-- Other	KGM			
	8532.30.00	- Variable or adjustable (pre-set) capacitors	KGM			
	8532.90.00	- Parts	KGM			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>85.33</b>	<b>Electrical resistors (including rheostats and potentiometers), other than heating resistors.</b>				
8533.10	- Fixed carbon resistors, composition or film type :				
8533.10.10	- - Surface mounted		KGM		
8533.10.90	- - Other		KGM		
	- Other fixed resistors :				
8533.21.00	- - For a power handling capacity not exceeding 20 W		KGM		
8533.29.00	- - Other		KGM		
	- Wirewound variable resistors, including rheostats and potentiometers :				
8533.31.00	- - For a power handling capacity not exceeding 20 W		KGM		
8533.39.00	- - Other		KGM		
8533.40.00	- Other variable resistors, including rheostats and potentiometers		KGM		
8533.90.00	- Parts		KGM		
<b>85.34</b>	<b>Printed circuits.</b>				
8534.00.10	- Single-sided		KGM		
8534.00.20	- Double-sided		KGM		
8534.00.30	- Multi-layer		KGM		
8534.00.90	- Other		KGM		
<b>85.35</b>	<b>Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts.</b>				
8535.10.00	- Fuses		KGM		
	- Automatic circuit breakers :				
8535.21	- - For a voltage of less than 72.5 kV :				
8535.21.10	- - - Moulded case type		KGM		
8535.21.20	- - - Earth leakage circuit breaker		KGM		
8535.21.90	- - - Other		KGM		
8535.29	- - Other :				
8535.29.10	- - - Earth leakage circuit breaker		KGM		
8535.29.90	- - - Other		KGM		
8535.30	- Isolating switches and make-and-break switches :				
	- - Suitable for a voltage exceeding 1 kV but not exceeding 40 kV :				
8535.30.11	- - - Disconnectors having a voltage of less than 36 kV		KGM		
8535.30.19	- - - Other		KGM		
8535.30.20	- - For a voltage of 66 kV or more		KGM		
8535.30.90	- - Other		KGM		
8535.40.00	- Lightning arresters, voltage limiters and surge suppressors		KGM		
8535.90	- Other :				
8535.90.10	- - Bushing assemblies and tap changer assemblies for electricity distribution or power transformers	KGM			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
	8535.90.20	-- Change-over switches of a kind used for starting electric motors	KGM		
	8535.90.90	-- Other	KGM		
<b>85.36</b>	<b>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.</b>				
	8536.10	- Fuses :			
		-- Thermal fuses; glass type fuses :			
	8536.10.11	--- Suitable for use in electric fans	KGM		
	8536.10.12	--- Other, for a current of less than 16 A	KGM		
	8536.10.13	--- Fuse blocks, of a kind used for motor vehicles	KGM		
	8536.10.19	--- Other	KGM		
		-- Other :			
	8536.10.91	--- Suitable for use in electric fans	KGM		
	8536.10.92	--- Other, for a current of less than 16 A	KGM		
	8536.10.93	--- Fuse blocks, of a kind used for motor vehicles	KGM		
	8536.10.99	--- Other	KGM		
	8536.20	- Automatic circuit breakers :			
		-- Molded case type :			
	8536.20.11	--- For a current of less than 16 A	KGM		
	8536.20.12	--- For a current of 16 A or more, but not more than 32 A	KGM		
	8536.20.13	--- For a current of more than 32 A, but not more than 1,000 A	KGM		
	8536.20.19	--- Other	KGM		
	8536.20.20	-- Of a kind incorporated into electro-thermic domestic appliances of heading 85.16	KGM		
		-- Other :			
	8536.20.91	--- For a current of less than 16 A	KGM		
	8536.20.99	--- Other	KGM		
	8536.30	- Other apparatus for protecting electrical circuits :			
	8536.30.10	-- Lightning arresters	KGM		
	8536.30.20	-- Of a kind used in radio equipment or in electric fans	KGM		
	8536.30.90	-- Other	KGM		
		-- Relays :			
	8536.41	-- For a voltage not exceeding 60 V :			
	8536.41.10	--- Digital relays	KGM		
	8536.41.20	--- Of a kind used in radio equipment	KGM		
	8536.41.30	--- Of a kind used in electric fans	KGM		
	8536.41.40	--- Other, for a current of less than 16 A	KGM		
		-- Other :			
	8536.41.91	---- Semiconductor or electro-magnetic relays of voltage not exceeding 28 V	KGM		
	8536.41.99	---- Other	KGM		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
8536.49	- - Other :				
8536.49.10	- - - Digital relays		KGM		
8536.49.90	- - - Other		KGM		
8536.50	- Other switches :				
8536.50.20	- - Over-current and residual-current automatic switches		KGM		
	- - High inrush switches; commutators for stoves and ranges; microphone switches; power switches for television or radio receivers; switches for electric fans; rotary, slide, see-saw and magnetic switches for air conditioning machines :				
8536.50.32	- - - Of a kind suitable for use in electric fans or in radio equipment		KGM		
8536.50.33	- - - Other, of a rated current carrying capacity of less than 16 A		KGM		
8536.50.39	- - - Other		KGM		
8536.50.40	- - Miniature switches suitable for use in rice cookers or toaster ovens		KGM		
	- - Electronic AC switches consisting of optically coupled input and output circuits (insulated thyristor AC switches); electronic switches, including temperature protected electronic switches, consisting of a transistor and a logic chip (chip-on-chip technology) for a voltage not exceeding 1,000 volts; electromechanical snap-action switches for a current not exceeding 11 A :				
8536.50.51	- - - For a current of less than 16 A		KGM		
8536.50.59	- - - Other		KGM		
	- - Other, make-and-break switches of a kind used in domestic electrical wiring not exceeding 500 V and having a rated current carrying capacity not exceeding 20 A :				
8536.50.61	- - - For a current of less than 16 A		KGM		
8536.50.69	- - - Other		KGM		
	- - Other :				
8536.50.95	- - - Change-over switches of a kind used for starting electric motors; fuse switches		KGM		
8536.50.96	- - - Other, for a current of less than 16 A		KGM		
8536.50.99	- - - Other		KGM		
	- Lamp-holders, plugs and sockets :				
8536.61	- - Lamp-holders :				
	- - - Of a kind used for compact lamps or halogen lamps :				
8536.61.11	- - - - For a current of less than 16 A		KGM		
8536.61.19	- - - - Other		KGM		
	- - - Other :				
8536.61.91	- - - - For a current of less than 16 A		KGM		
8536.61.99	- - - - Other		KGM		
8536.69	- - Other :				
8536.69.10	- - - Telephone plugs		KGM		
	- - - Audio/video sockets and cathode-ray tube sockets for television or radio receivers :				
8536.69.23	- - - - For a current not exceeding 1.5 A		KGM		
8536.69.24	- - - - For a current exceeding 1.5 A but less than 16 A		KGM		
8536.69.29	- - - - Other		KGM		
	- - - Sockets and plugs for co-axial cables and printed circuits :				
8536.69.32	- - - - For a current of less than 16 A		KGM		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
8536.69.39	- - - Other		KGM		
	- - - Other :				
8536.69.92	- - - - For a current of less than 16 A		KGM		
8536.69.99	- - - Other		KGM		
8536.70	- Connectors for optical fibres, optical fibre bundles or cables :				
8536.70.10	- - Of ceramics		KGM		
8536.70.20	- - Of copper		KGM		
8536.70.90	- - Other		KGM		
8536.90	- Other apparatus :				
	- - Connection and contact elements for wires and cables; contact probes for wafer :				
8536.90.12	- - - For a current of less than 16 A		KGM		
8536.90.19	- - - Other		KGM		
	- - Junction boxes :				
8536.90.22	- - - For a current of less than 16 A		KGM		
8536.90.29	- - - Other		KGM		
	- - Cable connectors consisting of a jack plug, terminal with or without pin, connector, or adaptor for co-axial cable :				
8536.90.32	- - - For a current of less than 16 A		KGM		
8536.90.39	- - - Other		KGM		
8536.90.40	- - Battery clamps, of a kind used for motor vehicles of heading 87.02, 87.03, 87.04 or 87.11	KGM			
	- - Other :				
	- - - For a current of less than 16 A :				
8536.90.93	- - - - Telephone patch panels		KGM		
8536.90.94	- - - - Other		KGM		
8536.90.99	- - - Other		KGM		

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	- For a voltage not exceeding 1,000 V :	
	- - Switchboards and control panels :	
8537.10.11	- - - Control panels of a kind suitable for use in distributed control systems	KGM
8537.10.12	- - - Control panels fitted with a programmable processor	KGM
8537.10.13	- - - Other control panels of a kind suitable for goods of heading 84.15, 84.18, 84.50, 85.08, 85.09 or 85.16	KGM
8537.10.19	- - - Other	KGM
8537.10.20	- - Distribution boards (including back panels and back planes) for use solely or principally with goods of heading 84.71, 85.17 or 85.25	KGM
8537.10.30	- - Programmable logic controllers for automated machines for transport, handling and storage of dies for semiconductor devices	KGM
8537.10.40	- - Motor controllers with output rating of 24 V to 120 V DC and with ampere rating of 300 A to 500 A	KGM

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
	- - Other :				
8537.10.91	- - - Of a kind used in radio equipment or in electric fans		KGM		
8537.10.92	- - - Of a kind suitable for use in distributed control systems		KGM		
8537.10.99	- - - Other		KGM		
8537.20	- For a voltage exceeding 1,000 V :				
	- - Switchboards :				
8537.20.11	- - - Incorporating electrical instruments for breaking, connecting or protecting electrical circuits for a voltage of 66 kV or more	KGM			
8537.20.19	- - - Other		KGM		
	- - Control panels :				
8537.20.21	- - - Incorporating electrical instruments for breaking, connecting or protecting electrical circuits for a voltage of 66 kV or more	KGM			
8537.20.29	- - - Other		KGM		
8537.20.90	- - Other		KGM		
<b>85.38</b>	<b>Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37.</b>				
8538.10	- Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus :				
	- - For a voltage not exceeding 1,000 V :				
8538.10.11	- - - Parts of programmable logic controllers for automated machines for transport, handling and storage of dies for semiconductor devices	KGM			
8538.10.12	- - - Of a kind used in radio equipment		KGM		
8538.10.19	- - - Other		KGM		
	- - For a voltage exceeding 1,000 V :				
8538.10.21	- - - Parts of programmable logic controllers for automated machines for transport, handling and storage of dies for semiconductor devices	KGM			
8538.10.22	- - - Of a kind used in radio equipment		KGM		
8538.10.29	- - - Other		KGM		
8538.90	- Other :				
	- - For a voltage not exceeding 1,000 V :				
8538.90.11	- - - Parts of goods of subheading 8536.69.10, 8536.90.12 or 8536.90.19	KGM			
8538.90.12	- - - Parts of goods of subheading 8536.50.51, 8536.50.59, 8536.69.32 or 8536.69.39	KGM			
8538.90.13	- - - Parts of goods of subheading 8537.10.20	KGM			
8538.90.19	- - - Other		KGM		
8538.90.20	- - For a voltage exceeding 1,000 V		KGM		
<b>85.39</b>	<b>Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps; light-emitting diode (LED) light sources.</b>				
8539.10	- Sealed beam lamp units :				
8539.10.10	- - For motor vehicles of Chapter 87		NMB		
8539.10.90	- - Other		NMB		
	- Other filament lamps, excluding ultra-violet or infra-red lamps :				
8539.21	- - Tungsten halogen :				

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY	
(1)	(2)	(3)	(4)	FULL (5)	PREF (6)	(7)
8539.21.20	- - - Of a kind used in medical equipment		NMB			
8539.21.30	- - - Of a kind used for motor vehicles		NMB			
8539.21.40	- - - Other reflector lamp bulbs		NMB			
8539.21.90	- - - Other		NMB			
8539.22	- - Other, of a power not exceeding 200 W and for a voltage exceeding 100 V :					
8539.22.20	- - - Of a kind used in medical equipment		NMB			
	- - - Other reflector lamp bulbs :					
8539.22.31	- - - - Of a kind used in decorative illumination, of a power not exceeding 60 W		NMB			
8539.22.32	- - - - Of a kind used in decorative illumination, of a power exceeding 60 W		NMB			
8539.22.33	- - - - Other, for domestic lighting		NMB			
8539.22.39	- - - - Other		NMB			
	- - - Other :					
8539.22.91	- - - - Of a kind used in decorative illumination, of a power not exceeding 60 W		NMB			
8539.22.93	- - - - Other, for domestic lighting		NMB			
8539.22.99	- - - - Other		NMB			
8539.29	- - Other :					
8539.29.10	- - - Of a kind used in medical equipment		NMB			
8539.29.20	- - - Of a kind used for motor vehicles		NMB			
8539.29.30	- - - Other reflector lamp bulbs		NMB			
	- - - Flashlight bulbs; miniature indicator bulbs, rated up to 2.25 V :					
8539.29.41	- - - - Of a kind suitable for medical equipment		NMB			
8539.29.49	- - - - Other		NMB			
8539.29.50	- - - Other, having a capacity exceeding 200 W but not exceeding 300 W and a voltage exceeding 100 V		NMB			
8539.29.60	- - - Other, having a capacity not exceeding 200 W and a voltage not exceeding 100 V	NMB				
8539.29.90	- - - Other		NMB			
	- Discharge lamps, other than ultra-violet lamps :					
8539.31	- - Fluorescent, hot cathode :					
8539.31.10	- - - Tubes for compact fluorescent lamps		NMB			
8539.31.20	- - - Other, straight tubes for other fluorescent lamps		NMB			
8539.31.30	- - - Compact fluorescent lamps with built-in ballast		NMB			
8539.31.90	- - - Other		NMB			
8539.32.00	- - Mercury or sodium vapour lamps; metal halide lamps		NMB			
8539.39	- - Other :					
8539.39.10	- - - Tubes for compact fluorescent lamps		NMB			
8539.39.20	- - - Cold cathode fluorescent lamps (CCFLs) for backlighting of flat panel displays		NMB			
8539.39.40	- - - Other fluorescent cold cathode types		NMB			
8539.39.90	- - - Other		NMB			
	- Ultra-violet or infra-red lamps; arc-lamps :					
8539.41.00	- - Arc-lamps		NMB			
8539.49.00	- - Other		NMB			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				(4)	(5)	
		- Light-emitting diode (LED) light sources :				
	8539.51.00	-- Light-emitting diode (LED) modules	NMB			
	8539.52	-- Light-emitting diode (LED) lamps :				
	8539.52.10	--- Equipped with screw bases	NMB			
	8539.52.90	--- Other	NMB			
	8539.90	- Parts :				
	8539.90.10	-- Aluminium end caps for fluorescent lamps; aluminium screw caps for incandescent lamps	KGM			
	8539.90.20	-- Other, suitable for lamps of motor vehicles	KGM			
	8539.90.30	-- Other, of subheading 8539.51.00	KGM			
	8539.90.90	-- Other	KGM			
<b>85.40</b>	<b>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).</b>					
		- Cathode-ray television picture tubes, including video monitor cathode-ray tubes :				
	8540.11.00	-- Colour	NMB			
	8540.12.00	-- Monochrome	NMB			
	8540.20.00	- Television camera tubes; image converters and intensifiers; other photo-cathode tubes	NMB			
	8540.40	- Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm :				
	8540.40.10	-- Data/graphic display tubes, colour, of a kind used for articles of heading 85.25	NMB			
	8540.40.90	-- Other	NMB			
	8540.60.00	- Other cathode-ray tubes	NMB			
		- Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes :				
	8540.71.00	-- Magnetrons	NMB			
	8540.79.00	-- Other	NMB			
		- Other valves and tubes :				
	8540.81.00	-- Receiver or amplifier valves and tubes	NMB			
	8540.89.00	-- Other	NMB			
		- Parts :				
	8540.91.00	-- Of cathode-ray tubes	KGM			
	8540.99.00	-- Other	KGM			
<b>85.41</b>	<b>Semiconductor devices (for example, diodes, transistors, semiconductor-based transducers); photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED), whether or not assembled with other light-emitting diodes (LED); mounted piezo-electric crystals.</b>					
	8541.10.00	- Diodes, other than photosensitive or light-emitting diodes (LED)	NMB			
		- Transistors, other than photosensitive transistors :				
	8541.21.00	-- With a dissipation rate of less than 1 W	NMB			
	8541.29.00	-- Other	NMB			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
8541.30.00	- Thyristors, diacs and triacs, other than photosensitive devices		NMB		
	- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED) :				
8541.41.00	-- Light-emitting diodes (LED)		NMB		
8541.42.00	-- Photovoltaic cells not assembled in modules or made up into panels		NMB		
8541.43.00	-- Photovoltaic cells assembled in modules or made up into panels		NMB		
8541.49.00	-- Other		NMB		
	- Other semiconductor devices :				
8541.51.00	-- Semiconductor-based transducers		NMB		
8541.59.00	-- Other		NMB		
8541.60.00	- Mounted piezo-electric crystals		NMB		
8541.90.00	- Parts		KGM		

#### 85.42

##### **Electronic integrated circuits.**

- Electronic integrated circuits :

8542.31.00	- - Processors and controllers, whether or not combined with memories, converters, MIL logic circuits, amplifiers, clock and timing circuits, or other circuits	NMB
8542.32.00	- - Memories	MIL
8542.33.00	- - Amplifiers	MIL
8542.39.00	- - Other	MIL
8542.90.00	- Parts	KGM

#### 85.43

##### **Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.**

8543.10.00	- Particle accelerators	NMB
8543.20.00	- Signal generators	NMB
8543.30	- Machines and apparatus for electroplating, electrolysis or electrophoresis :	
8543.30.20	- - Wet processing equipment for the application by immersion of chemical or electrochemical solutions, whether or not for the purpose of removing material on printed circuit board/printed wiring board substrates	NMB
	- - Other :	
8543.30.91	- - - Electroplating and electrolysis machines of a kind use solely or principally for the manufacture of printed circuits	NMB
8543.30.99	- - - Other	NMB
8543.40.00	- Electronic cigarettes and similar personal electric vaporising devices	NMB
8543.70	- Other machines and apparatus :	
8543.70.10	- - Electric fence energisers	NMB
	- - Remote control apparatus, other than radio remote control apparatus :	
8543.70.21	- - - Cordless infra-red remote control devices for video game consoles, other than game controllers of heading 95.04	NMB
8543.70.29	- - - Other	NMB
8543.70.30	- - Electrical machines and apparatus with translation or dictionary functions	NMB

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
8543.70.40	- - Equipment for the removal of dust particles or the elimination of electrostatic charge	NMB				
	during the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies; machines for curing material by ultra-violet light for the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies					
8543.70.50	- - - Microwave amplifiers; digital flight-data recorders; portable battery operated electronic reader for recording and reproducing text, still image or audio file	NMB				
8543.70.60	- - - Digital signal processing apparatus capable of connecting to a wired or wireless network for the mixing of sound; articles specifically designed for connection to telegraphic or telephonic apparatus or instruments or to telegraphic or telephonic networks	NMB				
8543.70.90	- - Other	NMB				
8543.90	- Parts :					
8543.90.10	- - Of goods of subheading 8543.10 or 8543.20	KGM				
8543.90.20	- - Of goods of subheading 8543.30.20	KGM				
8543.90.30	- - Of goods of subheading 8543.70.30	KGM				
8543.90.40	- - Of goods of subheading 8543.70.40	KGM				
8543.90.90	- - Other	KGM				

**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	- - Of copper :	
8544.11.20	- - - With an outer coating or covering of paper, textiles or poly(vinyl chloride)	TNE
8544.11.30	- - - With an outer coating of lacquer	TNE
8544.11.40	- - - With an outer coating of enamel	TNE
8544.11.90	- - - Other	TNE
8544.19.00	- - Other	TNE

8544.20 - Co-axial cable and other co-axial electric conductors :

- - Insulated cables fitted with connectors, for a voltage not exceeding 66 kV :

8544.20.11	- - - Insulated with rubber or plastics	TNE
8544.20.19	- - - Other	TNE

- - Insulated cables not fitted with connectors, for a voltage not exceeding 66 kV :

8544.20.21	- - - Insulated with rubber or plastics	TNE
8544.20.29	- - - Other	TNE

- - Insulated cables fitted with connectors, for a voltage exceeding 66 kV :

8544.20.31	- - - Insulated with rubber or plastics	TNE
8544.20.39	- - - Other	TNE

- - Insulated cables not fitted with connectors, for a voltage exceeding 66 kV :

8544.20.41	- - - Insulated with rubber or plastics	TNE
8544.20.49	- - - Other	TNE

8544.30 - Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships :

- - Wiring harnesses for motor vehicles :

- - Insulated with rubber or plastics :

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
8544.30.12	- - - Of a kind used for vehicles of heading 87.02, 87.03, 87.04 or 87.11	TNE			
8544.30.13	- - - Other	TNE			
	- - - Other :				
8544.30.14	- - - Of a kind used for vehicles of heading 87.02, 87.03, 87.04 or 87.11	TNE			
8544.30.19	- - - Other	TNE			
	- - Other :				
8544.30.91	- - - Insulated with rubber or plastics	TNE			
8544.30.99	- - - Other	TNE			
	- Other electric conductors, for a voltage not exceeding 1,000 V :				
8544.42	- - Fitted with connectors :				
	- - Of a kind used for telecommunications, for a voltage not exceeding 80 V :				
8544.42.11	- - - Submarine telephone cables; submarine telegraph cables; submarine radio relay cables	TNE			
8544.42.13	- - - Other, insulated with rubber, plastics or paper	TNE			
8544.42.19	- - - Other	TNE			
	- - Of a kind used for telecommunications, for a voltage exceeding 80 V but not exceeding 1,000 V :				
8544.42.21	- - - Submarine telephone cables; submarine telegraph cables; submarine radio relay cables	TNE			
8544.42.23	- - - Other, insulated with rubber, plastics or paper	TNE			
8544.42.29	- - - Other	TNE			
	- - Battery cables :				
	- - - Insulated with rubber or plastics :				
8544.42.32	- - - - For vehicles of heading 87.02, 87.03, 87.04 or 87.11	TNE			
8544.42.33	- - - - Other	TNE			
	- - - Other :				
8544.42.34	- - - - For vehicles of heading 87.02, 87.03, 87.04 or 87.11	TNE			
8544.42.39	- - - - Other	TNE			
	- - - Other :				
8544.42.91	- - - - Flat data cables having two lines or more, insulated with rubber, plastics or paper	TNE			
8544.42.92	- - - - Flat data cables having two lines or more, other	TNE			
8544.42.94	- - - - Electric cables insulated with plastics, of which each core having diameter not exceeding 5 mm	TNE			
8544.42.95	- - - - Electric cables insulated with plastics, of which each core having diameter exceeding 5 mm but not exceeding 19.5 mm	TNE			
8544.42.96	- - - - Other electric cables insulated with plastics	TNE			
8544.42.97	- - - - Electric cables insulated with rubber or paper	TNE			
8544.42.99	- - - - Other	TNE			
8544.49	- - Other :				
	- - Of a kind used for telecommunications, for a voltage not exceeding 80 V :				
8544.49.11	- - - - Submarine telephone cables; submarine telegraph cables; submarine radio relay cables	TNE			
8544.49.13	- - - - Other, insulated with rubber, plastics or paper	TNE			
8544.49.19	- - - - Other	TNE			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
- - - Of a kind not used for telecommunications, for a voltage not exceeding 80 V :					
8544.49.21	- - - - Shielded wire of a kind used in the manufacture of automotive wiring harnesses	TNE			
- - - Other :					
8544.49.22	- - - - Electric cables insulated with plastics, of which each core having diameter not exceeding 19.5 mm	TNE			
8544.49.23	- - - - Other electric cables insulated with plastics	TNE			
8544.49.24	- - - - Other, insulated with rubber, plastics or paper	TNE			
8544.49.29	- - - - Other	TNE			
- - - Of a kind used for telecommunications, for a voltage exceeding 80 V but not exceeding 1,000 V :					
8544.49.31	- - - - Submarine telephone cables; submarine telegraph cables; submarine radio relay cables	TNE			
8544.49.32	- - - - Other, insulated with plastics	TNE			
8544.49.33	- - - - Other, insulated with rubber or paper	TNE			
8544.49.39	- - - - Other	TNE			
- - - Of a kind not used for telecommunications, for a voltage exceeding 80 V but not exceeding 1,000 V :					
8544.49.41	- - - - Cables insulated with plastics	TNE			
8544.49.42	- - - - Other, insulated with rubber, plastics or paper	TNE			
8544.49.49	- - - - Other	TNE			
8544.60	- Other electric conductors, for a voltage exceeding 1,000 V :				
- - For a voltage exceeding 1 kV but not exceeding 36 kV :					
8544.60.11	- - - Cables insulated with plastics, of which each core having diameter of less than 22.7 mm	TNE			
8544.60.12	- - - Other, insulated with rubber, plastics or paper	TNE			
8544.60.19	- - - Other	TNE			
- - For a voltage exceeding 36 kV but not exceeding 66 kV :					
8544.60.21	- - - Cables insulated with plastics, of which each core having diameter of less than 22.7 mm	TNE			
8544.60.22	- - - Other, insulated with rubber, plastics or paper	TNE			
8544.60.29	- - - Other	TNE			
- - For a voltage exceeding 66 kV :					
8544.60.31	- - - Insulated with rubber, plastics or paper	TNE			
8544.60.39	- - - Other	TNE			
8544.70	- Optical fibre cables :				
8544.70.10	- - Submarine telephone cables; submarine telegraph cables; submarine radio relay cables	TNE			
8544.70.90	- - Other	TNE			
<b>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.</b>					
- Electrodes :					
8545.11.00	- - Of a kind used for furnaces	KGM			
8545.19.00	- - Other	KGM			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
	8545.20.00	- Brushes	KGM		
	8545.90.00	- Other	KGM		
<b>85.46</b>	<b>Electrical insulators of any material.</b>				
	8546.10.00	- Of glass	KGM		
	8546.20	- Of ceramics :			
	8546.20.10	-- Transformer bushings and circuit breaker insulators	KGM		
	8546.20.90	-- Other	KGM		
	8546.90.00	- Other	KGM		
<b>85.47</b>	<b>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.</b>				
	8547.10.00	- Insulating fittings of ceramics	KGM		
	8547.20.00	- Insulating fittings of plastics	KGM		
	8547.90	- Other :			
	8547.90.10	-- Electrical conduit tubing and joints therefor, of base metal lined with insulating material	KGM		
	8547.90.90	-- Other	KGM		
<b>85.48</b>	8548.00.00	<b>Electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.</b>	KGM		
<b>85.49</b>	<b>Electrical and electronic waste and scrap.</b>				
	- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators :				
	8549.11	-- Waste and scrap of lead-acid accumulators; spent lead-acid accumulators :			
	---- Lead-acid scrap storage batteries, drained or undrained :				
	8549.11.11	----- Of a kind used in aircraft	KGM		
	8549.11.12	----- Other, of subheading 8507.10.92, 8507.10.95, 8507.20.94 or 8507.20.95	KGM		
	8549.11.19	----- Other	KGM		
	8549.11.20	---- Waste and scrap containing mainly iron	KGM		
	8549.11.30	---- Waste and scrap containing mainly copper	KGM		
	----- Other :				
	8549.11.91	----- Of a kind used in aircraft	KGM		
	8549.11.92	----- Other, of subheading 8507.10.92, 8507.10.95, 8507.20.94 or 8507.20.95	KGM		
	8549.11.99	----- Other	KGM		
	8549.12	-- Other, containing lead, cadmium or mercury :			
	8549.12.10	--- Of primary cells and primary batteries	KGM		
	8549.12.20	--- Of electric accumulators of a kind used in aircraft	KGM		
	8549.12.90	--- Other	KGM		
	8549.13	- Sorted by chemical type and not containing lead, cadmium or mercury :			

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
			(4)	FULL (5)	PREF (6)	(7)
8549.13.10	- - - Of primary cells and primary batteries		KGM			
8549.13.20	- - - Of electric accumulators of a kind used in aircraft		KGM			
8549.13.90	- - - Other		KGM			
8549.14	- - Unsorted and not containing lead, cadmium or mercury :					
8549.14.10	- - - Of primary cells and primary batteries		KGM			
8549.14.20	- - - Of electric accumulators of a kind used in aircraft		KGM			
8549.14.90	- - - Other		KGM			
8549.19	- - Other :					
8549.19.10	- - - Of primary cells and primary batteries		KGM			
8549.19.20	- - - Of electric accumulators of a kind used in aircraft		KGM			
8549.19.90	- - - Other		KGM			
	- Of a kind used principally for the recovery of precious metal :					
8549.21.00	- - Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode-ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs) :		KGM			
8549.29.00	- - Other		KGM			
	- Other electrical and electronic assemblies and printed circuit boards :					
8549.31.00	- - Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode-ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs) :		KGM			
8549.39.00	- - Other		KGM			
	- Other :					
8549.91	- - Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode-ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs) :					
8549.91.10	- - - Glass from cathode-ray tubes or other activated glass		KGM			
8549.91.90	- - - Other		KGM			
8549.99.00	- - Other		KGM			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)

## 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) Luminaires and lighting fittings and parts thereof 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;

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
(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.					
<p>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.</p> <p>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.</p>					

## Chapter 86

### **Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds**

#### **Notes.**

1. This Chapter does not cover :
  - (a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading 44.06 or 68.10);
  - (b) Railway or tramway track construction material of iron or steel of heading 73.02; or
  - (c) Electrical signalling, safety or traffic control equipment of heading 85.30.
2. Heading 86.07 applies, *inter alia*, to:
  - (a) Axles, wheels, wheel sets (running gear), metal tyres, hoops and hubs and other parts of wheels;
  - (b) Frames, underframes, bogies and bissel-bogies;
  - (c) Axle boxes; brake gear;
  - (d) Buffers for rolling-stock; hooks and other coupling gear and corridor connections;
  - (e) Coachwork.
3. Subject to the provisions of Note 1 above, heading 86.08 applies, *inter alia*, to:
  - (a) Assembled track, turntables, platform buffers, loading gauges;
  - (b) Semaphores, mechanical signal discs, level crossing control gear, signal and point controls, and other mechanical (including electro-mechanical) signalling, safety or traffic control equipment, whether or not fitted for electric lighting, for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields.

#### **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 | NMB |
| 8601.20.00 | - Powered by electric accumulators               | NMB |

#### **86.02 Other rail locomotives; locomotive tenders.**

- |            |                               |     |
|------------|-------------------------------|-----|
| 8602.10.00 | - Diesel-electric locomotives | NMB |
| 8602.90.00 | - Other                       | NMB |

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>86.03</b>	<b>Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04.</b>				
8603.10.00	- Powered from an external source of electricity		NMB		
8603.90.00	- Other		NMB		
<b>86.04</b>	<b>8604.00.00</b>	<b>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).</b>	NMB		
<b>86.05</b>	<b>8605.00.00</b>	<b>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).</b>	NMB		
<b>86.06</b>		<b>Railway or tramway goods vans and wagons, not self-propelled.</b>			
8606.10.00	- Tank wagons and the like		NMB		
8606.30.00	- Self-discharging vans and wagons, other than those of subheading 8606.10		NMB		
	- Other :				
8606.91.00	-- Covered and closed		NMB		
8606.92.00	-- Open, with non-removable sides of a height exceeding 60 cm		NMB		
8606.99.00	-- Other		NMB		
<b>86.07</b>		<b>Parts of railway or tramway locomotives or rolling-stock.</b>			
	- Bogies, bissel-bogies, axles and wheels, and parts thereof :				
8607.11.00	-- Driving bogies and bissel-bogies		KGM		
8607.12.00	-- Other bogies and bissel-bogies		KGM		
8607.19.00	-- Other, including parts		KGM		
	- Brakes and parts thereof :				
8607.21.00	-- Air brakes and parts thereof		KGM		
8607.29.00	-- Other		KGM		
8607.30.00	- Hooks and other coupling devices, buffers, and parts thereof		KGM		
	- Other :				
8607.91.00	-- Of locomotives		KGM		
8607.99.00	-- Other		KGM		
<b>86.08</b>		<b>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.</b>			
8608.00.20	- Electro-mechanical equipment		KGM		
8608.00.90	- Other		KGM		
<b>86.09</b>		<b>Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.</b>			
8609.00.10	- Of base metal		NMB		
8609.00.90	- Other		NMB		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)

## 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.

#### **Subheading Note.**

1. Subheading 8708.22 covers :
  - (a) front windscreens (windshields), rear windows and other windows, framed; and
  - (b) front windscreens (windshields), rear windows and other windows, whether or not framed, incorporating heating devices or other electrical or electronic devices,

when suitable for use solely or principally with the motor vehicles of headings 87.01 to 87.05.

## **87.01**

### **Tractors (other than tractors of heading 87.09).**

8701.10	- Single axle tractors :	
	- - Of a power not exceeding 22.5 kW, whether or not electrically operated :	
8701.10.11	- - - For agricultural use	NMB
8701.10.19	- - - Other	NMB
	- - Other :	
8701.10.91	- - - For agricultural use	NMB
8701.10.99	- - - Other	NMB
	- Road tractors for semi-trailers :	
8701.21	- - With only compression-ignition internal combustion piston engine (diesel or semi-diesel) :	
8701.21.10	- - - Completely Knocked Down	NMB
8701.21.90	- - - Other	NMB
8701.22	- - With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion :	
8701.22.10	- - - Completely Knocked Down	NMB
8701.22.90	- - - Other	NMB

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
8701.23	- - With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion :				
8701.23.10	- - - Completely Knocked Down		NMB		
8701.23.90	- - - Other		NMB		
8701.24	- - With only electric motor for propulsion :				
8701.24.10	- - - Completely Knocked Down		NMB		
8701.24.90	- - - Other		NMB		
8701.29	- - Other :				
8701.29.10	- - - Completely Knocked Down		NMB		
8701.29.90	- - - Other		NMB		
8701.30.00	- Track-laying tractors		NMB		
	- Other, of an engine power :				
8701.91	- - Not exceeding 18 kW :				
8701.91.10	- - - Agricultural tractors		NMB		
8701.91.90	- - - Other		NMB		
8701.92	- - Exceeding 18 kW but not exceeding 37 kW :				
8701.92.10	- - - Agricultural tractors		NMB		
8701.92.90	- - - Other		NMB		
8701.93	- - Exceeding 37 kW but not exceeding 75 kW :				
8701.93.10	- - - Agricultural tractors		NMB		
8701.93.90	- - - Other		NMB		
8701.94	- - Exceeding 75 kW but not exceeding 130 kW :				
8701.94.10	- - - Agricultural tractors		NMB		
8701.94.90	- - - Other		NMB		
8701.95	- - Exceeding 130 kW :				
8701.95.10	- - - Agricultural tractors		NMB		
8701.95.90	- - - Other		NMB		

## 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) :			
	- - Completely Knocked Down :			
8702.10.10	- - - Motor cars (including stretch limousines but not including coaches, buses, NMB minibuses or vans)			20%
	- - - Motor coaches, buses or minibuses :			
8702.10.41	- - - - Of a g.v.w. of at least 6 t but not exceeding 18 t		NMB	
8702.10.42	- - - - Of a g.v.w. exceeding 24 t		NMB	
8702.10.49	- - - - Other		NMB	
8702.10.50	- - - Other		NMB	
	- - Other :			
8702.10.60	- - - Motor cars (including stretch limousines but not including coaches, buses, NMB minibuses or vans)			20%

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
- - - Other, for the transport of 30 persons or more and specially designed for use in airports :					
8702.10.71	- - - Of a g.v.w. of at least 6 t but not exceeding 18 t		NMB		
8702.10.72	- - - Of a g.v.w. exceeding 24 t		NMB		
8702.10.79	- - - Other		NMB		
- - - Other motor coaches, buses or minibuses :					
8702.10.81	- - - Of a g.v.w. of at least 6 t but not exceeding 18 t		NMB		
8702.10.82	- - - Of a g.v.w. exceeding 24 t		NMB		
8702.10.89	- - - Other		NMB		
- - - Other :					
8702.10.91	- - - Of a g.v.w. exceeding 24 t		NMB		
8702.10.99	- - - Other		NMB		
8702.20	- With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion :				
- - Completely Knocked Down :					
8702.20.10	- - - Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)		NMB		20%
- - - Other, for the transport of 30 persons or more :					
8702.20.22	- - - Of a g.v.w. of at least 6 t but not exceeding 18 t		NMB		
8702.20.23	- - - Of a g.v.w. exceeding 24 t		NMB		
8702.20.29	- - - Other		NMB		
- - - Other motor coaches, buses or minibuses :					
8702.20.31	- - - Of a g.v.w. of at least 6 t but not exceeding 18 t		NMB		
8702.20.32	- - - Of a g.v.w. exceeding 24 t		NMB		
8702.20.39	- - - Other		NMB		
- - - Other :					
8702.20.41	- - - Of a g.v.w. exceeding 24 t		NMB		
8702.20.49	- - - Other		NMB		
- - Other :					
8702.20.50	- - - Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)		NMB		20%
- - - Other, for the transport of 30 persons or more and specially designed for use in airports :					
8702.20.61	- - - Of a g.v.w. of at least 6 t but not exceeding 18 t		NMB		
8702.20.62	- - - Of a g.v.w. exceeding 24 t		NMB		
8702.20.69	- - - Other		NMB		
- - - Other motor coaches, buses or minibuses :					
8702.20.71	- - - Of a g.v.w. of at least 6 t but not exceeding 18 t		NMB		
8702.20.72	- - - Of a g.v.w. exceeding 24 t		NMB		
8702.20.79	- - - Other		NMB		
- - - Other :					
8702.20.91	- - - Of a g.v.w. exceeding 24 t		NMB		
8702.20.99	- - - Other		NMB		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
8702.30	- With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion :				
	- - Completely Knocked Down :				
8702.30.10	- - - Motor cars (including stretch limousines but not including coaches, buses, NMB minibuses or vans)				20%
	- - - Other, for the transport of 30 persons or more :				
8702.30.21	- - - - Of a g.v.w. exceeding 24 t		NMB		
8702.30.29	- - - - Other		NMB		
	- - - Other motor coaches, buses or minibuses :				
8702.30.31	- - - - Of a g.v.w. exceeding 24 t		NMB		
8702.30.39	- - - - Other		NMB		
	- - - Other :				
8702.30.41	- - - - Of a g.v.w. exceeding 24 t		NMB		
8702.30.49	- - - - Other		NMB		
	- - Other :				
8702.30.50	- - - Motor cars (including stretch limousines but not including coaches, buses, NMB minibuses or vans)				20%
	- - - Other, for the transport of 30 persons or more and specially designed for use in airports :				
8702.30.61	- - - - Of a g.v.w. exceeding 24 t		NMB		
8702.30.69	- - - - Other		NMB		
	- - - Other motor coaches, buses or minibuses :				
8702.30.71	- - - - Of a g.v.w. exceeding 24 t		NMB		
8702.30.79	- - - - Other		NMB		
	- - - Other :				
8702.30.91	- - - - Of a g.v.w. exceeding 24 t		NMB		
8702.30.99	- - - - Other		NMB		
8702.40	- With only electric motor for propulsion :				
	- - Completely Knocked Down :				
8702.40.10	- - - Motor cars (including stretch limousines but not including coaches, buses, NMB minibuses or vans)				20%
	- - - Other, for the transport of 30 persons or more :				
8702.40.21	- - - - Of a g.v.w. exceeding 24 t		NMB		
8702.40.29	- - - - Other		NMB		
	- - - Other motor coaches, buses or minibuses :				
8702.40.31	- - - - Of a g.v.w. exceeding 24 t		NMB		
8702.40.39	- - - - Other		NMB		
	- - - Other :				
8702.40.41	- - - - Of a g.v.w. exceeding 24 t		NMB		
8702.40.49	- - - - Other		NMB		
	- - Other :				
8702.40.50	- - - Motor cars (including stretch limousines but not including coaches, buses, NMB minibuses or vans)				20%

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
	- - - Other, for the transport of 30 persons or more and specially designed for use in airports :					
8702.40.61	- - - Of a g.v.w. exceeding 24 t		NMB			
8702.40.69	- - - Other		NMB			
	- - - Other motor coaches, buses or minibuses :					
8702.40.71	- - - Of a g.v.w. exceeding 24 t		NMB			
8702.40.79	- - - Other		NMB			
	- - - Other :					
8702.40.91	- - - Of a g.v.w. exceeding 24 t		NMB			
8702.40.99	- - - Other		NMB			
8702.90	- Other :					
	- - Completely Knocked Down :					
8702.90.10	- - - Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)		NMB			20%
	- - - Motor coaches, buses or minibuses, for the transport of 30 persons or more :					
8702.90.21	- - - Of a g.v.w. exceeding 24 t		NMB			
8702.90.29	- - - Other		NMB			
	- - - Other motor coaches, buses or minibuses :					
8702.90.31	- - - Of a g.v.w. exceeding 24 t		NMB			
8702.90.32	- - - Other		NMB			
8702.90.33	- - - Other, of a g.v.w. exceeding 24 t		NMB			
8702.90.39	- - - Other		NMB			
	- - Other :					
8702.90.40	- - - Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)		NMB			20%
	- - - Motor coaches, buses or minibuses, for the transport of 30 persons or more and specially designed for use in airports :					
8702.90.51	- - - Of a g.v.w. exceeding 24 t		NMB			
8702.90.59	- - - Other		NMB			
	- - - Other motor coaches, buses or minibuses, for the transport of 30 persons or more :					
8702.90.61	- - - Of a g.v.w. exceeding 24 t		NMB			
8702.90.69	- - - Other		NMB			
	- - - Other motor coaches, buses or minibuses :					
8702.90.71	- - - Of a g.v.w. not exceeding 24 t		NMB			
8702.90.79	- - - Other		NMB			
8702.90.80	- - - Other, of a g.v.w. exceeding 24 t		NMB			
8702.90.90	- - - Other		NMB			

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY FULL (5)	CUSTOMS DUTY PREF (6)	EXCISE DUTY (7)
<b>87.03</b>	<b>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.</b>					
8703.10	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles :					
8703.10.10	-- Golf cars (including golf buggies) and similar vehicles		NMB			
8703.10.90	-- Other		NMB			
	- Other vehicles, with only spark-ignition internal combustion piston engine :					
8703.21	-- Of a cylinder capacity not exceeding 1,000 cc :					
	--- Completely Knocked Down :					
8703.21.11	---- Go-karts		NMB			
8703.21.12	---- All-Terrain Vehicles (ATV)		NMB			
8703.21.13	---- Ambulances		NMB		20%	
8703.21.14	---- Motor-homes		NMB		20%	
8703.21.15	---- Sedan		NMB		20%	
	---- Other motor cars (including station wagons and sports cars, but not including vans) :					
8703.21.21	----- Of four-wheel drive		NMB		20%	
8703.21.29	----- Other		NMB		20%	
	----- Other :					
8703.21.31	----- Three-wheeled vehicles		NMB		20%	
8703.21.39	----- Other		NMB		20%	
	----- Other :					
8703.21.41	----- Go-karts		NMB			
8703.21.42	----- All-Terrain Vehicles (ATV)		NMB			
8703.21.43	----- Ambulances		NMB		20%	
8703.21.44	----- Motor-homes		NMB		20%	
8703.21.45	----- Sedan		NMB		20%	
	----- Other motor cars (including station wagons and sports cars, but not including vans) :					
8703.21.51	----- Of four-wheel drive		NMB		20%	
8703.21.59	----- Other		NMB		20%	
	----- Other :					
8703.21.91	----- Three-wheeled vehicles		NMB		20%	
8703.21.99	----- Other		NMB		20%	
8703.22	-- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc :					
	--- Completely Knocked Down :					
8703.22.11	---- Go-karts		NMB			
8703.22.12	---- All-Terrain Vehicles (ATV)		NMB			
8703.22.13	---- Ambulances		NMB		20%	
8703.22.14	---- Hearses		NMB		20%	
8703.22.15	---- Prison vans		NMB		20%	
8703.22.16	---- Motor-homes		NMB		20%	

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY	
(1)	(2)	(3)	(4)	FULL (5)	PREF (6)	(7)
8703.22.17	----- Sedan		NMB			20%
	----- Other motor cars (including station wagons and sports cars, but not including vans) :					
8703.22.21	----- Of four-wheel drive		NMB			20%
8703.22.29	----- Other		NMB			20%
8703.22.30	----- Other		NMB			20%
	----- Other :					
8703.22.41	----- Go-karts		NMB			
8703.22.42	----- All-Terrain Vehicles (ATV)		NMB			
8703.22.43	----- Ambulances		NMB			20%
8703.22.44	----- Hearses		NMB			20%
8703.22.45	----- Prison vans		NMB			20%
8703.22.46	----- Motor-homes		NMB			20%
8703.22.47	----- Sedan		NMB			20%
	----- Other motor cars (including station wagons and sports cars, but not including vans) :					
8703.22.51	----- Of four-wheel drive		NMB			20%
8703.22.59	----- Other		NMB			20%
8703.22.90	----- Other		NMB			20%
8703.23	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc :					
	--- Completely Knocked Down :					
8703.23.11	---- Ambulances		NMB			20%
8703.23.12	---- Hearses		NMB			20%
8703.23.13	---- Prison vans		NMB			20%
8703.23.14	---- Motor-homes		NMB			20%
	---- Sedan :					
8703.23.21	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc		NMB			20%
8703.23.22	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc		NMB			20%
8703.23.23	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc		NMB			20%
8703.23.24	---- Of a cylinder capacity exceeding 2,500 cc		NMB			20%
	---- Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel drive :					
8703.23.31	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc		NMB			20%
8703.23.32	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc		NMB			20%
8703.23.33	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc		NMB			20%
8703.23.34	---- Of a cylinder capacity exceeding 2,500 cc		NMB			20%
	---- Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive :					
8703.23.35	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc		NMB			20%
8703.23.36	---- Of a cylinder capacity exceeding 2,000 cc		NMB			20%
	---- Other :					
8703.23.41	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc		NMB			20%
8703.23.42	---- Of a cylinder capacity exceeding 2,000 cc		NMB			20%

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
- - - Other :						
8703.23.51	- - - - Ambulances		NMB			20%
8703.23.52	- - - - Hearses		NMB			20%
8703.23.53	- - - - Prison vans		NMB			20%
8703.23.54	- - - - Motor-homes		NMB			20%
	- - - Sedan :					
8703.23.55	- - - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc		NMB			20%
8703.23.56	- - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc		NMB			20%
8703.23.57	- - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc		NMB			20%
8703.23.58	- - - - Of a cylinder capacity exceeding 2,500 cc		NMB			20%
	- - - Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel drive :					
8703.23.61	- - - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc		NMB			20%
8703.23.62	- - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc		NMB			20%
8703.23.63	- - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc		NMB			20%
8703.23.64	- - - - Of a cylinder capacity exceeding 2,500 cc		NMB			20%
	- - - Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive :					
8703.23.65	- - - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc		NMB			20%
8703.23.66	- - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc		NMB			20%
8703.23.67	- - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc		NMB			20%
8703.23.68	- - - - Of a cylinder capacity exceeding 2,500 cc		NMB			20%
	- - - Other :					
8703.23.71	- - - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc		NMB			20%
8703.23.72	- - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc		NMB			20%
8703.23.73	- - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc		NMB			20%
8703.23.74	- - - - Of a cylinder capacity exceeding 2,500 cc		NMB			20%
8703.24	- - Of a cylinder capacity exceeding 3,000 cc :					
	- - - Completely Knocked Down :					
8703.24.11	- - - - Ambulances		NMB			20%
8703.24.12	- - - - Hearses		NMB			20%
8703.24.13	- - - - Prison vans		NMB			20%
8703.24.14	- - - - Motor-homes		NMB			20%
8703.24.15	- - - - Sedan		NMB			20%
	- - - Other motor cars (including station wagons and sports cars, but not including vans) :					
8703.24.21	- - - - Of four-wheel drive		NMB			20%
8703.24.29	- - - - Other		NMB			20%
8703.24.30	- - - - Other		NMB			20%
	- - - Other :					
8703.24.41	- - - - Ambulances		NMB			20%
8703.24.42	- - - - Hearses		NMB			20%

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY	
(1)	(2)	(3)	(4)	FULL (5)	PREF (6)	(7)
8703.24.43	----- Prison vans		NMB			20%
8703.24.44	----- Motor-homes		NMB			20%
	----- Sedan :					
8703.24.45	----- Of four-wheel drive		NMB			20%
8703.24.49	----- Other		NMB			20%
	----- Other motor cars (including station wagons and sports cars, but not including vans) :					
8703.24.51	----- Of four-wheel drive		NMB			20%
8703.24.59	----- Other		NMB			20%
	----- Other :					
8703.24.61	----- Of four-wheel drive		NMB			20%
8703.24.69	----- Other		NMB			20%
	- 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 :					
	--- Completely Knocked Down :					
8703.31.11	----- Go-karts		NMB			
8703.31.12	----- All-Terrain Vehicles (ATV)		NMB			
8703.31.13	----- Ambulances		NMB			20%
8703.31.14	----- Hearses		NMB			20%
8703.31.15	----- Prison vans		NMB			20%
8703.31.16	----- Motor-homes		NMB			20%
8703.31.17	----- Sedan		NMB			20%
	----- Other motor cars (including station wagons and sports cars, but not including vans) :					
8703.31.21	----- Of four-wheel drive		NMB			20%
8703.31.29	----- Other		NMB			20%
	----- Other :					
8703.31.31	----- Three-wheeled vehicles		NMB			20%
8703.31.39	----- Other		NMB			20%
	--- Other :					
8703.31.41	----- Go-karts		NMB			
8703.31.42	----- All-Terrain Vehicles (ATV)		NMB			
8703.31.43	----- Ambulances		NMB			20%
8703.31.44	----- Hearses		NMB			20%
8703.31.45	----- Prison vans		NMB			20%
8703.31.46	----- Motor-homes		NMB			20%
8703.31.47	----- Sedan		NMB			20%
	----- Other motor cars (including station wagons and sports cars, but not including vans) :					
8703.31.51	----- Of four-wheel drive		NMB			20%
8703.31.59	----- Other		NMB			20%
	----- Other :					

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY	
(1)	(2)	(3)	(4)	FULL (5)	PREF (6)	(7)
8703.31.91	----- Three-wheeled vehicles		NMB			20%
8703.31.99	----- Other		NMB			20%
8703.32	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc :					
	---- Completely Knocked Down :					
8703.32.11	---- Ambulances		NMB			20%
8703.32.12	---- Hearses		NMB			20%
8703.32.13	---- Prison vans		NMB			20%
8703.32.14	---- Motor-homes		NMB			20%
	----- Sedan :					
8703.32.21	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc		NMB			20%
8703.32.22	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc		NMB			20%
8703.32.23	----- Of a cylinder capacity exceeding 2,000 cc		NMB			20%
	----- Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel drive :					
8703.32.31	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc		NMB			20%
8703.32.32	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc		NMB			20%
8703.32.33	----- Of a cylinder capacity exceeding 2,000 cc		NMB			20%
	----- Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive :					
8703.32.34	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc		NMB			20%
8703.32.35	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc		NMB			20%
8703.32.36	----- Of a cylinder capacity exceeding 2,000 cc		NMB			20%
	----- Other :					
8703.32.41	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc		NMB			20%
8703.32.42	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc		NMB			20%
8703.32.43	----- Of a cylinder capacity exceeding 2,000 cc		NMB			20%
	----- Other :					
8703.32.51	---- Ambulances		NMB			20%
8703.32.52	---- Hearses		NMB			20%
8703.32.53	---- Prison vans		NMB			20%
8703.32.54	---- Motor-homes		NMB			20%
	----- Sedan :					
8703.32.61	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc		NMB			20%
8703.32.62	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc		NMB			20%
8703.32.63	----- Of a cylinder capacity exceeding 2,000 cc		NMB			20%
	----- Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel drive :					
8703.32.71	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc		NMB			20%
8703.32.72	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc		NMB			20%
8703.32.73	----- Of a cylinder capacity exceeding 2,000 cc		NMB			20%
	----- Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive :					
8703.32.74	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc		NMB			20%

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
8703.32.75	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc		NMB			20%
8703.32.76	----- Of a cylinder capacity exceeding 2,000 cc		NMB			20%
	----- Other :					
8703.32.81	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc		NMB			20%
8703.32.82	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc		NMB			20%
8703.32.83	----- Of a cylinder capacity exceeding 2,000 cc		NMB			20%
8703.33	-- Of a cylinder capacity exceeding 2,500 cc :					
	--- Completely Knocked Down :					
8703.33.11	---- Ambulances		NMB			20%
8703.33.12	---- Hearses		NMB			20%
8703.33.13	---- Prison vans		NMB			20%
8703.33.14	---- Motor-homes		NMB			20%
	---- Sedan :					
8703.33.21	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc		NMB			20%
8703.33.22	---- Of a cylinder capacity exceeding 3,000 cc		NMB			20%
	---- Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel drive :					
8703.33.31	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc		NMB			20%
8703.33.32	---- Of a cylinder capacity exceeding 3,000 cc		NMB			20%
	---- Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive :					
8703.33.33	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc		NMB			20%
8703.33.34	---- Of a cylinder capacity exceeding 3,000 cc		NMB			20%
8703.33.40	---- Other		NMB			20%
	---- Other :					
8703.33.51	---- Ambulances		NMB			20%
8703.33.52	---- Hearses		NMB			20%
8703.33.53	---- Prison vans		NMB			20%
8703.33.54	---- Motor-homes		NMB			20%
	---- Sedan :					
8703.33.61	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc		NMB			20%
8703.33.62	---- Of a cylinder capacity exceeding 3,000 cc		NMB			20%
	---- Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel drive :					
8703.33.71	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc		NMB			20%
8703.33.72	---- Of a cylinder capacity exceeding 3,000 cc		NMB			20%
8703.33.80	---- Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive		NMB			20%
8703.33.90	---- Other		NMB			20%
8703.40	- Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power :					
	-- Completely Knocked Down :					

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY	
(1)	(2)	(3)	(4)	FULL (5)	PREF (6)	(7)
8703.40.11	- - - Go-karts		NMB			
8703.40.12	- - - All-Terrain Vehicles (ATV)		NMB			
8703.40.13	- - - Ambulances		NMB		20%	
8703.40.14	- - - Hearses		NMB		20%	
8703.40.15	- - - Prison vans		NMB		20%	
	- - - Motor-homes :					
8703.40.16	- - - Of a cylinder capacity not exceeding 2,000 cc		NMB		20%	
8703.40.17	- - - Of a cylinder capacity exceeding 2,000 cc		NMB		20%	
	- - - Sedan :					
8703.40.18	- - - Of a cylinder capacity not exceeding 1,500 cc		NMB		20%	
8703.40.19	- - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc		NMB		20%	
8703.40.21	- - - Of a cylinder capacity exceeding 2,000 cc		NMB		20%	
	- - - Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel drive :					
8703.40.22	- - - Of a cylinder capacity not exceeding 1,500 cc		NMB		20%	
8703.40.23	- - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc		NMB		20%	
8703.40.24	- - - Of a cylinder capacity exceeding 2,000 cc		NMB		20%	
	- - - Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive :					
8703.40.25	- - - Of a cylinder capacity not exceeding 2,000 cc		NMB		20%	
8703.40.26	- - - Of a cylinder capacity exceeding 2,000 cc		NMB		20%	
	- - - Other :					
8703.40.27	- - - Of a cylinder capacity not exceeding 2,000 cc		NMB		20%	
8703.40.28	- - - Of a cylinder capacity exceeding 2,000 cc		NMB		20%	
	- - - Other :					
8703.40.31	- - - Go-karts		NMB			
	- - - All-Terrain Vehicles (ATV) :					
8703.40.32	- - - Of a cylinder capacity not exceeding 1,000 cc		NMB			
8703.40.33	- - - Of a cylinder capacity exceeding 1,000 cc		NMB			
	- - - Ambulances :					
8703.40.34	- - - Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc		NMB		20%	
8703.40.35	- - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc		NMB		20%	
8703.40.36	- - - Other		NMB		20%	
	- - - Hearses :					
8703.40.41	- - - Of a cylinder capacity not exceeding 1,000 cc		NMB		20%	
8703.40.42	- - - Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc		NMB		20%	
8703.40.43	- - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc		NMB		20%	
8703.40.44	- - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc		NMB		20%	
8703.40.45	- - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc		NMB		20%	
8703.40.46	- - - Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc		NMB		20%	
8703.40.47	- - - Of a cylinder capacity exceeding 3,000 cc		NMB		20%	
	- - - Prison vans :					

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY	
(1)	(2)	(3)	(4)	FULL (5)	PREF (6)	(7)
8703.40.51	----- Of a cylinder capacity not exceeding 1,000 cc		NMB			20%
8703.40.52	----- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc		NMB			20%
8703.40.53	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc		NMB			20%
8703.40.54	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 3,000 cc		NMB			20%
8703.40.55	----- Of a cylinder capacity exceeding 3,000 cc		NMB			20%
	----- Motor-homes :					
8703.40.56	----- Of a cylinder capacity not exceeding 1,500 cc		NMB			20%
8703.40.57	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc		NMB			20%
8703.40.58	----- Of a cylinder capacity exceeding 2,000 cc		NMB			20%
	----- Sedan :					
8703.40.61	----- Of a cylinder capacity not exceeding 1,000 cc		NMB			20%
8703.40.62	----- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc		NMB			20%
8703.40.63	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc		NMB			20%
8703.40.64	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc		NMB			20%
8703.40.65	----- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc		NMB			20%
8703.40.66	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc		NMB			20%
8703.40.67	----- Of a cylinder capacity exceeding 3,000 cc, of four-wheel drive		NMB			20%
8703.40.68	----- Of a cylinder capacity exceeding 3,000 cc, not of four-wheel drive		NMB			20%
	----- Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel drive :					
8703.40.71	----- Of a cylinder capacity not exceeding 1,000 cc		NMB			20%
8703.40.72	----- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc		NMB			20%
8703.40.73	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc		NMB			20%
8703.40.74	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc		NMB			20%
8703.40.75	----- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc		NMB			20%
8703.40.76	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc		NMB			20%
8703.40.77	----- Of a cylinder capacity exceeding 3,000 cc		NMB			20%
	----- Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive :					
8703.40.81	----- Of a cylinder capacity not exceeding 1,000 cc		NMB			20%
8703.40.82	----- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc		NMB			20%
8703.40.83	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc		NMB			20%
8703.40.84	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc		NMB			20%
8703.40.85	----- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc		NMB			20%
8703.40.86	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc		NMB			20%
8703.40.87	----- Of a cylinder capacity exceeding 3,000 cc		NMB			20%
	----- Other :					
8703.40.91	----- Of a cylinder capacity not exceeding 1,000 cc		NMB			20%
8703.40.92	----- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc		NMB			20%
8703.40.93	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc		NMB			20%
8703.40.94	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc		NMB			20%
8703.40.95	----- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc		NMB			20%

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY	
(1)	(2)	(3)	(4)	FULL (5)	PREF (6)	(7)
8703.40.96	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	NMB				20%
8703.40.97	----- Of a cylinder capacity exceeding 3,000 cc, of four-wheel drive	NMB				20%
8703.40.98	----- Of a cylinder capacity exceeding 3,000 cc, not of four-wheel drive	NMB				20%
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 :					
	- Completely Knocked Down :					
8703.50.11	- - - Go-karts	NMB				
8703.50.12	- - - All-Terrain Vehicles (ATV) :	NMB				
8703.50.13	- - - Ambulances	NMB				20%
8703.50.14	- - - Hearses	NMB				20%
8703.50.15	- - - Prison vans	NMB				20%
	- - - Motor-homes :					
8703.50.16	- - - Of a cylinder capacity not exceeding 2,000 cc	NMB				20%
8703.50.17	- - - Of a cylinder capacity exceeding 2,000 cc	NMB				20%
	- - - Sedan :					
8703.50.18	- - - Of a cylinder capacity not exceeding 1,500 cc	NMB				20%
8703.50.19	- - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc	NMB				20%
8703.50.21	- - - Of a cylinder capacity exceeding 2,000 cc	NMB				20%
	- - - Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel drive :					
8703.50.22	- - - Of a cylinder capacity not exceeding 1,500 cc	NMB				20%
8703.50.23	- - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc	NMB				20%
8703.50.24	- - - Of a cylinder capacity exceeding 2,000 cc	NMB				20%
	- - - Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive :					
8703.50.25	- - - Of a cylinder capacity not exceeding 2,000 cc	NMB				20%
8703.50.26	- - - Of a cylinder capacity exceeding 2,000 cc	NMB				20%
	- - - Other :					
8703.50.27	- - - Of a cylinder capacity not exceeding 2,000 cc	NMB				20%
8703.50.28	- - - Of a cylinder capacity exceeding 2,000 cc	NMB				20%
	- - Other :					
8703.50.31	- - - Go-karts	NMB				
	- - - All-Terrain Vehicles (ATV) :					
8703.50.32	- - - Of a cylinder capacity not exceeding 1,000 cc	NMB				
8703.50.33	- - - Of a cylinder capacity exceeding 1,000 cc	NMB				
	- - - Ambulances :					
8703.50.34	- - - Of a cylinder capacity not exceeding 1,500 cc	NMB				20%
8703.50.35	- - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc	NMB				20%
8703.50.36	- - - Of a cylinder capacity exceeding 2,500 cc	NMB				20%
	- - - Hearses :					
8703.50.41	- - - Of a cylinder capacity not exceeding 1,000 cc	NMB				20%

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
8703.50.42	----- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc		NMB			20%
8703.50.43	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc		NMB			20%
8703.50.44	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc		NMB			20%
8703.50.45	----- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc		NMB			20%
8703.50.46	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc		NMB			20%
8703.50.47	----- Of a cylinder capacity exceeding 3,000 cc		NMB			20%
	---- Prison vans :					
8703.50.51	----- Of a cylinder capacity not exceeding 1,000 cc		NMB			20%
8703.50.52	----- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc		NMB			20%
8703.50.53	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc		NMB			20%
8703.50.54	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,500 cc		NMB			20%
8703.50.55	----- Of a cylinder capacity exceeding 2,500 cc		NMB			20%
	---- Motor-homes :					
8703.50.56	----- Of a cylinder capacity not exceeding 1,500 cc		NMB			20%
8703.50.57	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc		NMB			20%
8703.50.58	----- Of a cylinder capacity exceeding 2,000 cc		NMB			20%
	---- Sedan :					
8703.50.61	----- Of a cylinder capacity not exceeding 1,000 cc		NMB			20%
8703.50.62	----- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc		NMB			20%
8703.50.63	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc		NMB			20%
8703.50.64	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc		NMB			20%
8703.50.65	----- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc		NMB			20%
8703.50.66	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc		NMB			20%
8703.50.67	----- Of a cylinder capacity exceeding 3,000 cc		NMB			20%
	---- Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel drive :					
8703.50.71	----- Of a cylinder capacity not exceeding 1,000 cc		NMB			20%
8703.50.72	----- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc		NMB			20%
8703.50.73	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc		NMB			20%
8703.50.74	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc		NMB			20%
8703.50.75	----- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc		NMB			20%
8703.50.76	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc		NMB			20%
8703.50.77	----- Of a cylinder capacity exceeding 3,000 cc		NMB			20%
	---- Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive :					
8703.50.81	----- Of a cylinder capacity not exceeding 1,000 cc		NMB			20%
8703.50.82	----- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc		NMB			20%
8703.50.83	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc		NMB			20%
8703.50.84	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc		NMB			20%
8703.50.85	----- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc		NMB			20%
8703.50.86	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc		NMB			20%
8703.50.87	----- Of a cylinder capacity exceeding 3,000 cc		NMB			20%

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
- - - Other :					
8703.50.91	- - - - Of a cylinder capacity not exceeding 1,000 cc		NMB		20%
8703.50.92	- - - - Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc		NMB		20%
8703.50.93	- - - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc		NMB		20%
8703.50.94	- - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc		NMB		20%
8703.50.95	- - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc		NMB		20%
8703.50.96	- - - - Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc		NMB		20%
8703.50.97	- - - - Of a cylinder capacity exceeding 3,000 cc		NMB		20%
8703.60	- Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power :				
	- - Completely Knocked Down :				
8703.60.11	- - - Go-karts		NMB		
8703.60.12	- - - All-Terrain Vehicles (ATV)		NMB		
8703.60.13	- - - Ambulances		NMB		20%
8703.60.14	- - - Hearses		NMB		20%
8703.60.15	- - - Prison vans		NMB		20%
	- - - Motor-homes :				
8703.60.16	- - - - Of a cylinder capacity not exceeding 2,000 cc		NMB		20%
8703.60.17	- - - - Of a cylinder capacity exceeding 2,000 cc		NMB		20%
	- - - - Sedan :				
8703.60.18	- - - - - Of a cylinder capacity not exceeding 1,500 cc		NMB		20%
8703.60.19	- - - - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc		NMB		20%
8703.60.21	- - - - - Of a cylinder capacity exceeding 2,000 cc		NMB		20%
	- - - - Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel drive :				
8703.60.22	- - - - - Of a cylinder capacity not exceeding 1,500 cc		NMB		20%
8703.60.23	- - - - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc		NMB		20%
8703.60.24	- - - - - Of a cylinder capacity exceeding 2,000 cc		NMB		20%
	- - - - Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive :				
8703.60.25	- - - - - Of a cylinder capacity not exceeding 2,000 cc		NMB		20%
8703.60.26	- - - - - Of a cylinder capacity exceeding 2,000 cc		NMB		20%
	- - - - Other :				
8703.60.27	- - - - - Of a cylinder capacity not exceeding 2,000 cc		NMB		20%
8703.60.28	- - - - - Of a cylinder capacity exceeding 2,000 cc		NMB		20%
	- - - - Other :				
8703.60.31	- - - Go-karts		NMB		
	- - - All-Terrain Vehicles (ATV) :				
8703.60.32	- - - - Of a cylinder capacity not exceeding 1,000 cc		NMB		
8703.60.33	- - - - Of a cylinder capacity exceeding 1,000 cc		NMB		
	- - - - Ambulances :				

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY	
(1)	(2)	(3)	(4)	FULL (5)	PREF (6)	(7)
8703.60.34	----- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	NMB				20%
8703.60.35	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc	NMB				20%
8703.60.36	----- Other	NMB				20%
	----- Hearses :					
8703.60.41	----- Of a cylinder capacity not exceeding 1,000 cc	NMB				20%
8703.60.42	----- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	NMB				20%
8703.60.43	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	NMB				20%
8703.60.44	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	NMB				20%
8703.60.45	----- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	NMB				20%
8703.60.46	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	NMB				20%
8703.60.47	----- Of a cylinder capacity exceeding 3,000 cc	NMB				20%
	----- Prison vans :					
8703.60.51	----- Of a cylinder capacity not exceeding 1,000 cc	NMB				20%
8703.60.52	----- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	NMB				20%
8703.60.53	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	NMB				20%
8703.60.54	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 3,000 cc	NMB				20%
8703.60.55	----- Of a cylinder capacity exceeding 3,000 cc	NMB				20%
	----- Motor-homes :					
8703.60.56	----- Of a cylinder capacity not exceeding 1,500 cc	NMB				20%
8703.60.57	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc	NMB				20%
8703.60.58	----- Of a cylinder capacity exceeding 2,000 cc	NMB				20%
	----- Sedan :					
8703.60.61	----- Of a cylinder capacity not exceeding 1,000 cc	NMB				20%
8703.60.62	----- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	NMB				20%
8703.60.63	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	NMB				20%
8703.60.64	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	NMB				20%
8703.60.65	----- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	NMB				20%
8703.60.66	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	NMB				20%
8703.60.67	----- Of a cylinder capacity exceeding 3,000 cc, of four-wheel drive	NMB				20%
8703.60.68	----- Of a cylinder capacity exceeding 3,000 cc, not of four-wheel drive	NMB				20%
	----- Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel drive :					
8703.60.71	----- Of a cylinder capacity not exceeding 1,000 cc	NMB				20%
8703.60.72	----- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	NMB				20%
8703.60.73	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	NMB				20%
8703.60.74	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	NMB				20%
8703.60.75	----- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	NMB				20%
8703.60.76	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	NMB				20%
8703.60.77	----- Of a cylinder capacity exceeding 3,000 cc	NMB				20%
	----- Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive :					
8703.60.81	----- Of a cylinder capacity not exceeding 1,000 cc	NMB				20%

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY	
(1)	(2)	(3)	(4)	FULL (5)	PREF (6)	(7)
8703.60.82	----- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	NMB		20%		
8703.60.83	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	NMB		20%		
8703.60.84	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	NMB		20%		
8703.60.85	----- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	NMB		20%		
8703.60.86	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	NMB		20%		
8703.60.87	----- Of a cylinder capacity exceeding 3,000 cc	NMB		20%		
	----- Other :					
8703.60.91	----- Of a cylinder capacity not exceeding 1,000 cc	NMB		20%		
8703.60.92	----- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	NMB		20%		
8703.60.93	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	NMB		20%		
8703.60.94	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	NMB		20%		
8703.60.95	----- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	NMB		20%		
8703.60.96	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	NMB		20%		
8703.60.97	----- Of a cylinder capacity exceeding 3,000 cc, of four-wheel drive	NMB		20%		
8703.60.98	----- Of a cylinder capacity exceeding 3,000 cc, not of four-wheel drive	NMB		20%		
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 :					
	-- Completely Knocked Down :					
8703.70.11	--- Go-karts	NMB				
8703.70.12	--- All-Terrain Vehicles (ATV)	NMB				
8703.70.13	--- Ambulances	NMB		20%		
8703.70.14	--- Hearses	NMB		20%		
8703.70.15	--- Prison vans	NMB		20%		
	--- Motor-homes :					
8703.70.16	---- Of a cylinder capacity not exceeding 2,000 cc	NMB		20%		
8703.70.17	---- Of a cylinder capacity exceeding 2,000 cc	NMB		20%		
	---- Sedan :					
8703.70.18	---- Of a cylinder capacity not exceeding 1,500 cc	NMB		20%		
8703.70.19	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc	NMB		20%		
8703.70.21	---- Of a cylinder capacity exceeding 2,000 cc	NMB		20%		
	---- Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel drive :					
8703.70.22	---- Of a cylinder capacity not exceeding 1,500 cc	NMB		20%		
8703.70.23	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc	NMB		20%		
8703.70.24	---- Of a cylinder capacity exceeding 2,000 cc	NMB		20%		
	---- Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive :					
8703.70.25	---- Of a cylinder capacity not exceeding 2,000 cc	NMB		20%		
8703.70.26	---- Of a cylinder capacity exceeding 2,000 cc	NMB		20%		
	---- Other :					
8703.70.27	---- Of a cylinder capacity not exceeding 2,000 cc	NMB		20%		

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
8703.70.28	---- Of a cylinder capacity exceeding 2,000 cc		NMB			20%
	---- Other :					
8703.70.31	---- Go-karts		NMB			
	---- All-Terrain Vehicles (ATV) :					
8703.70.32	---- Of a cylinder capacity not exceeding 1,000 cc		NMB			
8703.70.33	---- Of a cylinder capacity exceeding 1,000 cc		NMB			
	---- Ambulances :					
8703.70.34	---- Of a cylinder capacity not exceeding 1,500 cc		NMB			20%
8703.70.35	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc		NMB			20%
8703.70.36	---- Of a cylinder capacity exceeding 2,500 cc		NMB			20%
	---- Hearses :					
8703.70.41	---- Of a cylinder capacity not exceeding 1,000 cc		NMB			20%
8703.70.42	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc		NMB			20%
8703.70.43	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc		NMB			20%
8703.70.44	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc		NMB			20%
8703.70.45	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc		NMB			20%
8703.70.46	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc		NMB			20%
8703.70.47	---- Of a cylinder capacity exceeding 3,000 cc		NMB			20%
	---- Prison vans :					
8703.70.51	---- Of a cylinder capacity not exceeding 1,000 cc		NMB			20%
8703.70.52	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc		NMB			20%
8703.70.53	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc		NMB			20%
8703.70.54	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,500 cc		NMB			20%
8703.70.55	---- Of a cylinder capacity exceeding 2,500 cc		NMB			20%
	---- Motor-homes :					
8703.70.56	---- Of a cylinder capacity not exceeding 1,500 cc		NMB			20%
8703.70.57	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc		NMB			20%
8703.70.58	---- Of a cylinder capacity exceeding 2,000 cc		NMB			20%
	---- Sedan :					
8703.70.61	---- Of a cylinder capacity not exceeding 1,000 cc		NMB			20%
8703.70.62	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc		NMB			20%
8703.70.63	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc		NMB			20%
8703.70.64	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc		NMB			20%
8703.70.65	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc		NMB			20%
8703.70.66	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc		NMB			20%
8703.70.67	---- Of a cylinder capacity exceeding 3,000 cc		NMB			20%
	---- Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel drive :					
8703.70.71	---- Of a cylinder capacity not exceeding 1,000 cc		NMB			20%
8703.70.72	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc		NMB			20%
8703.70.73	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc		NMB			20%

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
8703.70.74	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc		NMB			20%
8703.70.75	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc		NMB			20%
8703.70.76	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc		NMB			20%
8703.70.77	---- Of a cylinder capacity exceeding 3,000 cc		NMB			20%
	---- Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive :					
8703.70.81	---- Of a cylinder capacity not exceeding 1,000 cc		NMB			20%
8703.70.82	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc		NMB			20%
8703.70.83	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc		NMB			20%
8703.70.84	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc		NMB			20%
8703.70.85	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc		NMB			20%
8703.70.86	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc		NMB			20%
8703.70.87	---- Of a cylinder capacity exceeding 3,000 cc		NMB			20%
	---- Other :					
8703.70.91	---- Of a cylinder capacity not exceeding 1,000 cc		NMB			20%
8703.70.92	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc		NMB			20%
8703.70.93	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc		NMB			20%
8703.70.94	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc		NMB			20%
8703.70.95	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc		NMB			20%
8703.70.96	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc		NMB			20%
8703.70.97	---- Of a cylinder capacity exceeding 3,000 cc		NMB			20%
8703.80	- Other vehicles, with only electric motor for propulsion :					
	- Completely Knocked Down :					
8703.80.11	- - Go-karts		NMB			
8703.80.12	- - All-Terrain Vehicles (ATV)		NMB			
8703.80.13	- - Ambulances		NMB			20%
8703.80.14	- - Hearses		NMB			20%
8703.80.15	- - Prison vans		NMB			20%
8703.80.16	- - Motor-homes		NMB			20%
8703.80.17	- - Sedan		NMB			20%
8703.80.18	- - Other motor cars (including station wagons and sports cars, but not including vans)		NMB			20%
8703.80.19	- - Other		NMB			20%
	- - Other :					
8703.80.91	- - Go-karts		NMB			
8703.80.92	- - All-Terrain Vehicles (ATV)		NMB			
8703.80.93	- - Ambulances		NMB			20%
8703.80.94	- - Hearses		NMB			20%
8703.80.95	- - Prison vans		NMB			20%
8703.80.96	- - Motor-homes		NMB			20%
8703.80.97	- - Sedan		NMB			20%

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
8703.80.98	- - - Other motor cars (including station wagons and sports cars, but not including vans)					20%
8703.80.99	- - - Other		NMB			20%
8703.90	- Other :					
	- - Completely Knocked Down :					
8703.90.11	- - - Go-karts		NMB			
8703.90.12	- - - All-Terrain Vehicles (ATV)		NMB			
8703.90.13	- - - Ambulances		NMB			20%
8703.90.14	- - - Hearses		NMB			20%
8703.90.15	- - - Prison vans		NMB			20%
8703.90.16	- - - Motor-homes		NMB			20%
8703.90.17	- - - Sedan		NMB			20%
8703.90.18	- - - Other motor cars (including station wagons and sports cars, but not including vans)		NMB			20%
8703.90.19	- - - Other		NMB			20%
	- - Other :					
8703.90.91	- - - Go-karts		NMB			
8703.90.92	- - - All-Terrain Vehicles (ATV)		NMB			
8703.90.93	- - - Ambulances		NMB			20%
8703.90.94	- - - Hearses		NMB			20%
8703.90.95	- - - Prison vans		NMB			20%
8703.90.96	- - - Motor-homes		NMB			20%
8703.90.97	- - - Sedan		NMB			20%
8703.90.98	- - - Other motor cars (including station wagons and sports cars, but not including vans)		NMB			20%
8703.90.99	- - - Other		NMB			20%

#### 87.04

##### **Motor vehicles for the transport of goods.**

8704.10	- Dumpers designed for off-highway use :	
	- - Completely Knocked Down :	
8704.10.13	- - - g.v.w. not exceeding 5 t	NMB
8704.10.14	- - - g.v.w. exceeding 5 t but not exceeding 10 t	NMB
8704.10.15	- - - g.v.w. exceeding 10 t but not exceeding 20 t	NMB
8704.10.16	- - - g.v.w. exceeding 20 t but not exceeding 24 t	NMB
8704.10.17	- - - g.v.w. exceeding 24 t but not exceeding 45 t	NMB
8704.10.18	- - - g.v.w. exceeding 45 t	NMB
	- - Other :	
8704.10.31	- - - g.v.w. not exceeding 5 t	NMB
8704.10.32	- - - g.v.w. exceeding 5 t but not exceeding 10 t	NMB
8704.10.33	- - - g.v.w. exceeding 10 t but not exceeding 20 t	NMB
8704.10.34	- - - g.v.w. exceeding 20 t but not exceeding 24 t	NMB
8704.10.35	- - - g.v.w. exceeding 24 t but not exceeding 38 t	NMB

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
8704.10.36	--- g.v.w. exceeding 38 t but not exceeding 45 t		NMB		
8704.10.37	--- g.v.w. exceeding 45 t		NMB		
	- Other, with only compression-ignition internal combustion piston engine (diesel or semi-diesel) :				
8704.21	-- g.v.w. not exceeding 5 tonnes :				
	--- Completely Knocked Down :				
8704.21.11	---- Refrigerated lorries (trucks)		NMB		
8704.21.12	---- Pick-up trucks		NMB		
8704.21.13	---- Three-wheeled vehicles		NMB		
8704.21.19	---- Other		NMB		
	--- Other :				
8704.21.21	---- Refrigerated lorries (trucks)		NMB		
8704.21.22	---- Refuse/garbage collection vehicles having a refuse compressing device		NMB		
8704.21.23	---- Tanker vehicles; bulk-cement lorries (trucks)		NMB		
8704.21.24	---- Armoured cargo vehicles for transporting valuables		NMB		
8704.21.25	---- Hooklift lorries (trucks)		NMB		
8704.21.26	---- Pick-up trucks		NMB		
8704.21.27	---- Three-wheeled vehicles		NMB		
8704.21.29	---- Other		NMB		
8704.22	-- g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes :				
	--- g.v.w. not exceeding 6 t :				
	--- Completely Knocked Down :				
8704.22.11	---- Refrigerated lorries (trucks)		NMB		
8704.22.19	---- Other		NMB		
	--- Other :				
8704.22.21	---- Refrigerated lorries (trucks)		NMB		
8704.22.22	---- Refuse/garbage collection vehicles having a refuse compressing device		NMB		
8704.22.23	---- Tanker vehicles; bulk-cement lorries (trucks)		NMB		
8704.22.24	---- Armoured cargo vehicles for transporting valuables		NMB		
8704.22.25	---- Hooklift lorries (trucks)		NMB		
8704.22.29	---- Other		NMB		
	--- g.v.w. exceeding 6 t but not exceeding 20 t :				
	--- Completely Knocked Down :				
8704.22.31	---- Refrigerated lorries (trucks)		NMB		
8704.22.39	---- Other		NMB		
	--- Other :				
8704.22.41	---- Refrigerated lorries (trucks)		NMB		
8704.22.42	---- Refuse/garbage collection vehicles having a refuse compressing device		NMB		
8704.22.43	---- Tanker vehicles; bulk-cement lorries (trucks)		NMB		
8704.22.45	---- Hooklift lorries (trucks)		NMB		
8704.22.46	---- Armoured cargo vehicles for transporting valuables, g.v.w. exceeding 6 t but not exceeding 10 t	NMB			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
8704.22.47	----- Armoured cargo vehicles for transporting valuables, g.v.w. exceeding 10 t	NMB			
	but not exceeding 20 t				
	----- Other :				
8704.22.51	----- g.v.w. exceeding 6 t but not exceeding 10 t	NMB			
8704.22.59	----- Other	NMB			
8704.23	-- g.v.w. exceeding 20 tonnes :				
	--- g.v.w. not exceeding 24 t :				
	---- Completely Knocked Down :				
8704.23.11	---- Refrigerated lorries (trucks)	NMB			
8704.23.19	---- Other	NMB			
	---- Other :				
8704.23.21	---- Refrigerated lorries (trucks)	NMB			
8704.23.22	---- Refuse/garbage collection vehicles having a refuse compressing device	NMB			
8704.23.23	---- Tanker vehicles; bulk-cement lorries (trucks)	NMB			
8704.23.24	---- Armoured cargo vehicles for transporting valuables	NMB			
8704.23.25	---- Hooklift lorries (trucks)	NMB			
8704.23.29	---- Other	NMB			
	--- g.v.w. exceeding 24 t but not exceeding 45 t :				
	---- Completely Knocked Down :				
8704.23.51	---- Refrigerated lorries (trucks)	NMB			
8704.23.59	---- Other	NMB			
	---- Other :				
8704.23.61	---- Refrigerated lorries (trucks)	NMB			
8704.23.62	---- Refuse/garbage collection vehicles having a refuse compressing device	NMB			
8704.23.63	---- Tanker vehicles; bulk-cement lorries (trucks)	NMB			
8704.23.64	---- Armoured cargo vehicles for transporting valuables	NMB			
8704.23.65	---- Hooklift lorries (trucks)	NMB			
8704.23.66	---- Dumpers	NMB			
8704.23.69	---- Other	NMB			
	--- g.v.w. exceeding 45 t :				
	---- Completely Knocked Down :				
8704.23.71	---- Refrigerated lorries (trucks)	NMB			
8704.23.79	---- Other	NMB			
	---- Other :				
8704.23.81	---- Refrigerated lorries (trucks)	NMB			
8704.23.82	---- Refuse/garbage collection vehicles having a refuse compressing device	NMB			
8704.23.84	---- Armoured cargo vehicles for transporting valuables	NMB			
8704.23.85	---- Hooklift lorries (trucks)	NMB			
8704.23.86	---- Dumpers	NMB			
8704.23.89	---- Other	NMB			
	- Other, with only spark-ignition internal combustion piston engine :				

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
8704.31	-- g.v.w. not exceeding 5 tonnes :				
	- - - Completely Knocked Down :				
8704.31.11	- - - - Refrigerated lorries (trucks)		NMB		
8704.31.12	- - - - Pick-up trucks		NMB		
8704.31.13	- - - - Three-wheeled vehicles		NMB		
8704.31.19	- - - - Other		NMB		
	- - - Other :				
8704.31.21	- - - - Refrigerated lorries (trucks)		NMB		
8704.31.22	- - - - Refuse/garbage collection vehicles having a refuse compressing device		NMB		
8704.31.23	- - - - Tanker vehicles; bulk-cement lorries (trucks)		NMB		
8704.31.24	- - - - Armoured cargo vehicles for transporting valuables		NMB		
8704.31.25	- - - - Hooklift lorries (trucks)		NMB		
8704.31.26	- - - - Pick-up trucks		NMB		
8704.31.27	- - - - Three-wheeled vehicles		NMB		
8704.31.29	- - - - Other		NMB		
8704.32	-- g.v.w. exceeding 5 tonnes :				
	- - - g.v.w. not exceeding 6 t :				
	- - - - Completely Knocked Down :				
8704.32.11	- - - - - Refrigerated lorries (trucks)		NMB		
8704.32.19	- - - - Other		NMB		
	- - - - Other :				
8704.32.21	- - - - - Refrigerated lorries (trucks)		NMB		
8704.32.22	- - - - - Refuse/garbage collection vehicles having a refuse compressing device		NMB		
8704.32.23	- - - - - Tanker vehicles; bulk-cement lorries (trucks)		NMB		
8704.32.24	- - - - - Armoured cargo vehicles for transporting valuables		NMB		
8704.32.25	- - - - - Hooklift lorries (trucks)		NMB		
8704.32.29	- - - - - Other		NMB		
	- - - g.v.w. exceeding 6 t but not exceeding 20 t :				
	- - - - Completely Knocked Down :				
8704.32.31	- - - - - Refrigerated lorries (trucks)		NMB		
8704.32.39	- - - - Other		NMB		
	- - - - Other :				
8704.32.41	- - - - - Refrigerated lorries (trucks)		NMB		
8704.32.42	- - - - - Refuse/garbage collection vehicles having a refuse compressing device		NMB		
8704.32.43	- - - - - Tanker vehicles; bulk-cement lorries (trucks)		NMB		
8704.32.44	- - - - - Armoured cargo vehicles for transporting valuables		NMB		
8704.32.45	- - - - - Hooklift lorries (trucks)		NMB		
8704.32.48	- - - - - Other, of a g.v.w. exceeding 6 t but not exceeding 10 t		NMB		
8704.32.49	- - - - - Other		NMB		
	- - - g.v.w. exceeding 20 t but not exceeding 24 t :				
	- - - - Completely Knocked Down :				

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
8704.32.51	----- Refrigerated lorries (trucks)		NMB		
8704.32.59	----- Other		NMB		
	----- Other :				
8704.32.61	----- Refrigerated lorries (trucks)		NMB		
8704.32.62	----- Refuse/garbage collection vehicles having a refuse compressing device		NMB		
8704.32.63	----- Tanker vehicles; bulk-cement lorries (trucks)		NMB		
8704.32.64	----- Armoured cargo vehicles for transporting valuables		NMB		
8704.32.65	----- Hooklift lorries (trucks)		NMB		
8704.32.69	----- Other		NMB		
	---- g.v.w. exceeding 24 t but not exceeding 45 t :				
	----- Completely Knocked Down :				
8704.32.72	----- Refrigerated lorries (trucks)		NMB		
8704.32.79	----- Other		NMB		
	----- Other :				
8704.32.81	----- Refrigerated lorries (trucks)		NMB		
8704.32.82	----- Refuse/garbage collection vehicles having a refuse compressing device		NMB		
8704.32.83	----- Tanker vehicles; bulk-cement lorries (trucks)		NMB		
8704.32.84	----- Armoured cargo vehicles for transporting valuables		NMB		
8704.32.85	----- Hooklift lorries (trucks)		NMB		
8704.32.86	----- Dumpers		NMB		
8704.32.89	----- Other		NMB		
	---- g.v.w. exceeding 45 t :				
	----- Completely Knocked Down :				
8704.32.91	----- Refrigerated lorries (trucks)		NMB		
8704.32.92	----- Other		NMB		
	----- Other :				
8704.32.93	----- Refrigerated lorries (trucks)		NMB		
8704.32.94	----- Refuse/garbage collection vehicles having a refuse compressing device		NMB		
8704.32.95	----- Tanker vehicles; bulk-cement lorries (trucks)		NMB		
8704.32.96	----- Armoured cargo vehicles for transporting valuables		NMB		
8704.32.97	----- Hooklift lorries (trucks)		NMB		
8704.32.98	----- Dumpers		NMB		
8704.32.99	----- Other		NMB		
	- Other, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion :				
8704.41	-- g.v.w. not exceeding 5 tonnes :				
	--- Completely Knocked Down :				
8704.41.11	---- Refrigerated lorries (trucks)		NMB		
8704.41.19	---- Other		NMB		
	---- Other :				
8704.41.21	---- Refrigerated lorries (trucks)		NMB		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY	
(1)	(2)	(3)	(4)	FULL (5)	PREF (6)	(7)
8704.41.22	Refuse/garbage collection vehicles having a refuse compressing device	NMB				
8704.41.23	Tanker vehicles; bulk-cement lorries (trucks)	NMB				
8704.41.24	Armoured cargo vehicles for transporting valuables	NMB				
8704.41.25	Hooklift lorries (trucks)	NMB				
8704.41.26	Pick-up trucks	NMB				
8704.41.27	Three-wheeled vehicles	NMB				
8704.41.29	Other	NMB				
8704.42	g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes :					
	g.v.w. not exceeding 6 t :					
	Completely Knocked Down :					
8704.42.11	Refrigerated lorries (trucks)	NMB				
8704.42.19	Other	NMB				
	Other :					
8704.42.21	Refrigerated lorries (trucks)	NMB				
8704.42.22	Refuse/garbage collection vehicles having a refuse compressing device	NMB				
8704.42.23	Tanker vehicles; bulk-cement lorries (trucks)	NMB				
8704.42.24	Armoured cargo vehicles for transporting valuables	NMB				
8704.42.25	Hooklift lorries (trucks)	NMB				
8704.42.29	Other	NMB				
	g.v.w. exceeding 6 t but not exceeding 20 t :					
	Completely Knocked Down :					
8704.42.31	Refrigerated lorries (trucks)	NMB				
8704.42.39	Other	NMB				
	Other :					
8704.42.41	Refrigerated lorries (trucks)	NMB				
8704.42.42	Refuse/garbage collection vehicles having a refuse compressing device	NMB				
8704.42.43	Tanker vehicles; bulk-cement lorries (trucks)	NMB				
8704.42.45	Hooklift lorries (trucks)	NMB				
8704.42.46	Armoured cargo vehicles for transporting valuables, g.v.w. exceeding 6 t but not exceeding 10 t	NMB				
8704.42.47	Armoured cargo vehicles for transporting valuables, g.v.w. exceeding 10 t but not exceeding 20 t	NMB				
	Other :					
8704.42.51	g.v.w. exceeding 6 t but not exceeding 10 t	NMB				
8704.42.59	Other	NMB				
8704.43	g.v.w. exceeding 20 tonnes :					
	g.v.w. not exceeding 24 t :					
	Completely Knocked Down :					
8704.43.11	Refrigerated lorries (trucks)	NMB				
8704.43.19	Other	NMB				
	Other :					
8704.43.21	Refrigerated lorries (trucks)	NMB				

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
8704.43.22	----- Refuse/garbage collection vehicles having a refuse compressing device		NMB			
8704.43.23	----- Tanker vehicles; bulk-cement lorries (trucks)		NMB			
8704.43.24	----- Armoured cargo vehicles for transporting valuables		NMB			
8704.43.25	----- Hooklift lorries (trucks)		NMB			
8704.43.29	----- Other		NMB			
	----- g.v.w. exceeding 24 t but not exceeding 45 t :					
	----- Completely Knocked Down :					
8704.43.51	----- Refrigerated lorries (trucks)		NMB			
8704.43.59	----- Other		NMB			
	----- Other :					
8704.43.61	----- Refrigerated lorries (trucks)		NMB			
8704.43.62	----- Refuse/garbage collection vehicles having a refuse compressing device		NMB			
8704.43.63	----- Tanker vehicles; bulk-cement lorries (trucks)		NMB			
8704.43.64	----- Armoured cargo vehicles for transporting valuables		NMB			
8704.43.65	----- Hooklift lorries (trucks)		NMB			
8704.43.69	----- Other		NMB			
	----- g.v.w. exceeding 45 t :					
	----- Completely Knocked Down :					
8704.43.71	----- Refrigerated lorries (trucks)		NMB			
8704.43.79	----- Other		NMB			
	----- Other :					
8704.43.81	----- Refrigerated lorries (trucks)		NMB			
8704.43.86	----- Dumpers		NMB			
8704.43.89	----- Other		NMB			
	- Other, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion :					
8704.51	-- g.v.w. not exceeding 5 tonnes :					
	--- Completely Knocked Down :					
8704.51.11	--- Refrigerated lorries (trucks)		NMB			
8704.51.19	--- Other		NMB			
	--- Other :					
8704.51.21	--- Refrigerated lorries (trucks)		NMB			
8704.51.22	--- Refuse/garbage collection vehicles having a refuse compressing device		NMB			
8704.51.23	--- Tanker vehicles; bulk-cement lorries (trucks)		NMB			
8704.51.24	--- Armoured cargo vehicles for transporting valuables		NMB			
8704.51.25	--- Hooklift lorries (trucks)		NMB			
8704.51.26	--- Pick-up trucks		NMB			
8704.51.27	--- Three-wheeled vehicles		NMB			
8704.51.29	--- Other		NMB			
8704.52	-- g.v.w. exceeding 5 tonnes :					
	--- g.v.w. not exceeding 6 t :					

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
- - - - Completely Knocked Down :					
8704.52.11	- - - - Refrigerated lorries (trucks)		NMB		
8704.52.19	- - - - Other		NMB		
	- - - - Other :				
8704.52.21	- - - - Refrigerated lorries (trucks)		NMB		
8704.52.22	- - - - Refuse/garbage collection vehicles having a refuse compressing device		NMB		
8704.52.23	- - - - Tanker vehicles; bulk-cement lorries (trucks)		NMB		
8704.52.24	- - - - Armoured cargo vehicles for transporting valuables		NMB		
8704.52.25	- - - - Hooklift lorries (trucks)		NMB		
8704.52.29	- - - - Other		NMB		
	- - - g.v.w. exceeding 6 t but not exceeding 20 t :				
- - - Completely Knocked Down :					
8704.52.31	- - - - Refrigerated lorries (trucks)		NMB		
8704.52.39	- - - - Other		NMB		
	- - - - Other :				
8704.52.41	- - - - Refrigerated lorries (trucks)		NMB		
8704.52.42	- - - - Refuse/garbage collection vehicles having a refuse compressing device		NMB		
8704.52.43	- - - - Tanker vehicles; bulk-cement lorries (trucks)		NMB		
8704.52.44	- - - - Armoured cargo vehicles for transporting valuables		NMB		
8704.52.45	- - - - Hooklift lorries (trucks)		NMB		
8704.52.48	- - - - Other, g.v.w. exceeding 6 t but not exceeding 10 t		NMB		
8704.52.49	- - - - Other		NMB		
	- - - g.v.w. exceeding 20 t but not exceeding 24 t :				
- - - Completely Knocked Down :					
8704.52.51	- - - - Refrigerated lorries (trucks)		NMB		
8704.52.59	- - - - Other		NMB		
	- - - - Other :				
8704.52.61	- - - - Refrigerated lorries (trucks)		NMB		
8704.52.62	- - - - Refuse/garbage collection vehicles having a refuse compressing device		NMB		
8704.52.63	- - - - Tanker vehicles; bulk-cement lorries (trucks)		NMB		
8704.52.64	- - - - Armoured cargo vehicles for transporting valuables		NMB		
8704.52.65	- - - - Hooklift lorries (trucks)		NMB		
8704.52.69	- - - - Other		NMB		
	- - - g.v.w. exceeding 24 t but not exceeding 45 t :				
- - - Completely Knocked Down :					
8704.52.72	- - - - Refrigerated lorries (trucks)		NMB		
8704.52.79	- - - - Other		NMB		
	- - - - Other :				
8704.52.81	- - - - Refrigerated lorries (trucks)		NMB		
8704.52.82	- - - - Refuse/garbage collection vehicles having a refuse compressing device		NMB		
8704.52.83	- - - - Tanker vehicles; bulk-cement lorries (trucks)		NMB		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
8704.52.84	----- Armoured cargo vehicles for transporting valuables		NMB		
8704.52.85	----- Hooklift lorries (trucks)		NMB		
8704.52.86	----- Dumpers		NMB		
8704.52.89	----- Other		NMB		
	----- g.v.w. exceeding 45 t :				
	----- Completely Knocked Down :				
8704.52.91	----- Refrigerated lorries (trucks)		NMB		
8704.52.92	----- Other		NMB		
	----- Other :				
8704.52.93	----- Refrigerated lorries (trucks)		NMB		
8704.52.94	----- Dumpers		NMB		
8704.52.99	----- Other		NMB		
8704.60	- Other, with only electric motor for propulsion :				
	-- Completely Knocked Down :				
8704.60.11	-- Pick-up trucks		NMB		
8704.60.12	-- Three-wheeled vehicles		NMB		
8704.60.19	-- Other		NMB		
	-- Other, g.v.w. not exceeding 5 t :				
8704.60.21	-- Pick-up trucks		NMB		
8704.60.22	-- Three-wheeled vehicles		NMB		
8704.60.29	-- Other		NMB		
	-- Other :				
8704.60.91	-- g.v.w. exceeding 5 t but not exceeding 10 t		NMB		
8704.60.92	-- g.v.w. exceeding 10 t but not exceeding 20 t		NMB		
8704.60.93	-- g.v.w. exceeding 20 t but not exceeding 45 t		NMB		
8704.60.94	-- g.v.w. exceeding 45 t		NMB		
8704.90	- Other :				
8704.90.10	-- Completely Knocked Down		NMB		
	-- Other :				
8704.90.91	-- g.v.w. not exceeding 5 t		NMB		
8704.90.92	-- g.v.w. exceeding 5 t but not exceeding 10 t		NMB		
8704.90.93	-- g.v.w. exceeding 10 t but not exceeding 20 t		NMB		
8704.90.94	-- g.v.w. exceeding 20 t but not exceeding 45 t		NMB		
8704.90.95	-- g.v.w. exceeding 45 t		NMB		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>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).</b>					
8705.10.00	- Crane lorries		NMB		
8705.20.00	- Mobile drilling derricks		NMB		
8705.30.00	- Fire fighting vehicles		NMB		
8705.40.00	- Concrete-mixer lorries		NMB		
8705.90	- Other :				
8705.90.50	- - Street cleaning vehicles; cesspool emptiers; mobile clinics; spraying lorries of all kinds		NMB		
8705.90.60	- - Mobile explosive production vehicles		NMB		
8705.90.90	- - Other		NMB		
<b>87.06 Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.</b>					
	- For vehicles of heading 87.01 :				
8706.00.11	- - For agricultural tractors of heading 87.01		NMB		
8706.00.19	- - Other		NMB		
	- For vehicles of heading 87.02 :				
8706.00.21	- - For motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)		NMB	20%	
8706.00.22	- - Other, for vehicles with g.v.w. not exceeding 24 t		NMB		
8706.00.23	- - Other, for vehicles with g.v.w. exceeding 24 t		NMB		
	- For vehicles of heading 87.03 :				
8706.00.31	- - For go-karts and golf cars (including golf buggies) and similar vehicles		NMB		
8706.00.32	- - For ambulances		NMB	20%	
8706.00.33	- - For motor cars (including station wagons and sports cars, but not including vans)	NMB		20%	
8706.00.34	- - For vehicles specially designed for travelling on snow		NMB		
8706.00.39	- - Other		NMB	20%	
	- For vehicles of heading 87.04 :				
8706.00.41	- - For vehicles with g.v.w. not exceeding 24 t		NMB		
8706.00.42	- - For vehicles with g.v.w. exceeding 24 t		NMB		
8706.00.50	- For vehicles of heading 87.05		NMB		
<b>87.07 Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.</b>					
8707.10	- For vehicles of heading 87.03 :				
8707.10.10	- - For go-karts and golf cars (including golf buggies) and similar vehicles		NMB		
8707.10.20	- - For ambulances		NMB	20%	
8707.10.30	- - For vehicles specially designed for travelling on snow		NMB		
8707.10.90	- - Other		NMB	20%	
8707.90	- Other :				
	- - For vehicles of heading 87.01 :				

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
8707.90.11	- - - Driver's cabin for vehicles of subheading 8701.21, 8701.22, 8701.23, 8701.24 or 8701.29		NMB			
8707.90.19	- - - Other		NMB			
	- - For vehicles of heading 87.02 :					
8707.90.21	- - - For motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)					20%
8707.90.29	- - - Other		NMB			
8707.90.30	- - For vehicles of heading 87.05		NMB			
8707.90.40	- - Driver's cabin for dumpers designed for off-highway use		NMB			
8707.90.90	- - Other		NMB			
<b>87.08</b>	<b>Parts and accessories of the motor vehicles of headings 87.01 to 87.05.</b>					
8708.10	- Bumpers and parts thereof :					
8708.10.10	- - For vehicles of heading 87.01		KGM			
8708.10.90	- - Other		KGM			
	- Other parts and accessories of bodies (including cabs) :					
8708.21.00	- - Safety seat belts		KGM			
8708.22	- - Front windscreens (windshields), rear windows and other windows specified in Subheading Note 1 to this Chapter :					
8708.22.10	- - - For vehicles of heading 87.01		KGM			
8708.22.20	- - - For vehicles of heading 87.03		KGM			
8708.22.30	- - - For vehicles of heading 87.02, 87.04 or 87.05		KGM			
8708.29	- - Other :					
	- - - Components of door trim assemblies :					
8708.29.11	- - - - For vehicles of heading 87.01		KGM			
8708.29.15	- - - - Door armrests for vehicles of heading 87.03		KGM			
8708.29.16	- - - - Other, for vehicles of heading 87.03		KGM			
8708.29.17	- - - - For vehicles of subheading 8704.10		KGM			
8708.29.18	- - - - For vehicles of heading 87.02 or other vehicles of heading 87.04		KGM			
8708.29.19	- - - - Other		KGM			
8708.29.20	- - - Parts of safety seat belts		KGM			
	- - - Other :					
8708.29.92	- - - - For vehicles of heading 87.01		KGM			
	- - - - For vehicles of heading 87.03 :					
8708.29.93	- - - - Interior trim fittings; mudguards		KGM			
8708.29.94	- - - - Hood rods		KGM			
8708.29.95	- - - - Other		KGM			
	- - - - For vehicles of heading 87.02 or 87.04 :					
8708.29.96	- - - - Interior trim fittings; mudguards		KGM			
8708.29.97	- - - - Hood rods		KGM			
8708.29.98	- - - - Other		KGM			
8708.29.99	- - - - Other		KGM			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
8708.30	- Brakes and servo-brakes; parts thereof :				
8708.30.10	- - For vehicles of heading 87.01		KGM		
	- - For vehicles of heading 87.03 :				
8708.30.21	- - - Brake drums, brake discs or brake pipes		KGM		
8708.30.29	- - - Other		KGM		
8708.30.30	- - - Brake drums, brake discs or brake pipes for vehicles of heading 87.02 or 87.04		KGM		
8708.30.90	- - - Other		KGM		
8708.40	- Gear boxes and parts thereof :				
	- - Gear boxes, unassembled :				
8708.40.11	- - - For vehicles of heading 87.03		KGM		
8708.40.13	- - - For vehicles of heading 87.04 or 87.05		KGM		
8708.40.14	- - - For vehicles of heading 87.01		KGM		
8708.40.19	- - - Other		KGM		
	- - Gear boxes, assembled :				
8708.40.25	- - - For vehicles of heading 87.01		KGM		
8708.40.26	- - - For vehicles of heading 87.03		KGM		
8708.40.27	- - - For vehicles of heading 87.04 or 87.05		KGM		
8708.40.29	- - - Other		KGM		
	- - Parts :				
8708.40.91	- - - For vehicles of heading 87.01		KGM		
8708.40.92	- - - For vehicles of heading 87.03		KGM		
8708.40.99	- - - Other		KGM		
8708.50	- Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof :				
	- - Unassembled :				
8708.50.11	- - - For vehicles of heading 87.03		KGM		
8708.50.13	- - - For vehicles of heading 87.04 or 87.05		KGM		
8708.50.15	- - - For vehicles of heading 87.01		KGM		
8708.50.19	- - - Other		KGM		
	- - Assembled :				
8708.50.25	- - - For vehicles of heading 87.01		KGM		
8708.50.26	- - - For vehicles of heading 87.03		KGM		
8708.50.27	- - - For vehicles of heading 87.04 or 87.05		KGM		
8708.50.29	- - - Other		KGM		
	- - Parts :				
	- - - For vehicles of heading 87.01 :				
8708.50.91	- - - - Crown wheels and pinions		KGM		
8708.50.92	- - - - Other		KGM		
	- - - For vehicles of heading 87.03 :				
8708.50.94	- - - - Crown wheels and pinions		KGM		
8708.50.95	- - - - Other		KGM		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
- - - Other :					
8708.50.96	- - - - Crown wheels and pinions		KGM		
8708.50.99	- - - - Other		KGM		
8708.70	- Road wheels and parts and accessories thereof :				
	- - Hub-caps :				
8708.70.15	- - - For vehicles of heading 87.01		KGM		
8708.70.16	- - - For vehicles of heading 87.03		KGM		
	- - - For vehicles of heading 87.02 or 87.04 :				
8708.70.17	- - - - For vehicles of subheading 8704.10		KGM		
8708.70.18	- - - - Other		KGM		
8708.70.19	- - - - Other		KGM		
	- - Wheels fitted with tyres :				
8708.70.21	- - - - For vehicles of heading 87.01		KGM		
8708.70.22	- - - - For vehicles of heading 87.03		KGM		
8708.70.23	- - - - For vehicles of heading 87.02 or 87.04 (excluding subheading 8704.10)		KGM		
8708.70.29	- - - - Other		KGM		
	- - Wheels not fitted with tyres :				
8708.70.31	- - - - For vehicles of heading 87.01		KGM		
8708.70.32	- - - - For vehicles of heading 87.03		KGM		
8708.70.33	- - - - For dumpers designed for off-highway use with g.v.w. exceeding 45 t		KGM		
8708.70.34	- - - - For vehicles of heading 87.02 or other vehicles of heading 87.04		KGM		
8708.70.39	- - - - Other		KGM		
	- - Other :				
8708.70.95	- - - - For vehicles of heading 87.01		KGM		
8708.70.96	- - - - For vehicles of heading 87.02 or 87.04		KGM		
8708.70.97	- - - - For vehicles of heading 87.03		KGM		
8708.70.99	- - - - Other		KGM		
8708.80	- Suspension systems and parts thereof (including shock-absorbers) :				
	- - Suspension systems :				
8708.80.15	- - - - For vehicles of heading 87.01		KGM		
8708.80.16	- - - - For vehicles of heading 87.03		KGM		
8708.80.17	- - - - For vehicles of subheading 8704.10 or heading 87.05		KGM		
8708.80.19	- - - - Other		KGM		
	- - Parts :				
8708.80.91	- - - - For vehicles of heading 87.01		KGM		
8708.80.92	- - - - For vehicles of heading 87.03		KGM		
8708.80.99	- - - - Other		KGM		
	- - Other parts and accessories :				
8708.91	- - Radiators and parts thereof :				
	- - - Radiators :				
8708.91.15	- - - - For vehicles of heading 87.01		KGM		

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
8708.91.16	- - - For vehicles of heading 87.03		KGM			
	- - - For vehicles of heading 87.02 or 87.04 :					
8708.91.17	- - - - For vehicles of subheading 8704.10		KGM			
8708.91.18	- - - - Other		KGM			
8708.91.19	- - - - Other		KGM			
	- - - Parts :					
8708.91.91	- - - - For vehicles of heading 87.01		KGM			
8708.91.93	- - - - Drain plugs, for vehicles of heading 87.03		KGM			
8708.91.94	- - - - Drain plugs, for vehicles of heading 87.02 or 87.04 (excluding subheading 8704.10)		KGM			
8708.91.95	- - - - Other, for vehicles of heading 87.03		KGM			
8708.91.99	- - - - Other		KGM			
8708.92	- - Silencers (mufflers) and exhaust pipes; parts thereof :					
8708.92.10	- - - For vehicles of heading 87.01		KGM			
8708.92.20	- - - For vehicles of heading 87.03		KGM			
	- - - For vehicles of subheading 8704.10 :					
8708.92.51	- - - - Silencers (mufflers) and exhaust pipes		KGM			
8708.92.52	- - - - Parts		KGM			
	- - - For vehicles of heading 87.02 or other vehicles of heading 87.04 :					
8708.92.61	- - - - Silencers (mufflers) and exhaust pipes		KGM			
8708.92.62	- - - - Parts		KGM			
8708.92.90	- - - Other		KGM			
8708.93	- - Clutches and parts thereof :					
8708.93.50	- - - For vehicles of heading 87.01		KGM			
8708.93.60	- - - For vehicles of heading 87.03		KGM			
8708.93.70	- - - For vehicles of heading 87.04 or 87.05		KGM			
8708.93.90	- - - Other		KGM			
8708.94	- - Steering wheels, steering columns and steering boxes; parts thereof :					
	- - - Steering wheels with airbag assemblies :					
8708.94.11	- - - - For vehicles of heading 87.01		KGM			
8708.94.19	- - - - Other		KGM			
	- - - Other :					
8708.94.94	- - - - For vehicles of heading 87.01		KGM			
8708.94.95	- - - - For vehicles of heading 87.03		KGM			
8708.94.99	- - - - Other		KGM			
8708.95	- - Safety airbags with inflator system; parts thereof :					
8708.95.10	- - - Safety airbags with inflator system		KGM			
8708.95.90	- - - Parts		KGM			
8708.99	- - Other :					
	- - - For vehicles of heading 87.01 :					
8708.99.11	- - - - Unassembled fuel tanks; engine brackets		KGM			

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
8708.99.19	- - - Other		KGM			
	- - - For vehicles of heading 87.02, 87.03 or 87.04 :					
	- - - Fuel tanks and parts thereof :					
8708.99.21	- - - - Fuel tanks		KGM			
8708.99.24	- - - - Lower half of the fuel tank; fuel caps; filler pipes; filler hose assembly; fuel tank bands		KGM			
8708.99.25	- - - - Other parts		KGM			
8708.99.30	- - - - Accelerator, brake or clutch pedals		KGM			
8708.99.40	- - - - Battery carriers or trays and brackets therefor		KGM			
8708.99.50	- - - - Radiator shrouds		KGM			
	- - - - Chassis frames or parts thereof :					
8708.99.61	- - - - For vehicles of heading 87.02		KGM			
8708.99.62	- - - - For vehicles of heading 87.03		KGM			
8708.99.63	- - - - For vehicles of heading 87.04		KGM			
8708.99.70	- - - - Engine brackets		KGM			
8708.99.80	- - - - Other		KGM			
	- - - Other :					
8708.99.91	- - - - Unassembled fuel tanks; engine brackets		KGM			
8708.99.99	- - - - Other		KGM			

**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	NMB
8709.19.00	- - Other	NMB
8709.90.00	- Parts	KGM

**87.10 8710.00.00 Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.**

**87.11**

**Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.**

8711.10	- With internal combustion piston engine of a cylinder capacity not exceeding 50 cc :			
	- - Completely Knocked Down :			
8711.10.12	- - - Mopeds or motorised bicycles	NMB		12%
8711.10.14	- - - Powered kick scooters; pocket motorcycles	NMB		
8711.10.15	- - - Other motorcycles and motor scooters	NMB		12%
8711.10.19	- - - Other	NMB		12%
	- - Other :			
8711.10.92	- - - Mopeds or motorised bicycles	NMB		12%

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY	
(1)	(2)	(3)	(4)	FULL (5)	PREF (6)	(7)
8711.10.94	- - - Powered kick scooters; pocket motorcycles		NMB			
8711.10.95	- - - Other motorcycles and motor scooters		NMB			12%
8711.10.99	- - - Other		NMB			12%
8711.20	- With internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc :					
	- - Completely Knocked Down :					
8711.20.11	- - - Motocross motorcycles		NMB			12%
8711.20.12	- - - Mopeds or motorised bicycles		NMB			12%
8711.20.13	- - - Pocket motorcycles		NMB			
	- - - Other motorcycles (with or without side-cars), including motor scooters :					
8711.20.14	- - - Of a cylinder capacity exceeding 150 cc but not exceeding 200 cc		NMB			12%
8711.20.15	- - - Of a cylinder capacity exceeding 200 cc but not exceeding 250 cc		NMB			12%
8711.20.16	- - - Other		NMB			12%
8711.20.19	- - - Other		NMB			12%
	- - Other :					
8711.20.91	- - - Motocross motorcycles		NMB			12%
8711.20.92	- - - Mopeds or motorised bicycles		NMB			12%
8711.20.93	- - - Pocket motorcycles		NMB			
	- - - Other motorcycles (with or without side-cars), including motor scooters :					
8711.20.94	- - - Of a cylinder capacity exceeding 150 cc but not exceeding 200 cc		NMB			12%
8711.20.95	- - - Of a cylinder capacity exceeding 200 cc but not exceeding 250 cc		NMB			12%
8711.20.96	- - - Other		NMB			12%
8711.20.99	- - - Other		NMB			12%
8711.30	- With internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc :					
	- - Motocross motorcycles :					
8711.30.11	- - - Completely Knocked Down		NMB			12%
8711.30.19	- - - Other		NMB			12%
8711.30.30	- - Other, Completely Knocked Down		NMB			12%
8711.30.90	- - Other		NMB			12%
8711.40	- With internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc :					
	- - Motocross motorcycles :					
8711.40.11	- - - Completely Knocked Down		NMB			12%
8711.40.19	- - - Other		NMB			12%
8711.40.20	- - Other, Completely Knocked Down		NMB			12%
8711.40.90	- - Other		NMB			12%
8711.50	- With internal combustion piston engine of a cylinder capacity exceeding 800 cc :					
8711.50.20	- - Completely Knocked Down		NMB			12%
8711.50.90	- - Other		NMB			12%
8711.60	- With electric motor for propulsion :					
	- - Completely Knocked Down :					

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY	
(1)	(2)	(3)	(4)	FULL (5)	PREF (6)	(7)
	8711.60.11	- - - Bicycles	NMB			
	8711.60.12	- - - Kick scooters; self-balancing cycle; pocket motorcycles	NMB			
	8711.60.13	- - - Other motorcycles	NMB			12%
	8711.60.19	- - - Other	NMB			12%
		- - Other :				
	8711.60.92	- - - Kick scooters; self-balancing cycle; pocket motorcycles	NMB			
	8711.60.93	- - - Other motorcycles	NMB			12%
	8711.60.94	- - - Bicycles, with an auxiliary electric motor not exceeding 250 W and with the maximum speed not exceeding 25 km/h	NMB			
	8711.60.95	- - - Other bicycles	NMB			
	8711.60.99	- - - Other	NMB			12%
	8711.90	- Other :				
	8711.90.40	- - Side-cars	NMB			
	8711.90.60	- - Other, Completely Knocked Down	NMB			12%
	8711.90.90	- - Other	NMB			12%
<b>87.12</b>	<b>Bicycles and other cycles (including delivery tricycles), not motorised.</b>					
	8712.00.10	- Racing bicycles	NMB			
	8712.00.20	- Bicycles designed to be ridden by children	NMB			
	8712.00.30	- Other bicycles	NMB			
	8712.00.90	- Other	NMB			
<b>87.13</b>	<b>Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.</b>					
	8713.10.00	- Not mechanically propelled	NMB			
	8713.90.00	- Other	NMB			
<b>87.14</b>	<b>Parts and accessories of vehicles of headings 87.11 to 87.13.</b>					
	8714.10	- Of motorcycles (including mopeds) :				
	8714.10.10	- - Saddles	KGM			
	8714.10.20	- - Spokes and nipples	KGM			
	8714.10.30	- - Frame and forks including telescopic fork, rear suspension and parts thereof	KGM			
	8714.10.40	- - Gearing, gearbox, clutch and other transmission equipment and parts thereof	KGM			
	8714.10.50	- - Wheel rims	KGM			
	8714.10.60	- - Brakes and parts thereof	KGM			
	8714.10.70	- - Silencers (mufflers) and parts thereof	KGM			
	8714.10.90	- - Other	KGM			
	8714.20	- Of carriages for disabled persons :				
		- - Castors wheels :				
	8714.20.11	- - - Of a diameter (including tyres) exceeding 75 mm but not exceeding 100 mm, provided that the width of any wheel or tyre fitted thereto is not less than 30 mm	KGM			
	8714.20.12	- - - Of a diameter (including tyres) exceeding 100 mm but not exceeding 250 mm, provided that the width of any wheel or tyre fitted thereto is not less than 30 mm	KGM			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
8714.20.19	- - - Other		KGM		
8714.20.90	- - Other		KGM		
	- - Other :				
8714.91	- - Frames and forks, and parts thereof :				
8714.91.10	- - - For bicycles of subheading 8712.00.20		KGM		
	- - - Other :				
8714.91.91	- - - - Parts for forks		KGM		
8714.91.99	- - - - Other		KGM		
8714.92	- - Wheel rims and spokes :				
8714.92.10	- - - For bicycles of subheading 8712.00.20		KGM		
8714.92.90	- - - Other		KGM		
8714.93	- - Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels :				
8714.93.10	- - - For bicycles of subheading 8712.00.20		KGM		
8714.93.90	- - - Other		KGM		
8714.94	- - Brakes, including coaster braking hubs and hub brakes, and parts thereof :				
8714.94.10	- - - For bicycles of subheading 8712.00.20		KGM		
8714.94.90	- - - Other		KGM		
8714.95	- - Saddles :				
8714.95.10	- - - For bicycles of subheading 8712.00.20		NMB		
8714.95.90	- - - Other		NMB		
8714.96	- - Pedals and crank-gear, and parts thereof :				
8714.96.10	- - - For bicycles of subheading 8712.00.20		KGM		
8714.96.90	- - - Other		KGM		
8714.99	- - Other :				
	- - - For bicycles of subheading 8712.00.20 :				
8714.99.11	- - - - Handle bars, pillars, mudguards, reflectors, carriers, control cables, lamp brackets or bracket lugs; other accessories	KGM			
8714.99.12	- - - - Chain wheels and cranks; other parts		KGM		
	- - - Other :				
8714.99.91	- - - - Handle bars, pillars, mudguards, reflectors, carriers, control cables, lamp brackets or bracket lugs; other accessories	KGM			
8714.99.93	- - - - Nipples for spokes		KGM		
8714.99.94	- - - - Chain wheels and cranks; other parts		KGM		

**87.15 8715.00.00 Baby carriages and parts thereof.** KGM

**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	NMB
8716.20.00	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	NMB
	- Other trailers and semi-trailers for the transport of goods :	
8716.31.00	- - Tanker trailers and tanker semi-trailers	NMB

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
8716.39	- - Other :					
8716.39.40	- - - Agricultural trailers and semi-trailers		NMB			
	- - - Other :					
8716.39.91	- - - - Having a carrying capacity (payload) exceeding 200 t		NMB			
8716.39.99	- - - - Other		NMB			
8716.40.00	- Other trailers and semi-trailers		NMB			
8716.80	- Other vehicles :					
8716.80.10	- - Carts and wagons, sack trucks, hand trolleys and similar hand-propelled vehicles of a kind used in factories or workshops, except wheelbarrows	NMB				
8716.80.20	- - Wheelbarrows		NMB			
8716.80.90	- - Other		NMB			
8716.90	- Parts :					
	- - For trailers and semi-trailers :					
8716.90.13	- - - For goods of subheading 8716.20		KGM			
8716.90.19	- - - Other		KGM			
	- - For vehicles of subheading 8716.80.10 or 8716.80.20 :					
8716.90.21	- - - - Castor wheels, of a diameter (including tyres) exceeding 100 mm but not more than 250 mm provided the width of the wheel or tyre fitted thereto is not less than 30 mm	KGM				
8716.90.22	- - - - Castor wheels, of a diameter (including tyres) exceeding 75 mm but not more than 100 mm, or more than 250 mm provided the width of the wheel or tyre fitted thereto is not less than 30 mm	KGM				
8716.90.23	- - - Other, for goods of subheading 8716.80.10		KGM			
8716.90.24	- - - Other, for goods of subheading 8716.80.20		KGM			
	- - For other vehicles :					
8716.90.94	- - - Spokes and nipples		KGM			
8716.90.95	- - - Castor wheels, of a diameter (including tyres) exceeding 100 mm but not more than 250 mm provided the width of the wheel or tyre fitted thereto is not less than 30 mm	KGM				
8716.90.96	- - - Castor wheels, of a diameter (including tyres) exceeding 75 mm but not more than 100 mm, or more than 250 mm provided the width of the wheel or tyre fitted thereto is not less than 30 mm	KGM				
8716.90.99	- - - Other		KGM			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)

## Chapter 88

### Aircraft, spacecraft, and parts thereof

#### Note.

- For the purposes of this Chapter, the expression “unmanned aircraft” means any aircraft, other than those of heading 88.01, designed to be flown without a pilot on board. They may be designed to carry a payload or equipped with permanently integrated digital cameras or other equipment which would enable them to perform utilitarian functions during their flight.

The expression “unmanned aircraft”, however, does not cover flying toys, designed solely for amusement purposes (heading 95.03).

#### Subheading Notes.

- 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.
- For the purposes of subheadings 8806.21 to 8806.24 and 8806.91 to 8806.94, the expression “maximum take-off weight” means the maximum weight of the machine in normal flying order, at take-off, including the weight of payload, equipment and fuel.

**88.01** 8801.00.00 **Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.** NMB

**88.02** **Other aircraft (for example, helicopters, aeroplanes), except unmanned aircraft of heading 88.06; spacecraft (including satellites) and suborbital and spacecraft launch vehicles.**

- Helicopters :

8802.11.00 - - Of an unladen weight not exceeding 2,000 kg NMB

8802.12.00 - - Of an unladen weight exceeding 2,000 kg NMB

8802.20 - Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg :

8802.20.10 - - Aeroplanes NMB

8802.20.90 - - Other NMB

8802.30 - Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg :

8802.30.10 - - Aeroplanes NMB

8802.30.90 - - Other NMB

8802.40 - Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg :

8802.40.10 - - Aeroplanes NMB

8802.40.90 - - Other NMB

8802.60.00 - Spacecraft (including satellites) and suborbital and spacecraft launch vehicles NMB

**88.04** **Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.**

8804.00.10 - Rotochutes and parts thereof KGM

8804.00.90 - Other KGM

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
<b>88.05</b>	<b>Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.</b>					
8805.10.00	- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	KGM				
	- Ground flying trainers and parts thereof :					
8805.21.00	- - Air combat simulators and parts thereof	KGM				
8805.29	- - Other :					
8805.29.10	- - - Ground flying trainers	KGM				
8805.29.90	- - - Other	KGM				
<b>88.06</b>	<b>Unmanned aircraft.</b>					
8806.10.00	- Designed for the carriage of passengers	NMB				
	- Other, for remote-controlled flight only :					
8806.21.00	- - With maximum take-off weight not more than 250 g	NMB				
8806.22.00	- - With maximum take-off weight more than 250 g but not more than 7 kg	NMB				
8806.23.00	- - With maximum take-off weight more than 7 kg but not more than 25 kg	NMB				
8806.24.00	- - With maximum take-off weight more than 25 kg but not more than 150 kg	NMB				
8806.29.00	- - Other	NMB				
	- Other :					
8806.91.00	- - With maximum take-off weight not more than 250 g	NMB				
8806.92.00	- - With maximum take-off weight more than 250 g but not more than 7 kg	NMB				
8806.93.00	- - With maximum take-off weight more than 7 kg but not more than 25 kg	NMB				
8806.94.00	- - With maximum take-off weight more than 25 kg but not more than 150 kg	NMB				
8806.99.00	- - Other	NMB				
<b>88.07</b>	<b>Parts of goods of heading 88.01, 88.02 or 88.06.</b>					
8807.10.00	- Propellers and rotors and parts thereof	KGM				
8807.20.00	- Under-carriages and parts thereof	KGM				
8807.30.00	- Other parts of aeroplanes, helicopters or unmanned aircraft	KGM				
8807.90.00	- Other	KGM				

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>Chapter 89</b>					
<b>Ships, boats and floating structures</b>					
<b>Note.</b>					
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.					
<b>89.01</b>	<b>Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.</b>				
8901.10	- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds :				
8901.10.10	- - Of a gross tonnage not exceeding 26				
8901.10.20	- - Of a gross tonnage exceeding 26 but not exceeding 500				
8901.10.60	- - Of a gross tonnage exceeding 500 but not exceeding 1,000				
8901.10.70	- - Of a gross tonnage exceeding 1,000 but not exceeding 4,000				
8901.10.80	- - Of a gross tonnage exceeding 4,000 but not exceeding 5,000				
8901.10.90	- - Of a gross tonnage exceeding 5,000				
8901.20	- Tankers :				
8901.20.50	- - Of a gross tonnage not exceeding 5,000				
	- - Of a gross tonnage exceeding 5,000 but not exceeding 50,000 :				
8901.20.71	- - - Of a gross tonnage exceeding 5,000 but not exceeding 20,000				
8901.20.72	- - - Of a gross tonnage exceeding 20,000 but not exceeding 30,000				
8901.20.73	- - - Of a gross tonnage exceeding 30,000 but not exceeding 50,000				
8901.20.80	- - Of a gross tonnage exceeding 50,000				
8901.30	- Refrigerated vessels, other than those of subheading 8901.20 :				
8901.30.50	- - Of a gross tonnage not exceeding 5,000				
8901.30.70	- - Of a gross tonnage exceeding 5,000 but not exceeding 50,000				
8901.30.80	- - Of a gross tonnage exceeding 50,000				
8901.90	- Other vessels for the transport of goods and other vessels for the transport of both persons and goods :				
	- - Not motorised :				
8901.90.11	- - - Of a gross tonnage not exceeding 26				
8901.90.12	- - - Of a gross tonnage exceeding 26 but not exceeding 500				
8901.90.14	- - - Of a gross tonnage exceeding 500				
	- - Motorised :				
8901.90.31	- - - Of a gross tonnage not exceeding 26				
8901.90.32	- - - Of a gross tonnage exceeding 26 but not exceeding 500				
8901.90.33	- - - Of a gross tonnage exceeding 500 but not exceeding 1,000				
8901.90.34	- - - Of a gross tonnage exceeding 1,000 but not exceeding 4,000				
8901.90.35	- - - Of a gross tonnage exceeding 4,000 but not exceeding 5,000				
8901.90.36	- - - Of a gross tonnage exceeding 5,000 but not exceeding 50,000				
8901.90.37	- - - Of a gross tonnage exceeding 50,000				

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				(4)	(5)	
<b>89.02</b>	<b>Fishing vessels; factory ships and other vessels for processing or preserving fishery products.</b>					
	- Fishing vessels :					
8902.00.31	- - Of a gross tonnage not exceeding 26		NMB			
8902.00.32	- - Of a gross tonnage exceeding 26 but less than 40		NMB			
8902.00.33	- - Of a gross tonnage of 40 or more but not exceeding 101		NMB			
8902.00.34	- - Of a gross tonnage exceeding 101 but not exceeding 250		NMB			
8902.00.35	- - Of a gross tonnage exceeding 250 but not exceeding 1,000		NMB			
8902.00.36	- - Of a gross tonnage exceeding 1,000 but not exceeding 4,000		NMB			
8902.00.37	- - Of a gross tonnage exceeding 4,000		NMB			
	- Other :					
8902.00.41	- - Of a gross tonnage not exceeding 26		NMB			
8902.00.42	- - Of a gross tonnage exceeding 26 but less than 40		NMB			
8902.00.43	- - Of a gross tonnage of 40 or more but not exceeding 101		NMB			
8902.00.44	- - Of a gross tonnage exceeding 101 but not exceeding 250		NMB			
8902.00.45	- - Of a gross tonnage exceeding 250 but not exceeding 1,000		NMB			
8902.00.46	- - Of a gross tonnage exceeding 1,000 but not exceeding 4,000		NMB			
8902.00.47	- - Of a gross tonnage exceeding 4,000		NMB			
<b>89.03</b>	<b>Yachts and other vessels for pleasure or sports; rowing boats and canoes.</b>					
	- Inflatable (including rigid hull inflatable) boats :					
8903.11.00	- - Fitted or designed to be fitted with a motor, unladen (net) weight (excluding the NMB motor) not exceeding 100 kg					
8903.12.00	- - Not designed for use with a motor and unladen (net) weight not exceeding 100 kg	NMB				
8903.19.00	- - Other		NMB			
	- Sailboats, other than inflatable, with or without auxiliary motor :					
8903.21.00	- - Of a length not exceeding 7.5 m		NMB			
8903.22.00	- - Of a length exceeding 7.5 m but not exceeding 24 m		NMB			
8903.23.00	- - Of a length exceeding 24 m		NMB			
	- Motorboats, other than inflatable, not including outboard motorboats :					
8903.31.00	- - Of a length not exceeding 7.5 m		NMB			
8903.32.00	- - Of a length exceeding 7.5 m but not exceeding 24 m		NMB			
8903.33.00	- - Of a length exceeding 24 m		NMB			
	- Other :					
8903.93.00	- - Of a length not exceeding 7.5 m		NMB			
8903.99.00	- - Other		NMB			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				(4)	(5)	
<b>89.04</b>	<b>Tugs and pusher craft.</b>					
8904.00.10	- Of a gross tonnage not exceeding 26		NMB			
	- Of a gross tonnage exceeding 26 :					
8904.00.32	-- Of a power not exceeding 1,200 hp		NMB			
8904.00.33	-- Of a power exceeding 1,200 hp but not exceeding 3,200 hp		NMB			
8904.00.34	-- Of a power exceeding 3,200 hp but not exceeding 4,000 hp		NMB			
8904.00.35	-- Of a power exceeding 4,000 hp		NMB			
<b>89.05</b>	<b>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.</b>					
8905.10.00	- Dredgers		NMB			
8905.20.00	- Floating or submersible drilling or production platforms		NMB			
8905.90	- Other :					
8905.90.10	-- Floating docks		NMB			
8905.90.90	-- Other		NMB			
<b>89.06</b>	<b>Other vessels, including warships and lifeboats other than rowing boats.</b>					
8906.10.00	- Warships		NMB			
8906.90	- Other :					
8906.90.10	-- Of a displacement not exceeding 30 t		NMB			
8906.90.20	-- Of a displacement exceeding 30 t but not exceeding 300 t		NMB			
8906.90.90	-- Other		NMB			
<b>89.07</b>	<b>Other floating structures (for example, rafts, tanks, cofferdams, landing-stages, buoys and beacons).</b>					
8907.10.00	- Inflatable rafts		NMB			
8907.90	- Other :					
8907.90.10	-- Buoys		NMB			
8907.90.90	-- Other		NMB			
<b>89.08</b>	<b>8908.00.00 Vessels and other floating structures for breaking up.</b>		NMB			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)

## 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); however, articles specially designed for use exclusively in implants in medical, surgical, dental or veterinary sciences are to be classified in heading 90.21;
  - (g) Pumps incorporating measuring devices, of heading 84.13; weight-operated counting or checking machinery, or separately presented weights for balances (heading 84.23); lifting or handling machinery (headings 84.25 to 84.28); paper or paperboard cutting machines of all kinds (heading 84.41); fittings for adjusting work or tools on machine-tools or water-jet cutting machines, of heading 84.66, including fittings with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); calculating machines (heading 84.70); valves or other appliances of heading 84.81; machines and apparatus (including apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials) of heading 84.86;
  - (h) Searchlights or spotlights of a kind used for cycles or motor vehicles (heading 85.12); portable electric lamps of heading 85.13; cinematographic sound recording, reproducing or re-recording apparatus (heading 85.19); sound-heads (heading 85.22); television cameras, digital cameras and video camera recorders (heading 85.25); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading 85.26); connectors for optical fibres, optical fibre bundles or cables (heading 85.36); numerical control apparatus of heading 85.37; sealed beam lamp units of heading 85.39; optical fibre cables of heading 85.44;
  - (ij) Searchlights or spotlights of heading 94.05;
  - (k) Articles of Chapter 95;

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY FULL (5)	CUSTOMS DUTY PREF (6)	EXCISE DUTY (7)
		(l) Monopods, bipods, tripods and similar articles, of heading 96.20;				
		(m) Capacity measures, which are to be classified according to their constituent material; or				
		(n) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading 39.23 or Section XV).				
2.		Subject to Note 1 above, parts and accessories for machines, apparatus, instruments or articles of this Chapter are to be classified according to the following rules :				
		(a) Parts and accessories which are goods included in any of the headings of this Chapter or of Chapter 84, 85 or 91 (other than heading 84.87, 85.48 or 90.33) are in all cases to be classified in their respective headings;				
		(b) Other parts and accessories, if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number of machines, instruments or apparatus of the same heading (including a machine, instrument or apparatus of heading 90.10, 90.13 or 90.31) are to be classified with the machines, instruments or apparatus of that kind;				
		(c) All other parts and accessories are to be classified in heading 90.33.				
3.		The provisions of Notes 3 and 4 to Section XVI apply also to this Chapter.				
4.		Heading 90.05 does not apply to telescopic sights for fitting to arms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter or Section XVI; such telescopic sights and telescopes are to be classified in heading 90.13.				
5.		Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading 90.13 and in heading 90.31 are to be classified in heading 90.31.				
6.		For the purposes of heading 90.21, the expression "orthopaedic appliances" means appliances for :				
		- Preventing or correcting bodily deformities; or				
		- Supporting or holding parts of the body following an illness, operation or injury.				
		Orthopaedic appliances include footwear and special insoles designed to correct orthopaedic conditions, provided that they are either (1) made to measure or (2) mass-produced, presented singly and not in pairs and designed to fit either foot equally.				
7.		Heading 90.32 applies only to :				
		(a) Instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or gases, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value; and				
		(b) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value.				

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>90.01</b>		<b>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.</b>			
9001.10	- Optical fibres, optical fibre bundles and cables :				
9001.10.10	- - For telecommunications and other electrical uses		NMB		
9001.10.90	- - Other		KGM		
9001.20.00	- Sheets and plates of polarising material		KGM		
9001.30.00	- Contact lenses		NMB		
9001.40.00	- Spectacle lenses of glass		NMB		
9001.50.00	- Spectacle lenses of other materials		NMB		
9001.90	- Other :				
9001.90.10	- - For photographic or cinematographic cameras or projectors		KGM		
9001.90.90	- - Other		KGM		
<b>90.02</b>		<b>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.</b>			
	- Objective lenses :				
9002.11.00	- - For cameras, projectors or photographic enlargers or reducers		KGM		
9002.19.00	- - Other		KGM		
9002.20	- Filters :				
9002.20.10	- - For cinematographic projectors		KGM		
9002.20.20	- - For cinematographic cameras, photographic cameras and other projectors		KGM		
9002.20.90	- - Other		KGM		
9002.90	- Other :				
9002.90.20	- - For cinematographic projectors		KGM		
9002.90.30	- - For cinematographic cameras, photographic cameras and other projectors		KGM		
9002.90.90	- - Other		KGM		
<b>90.03</b>		<b>Frames and mountings for spectacles, goggles or the like, and parts thereof.</b>			
	- Frames and mountings :				
9003.11.00	- - Of plastics		TEN		
9003.19.00	- - Of other materials		TEN		
9003.90.00	- Parts		KGM		
<b>90.04</b>		<b>Spectacles, goggles and the like, corrective, protective or other.</b>			
9004.10.00	- Sunglasses		TEN		
9004.90	- Other :				
9004.90.10	- - Corrective spectacles		TEN		
9004.90.50	- - Protective goggles		TEN		
9004.90.90	- - Other		TEN		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				(4)	(5)	
<b>90.05</b>	<b>Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy.</b>					
9005.10.00	- Binoculars		NMB			
9005.80	- Other instruments :					
9005.80.10	- - Astronomical instruments, excluding instruments for radio-astronomy		NMB			
9005.80.90	- - Other		NMB			
9005.90	- Parts and accessories (including mountings) :					
9005.90.10	- - For astronomical instruments, excluding instruments for radio-astronomy		KGM			
9005.90.90	- - Other		KGM			
<b>90.06</b>	<b>Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39.</b>					
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		NMB			
9006.40.00	- Instant print cameras		NMB			
	- Other cameras :					
9006.53	- - For roll film of a width of 35 mm :					
9006.53.10	- - - With a through-the-lens viewfinder (single lens reflex (SLR))		NMB			
9006.53.90	- - - Other		NMB			
9006.59	- - - Other :					
	- - - - For roll film of a width less than 35 mm :					
9006.59.11	- - - - With a through-the-lens viewfinder (single lens reflex (SLR))		NMB			
9006.59.19	- - - - Other		NMB			
	- - - - Other, of a kind used for preparing printing plates or cylinders :					
9006.59.21	- - - - Laser photoplotters		NMB			
9006.59.29	- - - - Other		NMB			
9006.59.30	- - - - Other, laser photoplotters or image setters with a raster image processor		NMB			
9006.59.90	- - - - Other		NMB			
	- - - - Photographic flashlight apparatus and flashbulbs :					
9006.61.00	- - - - Discharge lamp ("electronic") flashlight apparatus		NMB			
9006.69.00	- - - - Other		NMB			
	- - - - Parts and accessories :					
9006.91	- - - - For cameras :					
9006.91.10	- - - - For laser photoplotters of subheading 9006.59.21		KGM			
9006.91.40	- - - - Other, for cameras of subheading 9006.40 or 9006.53		KGM			
9006.91.50	- - - - Other, for cameras of subheading 9006.59.11 or 9006.59.19		KGM			
9006.91.90	- - - - Other		KGM			
9006.99	- - - - Other :					
9006.99.10	- - - - For photographic flashlight apparatus		KGM			
9006.99.90	- - - - Other		KGM			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				(4)	(5)	
90.07	<b>Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.</b>					
	9007.10.00	- Cameras	NMB			
	9007.20	- Projectors :				
	9007.20.10	- - For film of less than 16 mm in width	NMB			
	9007.20.90	- - Other	NMB			
		- Parts and accessories :				
	9007.91.00	- - For cameras	KGM			
	9007.92.00	- - For projectors	KGM			
90.08	<b>Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.</b>					
	9008.50	- Projectors, enlargers and reducers :				
	9008.50.10	- - Microfilm, microfiche or other microform readers, whether or not capable of producing copies	NMB			
	9008.50.90	- - Other	NMB			
		- Parts and accessories :				
	9008.90.20	- - Of photographic (other than cinematographic) enlargers and reducers	KGM			
	9008.90.90	- - Other	KGM			
90.10	<b>Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens.</b>					
	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	NMB			
	9010.50	- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes :				
	9010.50.10	- - Apparatus for the projection or drawing of circuit patterns on sensitised substrates for the manufacture of printed circuit boards/printed wiring boards	NMB			
	9010.50.20	- - Cinematographic editing and titling equipment; negatoscopes for X-ray; contact exposure unit used for the preparation of film in colour separation process; automatic plate maker	NMB			
	9010.50.90	- - Other	NMB			
	9010.60	- Projection screens :				
	9010.60.10	- - Of 300 inches or more	NMB			
	9010.60.90	- - Other	NMB			
		- Parts and accessories :				
	9010.90.20	- - Of goods of subheading 9010.10.00	KGM			
	9010.90.30	- - Parts and accessories of apparatus for the projection or drawing of circuit patterns on sensitised substrates for the manufacture of printed circuit boards/printed wiring boards	KGM			
	9010.90.90	- - Other	KGM			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				(4)	(5)	
<b>90.11</b>		<b>Compound optical microscopes, including those for photomicrography, cinephotomicrography or micropojection.</b>				
	9011.10.00	- Stereoscopic microscopes			NMB	
	9011.20.00	- Other microscopes, for photomicrography, cinephotomicrography or micropojection			NMB	
	9011.80.00	- Other microscopes			NMB	
	9011.90.00	- Parts and accessories			KGM	
<b>90.12</b>		<b>Microscopes other than optical microscopes; diffraction apparatus.</b>				
	9012.10.00	- Microscopes other than optical microscopes; diffraction apparatus			NMB	
	9012.90.00	- Parts and accessories			KGM	
<b>90.13</b>		<b>Lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter.</b>				
	9013.10	- Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI :				
	9013.10.10	- - Telescopic sights for fitting to arms; periscopes			NMB	
	9013.10.20	- - Telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI			NMB	
	9013.20.00	- Lasers, other than laser diodes			NMB	
	9013.80	- Other devices, appliances and instruments :				
	9013.80.10	- - Optical error verification and repair apparatus for printed circuit boards/printed wiring boards and printed circuit assemblies			NMB	
	9013.80.90	- - Other			NMB	
	9013.90	- Parts and accessories :				
	9013.90.10	- - Of goods of subheading 9013.20.00			KGM	
	9013.90.60	- - Of goods of subheading 9013.80.10			KGM	
	9013.90.70	- - Of goods of subheading 9013.10.10			KGM	
	9013.90.90	- - Other			KGM	
<b>90.14</b>		<b>Direction finding compasses; other navigational instruments and appliances.</b>				
	9014.10.00	- Direction finding compasses			NMB	
	9014.20.00	- Instruments and appliances for aeronautical or space navigation (other than NMB compasses)				
	9014.80	- Other instruments and appliances :				
		- - Of a kind used on ships, incorporating or working in conjunction with an automatic data processing machine :				
	9014.80.11	- - - Sonar or echo sounder			NMB	
	9014.80.19	- - - Other			NMB	
	9014.80.90	- - Other			NMB	
	9014.90	- Parts and accessories :				
	9014.90.10	- - Of instruments and apparatus, of a kind used on ships, working in conjunction with an automatic data processing machine			KGM	
	9014.90.90	- - Other			KGM	

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				(4)	(5)	
<b>90.15</b>		<b>Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.</b>				
9015.10	- Rangefinders :					
9015.10.10	- - Of a kind used in photography or cinematography		NMB			
9015.10.90	- - Other		NMB			
9015.20.00	- Theodolites and tachymeters (tacheometers)		NMB			
9015.30.00	- Levels		NMB			
9015.40.00	- Photogrammetrical surveying instruments and appliances		NMB			
9015.80	- Other instruments and appliances :					
9015.80.10	- - Radio-sonde and radio-wind apparatus		NMB			
9015.80.90	- - Other		NMB			
9015.90.00	- Parts and accessories		KGM			
<b>90.16</b>	9016.00.00	<b>Balances of a sensitivity of 5 cg or better, with or without weights.</b>		KGM		
<b>90.17</b>		<b>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.</b>				
9017.10	- Drafting tables and machines, whether or not automatic :					
9017.10.10	- - Plotters		NMB			
9017.10.90	- - Other		NMB			
9017.20	- Other drawing, marking-out or mathematical calculating instruments :					
9017.20.10	- - Rulers		NMB			
9017.20.40	- - Photoplotters for the manufacture of printed circuit boards/printed wiring boards		NMB			
9017.20.50	- - Other plotters		NMB			
9017.20.90	- - Other		NMB			
9017.30.00	- Micrometers, callipers and gauges		NMB			
9017.80.00	- Other instruments		NMB			
9017.90	- Parts and accessories :					
9017.90.30	- - Parts and accessories of photoplotters for the manufacture of printed circuit boards/printed wiring boards	KGM				
9017.90.40	- - Parts and accessories, including printed circuit assemblies, of other plotters		KGM			
9017.90.90	- - Other		KGM			

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
<b>90.18</b>		<b>Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sighttesting instruments.</b>				
		- Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters) :				
9018.11.00	- - Electro-cardiographs		NMB			
9018.12.00	- - Ultrasonic scanning apparatus		NMB			
9018.13.00	- - Magnetic resonance imaging apparatus		NMB			
9018.14.00	- - Scintigraphic apparatus		NMB			
9018.19.00	- - Other		NMB			
9018.20.00	- Ultra-violet or infra-red ray apparatus		KGM			
	- Syringes, needles, catheters, cannulae and the like :					
9018.31	- - Syringes, with or without needles :					
9018.31.10	- - - Disposable syringes		NMB			
9018.31.90	- - - Other		NMB			
9018.32.00	- - Tubular metal needles and needles for sutures		KGM			
9018.39	- - Other :					
9018.39.10	- - - Catheters		NMB			
9018.39.90	- - - Other		NMB			
	- Other instruments and appliances, used in dental sciences :					
9018.41.00	- - Dental drill engines, whether or not combined on a single base with other dental equipment	KGM				
9018.49.00	- - Other		NMB			
9018.50.00	- Other ophthalmic instruments and appliances		KGM			
9018.90	- Other instruments and appliances :					
9018.90.10	- - Fibre optics headband lamps of a kind designed for medical use		NMB			
9018.90.20	- - Intravenous administration sets		NMB			
	- - Electronic instruments and appliances :					
9018.90.31	- - - Electro-surgical or electro-medical instruments and appliances		NMB			
9018.90.39	- - - Other		NMB			
9018.90.90	- - Other		NMB			
<b>90.19</b>		<b>Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.</b>				
		- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus :				
9019.10	- - Electrically operated		KGM			
9019.10.90	- - Other		KGM			
9019.20	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus :					
9019.20.10	- - Invasive ventilators		KGM			
9019.20.20	- - Other ventilators		KGM			
9019.20.90	- - Other		KGM			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				(4)	(5)	
90.20	<b>Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.</b>					
9020.00.10	- Full face masks for chemical, biological, radiological and nuclear (CBRN) protection	KGM				
9020.00.90	- Other	KGM				
90.21	<b>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.</b>					
9021.10	- Orthopaedic or fracture appliances :					
9021.10.10	- - Of iron or steel	KGM				
9021.10.90	- - Other	KGM				
	- Artificial teeth and dental fittings :					
9021.21.00	- - Artificial teeth	KGM				
9021.29	- - Other :					
9021.29.10	- - - Of iron or steel	KGM				
9021.29.20	- - - Of titanium	KGM				
9021.29.90	- - - Other	KGM				
	- Other artificial parts of the body :					
9021.31.00	- - Artificial joints	KGM				
9021.39.00	- - Other	KGM				
9021.40.00	- Hearing aids, excluding parts and accessories	NMB				
9021.50.00	- Pacemakers for stimulating heart muscles, excluding parts and accessories	NMB				
9021.90.00	- Other	KGM				
90.22	<b>Apparatus based on the use of X-rays or of alpha, beta, gamma or other ionising 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.</b>					
	- 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	NMB				
9022.13.00	- - Other, for dental uses	NMB				
9022.14.00	- - Other, for medical, surgical or veterinary uses	NMB				
9022.19	- - For other uses :					
9022.19.10	- - - X-ray apparatus for the physical inspection of solder joints on printed circuit board/printed wiring board assemblies	NMB				
9022.19.90	- - - Other	NMB				
	- Apparatus based on the use of alpha, beta, gamma or other ionising 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	NMB				
9022.29.00	- - For other uses	NMB				
9022.30.00	- X-ray tubes	NMB				
9022.90	- Other, including parts and accessories :					

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				(4)	(5)	
	(1)	(2)	(3)	(4)	(5)	(6)
	9022.90.10	- - Parts and accessories of X-ray apparatus for the physical inspection of solder joints on printed circuit assemblies	KGM			
	9022.90.20	- - Parts and accessories of other X-ray apparatus	KGM			
	9022.90.90	- - Other	KGM			
<b>90.23</b>	9023.00.00	<b>Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.</b>				
<b>90.24</b>		<b>Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics).</b>				
	9024.10	- Machines and appliances for testing metals :				
	9024.10.10	- - Electrically operated	NMB			
	9024.10.20	- - Not electrically operated	NMB			
	9024.80	- Other machines and appliances :				
	9024.80.10	- - Electrically operated	NMB			
	9024.80.20	- - Not electrically operated	NMB			
	9024.90.00	- Parts and accessories	KGM			
<b>90.25</b>		<b>Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments.</b>				
		- Thermometers and pyrometers, not combined with other instruments :				
	9025.11.00	- - Liquid-filled, for direct reading	NMB			
	9025.19	- - Other :				
		- - - Electrically operated :				
	9025.19.11	- - - - Temperature gauges for motor vehicles	NMB			
	9025.19.19	- - - - Other	NMB			
	9025.19.20	- - - Not electrically operated	NMB			
	9025.80.00	- Other instruments	NMB			
	9025.90.00	- Parts and accessories	KGM			
<b>90.26</b>		<b>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.</b>				
	9026.10	- For measuring or checking the flow or level of liquids :				
	9026.10.50	- - Level gauges for motor vehicles	NMB			
	9026.10.90	- - Other	NMB			
	9026.20	- For measuring or checking pressure :				
	9026.20.50	- - Pressure gauges for motor vehicles	NMB			
	9026.20.90	- - Other	NMB			
	9026.80.00	- Other instruments or apparatus	NMB			
	9026.90.00	- Parts and accessories	KGM			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>90.27</b>		<b>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.</b>			
	9027.10.00	- Gas or smoke analysis apparatus	NMB		
	9027.20.00	- Chromatographs and electrophoresis instruments	NMB		
	9027.30.00	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, NMB visible, IR)	NMB		
	9027.50.00	- Other instruments and apparatus using optical radiations (UV, visible, IR)	NMB		
		- Other instruments and apparatus :			
	9027.81.00	-- Mass spectrometers	NMB		
	9027.89	-- Other :			
	9027.89.10	--- Exposure meters	NMB		
	9027.89.90	--- Other	NMB		
	9027.90.00	- Microtomes; parts and accessories	KGM		
<b>90.28</b>		<b>Gas, liquid or electricity supply or production meters, including calibrating meters therefor.</b>			
	9028.10	- Gas meters :			
	9028.10.10	-- Gas meters of a kind mounted on gas containers	NMB		
	9028.10.90	-- Other	NMB		
	9028.20	- Liquid meters :			
	9028.20.20	-- Water meters	NMB		
	9028.20.90	-- Other	NMB		
	9028.30	- Electricity meters :			
	9028.30.10	-- Kilowatt-hour meters	NMB		
	9028.30.90	-- Other	NMB		
	9028.90	- Parts and accessories :			
	9028.90.10	-- Water meter housings or bodies	KGM		
	9028.90.90	-- Other	KGM		
<b>90.29</b>		<b>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.</b>			
	9029.10	- Revolution counters, production counters, taximeters, mileometers, pedometers and the like :			
	9029.10.20	-- Taximeters	NMB		
	9029.10.90	-- Other	NMB		
	9029.20	- Speed indicators and tachometers; stroboscopes :			
	9029.20.10	-- Speedometers for motor vehicles	NMB		
	9029.20.20	-- Tachometers for motor vehicles	NMB		
	9029.20.90	-- Other	NMB		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				(4)	(5)	
	(1)	(2)	(3)			(7)
	9029.90	- Parts and accessories :				
	9029.90.10	-- Of goods of subheading 9029.10; of stroboscopes of subheading 9029.20	KGM			
	9029.90.20	-- Of speed indicators and tachometers of subheading 9029.20	KGM			
<b>90.30</b>		<b>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.</b>				
	9030.10.00	- Instruments and apparatus for measuring or detecting ionising radiations	NMB			
	9030.20.00	- Oscilloscopes and oscillographs	NMB			
		- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power (other than those for measuring or checking semiconductor wafers or devices) :				
	9030.31.00	-- Multimeters without a recording device	NMB			
	9030.32.00	-- Multimeters with a recording device	NMB			
	9030.33	-- Other, without a recording device :				
	9030.33.10	-- - Instruments and apparatus for measuring or checking voltage, current, resistance or power on printed circuit boards/printed wiring boards or printed circuit assemblies	NMB			
	9030.33.20	-- - Impedance-measuring instruments and apparatus designed to provide visual and/or audible warning of electrostatic discharge conditions that can damage electronic circuits; apparatus for testing electrostatic control equipment and electrostatic grounding devices/fixtures	NMB			
	9030.33.30	-- - - Ammeters and voltmeters for motor vehicles	NMB			
	9030.33.40	-- - - Other resistance measuring instruments	NMB			
	9030.33.90	-- - - Other	NMB			
	9030.39.00	-- Other, with a recording device	NMB			
	9030.40.00	- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	NMB			
		- Other instruments and apparatus :				
	9030.82	-- For measuring or checking semiconductor wafers or devices (including integrated circuits) :				
	9030.82.10	-- - Wafer probers	NMB			
	9030.82.90	-- - Other	NMB			
	9030.84	-- Other, with a recording device :				
	9030.84.10	-- - Instruments and apparatus for measuring or checking electrical quantities on printed circuit boards/printed wiring boards and printed circuit assemblies	NMB			
	9030.84.90	-- - Other	NMB			
	9030.89	-- Other :				
	9030.89.10	-- - - Instruments and apparatus, without a recording device, for measuring or checking electrical quantities on printed circuit boards/printed wiring boards and printed circuit assemblies	NMB			
	9030.89.90	-- - - Other	NMB			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				(4)	(5)	
	(1)	(2)	(3)			
	9030.90	- Parts and accessories :				
	9030.90.10	- - Parts and accessories (including printed circuit assemblies) of goods of subheading KGM 9030.40 or 9030.82				
	9030.90.30	- - Parts and accessories of optical instruments and appliances for measuring or KGM checking printed circuit boards/printed wiring boards and printed circuit assemblies				
	9030.90.40	- - Parts and accessories of other instruments and apparatus for measuring or checking KGM electrical quantities on printed circuit boards/printed wiring boards and printed circuit assemblies				
	9030.90.90	- - Other	KGM			
<b>90.31</b>		<b>Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.</b>				
	9031.10.00	- Machines for balancing mechanical parts	NMB			
	9031.20.00	- Test benches	NMB			
		- Other optical instruments and appliances :				
	9031.41.00	- - For inspecting semiconductor wafers or devices (including integrated circuits) or for NMB inspecting photomasks or reticles used in manufacturing semiconductor devices (including integrated circuits)				
	9031.49	- - Other :				
	9031.49.10	- - - Optical instruments and appliances for measuring surface particulate contamination on semiconductor wafers	NMB			
	9031.49.20	- - - Optical error verification and repair apparatus for printed circuit boards/printed wiring boards and printed circuit assemblies	NMB			
	9031.49.30	- - - Other optical instruments and appliances for measuring or checking printed circuit boards/printed wiring boards and printed circuit assemblies	NMB			
	9031.49.90	- - - Other	NMB			
	9031.80	- Other instruments, appliances and machines :				
	9031.80.10	- - Cable testers	NMB			
	9031.80.90	- - Other	NMB			
	9031.90	- Parts and accessories :				
	9031.90.30	- - Parts and accessories including printed circuit assemblies of optical instruments and KGM appliances for inspecting semiconductor wafers or devices or for inspecting masks, photomasks or reticles used in manufacturing semiconductor devices; parts and accessories of optical instruments and appliances for measuring surface particulate contamination on semiconductor wafers				
	9031.90.40	- - Of optical error verification and repair apparatus for printed circuit boards/printed wiring boards and printed circuit assemblies	KGM			
	9031.90.50	- - Of other optical instruments and appliances for measuring or checking printed circuit boards/printed wiring boards and printed circuit assemblies	KGM			
	9031.90.90	- - Other	KGM			

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
<b>90.32</b>		<b>Automatic regulating or controlling instruments and apparatus.</b>				
9032.10.00	- Thermostats			NMB		
9032.20.00	- Manostats			NMB		
	- Other instruments and apparatus :					
9032.81.00	- - Hydraulic or pneumatic			NMB		
9032.89	- - Other :					
9032.89.10	- - - Instruments and apparatus incorporating or working in conjunction with an NMB automatic data processing machine, for automatically regulating or controlling the propulsion, ballast or cargo handling systems of ships					
9032.89.20	- - - Automatic instruments and apparatus for regulating or controlling chemical or NMB electrochemical solutions in the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies					
	- - - Other, electrically operated :					
9032.89.31	- - - - Automatic regulating voltage units (stabilisers)			NMB		
9032.89.39	- - - - Other			NMB		
9032.89.90	- - - - Other			NMB		
9032.90	- Parts and accessories :					
9032.90.10	- - Of goods of subheading 9032.89.10			KGM		
9032.90.20	- - Of goods of subheading 9032.89.20			KGM		
9032.90.90	- - Other			KGM		

**90.33 9033.00.00 Parts and accessories (not specified or included elsewhere in this Chapter) for KGM machines, appliances, instruments or apparatus of Chapter 90.**

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)

## Chapter 91

### Clocks and watches and parts thereof

#### Notes.

1. This Chapter does not cover :
  - (a) Clock or watch glasses or weights (classified according to their constituent material);
  - (b) Watch chains (heading 71.13 or 71.17, as the case may be);
  - (c) Parts of general use defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39) or of precious metal or metal clad with precious metal (generally heading 71.15); clock or watch springs are, however, to be classified as clock or watch parts (heading 91.14);
  - (d) Bearing balls (heading 73.26 or 84.82, as the case may be);
  - (e) Articles of heading 84.12 constructed to work without an escapement;
  - (f) Ball bearings (heading 84.82); or
  - (g) Articles of Chapter 85, not yet assembled together or with other components into watch or clock movements or into articles suitable for use solely or principally as parts of such movements (Chapter 85).
2. Heading 91.01 covers only watches with case wholly of precious metal or of metal clad with precious metal, or of the same materials combined with natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.01 to 71.04. Watches with case of base metal inlaid with precious metal fall in heading 91.02.
3. For the purposes of this Chapter, the expression "watch movements" means devices regulated by a balance-wheel and hairspring, quartz crystal or any other system capable of determining intervals of time, with a display or a system to which a mechanical display can be incorporated. Such watch movements shall not exceed 12 mm in thickness and 50 mm in width, length or diameter.
4. Except as provided in Note 1, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be classified in this Chapter.

#### 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	NMB
9101.19.00	- - Other	NMB
	- Other wrist-watches, whether or not incorporating a stop-watch facility :	
9101.21.00	- - With automatic winding	NMB
9101.29.00	- - Other	NMB
	- Other :	
9101.91.00	- - Electrically operated	NMB
9101.99.00	- - Other	NMB

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>91.02 Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01.</b>					
	- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility :				
9102.11.00	-- With mechanical display only		NMB		
9102.12.00	-- With opto-electronic display only		NMB		
9102.19.00	-- Other		NMB		
	- Other wrist-watches, whether or not incorporating a stop-watch facility :				
9102.21.00	-- With automatic winding		NMB		
9102.29.00	-- Other		NMB		
	- Other :				
9102.91.00	-- Electrically operated		NMB		
9102.99.00	-- Other		NMB		
<b>91.03 Clocks with watch movements, excluding clocks of heading 91.04.</b>					
9103.10.00	- Electrically operated		NMB		
9103.90.00	- Other		NMB		
<b>91.04 Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.</b>					
9104.00.10	- For vehicles		NMB		
9104.00.90	- Other		NMB		
<b>91.05 Other clocks.</b>					
	- Alarm clocks :				
9105.11.00	-- Electrically operated		NMB		
9105.19.00	-- Other		NMB		
	- Wall clocks :				
9105.21.00	-- Electrically operated		NMB		
9105.29.00	-- Other		NMB		
	- Other :				
9105.91	-- Electrically operated :				
9105.91.10	--- Marine chronometers		NMB		
9105.91.90	--- Other		NMB		
9105.99	-- Other :				
9105.99.10	--- Marine chronometers		NMB		
9105.99.90	--- Other		NMB		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
<b>91.06</b>		<b>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).</b>			
	9106.10.00	- Time-registers; time-recorders	NMB		
	9106.90	- Other :			
	9106.90.10	- - Parking meters	NMB		
	9106.90.90	- - Other	NMB		
<b>91.07</b>	9107.00.00	<b>Time switches with clock or watch movement or with synchronous motor.</b>	NMB		
<b>91.08</b>		<b>Watch movements, complete and assembled.</b>			
		- Electrically operated :			
	9108.11.00	- - With mechanical display only or with a device to which a mechanical display can be incorporated	NMB		
	9108.12.00	- - With opto-electronic display only	NMB		
	9108.19.00	- - Other	NMB		
	9108.20.00	- With automatic winding	NMB		
	9108.90.00	- Other	NMB		
<b>91.09</b>		<b>Clock movements, complete and assembled.</b>			
	9109.10.00	- Electrically operated	NMB		
	9109.90.00	- Other	NMB		
<b>91.10</b>		<b>Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.</b>			
		- Of watches :			
	9110.11.00	- - Complete movements, unassembled or partly assembled (movement sets)	NMB		
	9110.12.00	- - Incomplete movements, assembled	KGM		
	9110.19.00	- - Rough movements	KGM		
	9110.90.00	- Other	KGM		
<b>91.11</b>		<b>Watch cases and parts thereof.</b>			
	9111.10.00	- Cases of precious metal or of metal clad with precious metal	NMB		
	9111.20.00	- Cases of base metal, whether or not gold- or silver-plated	NMB		
	9111.80.00	- Other cases	NMB		
	9111.90.00	- Parts	KGM		
<b>91.12</b>		<b>Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.</b>			
	9112.20.00	- Cases	NMB		
	9112.90.00	- Parts	KGM		

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
<b>91.13</b>		<b>Watch straps, watch bands and watch bracelets, and parts thereof.</b>				
	9113.10.00	- Of precious metal or of metal clad with precious metal		KGM		
	9113.20.00	- Of base metal, whether or not gold- or silver-plated		KGM		
	9113.90.00	- Other		KGM		
<b>91.14</b>		<b>Other clock or watch parts.</b>				
	9114.30.00	- Dials		KGM		
	9114.40.00	- Plates and bridges		KGM		
	9114.90.00	- Other		KGM		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)

## 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.

<b>92.01</b>	<b>Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.</b>	
9201.10.00	- Upright pianos	NMB
9201.20.00	- Grand pianos	NMB
9201.90.00	- Other	NMB
<b>92.02</b>	<b>Other string musical instruments (for example, guitars, violins, harps).</b>	
9202.10.00	- Played with a bow	NMB
9202.90.00	- Other	NMB
<b>92.05</b>	<b>Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs.</b>	
9205.10.00	- Brass-wind instruments	NMB
9205.90	- Other :	
9205.90.10	-- Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds	NMB
9205.90.90	-- Other	NMB
<b>92.06</b>	<b>9206.00.00 Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).</b>	

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
<b>92.07</b>		<b>Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).</b>				
	9207.10.00	- Keyboard instruments, other than accordions			NMB	
	9207.90.00	- Other			NMB	
<b>92.08</b>		<b>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.</b>				
	9208.10.00	- Musical boxes			NMB	
	9208.90	- Other :				
	9208.90.10	-- Decoy calls, whistles, call horns and other mouth-blown sound signalling instruments			NMB	
	9208.90.90	-- Other			NMB	
<b>92.09</b>		<b>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.</b>				
	9209.30.00	- Musical instrument strings			KGM	
		- Other :				
	9209.91	-- Parts and accessories for pianos :				
	9209.91.10	-- Strung backs, keyboards and metal frames for upright pianos			KGM	
	9209.91.90	-- Other			KGM	
	9209.92.00	-- Parts and accessories for the musical instruments of heading 92.02			KGM	
	9209.94.00	-- Parts and accessories for the musical instruments of heading 92.07			KGM	
	9209.99.00	-- Other			KGM	

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)

## 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 firearms on which they are designed to be mounted (Chapter 90);
  - (e) Bows, arrows, fencing foils or toys (Chapter 95); or
  - (f) Collectors' pieces or antiques (heading 97.05 or 97.06).
2. In heading 93.06. the reference to "parts thereof" does not include radio or radar apparatus of heading 85.26.

#### **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)	NMB
9301.20.00	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	NMB
9301.90.00	- Other	NMB

#### **93.02 9302.00.00 Revolvers and pistols, other than those of heading 93.03 or 93.04.**

NMB

#### **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	NMB
9303.20	- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles :	
9303.20.10	- - Hunting shotguns	NMB
9303.20.90	- - Other	NMB
9303.30	- Other sporting, hunting or target-shooting rifles :	
9303.30.10	- - Hunting rifles	NMB
9303.30.90	- - Other	NMB
9303.90	- Other :	
9303.90.10	- - Very pistols and other devices designed to project only signal flares with a calibre of 20 mm or more but excluding 23 mm and 26.5 mm	NMB
9303.90.90	- - Other	NMB

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				(4)	(5)	
<b>93.04</b>	<b>Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.</b>					
9304.00.10	- Air guns, operating at a pressure of less than 7 kgf/cm <sup>2</sup>		NMB			
9304.00.90	- Other		NMB			
<b>93.05</b>	<b>Parts and accessories of articles of headings 93.01 to 93.04.</b>					
9305.10.00	- Of revolvers or pistols		KGM			
9305.20.00	- Of shotguns or rifles of heading 93.03		KGM			
	- Other :					
9305.91	- - Of military weapons of heading 93.01 :					
9305.91.10	- - - Of leather or of textile material		KGM			
9305.91.90	- - - Other		KGM			
9305.99	- - Other :					
	- - - Of goods of subheading 9304.00.90 :					
9305.99.11	- - - - Of leather or of textile material		KGM			
9305.99.19	- - - - Other		KGM			
	- - - Other :					
9305.99.91	- - - - Of leather or of textile material		KGM			
9305.99.99	- - - - Other		KGM			
<b>93.06</b>	<b>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.</b>					
	- Shotgun cartridges and parts thereof; air gun pellets :					
9306.21.00	- - Cartridges		KGM			
9306.29.00	- - Other		KGM			
9306.30	- Other cartridges and parts thereof :					
	- - For revolvers and pistols of heading 93.02 :					
9306.30.11	- - - .22 calibre cartridges		KGM			
9306.30.19	- - - Other		KGM			
9306.30.20	- - Cartridges for riveting or similar tools or for captive-bolt humane killers; parts thereof		KGM			
9306.30.30	- - For sporting, hunting or target-shooting guns, rifles and carbines, other than shotguns		KGM			
	- - Other :					
9306.30.91	- - - .22 calibre cartridges		KGM			
9306.30.99	- - - Other		KGM			
9306.90	- Other :					
9306.90.10	- - Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof		KGM			
9306.90.90	- - Other		KGM			
<b>93.07</b>	<b>9307.00.00 Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.</b>					

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)

## SECTION XX

### MISCELLANEOUS MANUFACTURED ARTICLES

#### Chapter 94

**Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; luminaires 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 light sources and parts thereof of Chapter 85;
  - (g) Furniture specially designed as parts of apparatus of heading 85.18 (heading 85.18), of heading 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 luminaires and 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 lighting strings) 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.

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
	4.	For the purposes of heading 94.06, the expression "prefabricated buildings" means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.				
<p>Prefabricated buildings include "modular building units" of steel, normally presented in the size and shape of a standard shipping container, but substantially or completely pre-fitted internally. Such modular building units are normally designed to be assembled together to form permanent buildings.</p>						
<b>94.01</b>	<b>Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.</b>					
9401.10.00	- Seats of a kind used for aircraft		NMB			
9401.20	- Seats of a kind used for motor vehicles :					
9401.20.10	- Of a kind used for vehicles of heading 87.02, 87.03 or 87.04		NMB			
9401.20.90	- - Other		NMB			
	- Swivel seats with variable height adjustment :					
9401.31.00	- - Of wood		NMB			
9401.39.00	- - Other		NMB			
	- Seats other than garden seats or camping equipment, convertible into beds :					
9401.41.00	- - Of wood		NMB			
9401.49.00	- - Other		NMB			
	- Seats of cane, osier, bamboo or similar materials :					
9401.52.00	- - Of bamboo		NMB			
9401.53.00	- - Of rattan		NMB			
9401.59.00	- - Other		NMB			
	- Other seats, with wooden frames :					
9401.61.00	- - Upholstered		NMB			
9401.69	- - Other :					
9401.69.10	- - - With backrest and/or the seat made of rattan		NMB			
9401.69.90	- - - Other		NMB			
	- Other seats, with metal frames :					
9401.71.00	- - Upholstered		NMB			
9401.79	- - Other :					
9401.79.10	- - - With backrest and/or the seat made of rattan		NMB			
9401.79.90	- - - Other		NMB			
9401.80.00	- Other seats		NMB			
	- Parts :					
9401.91.00	- - Of wood		KGM			
9401.99	- - Other :					
9401.99.10	- - - Of seats of subheading 9401.10.00		KGM			
	- - - Of seats of subheading 9401.20 :					
9401.99.21	- - - - Headrest stiffeners and armrests for seats of subheading 9401.20.10		KGM			
9401.99.29	- - - - Other		KGM			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				(4)	(5)	
	9401.99.30	- - - Of seats of subheading 9401.31.00 and 9401.39.00	KGM			
		- - - Other :				
	9401.99.91	- - - - Of plastics	KGM			
	9401.99.99	- - - - Other	KGM			
<b>94.02</b>	<b>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.</b>					
9402.10	- Dentists', barbers' or similar chairs and parts thereof :					
9402.10.10	- - Dentists' chairs and parts thereof					KGM
9402.10.30	- - Barbers' or similar chairs and parts thereof					KGM
9402.90	- Other :					
	- - Furniture specially designed for medical, surgical or veterinary purposes and parts thereof :					
9402.90.11	- - - Commodes					KGM
9402.90.12	- - - Operating tables, electrically operated					KGM
9402.90.13	- - - Operating tables, not electrically operated					KGM
9402.90.14	- - - Examination tables					KGM
9402.90.15	- - - Hospital beds					KGM
9402.90.19	- - - Other					KGM
9402.90.90	- - Other					KGM
<b>94.03</b>	<b>Other furniture and parts thereof.</b>					
9403.10.00	- Metal furniture of a kind used in offices					KGM
9403.20	- Other metal furniture :					
9403.20.10	- - Fume cupboards					KGM
9403.20.90	- - Other					KGM
9403.30.00	- Wooden furniture of a kind used in offices					NMB
9403.40.00	- Wooden furniture of a kind used in the kitchen					NMB
9403.50.00	- Wooden furniture of a kind used in the bedroom					NMB
9403.60	- Other wooden furniture :					
9403.60.10	- - Fume cupboards					NMB
9403.60.90	- - Other					NMB
9403.70	- Furniture of plastics :					
9403.70.10	- - Baby walkers					KGM
9403.70.20	- - Fume cupboards					KGM
9403.70.90	- - Other					KGM
	- Furniture of other materials, including cane, osier, bamboo or similar materials :					
9403.82.00	- - Of bamboo					KGM
9403.83.00	- - Of rattan					KGM
9403.89	- - Other :					

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
	9403.89.10	- - - Fume cupboards	KGM		
	9403.89.90	- - - Other	KGM		
		- Parts :			
	9403.91.00	- - Of wood	KGM		
	9403.99	- - Other :			
	9403.99.10	- - - Of subheading 9403.70.10	KGM		
	9403.99.90	- - - Other	KGM		
<b>94.04</b>	<b>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.</b>				
	9404.10.00	- Mattress supports	KGM		
		- Mattresses :			
	9404.21	- - Of cellular rubber or plastics, whether or not covered :			
	9404.21.10	- - - Of cellular rubber, whether or not covered	NMB		
	9404.21.20	- - - Of cellular plastics, whether or not covered	NMB		
	9404.29	- - Of other materials :			
	9404.29.10	- - - Spring mattresses	NMB		
	9404.29.20	- - - Other, hyperthermia/hypothermia type	NMB		
	9404.29.90	- - - Other	NMB		
	9404.30.00	- Sleeping bags	NMB		
	9404.40.00	- Quilts, bedspreads, eiderdowns and duvets (comforters)	NMB		
	9404.90.00	- Other	KGM		
<b>94.05</b>	<b>Luminaires 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.</b>				
		- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares :			
	9405.11	- - Designed for use solely with light-emitting diode (LED) light sources :			
	9405.11.10	- - - Luminaires for operating rooms	KGM		
		- - - Other :			
	9405.11.91	- - - - Spotlights	KGM		
	9405.11.99	- - - - Other	KGM		
	9405.19	- - Other :			
	9405.19.10	- - - Luminaires for operating rooms	KGM		
		- - - Other :			
	9405.19.91	- - - - Spotlights	KGM		
	9405.19.92	- - - - Luminaires with fluorescent lamps	KGM		
	9405.19.99	- - - - Other	KGM		
		- Electric table, desk, bedside or floor-standing luminaires :			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
9405.21	-- Designed for use solely with light-emitting diode (LED) light sources :				
9405.21.10	--- Luminaires for operating rooms		KGM		
9405.21.90	--- Other		KGM		
9405.29	-- Other :				
9405.29.10	--- Luminaires for operating rooms		KGM		
9405.29.90	--- Other		KGM		
	- Lighting strings of a kind used for Christmas trees :				
9405.31.00	-- Designed for use solely with light-emitting diode (LED) light sources		KGM		
9405.39.00	-- Other		KGM		
	- Other electric luminaires and lighting fittings :				
9405.41	-- Photovoltaic, designed for use solely with light-emitting diode (LED) light sources :				
9405.41.10	--- Searchlights		KGM		
9405.41.20	--- Other spotlights		KGM		
9405.41.30	--- Non-flashing aerodrome beacons; lamps for railway rolling stock, locomotives, aircraft, ships or lighthouses, of base metal	KGM			
9405.41.40	--- Other, of a kind used for lighting public open spaces or thoroughfares; other exterior lighting	KGM			
9405.41.90	--- Other		KGM		
9405.42	-- Other, designed for use solely with light-emitting diode (LED) light sources :				
9405.42.10	--- Searchlights		KGM		
9405.42.20	--- Other spotlights		KGM		
9405.42.30	--- Non-flashing aerodrome beacons; lamps for railway rolling stock, locomotives, aircraft, ships or lighthouses, of base metal	KGM			
9405.42.40	--- Pilot lamps with fittings for electro-thermic domestic appliances of heading 85.16	KGM			
9405.42.50	--- Other, of a kind used for lighting public open spaces or thoroughfares		KGM		
9405.42.60	--- Other exterior lighting		KGM		
9405.42.90	--- Other		KGM		
9405.49	-- Other :				
9405.49.10	--- Searchlights		KGM		
9405.49.20	--- Other spotlights		KGM		
9405.49.30	--- Non-flashing aerodrome beacons; lamps for railway rolling stock, locomotives, aircraft, ships or lighthouses, of base metal	KGM			
9405.49.40	--- Pilot lamps with fittings for electro-thermic domestic appliances of heading 85.16	KGM			
9405.49.50	--- Other, of a kind used for lighting public open spaces or thoroughfares		KGM		
9405.49.60	--- Other exterior lighting		KGM		
9405.49.90	--- Other		KGM		
9405.50	- Non-electrical luminaires and lighting fittings :				
	- Of oil-burning type :				
9405.50.11	--- Of brass of a kind used for religious rites		KGM		
9405.50.19	--- Other		KGM		
9405.50.40	- Hurricane lamps		KGM		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY	
(1)	(2)	(3)	(4)	(5)	(6)	(7)
9405.50.50	-- Miners' lamps and quarrymen's lamps		KGM			
9405.50.90	-- Other		KGM			
	- Illuminated signs, illuminated name-plates and the like :					
9405.61	-- Designed for use solely with light-emitting diode (LED) light sources :					
9405.61.10	--- Warning signs, street name signs, road and traffic signs		KGM			
9405.61.90	--- Other		KGM			
9405.69	-- Other :					
9405.69.10	--- Warning signs, street name signs, road and traffic signs		KGM			
9405.69.90	--- Other		KGM			
	- Parts :					
9405.91	-- Of glass :					
9405.91.10	--- For luminaires for operating rooms		KGM			
9405.91.20	--- For spotlights		KGM			
9405.91.40	--- Globes or chimneys		KGM			
9405.91.50	--- For searchlights		KGM			
9405.91.90	--- Other		KGM			
9405.92	-- Of plastics :					
9405.92.10	--- For luminaires for operating rooms		KGM			
9405.92.20	--- For spotlights		KGM			
9405.92.30	--- For searchlights		KGM			
9405.92.90	--- Other		KGM			
9405.99	-- Other :					
9405.99.10	--- Lampshades of textile material		KGM			
9405.99.20	--- Lampshades of other material		KGM			
9405.99.30	--- Of luminaires of subheading 9405.50.11 or 9405.50.19		KGM			
9405.99.40	--- For searchlights or spotlights		KGM			
9405.99.50	--- Other, of ceramic or of metal		KGM			
9405.99.90	--- Other		KGM			

#### 94.06

#### Prefabricated buildings.

9406.10	- Of wood :					
9406.10.10	-- Greenhouses fitted with mechanical or thermal equipment		KGM			
9406.10.90	-- Other		KGM			
9406.20	- Modular building units, of steel :					
9406.20.10	-- Greenhouses fitted with mechanical or thermal equipment		KGM			
9406.20.90	-- Other		KGM			
9406.90	- Other :					
	- - Greenhouses fitted with mechanical or thermal equipment :					
9406.90.11	--- Of iron or of steel		KGM			
9406.90.12	--- Of plastics		KGM			
9406.90.19	--- Other		KGM			

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
9406.90.20	-- Other, of plastics or of aluminium		KGM			
9406.90.30	-- Other, of iron or of steel		KGM			
9406.90.40	-- Other, of cement, of concrete or of artificial stone		KGM			
9406.90.90	-- Other		KGM			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)

## Chapter 95

### Toys, games and sports requisites; parts and accessories thereof

#### Notes.

1. This Chapter does not cover :
  - (a) Candles (heading 34.06);
  - (b) Fireworks or other pyrotechnic articles of heading 36.04;
  - (c) Yarns, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading 42.06 or Section XI;
  - (d) Sports bags or other containers of heading 42.02, 43.03 or 43.04;
  - (e) Fancy dress of textiles, of Chapter 61 or 62; sports clothing and special articles of apparel of textiles, of Chapter 61 or 62, whether or not incorporating incidentally protective components such as pads or padding in the elbow, knee or groin areas (for example, fencing clothing or soccer goalkeeper jerseys);
  - (f) Textile flags or bunting, or sails for boats, sailboards or land craft, of Chapter 63;
  - (g) Sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;
  - (h) Walking-sticks, whips, riding-crops or the like (heading 66.02), or parts thereof (heading 66.03);
  - (ij) Unmounted glass eyes for dolls or other toys, of heading 70.18;
  - (k) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
  - (l) Bells, gongs or the like of heading 83.06;
  - (m) Pumps for liquids (heading 84.13), filtering or purifying machinery and apparatus for liquids or gases (heading 84.21), electric motors (heading 85.01), electric transformers (heading 85.04), discs, tapes, solid state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded (heading 85.23), radio remote control apparatus (heading 85.26) or cordless infra-red 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) Unmanned aircraft (heading 88.06);
  - (q) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
  - (r) Spectacles, goggles or the like, for sports or outdoor games (heading 90.04);
  - (s) Decoy calls or whistles (heading 92.08);
  - (t) Arms or other articles of Chapter 93;
  - (u) Lighting strings of all kinds (heading 94.05);
  - (v) Monopods, bipods, tripods and similar articles (heading 96.20);
  - (w) Racket strings, tents or other camping goods, or gloves, mittens and mitts (classified according to their constituent material); or
  - (x) Tableware, kitchenware, toilet articles, carpets and other textile floor coverings, apparel, bed linen, table linen, toilet linen, kitchen linen and similar articles having a utilitarian function (classified according to their constituent material).

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
2.	This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.				
3.	Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles.				
4.	Subject to the provisions of Note 1 above, heading 95.03 applies, <i>inter alia</i> , 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).				
6.	For the purposes of heading 95.08:				
(a)	The expression "amusement park rides" means a device or combination of devices or equipment that carry, convey, or direct a person or persons over or through a fixed or restricted course, including watercourses, or within a defined area for the primary purposes of amusement or entertainment. Such rides may be combined within an amusement park, theme park, water park or fairground. These amusement park rides do not include equipment of a kind commonly installed in residences or playgrounds;				
(b)	The expression "water park amusements" means a device or combination of devices or equipment that are characterised by a defined area involving water, with no purposes built path. Water park amusements only include equipment designed specifically for water parks; and				
(c)	The expression "fairground amusements" means games of chance, strength or skill, which commonly employ an operator or attendant and may be installed in permanent buildings or independent concession stalls. Fairground amusements do not include equipment of heading 95.04.				

This heading does not include equipment more specifically classified elsewhere in the Nomenclature.

#### **Subheading Note.**

1. Subheading 9504.50 covers :
  - (a) Video game consoles from which the image is reproduced on a television receiver, a monitor or other external screen or surface; or
  - (b) Video game machines having a self-contained video screen, whether or not portable.

This subheading does not cover video game consoles or machines operated by coins, banknotes, bank cards, tokens or by any other means of payment (subheading 9504.30).

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
<b>95.03</b>		<b>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.</b>				
9503.00.10	- Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages		KGM			
	- Dolls :					
9503.00.21	- - Dolls, whether or not dressed		KGM			
	- - Parts and accessories :					
9503.00.22	- - - Garments and garment accessories; footwear and headgear		KGM			
9503.00.29	- - - Other		KGM			
9503.00.30	- Electric trains, including tracks, signals and other accessories therefor		KGM			
9503.00.40	- Reduced size ("scale") models and similar recreational models, working or not		KGM			
9503.00.50	- Other construction sets and constructional toys, of materials other than plastics		KGM			
9503.00.60	- Stuffed toys representing animals or non-human creatures		KGM			
9503.00.70	- Puzzles of all kinds		KGM			
9503.00.80	- Portable interactive electronic educational devices primarily designed for children		KGM			
	- Other :					
9503.00.91	- - Numerical, alphabetical or animal blocks or cut-outs; word builder sets; word making and talking sets; toy printing sets; toy counting frames (abaci); toy sewing machines; toy typewriters		KGM			
9503.00.92	- - Skipping ropes		KGM			
9503.00.93	- - Marbles		KGM			
9503.00.94	- - Other toys, of rubber		KGM			
9503.00.99	- - Other		KGM			
<b>95.04</b>		<b>Video game consoles and machines, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling equipment, amusement machines operated by coins, banknotes, bank cards, tokens or by any other means of payment.</b>				
9504.20	- Articles and accessories for billiards of all kinds :					
9504.20.20	- - Tables for billiards of all kinds		KGM			
9504.20.30	- - Billiard chalks		KGM			
9504.20.90	- - Other		KGM			
9504.30	- Other games, operated by coins, banknotes, bank cards, tokens or by any other means of payment, other than automatic bowling alley equipment :					
9504.30.30	- - Games of chance that immediately return a monetary award; parts and accessories thereof		NMB			
9504.30.40	- - Other pintables or slot machines		NMB			
9504.30.50	- - Other, parts of wood, paper or plastics		NMB			
9504.30.90	- - Other		NMB			
9504.40.00	- Playing cards		TEN			
9504.50	- Video game consoles and machines, other than those of subheading 9504.30 :					
9504.50.10	- - Of a kind used with a television receiver		NMB			
9504.50.90	- - Other		NMB			

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
9504.90	- Other :					
9504.90.10	-- Bowling requisites of all kinds		NMB			
	-- Darts and parts and accessories therefor :					
9504.90.21	-- Of wood, of paper or of plastics		NMB			
9504.90.29	-- Other		NMB			
	-- Gambling equipment and paraphernalia :					
9504.90.32	-- Tables designed for use with casino games, of wood or of plastics		NMB			
9504.90.33	-- Other tables designed for use with casino games		NMB			
9504.90.34	-- Mahjong tiles, of wood or of paper or of plastics		NMB			
9504.90.35	-- Other Mahjong tiles		NMB			
9504.90.36	-- Other, of wood, of paper or of plastics		NMB			
9504.90.39	-- Other		NMB			
	-- Other :					
	-- Tables designed for games :					
9504.90.92	-- Of wood or of plastics		NMB			
9504.90.93	-- Other		NMB			
	-- Other :					
9504.90.95	-- Of wood, of paper or of plastics		NMB			
9504.90.99	-- Other		NMB			

**95.05**

**Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.**

9505.10.00	- Articles for Christmas festivities	KGM
9505.90.00	- Other	KGM

**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	TPR
9506.12.00	-- Ski-fastenings (ski-bindings)	KGM
9506.19.00	-- Other	KGM
	- Water-skis, surf-boards, sailboards and other water-sport equipment :	
9506.21.00	-- Sailboards	NMB
9506.29.00	-- Other	NMB
	- Golf clubs and other golf equipment :	
9506.31.00	-- Clubs, complete	NMB
9506.32.00	-- Balls	TEN
9506.39.00	-- Other	KGM
9506.40	- Articles and equipment for table-tennis :	
9506.40.10	-- Tables	KGM
9506.40.90	-- Other	KGM

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				(4)	(5)	
		- Tennis, badminton or similar rackets, whether or not strung :				
9506.51.00	-- Lawn-tennis rackets, whether or not strung		TEN			
9506.59.00	-- Other		TEN			
		- Balls, other than golf balls and table-tennis balls :				
9506.61.00	-- Lawn-tennis balls		TEN			
9506.62.00	-- Inflatable		TEN			
9506.69.00	-- Other		TEN			
9506.70.00	- Ice skates and roller skates, including skating boots with skates attached		TPR			
		- Other :				
9506.91.00	-- Articles and equipment for general physical exercise, gymnastics or athletics		KGM			
9506.99	-- Other :					
9506.99.10	-- Bows (including crossbows) and arrows		NMB			
9506.99.20	-- Nets, cricket pads and shin guards		NMB			
9506.99.30	-- Shuttlecocks		NMB			
9506.99.90	-- Other		NMB			
<b>95.07</b>	<b>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.</b>					
9507.10.00	- Fishing rods		NMB			
9507.20.00	- Fish-hooks, whether or not snelled		KGM			
9507.30.00	- Fishing reels		NMB			
9507.90.00	- Other		NMB			
<b>95.08</b>	<b>Travelling circuses and travelling menageries; amusement park rides and water park amusements; fairground amusements, including shooting galleries; travelling theatres.</b>					
9508.10.00	- Travelling circuses and travelling menageries		KGM			
	- Amusement park rides and water park amusements :					
9508.21.00	-- Roller coasters		KGM			
9508.22.00	-- Carousels, swings and roundabouts		KGM			
9508.23.00	-- Dodge'em cars		KGM			
9508.24.00	-- Motion simulators and moving theatres		KGM			
9508.25.00	-- Water rides		KGM			
9508.26.00	-- Water park amusements		KGM			
9508.29.00	-- Other		KGM			
9508.30.00	- Fairground amusements		KGM			
9508.40.00	- Travelling theatres		KGM			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)

## Chapter 96

### Miscellaneous manufactured articles

#### Notes.

1. This Chapter does not cover :
  - (a) Pencils for cosmetic or toilet uses (Chapter 33);
  - (b) Articles of Chapter 66 (for example, parts of umbrellas or walking-sticks);
  - (c) Imitation jewellery (heading 71.17);
  - (d) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
  - (e) Cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials; heading 96.01 or 96.02 applies, however, to separately presented handles or other parts of such articles;
  - (f) Articles of Chapter 90 (for example, spectacle frames (heading 90.03), mathematical drawing pens (heading 90.17), brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes (heading 90.18));
  - (g) Articles of Chapter 91 (for example, clock or watch cases);
  - (h) Musical instruments or parts or accessories thereof (Chapter 92);
  - (ij) Articles of Chapter 93 (arms and parts thereof);
  - (k) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings);
  - (l) Articles of Chapter 95 (toys, games, sports requisites); or
  - (m) Works of art, collectors' pieces or antiques (Chapter 97).
2. In heading 96.02 the expression "vegetable or mineral carving material" means :
  - (a) Hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);
  - (b) Amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.
3. In heading 96.03 the expression "prepared knots and tufts for broom or brush making" applies only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as trimming to shape at the top, to render them ready for such incorporation.
4. Articles of this Chapter, other than those of headings 96.01 to 96.06 or 96.15, remain classified in the Chapter whether or not composed wholly or partly of precious metal or metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed). However, headings 96.01 to 96.06 and 96.15 include articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
<b>96.01</b>		<b>Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).</b>				
9601.10	-	Worked ivory and articles of ivory :				
9601.10.10	--	Cigar or cigarette cases, tobacco jars; ornamental articles	KGM			
9601.10.90	--	Other	KGM			
9601.90	-	Other :				
	--	Worked mother-of-pearl or tortoise-shell and articles of the foregoing :				
9601.90.11	---	Cigar or cigarette cases, tobacco jars; ornamental articles	KGM			
9601.90.12	---	Pearl nucleus	KGM			
9601.90.19	---	Other	KGM			
	--	Worked capiz shells and articles of the foregoing :				
9601.90.21	---	Ornamental articles	KGM			
9601.90.29	---	Other	KGM			
	--	Other :				
9601.90.91	---	Cigar or cigarette cases, tobacco jars; ornamental articles	KGM			
9601.90.99	---	Other	KGM			
<b>96.02</b>		<b>Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin.</b>				
9602.00.10	-	Gelatin capsules for pharmaceutical products	KGM			
9602.00.20	-	Cigar or cigarette cases, tobacco jars; ornamental articles	KGM			
9602.00.90	-	Other	KGM			
<b>96.03</b>		<b>Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).</b>				
9603.10	-	Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles :				
9603.10.10	--	Brushes	TEN			
9603.10.20	--	Brooms	TEN			
	-	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	TEN			
9603.29.00	--	Other	TEN			
9603.30.00	-	Artists' brushes, writing brushes and similar brushes for the application of cosmetics	TEN			
9603.40.00	-	Paint, distemper, varnish or similar brushes (other than brushes of TEN subheading 9603.30); paint pads and rollers	TEN			
9603.50.00	-	Other brushes constituting parts of machines, appliances or vehicles	TEN			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)
	9603.90	- Other :			
	9603.90.10	-- Prepared knots and tufts for broom or brush making	TEN		
	9603.90.20	-- Hand-operated mechanical floor sweepers, not motorised	TEN		
	9603.90.40	-- Other brushes	TEN		
	9603.90.90	-- Other	TEN		
<b>96.04</b>	<b>Hand sieves and hand riddles.</b>				
	9604.00.10	- Of metal	NMB		
	9604.00.90	- Other	NMB		
<b>96.05</b>	9605.00.00	<b>Travel sets for personal toilet, sewing or shoe or clothes cleaning.</b>		NMB	
<b>96.06</b>	<b>Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.</b>				
	9606.10	- Press-fasteners, snap-fasteners and press-studs and parts therefor :			
	9606.10.10	-- Of plastics	KGM		
	9606.10.90	-- Other	KGM		
		- Buttons :			
	9606.21.00	-- Of plastics, not covered with textile material	KGM		
	9606.22.00	-- Of base metal, not covered with textile material	KGM		
	9606.29.00	-- Other	KGM		
	9606.30	- Button moulds and other parts of buttons; button blanks :			
	9606.30.10	-- Of plastics	KGM		
	9606.30.90	-- Other	KGM		
<b>96.07</b>	<b>Slide fasteners and parts thereof.</b>				
		- Slide fasteners :			
	9607.11.00	-- Fitted with chain scoops of base metal	TEN		
	9607.19.00	-- Other	TEN		
	9607.20.00	- Parts	KGM		
<b>96.08</b>	<b>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; penholders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09.</b>				
	9608.10	- Ball point pens :			
	9608.10.10	-- Having a body mainly of plastics	CEN		
	9608.10.90	-- Other	CEN		
	9608.20.00	- Felt tipped and other porous-tipped pens and markers	CEN		
	9608.30	- Fountain pens, stylograph pens and other pens :			
	9608.30.20	-- Fountain pens	CEN		
	9608.30.90	-- Other	CEN		

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				(4)	(5)	
	(1)	(2)	(3)	(4)	(5)	(6)
	9608.40.00	- Propelling or sliding pencils	CEN			
	9608.50.00	- Sets of articles from two or more of the foregoing subheadings	CEN			
	9608.60	- Refills for ball point pens, comprising the ball point and ink-reservoir :				
	9608.60.10	- - Of plastics	CEN			
	9608.60.90	- - Other	CEN			
		- Other :				
	9608.91	- - Pen nibs and nib points :				
	9608.91.10	- - - Of gold or gold-plated	CEN			
	9608.91.90	- - - Other	CEN			
	9608.99	- - Other :				
	9608.99.10	- - - Duplicating stylos	KGM			
		- - - Other :				
	9608.99.91	- - - - Parts of ball point pens, of plastics	KGM			
	9608.99.99	- - - - Other	KGM			
<b>96.09</b>		<b>Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.</b>				
	9609.10	- Pencils and crayons, with leads encased in a sheath :				
	9609.10.10	- - Black pencils	CEN			
	9609.10.90	- - Other	CEN			
	9609.20.00	- Pencil leads, black or coloured	CEN			
	9609.90	- Other :				
	9609.90.10	- - Slate pencils for school slates	CEN			
	9609.90.30	- - Pencils and crayons other than those of subheading 9609.10	CEN			
		- - Other :				
	9609.90.91	- - - Writing or drawing chalks	CEN			
	9609.90.99	- - - Other	CEN			
<b>96.10</b>		<b>Slates and boards, with writing or drawing surfaces, whether or not framed.</b>				
	9610.00.10	- School slates	NMB			
	9610.00.90	- Other	NMB			
<b>96.11</b>	9611.00.00	<b>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.</b>	KGM			
<b>96.12</b>		<b>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.</b>				
	9612.10	- Ribbons :				
	9612.10.10	- - Of textile fabric	TEN			
	9612.10.90	- - Other	TEN			
	9612.20.00	- Ink-pads	TEN			

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)			
				FULL (5)	PREF (6)				
<b>96.13</b>	<b>Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.</b>								
9613.10	- Pocket lighters, gas fuelled, non-refillable :								
9613.10.10	- - Of plastics								
9613.10.90	- - Other								
9613.20	- Pocket lighters, gas fuelled, refillable :								
9613.20.10	- - Of plastics								
9613.20.90	- - Other								
9613.80	- Other lighters :								
9613.80.10	- - Piezo-electric lighters for stoves and ranges								
9613.80.20	- - Cigarette lighters or table lighters of plastics								
9613.80.30	- - Cigarette lighters or table lighters, other than of plastics								
9613.80.90	- - Other								
9613.90	- Parts :								
9613.90.10	- - Refillable cartridges or other receptacles, which constitute parts of mechanical lighters, containing liquid fuel or liquefied gases								
9613.90.90	- - Other								
						KGM			
<b>96.14</b>	<b>Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.</b>								
9614.00.10	- Roughly shaped blocks of wood or root for the manufacture of pipes								
9614.00.90	- Other								
						KGM			
<b>96.15</b>	<b>Combs, hair-slides and the like; hair pins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof.</b>								
	- Combs, hair-slides and the like :								
9615.11	- - Of hard rubber or plastics :								
9615.11.20	- - - Of hard rubber								
9615.11.30	- - - Of plastics								
9615.19.00	- - Other								
9615.90	- Other :								
	- - Decorative hair pins :								
9615.90.11	- - - Of aluminium								
9615.90.12	- - - Of iron or steel								
9615.90.13	- - - Of plastics								
9615.90.19	- - - Other								
	- - Parts :								
9615.90.21	- - - Of plastics								
9615.90.22	- - - Of iron or steel								
9615.90.23	- - - Of aluminium								
9615.90.29	- - - Other								
						KGM			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY		EXCISE DUTY
				(4)	(5)	
	(1)	(2)	(3)	(4)	(5)	(6)
		- - Other :				
	9615.90.91	- - - Of aluminium	KGM			
	9615.90.92	- - - Of iron or steel	KGM			
	9615.90.93	- - - Of plastics	KGM			
	9615.90.99	- - - Other	KGM			
<b>96.16</b>		<b>Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations.</b>				
	9616.10	- Scent sprays and similar toilet sprays, and mounts and heads therefor :				
	9616.10.10	- - Scent sprays and similar toilet sprays	KGM			
	9616.10.20	- - Mounts and heads	KGM			
	9616.20.00	- Powder-puffs and pads for the application of cosmetics or toilet preparations	KGM			
<b>96.17</b>		<b>Vacuum flasks and other vacuum vessels, complete; parts thereof other than glass inners.</b>				
	9617.00.10	- Vacuum flasks and other vacuum vessels, complete	NMB			
	9617.00.20	- Parts thereof, other than glass inners	KGM			
<b>96.18</b>	9618.00.00	<b>Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.</b>	KGM			
<b>96.19</b>		<b>Sanitary towels (pads) and tampons, napkins (diapers), napkin liners and similar articles, of any material.</b>				
		- Disposable articles :				
	9619.00.11	- - With an absorbent core of wadding of textile materials	KGM			
	9619.00.12	- - Sanitary towels and tampons of paper, paper pulp, cellulose wadding or webs of cellulose fibres	KGM			
	9619.00.13	- - Baby napkins and pads for incontinence, of paper, paper pulp, cellulose wadding or webs of cellulose fibres	KGM			
	9619.00.14	- - Other, of paper, paper pulp, cellulose wadding or webs of cellulose fibres	KGM			
	9619.00.19	- - Other	KGM			
		- Other :				
	9619.00.92	- - Sanitary towels (pads)	TEN			
	9619.00.93	- - Other, knitted or crocheted	TEN			
	9619.00.99	- - Other	TEN			
<b>96.20</b>		<b>Monopods, bipods, tripods and similar articles.</b>				
	9620.00.10	- Of plastics	KGM			
	9620.00.20	- Of carbon and graphite	KGM			
	9620.00.30	- Of iron and steel	KGM			
	9620.00.40	- Of aluminium	KGM			
	9620.00.50	- Of wood	KGM			
	9620.00.90	- Other	KGM			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)

## 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. Heading 97.01 does not apply to mosaics that are mass-produced reproductions, casts or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.
3. 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.
4. 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.
5. (A) Subject to Notes 1 to 4 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.
6. 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.

#### 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, mosaics and similar decorative plaques.**

- Of an age exceeding 100 years :

9701.21.00	-- Paintings, drawings and pastels	NMB
9701.22.00	-- Mosaics	NMB
9701.29.00	-- Other	NMB
- Other :		
9701.91.00	-- Paintings, drawings and pastels	NMB
9701.92.00	-- Mosaics	NMB
9701.99.00	-- Other	NMB

HEADING (1)	SUBHEADING (2)	DESCRIPTION (3)	UNIT OF QUANTITY (4)	CUSTOMS DUTY		EXCISE DUTY (7)
				FULL (5)	PREF (6)	
<b>97.02</b>		<b>Original engravings, prints and lithographs.</b>				
	9702.10.00	- Of an age exceeding 100 years			NMB	
	9702.90.00	- Other			NMB	
<b>97.03</b>		<b>Original sculpture and statuary, in any material.</b>				
	9703.10.00	- Of an age exceeding 100 years			NMB	
	9703.90.00	- Other			NMB	
<b>97.04</b>	9704.00.00	<b>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.</b>	KGM			
<b>97.05</b>		<b>Collections and collectors' pieces of archaeological, ethnographic, historical, zoological, botanical, mineralogical, anatomical, paleontological or numismatic interest.</b>				
	9705.10.00	- Collections and collectors' pieces of archaeological, ethnographic or historical interest	KGM			
		- Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical or paleontological interest :				
	9705.21.00	-- Human specimens and parts thereof	KGM			
	9705.22.00	-- Extinct or endangered species and parts thereof	KGM			
	9705.29.00	-- Other	KGM			
		- Collections and collectors' pieces of numismatic interest :				
	9705.31.00	-- Of an age exceeding 100 years	KGM			
	9705.39.00	-- Other	KGM			
<b>97.06</b>		<b>Antiques of an age exceeding 100 years.</b>				
	9706.10.00	- Of an age exceeding 250 years	KGM			
	9706.90.00	- Other	KGM			

HEADING	SUBHEADING	DESCRIPTION	UNIT OF QUANTITY	CUSTOMS DUTY	EXCISE DUTY
(1)	(2)	(3)	(4)	(5)	(6)

## Chapter 98

### Postal packages and special transactions not classified according to kind

98.91 9891.00.00 Postal packages, not classified according to kind. VAL

98.92 Special transactions, not classified according to kind and other than dutiable goods falling within the Customs Duties Order, or any controlled item as may be specified by the competent authority as defined in regulation 2 of the Regulation of Imports and Exports Regulations (Cap. 272A, Rg 1).

- 9892.00.10 - Goods returned to the country whence exported KGM
- Personal effects and travellers' articles temporarily imported or exported and other special transactions :

  - 9892.00.21 - - Personal effects KGM
  - 9892.00.28 - - Government agencies (foreign/local goods) KGM
  - 9892.00.30 - Parts and equipment from shipping, aircraft or oil rig company's stock for use solely KGM in its own ships, aircraft or oil rigs

98.93 Ships' and aircraft bunkers and stores loaded on board for own consumption.

- 9893.00.10 - Fuel oil for ships TNE
- 9893.00.20 - Fuel oil for aircraft TNE
- 9893.00.30 - Ships' stores VAL
- 9893.00.40 - Aircraft stores VAL