

## 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 Tariff any reference to "dried" products also covers products which have been dehydrated, evaporated or freeze-dried.

### **Chapter I**

#### **Live animals**

#### **Note.**

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

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>01.01</b>					
<b>Live horses, asses, mules, and hinnies.</b>					
- Horses :					
0101.21	0101.2100	-- Pure-bred breeding animals		U	Free
0101.29	0101.2900	-- Other		U	Free
0101.30	0101.3000	-- Asses		U	Free
0101.90	0101.9000	- Other		U	Free
<b>01.02</b>					
<b>Live bovine animals.</b>					
- Cattle:					
0102.21	0102.2100	-- Pure-bred breeding animals		U	Free
0102.29	0102.2900	-- Other		U	Free
- Buffalo :					
0102.31	0102.3100	-- Pure-bred breeding animals		U	Free
0102.39	0102.3900	-- Other		U	Free
0102.90	0102.9000	- Other		U	Free
<b>01.03</b>					
<b>Live swine.</b>					
0103.10	0103.1000	- Pure-bred breeding animals		U	Free
- Other:					
0103.91	0103.9100	-- Weighing less than 50 kg		U	Free
0103.92	0103.9200	-- Weighing 50 kg or more		U	Free
<b>01.04</b>					
<b>Live sheep and goats.</b>					
0104.10	0104.1000	- Sheep		U	Free

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	0104.20	0104.2000	- Goats	U	Free
<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	0105.1100	-- Fowls of the species <i>Gallusdomesticus</i>		U	Free
0105.12	0105.1200	-- Turkeys		U	Free
0105.13	0105.1300	-- Ducks		U	Free
0105.14	0105.1400	-- Geese		U	Free
0105.15	0105.1500	-- Guinea fowls.		U	Free
		- Other:			
0105.94	0105.9400	-- Flows of the species <i>Gallusdomesticus</i>		U	Free
0105.99	0105.9900	-- Other		U	Free
<b>01.06</b>			<b>Other live animals.</b>		
			- Mammals :		
0106.11	0106.1100	-- Primates		U	Free
0106.12	0106.1200	-- Whales, dolphins and porpoises mammals of the order cetacea); manatees and dugongs (mammals of the order sirenia); seals, sea lions and walrues (mammals of the suborder pinnipedia).		U	Free
0106.13	0106.1300	-- Camels and other camelids ( <i>Camelidae</i> )		U	Free
0106.14	0106.1400	-- Rabbits and hares.		U	Free
0106.19	0106.1900	-- Other		U	Free
0106.20	0106.2000	- Reptiles (including snakes and turtles)		U	Free
		- Birds:			
0106.31	0106.3100	-- Birds of prey		U	Free
0106.32	0106.3200	--Psittaciformes (including parrots,parakeets, macaws and cockatoos)		U	Free
0106.33	0106.3300	-- Ostriches; emus ( <i>Dromaius ovaehollandiae</i> ).		U	Free
0106.39	0106.3900	-- Other		U	Free
		- Insects :			
0106.41	0106.4100	-- Bees		U	Free
0106.49	0106.4900	-- Other		U	Free
0106.90	0106.9000	- Other		U	Free

## Chapter 2

### Meat and edible meat offal

**Note.**

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

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>02.01</b>			<b>Meat of Bovine animals, fresh or chilled.</b>		
	0201.10	0201.1000	- Carcasses and half-carcasses	Kg	35%
	0201.20	0201.2000	- Other cuts with bone in	Kg	35%
	0201.30	0201.3000	- Boneless	Kg	35%
<b>02.02</b>			<b>Meat of bovine animals, frozen.</b>		
	0202.10	0202.1000	- Carcasses and half-carcasses	Kg	35%
	0202.20	0202.2000	- Other cuts with bone in	Kg	35%
	0202.30	0202.3000	- Boneless	Kg	35%
<b>02.03</b>			<b>Meat of swine, fresh, chilled or frozen.</b>		
			- Fresh or chilled:		
	0203.11	0203.1100	-- Carcasses and half-carcasses	Kg	35%
	0203.12	0203.1200	-- Hams, shoulders and cuts thereof, with bone in	Kg	35%
	0203.19	0203.1900	-- Other	Kg	35%
			- Frozen:		
	0203.21	0203.2100	-- Carcasses and half-carcasses	Kg	35%
	0203.22	0203.2200	-- Hams, shoulders and cuts thereof, with bone in	Kg	35%
	0203.29	0203.2900	-- Other.	Kg	35%
<b>02.04</b>			<b>Meat of sheep or goats, fresh, chilled or frozen.</b>		
	0204.10	0204.1000	- Carcasses and half-carcasses of lamb, fresh or chilled	Kg	35%
			- Other meat of sheep, fresh or chilled:		
	0204.21	0204.2100	-- Carcasses and half-carcasses	Kg	35%
	0204.22	0204.2200	-- Other cuts with bone in	Kg	35%
	0204.23	0204.2300	-- Boneless	Kg	35%
	0204.30	0204.3000	- Carcasses and half-carcasses of lamb, frozen	Kg	35%
			- Other meat of sheep, frozen:		
	0204.41	0204.4100	-- Carcasses and half-carcasses	Kg	35%
	0204.42	0204.4200	-- Other cuts with bone in	Kg	35%
	0204.43	0204.4300	-- Boneless	Kg	35%
	0204.50	0204.5000	- Meat of goats	Kg	35%
<b>02.05</b>	<b>0205.00</b>	<b>0205.0000</b>	<b>Meat of horses, asses, mules or hinnies, fresh, child or frozen.</b>	<b>Kg</b>	<b>35%</b>
<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	0206.1000	- Of bovine animals, fresh or chilled	Kg	35%
			- Of bovine animals, frozen:		
	0206.21	0206.2100	-- Tongues	Kg	35%
	0206.22	0206.2200	-- Livers	Kg	35%
	0206.29	0206.2900	-- Other	Kg	35%
	0206.30	0206.3000	- Of swine, fresh or chilled	Kg	35%
			- Of swine, frozen:		
	0206.41	0206.4100	-- Livers	Kg	35%
	0206.49	0206.4900	-- Other	Kg	35%
	0206.80	0206.8000	- Other, fresh or chilled	Kg	35%
	0206.90	0206.9000	- Other, frozen	Kg	35%
<b>02.07</b>			<b>Meat and edible offal, of the poultry of heading 0105, fresh, chilled or frozen.</b>		
			- Of fowls of the species Gallus domesticus:		

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	0207.11	0207.1100	-- Not cut in pieces, fresh or chilled	Kg	35%
	0207.12	0207.1200	-- Not cut in pieces, frozen	Kg	35%
	0207.13	0207.1300	-- Cuts and offal, fresh or chilled	Kg	35%
	0207.14	0207.1400	-- Cuts and offal, frozen	Kg	35%
			- Of turkeys :		
	0207.24	0207.2400	-- Not cut in pieces, fresh or chilled	Kg	35%
	0207.25	0207.2500	-- Not cut in pieces, frozen	Kg	35%
	0207.26	0207.2600	-- Cuts and offal, fresh or chilled	Kg	35%
	0207.27	0207.2700	-- Cuts and offal, frozen	Kg	35%
			- Of ducks:		
	0207.41	0207.4100	-- Not cut in pieces, fresh or chilled	Kg	35%
	0207.42	0207.4200	-- Not cut in pieces, frozen	Kg	35%
	0207.43	0207.4300	-- Fatty livers, fresh or chilled	Kg	35%
	0207.44	0207.4400	-- Other, fresh or chilled	Kg	35%
	0207.45	0207.4500	-- Other, frozen	Kg	35%
			- Of geese :		
	0207.51	0207.5100	-- Not cut in pieces, fresh or chilled	Kg	35%
	0207.52	0207.5200	-- Not cut in pieces, frozen	Kg	35%
	0207.53	0207.5300	-- Fatty livers, fresh or chilled	Kg	35%
	0207.54	0207.5400	-- Other, fresh or chilled	Kg	35%
	0207.55	0207.5500	-- Other, frozen	Kg	35%
	0207.60	0207.6000	- Of guinea fowls	Kg	35%
<b>02.08</b>			<b>Other meat and edible meat offal, fresh, chilled or frozen.</b>		
	0208.10	0208.1000	- Of rabbits or hares	Kg	35%
	0208.30	0208.3000	- Of primates	Kg	35%
	0208.40	0208.4000	- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	kg	35%
	0208.50	0208.5000	- Of reptiles (including snakes and turtles)	Kg	35%
	0208.60	0208.6000	- Of camels and other camelids ( <i>Camelidae</i> ).	Kg	35%
	0208.90	0208.9000	- Other	Kg	35%
<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	0209.1000	- Of pigs	Kg	35%
	0209.90	0209.9000	- Other	Kg	35%
<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	0210.1100	-- Hams, shoulders and cuts thereof, with bone in	Kg	35%
	0210.12	0210.1200	-- Bellies (Streaky) and cuts thereof	Kg	35%
	0210.19	0210.1900	-- Other	Kg	35%
	0210.20	0210.2000	- Meat of bovine animals	Kg	35%
			- Other, including edible flours and meals of meat or meat offal:		
	0210.91	0210.9100	- Of primates	Kg	35%
	0210.92	0210.9200	-- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia).	kg	35%
	0210.93	0210.9300	- Of reptiles (including snakes and turtles)	Kg	35%
	0210.99	0210.9900	- Other	Kg	35%

**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.

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>03.01</b>			<b>Live fish.</b>		
			- Ornamental fish :		
0301.11	0301.1100	-- Fresh water:		kg	Free
0301.19	0301.1900	-- Other		kg	25%
		- Other live fish :			
0301.91	0301.9100	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )		kg	25%
0301.92	0301.9200	-- Eels ( <i>Anguilla</i> spp.)		kg	25%
0301.93	0301.9300	-- Carp ( <i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.)		kg	25%
0301.94	0301.9400	-- Atlantic and Pacific bluefin tunas ( <i>Thunnusthynnus</i> , <i>Thunnus orientalis</i> )		kg	25%
0301.95	0301.9500	-- Southern Bluefin tunas ( <i>Thunnus maccoyii</i> )		kg	25%
0301.99	0301.9900	-- Other		kg	Free
<b>03.02</b>			<b>Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.</b>		
			- Salmonidae, excluding edible fish offal of subheadings 0302.91 to 0302.99:		
0302.11	0302.1100	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )		kg	25%
0302.13	0302.1300	-- 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> )		kg	25%
0302.14	0302.1400	-- Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )		kg	25%
0302.19	0302.1900	-- Other		kg	25%
		- 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	0302.2100	-- Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossusstenolepis</i> )		kg	25%
0302.22	0302.2200	-- Plaice ( <i>Pleuronectes platessa</i> )		kg	25%

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
0302.23	0302.2300	-- Sole ( <i>Solea spp.</i> )		Kg	25%
0302.24	0302.2400	-- Turbots ( <i>Psetta maxima</i> )		Kg	25%
0302.29	0302.2900	-- Other	- Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus (Katsuwonus) pelamis</i> ), excluding edible fish offal of subheadings 0302.91 to 0302.99:	Kg	25%
0302.31	0302.3100	-- Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )		Kg	25%
0302.32	0302.3200	-- Yellowfin tunas ( <i>thunnus albacores</i> )		Kg	25%
0302.33	0302.3300	-- Skipjack or stripe-bellied bonito		Kg	25%
0302.34	0302.3400	-- Bigeye tunas ( <i>Thunnus obesus</i> )		Kg	25%
0302.35	0302.3500	-- Atlantic and Pacific bluefin tunas( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )		Kg	25%
0302.36	0302.3600	-- Southern bluefin tunas ( <i>Thunnus maccoyii</i> )		Kg	25%
0302.39	0302.3900	-- Other	- Herrings ( <i>Clupeaharengus</i> , <i>Clupeapallasi</i> ), anchovies ( <i>Engraulis</i> spp.) sardines ( <i>Sardinapilchardus</i> , <i>Sardinops</i> spp.), <i>sardinella</i> ( <i>sardinella spp.</i> ), brisling or sprats ( <i>sprattussprattus</i> ), mackerel ( <i>Scomberscombrus</i> , <i>Scomberaustralis</i> cus, <i>Scomberjaponicus</i> ), Indian mackerels ( <i>Rastrelliger spp.</i> ), seerfishes ( <i>Scomberomorus spp.</i> ), jack and horse mackerel ( <i>Trachurus</i> spp.), jacks, crevisses ( <i>Caranx spp.</i> ), cobia ( <i>Rachycentroncanadum</i> ), silver pomfrets( <i>pampus spp.</i> ), <i>pasficsaury</i> ( <i>cololabissaira</i> ), scads( <i>Decapterus</i> spp.), capelin ( <i>Mallotusvillosus</i> ), and swordfish ( <i>Xiphiasgladius</i> ), Kawakawa ( <i>Euthynnusaffinis</i> ), bonitos( <i>sarda</i> spp.), marlins, sailfishes, spearfish ( <i>Istiophoridae</i> ), excluding edible fish offal of subheadings 0302.91 to 0302.99:	Kg	25%
0302.41	0302.4100	-- Harrings ( <i>clupea harengus</i> , <i>clupea pallasii</i> )		Kg	25%
0302.42	0302.4200	-- Anchovies ( <i>Engraulis spp</i> )		Kg	25%
0302.43	0302.4300	-- Sardines ( <i>sardine pilchardus</i> , <i>Sardinops spp.</i> ), <i>sardinella</i> ( <i>sardinella spp.</i> ), brisling or sprats ( <i>sprattus sprattus</i> )		Kg	25%
0302.44	0302.4400	-- Mackerel ( <i>scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber Japonicus</i> )		Kg	25%
0302.45	0302.4500	-- Jack and horse mackerel ( <i>Trachurus spp.</i> )		Kg	25%
0302.46	0302.4600	-- Cobia ( <i>Rachycentron candadum</i> )		Kg	25%
0302.47	0302.4700	-- Swordfish ( <i>Xiphias gladius</i> )		Kg	25%
0302.49	0302.4900	-- Other	- Fish of the families <i>Bregmacerotidae</i> , <i>Euichthyidae</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:	Kg	25%
0302.51	0302.5100	-- Cod ( <i>Gadus morhua</i> , <i>gadus ogac</i> , <i>Gadus macrocephalus</i> )		Kg	25%
0302.52	0302.5200	-- Haddock ( <i>melanogrammus aeglefinus</i> )		Kg	25%
0302.53	0302.5300	-- Coalfish ( <i>pollachius virens</i> )		Kg	25%
0302.54	0302.5400	-- Hake ( <i>Merluccius spp.</i> , <i>Urophycis spp.</i> )		Kg	25%
0302.55	0302.5500	-- Alaska pollack ( <i>Theragrachalcogramma</i> )		Kg	25%
0302.56	0302.5600	-- Blue whiting ( <i>Micromesistius poutassou</i> , <i>Micromesistius australis</i> )		Kg	25%
0302.59	0302.5900	-- Other	- Tilapias ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Siluruss</i> spp., <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinuss</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodonidellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla</i> cata, <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> ), excluding edible fish offal of subheadings 0302.91 to 0302.99:	Kg	25%
0302.71	0302.7100	-- Tilapias ( <i>Oreochromis spp.</i> )		Kg	25%

<b>Heading No</b>	<b>H.S Code</b>	<b>Tariff Item No.</b>	<b>Description</b>	<b>Standard Unit of Quantity</b>	<b>Duty Rate</b>
(1)	(2)	(3)	(4)	(5)	(6)
	0302.72	0302.7200	-- Catfish ( <i>Pangasius spp., silurus spp., Clarias Spp., Ictalurus spp.</i> )	Kg	25%
	0302.73	0302.7300	-- Carp ( <i>Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catlacatla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.</i> )	Kg	25%
	0302.74	0302.7400	-- Eels ( <i>Anguilla spp.</i> )	Kg	25%
	0302.79	0302.7900	-- Other - Other fish, excluding edible fish offal of subheadings 0302.91 to 0302.99:	Kg	25%
	0302.81	0302.8100	-- dogfish and other sharks	Kg	25%
	0302.82	0302.8200	-- rays and skates ( <i>Rajidae</i> )	Kg	25%
	0302.83	0302.8300	--Toothfish ( <i>dissostichus spp.</i> )	Kg	25%
	0302.84	0302.8400	-- Seabass ( <i>dicentrarchus spp.</i> )	Kg	25%
	0302.85	0302.8500	-- Seabream ( <i>sparidae</i> )	Kg	25%
	0302.89	0302.8900	-- other - Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal:	Kg	25%
	0302.91	0302.9100	-- Livers, roes and milt	Kg	25%
	0302.92	0302.9200	-- Shark fins	Kg	25%
	0302.99	0302.9900	-- Other	Kg	25%
<b>03.03</b>			<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	0303.1100	-- Sockeye salmon (red salmon) ( <i>Oncorhynchus nerka</i> )	Kg	25%
	0303.12	0303.1200	-- Other Pacific salmon ( <i>Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus</i> )	Kg	25%
	0303.13	0303.1300	-- Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	Kg	25%
	0303.14	0303.1400	--Trout ( <i>Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster</i> )	Kg	25%
	0303.19	0303.1900	-- Other - Tilapias ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.</i> ), carp ( <i>Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catlacatla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Latesniloticus</i> ) and snakeheads ( <i>Channa spp.</i> ), excluding edible fish offal of subheadings 0303.91 to 0303.99:	Kg	25%
	0303.23	0303.2300	-- Tilapias ( <i>Oreochromis spp.</i> )	Kg	25%
	0303.24	0303.2400	-- Catfish ( <i>Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.</i> )	Kg	25%
	0303.25	0303.2500	- Carp( <i>Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catlacatla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.</i> )	Kg	25%
	0303.26	0303.2600	-- Eels ( <i>Anguilla spp.</i> )	Kg	25%
	0303.29	0303.2900	-- Other - Flat fish ( <i>Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae</i> ), excluding edible fish offal of subheadings 0303.91 to 0303.99:	Kg	25%
	0303.31	0303.3100	-- Halibut ( <i>Reinhardtius hippoglossoides, Hippoglossus hippoglossus Hippollossus stenolepis</i> )	Kg	25%
	0303.32	0303.3200	-- Plaice ( <i>Pleuronectes platessa</i> )	Kg	25%
	0303.33	0303.3300	-- Sole ( <i>Solea spp.</i> )	k.g	25%
	0303.34	0303.3400	-- Turbots ( <i>Psetta maxima</i> )	k.g	25%
	0303.39	0303.3900	-- Other	Kg	25%

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
			- Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus (Katsuwonus) pelamis</i> ), excluding edible fish offal of subheadings 0303.91 to 0303.99:		
0303.41	0303.4100	-- Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )	Kg	25%	
0303.42	0303.4200	-- Yellowfin tunas ( <i>Thunnus albacares</i> )	Kg	25%	
0303.43	0303.4300	-- Skipjack or stripe-bellied bonito	Kg	25%	
0303.44	0303.4400	-- Bigeye tunas ( <i>Thunnus obesus</i> )	Kg	25%	
0303.45	0303.4500	-- Atlantic and Pacific Bluefin tunas ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )	Kg	25%	
0303.46	0303.4600	-- Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	Kg	25%	
0303.49	0303.4900	-- Other	Kg	25%	
		- 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	0303.5100	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	Kg	25%	
0303.53	0303.5300	-- Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops spp.</i> ), sardinella ( <i>Sardinella spp.</i> ), brisling or sprats ( <i>Sprattus sprattus</i> )	Kg	25%	
0303.54	0303.5400	-- Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )	Kg	25%	
0303.55	0303.5500	-- Jack and horse mackerel ( <i>Trachurus spp.</i> )	Kg	25%	
0303.56	0303.5600	-- Cobia ( <i>Rachycentron canadum</i> )	Kg	25%	
0303.57	0303.5700	-- Swordfish ( <i>Xiphias gladius</i> )	Kg	25%	
0303.59	0303.5900	-- Other	Kg	25%	
		- Fish of the families <i>Bregmacerotidae</i> , <i>Euichthyidae</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	0303.6300	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	Kg	25%	
0303.64	0303.6400	-- Haddock ( <i>Melanogrammus aeglefinus</i> )	Kg	25%	
0303.65	0303.6500	-- Coalfish ( <i>Pollachius virens</i> )	Kg	25%	
0303.66	0303.6600	-- Hake ( <i>Merluccius spp.</i> , <i>Urophycis spp.</i> )	Kg	25%	
0303.67	0303.6700	-- Alaska Pollack ( <i>Theragra chalcogramma</i> )	Kg	25%	
0303.68	0303.6800	-- Blue whiting ( <i>Micromesistius poutassou</i> , <i>Micromesistius australis</i> )	Kg	25%	
0303.69	0303.6900	-- Other	Kg	25%	
		- Other fish, excluding edible fish offal of subheading 0303.91 to 0303.99:			
0303.81	0303.8100	-- Dogfish and other sharks	Kg	25%	
0303.82	0303.8200	-- Rays and skates ( <i>Rajidae</i> )	Kg	25%	
0303.83	0303.8300	-- Toothfish ( <i>Dissostichus spp.</i> )	Kg	25%	
0303.84	0303.8400	-- Seabass ( <i>Dicentrarchus spp.</i> )	Kg	25%	
0303.89	0303.8900	-- Other	Kg	25%	
		- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal:			
0303.91	0303.9100	-- Livers, roes and milt	Kg	Free	
0303.92	0303.9200	-- Shark fins	Kg	25%	
0303.99	0303.9900	-- Other	Kg	25%	

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>03.04</b>			<b>Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.</b>		
			- Fresh or chilled 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</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>Latesniloticus</i> ) and snakeheads ( <i>Channa spp.</i> )		
0304.31	0304.3100	-- Tilapias ( <i>Oreochromis spp.</i> )	Kg	25%	
0304.32	0304.3200	-- Catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> )	Kg	25%	
0304.33	0304.3300	-- Nile Perch ( <i>Lates niloticus</i> )	Kg	25%	
0304.39	0304.3900	-- Other	Kg	25%	
		- Fresh or chilled fillets of other fish :			
0304.41	0304.4100	-- 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> )	Kg	25%	
0304.42	0304.4200	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	Kg	25%	
0304.43	0304.4300	-- Flat fish ( <i>Pleuronectidae</i> , <i>othidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> )	Kg	25%	
0304.44	0304.4400	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	Kg	25%	
0304.45	0304.4500	-- Swordfish ( <i>Xiphias gladius</i> )	Kg	25%	
0304.46	0304.4600	-- Toothfish ( <i>Dissostichus spp.</i> )	Kg	25%	
0304.47	0304.4700	-- Dogfish and other sharks	Kg	25%	
0304.48	0304.4800	-- Rays and skates ( <i>Rajidae</i> )	Kg	25%	
0304.49	0304.4900	-- Other	Kg	25%	
		- Other, fresh or chilled :			
0304.51	0304.5100	-- 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</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> )	Kg	25%	
0304.52	0304.5200	-- Salmonidae	Kg	25%	
0304.53	0304.5300	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	Kg	25%	
0304.54	0304.5400	-- Swordfish ( <i>Xiphias gladius</i> )	Kg	25%	
0304.55	0304.5500	-- Toothfish ( <i>Dissostichus spp.</i> )	Kg	25%	
0304.56	0304.5600	-- Dogfish and other sharks	Kg	25%	
0304.57	0304.5700	-- Rays and skates ( <i>Rajidae</i> )	Kg	25%	
0304.59	0304.5900	-- Other	Kg	25%	
		- 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</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>Latesniloticus</i> ) and snakeheads ( <i>Channa spp.</i> ) :			
0304.61	0304.6100	-- Tilapias ( <i>Oreochromis spp.</i> )	Kg	25%	
0304.62	0304.6200	-- Catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> )	Kg	25%	
0304.63	0304.6300	-- Nile Perch ( <i>Lates niloticus</i> )	Kg	25%	
0304.69	0304.6900	-- Other	Kg	25%	
		- 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> :			

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	0304.71	0304.7100	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	Kg	25%
	0304.72	0304.7200	-- Haddock ( <i>Melanogrammus aeglefinus</i> )	Kg	25%
	0304.73	0304.7300	-- Coalfish ( <i>Pollachius virens</i> )	Kg	25%
	0304.74	0304.7400	-- Hake ( <i>Merluccius spp.</i> , <i>Urophycis spp.</i> )	Kg	25%
	0304.75	0304.7500	-- Alaska Pollack ( <i>Theragrachalcogramma</i> )	Kg	25%
	0304.79	0304.7900	-- Other - Frozen fillets of other fish :	Kg	25%
	0304.81	0304.8100	-- 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> )	Kg	25%
	0304.82	0304.8200	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	Kg	25%
	0304.83	0304.8300	-- Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> )	Kg	25%
	0304.84	0304.8400	-- Swordfish ( <i>Xiphias gladius</i> )	Kg	25%
	0304.85	0304.8500	-- Toothfish ( <i>Dissostichus spp.</i> )	Kg	25%
	0304.86	0304.8600	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	Kg	25%
	0304.87	0304.8700	-- Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus (Katsuwonus) pelamis</i> )	Kg	25%
	0304.88	0304.8800	-- Dogfish, other sharks, rays and skates ( <i>Rajidae</i> )	Kg	25%
	0304.89	0304.8900	-- Other - Other, frozen:	Kg	25%
	0304.91	0304.9100	-- Swordfish ( <i>Xiphias gladius</i> )	Kg	25%
	0304.92	0304.9200	-- Toothfish ( <i>Dissostichus spp.</i> )	Kg	25%
	0304.93	0304.9300	-- 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> )	kg	25%
	0304.94	0304.9400	-- Alaska Pollack ( <i>Theragrachalcogramma</i> )	Kg	25%
	0304.95	0304.9500	-- 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 Pollack ( <i>Theragrachalcogramma</i> )	kg	25%
	0304.96	0304.9600	-- Dogfish and other sharks	Kg	25%
	0304.97	0304.9700	-- Rays and skates ( <i>Rajidae</i> )	Kg	25%
	0304.99	0304.9900	-- Other <b>Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human Consumption.</b>	Kg	25%
<b>03.05</b>	0305.10	0305.1000	- flours, meals and pellets of fish, fit for human consumption	Kg	25%
	0305.20	0305.2000	- Livers, roes and milt of fish, dried, smoked, salted or in brine	Kg	25%
			- Fish fillets, dried, salted or in brine, but not smoked :		
	0305.31	0305.3100	--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> )	kg	25%
	0305.32	0305.3200	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	kg	25%
	0305.39	0305.3900	-- Other	Kg	25%

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
- Smoked fish, including fillets, other than edible fish offal :					
0305.41	0305.4100	-- 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> )	Kg	25%	
0305.42	0305.4200	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	Kg	25%	
0305.43	0305.4300	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	Kg	25%	
0305.44	0305.4400	-- 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</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>Latesniloticus</i> ) and snakeheads ( <i>Channa spp.</i> )	kg	25%	
0305.49	0305.4900	-- Other	Kg	25%	
- Dried fish, other than edible fish offal, whether or not salted but not smoked:					
0305.51	0305.5100	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	Kg	25%	
0305.52	0305.5200	-- 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</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>Latesniloticus</i> ) and snakeheads ( <i>Channa spp.</i> )	kg	25%	
0305.53	0305.5300	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , other than cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	kg	25%	
0305.54	0305.5400	-- 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> )	kg	25%	
0305.59	0305.5900	-- Other	Kg	25%	
- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal :					
0305.61	0305.6100	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	Kg	25%	
0305.62	0305.6200	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	Kg	25%	
0305.63	0305.6300	-- Anchovies ( <i>Engraulis spp.</i> )	Kg	25%	
0305.64	0305.6400	-- 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</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>Latesniloticus</i> ) and snakeheads ( <i>Channa spp.</i> )	Kg	25%	
0305.69	0305.6900	-- Other	Kg	25%	
- Fish fins, heads, tails, maws and other edible fish offal :					
0305.71	0305.7100	-- Shark fins	Kg	25%	

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	0305.72	0305.7200	-- Fish heads, tails and maws	Kg	25%
	0305.79	0305.7900	-- Other	Kg	25%
<b>03.06</b>			<b>Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.</b>		
			- Frozen:		
	0306.11	0306.1100	-- Rock lobster and other sea crawfish ( <i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i> )	Kg	25%
	0306.12	0306.1200	-- Lobsters ( <i>Homarus spp.</i> )	Kg	25%
	0306.14	0306.1400	-- Crabs	Kg	25%
	0306.15	0306.1500	-- Norway lobsters ( <i>Nephrops norvegicus</i> )	Kg	25%
	0306.16	0306.1600	-- Cold-water shrimps and prawns ( <i>Pandalus spp.</i> , <i>Crangon crangon</i> )	Kg	25%
	0306.17	0306.1700	-- Other shrimps and prawns	Kg	25%
	0306.19	0306.1900	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption	Kg	25%
			- Live, fresh or chilled		
	0306.31	0306.3100	-- Rock lobster and other sea crawfish ( <i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i> )	Kg	25%
	0306.32	0306.3200	-- Lobsters ( <i>Homarus spp.</i> )	Kg	25%
	0306.33	0306.3300	-- Crabs	Kg	25%
	0306.34	0306.3400	-- Norway lobsters ( <i>Nephropsnorvegicus</i> )	Kg	25%
	0306.35	0306.3500	-- Cold-water shrimps and prawns ( <i>Pandalus spp.</i> , <i>Crangoncrangon</i> )	Kg	25%
	0306.36	0306.3600	-- Other shrimps and prawns	Kg	25%
	0306.39	0306.3900	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption	Kg	25%
			- Other :		
	0306.91	0306.9100	-- Rock lobster and other sea crawfish ( <i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i> )	Kg	25%
	0306.92	0306.9200	-- Lobsters ( <i>Homarus spp.</i> )	Kg	25%
	0306.93	0306.9300	-- Crabs	Kg	25%
	0306.94	0306.9400	-- Norway lobsters ( <i>Nephropsnorvegicus</i> )	Kg	25%
	0306.95	0306.9500	-- Shrimps and prawns	Kg	25%
	0306.99	0306.9900	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption	Kg	25%
<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; flours, meals and pellets of molluscs, fit for human consumption.</b>		
			- Oysters :		
	0307.11	0307.1100	-- Live, fresh or chilled	Kg	25%
	0307.12	0307.1200	-- Frozen	Kg	25%
	0307.19	0307.1900	-- Other	Kg	25%
			- Scallops, including queen Scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :		
	0307.21	0307.2100	-- Live, fresh or chilled	Kg	25%
	0307.22	0307.2200	-- Frozen	Kg	25%
	0307.29	0307.2900	-- Other	Kg	25%
			- Mussels ( <i>Mytilus spp.</i> , <i>Perna spp.</i> ):		
	0307.31	0307.3100	-- Live, fresh or chilled	Kg	25%
	0307.32	0307.3200	-- Frozen	Kg	25%
	0307.39	0307.3900	-- Other	Kg	25%
			- Cuttle fish and squid :		
	0307.42	0307.4200	-- Live, fresh or chilled	Kg	25%
	0307.43	0307.4300	-- Frozen	Kg	25%
	0307.49	0307.4900	-- Other	Kg	25%
			- Octopus ( <i>Octopus spp.</i> ):		
	0307.51	0307.5100	-- Live, fresh or chilled	Kg	25%

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	0307.52	0307.5200	-- Frozen	Kg	25%
	0307.59	0307.5900	-- Other	Kg	25%
	0307.60	0307.6000	- Snails, other than sea snail - Clams, cockles and ark shells (families Arcidae, Arcticidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myiidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae) :	Kg	25%
	0307.71	0307.7100	-- Live, fresh or chilled	Kg	25%
	0307.72	0307.7200	-- Frozen	Kg	25%
	0307.79	0307.7900	-- Other - Abalone ( <i>Haliotis spp.</i> ) and stromboid conchs ( <i>Strombus spp.</i> ):	Kg	25%
	0307.81	0307.8100	-- Live, fresh or chilled abalone ( <i>Haliotis spp.</i> )	Kg	25%
	0307.82	0307.8200	-- Live, fresh or chilled stromboid conchs ( <i>Strombus spp.</i> )	Kg	25%
	0307.83	0307.8300	-- Frozen abalone ( <i>Haliotis spp.</i> )	Kg	25%
	0307.84	0307.8400	-- Frozen stromboid conchs ( <i>Strombus spp.</i> )	Kg	25%
	0307.87	0307.8700	-- Other abalone ( <i>Haliotis spp.</i> )	Kg	25%
	0307.88	0307.8800	-- Other stromboid conchs ( <i>Strombus spp.</i> ) - Other, including flours, meals and pellets, fit for human consumption:	Kg	25%
	0307.91	0307.9100	-- Live, fresh or chilled	Kg	25%
	0307.92	0307.9200	-- Frozen	Kg	25%
	0307.99	0307.9900	-- Other	Kg	25%
<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; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption.</b>		
			- Sea cucumbers ( <i>Stichopus japonicas</i> , <i>Holothuroidea</i> ):		
	0308.11	0308.1100	-- Live, fresh or chilled	Kg	25%
	0308.12	0308.1200	-- Frozen	Kg	25%
	0308.19	0308.1900	-- Other - Seearchins ( <i>Strongylocentrotus spp.</i> , <i>Paracentrotus lividus</i> , <i>Loxechinus albus</i> , <i>Echinus esculentus</i> ):	Kg	25%
	0308.21	0308.2100	-- Live, fresh or chilled	Kg	25%
	0308.22	0308.2200	-- Frozen	Kg	25%
	0308.29	0308.2900	-- Other	Kg	25%
	0308.30	0308.3000	- Jellyfish ( <i>Rhopilema spp.</i> )	Kg	25%
	0308.90	0308.9000	- Other	Kg	25%

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

**Notes.**

1. The expression "milk" means full cream milk or partially or completely skimmed milk.
2. For the purposes of heading 04.05 :
  - (a) The term "butter" means natural butter, whey butter or recombined butter (fresh, salted or rancid, including canned butter) derived exclusively from milk, with a milk fat content of 80 % or more but not more than 95 % by weight, a maximum milksolids-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 milk fat as the only fat in the product, with a milk fat content of 39 % or more but less than 80 % by weight.
3. Products obtained by the concentration of whey and with the addition of milk or milk fat are to be classified as cheese in heading 04.06 provided that they have the three following characteristics:
  - (a) a milk fat content, by weight of the dry matter, of 5% or more;
  - (b) a dry matter content, by weight, of at least 70% but not exceeding 85%, and
  - (c) they are moulded or capable of being moulded.
4. This Chapter does not cover:
  - (a) Products obtained from whey, containing by weight more than 95% lactose, expressed as anhydrous lactose, calculated on the dry matter ( heading 17.02 );
  - (b) Products obtained from milk by replacing one or more of its natural constituents (for example, butyric fats) by another substance (for example, oleic fats) (heading 19.01 or 21.06); or
  - (c) Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter) (heading 35.02) or globulins (heading 35.04).

**Subheading Notes.**

1. For the purposes of sub-heading 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 No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>04.01</b>			<b>Milk and cream, not concentrated nor containing added sugar or other sweetening matter.</b>		
	0401.10	0401.1000	- Of a fat content, by weight, not exceeding 1%	Kg	35%
	0401.20	0401.2000	- Of a fat content, by weight, exceeding 1% but not exceeding 6%	Kg	35%
	0401.40	0401.4000	- Of a fat content, by weight, exceeding 6 % but not exceeding 10 %	Kg	35%
	0401.50	0401.5000	- Of a fat content, by weight, exceeding 10 %	Kg	35%
<b>04.02</b>			<b>Milk and cream, concentrated or containing added sugar or other sweetening matter.</b>		
	0402.10	0402.1000	- In powder, granules or other solid forms, of a fat content, by weight not exceeding 1.5%	Kg	5%
			- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%:		
	0402.21	0402.2100	-- Not containing added sugar or other sweetening matter	Kg	5%
	0402.29	0402.2900	-- Other	Kg	5%
			- Other:		

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
04.03	0402.91	0402.9100	-- Not containing added sugar or other sweetening matter	Kg	5%
	0402.99	0402.9900	-- Other	Kg	5%
	<b>Buttermilk, curdled milk and cream, yogurt, 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>				
	0403.10	0403.1000	- Yogurt	Kg	35%
	0403.90	0403.9000	- Other	Kg	35%
04.04			<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	0404.1000	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	Kg	5%
04.05	0404.90	0404.9000	- Other	Kg	5%
	<b>Butter and other fats and oils derived from milk; dairy spreads.</b>				
	0405.10	0405.1000	- Butter	Kg	35%
	0405.20	0405.2000	- Dairy spreads	Kg	35%
	0405.90	0405.9000	- Other	Kg	35%
04.06			<b>Cheese and curd.</b>		
	0406.10	0406.1000	- Fresh (unripened or uncured) cheese, including whey cheese, and curd	Kg	35%
	0406.20	0406.2000	- Grated or powdered cheese, of all kinds	Kg	35%
	0406.30	0406.3000	- Processed cheese, not grated or powdered	Kg	35%
	0406.40	0406.4000	- Blue-veined cheese and other cheese containing veins produced by <i>penicillium roqueforti</i>	Kg	35%
	0406.90	0406.9000	- Other cheese	Kg	35%
04.07			<b>Birds' eggs, in shell, fresh, preserved or cooked.</b>		
	- Fertilised eggs for incubation :				
	0407.11	0407.1100	-- Of fowls of the species <i>Gallus domesticus</i>	Kg	Free
	0407.19	0407.1900	-- Other	Kg	Free
	- Other fresh eggs :				
	0407.21	0407.2100	-- Of fowls of the species <i>Gallus domesticus</i>	Kg	15%
	0407.29	0407.2900	-- Other	Kg	15%
04.08	0407.90	0407.9000	- Other	Kg	15%
	<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	0408.1100	-- Dried	Kg	15%
	0408.19	0408.1900	-- Other	Kg	15%
	- Other :				
	0408.91	0408.9100	-- Dried	Kg	15%
	0408.99	0408.9900	-- Other	Kg	15%
04.09	0409.00	0409.0000	<b>Natural honey.</b>	Kg	35%
04.10	0410.00	0410.0000	<b>Edible products of animal origin, not elsewhere specified or included.</b>	Kg	35%

## 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 foreskins ) other than goods of heading 05.05 and parings and similar waste of raw hides or skins of heading 05.11 (Chapter 41or 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 Tariff, 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.

Heading No (1)	H.S Code (2)	Tariff Item No. (3)	Description (4)	Standard Unit of Quantity (5)	Duty Rate (6)
<b>05.01</b>	0501.00	0501.0000	<b>Human hair, unworked, whether ornot washed or scoured; waste of human hair.</b>	kg	35%
<b>05.02</b>			<b>Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristlesor hair.</b>		
	0502.10	0502.1000	- Pigs', hogs' or boars, bristles and hair and waste there of	kg	15%
	0502.90	0502.9000	- Other	kg	15%
<b>05.04</b>	0504.00	0504.0000	<b>Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, driedor smoked.</b>	kg	15%
<b>05.05</b>			<b>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.</b>		
	0505.10	0505.1000	- Feathers of a kind used for stuffing; down	kg	15%
	0505.90	0505.9000	- Other	kg	15%
<b>05.06</b>			<b>Bones and horn-cores, unworked defatted,simply prepared (but not cut to shape), treated with acid or degelatinsed; powder and waste of these products.</b>		
	0506.10	0506.1000	- Ossein and bones treated with acid	Kg	15%
	0506.90	0506.9000	- Other	Kg	15%
<b>05.07</b>			<b>Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply</b>		

Heading No	H.S Code (2)	Tariff Item No. (3)	Description (4)	Standard Unit of Quantity (5)	Duty Rate (6)
			<b>prepared but not cut to shape; powder and waste of these products.</b>		
	0507.10		- Ivory; ivory powder and waste		
		0507.1010	--- Ivory of elephant tusks	Kg	35%
		0507.1090	--- Other	Kg	35%
05.08	0507.90	0507.9000	- Other	Kg	35%
	0508.00	0508.0000	<b>Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans of echinoderms and cattle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.</b>	Kg	35%
05.10	0510.00	0510.0000	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.	Kg	Free
05.11			<b>Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.</b>		
	0511.10	0511.1000	- Bovine semen	Kg	Free
			- Other:		
	0511.91	0511.9100	-- Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3	Kg	15%
	0511.99	0511.9900	-- Other	Kg	Free

## Section II

### VEGETABLE PRODUCTS

**Note.**

- 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.**

- 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.
- Any reference in heading 06.03 or 06.04 to goods of any kind shall be construed as including a reference to bouquets, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being taken of accessories of other materials.

However, these headings do not include collages or similar decorative plaques of heading 97.01

Heading No	H.S Code (2)	Tariff Item No. (3)	Description (4)	Standard Unit of Quantity (5)	Duty Rate (6)
<b>06.01</b>			<b>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.</b>		
	0601.10	0601.1000	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	u	5%
	0601.20	0601.2000	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	u	5%
<b>06.02</b>			<b>Other live plants (including their roots), cuttings and slips; mushroom spawn.</b>		
	0602.10	0602.1000	- Unrooted cuttings and slips	u	5%
	0602.20	0602.2000	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	u	5%
	0602.30	0602.3000	- Rhododendrons and azaleas, grafted or not	u	5%
	0603.40	0602.4000	- Roses, grafted or not	u	5%
	0602.90	0602.9000	- Other	kg	5%
<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	0603.1100	--Roses	kg	5%
	0603.12	0603.1200	-- Carnations	kg	5%
	0603.13	0603.1300	-- Orchids	kg	5%
	0603.14	0603.1400	-- Chrysanthemums	kg	5%
	0603.15	0603.1500	-- Lilies ( <i>Lilium spp.</i> )	kg	5%
	0603.19	0603.1900	-- Other	kg	5%
	0603.90	0603.9000	- Other	kg	5%
<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	0604.2000	- Fresh	kg	5%
	0604.90	0604.9000	- Other	kg	5%

## 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 (*Majoranahortensis* 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 heading 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).
5. However, dried or crushed or ground fruits of the genus *capsicum* or of the genus *pimenta* are excluded from this Chapter (Heading 09.04).

Heading No  (1)	H.S Code  (2)	Tariff Item No.  (3)	Description  (4)	Standard Unit of Quantity  (5)	Duty Rate  (6)
<b>07.01</b>			<b>Potatoes, fresh or chilled.</b>		
	0701.10	0701.1000	- Seed	kg	Free
	0701.90	0701.9000	- Other	kg	15%
<b>07.02</b>	0702.00	0702.0000	<b>Tomatoes, fresh or chilled.</b>	kg	15%
<b>07.03</b>			<b>Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.</b>		
	0703.10	0703.1000	- Onions and shallots	kg	35%
	0703.20	0703.2000	- Garlic	kg	35%
	0703.90	0703.9000	- Leeks and other alliaceous vegetables	kg	35%
<b>07.04</b>			<b>Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.</b>		
	0704.10	0704.1000	- Cauliflowers and headed broccoli	kg	15%
	0704.20	0704.2000	- Brussels sprouts	kg	15%
	0704.90	0704.9000	- Other	kg	15%
<b>07.05</b>			<b>Lettuce (<i>lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.</b>		
			- Lettuce:		
	0705.11	0705.1100	-- Cabbage lettuce (head lettuce)	kg	15%
	0705.19	0705.1900	-- Other	kg	15%
			- Chicory:		
	0705.21	0705.2100	-- Witloof chicory ( <i>Cichorium intybus</i> var. <i>foliosum</i> )	kg	15%
	0705.29	0705.2900	-- Other	kg	15%

Heading No	H.S Code (2)	Tariff Item No. (3)	Description (4)	Standard Unit of Quantity (5)	Duty Rate (6)
<b>07.06</b>			<b>Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.</b>		
	0706.10	0706.1000	- Carrots and turnips	kg	15%
	0706.90	0706.9000	- Other	kg	15%
<b>07.07</b>	0707.00	0707.0000	<b>Cucumbers and gherkins, fresh or chilled.</b>	kg	15%
<b>07.08</b>			<b>Leguminous vegetables, shelled or unshelled, fresh or chilled.</b>		
	0708.10	0708.1000	- Peas ( <i>Pisum Sativum</i> )	kg	35%
	0708.20	0708.2000	- Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> )	kg	35%
	0708.90	0708.9000	- Other leguminous vegetables	kg	35%
<b>07.09</b>			<b>Other vegetables, fresh or chilled.</b>		
	0709.20	0709.2000	- Asparagus	kg	15%
	0709.30	0709.3000	- Aubergines (egg-plants)	kg	15%
	0709.40	0709.4000	- Celery other than celeriac	kg	15%
			- Mushrooms and truffles:		
	0709.51	0709.5100	-- Mushrooms of the genus <i>Agaricus</i>	kg	15%
	0709.59	0709.5900	-- Other	kg	15%
	0709.60	0709.6000	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	kg	15%
	0709.70	0709.7000	- Spinach, New Zealand spinach and orache spinach (garden spinach)	kg	15%
			- Other:		
	0709.91	0709.9100	-- Globe artichokes	kg	15%
	0709.92	0709.9200	-- Olives	kg	15%
	0709.93	0709.9300	-- Pumpkins, squash and gourds ( <i>Cucurbita spp.</i> )	kg	15%
	0709.99	0709.9900	-- Other	kg	15%
<b>07.10</b>			<b>Vegetables (uncooked or cooked by steaming or boiling in water), frozen.</b>		
	0710.10	0710.1000	- Potatoes	kg	15%
			- Leguminous vegetables, shelled or unshelled:		
	0710.21	0710.2100	-- Peas ( <i>Pisum sativum</i> )	kg	15%
	0710.22	0710.2200	-- Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> )	kg	15%
	0710.29	0710.2900	-- Other	kg	15%
	0710.30	0710.3000	- Spinach, New Zealand spinach and orache spinach (garden spinach)	kg	15%
	0710.40	0710.4000	- Sweet corn	kg	15%
	0710.80	0710.8000	- Other vegetables	kg	15%
	0710.90	0710.9000	- Mixtures of vegetables	kg	15%
<b>07.11</b>			<b>Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption</b>		
	0711.20	0711.2000	- Olives	kg	15%

<b>Heading No</b>	<b>H.S Code</b>	<b>Tariff Item No.</b>	<b>Description</b>	<b>Standard Unit of Quantity</b>	<b>Duty Rate</b>
(1)	(2)	(3)	(4)	(5)	(6)
	0711.40	0711.4000	- Cucumbers and gherkins - Mushrooms and truffles :	kg	15%
	0711.51	0711.5100	-- Mushrooms of the genus <i>Agaricus</i>	kg	15%
	0711.59	0711.5900	-- Other	kg	15%
	0711.90	0711.9000	- Other vegetables; mixtures of vegetables	kg	15%
<b>07.12</b>			<b>Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.</b>		
	0712.20	0712.2000	- Onions - Mushrooms, wood ears ( <i>Auricularia spp.</i> ), jelly fungi( <i>Tremella spp.</i> ) and truffles:	kg	15%
	0712.31	0712.3100	-- Mushrooms of the genus <i>Agaricus</i>	kg	15%
	0712.32	0712.3200	-- Wood ears ( <i>Auricularia spp.</i> )	kg	15%
	0712.33	0712.3300	-- Jelly fungi ( <i>Tremella spp.</i> )	kg	15%
	0712.39	0712.3900	-- Other	kg	15%
	0712.90	0712.9000	- Other vegetables; mixtures of vegetables	kg	15%
<b>07.13</b>			<b>Dried leguminous vegetables, shelled, whether or not skinned or split.</b>		
	0713.10	0713.1000	- Peas ( <i>Pisum sativum</i> )	kg	25%
	0713.20	0713.2000	- Chickpeas (garbanzos) - Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> ) :	kg	15%
	0713.31	0713.3100	-- Beans of the species <i>vigna mungo</i> ( L) <i>Hepper</i> or <i>Vigna radiata</i> (L) <i>Wilczek</i>	kg	15%
	0713.32	0713.3200	-- Small red (Adzuki) beans ( <i>Phaseolus</i> or <i>Vigna angularis</i> )	kg	15%
	0713.33	0713.3300	-- Kidney beans, including white pea beans ( <i>Phaseolus vulgaris</i> )	kg	15%
	0713.34	0713.3400	-- Bambara beans ( <i>Vigna subterranea</i> or <i>Voandzeia subterranea</i> )	kg	15%
	0713.35	0713.3500	-- Cow peas ( <i>Vigna unguiculata</i> )	kg	15%
	0713.39	0713.3900	-- Other	kg	15%
	0713.40	0713.4000	- Lentils	kg	25%
	0713.50	0713.5000	- Broad beans ( <i>Vicia faba</i> var. <i>major</i> ) and horse beans( <i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i> )	kg	15%
	0713.60	0713.6000	- Pigeon peas ( <i>Cajanus cajan</i> )	kg	15%
	0713.90	0713.9000	- Other	kg	15%
<b>07.14</b>			<b>Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and sirs 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	0714.1000	- Manioc (cassava)	kg	15%
	0714.20	0714.2000	- Sweet potatoes	kg	15%
	0714.30	0714.3000	- Yams ( <i>Dioscorea spp.</i> )	kg	15%
	0714.40	0714.4000	- Taro ( <i>Colocasia spp.</i> )	kg	15%
	0714.50	0714.5000	- Yautia ( <i>Xanthosoma spp.</i> )	kg	15%
	0714.90	0714.9000	- Other	kg	15%

## 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),
  - (c) To improve or maintain their appearance (e.g., by the addition of vegetable oil or small quantities of glucose syrup), provided that they retain the character of dried fruit or dried nuts.

Heading No	H.S Code (2)	Tariff Item No. (3)	Description (4)	Standard Unit of Quantity (5)	Duty Rate (6)
<b>08.01</b>			<b>Coconuts, brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.</b>		
			- Coconuts:		
	0801.11	0801.1100	-- Desiccated	Kg	25%
	0801.12	0801.1200	-- In the inner shell (endocarp)	Kg	25%
	0801.19	0801.1900	-- Other	Kg	25%
			- Brazil nuts:		
	0801.21	0801.2100	-- In shell	Kg	25%
	0801.22	0801.2200	-- Shelled	Kg	25%
			- Cashew nuts:		
	0801.31	0801.3100	-- In shell	Kg	25%
	0801.32	0801.3200	-- Shelled	Kg	25%
<b>08.02</b>			<b>Other nuts, fresh or dried, whether or not shelled or peeled.</b>		
			- Almonds:		
	0802.11	0802.1100	-- In shell	Kg	25%
	0802.12	0802.1200	-- Shelled	Kg	25%
			- Hazelnuts or filberts ( <i>Corylus spp.</i> ):		
	0802.21	0802.2100	-- In shell	Kg	25%
	0802.22	0802.2200	-- Shelled	Kg	25%
			- Walnuts:		
	0802.31	0802.3100	-- In shell	Kg	25%
	0802.32	0802.3200	-- Shelled	Kg	25%
			- Chestnuts ( <i>Castanea spp.</i> ):		
	0802.41	0802.4100	-- In shell	Kg	25%
	0802.42	0802.4200	-- Shelled	Kg	25%
			- Pistachios :		
	0802.51	0802.5100	-- In shell	Kg	25%
	0802.52	0802.5200	-- Shelled	Kg	25%
			- Macadamia nuts :		
	0802.61	0802.6100	-- In shell	Kg	25%

<b>Heading No</b>	<b>H.S Code</b>	<b>Tariff Item No.</b>	<b>Description</b>	<b>Standard Unit of Quantity</b>	<b>Duty Rate</b>
(1)	(2)	(3)	(4)	(5)	(6)
	0802.62	0802.6200	-- Shelled	Kg	25%
	0802.70	0802.7000	- Kola nuts ( <i>Cola spp.</i> )	Kg	25%
	0802.80	0802.8000	- Areca nuts	Kg	25%
	0802.90	0802.9000	- Other	Kg	25%
<b>08.03</b>			<b>Bananas, including plantains, fresh or dried.</b>		
	0803.10	0803.1000	- Plantains	Kg	25%
	0803.90	0803.9000	- Other	Kg	25%
<b>08.04</b>			<b>Dates, figs, pineapples, avocados, guavas,mangoes and mangosteens, fresh or dried.</b>		
	0804.10	0804.1000	- Dates	Kg	25%
	0804.20	0804.2000	- Figs	Kg	25%
	0804.30	0804.3000	- Pineapples	Kg	25%
	0804.40	0804.4000	- Avocados	Kg	25%
	0804.50	0804.5000	- Guavas, mangoes and mangosteens	Kg	25%
<b>08.05</b>			<b>Citrus fruit, fresh or dried.</b>		
	0805.10	0805.1000	- Oranges	Kg	25%
			- Mandarins(including tangerines and satsumas); clementines, wilkins and similar citrus hybrids :		
	0805.21	0805.2100	-- Mandarins (including tangerines and satsumas)	Kg	25%
	0805.22	0805.2200	-- Clementines	Kg	25%
	0805.29	0805.2900	-- Other	Kg	25%
	0805.40	0805.4000	- Grapefruit, including pomelos	Kg	25%
	0805.50	0805.5000	- Lemons ( <i>Citrus limon</i> , <i>Citrus limonum</i> ) and limes ( <i>Citrusaurantifolia</i> , <i>Citrus latifolia</i> )	kg	25%
	0805.90	0805.9000	- Other	Kg	25%
<b>08.06</b>			<b>Grapes, fresh or dried.</b>		
	0806.10	0806.1000	- Fresh	Kg	25%
	0806.20	0806.2000	- Dried	Kg	25%
<b>08.07</b>			<b>Melons (including watermelons) and papaws(papayas), fresh.</b>		
			- Melons ( including watermelons ):		
	0807.11	0807.1100	-- Watermelons	Kg	25%
	0807.19	0807.1900	-- Other	Kg	25%
	0807.20	0807.2000	- Papaws (Papayas)	Kg	25%
<b>08.08</b>			<b>Apples, pears and quinces, fresh.</b>		
	0808.10	0808.1000	- Apples	Kg	25%
	0808.30	0808.3000	- Pears	Kg	25%
	0808.40	0808.4000	- Quinces	Kg	25%
<b>08.09</b>			<b>Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.</b>		
	0809.10	0809.1000	- Apricots	Kg	25%

Heading No.	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
- Cherries:					
	0809.21	0809.2100	-- Sour cherries ( <i>Prunus cerasus</i> )	Kg	25%
	0809.29	0809.2900	-- Other	Kg	25%
	0809.30	0809.3000	- Peaches, including nectarines	Kg	25%
	0809.40	0809.4000	- Plums and sloes	Kg	25%
<b>08.10</b>	<b>Other fruit, fresh.</b>				
	0810.10	0810.1000	- Strawberries	Kg	25%
	0810.20	0810.2000	- Raspberries, blackberries, mulberries and Loganberries	Kg	25%
	0810.30	0810.3000	- Black, white or red currants and gooseberries	Kg	25%
	0810.40	0810.4000	- Cranberries, bilberries and other fruits of the genus <i>vaccinium</i>	Kg	25%
	0810.50	0810.5000	- Kiwifruit	Kg	25%
	0810.60	0810.6000	- Durians	Kg	25%
	0810.70	0810.7000	- Persimmons	Kg	25%
	0810.90	0810.9000	- Other	Kg	25%
<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	0811.1000	- Strawberries	Kg	25%
	0811.20	0811.2000	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	Kg	25%
	0811.90	0811.9000	- Other	Kg	25%
<b>08.12</b>	<b>Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.</b>				
	0812.10	0812.1000	- Cherries	Kg	25%
	0812.90	0812.9000	- Other	Kg	25%
<b>08.13</b>	<b>Fruit, dried, other than that of heading 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter</b>				
	0813.10	0813.1000	- Apricots	Kg	25%
	0813.20	0813.2000	- Prunes	Kg	25%
	0813.30	0813.3000	- Apples	Kg	25%
	0813.40	0813.4000	- Other fruit	Kg	25%
	0813.50	0813.5000	- Mixtures of nuts or dried fruits of this Chapter	Kg	25%
<b>08.14</b>	0814.00	0814.0000	<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>	Kg	25%

## Chapter 9

### Coffee, tea, mate and spices

**Notes.**

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

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

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

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

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

Heading No	H.S Code (2)	Tariff Item No. (3)	Description (4)	Standard Unit of Quantity (5)	Duty Rate (6)
<b>09.01</b>			<b>Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.</b>		
			- Coffee, not roasted:		
	0901.11	0901.1100	-- Not decaffeinated	Kg	Free
	0901.12	0901.1200	-- Decaffeinated	Kg	Free
			- Coffee, roasted:		
	0901.21	0901.2100	-- Not decaffeinated	Kg	25%
	0901.22	0901.2200	-- Decaffeinated	Kg	25%
	0901.90	0901.9000	- Other	Kg	25%
<b>09.02</b>			<b>Tea, whether or not flavoured.</b>		
	0902.10	0902.1000	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	Kg	25%
	0902.20	0902.2000	- Other green tea (not fermented)	Kg	25%
	0902.30	0902.3000	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg.	Kg	25%
	0902.40	0902.4000	- Other black tea (fermented) and other partly fermented tea	Kg	25%
<b>09.03</b>	0903.00	0903.0000	<b>Mate.</b>		
<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	0904.1100	-- Neither crushed nor ground	kg	25%
	0904.12	0904.1200	-- Crushed or ground	kg	25%
			- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> :		
	0904.21	0904.2100	-- Dried, neither crushed nor ground	kg	25%
	0904.22	0904.2200	-- Crushed or ground	kg	25%
<b>09.05</b>			<b>Vanilla.</b>		
	0905.10	0905.1000	- Neither crushed nor ground	kg	25%
	0905.20	0905.2000	- Crushed or ground	kg	25%
<b>09.06</b>			<b>Cinnamon and cinnamon-tree flowers.</b>		
			- Neither crushed nor ground:		

<b>Heading No</b>	<b>H.S Code</b>	<b>Tariff Item No.</b>	<b>Description</b>	<b>Standard Unit of Quantity</b>	<b>Duty Rate</b>
(1)	(2)	(3)	(4)	(5)	(6)
	0906.11	0906.1100	-- Cinnamon ( <i>Cinnamomum Zeylanicum Blume</i> )	kg	25%
	0906.19	0906.1900	-- Other	kg	25%
	0906.20	0906.2000	- Crushed or ground:	kg	25%
<b>09.07</b>			<b>Cloves (whole fruit, cloves and stems).</b>		
	0907.10	0907.1000	- Neither crushed nor ground	kg	25%
	0907.20	0907.2000	- Crushed or ground	kg	25%
<b>09.08</b>			<b>Nutmeg, mace and Cardamoms.</b>		
			-Nutmeg:		
	0908.11	0908.1100	-- Neither crushed nor ground	kg	25%
	0908.12	0908.1200	-- Crushed or ground	kg	25%
			- Mace :		
	0908.21	0908.2100	-- Neither crushed nor ground	kg	25%
	0908.22	0908.2200	-- Crushed or ground	kg	25%
			- Cardamoms :		
	0908.31	0908.3100	-- Neither crushed nor ground	kg	25%
	0908.32	0908.3200	-- Crushed or ground	kg	25%
<b>09.09</b>			<b>Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.</b>		
			- Seeds of coriander:		
	0909.21	0909.2100	-- Neither crushed nor ground	kg	25%
	0909.22	0909.2200	-- Crushed or ground	kg	25%
			- Seeds of cumin :		
	0909.31	0909.3100	-- Neither crushed nor ground	kg	25%
	0909.32	0909.3200	-- Crushed or ground	kg	25%
			- Seeds of anise, badian, caraway or fennel; juniper berries :		
	0909.61	0909.6100	-- Neither crushed nor ground	kg	25%
	0909.62	0909.6200	-- Crushed or ground	kg	25%
<b>09.10</b>			<b>Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.</b>		
			- Ginger:		
	0910.11	0910.1100	-- Neither crushed nor ground	kg	25%
	0910.12	0910.1200	-- Crushed or ground	kg	25%
	0910.20	0910.2000	- Saffron	kg	25%
	0910.30	0910.3000	- Turmeric (curcuma)	kg	25%
			- Other spices:		
	0910.91	0910.9100	-- Mixtures referred to in Note 1 (b) to this Chapter	kg	25%
	0910.99	0910.9900	-- Other	kg	25%

## Chapter 10 Cereals

### **Notes.**

1. (A) The products specified in the headings of this Chapter are to be classified in those headings only if grains are present, whether or not in the ear or on the stalk.
- (B) The Chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled or broken remains classified in heading 10.06.
2. Heading 10.05 does not cover sweet corn (Chapter 7).

### **Subheading Note.**

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

Heading No (1)	H.S Code (2)	Tariff Item No. (3)	Description (4)	Standard Unit of Quantity (5)	Duty Rate (6)
<b>10.01</b>			<b>Wheat and meslin.</b>		
			- Durum wheat:		
	1001.11	1001.1100	-- Seed	kg	Free
	1001.19	1001.1900	-- Other	kg	5%
			- Other :		
	1001.91	1001.9100	-- Seed	kg	Free
	1001.99	1001.9900	-- Other	kg	5%
<b>10.02</b>			<b>Rye.</b>		
	1002.10	1002.1000	- Seed	kg	Free
	1002.90	1002.9000	- Other	kg	5%
<b>10.03</b>			<b>Barley.</b>		
	1003.10	1003.1000	- Seed	kg	Free
	1003.90	1003.9000	- Other	kg	5%
<b>10.04</b>			<b>Oats.</b>		
	1004.10	1004.1000	- Seed	kg	Free
	1004.90	1004.9000	- Other	kg	5%
<b>10.05</b>			<b>Maize (corn).</b>		
	1005.10	1005.1000	- Seed	kg	Free
	1005.90	1005.9000	- Other	kg	5%
<b>10.06</b>			<b>Rice.</b>		
	1006.10	1006.1000	- Rice in the husk (paddy or rough)	kg	5%
	1006.20	1006.2000	- Husked (brown) rice	kg	5%
	1006.30	1006.3000	- Semi-milled or wholly milled rice, whether or not polished or glazed	kg	5%
	1006.40	1006.4000	- Broken rice	kg	5%
<b>10.07</b>			<b>Grain Sorghum.</b>		
	1007.10	1007.1000	- Seed	kg	Free
	1007.90	1007.9000	- Other	kg	5%
<b>10.08</b>			<b>Buckwheat, millet and canary seeds; other cereals.</b>		
	1008.10	1008.1000	- Buckwheat	kg	5%
			- Millet:		
	1008.21	1008.2100	-- Seed	kg	Free
	1008.29	1008.2900	-- Other	kg	5%
	1008.30	1008.3000	- Canary seeds	kg	5%
	1008.40	1008.4000	- Fonio ( <i>Digitaria spp.</i> )	kg	5%
	1008.50	1008.5000	- Quinoa ( <i>Chenopodium quinoa</i> )	kg	5%
	1008.60	1008.6000	- Triticale	kg	5%
	1008.90	1008.9010	- Other cereals:		
		1008.9010	--- Teff ( <i>eragrostis teff</i> )	kg	5%
		1008.9090	--- Other	kg	5%

**Chapter 11**  
**Products of the milling industry; malt; starches;**  
**inulin; wheat gluten**

**Notes.**

1.- This Chapter does not cover;

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

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

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

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

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

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

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

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

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>11.01</b>	1101.00	1101.0000	<b>Wheat or meslin flour.</b>	Kg	25%
<b>11.02</b>			<b>Cereal flours other than of wheat or meslin</b>		
	1102.20	1102.2000	- Maize ( corn ) flour	Kg	25%
	1102.90	1102.9000	- Other	Kg	25%
<b>11.03</b>			<b>Cereal groats, meal and pellets.</b>		
			- Groats and meal:		
			-- Of Wheat:		
		1103.110	--- Durum wheat semolina	Kg	5%
		1103.1190	--- Other	Kg	25%
	1103.13	1103.1300	-- Of maize (corn)	Kg	25%
	1103.19	1103.1900	-- Of other cereals	Kg	25%
	1103.20	1103.2000	- Pellets	Kg	25%
<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	1104.1200	-- Of oats	Kg	25%
	1104.19	1104.1900	-- Of other cereals	Kg	25%
			- Other worked grains (for example, hulled, pearled, sliced or kibbled):		
	1104.22	1104.2200	-- Of oats	kg	25%
	1104.23	1104.2300	-- Of maize (corn)	kg	25%
	1104.29	1104.2900	-- Of other cereals	kg	25%
	1104.30		- Germ of cereals, whole, rolled, flaked or ground		
		1104.3010	--- Teff flour	kg	25%
		1104.3090	--- Others	kg	25%
<b>11.05</b>			<b>Flour, meal, powder, flakes, granules and pelletsof potatoes.</b>		
	1105.10	1105.1000	- Flour, meal and powder	kg	25%
	1105.20	1105.2000	- Flakes, granules and pellets	kg	25%
<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	1106.1000	- Of the dried leguminous vegetables of heading 07.13	kg	25%
	1106.20	1106.2000	- Of sago or of roots or tubers of heading 07.14	kg	25%
	1106.30	1106.3000	- Of the products of Chapter 8.	kg	25%
<b>11.07</b>			<b>Malt, whether or not roasted.</b>		
	1107.10	1107.1000	- Not roasted	kg	15%
	1107.20	1107.2000	- Roasted	kg	15%
<b>11.08</b>			<b>Starches; inulin.</b>		
			- Starches:		
	1108.11	1108.1100	-- Wheat starch	kg	Free
	1108.12	1108.1200	-- Maize (corn) starch	kg	5%
	1108.13	1108.1300	-- Potato starch	kg	5%
	1108.14	1108.1400	-- Manioc (cassava) starch	kg	5%
	1108.19	1108.1900	-- Other starches	kg	5%
	1108.20	1108.2000	- Inulin	kg	5%
<b>11.09</b>	1109.00	1109.0000	<b>Wheat gluten, whether or not dried.</b>	kg	25%

**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 defatted 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 heading 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.

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>12.01</b>			<b>Soya beans, whether or not broken.</b>		
	1201.10	1201.1000	- Seed	Kg	Free

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	1201.90	1201.9000	- Other	Kg	Free
<b>12.02</b>			<b>Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.</b>		
	1202.30	1202.3000	- Seed	Kg	Free
			- Other:		
	1202.41	1202.4100	-- In shell	Kg	Free
	1202.42	1202.4200	-- Shelled, whether or not broken	Kg	Free
<b>12.03</b>	1203.00	1203.0000	<b>Copra.</b>	Kg	Free
<b>12.04</b>	1204.00	1204.0000	<b>Linseed, whether or not broken.</b>	Kg	Free
<b>12.05</b>			<b>Rape or colza seeds, whether or not broken.</b>		
	1205.10	1205.1000	- Low erucice acid rape or colza seeds	Kg	Free
	1205.90	1205.9000	- Other	kg	Free
<b>12.06</b>	1206.00	1206.0000	<b>Sunflower seeds, whether or not broken.</b>	Kg	Free
<b>12.07</b>			<b>Other oil seeds and oleaginous fruits, whether or not broken.</b>		
	1207.10	1207.1000	- Palm nuts and kernels	Kg	Free
			- Cotton seeds :		
	1207.21	1207.2100	-- Seed	Kg	Free
	1207.29	1207.2900	-- Other	Kg	Free
	1207.30	1207.3000	- Castor oil seeds	Kg	Free
	1207.40	1207.4000	- Sesamum seeds	Kg	Free
	1207.50	1207.5000	- Mustard seeds	Kg	Free
	1207.60	1207.6000	- Safflower ( <i>Carthamus tinctorius</i> ) seeds	Kg	Free
	1207.70	1207.7000	- Melon seeds	Kg	Free
			- Other		
	1207.91	1207.9100	-- Poppy seeds	Kg	Free
	1207.99	1207.9900	-- Other	Kg	Free
<b>12.08</b>			<b>Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.</b>		
	1208.10	1208.1000	- Of soya beans	Kg	25%
	1208.90	1208.9000	- Other	Kg	25%
<b>12.09</b>			<b>Seeds, fruit and spores, of a kind used for sowing.</b>		
	1209.10	1209.1000	- Sugar beet seeds	Kg	Free
			- Seeds of forage plants:		
	1209.21	1209.2100	-- Lucerne (alfalfa) seeds	Kg	Free
	1209.22	1209.2200	-- Clover ( <i>Trifolium spp</i> ) seed	Kg	Free
	1209.23	1209.2300	-- Fescue seeds	Kg	Free
	1209.24	1209.2400	-- Kentucky blue grass ( <i>Poa pratensis L.</i> )seeds	Kg	Free
	1209.25	1209.2500	-- Rye grass ( <i>Lolium multiflorum Lam.</i> , <i>Lolium perenne L.</i> ) seeds	Kg	Free
	1209.29	1209.2900	-- Other	Kg	Free
	1209.30	1209.3000	- Seeds of herbaceous plants cultivated principally for their flowers	Kg	Free
			- Other :		

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	1209.91	1209.9100	--Vegetable seeds	Kg	Free
	1209.99	1209.9900	--Other	Kg	Free
<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	1210.1000	- Hop cones, neither ground nor powdered nor in the form of pellets	Kg	15%
	1210.20	1210.2000	- Hop cones, ground, powdered or in the form of pellets; lupulin	Kg	15%
<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	1211.2000	- Ginseng roots	Kg	Free
	1211.30	1211.3000	- Coca leaf	Kg	Free
	1211.40	1211.4000	- Poppy straw	Kg	Free
	1211.50	1211.5000	- Ephedra	Kg	Free
	1211.90	1211.9000	- Other	Kg	Free
<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 cichorium intybus sativum) of a kind used primarily for human consumption, not elsewhere specified or included.</b>		
			- Seaweeds and other algae :		
	1212.21	1212.2100	-- Fit for human consumption	Kg	35%
	1212.29	1212.2900	-- Other	Kg	Free
			- Other:		
	1212.91	1212.9100	-- Sugar beet	Kg	35%
	1212.92	1212.9200	-- Locust beans (carob)	Kg	5%
	1212.93	1212.9300	-- Sugar cane	Kg	5%
	1212.94	1212.9400	-- Chicory roots	Kg	5%
	1212.99	1212.9900	-- Other	Kg	5%
<b>12.13</b>	1213.00	1213.0000	<b>Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.</b>	Kg	5%
<b>12.14</b>			<b>Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form &amp; poilets.</b>		
	1214.10	1214.1000	- Lucerne (alfalfa) meal and pellets	Kg	Free
	1214.90	1214.9000	- Other	Kg	Free

## Chapter 13

### Lac; gums, resins and other vegetablesaps 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 mate (heading 21.01);
- (d) Vegetable saps or extracts constituting alcoholic beverages (Chapter 22);
- (e) Camphor, glycyrrhizin or other products of heading 29.14 or 29.38;
- (f) Concentrates of poppy straw containing not less than 50% by weight of alkaloids (heading 29.39);
- (g) Medicaments of heading 30.03 or 30.04 or blood-grouping reagents (heading 30.06);
- (h) Tanning or dyeing extracts (heading 32.01 or 32.03);
- (ij) Essential oils, concretes, absolutes, resinoids, extracted oleoresins, aqueous distillates or aqueous solutions of essential oils or preparations based on odoriferous substances of a kind used for the manufacture of beverages (Chapter 33); or.
- (k) Natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading 40.01).

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>13.01</b>			<b>Lac; natural gums, resins, gum-resins andoleoresins (for example, balsams).</b>		
	1301.20		- Gum Arabic:		
		1301.2010	--- Pharmaceutical standard	Kg	Free
		1301.2090	--- Other	Kg	15%
	1301.90	1301.9000	- Other	Kg	15%
<b>13.02</b>			<b>Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.</b>		
			- Vegetable saps and extracts:		
	1302.11	1302.1100	-- Opium	Kg	Prohibited
	1302.12	1302.1200	-- Of liquorice	Kg	15%
	1302.13	1302.1300	-- Of hops	Kg	25%
	1302.14	1302.1400	-- Of ephedra	Kg	15%
	1302.19	1302.1900	-- Other	Kg	15%
	1302.20	1302.2000	- Pectic substances, pectinates and pectates	Kg	Free
			- Mucilages and thickeners, whether or not modified, derived from vegetable products:		
	1302.31	1302.3100	-- Agar-agar	Kg	15%
	1302.32	1302.3200	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	Kg	15%
	1302.39	1302.3900	-- Other	Kg	15%

**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 fibers 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 chip wood (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).

Heading No	H.S Code (1)	Tariff Item No. (3)	Description (4)	Standard Unit of Quantity (5)	Duty Rate (6)
<b>14.01</b>  <b>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).</b>					
	1401.10	1401.1000	- Bamboos	kg	15%
	1401.20	1401.2000	- Rattans	kg	15%
	1401.90	1401.9000	- Other	kg	15%
 <b>14.04</b>  <b>Vegetable products not elsewhere specified or included.</b>					
	1404.20	1404.2000	- Cotton linters	kg	Free
	1404.90	1404.9000	- Other	kg	5%

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

**Chapter 15**

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

**Notes.**

1. This Chapter does not cover:
  - (a) Pig fat or poultry fat of heading 02.09;
  - (b) Cocoa, butter, fat or oil (heading 18.04);
  - (c) Edible preparations containing by weight more than 15% of the products of heading 04.05 (generally Chapter 21);
  - (d) Greaves (heading 23.01) or residues of headings 23.04 to 23.06;
  - (e) Fatty acids prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetic or toilet preparations, sulphonated oils or other goods of Section VI; or
  - (f) Factice derived from oils (heading 40.02).
2. Heading 15.09 does not apply to oils obtained from olives by solvent extraction (heading 15.10).
3. Heading 15.18 does not cover fats or oils or their fractions, merely denatured, which are to be classified in the heading appropriate to the corresponding undenatured fats and oils and their fractions.
4. Soap-stocks, oil foots and dregs, stearin pitch, glycerol pitch and wool grease residues fall in heading 15.22.

**Subheading Note**

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

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Customs Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>15.01</b>			<b>Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.</b>		
	1501.10	1501.1000	- Lard	Kg	15%
	1501.20	1501.2000	- Other pig fat	Kg	15%
	1501.90	1501.9000	- Other	Kg	15%
<b>15.02</b>			<b>Fats of bovine animals, sheep or goats, other than those of heading 15.03.</b>		
	1502.10	1502.1000	- Tallow	Kg	15%
	1502.90	1502.9000	- Other	Kg	15%
<b>15.03</b>	1503.00	1503.0000	<b>Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.</b>	Kg	15%

<b>Heading No</b>	<b>H.S Code</b>	<b>Tariff Item No.</b>	<b>Description</b>	<b>Standard Unit of Quantity</b>	<b>Customs Duty Rate</b>
(1)	(2)	(3)	(4)	(5)	(6)
<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:		
		1504.1010	--- With content of 40g or more saturated fat per 100g, or unable to determine the amount of saturated fat from the label	Kg	25%
		1504.1090	--- Other	Kg	15%
	1504.20		- Fats and oils and their fractions, of fish, other than liver oils:		
		1504.2010	--- With content of 40g or more saturated fat per 100g, or unable to determine the amount of saturated fat from the label	Kg	25%
		1504.2090	--- Other	Kg	15%
	1504.30		- Fats and oils and their fractions, of marine mammals:		
		1504.3010	--- With content of 40g or more saturated fat per 100g, or unable to determine the amount of saturated fat from the label	Kg	25%
		1504.3090	--- Other	Kg	15%
<b>15.05</b>	1505.00	1505.0000	<b>Wool grease and fatty substances derived there from (Including lanolin).</b>	Kg	15%
<b>15.06</b>	1506.00		<b>Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.</b>		
		1506.0010	--- With content of 40g or more saturated fat per 100g, or unable to determine the amount of saturated fat from the label	Kg	25%
		1506.0090	--- Other	Kg	15%
<b>15.07</b>			<b>Soya-bean oil and its fractions, whether or not refined, but not chemically modified.</b>		
	1507.10	1507.1000	- Crude oil, whether or not degummed	Kg	5%
	1507.90		- Other:		
		1507.9010	--- Cooking and edible oil for direct consumption with content of less than 40g saturated fat per 100g	Kg	15%
		1507.9020	--- Cooking and edible oil for direct consumption with content of 40g or more saturated fat per 100g, or unable to determine the amount of saturated fat from the label	Kg	25%
		1507.9090	--- Other	Kg	15%
<b>15.08</b>			<b>Ground-nut oil and its fractions, whether or not refined, but not chemically modified.</b>		
	1508.10	1508.1000	- Crude oil	Kg	5%
	1508.90		- Other:		
		1508.9010	--- Cooking and edible oil for direct consumption with content of less than 40g saturated fat per 100g	Kg	15%
		1508.9020	--- Cooking and edible oil for direct consumption with content of 40g or more saturated fat per 100g, or unable to determine the amount of saturated fat from the label	Kg	25%
		1508.9090	--- Other	Kg	15%
<b>15.09</b>			<b>Olive oil and its fractions, whether or not refined, but not chemically modified</b>		
	1509.10		- Virgin:		
		1509.1010	--- Cooking and edible oil for direct consumption with content of less than 40g saturated fat per 100g	Kg	15%
		1509.1020	--- Cooking and edible oil for direct consumption with content of 40g or more saturated fat per 100g, or unable to determine the amount of saturated fat from the label	Kg	25%
		1509.1090	--- Other	Kg	15%
	1509.90		- Other:		

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Customs Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
		1509.9010	--- Cooking and edible oil for direct consumption with content of less than 40g saturated fat per 100g	Kg	15%
		1509.9020	--- Cooking and edible oil for direct consumption with content of 40g or more saturated fat per 100g, or unable to determine the amount of saturated fat from the label	Kg	25%
		1509.9090	--- Other	Kg	15%
<b>15.10</b>	<b>1510.00</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>		
		1510.0010	--- Cooking and edible oil for direct consumption with content of less than 40g saturated fat per 100g	Kg	15%
		1510.0020	--- Cooking and edible oil for direct consumption with content of 40g or more saturated fat per 100g, or unable to determine the amount of saturated fat from the label	Kg	25%
		1510.0090	--- Other	Kg	15%
<b>15.11</b>			<b>Palm oil and its fractions, whether or not refined, but not chemically modified.</b>		
	1511.10	1511.1000	- Crude oil	Kg	5%
	1511.90		- Other:		
		1511.9010	--- Cooking and edible oil for direct consumption with content of less than 40g saturated fat per 100g	Kg	15%
		1511.9020	--- Cooking and edible oil for direct consumption with content of 40g or more saturated fat per 100g, or unable to determine the amount of saturated fat from the label	Kg	25%
		1511.9090	--- Other	Kg	15%
<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	1512.1100	-- Crude oil	Kg	5%
	1512.19		-- Other:		
		1512.1910	--- Cooking and edible oil for direct consumption with content of less than 40g saturated fat per 100g	Kg	15%
		1512.1920	--- Cooking and edible oil for direct consumption with content of 40g or more saturated fat per 100g, or unable to determine the amount of saturated fat from the label	Kg	25%
		1512.1990	--- Other	Kg	15%
			- Cotton-seed oil and its fractions:		
	1512.21	1512.2100	-- Crude oil, whether or not gossypol has been removed	Kg	5%
	1512.29		-- Other:		
		1512.2910	--- Cooking and edible oil for direct consumption with content of less than 40g saturated fat per 100g	Kg	15%
		1512.2920	--- Cooking and edible oil for direct consumption with content of 40g or more saturated fat per 100g, or unable to determine the amount of saturated fat from the label	Kg	25%
		1512.2990	--- Other	Kg	15%
<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	1513.1100	-- Crude oil	Kg	5%
	1513.19		-- Other:		

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Customs Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
		1513.1910	--- Cooking and edible oil for direct consumption with content of less than 40g saturated fat per 100g	Kg	15%
		1513.1920	--- Cooking and edible oil for direct consumption with content of 40g or more saturated fat per 100g, or unable to determine the amount of saturated fat from the label.	Kg	25%
		1513.1990	--- Other - Palm Kernel or babassu oil and fractions thereof:	Kg	15%
	1513.21	1513.2100	-- Crude oil	Kg	5%
	1513.29		-- Other:		
		1513.2910	--- Cooking and edible oil for direct consumption with content of less than 40g saturated fat per 100g	Kg	15%
		1513.2920	--- Cooking and edible oil for direct consumption with content of 40g or more saturated fat per 100g, or unable to determine the amount of saturated fat from the label	Kg	25%
		1513.2990	--- Other	Kg	15%
<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	1514.1100	-- Crude oil	Kg	5%
	1514.19		-- Other:		
		1514.1910	--- Cooking and edible oil for direct consumption with content of less than 40g saturated fat per 100g	Kg	15%
		1514.1920	--- Cooking and edible oil for direct consumption with content of 40g or more saturated fat per 100g, or unable to determine the amount of saturated fat from the label	Kg	25%
		1514.1990	--- Other - Other :	Kg	15%
	1514.91	1514.9100	-- Crude oil	Kg	5%
	1514.99		-- Other :		
		1514.9910	--- Cooking and edible oil for direct consumption with content of less than 40g saturated fat per 100g	Kg	15%
		1514.9920	--- Cooking and edible oil for direct consumption with content of 40g or more saturated fat per 100g, or unable to determine the amount of saturated fat from the label.	Kg	25%
		1514.9990	--- Other	Kg	15%
<b>15.15</b>			<b>Other fixed vegetable 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	1515.1100	-- Crude oil	Kg	5%
	1515.19		-- Other		
		1515.1910	--- Cooking and edible fats and oils for direct consumption with content of less than 40g saturated fat per 100g	Kg	15%
		1515.1920	--- Cooking and edible fats and oils for direct consumption with content of 40g or more saturated fat per 100g, or unable to determine the amount of saturated fat from the label	Kg	25%
		1515.1990	--- Other - Maize ( corn ) oil and its fractions	Kg	15%
	1515.21	1515.2100	-- Crude oil	Kg	5%
	1515.29		-- Other;		

<b>Heading No</b>	<b>H.S Code</b>	<b>Tariff Item No.</b>	<b>Description</b>	<b>Standard Unit of Quantity</b>	<b>Customs Duty Rate</b>
(1)	(2)	(3)	(4)	(5)	(6)
	1515.2910	---	Cooking and edible fats and oils for direct consumption with content of less than 40g saturated fat per 100g	Kg	15%
	1515.2920	---	Cooking and edible fats and oils for direct consumption with content of 40g or more saturated fat per 100g, or unable to determine the amount of saturated fat from the label.	Kg	25%
	1515.2990	---	Other	Kg	15%
1515.30		- Castor oil and its fractions:			
	1515.3010	---	Cooking and edible fats and oils for direct consumption with content of less than 40g saturated fat per 100g	Kg	15%
	1515.3020	---	Cooking and edible fats and oils for direct consumption with content of 40g or more saturated fat per 100g, or unable to determine the amount of saturated fat from the label	Kg	25%
	1515.3090	---	Other	Kg	15%
1515.50		- Sesame oil and its fractions:			
	1515.5010	---	Cooking and edible fats and oils for direct consumption with content of less than 40g saturated fat per 100g	Kg	15%
	1515.5020	---	Cooking and edible fats and oils for direct consumption with content of 40g or more saturated fat per 100g, or unable to determine the amount of saturated fat from the label	Kg	25%
	1515.5090	---	Other	Kg	15%
1515.90		- Other:			
	1515.9010	---	Cooking and edible fats and oils for direct consumption with content of less than 40g saturated fat per 100g	Kg	15%
	1515.9020	---	Cooking and edible fats and oils for direct consumption with content of 40g or more saturated fat per 100g, or unable to determine the amount of saturated fat from the label	Kg	25%
	1515.9090	---	Other	Kg	15%
<b>15.16</b>		<b>Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.</b>			
	1516.10	- Animal fats and oils and their fractions:			
	1516.1010	---	Cooking and edible fats and oils for direct consumption with content of less than 40g saturated fat per 100g, or less than 0.5g of trans fat per 100g	Kg	15%
	1516.1020	---	Cooking and edible fats and oils for direct consumption, with content of 40g or more saturated fat per 100g, or more than 0.5g of trans fat per 100g, or unable to determine the amount of saturated fat from the label	Kg	25%
	1516.1090	---	Other	Kg	15%
	1516.20	- Vegetable fats and oils and their fractions:			
	1516.2010	---	Cooking and edible fats and oils for direct consumption with content of less than 40g saturated fat per 100g, or less than 0.5g of trans fat per 100g	Kg	15%
	1516.2020	---	Cooking and edible fats and oils for direct consumption, with content of 40g or more saturated fat per 100g, or more than 0.5g of trans fat per 100g, or unable to determine the amount of saturated fat from the label	Kg	25%
	1516.2030	---	Non-edible Hydrogenated Vegetable fats and oils	Kg	25%
	1516.2090	---	Other	Kg	15%
<b>15.17</b>		<b>Margarine; edible mixtures or preparations of animal or vegetable fats or oil or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16.</b>			
	1517.10	- Margarine, excluding liquid margarine:			
	1517.1010	---	Edible, with content of less than 40g saturated fat per 100g, or less than 0.5g of trans fat per 100g	Kg	15%

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Customs Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	1517.1020		--- Edible, with content of 40g or more saturated fat per 100g, or more than 0.5g of trans fat per 100g	Kg	25%
1517.90		- Other:			
	1517.9010		--- Edible, with content of less than 40g saturated fat per 100g, or less than 0.5g of trans fat per 100g	Kg	15%
	1517.9020		--- Edible liquid margarine with content of 40g or more saturated fat per 100g, or more than 0.5g of trans fat per 100g	Kg	25%
	1517.9030		--- Edible mixtures or preparations of animal or vegetable fats or oil or of fractions of different fats or oil (Other than partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared) with content of 40g or more saturated fat per 100g, or more than 0.5g of trans fat per 100g	Kg	25%
	1517.9090		--- Other	Kg	15%
<b>15.18</b>	1518.00	1518.0000	<b>Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.</b>	kg	25%
<b>15.20</b>	1520.00	1520.0000	<b>Glycerol, crude; glycerol waters and glycerol lyes. Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.</b>	Kg	5%
<b>15.21</b>	1521.10	1521.1000	- Vegetable waxes	Kg	5%
	1521.90	1521.9000	- Other	Kg	5%
<b>15.22</b>	1522.00	1522.0000	<b>Degras; residues resulting from the treatment of fatty substances of animal or vegetable waxes.</b>	Kg	5%

## Section IV

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

#### Note.

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

## Chapter 16

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

#### Notes.

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

#### Subheading Notes.

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

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>16.01</b>	1601.00	1601.0000	<b>Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.</b>	kg	35%
<b>16.02</b>			<b>Other prepared or preserved meat, meat offal or blood.</b>		
	1602.10	1602.1000	- Homogenised preparations	kg	35%
	1602.20	1602.2000	- Of liver of any animal	kg	35%
			- Of poultry of heading 01.05:		
	1602.31	1602.3100	-- Of turkeys	kg	35%
	1602.32	1602.3200	-- Of fowls of the species Gallus domesticus	kg	35%
	1602.39	1602.3900	-- Other	kg	35%
			- Of swine:		
	1602.41	1602.4100	-- Hams and cuts thereof	kg	35%
	1602.42	1602.4200	-- Shoulders and cuts thereof	kg	35%

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	1602.49	1602.4900	-- Other, including mixtures	kg	35%
	1602.50	1602.5000	- Of bovine animals	kg	35%
	1602.90	1602.9000	- Other, including preparations of blood of any animal	kg	35%
<b>16.03</b>	<b>1603.00</b>	<b>1603.0000</b>	<b>Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.</b>	<b>kg</b>	<b>35%</b>
<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	1604.1100	-- Salmon	kg	35%
	1604.12	1604.1200	-- Herrings	kg	35%
	1604.13	1604.1300	-- Sardines, sardinella and brisling or sprats	kg	35%
	1604.14	1604.1400	-- Tunas, skipjack and bonito (sarda spp.)	kg	35%
	1604.15	1604.1500	-- Mackerel	kg	35%
	1604.16	1604.1600	-- Anchovies	kg	35%
	1604.17	1604.1700	-- Eels	kg	35%
	1604.18	1604.1800	-- Shark fins	kg	35%
	1604.19	1604.1900	-- Other	kg	35%
	1604.20	1604.2000	- Other prepared or preserved fish	kg	35%
			- Caviar and caviar substitutes :		
	1604.31	1604.3100	-- Caviar	kg	35%
	1604.32	1604.3200	-- Caviar substitutes	kg	35%
<b>16.05</b>			<b>Crustaceans, molluscs and other aquatic invertebrates prepared or preserved.</b>		
	1605.10	1605.1000	- Crab	kg	35%
			- Shrimps and prawns:		
	1605.21	1605.2100	-- Not in airtight container	kg	35%
	1605.29	1605.2900	-- Other	kg	35%
	1605.30	1605.3000	- Lobster	kg	35%
	1605.40	1605.4000	- Other crustaceans	kg	35%
			-Molluscs :		
	1605.51	1605.5100	-- Oysters	kg	35%
	1605.52	1605.5200	-- Scallops, including queen scallops	kg	35%
	1605.53	1605.5300	-- Mussels	kg	35%
	1605.54	1605.5400	-- Cuttle fish and squid	kg	35%
	1605.55	1605.5500	-- Octopus	kg	35%
	1605.56	1605.5600	-- Clams, cockles and arkshells	kg	35%
	1605.57	1605.5700	-- Abalone	kg	35%
	1605.58	1605.5800	-- Snails, other than sea snails	kg	35%
	1605.59	1605.5900	-- Other	kg	35%
			- Other aquatic invertebrates :		
	1605.61	1605.6100	-- Sea cucumbers	kg	35%
	1605.62	1605.6200	-- Sea urchins	kg	35%
	1605.63	1605.6300	-- Jelly fish	kg	35%
	1605.69	1605.6900	-- Other	kg	35%

## 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.

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>17.01</b>	<b>Cane or beet sugar and chemically pure sucrose, in solid form.</b>				
	- Raw sugar not containing added flavouring or colouring matter:				
1701.12	1701.1200	-- Beet sugar		kg	35%
1701.13		-- Cane sugar specified in Subheading Note 2 to this Chapter:			
	1701.1310	--- Of a kind used for medical purpose		kg	Free
	1701.1390	--- Other		kg	35%
1701.14	1701.1400	-- Other cane sugar		kg	35%
	- Other:				
1701.91	1701.9100	-- Containing added flavouring or colouring matter		kg	35%
1701.99	1701.9900	-- Other		kg	35%
<b>17.02</b>	<b>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.</b>				
	- Lactose and lactose syrup:				
1702.11	1702.1100	-- Containing by weight 99% or more lactose, expressed anhydrous lactose, calculated on the dry matter		kg	Free
1702.19	1702.1900	-- Other		kg	Free
1702.20	1702.2000	- Maple sugar and maple syrup		kg	Free
1702.30	1702.3000	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose		kg	Free
1702.40	1702.4000	- Glucose and glucose syrup, containing in the dry state at least 20%		kg	Free

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
but less than 50% by weight of fructose, excluding invert sugar					
	1702.50	1702.5000	- Chemically pure fructose	kg	Feee
	1702.60	1702.6000	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar	kg	Free
	1702.90	1702.9000	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose	kg	Free
<b>17.03</b>	<b>Molasses resulting from the extraction or refining of sugar.</b>				
	1703.10	1703.1000	- Cane molasses	kg	Free
	1703.90	1703.9000	- Other	kg	Free
<b>17.04</b>	<b>Sugar confectionery (including white chocolate not containing cocoa.)</b>				
	1704.10	1704.1000	- Chewing gum, whether or not sugar coated	kg	35%
	1704.90	1704.9000	- Other	kg	35%

## Chapter 18

### Cocoa and cocoa preparations

**Notes.**

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

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>18.01</b>	1801.00	1801.0000	<b>Cocoa beans, whole or broken, raw or roasted.</b>	kg	Free
<b>18.02</b>	1802.00	1802.0000	<b>Cocoa shells, husks, skins and other cocoa waste.</b>	kg	Free
<b>18.03</b>			<b>Cocoa paste, whether or not defatted.</b>		
	1803.10	1803.1000	- Not defatted	kg	25%
	1803.20	1803.2000	- Wholly or partly defatted	kg	25%
<b>18.04</b>	1804.00	1804.0000	<b>Cocoa butter, fat and oil.</b>	kg	25%
<b>18.05</b>	1805.00	1805.0000	<b>Cocoa powder, not containing added sugar or other sweetening matter.</b>	kg	25%
<b>18.06</b>			<b>Chocolate and other food preparations containing cocoa.</b>		
	1806.10	1806.1000	- Cocoa powder, containing added sugar or other sweetening matter	kg	35%
	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:		
	1806.2010		--- Chocolate imported in bulk form by food processing industries for further processing	kg	35%
	1806.2090		--- Other	kg	35%
			- Other, in blocks, slabs or bars:		
	1806.31	1806.3100	-- Filled	kg	35%
	1806.32	1806.3200	-- Not filled	kg	35%
	1806.90		- Other:		
		1806.9010	--- Chocolate and other food preparations containing cocoa in liquid, paste, powder, granular form in immediate packings of a content not exceeding 2 kg	kg	35%
		1806.9090	--- Other	kg	35%

**Chapter 19**  
**Preparations of cereals, flour, starch or milk;**  
**Pastrycooks' products**

**Notes.**

1. This Chapter does not cover:
  - (a) Except in the case of stuffed products of heading 19.02, food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
  - (b) Biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading 23.09); or
  - (c) Medicaments or other products of chapter 30.
2. For the purposes of heading 19.01:
  - (a) The term "groats" means cereal groats of Chapter 11;
  - (b) The terms "flour" and "meal" mean:
    - (1) Cereal flour and meal of Chapter 11, and
    - (2) Flour, meal and powder of vegetable origin of any Chapter, other than flour, meal or powder of dried vegetables (heading 07.12), of potatoes (heading 11.05) or of dried leguminous vegetable(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.

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>19.01</b>			<b>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.</b>		
	1901.10	1901.1000	- Preparations suitable for infants or young children, put up for retail sale	kg	5%
	1901.20	1901.2000	- Mixes and doughs for the preparation of bakers' wares of heading 19.05	kg	25%
	1901.90		- Other;		
		1901.9010	--- Malt extract	kg	15%
		1901.9090	--- Other	kg	25%
<b>19.02</b>			<b>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.</b>		
			- Uncooked pasta, not stuffed or otherwise prepared:		
	1902.11	1902.1100	-- Containing eggs	kg	25%
	1902.19	1902.1900	-- Other	kg	25%

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	1902.20	1902.2000	- Stuffed pasta, whether or not cooked or otherwise prepared	kg	25%
	1902.30	1902.3000	- Other pasta	kg	25%
	1902.40	1902.4000	- Couscous	kg	25%
19.03	1903.00	1903.0000	<b>Tapioca and substitutes therefore prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.</b>	Kg	25%
19.04			<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	1904.1000	- Prepared foods obtained by the swelling or roasting of cereals or cereal products	kg	25%
	1904.20	1904.2000	- Prepared foods obtained from un roasted cereal flakes or from mixtures of un roasted cereal flakes and roasted cereal flakes or swelled cereals.	Kg	25%
	1904.30	1904.3000	- Bulgur wheat	kg	25%
	1904.90	1904.9000	- Other	kg	25%
19.05			<b>Bread, pastry, caskets, 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	1905.1000	- Crisp bread	kg	35%
	1905.20	1905.2000	- Gingerbread and the like	kg	35%
			- Sweet biscuits; waffles and wafers:		
	1905.31	1905.3100	-- Sweet biscuits	kg	35%
	1905.32	1905.3200	-- Waffles and wafers	kg	25%
	1905.40	1905.4000	- Rusks, toasted bread and similar toasted products	kg	35%
	1905.90		- Other:		
		1905.9010	--- Empty cachets of a kind suitable for pharmaceutical use	kg	Free
		1905.9020	--- Fresh Injera	kg	5%
		1905.9090	--- Other	kg	35%

## Chapter 20

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

#### **Notes.**

1. This Chapter does not cover:
  - (a) Vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapter 7, 8 or 11;
  - (b) Food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
  - (c) Bakers' wares and other products of heading 19.05; or
  - (d) Homogenised composite food preparations of heading 21.04.
2. Headings 20.07 and 20.08 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading 17.04) or chocolate confectionery (heading 18.06).
3. Heading 20.02, 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 "homogenized vegetables" means preparations of vegetables, finely homogenized, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Subheading 2005.10 takes precedence over all other subheadings of heading 20.05.
2. For the purposes of subheading 2007.10, the expression "homogenized preparations" means preparations of fruit, finely homogenized, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Subheading 2007.10 takes precedence over all other subheadings of heading 20.07.
3. For the purposes of subheadings 2009.12, 2009.21, 2009.31, 2009.41, 2009.61 and 2009.71, the expression "Brix value" means the direct reading of degrees Brix obtained from a Brix hydrometer or of refractive index expressed in terms of percentage sucrose content obtained from a refractometer, at a temperature of 20 oC or corrected for 20 oC if the reading is made at a different temperature.

Heading No (1)	H.S Code (2)	Tariff Item No. (3)	Description (4)	Standard Unit of Quantity (5)	Duty Rate (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	2001.1000	- Cucumbers and gherkins	kg	35%
	2001.90	2001.9000	- Other	kg	35%
<b>20.02</b>			<b>Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.</b>		
	2002.10	2002.1000	- Tomatoes, whole or in pieces	kg	35%
	2002.90		- Other:		
		2002.9010	--- Tomato concentrate	kg	25%
		2002.9090	--- Other	kg	35%

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>20.03</b>			<b>Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.</b>		
	2003.10	2003.1000	- Mushrooms of the genus Agaricus	kg	35%
	2003.90	2003.9000	- Other	kg	35%
<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	2004.1000	- Potatoes	kg	35%
	2004.90	2004.9000	- Other vegetables and mixtures of vegetables	kg	35%
<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	2005.1000	- Homogenised vegetables	kg	35%
	2005.20	2005.2000	- Potatoes	kg	35%
	2005.40	2005.4000	- Peas ( <i>Pisum sativum</i> )	kg	35%
			- Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> ):		
	2005.51	2005.5100	-- Beans, shelled	kg	35%
	2005.59	2005.5900	-- Other	kg	35%
	2005.60	2005.6000	- Asparagus	kg	35%
	2005.70	2005.7000	- Olives	kg	35%
	2005.80	2005.8000	- Sweet corn ( <i>zea mays var. saccharata</i> )	kg	35%
			- Other vegetables and mixtures of Vegetables:		
	2005.91	2005.9100	-- Bamboo shoots	kg	35%
	2005.99	2005.9900	-- Other	kg	35%
<b>20.06</b>	2006.00	2006.0000	<b>Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).</b>	kg	35%
<b>20.07</b>			<b>Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.</b>		
	2007.10	2007.1000	- Homogenised preparations	kg	35%
			- Other:		
	2007.91	2007.9100	-- Citrus fruit	kg	35%
	2007.99	2007.9900	-- Other	kg	35%
<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	2008.1100	-- Ground – nuts	kg	35%
	2008.19	2008.1900	-- Other, including mixtures	kg	35%
	2008.20	2008.2000	- Pineapples	kg	35%
	2008.30	2008.3000	- Citrus fruit	kg	35%
	2008.40	2008.4000	- Pears	kg	35%
	2008.50	2008.5000	- Apricots	kg	35%
	2008.60	2008.6000	- Cherries	kg	35%
	2008.70	2008.7000	- Peaches, including nectarines	kg	35%
	2008.80	2008.8000	- Strawberries	kg	35%
			- Other, including mixtures other than those of subheading 2008.19:		
	2008.91	2008.9100	-- Palm hearts	kg	35%
	2008.93	2008.9300	-- Cranberries ( <i>Vaccinium macrocarpon</i> , <i>Vaccinium oxyccos</i> , <i>Vaccinium vitis-idaea</i> )	kg	35%
	2008.97	2008.9700	-- Mixtures	kg	35%

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	2008.99	2008.9900	-- Other	kg	35%
<b>20.09</b>			<b>Fruit juices (including grape must)and vegetable juices, unfermented andnot containing added sprit, whetheror not containing added sugar or othersweetening matter.</b>		
			- Orange juice:		
	2009.11	2009.1100	-- Frozen	kg	35%
	2009.12	2009.1200	-- Not frozen, of a Brix value not exceeding 20	kg	35%
	2009.19		-- Other:		
		2009.1910	--- Orange Concentrate	kg	25%
		2009.1990	--- Other	kg	35%
			- Grape fruit (including pomelo) juice:		
	2009.21	2009.2100	-- Of a Brix value not exceeding 20	kg	35%
	2009.29		-- Other:		
		2009.2910	--- Grape Fruit Concentrate	kg	25%
		2009.2990	--- Other	kg	35%
			- Juice of any other single citrus fruit:		
	2009.31	2009.3100	-- Of a Brix value not exceeding 20	kg	35%
	2009.39		-- Other:		
		2009.3910	--- Concentrate of any other single citrus fruit	kg	25%
		2009.3990	--- Other	kg	35%
			- Pineapple juice:		
	2009.41	2009.4100	-- Of a Brix value not exceeding 20	kg	35%
	2009.49		-- Other:		
		2009.4910	--- Pineapple Concentrate	kg	25%
		2009.4990	--- Other	kg	35%
	2009.50	2009.5000	- Tomato juice	kg	35%
			- Grape juice (including grape must):		
	2009.61	2009.6100	-- Of a Brix value not exceeding 30	kg	35%
	2009.69		-- Other:		
		2009.6910	--- Grape Concentrate	kg	25%
		2009.6990	--- Other	kg	35%
			- Apple juice:		
	2009.71	2009.7100	-- Of a Brix value not exceeding 20	kg	35%
	2009.79		-- Other:		
		2009.7910	--- Apple Concentrate	kg	25%
		2009.7990	--- Other	kg	35%
			- Juice of any other single fruit or vegetable:		
	2009.81		-- Cranberry ( <i>Vaccinium macrocarpon, Vaccinium oxyccos, Vaccinium vitis-idaea</i> ) juice:		
		2009.8110	--- Concentrate of Cranberry ( <i>Vacciniummacrocarpon,Vacciniumoxyccos, Vacciniumvitis-idaea</i> )juice	kg	35%
		2009.8190	--- Other	kg	35%
	2009.89		-- Other		
		2009.8910	--- Concentrate of Single fruit vegetable	kg	25%
		2009.8990	--- Other	kg	35%
	2009.90		- Mixtures of juices:		
		2009.9010	--- Mixed Concentrate	kg	25%
		2009.9090	--- Other	kg	35%

## Chapter 21

### Miscellaneous edible preparations

**Notes.**

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

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity (5)	Duty Rate (6)
(1)	(2)	(3)	(4)		
<b>21.01</b>			<b>Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate; roasted coffee substitutes, and extracts, essences and concentrates thereof.</b> <ul style="list-style-type: none"> <li>- Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:</li> </ul>		
	2101.11	2101.1100	-- Extracts, essences and concentrates	kg	35%
	2101.12	2101.1200	-- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	kg	35%
	2101.20	2101.2000	- Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate	kg	35%
	2101.30	2101.3000	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	kg	35%
<b>21.02</b>			<b>Yeast (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.</b> <ul style="list-style-type: none"> <li>- Active yeasts</li> <li>- Inactive yeasts; other single-cell micro-organisms, dead</li> </ul>		
	2102.10	2102.1000	- Active yeasts	kg	15%
	2102.20	2102.2000	- Inactive yeasts; other single-cell micro-organisms, dead	kg	15%

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	2102.30	2102.3000	- Prepared baking powders	kg	15%
<b>21.03</b>			<b>Sauces and preparations therefor; mixedcondiments and mixedseasonings; mustard flour and meal and preparedmustard.</b>		
	2103.10	2103.1000	- Soya sauce	kg	35%
	2103.20	2103.2000	- Tomato ketchup and other tomato sauces	kg	35%
	2103.30	2103.3000	- Mustard flour and meal and prepared mustard	kg	35%
	2103.90	2103.9000	- Other	kg	35%
<b>21.04</b>			<b>Soups and broths and preparations therefor; homogenised composite food preparations.</b>		
	2104.10	2104.1000	- Soups and broths and preparations therefor	kg	35%
	2104.20	2104.2000	- Homogenised composite food preparations	kg	35%
<b>21.05</b>	2105.00	2105.0000	<b>Ice cream and other edible ice, whether or not containing cocoa.</b>	kg	35%
<b>21.06</b>			<b>Food preparations not elsewhere specified or included.</b>		
	2106.10	2106.1000	- Protein concentrates and textured protein substances	kg	15%
	2106.90		- Other:		
		2106.9010	--- Of a kind used in pharmaceutical industries	kg	Free
		2106.9020	---Therapeutic foods and health nutrition supplements other than those of heading 13.02, 19.01, 29.36 and 30.04, packed for retail sale	kg	5%
		2106.9030	--- Infant or invalid foods; flavoured or coloured syrups except fruit juices containing added sugar in any proportion; preparation of a kind used in alcoholic drinks industries and food additives and flavours; preparations of a kind used in non-alcoholic drinks industries or preparing food or flavouring food	kg	15%
		2106.9040	--- Powder soft drinks	kg	35%
		2106.9090	--- Other	kg	35%

## 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.

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>22.01</b>			<b>Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.</b>		
	2201.10	2201.1000	- Mineral waters and aerated waters	1	15%
	2201.90	2201.9000	- Other	1	15%
<b>22.02</b>			<b>Waters, including mineral waters and aerated water, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.</b>		
	2202.10	2202.1000	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	1	25%
			- Other:		
	2202.91	2202.9100	-- Non-alcoholic beer	1	25%
	2202.99		-- Other:		
		2202.9910	--- Therapeutic drinks	1	5%
		2202.9990	--- Others	1	35%
<b>22.03</b>	2203.00	2203.0000	<b>Beer made from malt.</b>	1	35%
<b>22.04</b>			<b>Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.</b>		
	2204.10	2204.1000	- Sparkling wine	1	35%
			- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:		
	2204.21	2204.2100	-- In containers holding 2L or less	1	35%

<b>Heading No</b>	<b>H.S Code</b>	<b>Tariff Item No.</b>	<b>Description</b>	<b>Standard Unit of Quantity</b>	<b>Duty Rate</b>
(1)	(2)	(3)	(4)	(5)	(6)
22.05	2204.22	2204.2200	-- In containers holding more than 2L but not more than 10L	1	35%
	2204.29	2204.2900	-- Other	1	35%
	2204.30	2204.3000	- Other grape must	1	35%
22.05			<b>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.</b>		
22.06	2205.10	2205.1000	- In containers holding 2 L or less	1	35%
	2205.90	2205.9000	- Other	1	35%
22.06	<b>2206.00</b>		<b>Other fermented beverages (for example, cider, perry, mead, sake); mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.</b>		
22.07	2206.0010		--- Fermented beverages (for example, cider, perry, mead, sake, opaque beer), and with mixtures of fermented beverages with non-alcoholic beverages and spirituous beverages and stout and of other beer kind, powdered beer, of an alcoholic content not more than 7% vol	1	35%
	22.06.0090		--- Other	1	35%
22.07			<b>Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol of higher; ethyl alcohol and other spirits, denatured, of any strength.</b>		
22.08	2207.10	2207.1000	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher	1	35%
	2207.20	2207.2000	- Ethyl alcohol and other spirits, denatured, of any strength	1	35%
22.08			<b>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.</b>		
22.09	2208.20	2208.2000	- Spirits obtained by distilling grape wine or grape marc	1	35%
	2208.30	2208.3000	- Whiskies	1	35%
	2208.40	2208.4000	- Rum and other spirits obtained by distilling fermented sugarcane products	1	35%
	2208.50	2208.5000	- Gin and Geneva	1	35%
	2208.60	2208.6000	- Vodka	1	35%
	2208.70	2208.7000	- Liqueurs and cordials	1	35%
	2208.90		- Other:		
		2208.9010	--- Ready to drink mixtures, of an alcoholic content not more than 7% vol	1	35%
		2208.9090	--- Other	1	35%
22.09	2209.00	2209.0000	<b>Vinegar and substitutes for vinegar obtained from acetic acid.</b>	1	35%

**Chapter 23**  
**Residues and waste from the food industries;**  
**prepared animal fodder**

**Note.**

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

**Subheading Note.**

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

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<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	2301.1000	- Flours, meals and pellets, of meat or meat offal; greaves	Kg	Free
	2301.20	2301.2000	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic Invertebrates	Kg	Free
<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	2302.1000	- Of maize (corn)	Kg	Free
	2302.30	2302.3000	- Of wheat	Kg	Free
	2302.40	2302.4000	- Of other cereals	Kg	Free
	2302.50	2302.5000	- Of leguminous plants	Kg	Free
<b>23.03</b>			<b>Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing in distilling dregs and waste, whether or not in the form of pellets.</b>		
	2303.10	2303.1000	- Residues of starch manufacture and similar residues	Kg	Free
	2303.20	2303.2000	- Beet-pulp, bagasse and other waste of sugar Manufacture	Kg	Free
	2303.30	2303.3000	- Brewing or distilling dregs and waste	Kg	Free
<b>23.04</b>	2304.00	2304.0000	<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>	Kg	Free
<b>23.05</b>	2305.00	2305.0000	<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>	Kg	Free
<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 fats or oils, other than those of heading 23.04 or 23.05.</b>		
	2306.10	2306.1000	- Of cotton seeds	Kg	Free
	2306.20	2306.2000	- Of linseed	kg	Free
	2306.30	2306.3000	- Of sunflower seeds	kg	Free
			- Of rape or colza seeds:		
	2306.41	2306.4100	-- Of low erucic acid rape or colza seeds	kg	Free
	2306.49	2306.4900	-- Other	kg	Free
	2306.50	2306.5000	- Of coconut or copra	kg	Free
	2306.60	2306.6000	- Of palm nuts or kernels	kg	Free
	2306.90	2306.9000	- Other	kg	Free
<b>23.07</b>	<b>2307.00</b>	<b>2307.0000</b>	<b>Wine lees; argol.</b>	kg	Free
<b>23.08</b>	<b>2308.00</b>	<b>2308.0000</b>	<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>	kg	Free
<b>23.09</b>			<b>Preparations of a kind used in animal feeding.</b>		
	2309.10	2309.1000	- Dog or cat food, put up for retail sale	kg	35%
	2309.90		- Other:		
		2309.9010	--- Premixes used in the manufacture of animal or poultry feeds	kg	Free
		2309.9020	--- Poultry or fish feeds whether or not containing added vitamins or antibiotics	kg	Free
		2309.9090	--- Other	kg	Free

## Chapter 24

### Tobacco and manufactured tobacco substitutes

**Note.**

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

**Subheading Note.1:**

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.

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>24.01</b>	<b>Un manufactured tobacco; tobacco refuse.</b>				
	2401.10	2401.1000	- Tobacco, not stemmed/stripped	kg	25%
	2401.20	2401.2000	- Tobacco, partly or wholly stemmed/stripped	kg	25%
	2401.30	2401.3000	- Tobacco refuse	kg	25%
<b>24.02</b>	<b>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.</b>				
	2402.10	2402.1000	- Cigars, cheroots and cigarillos, containing tobacco	kg	35%
	2402.20	2402.2000	- Cigarettes containing tobacco	kg	35%
	2402.90	2402.9000	- Other	kg	35%
<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	2403.1100	-- Water pipe tobacco specified in Subheading Note 1 to this Chapter	kg	35%
	2403.19	2403.1900	-- Other	kg	35%
			- Other:		
	2403.91	2403.9100	-- “Homogenised” or “reconstituted” tobacco	kg	35%
	2403.99	2403.9900	-- Other	kg	35%

## SECTION V

### MINERAL PRODUCTS

#### **Chapter 25**

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

**Notes.**

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

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

2. This Chapter does not cover:
  - (a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (heading 28.02);
  - (b) Earth colours containing 70% or more by weight of combined iron evaluated as Fe<sub>2</sub>O<sub>3</sub> (heading 28.21);
  - (c) Medicaments or other products of Chapter 30;
  - (d) Perfumery, cosmetic or toilet preparations (Chapter 33);
  - (e) Setts, curbstones or flagstones (heading 68.01); mosaic cubes or the like (heading 68.02); roofing, facing or damp course slates (heading 68.03);
  - (f) Precious or semi-precious stones (heading 71.02 or 71.03);
  - (g) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of sodium chloride or of magnesium oxide, of heading 38.24; optical elements of sodium chloride or of magnesium oxide (heading 90.01);
  - (h) Billiard chalks (heading 95.04); or
  - (ij) Writing or drawing chalks or tailors'chalks (heading 96.09).
3. Any products classifiable in heading 25.17 and any other heading of the Chapter are to be classified in heading 25.17.
4. Heading 25.30 applies, *inter alia*, to: vermiculite, perlite and chlorites, unexpanded; earth colours, whether or not calcined or mixed together; natural micaceous iron oxides; meerschaum (whether or not in polished pieces); amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms not worked after moulding; jet; strontianite (whether or not calcined), other than strontium oxide; brokenpieces of pottery, brick or concrete.

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>25.01</b>	2501.00		<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>		
	2501.0010		--- Table salt, whether or not iodized	Kg	35%

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
		2501.0020	--- Sodium Chloride for injection in solid or powder form	Kg	Free
		2501.0030	--- Sea water	Kg	35%
		2501.0090	--- Other	Kg	35%
25.02	2502.00	2502.0000	<b>Un-roasted iron pyrites.</b>	Kg	Free
25.03	2503.00	2503.0000	<b>Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.</b>	Kg	Free
25.04			<b>Natural graphite.</b>		
		2504.10	- In powder or in flakes	Kg	Free
		2504.90	- Other	Kg	Free
25.05			<b>Natural sands of all kinds, whether or not coloured, other than metal-bearing sandsof Chapter 26.</b>		
		2505.10	- Silica sands and quartz sands	Kg	Free
		2505.90	- Other	Kg	Free
25.06			<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	- Quartz	kg	Free
		2506.20	- Quartzite	kg	Free
25.07	2507.00	2507.0000	<b>Kaolin and other kaolinic clays, whether or not calcined.</b>	kg	Free
25.08			<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	- Bentonite	kg	Free
		2508.30	- Fire-clay	kg	Free
		2508.40	- Other clays	kg	Free
		2508.50	- Andalusite, kyanite and sillimanite	kg	Free
		2508.60	- Mullite	kg	Free
		2508.70	- Chamotte or dinas earths	kg	Free
25.09	2509.00	2509.0000	<b>Chalk.</b>	kg	Free
25.10			<b>Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.</b>		
		2510.10	- Unground	kg	Free
		2510.20	- Ground	kg	Free
25.11			<b>Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16.</b>		
		2511.10	- Natural barium sulphate (barytes)	kg	Free
		2511.20	- Natural barium carbonate (witherite)	kg	Free
25.12	2512.00	2512.0000	<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>	kg	Free
25.13			<b>Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.</b>		
		2513.10	- Pumice stone	kg	Free
		2513.20	- Emery, natural corundum, natural garnet and other natural abrasives	kg	Free
25.14	2514.00	2514.0000	<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>	kg	Free

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
25.15			<b>Marble, travertine, ecauasine and othercalcareous monumental or building stone of anapparent specific gravity of 2.5 or more, andalabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocksor slabs of a rectangular (including square)shape.</b> - Marble and travertine: 2515.11 2515.1100 -- Crude or roughly trimmed 2515.12 2515.1200 -- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular including (square) shape 2515.20 2515.2000 - Ecauasine and other calcareous monumental or building stone; alabaster	kg	Free
25.16			<b>Granite, porphyry, basalt, sandstone andother monumental or building stone, whetheror not roughly trimmed or merely cut, bysawing or otherwise, into blocks or slabs of arectangular ( including square) shape</b> - Granite: 2516.11 2516.1100 -- Crude or roughly trimmed 2516.12 2516.1200 -- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular(including square) shape 2516.20 2516.2000 - Sandstone 2516.90 2516.9000 - Other monumental or building stone	kg	Free
25.17			<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> - 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 2517.20 2517.2000 - Macadam of slag, dross or similar industrial waste, whether or notincorporating the materials cited in subheading 2517.10 2517.30 2517.3000 - Tarred macadam - Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or noheat-treated: 2517.41 2517.4100 -- Of marble 2517.49 2517.4900 -- Other	kg	Free
25.18			<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; dolomite ramming mix.</b> - Dolomite not calcined or sintered 2518.20 2518.2000 - Calcined or sintered dolomite 2518.30 2518.3000 - Dolomite ramming mix	kg	Free
25.19			<b>Natural magnesium carbonate (magnesite);fused magnesia; dead-burned (sintered)magnesia, whether or not containing smallquantities of other oxides added beforesintering; other magnesium oxide, whether ornot pure.</b> - Natural magnesium carbonate (magnesite) 2519.90 2519.9000 - Other	kg	Free
25.20			<b>Gypsum; anhydrite; plasters (consisting ofcalcined gypsum or calcium</b>		

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.</b>					
	2520.10	2520.1000	- Gypsum; anhydrite	kg	15%
	2520.20	2520.2000	- Plasters	kg	Free
<b>25.21</b>	<b>2521.00</b>	<b>2521.0000</b>	<b>Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.</b>	kg	Free
<b>25.22</b>			<b>Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25.</b>		
	2522.10	2522.1000	- Quicklime	kg	Free
	2522.20	2522.2000	- Slaked lime	kg	Free
	2522.30	2522.3000	- Hydraulic lime	kg	Free
<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	2523.1000	- Cement clinkers	kg	15%
			- Portland cement:		
	2523.21	2523.2100	-- White cement, whether or not artificially coloured	kg	25%
	2523.29	2523.2900	-- Other	kg	25%
	2523.30	2523.3000	- Aluminous cement	Kg	5%
	2523.90	2523.9000	- Other hydraulic cement	Kg	5%
<b>25.24</b>			<b>Asbestos.</b>		
	2524.10	2524.1000	- Crocidolite	Kg	35%
	2524.90	2524.9000	- Other	Kg	35%
<b>25.25</b>			<b>Mica, including splittings; mica waste.</b>		
	2525.10	2525.1000	- Crude mica and mica rifted into sheets or splittings	Kg	5%
	2525.20	2525.2000	- Mica powder	Kg	5%
	2525.30	2525.3000	- Mica waste	Kg	5%
<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	2526.1000	- Not crushed, not powdered	Kg	Free
	2526.20	2526.2000	- Crushed or powdered	Kg	Free
<b>25.28</b>	<b>2528.00</b>	<b>2528.0000</b>	<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>B<sub>0</sub>3 calculated on the dry weight.</b>	Kg	Free
<b>25.29</b>			<b>Feldspar; leucite; nepheline and nepheline syenite; fluorspar.</b>		
	2529.10	2529.1000	- Feldspar	Kg	Free
			- Fluorspar:		
	2529.21	2529.2100	-- Containing by weight 97% or less of calcium fluoride	Kg	Free
	2529.22	2529.2200	-- Containing by weight more than 97% of calcium fluoride	Kg	Free
	2529.30	2529.3000	- Leucite; nepheline and nepheline syenite	Kg	Free
<b>25.30</b>			<b>Mineral substances not elsewhere specified or included.</b>		
	2530.10	2530.1000	- Vermiculite, perlite and chlorites, unexpanded	Kg	Free
	2530.20	2530.2000	- Kieserite, epsomite (natural magnesium sulphates)	Kg	Free
	2530.90	2530.9000	- Other	Kg	Free

## Chapter 26

### Ores, slag and ash

**Notes.**

1. This Chapter does not cover:
  - (a) Slag or similar industrial waste prepared as macadam (heading 25.17);
  - (b) Natural magnesium carbonate (magnesite), whether or not calcined (heading 25.19);
  - (c) Sludges from the storage tanks of petroleum oils, consisting mainly of such oils (heading 27.10);
  - (d) Basic slag of Chapter 31;
  - (e) Slag wool, rock wool or similar mineral wools (heading 68.06)
  - (f) Waste or scrap of precious metal or of metal clad with precious metal; other waste or scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal (heading 71.12); or
  - (g) Copper, nickel or cobalt mattes produced by any process of smelting (section XV).
2. For the purposes of headings 26.01 to 26.17, the term "ores" means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of the heading 28.44 or of the metal of section XIV or XV, even if they are intended for non metallurgical purposes. Headings 26.01 to 26.17 do not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.
3. Heading 26.20 applies only to:
  - (a) Slag, ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals, excluding ash and residues from the incineration of municipal waste (heading 26.21); and
  - (b) Slag, ash and residues containing arsenic, whether or not containing metals, of a kind used either for the extraction of arsenic or metals or for the manufacture of their chemical compounds.

**Subheading Notes.**

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

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>26.01</b>			<b>Iron ores and concentrates, including roasted iron pyrites.</b> <ul style="list-style-type: none"> <li>- Iron ores and concentrates, other than roasted iron pyrites:</li> </ul>		
	2601.11	2601.1100	-- Non-agglomerated	Kg	Free
	2601.12	2601.1200	-- Agglomerated	Kg	Free
	2601.20	2601.2000	- Roasted iron pyrites	Kg	Free
<b>26.02</b>	2602.00	2602.0000	<b>Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20 % or more, calculated on the dry weight.</b>	Kg	Free
<b>26.03</b>	2603.00	2603.0000	<b>Copper ores and concentrates.</b>	Kg	Free
<b>26.04</b>	2604.00	2604.0000	<b>Nickel ores and concentrates.</b>	Kg	Free
<b>26.05</b>	2605.00	2605.0000	<b>Cobalt ores and concentrates.</b>	Kg	Free
<b>26.06</b>	2606.00	2606.0000	<b>Aluminium ores and concentrates.</b>	Kg	Free
<b>26.07</b>	2607.00	2607.0000	<b>Lead ores and concentrates.</b>	kg	Free
<b>26.08</b>	2608.00	2608.0000	<b>Zinc ores and concentrates.</b>	kg	Free

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>26.09</b>	2609.00	2609.0000	<b>Tin ores and concentrates.</b>	kg	Free
<b>26.10</b>	2610.00	2610.0000	<b>Chromium ores and concentrates.</b>	kg	Free
<b>26.11</b>	2611.00	2611.0000	<b>Tungsten ores and concentrates.</b>	kg	Free
<b>26.12</b>			<b>Uranium or thorium ores and concentrates.</b>		
	2612.10	2612.1000	- Uranium ores and concentrates	kg	Free
	2612.20	2612.2000	- Thorium ores and concentrates	kg	Free
<b>26.13</b>			<b>Molybdenum ores and concentrates.</b>		
	2613.10	2613.1000	- Roasted	kg	Free
	2613.90	2613.9000	- Other	kg	Free
<b>26.14</b>	2614.00	2614.0000	<b>Titanium ores and concentrates.</b>	kg	Free
<b>26.15</b>			<b>Niobium, tantalum, vanadium or zirconiumores and concentrates.</b>		
	2615.10	2615.1000	- Zirconium ores and concentrates	kg	Free
	2615.90	2615.9000	- Other	kg	Free
<b>26.16</b>			<b>Precious metal ores and concentrates.</b>		
	2616.10	2616.1000	- Silver ores and concentrates	kg	Free
	2616.90	2616.9000	- Other	kg	Free
<b>26.17</b>			<b>Other ores and concentrates.</b>		
	2617.10	2617.1000	- Antimony ores and concentrates	kg	Free
	2617.90	2617.9000	- Other	kg	Free
<b>26.18</b>	2618.00	2618.0000	<b>Granulated slag (slag sand) from themanufacture of iron or steel.</b>	kg	Free
<b>26.19</b>	2619.00	2619.0000	<b>Slag, dross (other than granulated slag),scalings and other waste from the manufactureof iron or steel.</b>	kg	Free
<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	2620.1100	-- Hard zinc spelter	kg	Free
	2620.19	2620.1900	-- Other	kg	Free
			- Containing mainly lead:		
	2620.21	2620.2100	-- Leaded gasoline sludges and leaded anti-knock compound sludges	kg	Free
	2620.29	2620.2900	-- Othe	kg	Free
	2620.30	2620.3000	- Containing mainly copper	kg	Free
	2620.40	2620.4000	- Containing mainly aluminium	kg	Free
	2620.60	2620.6000	- Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufactureof their chemical compounds	kg	Free
			- Other:		
	2620.91	2620.9100	-- Containing antimony, beryllium, cadmium, chromium or their mixtures	kg	Free
	2620.99	2620.9900	-- Other	kg	Free
<b>26.21</b>			<b>Other slag and ash, including seaweed ash (kelp); ash and residues from the incinerationof municipal waste.</b>		
	2621.10	2621.1000	- Ash and residues from the incineration of municipal waste	kg	Free
	2621.90	2621.9000	- Other	kg	Free

## Chapter 27

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

#### Notes.

1. This Chapter does not cover:
  - (a) Separate chemically defined organic compounds, other than pure methane and propane which are to be classified in heading 27.11;
  - (b) Medicaments of heading 30.03 or 30.04; or
  - (c) Mixed unsaturated hydrocarbons of heading 33.01, 33.02 or 38.05.
2. References in heading 27.10 to "petroleum oils and oils obtained from bituminous minerals include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.  
  
However, the references do not include liquid synthetic polyolefins of which less than 60% by volume distils at 300°C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (Chapter 39).
3. For the purposes of heading 27.10, "waste oils" means waste containing mainly petroleum oils and oils obtained from bituminous minerals (as described in Note 2 to this Chapter), whether or not mixed with water. These include:
  - (a) Such oils no longer fit for use as primary products (for example, used lubricating oils, used hydraulic oils and used transformer oils);
  - (b) Sludge oils from the storage tanks of petroleum oils, mainly containing such oils and a high concentration of additives (for example, chemicals) used in the manufacture of the primary products; and
  - (c) Such oils in the form of emulsions in water or mixtures with water, such as those resulting from oil spills, storage tank washings, or from the use of cutting oils for machining operations.

#### Subheading Notes.

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

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
27.01			<b>Coal; briquettes, ovoids and similar solid fuels manufactured from coal.</b> - Coal, whether or not pulverised, but not agglomerated:		
	2701.11	2701.1100	-- Anthracite	kg	5%
	2701.12	2701.1200	-- Bituminous coal	kg	5%
	2701.19	2701.1900	-- Other coal	kg	5%
	2701.20	2701.2000	- Briquettes, ovoids and similar solid fuels manufactured from coal	kg	5%
27.02			<b>Lignite, whether or not agglomerated, excluding jet.</b>		

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	2702.10	2702.1000	- Lignite, whether or not pulverised, but not agglomerated	kg	5%
	2702.20	2702.2000	- Agglomerated lignite	kg	5%
<b>27.03</b>	<b>2703.00</b>	<b>2703.0000</b>	<b>Peat (including peat litter), whether or not agglomerated.</b>	kg	Free
<b>27.04</b>	<b>2704.00</b>	<b>2704.0000</b>	<b>Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.</b>	kg	Free
<b>27.05</b>	<b>2705.00</b>	<b>2705.0000</b>	<b>Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.</b>	kg	5%
<b>27.06</b>	<b>2706.00</b>	<b>2706.0000</b>	<b>Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.</b>	kg	5%
<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	2707.1000	- Benzol (benzene)	kg	Free
	2707.20	2707.2000	- Toluol (toluene)	kg	Free
	2707.30	2707.3000	- Xylool (xylenes)	kg	Free
	2707.40	2707.4000	- Naphthalene	kg	Free
	2707.50	2707.5000	- 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)	kg	Free
			- Other:		
	2707.91	2707.9100	-- Creosote oils	kg	Free
	2707.99	2707.9900	-- Other	kg	Free
<b>27.08</b>			<b>Pitch and pitch coke, obtained from coal tar or from other mineral tars.</b>		
	2708.10	2708.1000	- Pitch	kg	5%
	2708.20	2708.2000	- Pitch coke	kg	5%
<b>27.09</b>	<b>2709.00</b>	<b>2709.0000</b>	<b>Petroleum oils and oils obtained from bituminous minerals, crude.</b>	kg	Free
<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	2710.1200	-- Light oils and preparations	kg	Free
	2710.19		-- Other:		
		2710.1910	-- Benzene regular or super	kg	Free
		2710.1920	-- Petrol regular or super	kg	Free
		2710.1930	-- Kerosene	kg	Free
		2710.1940	-- White oils, liquid paraffin, and their preparations	kg	15%
		2710.1950	-- Jet fuel	kg	Free
		2710.1960	-- Lubricating, mould release, and transformer oils	kg	Free
		2710.1990	-- Other	kg	Free
	2710.20		- 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		

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils".					
	2710.2010	---	Benzene regular or super	kg	Free
	2710.2020	---	Petrol regular or super	kg	Free
	2710.2030	---	Kerosene	kg	Free
	2710.2040	---	White oils, liquid paraffin and their preparations	kg	5%
	2710.2050	---	Jet fuel	kg	Free
	2710.2060	---	Lubricating, mould release, batching and transformer oils	kg	Free
	2710.2090	---	Other	kg	Free
		-	Waste oils:		
	2710.91	2710.9100	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	kg	15%
	2710.99	2710.9900	-- Other	kg	15%
<b>27.11</b>	<b>Petroleum gases and other gaseous hydrocarbons.</b>				
		-	Liquefied:		
	2711.11	2711.1100	-- Natural gas	kg	Free
	2711.12	2711.1200	-- Propane	kg	Free
	2711.13	2711.1300	-- Butanes	kg	Free
	2711.14	2711.1400	-- Ethylene, propylene, butylene and butadiene	kg	Free
	2711.19		-- Other		
		2711.1910	-- Liquified petroleum gas (LPG) or compound of Propane & Butane	kg	Free
		2711.1990	-- Other	kg	Free
			- In gaseous state:		
	2711.21	2711.2100	-- Natural gas	kg	Free
	2711.29	2711.2900	-- Other	kg	Free
<b>27.12</b>	<b>Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slackwax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.</b>				
	2712.10	2712.1000	- Petroleum jelly	kg	15%
	2712.20	2712.2000	- Paraffin wax containing by weight less than 0.75% of oil	kg	5%
	2712.90	2712.9000	- Other	kg	15%
<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	2713.1100	-- Not calcined	kg	5%
	2713.12	2713.1200	-- Calcined	kg	5%
	2713.20	2713.2000	- Petroleum bitumen	kg	5%
	2713.90	2713.9000	- Other residues of petroleum oils or of oils obtained from bituminous minerals	kg	5%
<b>27.14</b>	<b>Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphalitic rocks.</b>				
	2714.10	2714.1000	- Bituminous or oil shale and tar sands	kg	5%
	2714.90	2714.9000	- Other	kg	5%
<b>27.15</b>	2715.00	2715.0000	<b>Bituminous mixture 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>		
<b>27.16</b>	2716.00	2716.0000	<b>Electrical energy.</b>	1000 kwh	Free

## **Section VI**

### **PRODUCT 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 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.
5. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:
  - (a) Having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
  - (b) presented together; and
  - (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

### **Chapter 28**

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

#### **Notes.**

1. Except where the context otherwise requires, the headings of this Chapter apply only to:
  - (a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities;
  - (b) The products mentioned in (a) above dissolved in water;
  - (c) The products mentioned in (a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
  - (d) The products mentioned in (a), (b) or (c) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
  - (e) The products mentioned in (a), (b), (c), or (d) above with an added anti-dusting agent or a coloring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use.
2. In addition to dithionites and sulphoxylates, stabilised with organic substances (heading 28.31), carbonates and peroxocarbonates of inorganic bases (heading 28.36), cyanides, cyanide oxides and complex cyanides of inorganic bases (heading 28.37), fulminates, cyanates and thiocyanates, of inorganic bases (heading 28.42), organic products included in headings 28.43 to 28.46 and 28.52 and carbides (heading 28.49), only the following compounds of carbon are to be classified in this Chapter:
  - (a) Oxides of Carbon, hydrogen cyanide and fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading 28.11);
  - (b) Halide oxides of carbon (heading 28.12);
  - (c) Carbon disulphide (heading 28.13);
  - (d) Thiocarbonates, selenocarbonates, tellurocarbonates, selenocynates, tellurocynates, 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 No. 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) 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).
6. 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 28.06 to 28.42 apply only to metal or ammonium salts or peroxy salts.
- Except where the context otherwise requires, double or complex salts are to be classified in heading 28.42.
6. Heading 28.44 applies only to:
- (a) Technetium (atomic No. 43), promethium (atomic No. 61), polonium (atomic No. 84) and all elements with an atomic number greater than 84;
  - (b) Natural or artificial radioactive isotopes (including those of the precious metals or of the base metals of Sections XIV and XV) whether or not mixed together;
  - (c) Compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together;
  - (d) Alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or isotopes or inorganic or organic compounds thereof and having a specific radioactivity exceeding 74 Bq/g (0.002 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 (phosphorus copper) containing more than 15% by weight of phosphorus.
8. Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in this Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in heading 38.18.

#### **Subheading Note.**

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

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>I. CHEMICAL ELEMENTS</b>					
<b>28.01</b> <b>Flourine, chlorine, bromine and iodine.</b>					
	2801.10	2801.1000	- Chlorine	kg	5%
	2801.20	2801.2000	- Iodine	kg	5%
	2801.30	2801.3000	- Fluorine; bromine	kg	5%
<b>28.02</b>	2802.00	2802.0000	<b>Sulphur, sublimed or precipitated; colloidal sulphur.</b>	kg	5%
<b>28.03</b>	2803.00	2803.0000	<b>Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).</b>	kg	5%
<b>28.04</b> <b>Hydrogen, rare gases and other non-metals.</b>					
	2804.10	2804.1000	- Hydrogen	m3 (*)	5%
			- Rare gases:		
	2804.21	2804.2100	-- Argon	m3 (*)	5%
	2804.29	2804.2900	-- Other	m3 (*)	5%
	2804.30	2804.3000	- Nitrogen	m3 (*)	5%
	2804.40	2804.4000	- Oxygen	m3 (*)	5%
	2804.50	2804.5000	- Boron; tellurium	kg	5%
			- Silicon:		
	2804.61	2804.6100	-- Containing by weight not less than 99.99% of silicon	kg	5%
	2804.69	2804.6900	-- Other	kg	5%
	2804.70	2804.7000	- Phosphorus	kg	5%
	2804.80	2804.8000	- Arsenic	kg	5%
	2804.90	2804.9000	- Selenium	kg	5%
<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	2805.1100	-- Sodium	kg	5%
	2805.12	2805.1200	-- Calcium	kg	5%
	2805.19	2805.1900	-- Other	kg	5%
	2805.30	2805.3000	- Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	kg	5%
	2805.40	2805.4000	- Mercury	kg	5%
<b>II. INORGANIC ACIDS AND INORGANICOXYGEN COMPOUNDS OF NON-METALS</b>					
<b>28.06</b>	<b>Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.</b>				
	2806.10	2806.1000	- Hydrogen chloride (hydrochloric acid)	kg	5%
	2806.20	2806.2000	- Chlorosulphuric acid	kg	5%
<b>28.07</b>	2807.00	2807.0000	<b>Sulphuric acid; oleum.</b>	kg	15%
<b>28.08</b>	2808.00	2808.0000	<b>Nitric acid; sulphonitric acids.</b>	kg	5%
<b>28.09</b>	<b>Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined.</b>				
	2809.10	2809.1000	- Diphosphorus pentaoxide	kg	5%
	2809.20	2809.2000	- Phosphoric acid and polyphosphoric acids	kg	5%
<b>28.10</b>	2810.00	2810.0000	<b>Oxides of boron; boric acids.</b>	kg	Free
<b>28.11</b>	<b>Other inorganic acids and other inorganicoxygen compounds of non-metals.</b>				
			- Other inorganic acids:		
	2811.11	2811.1100	-- Hydrogen fluoride (hydrofluoric acid)	kg	5%
	2811.12	2811.1200	-- Hydrogen cyanide (hydrocyanic acid)	kg	5%

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	2811.19	2811.1900	-- Other - Other inorganic oxygen compounds of non-metals:	kg	5%
	2811.21	2811.2100	-- Carbon dioxide	kg	5%
	2811.22	2811.2200	-- Silicon dioxide	kg	5%
	2811.29	2811.2900	-- Other	kg	5%
			<b>III. HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS</b>		
<b>28.12</b>			<b>Halides and halide oxides of non-metals.</b>		
			- Chlorides and chloride oxides:		
	2812.11	2812.1100	-- Carbonyl dichloride (phosgene)	kg	5%
	2812.12	2812.1200	-- Phosphorus oxychloride	kg	5%
	2812.13	2812.1300	-- Phosphorus trichloride	kg	5%
	2812.14	2812.1400	-- Phosphorus pentachloride	kg	5%
	2812.15	2812.1500	-- Sulphurmonochloride	kg	5%
	2812.16	2812.1600	-- Sulphur dichloride	kg	5%
	2812.17	2812.1700	-- Thionyl chloride	kg	5%
	2812.19	2812.1900	-- Other	kg	5%
	2812.90	2812.9000	- Other	kg	5%
<b>28.13</b>			<b>Sulphides of non-metals; commercial phosphorus trisulphide.</b>		
	2813.10	2813.1000	- Carbon disulphide	kg	5%
	2813.90	2813.9000	- Other	kg	5%
			<b>IV. INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS</b>		
<b>28.14</b>			<b>Ammonia, anhydrous or in aqueous solution.</b>		
	2814.10	2814.1000	- Anhydrous ammonia	kg	5%
	2814.20	2814.2000	- Ammonia in aqueous solution	kg	5%
<b>28.15</b>			<b>Sodium hydroxide (caustic soda); Potassium hydroxide (caustic potash); Peroxides of sodium or potassium.</b>		
			- Sodium hydroxide (caustic soda):		
	2815.11	2815.1100	-- Solid	kg	Free
	2815.12	2815.1200	-- In aqueous solution (soda lye or liquid soda)	kg	5%
	2815.20	2815.2000	- Potassium hydroxide (caustic potash)	kg	5%
	2815.30	2815.3000	- Peroxides of sodium or potassium	kg	5%
<b>28.16</b>			<b>Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.</b>		
	2816.10	2816.1000	- Hydroxide and peroxide of magnesium	kg	5%
	2816.40	2816.4000	- Oxides, hydroxides and peroxides of strontium or barium	kg	5%
<b>28.17</b>	<b>2817.00</b>		<b>Zinc oxide, zinc peroxide.</b>		
	<b>2817.0010</b>		--- Zinc oxide	kg	Free
	<b>2817.0020</b>		--- Zinc peroxide	kg	5%
<b>28.18</b>			<b>Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.</b>		
	2818.10	2818.1000	- Artificial corundum, whether or not chemically defined	kg	5%
	2818.20	2818.2000	- Aluminium oxide, other than artificial Corundum	kg	5%
	2818.30	2818.3000	- Aluminium hydroxide	kg	5%
<b>28.19</b>			<b>Chromium oxides and hydroxides.</b>		
	2819.10	2819.1000	- Chromium trioxide	kg	5%
	2819.90	2819.9000	- Other	kg	5%

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>28.20</b>			<b>Manganese oxides.</b>		
	2820.10	2820.1000	- Manganese dioxide	kg	5%
	2820.90	2820.9000	- Other	kg	5%
<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	2821.1000	- Iron oxides and hydroxides	kg	5%
	2821.20	2821.2000	- Earth colours	kg	5%
<b>28.22</b>	2822.00	2822.0000	<b>Cobalt oxides and hydroxides; commercial cobalt oxides.</b>	kg	5%
<b>28.23</b>	<b>2823.00</b>	<b>2823.0000</b>	<b>Titanium oxides.</b>	<b>kg</b>	Free
<b>28.24</b>			<b>Lead oxides; red lead and orange lead.</b>		
	2824.10	2824.1000	- Lead monoxide (litharge, massicot)	kg	5%
	2824.90	2824.9000	- Other	kg	5%
<b>28.25</b>			<b>Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.</b>		
	2825.10	2825.1000	- Hydrazine and hydroxylamine and their inorganic salts	kg	5%
	2825.20	2825.2000	- Lithium oxide and hydroxide	kg	5%
	2825.30	2825.3000	- Vandium oxides and hydroxides	kg	5%
	2825.40	2825.4000	- Nickel oxides and hydroxides	kg	5%
	2825.50	2825.5000	- Copper oxides and hydroxides	kg	5%
	2825.60	2825.6000	- Germanium oxides and zirconium dioxide	kg	5%
	2825.70	2825.7000	- Molybdenum oxides and hydroxides	kg	5%
	2825.80	2825.8000	- Antimony oxides	kg	5%
	2825.90	2825.9000	- Other	kg	5%
<b>28.26</b>			<b>V. SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS</b>		
			<b>Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.</b>		
			- Fluorides:		
	2826.12	2826.1200	-- Of aluminium	kg	5%
	2826.19	2826.1900	-- Other	kg	5%
	2826.30	2826.3000	- Sodium hexafluoroaluminate (synthetic cryolite)	kg	5%
	2826.90	2826.9000	- Other	kg	5%
<b>28.27</b>			<b>Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.</b>		
	2827.10	2827.1000	- Ammonium chloride	kg	5%
	2827.20	2827.2000	- Calcium chloride	kg	5%
			- Other Chlorides:		
	2827.31	2827.3100	-- Of magnesium	kg	5%
	2827.32	2827.3200	-- Of aluminum	kg	5%
	2827.35	2827.3500	-- Of nickel	kg	5%
	2827.39	2827.3900	-- Other	kg	5 %
			- Chloride oxides and chloride hydroxides:		
	2827.41	2827.4100	-- Of copper	kg	5%
	2827.49	2827.4900	-- Other	kg	5%
			- Bromides and bromide oxides:		
	2827.51	2827.5100	-- Bromides of sodium or of potassium	kg	5%
	2827.59	2827.5900	-- Other	kg	5%
	2827.60	2827.6000	- Iodides and iodide oxides	kg	5%

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>28.28</b>			<b>Hypochlorites; commercial calciumhypochlorite; chlorites; hypobromites.</b>		
	2828.10	2828.1000	- Commercial calcium hypochlorite and other calcium hypochlorites	kg	5%
	2828.90	2828.9000	- Other	kg	5%
<b>28.29</b>			<b>Chlorates and perchlorates; bromatesand perbromates; iodates and periodates.</b>		
			- Chlorates:		
	2829.11	2829.1100	-- Of sodium	kg	5%
	2829.19		--Other:		
		2829.1910	--- Potassium iodate	kg	Free
		2829.1990	--- Other	kg	5%
	2829.90	2829.9000	- Other	kg	5%
<b>28.30</b>			<b>Sulphides; polysulphides, whether or notchemically defined.</b>		
	2830.10	2830.1000	- Sodium sulphides	kg	5%
	2830.90	2830.9000	- Other	kg	5%
<b>28.31</b>			<b>Dithionites and stulphoxylates.</b>		
	2831.10	2831.1000	- Of sodium	kg	5%
	2831.90	2831.9000	- Other	kg	5%
<b>28.32</b>			<b>Sulphites; thiosulphates.</b>		
	2832.10	2832.1000	- Sodium sulphites	kg	5%
	2832.20	2832.2000	- Other sulphates	kg	5%
	2832.30	2832.3000	- Thiosulphates	kg	5%
<b>28.33</b>			<b>Sulphates; alums; peroxosulphates(persulphates).</b>		
			- Sodium sulphates:		
	2833.11	2833.1100	-- Disodium sulphate	kg	5%
	2833.19	2833.1900	-- Other	kg	5%
			- Other sulphates:		
	2833.21	2833.2100	-- Of magnesium	kg	5%
	2833.22	2833.2200	-- Of aluminium	kg	15%
	2833.24	2833.2400	-- Of nickel	kg	5%
	2833.25	2833.2500	-- Of copper	kg	5%
	2833.27	2833.2700	-- Of barium	kg	5%
	2833.29	2833.2900	-- Other	kg	5%
	2833.30	2833.3000	- Alums	kg	5%
	2833.40	2833.4000	- Peroxosulphates (persulphates)	kg	5%
<b>28.34</b>			<b>Nitrites; nitrates.</b>		
	2834.10	2834.1000	- Nitrites	kg	5%
			- Nitrates:		
	2834.21	2834.2100	-- Of potassium	kg	Free
	2834.29	2834.2900	-- Other	kg	5%
<b>28.35</b>			<b>Phosphinates(hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined.</b>		
	2835.10	2835.1000	- Phosphinates (hypophosphites) and phosphonates (phosphites)	kg	5%
			- Phosphates:		
	2835.22	2835.2200	-- Of mono-or disodium	kg	5%
	2835.24	2835.2400	-- Of potassium	kg	5%
	2835.25	2835.2500	-- Calcium hydrogenorthophosphate ("dicalcium phosphate ")	kg	5%
	2835.26	2835.2600	-- Other phosphates of calcium	kg	5%

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	2835.29	2835.2900	-- Other - Polyphosphates:	kg	5%
	2835.31	2835.3100	-- Sodium triphosphate (sodium tripolyphosphate)	kg	5%
	2835.39	2835.3900	-- Other	kg	5%
<b>28.36</b>			<b>Carbonates; peroxocarbonates (ercarbonates); commercial ammonium carbonate containing ammonium carbonate.</b>		
	2836.20	2836.2000	- Disodium carbonate	kg	5%
	2836.30	2836.3000	- Sodium hydrogencarbonate (sodium bicarbonate)	kg	5%
	2836.40	2836.4000	- Potassium carbonates	kg	5%
	2836.50	2836.5000	- Calcium carbonate	kg	5%
	2836.60	2836.6000	- Barium carbonate	kg	5%
			- Other:		
	2836.91	2836.9100	-- Lithium carbonates	kg	5%
	2836.92	2836.9200	-- Strontium carbonate	kg	5%
	2836.99	2836.9900	-- Other	kg	5%
<b>28.37</b>			<b>Cyanides, cyanide oxides and complex cyanides.</b>		
			- Cyanides and cyanide oxides:		
	2837.11	2837.1100	-- Of sodium	kg	5%
	2837.19	2837.1900	-- Other	kg	5%
	2837.20	2837.2000	- Complex cyanides	kg	5%
<b>28.39</b>			<b>Silicates; commercial alkali metal silicates.</b>		
			- Of sodium:		
	2839.11	2839.1100	-- Sodium metasilicates	kg	15%
	2839.19	2839.1900	-- Other	kg	15%
	2839.90	2839.9000	- Other	kg	5%
<b>28.40</b>			<b>Borates; peroxoborates (perborates).</b>		
			- Disodium tetraborate (refined borax):		
	2840.11	2840.1100	-- Anhydrous	kg	5%
	2840.19	2840.1900	-- Other	kg	5%
	2940.20	2940.2000	- Other borates	kg	5%
	2840.30	2840.3000	- Peroxoborates (perborates)	kg	5%
<b>28.41</b>			<b>Salts of oxometallic or peroxometallic acids.</b>		
	2841.30	2841.3000	- Sodium dichromate	kg	5%
	2841.50	2841.5000	- Other chromates and dichromates; peroxychromates	kg	5%
			- Manganites, manganates and permanganates:		
	2841.61	2841.6100	-- Potassium permanganate	kg	5%
	2841.69	2841.6900	-- Other	kg	5%
	2841.70	2841.7000	- Molybdates	kg	5%
	2841.80	2841.8000	- Tungstates (wolframates)	kg	Free
	2841.90	2841.9000	- Other	kg	5%
<b>28.42</b>			<b>Other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides.</b>		
	2842.10	2842.1000	- Double or complex silicates, including aluminosilicates whether or not chemically defined	kg	15%
	2842.90	2842.9000	- Other	kg	5%
			<b>VI. 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	2843.1000	- Colloidal precious metals	kg	5%
			- Silver compounds:		
	2843.21	2843.2100	-- Silver nitrate	kg	5%
	2843.29	2843.2900	-- Other	kg	5%

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	2843.30	2843.3000	- Gold compounds	kg	5%
	2843.90	2843.9000	- Other compounds; amalgams	kg	5%
<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	2844.1000	- Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	kg	5%
	2844.20	2844.2000	- Uranium enriched in U235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U235, plutonium or compounds of these products	kg	5%
	2844.30	2844.3000	- Uranium depleted in U235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U235, thorium or compounds of these products	kg	5%
	2844.40	2844.4000	- Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	kg	5%
<b>28.45</b>	2844.50	2844.5000	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors	kg	5%
			<b>Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.</b>		
	2845.10	2845.1000	- Heavy water (deuterium oxide)	kg	5%
	2845.90	2845.9000	- Other	kg	5%
<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	2846.1000	- Cerium compounds	kg	5%
	2846.90	2846.9000	- Other	kg	5%
<b>28.47</b>	2847.00	2847.0000	<b>Hydrogen peroxide, whether or not solidified with urea.</b>	kg	5%
<b>28.49</b>			<b>Carbides, whether or not chemically defined.</b>		
	2849.10	2849.1000	- Of calcium	kg	5%
	2849.20	2849.2000	- Of silicon	kg	5%
	2849.90	2849.9000	- Other	kg	5%
<b>28.50</b>	2850.00	2850.0000	<b>Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.</b>	kg	5%
<b>28.52</b>			<b>Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams.</b>		
	2852.10	2852.1000	- Chemically defined	kg	5%
	2852.90	2852.9000	- Other	kg	5%
<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	2853.1000	- Cyanogen chloride (chlorcyan)	kg	5%
	2853.90	2853.9000	- Other	kg	5%

## **Chapter 29**

### **Organic Chemicals**

#### **Notes.**

1. Except where the context otherwise requires, the headings of this Chapter apply only to:
  - (a) Separate chemically defined organic compounds, whether or not containing impurities;
  - (b) Mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);
  - (c) The products of headings 29.36 to 29.39 or the sugar ethers, sugar acetals and sugar esters, and their salts, of heading 29.40, or the products of heading 29.41, whether or not chemically defined;
  - (d) The products mentioned in (a), (b) or (c) above dissolved in water;
  - (e) The products mentioned in (a), (b) or (c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
  - (f) The products mentioned in (a), (b), (c), (d) or (e) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
  - (g) The products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti-dusting agent or a colouring or odoriferous substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use;
  - (h) The following products, diluted to standard strengths, for the production of azo dyes: diazonium salts, couplers used for these salts and diazotisable amines and their salts.
2. This Chapter does not cover:
  - (a) Goods of heading 15.04 or crude glycerol of heading 15.20;
  - (b) Ethyl alcohol (heading 22.07 or 22.08);
  - (c) Methane or propane (heading 27.11);
  - (d) The compounds of carbon mentioned in Note 2 to Chapter 28;
  - (e) Immunological products of heading 30.02;
  - (f) Urea (heading 31.02 or 31.05);
  - (g) Colouring matter of vegetable or animal origin (heading 32.03), synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (heading 32.04) or dyes or other colouring matter put up in forms or packings for retail sale (heading 32.12);
  - (h) Enzymes (heading 35.07);
  - (ij) Metaldehyde, hexamethylenetetramine or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels, or liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300cm<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).
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.
7. In headings 29.04 to 29.06, 29.08 to 29.11 and 29.13 to 29.20, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives includes a reference to compound derivatives, such as sulphohalogenated, nitrohalogenated, nitrosulphonated or nitrosulphohalogenated derivatives.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

8. For the purposes of heading 29.37:

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

#### **Subheading Notes.**

1. Within any one heading of this Chapter, derivatives of a chemical compound (or group of chemical compounds) are to be classified in the same subheading as that compound (or group of compounds) provided that they are not more specifically covered by any other subheading and that there is no residual subheading named "other" in the series of subheadings concerned.
2. Note 3 to chapter 29 does not apply to the subheadings of this Chapter.

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>I-HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</b>					
<b>29.01 Acyclic hydrocarbons.</b>					
	2901.10	2901.1000	- Saturated	kg	5%
			- Unsaturated:		
	2901.21	2901.2100	-- Ethylene	kg	5%
	2901.22	2901.2200	-- Propene (propylene)	kg	5%
	2901.23	2901.2300	-- Butene (butylene) and isomers thereof	kg	5%
	2901.24	2901.2400	-- Buta-1, 3-diene and isoprene	kg	5%
	2901.29	2901.2900	-- Other	kg	5%
<b>29.02 Cyclic hydrocarbons.</b>					
			- Cyclanes, cyclenes and cycloterpenes:		
	2902.11	2902.1100	-- Cyclohexane	kg	5%
	2902.19	2902.1900	-- Other	kg	5%
	2902.20	2902.2000	- Benzene	kg	5%
	2902.30	2902.3000	- Toluene	kg	5%
			- Xylenes:		
	2902.41	2902.4100	-- o-Xylene	kg	5%
	2902.42	2902.4200	-- m-Xylene	kg	5%
	2902.43	2902.4300	-- p-Xylene	kg	5%
	2902.44	2902.4400	-- Mixed xylene isomers	kg	Free
	2902.50	2902.5000	- Styrene	kg	5%
	2902.60	2902.6000	- Ethylbenzene	kg	5%
	2902.70	2902.7000	- Cumene	kg	5%
	2902.90	2902.9000	- Other	kg	5%
<b>29.03 Halogenated derivatives of hydrocarbons.</b>					
			- Saturated chlorinated derivatives of acyclic hydrocarbons:		
	2903.11	2903.1100	-- Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	kg	5%
	2903.12	2903.1200	-- Dichloromethane (methylene chloride)	kg	5%
	2903.13	2903.1300	-- Chloroform (trichloromethane)	kg	5%
	2903.14	2903.1400	-- Carbon tetrachloride	kg	5%
	2903.15	2903.1500	-- Ethylene dichloride (ISO) (1, 2-dichloroethane)	kg	5%
	2903.19		- Other:		
		2903.1910	-- 1,1,1-Trichloroethane (methyl chloroform)	kg	5%
		2903.1990	-- Other	kg	5%
			- Unsaturated chlorinated derivatives of acyclic hydrocarbons:		
	2903.21	2903.2100	-- Vinyl chloride (chloroethylene)	kg	5%
	2903.22	2903.2200	-- Trichloroethylene	kg	5%
	2903.23	2903.2300	-- Tetrachloroethylene (perchloroethylene)	kg	5%
	2903.29	2903.2900	-- Other	kg	5%
			- Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons:		
	2903.31		-- Ethylene dibromide (ISO) (1, 2-dibromoethane):		
		2903.3110	-- 1,1,2-tetrafluoroethane (HFC 134a)	kg	5%
		2903.3120	-- Bromomethane (methyl bromide)	kg	5%
		2903.3130	-- 1,1,3,3,3-Pentafluoro-2-(trifluoromethyl)-prop-1-ene	kg	5%
		2903.3190	-- Other	kg	5%

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	2903.39	2903.3900	-- Other - Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:	kg	5%
	2903.71	2903.7100	-- Chlorodifluoromethane	kg	5%
	2903.72	2903.7200	-- Dichlorotrifluoroethanes	kg	5%
	2903.73	2903.7300	-- Dichlorofluoroethanes	kg	5%
	2903.74	2903.7400	-- Chlorodifluoroethanes	kg	5%
	2903.75	2903.7500	-- Dichloropentafluoropropanes	kg	5%
	2903.76		-- Bromochlorodifluoromethane,bromotrifluoromethane and dibromotetrafluoroethanes		
		2903.7610	--- Bromochlorodifluoromethane(Halon1211)	kg	5%
		2903.7620	--- Bromotrifluoromethane (Halon1301)	kg	5%
		2903.7630	--- Dibromotetrafluoroethane (Halon 2402)	kg	5%
		2903.7690	--- Other	kg	5%
	2903.77		-- Other derivatives perhalogenated only with fluorine and chlorine		
		2903.7710	--- Chlorodifluoroethane (HCFC 22)	kg	5%
		2903.7720	--- 2,2-Dichloro-1,1,1-trifluorothane (HCFC123)	kg	5%
		2903.7730	--- Chlorotrifluoromethane, pentachlorofluoroethane, tetrachlorodifluoroethane, heptachlorofluoropropanes, hexachlorodifluoropropanes, pentachlorotrifluoropropanes, tetrachlorotetrafluoropropanes, trichloropentafluoropropanes, dichlorohexafluoropropanes and chloroheptafluoropropanes	kg	5%
		2903.7790	--- Other	kg	5%
	2903.78	2903.7800	-- Other perhalogenated derivatives	kg	5%
	2903.79		--Other		
		2903.7910	--- Dichlorotetrafluoroethane (CFC-114)	kg	5%
		2903.7920	--- Chloropentafluoroethane (CFC-115)	kg	5%
		2903.7990	--- Other	kg	5%
			- Halogenated derivatives of cyclanic, Cyclenic or cycloclerpenichydrocarbons:		
	2903.81	2903.8100	--1,2,3,4,5,6 Hexachlorocyclohexane (HCH(ISO)), including lindane (ISO, INN)	kg	5%
	2903.82	2903.8200	-- Aldrin (ISO), Chlordane (ISO) and heptachloro (ISO)	kg	5%
	2903.83	2903.8300	-- Mirex(ISO)	kg	5%
	2903.89	2903.8900	--Other	kg	5%
			- Halogenated derivatives of aromatic hydrocarbons :		
	2903.91	2903.9100	-- Chlorobenzene, O-dichlorobenzene and p-dichlorobenzene	kg	5%
	2903.92	2903.9200	-- Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichlor-2-2-bis (p-chlorophenyl) ethane))	kg	5%
	2903.93	2903.9300	-- Pentachlorobenzene (ISO)	kg	5%
	2903.94	2903.9400	-- Hexabromobiphenyls	kg	5%
	2903.99	2903.9900	-- Other	kg	5%
<b>29.04</b>			<b>Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.</b>		
	2904.10	2904.1000	- Derivatives containing only sulpho groups, their salts and ethyl esters	kg	Free
	2904.20	2904.2000	- Derivatives containing only nitro or only nitroso groups	kg	5%
			- Perfluorooctanesulphonic acid, its salts and Perfluorooctanesulphonyl fluoride:		
	2904.31	2904.3100	-- Perfluorooctanesulphonic acid	kg	5%

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	2904.32	2904.3200	-- Ammonium perfluorooctanesulphonate	kg	5%
	2904.33	2904.3300	-- Lithium perfluorooctanesulphonate	kg	5%
	2904.34	2904.3400	-- Potassium perfluorooctanesulphonate	kg	5%
	2904.35	2904.3500	-- Other salts of Perfluorooctanesulphonic acid	kg	5%
	2904.36	2904.3600	-- Perfluorooctanesulphonyl fluoride	kg	5%
		- Other:			
	2904.91	2904.9100	-- Trichloronitromethane (chloropicrin)	kg	5%
	2904.99	2904.9900	-- Other	kg	5%
<b>II. ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</b>					
<b>29.05</b>			<b>Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>		
		- Saturated monohydric alcohols:			
	2905.11	2905.1100	-- Methanol (methyl alcohol)	kg	5%
	2905.12	2905.1200	-- Propan-1-ol (propyl alcohol) and propan-2-ol(isopropyl alcohol)	kg	5%
	2905.13	2905.1300	-- Butan-1-ol (n-butyl alcohol)	kg	5%
	2905.14	2905.1400	-- Other butanols	kg	5%
	2905.16	2905.1600	-- Octanol (octyl alcohol) and isomers thereof	kg	5%
	2905.17	2905.1700	-- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearylalcohol)	kg	5%
	2905.19		-- Other:		
		2905.1910	--- 3,3- Dimethylbutan-2-ol (pinacolyl alcohol)	kg	5%
		2905.1990	--- Other	kg	5%
		- Unsaturated monohydric alcohols:			
	2905.22	2905.2200	-- Acyclic terpene alcohols	kg	5%
	2905.29	2905.2900	-- Other	kg	5%
		- Diols:			
	2905.31	2905.3100	-- Ethylene glycol (ethanediol)	kg	5%
	2905.32	2905.3200	-- Propylene glycol (propane-1, 2-diol)	kg	5%
	2905.39	2905.3900	-- Other	kg	5%
		- Other polyhydric alcohols:			
	2905.41	2905.4100	-- 2-Ethyl-2-(hydroxymethyl) propane-1, 3-diol (trimethylolpropane)	kg	5%
	2905.42	2905.4200	-- Pentaerythritol	kg	Free
	2905.43	2905.4300	-- Mannitol	kg	5%
	2905.44	2905.4400	-- D-glucitol (sorbitol )	kg	5%
	2905.45	2905.4500	-- Glycerol	kg	Free
	2905.49	2905.4900	-- Other	kg	5%
		- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:			
	2905.51	2905.5100	-- Ethchlorvynol (INN)	kg	5%
	2905.59	2905.5900	-- Other	kg	5%
<b>29.06</b>			<b>Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>		
		- Cyclanic, cyclenic or cycloterpenic:			
	2906.11	2906.1100	-- Menthol	kg	5%
	2906.12	2906.1200	-- Cyclohexanol, methylcyclohexanols anddimethylcyclohexanols	kg	5%

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	2906.13	2906.1300	-- Sterols and inositol	kg	5%
	2906.19	2906.1900	-- Other - Aromatic:	kg	5%
	2906.21	2906.2100	-- Benzyl alcohol	kg	5%
	2906.29	2906.2900	-- Other	kg	5%
<b>III. PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</b>					
<b>29.07</b>			<b>Phenols; phenol-alcohols.</b>		
			- Monophenols:		
	2907.11	2907.1100	-- Phenol (hydroxybenzene) and its salts	kg	5%
	2907.12	2907.1200	-- Cresols and their salts	kg	5%
	2907.13	2907.1300	-- Octylphenol, nonylphenol and their isomers; salts thereof	kg	Free
	2907.15	2907.1500	-- Naphthols and their salts	kg	5%
	2907.19	2907.1900	-- Other - Polyphenols; phenol- alcohols:	kg	5%
	2907.21	2907.2100	-- Resorcinol and its salts	kg	5%
	2907.22	2907.2200	-- Hydroquinone (quinol) and its salts	kg	5%
	2907.23	2907.2300	-- 4,4'-Isopropylidenediphenol (bisphenol A,diphenylopropane) and its salts	kg	5%
	2907.29	2907.2900	-- Other	kg	5%
<b>29.08</b>			<b>Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.</b>		
			- Derivatives containing only halogensubstituents and their salts:		
	<b>2908.11</b>	<b>2908.1100</b>	<b>-- Pentachlorophenol (ISO)</b>	<b>kg</b>	<b>5%</b>
	2908.19	2908.1900	-- Other - Other :	kg	5%
	2908.91	2908.9100	-- Dinoseb (ISO) and its salts	kg	5%
	2908.92	2908.9200	-- 4,6-Dinitro-o-cresol (DNOC (ISO)) and its salts	kg	5%
	2908.99	2908.9900	-- Other	kg	5%
<b>IV. ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES, EPOXIDES WITH A THREE MEMBERED RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</b>					
<b>29.09</b>			<b>Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenol, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated,nitrated or nitrosated derivatives.</b>		
			- Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives		
	2909.11	2909.1100	-- Diethyl ether	kg	5%
	2909.19	2909.1900	-- Other	kg	5%
	2909.20	2909.2000	- Cyclanic, cyclenic or cycloterpnic ethers and theirhalogenated, sulphonated, nitrated or nitrosated derivatives	kg	5%
	2909.30	2909.3000	- Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives - Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	kg	5%

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	2909.41	2909.4100	-- 2,2'-Oxydiethanol (diethylene glycol, digol)	kg	5%
	2909.43	2909.4300	-- Monobutyl ethers of ethylene glycol or of diethylene glycol	kg	5%
	2909.44	2904.4400	-- Other monoalkylethers of ethylene glycol or of diethylene glycol	kg	5%
	2909.49	2909.4900	-- Other	kg	5%
	2909.50	2909.5000	- Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	kg	5%
	2909.60	2909.6000	- Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	kg	5%
<b>29.10</b>			<b>Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>		
	2910.10	2910.1000	- Oxirane (ethylene oxide)	kg	5%
	2910.20	2910.2000	- Methyloxirane (propylene oxide)	kg	5%
	2910.30	2910.3000	- 1-Chloro-2,3-epoxypropane (epichlorohydrin)	kg	5%
	2910.40	2910.4000	- Dieldrin (ISO, INN)	kg	5%
	2910.50	2910.5000	-Endrin (ISO)	kg	5%
	2910.90	2910.9000	- Other	kg	5%
<b>29.11</b>	<b>2911.00</b>	<b>2911.0000</b>	<b>Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>	<b>kg</b>	<b>5%</b>
			<b>V. 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	2912.1100	-- Methanal (formaldehyde)	kg	Free
	2912.12	2912.1200	-- Ethanal (acetaldehyde)	kg	5%
	2912.19	2912.1900	-- Other	kg	5%
			- Cyclic aldehydes without other oxygen function:		
	2912.21	2912.2100	-- Benzaldehyde	kg	5%
	2912.29	2912.2900	-- Other	kg	5%
			- Aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function:		
	2912.41	2912.4100	-- Vanillin (4-hydroxy-3methoxy- benzaldehyde)	kg	5%
	2912.42	2912.4200	-- Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	kg	5%
	2912.49	2912.4900	-- Other	kg	5%
	2912.50	2912.5000	- Cyclic polymers of aldehydes	kg	5%
	2912.60	2912.6000	- Paraformaledehyde	kg	5%
<b>29.13</b>	<b>2913.00</b>	<b>2913.0000</b>	<b>Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.</b>	<b>kg</b>	<b>5%</b>
			<b>VI. 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	2914.1100	-- Acetone	kg	5%
	2914.12	2914.1200	-- Butanone (methyl ethyl ketone)	kg	5%
	2914.13	2914.1300	-- 4-methylpentan-2-one (methylisobutyl ketone)	kg	5%
	2914.19	2914.1900	-- Other	kg	5%
			- Cyclanic, cyclenic or cycloterpinic ketones without other oxygen function:		

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	2914.22	2914.2200	-- Cyclohexanone and methylcyclohexanones	kg	5%
	2914.23	2914.2300	-- Ionones and methylionones	kg	5%
	2914.29	2914.2900	-- Other - Aromatic ketones with out other oxygen function:	kg	5%
	2914.31	2914.3100	-- Phenylacetone (phenylpropan - 2- one)	kg	5%
	2914.39	2914.3900	-- Other	kg	5%
	2914.40	2914.4000	- Ketone-alcohols and ketone-aldehydes	kg	5%
	2914.50	2914.5000	- Ketone-phenols and ketones with other oxygen function - Quinones:	kg	5%
	2914.61	2914.6100	-- Anthraquinone	kg	5%
	2914.62	2914.6200	-- Coenzyme Q10 (ubidecarenone (INN))	kg	5%
	2914.69	2914.6900	-- Other --Halogenated, sulphonated, nitrated or nitrosated derivatives:	kg	5%
	2914.71	2914.7100	--Chlordecone (ISO)	kg	5%
	2914.79	2914.7900	--Other	kg	5%
<b>VII. CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SHULPHONATED,OR NITROSATEDDERIVATIVES</b>					
<b>29.15</b>			<b>Saturated acyclic monocarboxylic acids andtheir anhydrides, halides,peroxidesandperoxyacids; their halogenated, sulphonated,nitrated or nitrosated derivatives.</b>		
			- Formic acid, its salts and esters:		
	2915.11	2915.1100	-- Formic acid	kg	Free
	2915.12	2915.1200	-- Salts of formic acid	kg	Free
	2915.13	2915.1300	-- Esters of formic acid	kg	Free
			- Acetic acid and its salts; acetic anhydride:		
	2915.21	2915.2100	-- Acetic acid	kg	Free
	2915.24	2915.2400	-- Acetic anhydride	kg	Free
	2915.29	2915.2900	-- Other	kg	Free
			- Esters of acetic acid:		
	2915.31	2915.3100	-- Ethyl acetate	kg	Free
	2915.32	2915.3200	-- Vinyl acetate	kg	Free
	2915.33	2915.3300	-- n-Butyl acetate	kg	Free
	2915.36	2915.3600	-- Dinoseb (ISO) acetate	kg	Free
	2915.39	2915.3900	-- Other	kg	Free
	2915.40	2915.4000	- Mono-, di-or trichloroacetic acids, theirs salts and esters	kg	Free
	2915.50	2915.5000	- Propionic acid, its salts and esters	kg	Free
	2915.60	2915.6000	- Butanoic acids, pentanoic acids, their salts and esters	kg	Free
	2915.70		- Palmitic acid, stearic acid, their salts and esters:		
		2915.7010	--- Palmitic salts	kg	15%
		2915.7020	--- Stearic acid	kg	Free
		2915.7090	--- Other	kg	Free
	2915.90	2915.9000	- Other	kg	Free
<b>29.16</b>			<b>Unsaturated acyclic monocarboxylic acids, cyclicmonocarboxylic acids, their anhydrides, halides,peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:</b>		

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
			- Unsaturated acrylic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :		
2916.11	2916.1100	-- Acrylic acid and its salts		kg	5%
2916.12	2916.1200	-- Esters of acrylic acid		kg	5%
2916.13	2916.1300	-- Methacrylic acid and its salts		kg	5%
2916.14	2916.1400	-- Esters of methacrylic acid		kg	5%
2916.15	2916.1500	-- Oleic, linoleic or linolenic acids, their salts and esters		kg	5%
2916.16	2916.1600	-- Binaparcyl (ISO)		kg	5%
2916.19	2916.1900	-- Other		kg	5%
2916.20	2916.2000	- Cyclanic, cyclenic or cycloterenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives		kg	5%
		- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:			
2916.31	2916.3100	-- Benzoic acid, its salts and esters		kg	5%
2916.32	2916.3200	-- Benzoyl peroxide and benzoyl chloride		kg	5%
2916.34	2916.3400	-- Phenylacetic acid and its salts		kg	5%
2916.39	2916.3900	-- Other		kg	Free
29.17		<b>Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenatedsulphonated, nitrated or nitrosated derivatives.</b>			
		- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides peroxyacids and their derivatives:			
2917.11	2917.1100	-- Oxalic acid, its salts and esters		kg	5%
2917.12	2917.1200	-- Adipic acid, its salts and esters		kg	5%
2917.13	2917.1300	-- Azelaic acid, sebacic acid, their salts and esters		kg	5%
2917.14	2917.1400	-- Maleic anhydride		kg	Free
2917.19	2917.1900	-- Other		kg	5%
2917.20	2917.2000	- Cyclanic, cyclenic or cycloterenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives		kg	5%
		- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:			
2917.32	2917.3200	-- Dioctyl orthophthalates		kg	5%
2917.33	2917.3300	-- Dinonyl or didecyl orthophthalates		kg	5%
2917.34	2917.3400	-- Other esters of orthophthalic acid		kg	5%
2917.35	2917.3500	-- Phthalic anhydride		kg	5%
2917.36	2917.3600	-- Terephthalic acid and its salts		kg	5%
2917.37	2917.3700	-- Dimethyl terephthalate		kg	5%
2917.39	2917.3900	-- Other		kg	5%
29.18		<b>Carboxylic acids wtih additional oxygen functionand their anhydrides, halides, peroxides andperoxyacids; their halogenated, sulphonated,nitrated or nitrosated derivatives.</b>			
		- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxides and their derivatives:			
2918.11	2918.1100	-- Lactic acid, its salts and esters		kg	5%
2918.12	2918.1200	-- Tertaric acid		kg	5%
2918.13	2918.1300	-- Salts and esters of tertaric acid		kg	5%
2918.14	2918.1400	-- Citric acid		kg	5%
2918.15	2918.1500	-- Salts and esters of citric acid		kg	5%

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	<b>2918.16</b>	<b>2918.16000</b>	-- Gluconic acid, its salts and esters	<b>kg</b>	<b>5%</b>
	2918.17	2918.1700	--2, 2-Diphenyl-2-hydroxyacetic acid (benzilic acid)	kg	5%
	2918.18	2918.1800	-- Chlorobenzilate (ISO)	kg	5%
	2918.19	2918.1900	--Other - Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	kg	5%
	2918.21	2918.2100	-- Salicylic acid and its salts	kg	5%
	2918.22	2918.2200	-- O-Acetylsalicylic acid, its salts and esters	kg	5%
	2918.23	2918.2300	-- Other esters of salicylic acid and their salts	kg	5%
	2918.29	2918.2900	-- Other	kg	5%
	2918.30	2918.3000	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives - Other :	kg	5%
	2918.91	2918.9100	-- 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	kg	5%
	2918.99	2918.9900	-- Other	kg	5%
<b>VIII. ESTERS OF INORGANIC ACIDS OF NON-METALS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</b>					
<b>29.19</b>			<b>Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>		
	2919.10	2919.1000	- Tris (2,3 -dibromopropyl) phosphate	kg	5%
	2919.90	2919.9000	- Other	kg	5%
<b>29.20</b>			<b>Esters of other inorganic acids of non-metals(excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives</b>		
			- Thiophosphoric esters ( phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:		
	2920.11	2920.1100	-- Parathion (ISO) and parathion- methyl (ISO) (methyl-parathion)	kg	5%
	2920.19	2920.1900	-- Other	kg	5%
			- Phosphite esters and their salts; their halogenated, sulphonated,nitrated or nitrosated derivatives:		
	2920.21	2920.2100	-- Dimethyl phosphite	kg	5%
	2920.22	2920.2200	-- Diethyl phosphite	kg	5%
	2920.23	2920.2300	--Trimethylphosphite	kg	5%
	2920.24	2920.2400	--Triethylphosphite	kg	5%
	2920.29	2920.2900	-- Other	kg	5%
	2920.30	2920.3000	- Endosulfan (ISO)	kg	5%
	2920.90	2920.9000	- Other	kg	5%
<b>IX. NITROGEN-FUNCTION COMPOUNDS</b>					
<b>29.21</b>			<b>Amine-function compounds.</b>		
			- Acyclic monoamines and their derivatives; salts thereof:		
	2921.11	2921.1100	-- Methylamine, di-ortrimethylamine and their salts	kg	5%
	2921.12	2921.1200	--2-(N,N-Dimethylamino)ethylchloridehydrochloride	kg	5%
	2921.13	2921.1300	-- 2-(N,N-Diethylamino)ethylchloridehydrochloride	kg	5%
	2921.14	2921.1400	-- 2-(N,N-Diisopropylamino)ethylchloridehydrochloride	kg	5%
	2921.19	2921.1900	-- Other	kg	5%

<b>Heading No</b>	<b>H.S Code</b>	<b>Tariff Item No.</b>	<b>Description</b>	<b>Standard Unit of Quantity</b>	<b>Duty Rate</b>
(1)	(2)	(3)	(4)	(5)	(6)
			- Acyclic polyamines and their derivatives; salts thereof:		
	2921.21	2921.2100	-- Ethylenediamine and its salts	kg	5%
	2921.22	2921.2200	-- Hexamethylenediamine and its salts	kg	5%
	2921.29	2921.2900	-- Other	kg	5%
	2921.30	2921.3000	- Cyclanic, cyclenic or cyclotepenic mono-or polyamines, and their derivatives; salts thereof	kg	5%
			- Aromatic monoamines and their derivatives; salts thereof:		
	2921.41	2921.4100	-- Aniline and its salts	kg	5%
	2921.42	2921.4200	-- Aniline derivatives and their salts	kg	5%
	2921.43	2921.4300	-- Toluidines and their derivatives; salts thereof	kg	5%
	2921.44	2921.4400	-- Diphenylamine and its derivatives; salts thereof	kg	5%
	2921.45	2921.4500	--1-Naphthylamine (alpha-naphthy-lamine),2-naphthylamine (betanaphthylamine) and their derivatives; salts thereof	kg	5%
	2921.46	2921.4600	--Amphetamine (INN), benzphetamine (INN), dexamphetamine (INN), etilamphetamine (INN), fencamfamine (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	kg	5%
	2921.49	2921.4900	-- Other	kg	5%
			- Aromatic polyamines and their derivatives; salts thereof:		
	2921.51	2921.5100	-- o-, m-, p-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	kg	5%
	2921.59	2921.5900	-- Other	kg	5%
<b>29.22</b>			<b>Oxygen-fuction amino-compounds.</b>		
			- Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:		
	2922.11	2922.1100	-- Monoethanolamine and its salts	kg	5%
	2922.12	2922.1200	-- Diethanolamine and its salts	kg	5%
	2922.14	2922.1400	-- Dextropropoxyphene (INN) and its salts	kg	5%
	2922.15	2922.1500	--Triethanolamine	kg	5%
	2922.16	2922.1600	--Diethanolammoniumperfluorooctane Sulphonate	kg	5%
	2922.17	2922.1700	-- Methylidiethanolamine and ethyldiethanolamine	kg	5%
	2922.18	2922.1800	-- 2-(N,N-Diisopropylamino)ethanol	kg	5%
	2922.19		-- Other:		
		2922.1910	--- N,N-Dialkyl (methyl, ethyl, n-propyl or isopropyl) 2-aminoethanols and their protonated salts, Ethyldiethanolamine andMethylidiethanolamine	kg	5%
		2922.1990	--- Other	kg	5%
			- 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	2922.2100	-- Aminohydroxynaphthalenesulphonic acids and their salts	kg	5%
	2922.29	2922.2900	-- Other	kg	5%
			- Amino-aldehydes, amino-ketones and amino quinones, other than those containing more than one kind of oxygen function; salts thereof:		
	2922.31	2922.3100	--Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	kg	5%
	2922.39	2922.3900	--Other	kg	5%
			- Amino-acids, other than those containing more than one kind of oxygen function; and their esters; salts thereof:		

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	2922.41	2922.4100	-- Lysine and its esters; salts thereof	kg	Free
	2922.42	2922.4200	-- Glutamic acid and its salts	kg	5%
	2922.43	2922.4300	-- Anthranilic acid and its salts	kg	5%
	2922.44	2922.4400	-- Tiliidine (INN) and its salts	kg	5%
	2922.49		-- Other:		
		2922.4910	--- Sodium iron EDTA	kg	Free
		2922.4990	--- Other	kg	5%
	2922.50	2922.5000	- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	kg	5%
<b>29.23</b>			<b>Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined.</b>		
	2923.10	2923.1000	- Choline and its salts	kg	5%
	2923.20	2923.2000	- Lecithins and other phosphoaminolipids	kg	5%
	2923.30	2923.3000	- Tetraethylammonium perfluoroctane sulphonate	kg	5%
	2923.40	2923.4000	- Didecyldimethylammonium perfluorooctanesulphonate	kg	5%
	2923.90	2923.9000	- Other	kg	5%
<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	2924.1100	-- Meprobamate (INN)	kg	5%
	2924.12	2924.1200	-- Flouroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	kg	5%
	2924.19	2924.1900	-- Other	kg	5%
			- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:		
	2924.21	2924.2100	-- Ureines and their derivatives; salts thereof	kg	5%
	2924.23	2924.2300	-- 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	kg	5%
	2924.24	2924.2400	-- Ethinamate (INN)	kg	5%
	2924.25	2924.2500	-- Alachlor (ISO)	kg	5%
	2924.29	2924.2900	-- Other	kg	5%
<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	2925.1100	-- Saccharin and its salts	kg	5%
	2925.12	2925.1200	-- Glutethimide (INN)	kg	5%
	2925.19	2925.1900	-- Other	kg	5%
			- Imines and their derivatives; salts thereof:		
	2925.21	2925.2100	-- Chlorodimeform (ISO)	kg	5%
	2925.29	2925.2900	-- Other	kg	5%
<b>29.26</b>			<b>Nitrile-function compounds.</b>		
	2926.10	2926.1000	- Acrylonitrile	kg	5%
	2926.20	2926.2000	- 1-Cyanoguanidine (dicyandiamide)	kg	5%
	2926.30	2926.3000	- Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane)	kg	5%
	2926.40	2926.4000	- alpha-Phenylacetocetonitrile	kg	5%
	2926.90	2926.9000	- Other	kg	5%
<b>29.27</b>	2927.00	2927.0000	<b>Diazo-, azo- or azoxy-compounds.</b>	kg	5%
<b>29.28</b>	2928.00	2928.0000	<b>Organic derivatives of hydrazine or of hydroxylamine.</b>	kg	5%

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity (5)	Duty Rate (6)
(1)	(2)	(3)	(4)		
29.29			<b>Compounds with other nitrogen function.</b>		
	2929.10	2929.1000	- Isocyanates	kg	5%
	2929.90		- Other:		
		2929.9010	--- N,N-Dialkyl (methyl,ethyl, n-propyl or isopropyl) phosphoramidic dihalides, Dialkyl (methyl, ethyl, n-propyl or isopropyl) N,N-dialkyl (methyl, ethyl, n-propyl or Isopropyl) phosphoramides	kg	5%
		2929.9090	--- Other	kg	5%
			<b>X. ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES</b>		
29.30			<b>Organo-sulphur compounds.</b>		
	2930.20	2930.2000	- Thiocarbamates and dithiocarbamates	kg	5%
	2930.30	2930.3000	- Thiram mono-, di- or tetrasulphides	kg	5%
	2930.40	2930.4000	- Methionine	kg	Free
	2930.60	2930.6000	- 2-(N,N-Diethylamino)ethanethiol	kg	5%
	2930.70	2930.7000	- Bis(2-hydroxyethyl)sulfide (thiodiglycol (INN))	kg	5%
	2930.80	2930.8000	- Aldicarb (ISO), captafol (ISO) and methamidophos (ISO)	kg	5%
	2930.90	2930.9000	- Other	kg	5%
29.31			<b>Other organo-inorganic compounds.</b>		
	2931.10	2931.1000	- Tetramethyl lead and tetraethyl	kg	5%
	2931.20	2931.2000	- Tributyltin compounds	kg	5%
			- Other organo-phosphorous derivatives :		
	2931.31	2931.3100	-- Dimethyl methylphosphonate	kg	5%
	2931.32	2931.3200	-- Dimethyl propylphosphonate	kg	5%
	2931.33	2931.3300	-- Diethyl ethylphosphonate	kg	5%
	2931.34	2931.3400	-- Sodium 3-(trihydroxysilyl)propyl methylphosphonate	kg	5%
	<b>2931.35</b>	<b>2931.3500</b>	<b>-- 2,4,6-Tripropyl-1,3,5,2,4,6 trioxatriphosphinane 2,4,6-trioxide</b>	<b>kg</b>	<b>5%</b>
	2931.36	2931.3600	-- (5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methylmethylphosphonate	kg	5%
	2931.37	2931.3700	-- Bis[(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate	kg	5%
	2931.38	2931.3800	-- Salt of methylphosphonic acid and(aminoiminomethyl)urea (1 : 1)	kg	5%
	2931.39	2931.3900	-- Other	kg	5%
	2931.90	2931.9000	- Other	kg	5%
29.32			<b>Heterocyclic compounds with oxygen hetero-atom(s) only.</b>		
			- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:		
	2932.11	2932.1100	-- Tetrahydrofuran	kg	5%
	2932.12	2932.1200	-- 2-Furaldehyde (furfuraldehyde)	kg	5%
	2932.13	2932.1300	-- Furfuryl alcohol and tetrahydrofurfuryl alcohol	kg	5%
	2932.14	2932.1400	-- Sucralose	kg	5%
	2932.19	2932.1900	-- Other	kg	5%
	2932.20	2932.2000	- Lactones	kg	5%
			- Other :		
	2932.91	2932.9100	-- Isosafrole	kg	5%
	2932.92	2932.9200	--1-(1,3-Benzodioxol-5-yl) propan-2-one	kg	5%
	2932.93	2932.9300	-- Piperonal	kg	5%

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	2932.94	2932.9400	-- Safrole	kg	5%
	2932.95	2932.9500	-- Tetrahydrocannabinols (all isomers)	kg	5%
	2932.99	2932.9900	-- Other	kg	5%
<b>29.33</b>			<b>Heterocyclic compounds with nitrogen heteroatom(s) only.</b>		
			- Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure:		
	2933.11	2933.1100	-- Phenazone (antipyrin) and its derivatives	kg	5%
	2933.19	2933.1900	-- Other	kg	5%
			- Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:		
	2933.21	2933.2100	-- Hydantoin and its derivatives	kg	5%
	2933.29	2933.2900	-- Other	kg	5%
			- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:		
	2933.31	2933.3100	-- Pyridine and its salts	kg	5%
	2933.32	2933.3200	-- Piperidine and its salts	kg	5%
	2933.33	2933.3300	-- Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN), (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof	kg	5%
	2933.39	2933.3900	-- Other	kg	5%
			- Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated) not further fused:		
	2933.41	2933.4100	-- Levorphanol (INN) and its salts	kg	5%
	2933.49	2933.4900	-- Other	kg	5%
			- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure:		
	2933.52	2933.5200	-- Malonylurea (barbituric acid) and its salts	kg	5%
	2933.53	2933.5300	-- Allobarital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), sebutabarbital (INN), secobarbital (INN), and vinylbital (INN); salts thereof	kg	5%
	2933.54	2933.5400	-- Other derivatives of malonylurea (barbituric acid); salts thereof	kg	5%
	2933.55	2933.5500	-- Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	kg	5%
	2933.59	2933.5900	-- Other	kg	5%
			- Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure:		
	2933.61	2933.6100	-- Melamine	kg	5%
	2933.69	2933.6900	-- Other	kg	5%
			- Lactams:		
	2933.71	2933.7100	-- 6-Hexanelactam (epsilon-caprolactam)	kg	5%
	2933.72	2933.7200	-- Clobazam (INN) and methyprylon (INN)	kg	5%
	2933.79	2933.7900	-- Other lactams	kg	5%
			- Other :		
	2933.91	2933.9100	-- Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delotazepam (INN), diazepam (INN), estazolam (INN),	kg	5%

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
			ethylloflazepate(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) andtriazolam (INN); salts thereof		
	2933.92	2933.9200	-- Azinphos-methyl (ISO)	kg	5%
	2933.99	2933.9900	-- Other	kg	5%
29.34			<b>Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds.</b>		
	2934.10	2934.1000	- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	kg	5%
	2934.20	2934.2000	- Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	kg	5%
	2934.30	2934.3000	- Compounds containing in the structure a phenothiazine ring-system(whether or not hydrogenated), not further fused	kg	5%
			- Other:		
	2934.91	2934.9100	-- Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	kg	5%
	934.99	2934.9900	-- Other	kg	5%
29.35			<b>Sulphonamides.</b>		
	2935.10	2935.1000	- N-Methylperfluoroctanesulphonamide	kg	5%
	2935.20	2935.2000	- N-Ethylperfluoroctanesulphonamide	kg	5%
	2935.30	2935.3000	- N-Ethyl-N-(2-hydroxyethyl) perfluoroctanesulphonamide	kg	5%
	2935.40	2935.4000	- N-(2-Hydroxyethyl)-N-methylperfluoroctanesulphonamide	kg	5%
	2935.50	2935.5000	- Other perfluoroctanesulphonamides	kg	5%
	29.35.90	2935.9000	- Other	kg	5%
			<b>XI. PROVITAMINS, VITAMINS AND HORMONES</b>		
29.36			<b>Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixture of the foregoing, whether or not in any solvent.</b>		
			- Vitamins and their derivatives, unmixed:		
	2936.21	2936.2100	-- Vitamin A and their derivatives	kg	Free
	2936.22	2936.2200	-- Vitamin B <sub>1</sub> and its derivatives	kg	Free
	2936.23	2936.2300	-- Vitamin B <sub>2</sub> and its derivatives	kg	Free
	2936.24	2936.2400	-- D- or DL-Pantothenic acid (Vitamin B <sub>3</sub> or Vitamin B <sub>5</sub> ) and its derivatives	kg	Free
	2936.25	2936.2500	-- Vitamin B <sub>6</sub> and its derivatives	kg	Free
	2936.26	2936.2600	-- Vitamin B <sub>12</sub> and its derivatives	kg	Free
	2936.27	2936.2700	-- Vitamin C and its derivatives	kg	Free
	2936.28	2936.2800	-- Vitamin E and its derivatives	kg	Free
	2936.29	2936.2900	-- Other Vitamins and their derivatives	kg	Free
	2936.90	2936.9000	- Other, including natural concentrates	kg	Free
29.37			<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>		

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
- Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues:					
2937.11	2937.1100	-- Somatotropin, its derivatives and structural analogues	kg	Free	
2937.12	2937.1200	-- Insulin and its salts	kg	Free	
2937.19	2937.1900	-- Other	kg	Free	
- Steroidal hormones, their derivatives and structural analogues:					
2937.21	2937.2100	-- Cortisone, hydrocortisone, prednisone (dehydrocortisone) and predisolone (dehydrohydrocortisone)	kg	Free	
2937.22	2937.2200	-- Halogenated derivatives of corticosteroidal hormones	kg	Free	
2937.23	2937.2300	-- Oestrogens and progestogens	kg	Free	
2937.29	2937.2900	-- Other	kg	Free	
2937.50	2937.5000	- Prostaglandins, thromboxanes and leukotrienes their derivatives and structural analogues	kg	Free	
2937.90	2937.9000	- Other	kg	Free	
<b>XII. GLYCOSIDES AND VEGETABLE ALKALOIDS, NATURAL OR PRODUCED 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	2938.1000	- Rutoside (rutin) and its derivatives	kg	5%	
2938.90	2938.9000	- Other	kg	5%	
<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	2939.1100	-- Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof	kg	5%	
2939.19	2939.1900	-- Other	kg	5%	
2939.20	2939.2000	- Alkaloids of cinchona and their derivatives; salts thereof	kg	5%	
2939.30	2939.3000	- Caffeine and its salts	kg	5%	
		- Ephedrine and their salts:			
2939.41	2939.4100	-- Ephedrine and its salts	kg	5%	
2939.42	2939.4200	-- Pseudoephedrine (INN) and its salts	kg	5%	
2939.43	2939.4300	-- Cathine (INN) and its salts	kg	5%	
2939.44	2939.4400	-- Norephedrine and its salts	kg	5%	
2939.49	2939.4900	-- Other	kg	5%	
		- Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof:			
2939.51	2939.5100	-- Fenetyline (INN) and its salts	kg	5%	
2939.59	2939.5900	-- Other	kg	5%	
		- Alkaloids of rye ergot and their derivatives; salts thereof:			
2939.61	2939.6100	-- Ergometrine (INN) and its salts	kg	5%	
2939.62	2939.6200	-- Ergotamine (INN) and its salts	kg	5%	
2939.63	2939.6300	-- Lysergic acid and its salts	kg	5%	
2939.69	2939.6900	-- Other	kg	5%	

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
- Other, of vegetal origin:					
	2939.71	2939.7100	-- Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamineracemate; salts, esters and other derivatives thereof	kg	5%
	2939.79	2939.7900	-- Other	kg	5%
	2939.80	2939.8000	- Other	kg	5%
<b>XIII. OTHER ORGANIC COMPOUNDS</b>					
<b>29.40</b>	2940.00	2940.0000	<b>Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39.</b>	kg	5%
<b>29.41</b>			<b>Antibiotics.</b>		
	2941.10	2941.1000	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof	kg	5%
	2941.20	2941.2000	- Streptomycin and their derivatives; salts thereof	kg	5%
	2941.30	2941.3000	- Tetracyclines and their derivatives; salts thereof	kg	5%
	2941.40	2941.4000	- Chloramphenicol and its derivatives; salts thereof	kg	5%
	2941.50	2941.5000	- Erythromycin and its derivatives; salts thereof	kg	5%
	2941.90	2941.9000	- Other	kg	5%
<b>29.42</b>	2942.00	2942.0000	<b>Other organic compounds.</b>	kg	5%

## **Chapter 30**

### **Pharmaceutical products**

#### **Notes.**

1. This Chapter does not cover:
  - (a) Foods or beverages(such as dietetic, diabetic or fortified foods, food supplements, tonic beverages and mineralwaters), other than nutritional preparations for intravenous administration (Section IV);
  - (b) Preparation such as tablets, chewing gum or patches (transdermal system); intended to assist smokers to stop smoking(heading 21.06 or 38.24;
  - (c) Plasters specially calcined or finely ground for use in dentistry (heading 25.20);
  - (d) Aqueous distillates or aqueous solutions of essential oils, suitable for medicinal uses (heading 33.01);
  - (e) Preparations of headings 33.03 to 33.07, even if they have therapeutic or prophylactic properties;
  - (f) Soap or other products of heading 34.01 containing added medicaments;
  - (g) Preparations with a basis of plaster for use in dentistry (heading 34.07); or
  - (h) Blood albumin not prepared for therapeutic or prophylactic uses (heading 35.02).
2. For the purposes of heading 30.02, the expression "immunological products" applies to peptides and proteins (other than goodsof 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 tu,or necrosis factors (TNF), growth factors (GF), hematopoietins and colony stimulating factores (CSF).
3. For the purposes of headings 30.03 and 30.04 and ofNote 4(d) to this Chapter, the following are to be treated:
  - (a) As unmixed products:
    - (1) Unmixed products dissolved in water;
    - (2) All goods of Chapter 28 or 29; and
    - (3) Simple vegetable extracts of heading 13.02, merely standardised or dissolved in any solvent;
  - (b) As products which have been mixed:
    - (1) Colloidal solutions and suspensions (other than colloidal sulphur);
    - (2) Vegetable extracts obtained by the treatment of mixtures of vegetable materials; and
    - (3) Salts and concentrates obtained by evaporating natural mineral waters.
4. Heading 30.06 applies only to the following, which are to be classified in that heading and in no other heading of the Tariff:
  - (a)Sterelesurgical 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 patients, being unmixed products put up in measured dose or products consisting of two or more ingredients which have been mixed together for such uses;
- (e) Blood-grouping reagents;
- (f) Dental cements and other dental fillings; bone reconstruction cements;
- (g) First-aid boxes and kits;
- (h) Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides;
- (ij) Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments;
- (k) Waste pharmaceuticals, that is, pharmaceutical products which are unfit for their original intended purpose due to, for example, expiry of shelf life; and
- (l) Appliances identifiable for ostomy use, that is, colostomy, ileostomy and urostomy pouches cut to shape and their adhesive wafers or faceplates.

#### **Subheading Notes.**

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

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

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); artelanic acid or its salts; artemimol (INN); artemotil (INN); artemether (INN); artesunate (INN); chloroquine (INN); dihydroartemisinin (INN); lumefantrine (INN); mefloquine (INN); piperaquine (INN); pyrimethamine (INN) or sulfadoxine (INN).

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<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 used, not elsewhere specified or included.</b>		
	3001.20	3001.2000	- Extracts of glands or other organs or of their secretions	kg	Free
	3001.90	3001.9000	- Other	kg	Free
<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.</b>		

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity (5)	Duty Rate (6)
(1)	(2)	(3)	(4)		
- Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes:					
3002.11	3002.1100	-- Malaria diagnostic test kits		kg	Free
3002.12	3002.1200	-- Antisera and other blood fractions		kg	Free
3002.13	3002.1300	-- Immunological products, unmixed, not put up in measured doses or in forms or packings for retail sale		kg	Free
3002.14	3002.1400	-- Immunological products, mixed, not put up in measured doses or in forms or packings for retail sale		kg	Free
3002.15	3002.1500	-- Immunological products, put up in measured doses or in forms or packings for retail sale		kg	Free
3002.19	3002.1900	-- Other		kg	Free
3002.20	3002.2000	- Vaccines for human medicine		kg	Free
3002.30	3002.3000	- Vaccines for veterinary medicine		kg	Free
3002.90		- Other:			
	3002.9010	--- Saxitoxin		kg	25%
	3002.9020	--- Ricin		kg	25%
	3002.9090	--- Other		kg	Free
<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	3003.1000	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives		kg	5%
3003.20	3003.2000	- Other, containing antibiotics		kg	5%
		- Other, containing hormones or other products of heading 29.37:			
3003.31	3003.3100	-- Containing insulin		kg	5%
3003.39	3003.3900	-- Other		kg	5%
		- Other, containing alkaloids or derivatives thereof:			
3003.41	3003.4100	-- Containing ephedrine or its salts		kg	5%
3003.42	3003.4200	-- Containing pseudoephedrine (INN) or its salts		kg	5%
3003.43	3003.4300	-- Containing norephedrine or its salts		kg	5%
3003.49	3003.4900	-- Other		kg	5%
3003.60	3003.6000	- Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter		kg	5%
3003.90		- Other:			
	3003.9010	--- Anaesthetics		kg	5%
	3003.9090	--- Other		kg	5%
<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	3004.1000	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives		kg	5%
3004.20	3004.2000	- Other, containing antibiotics		kg	5%

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity (5)	Duty Rate (6)
(1)	(2)	(3)	(4)		
			- Other, containing hormones or other products of heading 29.37 :		
	3004.31	3004.3100	-- Containing insulin	kg	5%
	3004.32	3004.3200	-- Containing corticosteroid hormones, their derivatives or structural analogues	kg	5%
	3004.39	3004.3900	-- Other	kg	5%
			- Other, containing alkaloids or derivatives thereof:		
	3004.41	3004.4100	-- Containing ephedrine or its salts	kg	5%
	3004.42	3004.4200	-- Containing pseudoephedrine (INN) or its salts	kg	5%
	3004.43	3004.4300	-- Containing norephedrine or its salts	kg	5%
	3004.49	3004.4900	-- Other	kg	5%
	3004.50	3004.5000	- Other, containing vitamins or other products of heading 29.36	kg	5%
	3004.60	3004.6000	- Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter	kg	5%
	3004.90		- Other:		
		3004.9010	--- Anaesthetics	kg	5%
		3004.9090	--- Other	kg	5%
30.05			<b>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.</b>		
	3005.10	3005.1000	- Adhesive dressings and other articles having an adhesive layer	kg	5%
	3005.90	3005.9000	- Other	kg	5%
30.06			<b>Pharmaceutical goods specified in Note 4 to this Chapter.</b>		
	3006.10	3006.1000	- 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	kg	5%
	3006.20	3006.2000	- Blood-grouping reagents	kg	5%
	3006.30	3006.3000	- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	kg	5%
	3006.40	3006.4000	- Dental cements and other dental fillings; bone reconstruction cements	kg	5%
	3006.50	3006.5000	- First-aid boxes and kits	kg	5%
	3006.60	3006.6000	- Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	kg	Free
	3006.70	3006.7000	- Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	kg	5%
			- Other :		
	3006.91	3006.9100	-- Appliances identifiable for ostomy use	kg	Free
	3006.92	3006.9200	-- Waste pharmaceuticals	kg	35%

## **Chapter 31**

### **Fertilizers**

#### **Notes.**

1. This Chapter does not cover:
  - (a) Animal blood of heading 05.11;
  - (b) Separate chemically defined compounds (other than those answering to the descriptions in Note 2(a), 3(a), 4(a) or 5 below); or
  - (c) Cultured potassium chloride crystals (other than optical elements) weighing not less than 2.5g each, of heading 38.24; optical elements of potassium chloride (heading 90.01).
2. Heading 31.02 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05:
  - (a) Goods which answer to one or other of the descriptions given below:
    - (i) Sodium nitrate, whether or not pure;
    - (ii) Ammonium nitrate, whether or not pure;
    - (iii) Double salts, whether or not pure, of ammonium sulphate and ammonium nitrate;
    - (iv) Ammonium sulphate, whether or not pure;
    - (v) Double salts (whether or not pure) or mixtures of calcium nitrate and ammonium nitrate;
    - (vi) Double salts (whether or not pure) or mixtures of calcium nitrate and magnesium nitrate;
    - (vii) Calcium cyanamide, whether or not pure or treated with oil;
    - (viii) Urea, whether or not pure.
  - (b) Fertilizers consisting of any of the goods described in (a) above mixed together.
  - (c) Fertilizers consisting of ammonium chloride or of any of the goods described in (a) or (b) above mixed with chalk, gypsum or other inorganic non-fertilizing substances.
  - (d) Liquid fertilizers consisting of the goods of subparagraph (a) (ii) or (vii) 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) Fertilizers consisting of any of the goods described in (a) above mixed together, but with no account being taken of the fluorine content limit.
- (c) Fertilizers 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-fertilizing substances.
4. Heading 31.04 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05:
- (a) Goods which answer to one or other of the descriptions given below:
- (i) Crude natural potassium salts (for example, carnallite, kainite and sylvite);
  - (ii) Potassium chloride, whether or not pure, except as provided in Note 1(c) above;
  - (iii) Potassium sulphate, whether or not pure;
  - (iv) Magnesium potassium sulphate, whether or not pure.
- (b) Fertilizers consisting of any of the goods described in (a) above mixed together.
8. Ammonium dihydrogenorthophosphate (monoammonium phosphate) and diammonium hydrogenorthophosphate (Diammonium phosphate), whether or not pure and intermixtures thereof, are to be classified in heading 31.05.
6. For the purposes of heading 31.05, the term "other fertilizers" applies only to products of a kind used as fertilizers and containing, as an essential constituent, at least one of the fertilizing elements nitrogen, phosphorus or potassium.

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>31.01</b>	3101.00	3101.0000	<b>Animal or vegetable fertilizers, whether or not mixed together or chemically treated; fertilizers produced by the mixing or chemical treatment of animal or vegetable products.</b>	kg	Free
<b>31.02</b>			<b>Mineral or chemical fertilizers, nitrogenous.</b>		
	3102.10	3102.1000	- Urea, whether or not in aqueous solution	kg	Free
			- Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate:		
	3102.21	3102.2100	-- Ammonium sulphate	kg	Free
	3102.29	3102.2900	-- Other	kg	Free
	3102.30	3102.3000	- Ammonium nitrate, whether or not in aqueous solution	kg	Free
	3102.40	3102.4000	- Mixtures of ammonium nitrate with calcium carbonate or other in-organic non-fertilizing substances	kg	Free
	3102.50	3102.5000	- Sodium Nitrate	kg	Free
	3102.60	3102.6000	- Double salts and mixtures of calcium nitrate and ammonium nitrate	kg	Free
	3102.80	3102.8000	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	kg	Free
	3102.90	3102.9000	- Other, including mixtures not specified in the foregoing subheadings	kg	Free
<b>31.03</b>			<b>Mineral or chemical fertilizers, phosphatic.</b>		
			- Superphosphates:		
	3103.11	3103.1100	-- Containing by weight 35 % or more of diphosphorus pentaoxide (P <sub>2</sub> O <sub>5</sub> )	kg	Free
	3103.19	3103.1900	-- Other	kg	Free
	3103.90	3103.9000	- Other	kg	Free

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>31.04</b>	<b>Mineral or chemical fertilizers, potassic.</b>				
3104.20	3104.2000	- Potassium chloride		kg	Free
3104.30	3104.3000	- Potassium sulphate		kg	Free
3104.90	3104.9000	- Other		kg	Free
<b>31.05</b>	<b>Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorus and potassium; other fertilizers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.</b>				
3105.10	3105.1000	- Goods of this chapter in tablets or similar forms in packages of a gross weight not exceeding 10kg		kg	Free
3105.20	3105.2000	-Mineral or chemical fertilizers containing the three fertilizing elements nitrogen,phosphorusand potassium		kg	Free
3105.30	3105.3000	- Diammonium hydrogenorthophosphate(diammonium phosphate)		kg	Free
3105.40	3105.4000	-Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixturesthereof with diammonium hydrogenorthophosphate (diammonium phosphate)		kg	Free
		- Other mineral or chemical fertilizers containing the two fertilizing elements nitrogen and phosphorus:			
3105.51	3105.5100	-- Containing nitrates and phosphates		kg	Free
3105.59	3105.5900	-- Other		kg	Free
3105.60	3105.6000	- Mineral or chemical fertilizers containing the two fertilizing elements phosphorus and potassium		kg	Free
3105.90	3105.9000	- Other		kg	Free

**Chapter 32**  
**Tanning or dyeing extracts; tannins and their derivatives; dyes, Pigments and other colouring matter; Paints and varnishes; putty and other mastics; inks**

**Notes.**

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

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>32.01</b>			<b>Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.</b>		
	3201.10	3201.1000	- Quebracho extract	kg	5%
	3201.20	3201.2000	- Wattle extract	kg	5%
	3201.90	3201.9000	- Other	kg	5%
<b>32.02</b>			<b>Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.</b>		
	3202.10	3202.1000	- Synthetic organic tanning substances	kg	5%
	3202.90	3202.9000	- Other	kg	5%
<b>32.03</b>	3203.00	3203.0000	<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</b>		

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>animal origin.</b>					
<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	3204.1100	-- Disperse dyes and preparations based thereon		kg	5%
3204.12	3204.1200	-- Acid dyes, whether or not premetallised and preparations based thereon; mordant dyes and preparations based thereon		kg	5%
3204.13	3204.1300	-- Basic dyes and preparations based thereon		kg	5%
3204.14	3204.1400	-- Direct dyes and preparations based thereon		kg	5%
3204.15	3204.1500	-- Vat dyes (including those usable in that state as pigments) and preparations based thereon		kg	5%
3204.16	3204.1600	-- Reactive dyes and preparations based thereon		kg	5%
3204.17	3204.1700	-- Pigments and preparations based thereon		kg	5%
3204.19	3204.1900	-- Other, including mixtures of colouring matter of two or more of the subheading 3204.11 to 3204.19		kg	5%
3204.20	3204.2000	- Synthetic organic products of a kind used as fluorescent brightening agents		kg	5%
3204.90	3204.9000	- Other		kg	5%
<b>32.05</b>	<b>3205.0000</b>	<b>Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.</b>		kg	5%
<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	3206.1100	-- Containing 80% or more by weight of titanium dioxide calculated on the dry matter		kg	5%
3206.19	3206.1900	-- Other		kg	5%
3206.20	3206.2000	- Pigments and preparations based on chromium compounds		kg	5%
		- Other colouring matter and other preparations:			
3206.41	3206.4100	-- Ultramarine and preparations based thereon		kg	5%
3206.42	3206.4200	-- Lithopone and other pigments and preparations based on zinc sulphide		kg	5%
3206.49	3206.4900	-- Other		kg	5%
3206.50	3206.5000	- Inorganic products of a kind used as luminophores		kg	5%
<b>32.07</b>		<b>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.</b>			
3207.10	3207.1000	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations		kg	5%
3207.20	3707.2000	- Vitrifiable enamels and glazes, engobes (slips) and similar preparations		kg	5%
3207.30	3207.3000	- Liquid lustres and similar preparations		kg	5%
3207.40	3207.4000	- Glass frit and other glass, in the form of powder, granules or flakes		kg	5%
<b>32.08</b>		<b>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.</b>			

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	3208.10	3208.1000	- Based on polyesters	kg	35%
	3208.20	3208.2000	- Based on acrylic or vinyl polymers	kg	35%
	3208.90		- Other:		
		3208.9010	--- Lacquers	kg	15%
		3208.9090	--- Other	kg	35%
<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:		
		3209.1010	--- Lacquers	kg	15%
		3209.1090	--- Other	kg	35%
	3209.90		- Other:		
		3209.9010	--- Lacquers	kg	15%
		3209.9090	--- Other	kg	35%
<b>32.10</b>	3210.00		<b>Other paints and varnishes (including enamels and lacquers and distempers); prepared water pigments of a kind used for finishing leather.</b>		
		3210.0010	--- Prepared water pigments of a kind used for finishing leather	kg	5%
		3210.0020	--- Lacquers	kg	15%
		3210.0090	--- Other	kg	35%
<b>32.11</b>	3211.00	3211.0000	<b>Prepared driers.</b>	kg	5%
<b>32.12</b>			<b>Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in a 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	3212.1000	- Stamping foils	kg	15%
	3212.90		- Other:		
		3212.9010	--- Dyes and other colouring matter put up in forms or packing for retail sale	kg	35%
		3212.9090	--- Other	kg	5%
<b>32.13</b>			<b>Artists', students' or sign board printers' colours modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar form or packings.</b>		
	3213.10	3213.1000	- Colours in sets	kg	15%
	3213.90	3213.9000	- Other	kg	15%
<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	3214.1000	- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings	kg	15%
	3214.90	3214.9000	- Other	kg	15%
<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	3215.1100	-- Black	kg	5%
	3215.19	3215.1900	-- Other	kg	5%
	3215.90	3215.9000	- Other	kg	5%

## 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. Heading 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 non woven, impregnated, coated or covered with perfume or cosmetics; animal toilet preparations.

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>33.01</b>			<b>Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterioration of essential oils; aqueous distillates and aqueous solutions of essential oils.</b> <ul style="list-style-type: none"> <li>- Essential oils of citrus fruit:</li> <li>  3301.12   3301.1200   -- Of orange</li> <li>  3301.13   3301.1300   -- Of lemon</li> <li>  3301.19   3301.1900   -- Other</li> <li>            - Essential oils other than those of citrus fruit:</li> <li>  3301.24   3301.2400   -- Of peppermint (<i>Mentha piperita</i>)</li> <li>  3301.25   3301.2500   -- Of other mints</li> <li>  3301.29   3301.2900   -- Other</li> <li>  3301.30   3301.3000   - Resinoids</li> <li>  3301.90   3301.9010   - Other:                     <ul style="list-style-type: none"> <li>--- Of a kind used as medicament (aqueous distillates)</li> <li>--- Other</li> </ul> </li> </ul>	kg	15%
				kg	15%
				kg	15%
				kg	15%
				kg	15%
				kg	15%
				kg	Free
				kg	15%
<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>		
<b>33.03</b>	<b>3303.00</b>	<b>3303.0000</b>	<b>Perfumes and toilet waters.</b>	<b>kg</b>	<b>25%</b>

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
33.04			<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	3304.1000	- Lip make-up preparations	kg	25%
	3304.20	3304.2000	- Eye make-up preparations	kg	25%
	3304.30	3304.3000	- Manicure or pedicure preparations	kg	25%
			- Other :		
	3304.91		-- Powders, whether or not compressed:		
		3304.9110	--- Face poweder	kg	25%
		3304.9120	--- Baby powder	kg	15%
		3304.9190	--- Other	kg	25%
	3304.99		-- Other:		
		3304.9910	--- Grease paints, beauty creams, cold creams, make-up creams, cleansing creams, injectable intracutaneous gels for wrinkle elimination and lip enhancement (including those containing hyaluronic acid)	kg	25%
		3304.9990	--- Other	kg	25%
33.05			<b>Preparations for use on the hair.</b>		
	3305.10	3305.1000	- Shampoos	kg	15%
	3305.20	3305.2000	- Preparations for permanent waving or straightening	kg	25%
	3305.30	3305.3000	- Hair lacquers	kg	25%
	3305.90		- Other:		
		3305.9010	--- Hair sprays, brilliantines, hair dyes and bleaches	kg	25%
		3305.9090	--- Other	kg	25%
33.06			<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	3306.1000	- Dentifrices	kg	25%
	3306.20	3306.2000	- Yarn used to clean between the teeth (dental floss)	kg	25%
	3306.90	3306.9000	- Other	kg	25%
33.07			<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 deodorizers, whether or not perfumed or having disinfectant properties.</b>		
	3307.10	3307.1000	- Pre-shave, shaving or after-shave preparations	kg	25%
	3307.20	3307.2000	- Personal deodorants and antiperspirants	kg	25%
	3307.30	3307.3000	- Perfumed bath salts and other bath preparations	kg	25%
			- Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites:		
	3307.41	3307.4100	-- "Agarbatti" and other oderiferous preparations which operate by burning	kg	25%
	3307.49	3307.4900	-- Other	kg	25%
	3307.90	3307.9000	- Other	kg	25%

**Chapter 34**  
**Soap, organic surface-active agents, washing preparations,  
lubricating preparations, artificial waxes, prepared waxes,  
polishing or scouring preparations, candles and similar articles,  
modelling pastes, “dental waxes” and dental preparations  
with a basis of plaster**

**Notes.**

1. This Chapter does not cover:
  - (a) Edible mixtures or preparations of animal or vegetable fats or oils of a kind used as mould release preparations (heading 15.17);
  - (b) Separate chemically defined compounds; or
  - (c) Shampoos, dentifrices, shaving creams and foams, or bath preparations, containing soap or other organic surface-active agents (heading 33.05, 33.06 or 33.07).
2. For the purposes of heading 34.01, the expression “soap” applies only to soap soluble in water. Soap and the other products of heading 34.01 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading 34.01 only if in the form of bars, cakes or moulded pieces or shapes. In other forms they are to be classified in heading 34.05 as “scouring powders and similar preparations”.
3. For the purposes of heading 34.02, “Organic surface-active agents” are products which when mixed with water at a concentration of 0.5% at 20°C and left to stand for one hour at the same temperature:
  - (a) Give a transport or translucent liquid or stable emulsion without separation of insoluble matter; and
  - (b) Reduce the surface tension of water to  $4.5 \times 10^{-2} \text{ N/m}$  (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 (heading 34.05, 38.09, etc.).

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
34.01			<p><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></p> <p>- Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwoven, impregnated, coated or covered with soap or detergent:</p>		

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	3401.11	3401.1100	-- For toilet use (including medicated products)	kg	35%
	3401.19	3401.1900	-- Other	kg	35%
	3401.20		- Soap in other forms:		
		3401.2010	--- Soap noodles	kg	15%
		3401.2090	--- Other	kg	35%
	3401.30	3401.3000	- Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	kg	35%
<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>		
			- Organic surface-active agents, whether or not put up for retail sale:		
	3402.11	3402.1100	-- Anionic	kg	15%
	3402.12	3402.1200	-- Cationic	kg	15%
	3402.13	3402.1300	-- Non-ionic	kg	15%
	3402.19	3402.1900	-- Other	kg	15%
	3402.20	3402.2000	- Preparations put up for retail sale	kg	15%
	3402.90	3402.9000	- Other	kg	15%
<b>34.03</b>			<b>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.</b>		
			- containing petroleum oils or oils obtained from bituminous minerals:		
	3403.11	3403.1100	-- Preparations for the treatment of textile materials, leather, furskins or other materials	kg	5%
	3403.19	3403.1900	-- Other	kg	5%
			- other:		
	3403.91	3403.9100	-- Preparations for the treatment of textile materials, leather, furskins or other materials	kg	5%
	3403.99	3403.9900	-- Other	kg	5%
<b>34.04</b>			<b>Artificial waxes and prepared waxes.</b>		
	3404.20	3404.2000	- Of poly(oxyethylene) (polyethylene glycol)	kg	35%
	3404.90	3404.9000	- Other	kg	35%
<b>34.05</b>			<b>Polishes and creams, for footwear, furniture, floors, coachwork, glass or metals, 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	3405.1000	- Polishes, creams and similar preparations for footwear or leather	kg	15%
	3405.20	3405.2000	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	kg	15%
	3405.30	3405.3000	- Polishes and similar preparations for coachwork, other than metal polishes	kg	15%

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	3405.40	3405.4000	- Scouring pastes and powders and other scouring preparations	kg	15%
	3405.90	3405.9000	- Other	kg	15%
<b>34.06</b>	3406.00	3406.0000	<b>Candles, tapers and the like.</b>	kg	15%
<b>34.07</b>	3407.00		<b>Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dentalimpression 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>		
	3407.0010		--- Dental wax or dental impressioncompounds; other preparations forusein dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)	kg	5%
	3407.0090		--- Other	kg	25%

**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 “dextrines” means starch degradation products with a reducing sugar content, expressed as dextrose on the dry substance, not exceeding 10%. Such products with a reducing sugar content exceeding 10% fall in heading 17.02.

Heading No (1)	H.S Code (2)	Tariff Item No. (3)	Description (4)	Standard Unit of Quantity (5)	Duty Rate (6)
<b>35.01</b>			<b>Casein, caseinates and other casein derivatives; casein glues.</b>		
	3501.10	3501.1000	- Casein	kg	Free
	3501.90	3501.9000	- Other	kg	15%
<b>35.02</b>			<b>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 albuminderivatives.</b>		
			- Egg albumin:		
	3502.11	3502.1100	-- Dried	kg	15%
	3502.19	3502.1900	-- Other	kg	15%
	3502.20	3502.2000	- Milk albumin, including concentrates of two or more whey proteins	kg	15%
	3502.90	3502.9000	- Other	kg	15%
<b>35.03</b>	3503.00	3503.0000	<b>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.</b>	kg	15%
<b>35.04</b>	3504.00	3504.0000	<b>Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.</b>	kg	15%
<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	3505.1000	- Dextrins and other modified starches	kg	5%
	3505.20	3505.2000	- Glues	kg	15%
<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	3506.1000	- 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	kg	15%
			- Other:		
	3506.91	3506.9100	-- Adhesives based on polymers of headings 39.01 to 39.13 or on rubber	kg	15%
	3506.99	3506.9900	-- Other	kg	15%
<b>35.07</b>			<b>Enzymes; prepared enzymes not elsewhere specified or included.</b>		
	3507.10	3507.1000	- Rennet and concentrates thereof	kg	5%
	3507.90	3507.9000	- Other	kg	15%

## 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 or a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm<sup>3</sup>; and
  - (d) Resin torches, firelighters and the like.

Heading No (1)	H.S Code (2)	Tariff Item No. (3)	Description (4)	Standard Unit of Quantity (5)	Duty Rate (6)
<b>36.01</b>	3601.00	3601.0000	<b>Propellant powders.</b>	kg	5%
<b>36.02</b>	3602.00	3602.0000	<b>Prepared explosives, other than propellant powders.</b>	kg	5%
<b>36.03</b>	3603.00	3603.0000	<b>Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.</b>	kg	5%
<b>36.04</b>			<b>Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.</b>		
	3604.10	3604.1000	- Fireworks	kg	35%
	3604.90	3604.9000	- Other	kg	35%
<b>36.05</b>	3605.00	3605.0000	<b>Matches, other than pyrotechnic articles of heading 36.04.</b>	kg	35%
<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	3606.1000	- 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>	kg	35%
	3606.90	3606.9000	- Other	kg	35%

## Chapter 37

### Photographic or cinematographic goods

**Notes.**

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

Heading No	H.S Code (2)	Tariff Item No. (3)	Description (4)	Standard Unit of Quantity (5)	Duty Rate (6)
<b>37.01</b>			<b>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.</b>		
	3701.10	3701.1000	- For X-ray	m <sup>2</sup>	Free
	3701.20	3701.2000	- Instant print film	kg	15%
	3701.30	3701.3000	- Other plates and film, with any side exceeding 25 mm	m <sup>2</sup>	15%
			- Other:		
	3701.91	3701.9100	-- For colour photography (polychrome)	kg	15%
	3701.99	3701.9900	--Other	m <sup>2</sup>	15%
<b>37.02</b>			<b>Photographic film in rolls, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.</b>		
	3702.10	3702.1000	- For X-ray	m <sup>2</sup>	Free
			- Other film, without perforations, of a width not exceeding 105 mm:		
	3702.31	3702.3100	--For colour photography (polychrome)	m <sup>2</sup>	15%
	3702.32	3702.3200	--Other, with silver halide emulsion	m <sup>2</sup>	15%
	3702.39	3702.3900	--Other	m <sup>2</sup>	15%
			- Other film, without perforations, of a width exceeding 105 mm :		
	3702.41	3702.4100	--Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	m <sup>2</sup>	15%
	3702.42	3702.4200	--Of a width exceeding 610 mm and of a length exceeding 200m, other than for colour photography	m <sup>2</sup>	15%
	3702.43	3702.4300	--Of a width exceeding 610 mm and of a length not exceeding 200 m	m <sup>2</sup>	15%
	3702.44	3702.4400	--Of a width exceeding 105 mm but not exceeding 610 mm	m <sup>2</sup>	15%
			-Other film, for colour photography (polychrome):		
	3702.52	3702.5200	-- Of a width not exceeding 16 mm	m <sup>2</sup>	15%
	3702.53	3702.5300	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	m <sup>2</sup>	15%
	3702.54	3702.5400	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides	m <sup>2</sup>	15%
	3702.55	3702.5500	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30m	m <sup>2</sup>	15%
	3702.56	3702.5600	-- Of a width exceeding 35 mm	m <sup>2</sup>	15%
			- Other:		
	3702.96	3702.9600	-- Of a width not exceeding 35 mm and of a length not exceeding 30m	m <sup>2</sup>	15%

Heading No	H.S Code (2)	Tariff Item No. (3)	Description (4)	Standard Unit of Quantity (5)	Duty Rate (6)
	3702.97	3702.9700	-- Of a width not exceeding 35 mm and of a length exceeding 30 m	m <sup>2</sup>	15%
	3702.98	3702.9800	-- Of a width exceeding 35 mm	m <sup>2</sup>	15%
<b>37.03</b>			<b>Photographic paper, paperboard and textiles, sensitised, unexposed.</b>		
	3703.10	3703.1000	- In rolls of a width exceeding 610 mm	kg	25%
	3703.20	3703.2000	- Other, for colour photography (polychrome)	kg	25%
	3703.90	3703.9000	- Other	kg	25%
<b>37.04</b>	3704.00	3704.0000	<b>Photographic plates, film, paper paperboard and textiles, exposed but not developed.</b>	kg	25%
<b>37.05</b>	3705.00	3705.0000	<b>Photographic plates, film, paper exposed and developed, other than cinematographic film.</b>	kg	15%
<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	3706.1000	- Of a width of 35 mm or more	m	15%
	3706.90	3706.9000	- Other	m	15%
<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	3707.1000	- Sensitising emulsion	kg	25%
	3707.90	3707.9000	- Other	kg	25%

## **Chapter 38** **Miscellaneous chemical products**

### **Notes.**

1. This Chapter does not cover:
  - (a) Separate chemically defined elements or compounds with the exception of the following:
    - (1) Artificial graphite (heading 38.01);
    - (2) Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up as described in heading 38.08;
    - (3) Products put up as Charges for fire-extinguishers or put up in fire-extinguishing grenades (heading 38.13);
    - (4) Certified reference materials specified in Note 2 below;
    - (5) Products specified in Note 3 (a) or 3 (c) below;
  - (b) Mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally heading 21.06);
  - (c) Slag, ash and residues (including sludges, other than sewage sludge), containing metals, arsenic or their mixtures and meeting the requirements of Note 3 (a) or 3 (b) to Chapter 26 (heading 26.20);
  - (d) Medicaments (heading 30.03 or 30.04); or
  - (e) Spent catalysts of a kind used for the extraction of base metals or for the manufacture of chemical compounds of base metals (heading 26.20), spent catalysts of a kind used principally for the recovery of precious metal (heading 71.12) or catalysts consisting of metals or metal alloys in the form of, for example, finely divided powder or woven gauze (Section XIV or XV).
2. (A) For the purpose of heading 38.22, the expression "certified reference materials" means reference materials which are accompanied by a certificate which indicates the values of the certified properties, the methods used to determine these values and the degree of uncertainty 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 Tariff:
  - (a) Cultured crystals (other than optical elements) weighing not less than 2.5g each, of magnesium oxide or of the halides of the alkali or alkaline-earth metals;
  - (b) Fusel oil; Dippel's oil;
  - (c) Ink removers put up in packings for retail sale;
  - (d) Stencil correctors, other correcting fluids and correction tapes (other than those of heading 96.12 put up in packings for retail sale; and
  - (e) Ceramic firing testers fusible (for example, Seger cones).
4. Throughout the Nomenclature, "municipal waste" means waste of a kind collected from households, hotels, restaurants, hospitals, shops, offices, etc., road and pavement sweepings, as well as construction and demolition waste.

Municipal waste generally contains a large variety of materials such as plastics, rubber, wood, paper, textiles, glass, metals, food materials, broken furniture and other damaged or discarded articles.

The term "municipal waste", however, does not cover:

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

5. For the purposes of heading 38.25, "sewage sludge" means sludge arising from urban effluent treatment plant and includes pre treatment waste, scourings and unstabilised sludge. Stabilised sludge when suitable for use as fertiliser is excluded (Chapter 31).

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

- (a) Clinical waste, that is, contaminated waste arising from medical research, diagnosis, treatment or other medical, surgical, dental or veterinary procedures, which often contain pathogens and pharmaceutical substances and require special disposal procedures (for example, soiled dressings, used gloves and used syringes);
- (b) Waste organic solvents;
- (c) Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freezing fluids; and
- (d) Other wastes from chemical or allied industries. The expression "other wastes" does not, however, cover wastes which contain mainly petroleum oils or oils obtained from bituminous minerals (heading 27.10).

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

#### **Subheading Notes.**

1.-Subheadings 3808.52 and 3808.59 cover only goods of heading 38.08, containing one or more of the following substances : alachlor (ISO); aldicarb (ISO); aldrin (ISO); azinphos-methyl (ISO); binapacryl (ISO); camphechlor (ISO) (toxaphene); captafol (ISO); chlordane (ISO); chlordimeform (ISO); chlorobenzilate (ISO); DDT (ISO) (clofentotane (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); penta- and octabromodiphenyl ethers; pentachlorophenol (ISO), its salts or its esters; perfluorooctanesulphonic acid and its salts; perfluorooctanesulphonamides; perfluorooctanesulphonyl fluoride phosphamidon(ISO); 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts or its esters; tributyltin compounds.

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

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

3.- Subheadings 3824.81 to 3824.88 cover only mixtures and preparations containing one or more of the following substances: oxirane (ethylene oxide), polybrominated biphenyls (PBBs), polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs), tris(2,3-dibromopropyl) phosphate, aldrin (ISO), camphechlor (ISO) (toxaphene), chlordane (ISO), chlordcone (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), perfluoroctanesulphonic acid, its salts, perfluoroctanesulphonamides, perfluoroctanesulphonyl fluoride or tetra-, penta-, hexa-, hepta- or octabromodiphenyl ethers.

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

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<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	3801.1000	- Artificial graphite	kg	Free
	3801.20	3801.2000	- Colloidal or semi-colloidal graphite	kg	5%
	3801.30	3801.3000	- Carbonaceous pastes for electrodes and similar pastes for furnace linings	kg	5%
	3801.90	3801.9000	- Other	kg	5%
<b>38.02</b>			<b>Activated carbon; activated natural mineral products; animal black, including spent animal black.</b>		
	3802.10	3802.1000	- Activated carbon	kg	5%
	3802.90	3802.9000	- Other	kg	5%
<b>38.03</b>	3803.00	3803.0000	<b>Tall oil, whether or not refined.</b>	kg	5%
<b>38.04</b>	3804.00	3804.0000	<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>	kg	5%
<b>38.05</b>			<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-cymine; pine oil containing alpha-terpineol as the main constituent.</b>		
	3805.10	3805.1000	- Gum, wood or sulphate turpentine oils	kg	5%
	3805.90	3805.9000	- Other	kg	5%
<b>38.06</b>			<b>Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.</b>		
	3806.10	3806.1000	- Rosin and resin acids	kg	5%
	3806.20	3806.2000	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	kg	5%
	3806.30	3806.3000	- Ester gums	kg	5%
	3806.90	3806.9000	- Other	kg	5%
<b>38.07</b>	3807.00	3807.0000	<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>	kg	5%
<b>38.08</b>			<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>		

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
- Goods specified in subheading Note 1 to this Chapter:					
3808.52	3808.5200	-- DDT (ISO) (clofenotane (INN)), in packings of a net weight exceeding 300 g	content not	kg	Free
-- Other:					
3808.59	3808.5910	--- Containing bromomethane (methyl bromide) or bromochloromethane		kg	25%
	3808.5990	--- Other		kg	Free
- Goods specified in Subheading Note 2 to this Chapter:					
3808.61	3808.6100	-- In packings of a net weight content not exceeding 300 g		kg	Free
3808.62	3808.6200	-- In packings of a net weight content exceeding 300 g but not exceeding 7.5 kg		kg	Free
3808.69	3808.6900	-- Other		kg	Free
3808.91	-- Insecticides:				
	3808.9110	--- Containing bromomethane (methyl bromide) or bromochloromethane		kg	25%
	3808.9190	--- Other		kg	Free
3808.92	-- Fungicides:				
	3808.9210	--- Containing bromomethane (methyl bromide) or bromochloromethane		kg	25%
	3808.9290	--- Other		kg	Free
3808.93	-- Herbicides, anti-sprouting products and plant-growth regulators:				
	3808.9310	--- Containing bromomethane (methyl bromide) or bromochloromethane		kg	25%
	3808.9390	--- Other		kg	Free
3808.94	-- Disinfectants:				
	3808.9410	--- Containing bromomethane (methyl bromide) or bromochloromethane		kg	25%
	3808.9490	--- Other		kg	Free
3808.99	-- Other:				
	3808.9910	--- Containing bromomethane (methyl bromide) or bromochloromethane		kg	25%
	3808.9990	--- Other		kg	Free
<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	- With a basis of amylaceous substances		kg	5%
		- Other:			
3809.91	3809.9100	-- Of a kind used in the textile or like industries		kg	5%
3809.92	3809.9200	-- Of a kind used in the paper or like industries		kg	5%
3809.93	3809.9300	-- Of a kind used in the leather or like industries		kg	5%
<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	- Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials		kg	5%
3810.90	3810.9000	- Other		kg	5%
<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:				

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	3811.11	3811.1100	--Based on lead compounds	kg	25%
	3811.19	3811.1900	--Other - Additives for lubricating oils:	kg	25%
	3811.21	3811.2100	--Containing petroleum oils or oils obtained from bituminous minerals	kg	25%
	3811.29	3811.2900	--Other	kg	25%
	3811.90	3811.9000	- Other	kg	25%
<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>		
	<b>3812.10</b>	<b>3812.1000</b>	- <b>Prepared rubber accelerators</b>	<b>kg</b>	<b>Free</b>
	<b>3812.20</b>	<b>3812.2000</b>	- <b>Compound plasticisers for rubber or plastics</b>	<b>kg</b>	<b>Free</b>
			- Anti-oxidising preparations and other compound stabilizers for rubber or plastics:		
	3812.31	3812.3100	-- Mixtures of oligomers of 2,2, 4-trimethyl-1,2-dihydroquinoline (TMQ)	kg	5%
	3812.39	3812.3900	-- Other	kg	5%
<b>38.13</b>	3813.00	3813.0000	<b>Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.</b>	kg	Free
<b>38.14</b>	3814.00	3814.0000	<b>Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.</b>	kg	15%
<b>38.15</b>			<b>Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.</b>		
			- Supported catalysts:		
	3815.11	3815.1100	-- With nickel or nickel compounds as the active substance	kg	5%
	3815.12	3815.1200	-- With precious metal or precious metal compounds as the active substance	kg	5%
	3815.19	3815.1900	-- Other	kg	5%
	3815.90	3815.9000	- Other	kg	5%
<b>38.16</b>	3816.00	3816.0000	<b>Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01.</b>	kg	5%
<b>38.17</b>	3817.00	3817.0000	<b>Mixed alkyl benzenes and mixed alkyl naphthalenes, other than those of heading 27.07 or 29.02.</b>	kg	5%
<b>38.18</b>	3818.00	3818.0000	<b>Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.</b>	kg	5%
<b>38.19</b>	3819.00	3819.0000	<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>	kg	5%
<b>38.20</b>	3820.00	3820.0000	<b>Anti-freezing preparations and prepared de-icing fluids.</b>	kg	5%
<b>38.21</b>	3821.00	3821.0000	<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>	kg	Free
<b>38.22</b>	3822.00	3822.0000	<b>Diagnostic or laboratory reagents on a backing and prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06; certified reference materials.</b>	kg	Free
<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	3823.1100	-- Stearic acid	kg	5%
	3823.12	3823.1200	-- Oleic acid	kg	5%

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	3823.13	3823.1300	-- Tall oil fatty acids	kg	5%
	3823.19	3823.1900	-- Other	kg	5%
	3823.70	3823.7000	- Industrial fatty alcohols	kg	5%
38.24			<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	3824.1000	- Prepared binders for foundry moulds or cores insoluble salts and their esters	Kg	5%
	3824.30	3824.3000	- Non-agglomerated metal carbides mixed together or with metallic binders	Kg	5%
	3824.40	3824.4000	- Prepared additives for cements, mortars or concretes	Kg	5%
	3824.50	3824.5000	- Non-refractory mortars and concretes	kg	5%
	3824.60	3824.6000	- Sorbitol other than that of subheading 2905.44	kg	5%
			- Mixtures containing halogenated derivatives of methane, ethane or propane:		
	3824.71	3824.7100	-- Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	kg	5%
	3824.72	3824.7200	-- Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	kg	5%
	3824.73	3824.7300	-- Containing hydrobromofluorocarbons (HBFCs)	kg	5%
	3824.74	3824.7400	-- Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)	kg	5%
	3824.75	3824.7500	-- Containing carbon tetrachloride	kg	5%
	3824.76	3824.7600	-- Containing 1, 1,1-trichloroethane (methyl chloroform)	kg	5%
	3824.77	3824.7700	-- Containing bromomethane (methyl bromide) or bromochloromethane	kg	5%
	3824.78	3824.7800	-- Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	kg	5%
	3824.79	3824.7900	-- Other	kg	5%
			- Goods specified in Subheading Note 3 to this Chapter:		
	3824.81	3824.8100	-- Containing oxirane (ethylene oxide)	kg	5%
	3824.82	3824.8200	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	kg	5%
	3824.83	3824.8300	-- Containing tris(2,3-dibromopropyl) phosphate	kg	5%
			- Goods specified in Subheading Note 3 to this Chapter:		
	3824.84	3824.8400	-- Containing aldrin (ISO), camphechlor (ISO) (toxaphene), chlordane (ISO), chlordcone (ISO), DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl) ethane), dieldrin (ISO, INN), endosulfan (ISO), endrin (ISO), heptachlor (ISO) or mirex (ISO)	kg	5%
	3824.85	3824.8500	-- Containing 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	kg	5%
	3824.86	3824.8600	-- Containing pentachlorobenzene (ISO) or hexachlorobenzene (ISO)	kg	5%
	3824.87	3824.8700	-- Containing perfluoroctanesulphonic acid, its salts, perfluoroctanesulphonamides, or perfluoroctanesulphonyl fluoride	kg	5%
	3824.88	3824.8800	-- Containing tetra-, penta-, hexa-, hepta- or octabromodiphenyl ethers	kg	5%
			- Other :		

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	3824.91	3824.9100	-- Mixtures and preparations consisting mainly of (5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl) methyl methylmethylphosphonate and bis[(5-ethyl-2-methyl-2-oxido-1,3,2dioxaphosphinan-5-yl)methyl] methylphosphonate	kg	5%
	3824.99	-- Other:			
	3824.9910	-- Ion-exchangers and anti-scaling compounds for use in boilers and pipes; extenders	kg	5%	
	3824.9920	---Correction fluid, stencil correctors and ink removers	kg	5%	
	3824.9990	---Other	kg	5%	
<b>38.25</b>			<b>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.</b>		
	3825.10	3825.1000	- Municipal waste	kg	35%
	3825.20	3825.2000	- Sewage sludge	kg	35%
	3825.30	3825.3000	- Clinical waste	kg	35%
			- Waste organic solvents:		
	3825.41	3825.4100	--Halogenated	kg	35%
	3825.49	3825.4900	--Other	kg	35%
	3825.50	3825.5000	- Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	kg	35%
			- Other wastes from chemical or allied industries:		
	3825.61	3825.6100	-- Mainly containing organic constituents	kg	35%
	3825.69	3825.6900	-- Other	kg	35%
	3825.90	3825.9000	- Other	kg	35%
<b>38.26</b>	3826.00	3826.0000	<b>Biodiesel and mixtures thereof, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals.</b>	kg	Free

## Section VII

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

#### **Notes.**

1. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:
  - (a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together with out first being repacked;
  - (b) presented together; and
  - (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.
2. Except for the goods of heading 39.18 or 39.19, plastics, rubber, and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

### **Chapter 39 Plastics and articles thereof**

#### **Notes.**

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

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

- (l) Saddlery or harness (heading 42.01) or trunks, suitcases, handbags or other containers of heading 42.02;
- (m) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
- (n) Plaits, wickerwork or other articles of Chapter 46;
- (o) Wall coverings of heading 48.14;
- (p) Goods of Section XI (textiles and textile articles);
- (q) Articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding-crops or parts thereof);
- (r) Imitation jewellery of heading 71.17;
- (s) Articles of Section XVI (machines and mechanical or electrical appliances);
- (t) Parts of aircraft or vehicles of Section XVII;
- (u) Articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);
- (v) Articles of Chapter 91 (for example, clock or watch cases);
- (w) Articles of Chapter 92 (for example, musical instruments or parts thereof);
- (x) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);
- (y) Articles of Chapter 95 (for example, toys, games, sports requisites); or
- (z) Articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils, and monopods, bipods, tripods and similar articles).

3. Headings 39.01 to 39.11 apply only to goods of a kind produced by chemical synthesis, falling in the following categories:
  - (a) Liquid synthetic polyolefins of which less than 60% by volume distils at 300°C, after conversion to 1,013 Millibars when a reduced-pressure distillation method is used (headings 39.01 and 39.02);
  - (b) Resins, not highly polymerised, of the coumarone-indene type (heading 39.11);
  - (c) Other synthetic polymers with an average of at least 5 monomer units;
  - (d) Silicones (heading 39.10);
  - (e) Resols (heading 39.09) and other prepolymers.

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

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

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

5. Chemically modified polymers, that is those in which only appendages to the main polymer chain have been changed by chemical reaction, are to be classified in the heading appropriate to the unmodified polymer. This provision does not apply to graft copolymers.
6. In headings 39.01 to 39.14, the expression "primary forms" applies only to the following forms:
  - (a) Liquids and pastes, including dispersions emulsions and suspensions) and solutions;
  - (b) Blocks of irregular shape, lumps, powders including moulding powders), granules, flakes and similar bulk forms.
7. Heading 39.15 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms(headings 39.01 to 39.14).
6. 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 co-monomer units of the named copolymers contribute 95% or more by weight of the total polymer content.
- (3) Chemically modified polymers are to be classified in the subheading named "Other", provided that the chemically modified polymers are not more specifically covered by another subheading.
- (4) Polymers not meeting (1), (2) or (3) above, are to be classified in the subheading, among the remaining subheadings in the series, covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series of subheadings under consideration are to be compared.

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

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

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

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>I. PRIMARY FORMS</b>					
<b>39.01</b>	<b>Polymers of ethylene, in primary forms</b>				
3901.10	3901.1000	-Polyethylene having a specific gravity of less than 0.94		kg	5%
3901.20	3901.2000	--Polyethylene having a specific gravity of 0.94 or more		kg	5%
3901.30	3901.3000	--Ethylene-vinyl acetate copolymers		kg	5%
3901.40	3901.4000	- Ethylene-alpha-olefin copolymers, having a specific gravity of less than 0.94		kg	5%
3901.90	3901.9000	- Other		kg	5%
<b>39.02</b>	<b>Polymers of propylene or of other olefins, in primary forms.</b>				
3902.10	3902.1000	- Polypropylene		kg	5%
3902.20	3902.2000	- Polyisobutylene		kg	5%
3902.30	3902.3000	- Propylene copolymers		kg	5%
3902.90	3902.9000	- Other		kg	5%
<b>39.03</b>	<b>Polymers of styrene, in primary forms.</b>				
	- Polystyrene:				
3903.11	3903.1100	-- Expansible		kg	5%
3903.19	3903.1900	-- Other		kg	5%

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	3903.20	3903.2000	- Styrene-acrylonitrile (SAN) copolymers	kg	5%
	3903.30	3903.3000	- Acrylonitrile-butadiens-styrene (ABS) copolymers	kg	5%
	3903.90	3903.9000	- Other	kg	5%
<b>39.04</b>			<b>Polymers of vinyl chloride or of other halogenated olefins, in primary forms.</b>		
	<b>3904.10</b>	<b>3904.1000</b>	- Poly(vinyl chloride), not mixed with any other substances	<b>kg</b>	<b>Free</b>
			- Other poly(vinyl chloride):		
	3904.21	3904.2100	-- Non-plasticised	kg	5%
	3904.22	3904.2200	-- Plasticised	kg	5%
	3904.30	3904.3000	- Vinyl chloride-vinyl acetate copolymers	kg	5%
	3904.40	3904.4000	- Other vinyl chloride polymers	kg	5%
	3904.50	3904.5000	- Vinylidene chloride polymers	kg	5%
			- Fluoro - polymers:		
	3904.61	3904.6100	-- Polytetrafluoroethylene	kg	5%
	3904.69	3904.6900	-- Other	kg	5%
	3904.90	3904.9000	- Other	kg	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	3905.1200	-- In aqueous dispersion	kg	5%
	3905.19	3905.1900	-- Other	kg	5%
			- Vinyl acetate copolymers :		
	3905.21	3905.2100	-- In aqueous dispersion	kg	5%
	3905.29	3905.2900	-- Other	kg	5%
	3905.30	3905.3000	- Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	kg	5%
			- Other :		
	3905.91	3905.9100	-- Copolymers	kg	5%
	3905.99	3905.9900	-- Other	kg	5%
<b>39.06</b>			<b>Acrylic polymers in primary forms.</b>		
	3906.10	3906.1000	- Poly(methyl methacrylate)	kg	5%
	3906.90	3906.9000	- Other	kg	5%
<b>39.07</b>			<b>Polyacetals, other polyethers and epoxide resins,in primary forms; polycarbonates, alkyd resins,polyallyl esters and other polyesters in primaryforms.</b>		
	3907.10	3907.1000	- Polyactals	kg	5%
	3907.20	3907.2000	- Other polyethers	kg	5%
	3907.30	3907.3000	- Expoxide resins	kg	5%
	3907.40	3907.4000	- Polycarbonates	kg	5%
	3907.50	3907.5000	- Alkyd resins	kg	15%
			-Poly(ethylene terephthalate):		
	3907.61	3907.6100	-- Having a viscosity number of 78 ml/g or higher	kg	5%
	3907.69	3907.6900	--Other	kg	5%
	3907.70	3907.7000	- Poly(lactic acid)	kg	5%
			- Other polyesters:		
	3907.91	3907.9100	-- Unsaturated	kg	5%
	3907.99	3907.9900	-- Other	kg	5%
<b>39.08</b>			<b>Polyamides in primary forms.</b>		
	3908.10	3908.1000	- Polyamide - 6, -11,-12, -6, 6, -6, 9, -6, 10, or -6, 12	kg	5%

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	3908.90	3908.9000	- Other	kg	5%
<b>39.09</b>			<b>Amino-resins, phenolic resins and polyurethanes, in primary forms.</b>		
	3909.10	3909.1000	- Urea resins; thiourea resins	kg	5%
	3909.20	3909.2000	- Melamine resins	kg	5%
			- Other amino-resins :		
	3909.31	3909.3100	-- Poly(methylene phenyl isocyanate) (crude MDI, polymeric MDI)	kg	5%
	3909.39	3909.3900	--Other	kg	5%
	3909.40	3909.4000	- Phenolic resins	kg	5%
	3909.50	3909.5000	- Polyurethanes	kg	5%
<b>39.10</b>	3910.00	3910.0000	<b>Silicones in primary forms.</b>	kg	5%
<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	3911.1000	- Petroleum resins, coumarone, indene or cumarone-indene resins andpolyterpenes	kg	5%
	3911.90	3911.9000	- Other	kg	5%
<b>39.12</b>			<b>Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.</b>		
			- Cellulose acetates:		
	3912.11	3912.1100	--Non-plasticised	kg	5%
	3912.12	3912.1200	--Plasticised	kg	5%
	3912.20	3912.2000	- Cellulose nitrates (including collodions)	kg	5%
			- Cellulose ethers:		
	3912.31	3912.3100	--Carboxymethylcellulose and its salts	kg	5%
	3912.39	3912.3900	--Other	kg	5%
	3912.90	3912.9000	- Other	kg	5%
<b>39.13</b>			<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	3913.1000	- Alginic acid, its salts and esters	kg	5%
	3913.90	3913.9000	- Other	kg	5%
<b>39.14</b>	3914.00	3914.0000	<b>Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.</b>	kg	5%
			<b>II. WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES</b>		
<b>39.15</b>			<b>Waste, parings and scrap, of plastics.</b>		
	3915.10	3915.1000	- Of polymers of ethylene	kg	5%
	3915.20	3915.2000	- Of polymers of styrene	kg	5%
	3915.30	3915.3000	- Of polymers of vinyl chloride	kg	5%
	3915.90	3915.9000	- Of other plastics	kg	5%
<b>39.16</b>			<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	3916.1000	- Of polymers of ethylene	kg	5%
	3916.20	3916.2000	- Of polymers of vinyl chloride	kg	5%
	3916.90	3916.9000	- Of other plastics	kg	5%
<b>39.17</b>			<b>Tubes, pipes and hoses and fittings thereof(for example, joints, elbows, flanges) of plastics.</b>		

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	3917.10	3917.1000	- Artificial guts (sausage casings) of hardened protein or of cellulosic materials - Tubes, pipes and hoses, rigid:	kg	25%
	3917.21	3917.2100	-- Of polymers of ethylene	kg	25%
	3917.22	3917.2200	-- Of polymers of propylene	kg	25%
	3917.23	3917.2300	-- Of polymers of vinyl chloride	kg	25%
	3917.29	3917.2900	-- Of other plastics - Tubes, pipes and hoses:	kg	25%
	3917.31	3917.3100	-- Flexible tubes, pipes and hoses having a minimum burst pressure of 27.6 Mpa	kg	25%
	3917.32	3917.3200	-- Other, not reinforced or otherwise combined with other materials, without fittings	kg	25%
	3917.33	3917.3300	-- Other, not reinforced or otherwise combined with other materials, with fittings	kg	25%
	3917.39		-- Other: 3917.3910 --- Of a diameter exceeding 630 mm 3917.3990 --- Other	kg kg	5% 25%
	3917.40		- Fittings: 3917.4010 --- Designed for a diameter exceeding 630 mm 3917.4090 --- Other	kg kg	5% 25%
39.18			<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	3918.1000	- Of polymers of vinyl chloride	kg	35%
	3918.90	3918.9000	- Of other plastics	kg	35%
39.19			<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: 3919.1010 --- Not printed 3919.1090 --- Other	kg kg	5% 15%
	3919.90		- Other: 3919.9010 --- Not printed 3919.9090 --- Other	kg kg	5% 15%
39.20			<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: 3920.1010 --- Not printed 3920.1090 --- Other	kg kg	5% 15%
	3920.20		- Of polymers of propylene: 3920.2010 --- Not printed 3920.2090 --- Other	kg kg	5% 15%
	3920.30		- Of polymers of styrene: 3920.3010 --- Not printed 3920.3090 --- Other	kg kg	5% 15%
	3920.43		- Of polymers of vinyl chloride: -- Containing by weight not less than 6% of plasticisers: 3920.4310 --- Not printed 3920.4390 --- Other	kg kg	5% 15%
	3920.49		-- Other: 3920.4910 --- Not printed	kg	5%

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	3920.4990	--- Other		kg	15%
		- Of acrylic polymers:			
3920.51		-- Of poly(methyl methacrylate):			
	3920.5110	--- Not printed		kg	5%
	3920.5190	--- Other		kg	15%
3920.59		-- Other:			
	3920.5910	--- Not printed		kg	5%
	3920.5990	--- Other		kg	15%
		- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:			
3920.61		-- Of polycarbonates:			
	3920.6110	--- Not printed		kg	5%
	3920.6190	--- Other		kg	15%
3920.62		-- Of poly(ethylene terephthalate):			
	3920.6210	--- Not printed		kg	5%
	3920.6290	--- Other		kg	15%
3920.63		-- Of unsaturated polyesters:			
	3920.6310	--- Not printed		kg	5%
	3920.6390	--- Other		kg	15%
3920.69		-- Of other polyesters:			
	3920.6910	--- Not printed		kg	5%
	3920.6990	--- Other		kg	15%
		- Of cellulose or its chemical derivatives:			
3920.71		-- Of regenerated cellulose:			
	3920.7110	--- Not printed		kg	5%
	3920.7190	--- Other		kg	15%
3920.73		-- Of cellulose acetate:			
	3920.7310	--- Not printed		kg	5%
	3920.7390	--- Other		kg	15%
3920.79		-- Of other cellulose derivatives:			
	3920.7910	--- Not printed		kg	5%
	3920.7990	--- Other		kg	15%
		- Of other plastics:			
3920.91		-- Of poly(vinyl butyral):			
	3920.9110	--- Not printed		kg	5%
	3920.9190	--- Other		kg	15%
3920.92		-- Of polyamides:			
	3920.9210	--- Not printed		kg	5%
	3920.9290	--- Other		kg	15%
3920.93		-- Of amino-resins:			
	3920.9310	--- Not printed		kg	5%
	3920.9390	--- Other		kg	15%
3920.94		-- Of phenolic resins:			
	3920.9410	--- Not printed		kg	5%
	3920.9490	--- Other		kg	15%
3920.99		-- Of other plastics:			
	3920.9910	--- Not printed		kg	5%
	3920.9990	--- Other		kg	15%

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
39.21			<b>Other plates, sheets, film, foil and strip, of plastics.</b>		
		- Cellular:			
	3921.11	-- Of polymers of styrene:			
		3921.1110 --- Not printed	kg	5%	
		3921.1190 --- Other	kg	15%	
	3921.12	-- Of polymers of vinyl chloride:			
		3921.1210 --- Not printed	kg	5%	
		3921.1290 --- Other	kg	15%	
	3921.13	-- Of polyurethanes:			
		3921.1310 --- Not printed	kg	5%	
		3921.1390 --- Other	kg	15%	
	3921.14	-- Of regenerated cellulose:			
		3921.1410 --- Not printed	kg	5%	
		3921.1490 --- Other	kg	15%	
	3921.19	-- Of other plastics:			
		3921.1910 --- Not printed	kg	5%	
		3921.1990 --- Other	kg	15%	
	3921.90	- Other:			
		3921.9010 --- Not printed	kg	5%	
		3921.9090 --- Other	kg	15%	
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	3922.1000 - Baths, shower-baths, sinks and wash-basins	kg	35%	
	3922.20	3922.2000 - Lavatory seats and covers	kg	35%	
	3922.90	3922.9000 - Other	kg	35%	
39.23			<b>Articles for the conveyance or packing of goods, of plastics; stoppers lids, caps and other closures of plastics.</b>		
	3923.10	3923.1000 - Boxes, cases, crates and similar articles	kg	35%	
		- Sacks and bags (including cones):			
	3923.21	--Of polymers of ethylene:			
		3923.2110 --- Shopping bags	kg	35%	
		3923.2190 --- Other	kg	15%	
	3923.29	--Of other plastics:			
		3923.2910 --- Shopping bags	kg	35%	
		3923.2990 --- Other	kg	15%	
	3923.30	3923.3000 - Carboys, bottles, flasks and similar articles	kg	35%	
	3923.40	3923.4000 - Spools, cops, bobbins and similar supports	kg	35%	
	3923.50	3923.5000 - Stoppers, lids, caps and other closures	kg	35%	
	3923.90	- Other:			
		3923.9010 --- Articles for the packing of pharmaceutical products	kg	Free	
		3923.9020 --- Articles for the packing of tooth pastes, cosmetics and similar products	kg	15%	
		3923.9090 --- Other	kg	35%	
39.24			<b>Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.</b>		
	3924.10	- Tableware and kitchenware:			
		3924.1010 --- Infant feeding bottles with or without nipples	kg	25%	
		3924.1090 --- Other	kg	35%	

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	3924.90	3924.9000	- Other	kg	35%
<b>39.25</b>			<b>Builders' ware of plastics, not elsewhere specified or included.</b>		
	3925.10	3925.1000	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	kg	35%
	3925.20	3925.2000	- Doors, windows and their frames and thresholds for doors	kg	35%
	3925.30	3925.3000	- Shutters, blinds (including venetian blinds) and similar articles and parts thereof	kg	35%
	3925.90	3925.9000	- Other	kg	35%
<b>39.26</b>			<b>Other articles of plastics and articles of other materials of heading 39.01 to 39.14.</b>		
	3926.10	3926.1000	- Office or school supplies	kg	35%
	3926.20	3926.2000	- Articles of apparel and clothing accessories (including gloves, mittens and mitts)	kg	35%
	3926.30	3926.3000	- Fittings for furniture, coachwork or the like	kg	15%
	3926.40	3926.4000	- Statuettes and other ornamental articles	kg	35%
	3926.90		- Other:		
		3926.9010	--- Boot and shoe lasts , of a kind used for road construction, of a kind used as insect attractants (control), conveyor belts or belting, plastic knob	kg	5%
		3926.9020	--- Transmission belts or belting, accessories of garment	kg	15%
		3926.9090	--- Other	kg	35%

## **Chapter 40**

### **Rubber and articles thereof**

#### **Notes.**

1. Except where the context otherwise requires, throughout the Tariff 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 Nos. 40.01 to 40.03 and 40.05, the expression “primary forms” applies only to the following forms:
  - (a) Liquids and pastes (including latex, whether or not pre-vulcanised, and other dispersions and solutions);
  - (b) Blocks of irregular shape, lumps, bales, powders, granules, crumbs and similar bulk forms.
4. In Note 1 to this Chapter and in heading 40.02, the expression “synthetic rubber” applies to:
  - (a) Unsaturated synthetic substances which can be irreversibly transformed by vulcanisation with sulphur into non-thermoplastic substances which, at a temperature between 18°C and 29°C, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length. For the purposes of this test, substances necessary for the cross-linking, such as vulcanising activators or accelerators, may be added; the presence of substances as provided for by Note 5 (B) (ii) and (iii) is also permitted. However, the presence of any substances not necessary for the cross-linking, such as extenders, plasticisers and fillers, is not permitted;
  - b) Thioplasts (TM); and
  - (c) Natural rubber modified by grafting or mixing with plastics, depolymerised natural rubber, mixtures of unsaturated synthetic substances with saturated synthetic high polymers provided that all the above-mentioned products comply with the requirements concerning vulcanisation, elongation and recovery in (a) above.
5. (A) Headings 40.01 and 40.02 do not apply to any rubber or mixture of rubbers which has been compounded, before or after coagulation, with:
  - (i) Vulcanising agents, accelerators, retarders or activators (other than those added for the preparation of pre-vulcanised rubber latex);
  - (ii) Pigments or other colouring matter, other than those added solely for the purpose of identification;
  - (iii) Plasticisers or extenders (except mineral oil in the case of oil extended rubber), fillers, reinforcing agents, organic solvents or any other substances, except those permitted under (B);

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

- (i) emulsifiers or anti-tack agents;
- (ii) small amounts of breakdown products of emulsifiers;
- (iii) very small amounts of the following: heat-sensitive agents (generally for obtaining thermosensitive rubber latexes), cationic surface-active agents (generally for obtaining electro-positive rubber latexes), antioxidants, coagulants, crumbing 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 expression "rods" and "profile shapes" apply only to such products, whether or not cut to length or surface-worked but not otherwise worked.

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>40.01</b>			<b>Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.</b>		
	4001.10	4001.1000	- Natural rubber latex, whether or not pre-vulcanised	kg	Free
			- Natural rubber in other forms:		
	4001.21	4001.2100	-- Smoked sheets	kg	Free
	4001.22	4001.2200	-- Technically specified natural rubber (TSNR)	kg	Free
	4001.29	4001.2900	-- Other	kg	Free
	4001.30	4001.3000	- Balata, gutta-percha, guayule, chicle and similar natural gums	kg	Free
<b>40.02</b>			<b>Synthetic rubber and facsimile derived forms, oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading No. 40.01 with any product of this heading, in primary forms or in plates, sheets or strip.</b>		
			- Styrene-butadiene rubber (SBR) carboxylated styrene-butadiene rubber (XSBR)		
	4002.11	4002.1100	-- Latex	kg	5%
	4002.19	4002.1900	-- Other	kg	5%
	4002.20	4002.2000	- Butadiene rubber (BR)	kg	5%
			- Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR):		

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	4002.31	4002.3100	-- Isobutene-isoprene (butyl) rubber (IIR)	kg	5%
	4002.39	4002.3900	-- Other	kg	5%
			- Chloroprene (Chlorobutadiene) rubber (CR):		
	4002.41	4002.4100	-- Latex	kg	5%
	4002.49	4002.4900	-- Other	kg	5%
			- Acrylonitrile-butadiene rubber (NBR)		
	4002.51	4002.5100	-- Latex	kg	5%
	4002.59	4002.5900	-- Other	kg	5%
	4002.60	4002.6000	- Isoprene rubber (IR)	kg	5%
	4002.70	4002.7000	- Ethylene-propylene-non-conjugated diene rubber (EPDM)	kg	5%
	4002.80	4002.8000	- Mixtures of any product of heading 40.01 with any product of this heading	kg	5%
			- Other:		
	4002.91	4002.9100	-- Latex	kg	5%
	4002.99	4002.9900	-- Other	kg	5%
<b>40.03</b>	4003.00	4003.0000	<b>Reclaimed rubber in primary forms or in plates, sheets or strip.</b>	kg	5%
<b>40.04</b>	4004.00	4004.0000	<b>Waste, parings and scrap of rubber(other than hard rubber) and powders and granules obtained therefrom. Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.</b>	kg	5%
<b>40.05</b>			<b>Compounded rubber, unvulcanised, inprimary forms or in plates, sheets or strip.</b>		
	4005.10	4005.1000	- Compounded with carbon black orsilica	kg	5%
	4005.20	4005.2000	- Solutions; dispersions other than those of subheading No.4005.10	kg	5%
			- Other:		
	4005.91	4005.9100	-- Plates, sheets and strip	kg	5%
	4005.99	4005.9900	-- Other	kg	5%
<b>40.06</b>			<b>Other forms (for exampole, rods,tubes and profile shapes) and articles (for exampole, discs and rings), of unvulcanised rubber.</b>		
	4006.10	4006.1000	- "Camel-back" strips for retreading rubber tyres	kg	5%
	4006.90	4006.9000	- Other	kg	5%
<b>40.07</b>	4007.00	4007.0000	<b>Vulcanised rubber thread and cord.</b>	kg	15%
<b>40.08</b>			<b>Plates, sheets, strip, rods and pro- file shapes, of vulcanised rubber other than hard rubber.</b>		
			- Of cellular rubber:		
	4008.11	4008.1100	-- Plates, sheets and strip	kg	15%
	4008.19	4008.1900	-- Other	kg	15%
			- Of non-cellular rubber:		
	4008.21	4008.2100	--Plates, sheets and strip	kg	15%
	4008.29	4008.2900	--Other	kg	15%
<b>40.09</b>			<b>Tubes, pipes and hoses, of vulcanized 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	4009.1100	-- Without fittings	kg	35%
	4009.12	4009.1200	--With fittings	kg	35%
			- Reinforced or otherwise combined onlywith metal:		

<b>Heading No</b>	<b>H.S Code</b>	<b>Tariff Item No.</b>	<b>Description</b>	<b>Standard Unit of Quantity</b>	<b>Duty Rate</b>
(1)	(2)	(3)	(4)	(5)	(6)
	4009.21	4009.2100	--Without fittings	kg	35%
	4009.22	4009.2200	--With fittings	kg	35%
			- Reinforced or otherwise combined only with textile materials:		
	4009.31	4009.3100	--Without fittings	kg	35%
	4009.32	4009.3200	--With fittings	kg	35%
			- Reinforced or otherwise combined with other materials:		
	4009.41	4009.4100	--Without fittings	kg	35%
	4009.42	4009.4200	--With fittings	kg	35%
<b>40.10</b>			<b>Conveyor or transmission belts or belting, of vulcanised rubber.</b>		
			- Conveyor belts or belting:		
	4010.11	4010.1100	-- Reinforced only with metal	kg	5%
	4010.12	4010.1200	-- Reinforced only with textile materials	kg	5%
	4010.19	4010.1900	-- Other	kg	5%
			- Transmission belts or belting :		
	4010.31	4010.3100	--Endless transmission belts of trapezoidal cross-section(V-belts), V- ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	kg	35%
	4010.32	4010.3200	-- Endless transmission belts of trapezoidal cross-section (V-belts),other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	kg	35%
	4010.33	4010.3300	--Endless transmission belts of trapezoidal cross-section (V-belts), V- ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	kg	35%
	4010.34	4010.3400	-- Endless transmission belts, of trapezoidal cross-section (V-belts),other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	kg	35%
	4010.35	4010.3500	-- Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	kg	35%
	4010.36	4010.3600	--Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	kg	35%
	4010.39	4010.3900	--Other	kg	35%
<b>40.11</b>			<b>New pneumatic tyres, of rubber.</b>		
	4011.10	4011.1000	- Of a kind used on motor cars (including station wagons and racing cars)	u	35%
	4011.20	4011.2000	- Of a kind used on buses or lorries	u	15%
	4011.30	4011.3000	- Of a kind used on aircraft	u	Free
	4011.40	4011.4000	- Of a kind used on motorcycles	u	25%
	4011.50	4011.5000	-Of a kind used on bicycles	u	25%
	4011.70	4011.7000	- Of a kind used on agricultural or forestry vehicles and machines	u	15%
	4011.80	4011.8000	- Of a kind used on construction, mining or industrial handling vehicles and machines	u	15%
	4011.90	4011.9000	- Other	u	35%
<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	4012.1100	-- Of a kind used on motor cars (including station wagons and racing cars)	u	35%
	4012.12	4012.1200	-- Of a kind used on buses or lorries	u	15%
	4012.13	4012.1300	-- Of a kind used on aircraft	u	Free

<b>Heading No</b>	<b>H.S Code</b>	<b>Tariff Item No.</b>	<b>Description</b>	<b>Standard Unit of Quantity</b>	<b>Duty Rate</b>
(1)	(2)	(3)	(4)	(5)	(6)
	4012.19	4012.1900	--Other	u	25%
	4012.20		-Used pneumatic tyres:		
		4012.2010	--- Of a kind fit for a wheel of rim diameter of 20" or more or of a ply rating of 18 or more	u	15%
		4012.2090	--- Other	u	25%
	4012.90	4012.9000	- Other	u	5%
<b>40.13</b>			<b>Inner tubes, of rubber.</b>		
	4013.10	4013.1000	- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	u	35%
	4013.20	4013.2000	- Of a kind used on bicycles	u	25%
	4013.90		- Other:		
		4013.9010	--- Of a kind used on aircraft	u	Free
		4013.9090	--- Other	u	25%
<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	4014.1000	- Sheath contraceptives	kg	Free
	4014.90	4014.9000	- Other	kg	25%
<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:		
	4015.11	4015.1100	--Surgical	kg	5%
	4015.19		--Other:		
		4015.1910	--- For medical examination use	kg	5%
		4015.1990	--- Other	kg	35%
	4015.90	4015.9000	- Other	kg	15%
<b>40.16</b>			<b>Other articles of vulcanised rubber other than hard rubber.</b>		
	4016.10	4016.1000	- Of cellular rubber	kg	35%
			- Other:		
	4016.91	4016.9100	-- Floor coverings and mats	kg	35%
	4016.92	4016.9200	-- Erasers	kg	15%
	4016.93	4016.9300	-- Gaskets, washers and other seals	kg	15%
	4016.94	4016.9400	-- Boat or dock fenders, whether or not inflatable	kg	35%
	4016.95	4016.9500	-- Other inflatable articles	kg	35%
	4016.99		-- Other:		
		4016.9910	--- Labeling, solar water heater, metal tools and articles suitable for use in the leather products manufacture	kg	15%
		4016.9990	--- Other	kg	35%
<b>40.17</b>	4017.00	4017.0000	<b>Hard rubber(for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.</b>	kg	35%

## SECTION VIII

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

#### **Chapter 41 Raw hides and skins (other than furskins) and leather**

**Notes.**

1. This Chapter does not cover:
  - (a) Parings or similar waste, of raw hides or skins (heading 05.11);
  - (b) Birdskins or parts of birdskins, with their feathers or down, of heading 05.05 or 67.01; or
  - (c) Hides or skins, with the hair or wool on, raw, tanned or dressed (Chapter 43); the following are, however, to be classified in Chapter 41, namely, raw hides and skins with the hair or wool on, of bovine animals (including buffalo), of equine animals, of sheep or lambs (except Astrakhan, Broadtail, Caracul, Persian or similar lambs, Indian, Chinese, Mongolian or Tibetan lambs, of goats or kids (except Yemen, Monogolian 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 irreversible (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 Tariff the expression "composition leather" means only substances of the kind referred to in heading 41.15.

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>41.01</b>			<b>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.</b>		
	4101.20	4101.2000	- Whole hides and skins, unsplit, of bovine animals, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved	kg	Free
	4101.50	4101.5000	- Whole hides and skins, of a weight exceeding 16 k	kg	Free
	4101.90	4101.9000	- Other, including butts, bends and bellies	kg	Free
<b>41.02</b>			<b>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.</b>		
	4102.10	4102.1000	- With wool on	kg	Free
			- Without wool on:		
	4102.21	4102.2100	-- Pickled	kg	Free
	4102.29	4102.2900	-- Other	kg	Free
<b>41.03</b>			<b>Other raw hides and skins (fresh, or salted, dried, limed, pickled or</b>		

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1(b), or 1(c) to this Chapter.					
	4103.20	4103.2000	- Of reptiles	kg	Free
	4103.30	4103.3000	- Of swine	kg	Free
	4103.90	4103.9000	- Other	kg	Free
<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	4104.1100	--Full grains, unsplit; grain splits	kg	Free
	4104.19	4104.1900	--Other	kg	Free
			- In the dry state (crust):		
	4104.41	4104.4100	--Full grains, unsplit; grain splits	kg	Free
	4104.49	4104.4900	-- Other	kg	Free
<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	4105.1000	- In the wet state (including wet-blue)	kg	Free
	4105.30	4105.3000	- In the dry state (crust)	kg	Free
<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	4106.2100	-- In the wet state (including wet-blue)	kg	Free
	4106.22	4106.2200	-- In the dry state (crust)	kg	Free
			- Of swine:		
	4106.31	4106.3100	-- In the wet state (including wet-blue)	kg	Free
	4106.32	4106.3200	--In the dry state (crust)	kg	Free
	4106.40	4106.4000	- Of reptiles	kg	Free
			- Other:		
	4106.91	4106.9100	-- In the wet state (including wet-blue)	kg	Free
	4106.92	4106.9200	-- In the dry state (crust)	kg	Free
<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	4107.1100	--Full grains, unsplit	kg	Free
	4107.12	4107.1200	--Grains, splits	kg	Free
	4107.19	4107.1900	--Other	kg	Free
			- Other, including sides:		
	4107.91	4107.9100	--Full grains, unsplit	kg	Free
	4107.92	4107.9200	-- Grains, splits	kg	Free
	4107.99	4107.9900	-- Other	kg	Free
<b>41.12</b>	4112.00	4112.0000	<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>	kg	Free
<b>41.13</b>			<b>Leather further prepared after tanning or crusting, including parchment-</b>		

Heading No	H.S Code (2)	Tariff Item No. (3)	Description (4)	Standard Unit of Quantity (5)	Duty Rate (6)
			dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14.		
	4113.10	4113.1000	- Of goats or kids	kg	Free
	4113.20	4113.2000	- Of swine	kg	Free
	4113.30	4113.3000	- Of reptiles	kg	Free
	4113.90	4113.9000	- Other	kg	Free
<b>41.14</b>			<b>Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.</b>		
	4114.10	4114.1000	- Chamois (including combination chamois) leather	kg	Free
	4114.20	4114.2000	- Patent leather and patent laminated leather; metallised leather	kg	Free
<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	4115.1000	- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	kg	Free
	4115.20	4115.2000	-Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	kg	Free

**Chapter 42**  
**Articles of leather; saddlery and harness;**  
**travel goods, handbags and similar containers;**  
**articles of animalgut (other than silk-worm gut)**

**Notes.**

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

2. This Chapter does not cover:

- (a) Sterile surgical catgut or similar sterile suture materials (heading 30.06);
- (b) Articles of apparel or clothing accessories (except gloves, mittens and mitts), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming(heading 43.03 or 43.04);
- (c) Made up articles of netting (heading 56.08);
- (d) Articles of Chapter 64;
- (e) Headgear or parts thereof of Chapter 65;
- (f) Whips, riding-crops or other articles of heading 66.02;
- (g) Cuff-links, bracelets or other imitation jewellery (heading 71.17);
- (h) Fittings or trimmings for harness, such as stirrups, bits, horse brasses and buckles, separately presented(generally Section XV);
- (ij) Strings, skins for drums or the like, or other parts of musical instruments (heading 92.09);
- (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
- (l) Articles of Chapter 95 (for example, toys, games, sports requisites); or
- (m) Buttons, press-fasteners, snap-fasteners, press-studs, button moulds or other parts of these articles, button blanks, of heading 96.06.

3. (A) In addition to the provisions of Note 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."

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

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
42.01	4201.00	4201.0000	Saddlery and harness for any animal(including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.	Kg	25%
42.02			Trunks, suit-cases, vanity-cases, executive-case, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; traveling- bags, insulated food handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jeweler boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics of textile materials, of vulcanized fibre or of paperboard, or wholly or mainly covered with such materials or with paper. - Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers:		
	4202.11	4202.1100	- With outer surface of leather or of composition leather	U	25%
	4202.12	4202.1200	--With outer surface of plastics or of textile materials	U	25%
	4202.19	4202.1900	-- Other - Handbags, whether or not with shoulder strap, including those without handle:	U	25%
	4202.21	4202.2100	-- With outer surface of leather or of composition leather	U	25%
	4202.22	4202.2200	-- With outer surface of sheeting of plastics or of textile materials	Kg	25%
	4202.29	4202.2900	-- Other - Articles of a kind normally carried in the pocket or in the handbag:	U	25%
	4202.31	4202.3100	-- With outer surface of leather or of composition leather	Kg	25%
	4202.32	4202.3200	-- With outer surface of sheeting of plastics or of textile materials	Kg	25%
	4202.39	4202.3900	-- Other - Other:	Kg	25%
	4202.91	4202.9100	-- With outer surface of leather or of composition leather	Kg	25%
	4202.92	4202.9200	-- With outer surface of sheeting of plastics or of textile materials	Kg	25%
	4202.99	4202.9900	-- Other	Kg	25%
42.03			<b>Articles of apparel and Clothing accessories, of leather or of composition leather.</b>		
	4203.10	4203.1000	- Articles of apparel - Gloves, mittens and mitts:	Kg	25%
	4203.21	4203.2100	-- Specifically designed for use in sports	Kg	25%
	4203.29	4203.2900	-- Other	Kg	25%
	4203.30	4203.3000	- Belts and bandoliers	Kg	25%
	4203.40	4203.4000	- Other clothing accessories	Kg	25%
42.05	4205.00	4205.0000	<b>Other articles of leather or of composition leather.</b>	Kg	25%
42.06	4206.00	4206.0000	<b>Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.</b>	Kg	25%

## Chapter 43

### Furskins and artificial fur; manufactures thereof

**Notes.**

1. Throughout the references to "furskins", other than to raw furskins of heading No. 43.01, apply to hides or skins of all animal which have been tanned or dressed with the hair or wool on.
2. This Chapter does not cover:
  - (a) Birdskins of parts or birdskins, with their feathers or down (heading 05.05 or 67.01);
  - (b) Raw hides or skins, with the hair or wool on, of Chapter 41 (see Note 1 (c) to that Chapter);
  - (c) Gloves, mittens and mitts consisting of leather and furskins or of leather and artificial fur (heading 42.03);
  - (d) Articles of Chapter 64;
  - (e) Headgear or parts thereof of Chapter 65; or
  - (f) Articles of Chapter 95 (for example, toys, games, sports, requisites).
3. Heading 43.03 includes furskins and parts thereof, assembled with the addition of other materials, and furskins and parts thereof, sewn together in the form of garments or parts or accessories of garments or in the form of other articles.
4. Articles of apparel and clothing accessories (except those excluded by Note 2) lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming are to be classified in heading 43.03 or 43.04 as the case may be.
5. Throughout the expression "artificial fur" means any imitation of furskin consisting of wool, hair or other fibers gummed or sewn on to leather, woven fabric or other materials, but does not include imitation furskins obtained by weaving or knitting (generally, heading 58.01 or 60.01).

Heading No	H.S Code (1)	Tariff Item No. (2)	Description (4)	Standard Unit of Quantity (5)	Duty Rate (6)
<b>43.01</b>			<b>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</b>		
	4301.10	4301.1000	- Of mink, whole, with or without head, tail or paws	Kg	15%
	4301.30	4301.3000	- Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	Kg	15%
	4301.60	4301.6000	- Of fox, whole, with or without head, tail or paws	Kg	15%
	4301.80	4301.8000	- Other furskins, whole, with or without head, tail or paws	Kg	15%
	4301.90	4301.9000	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	Kg	15%
<b>43.02</b>			<b>Tanned or dressed furskins (including heads, tails, paws and other pieces or currings), unassembled, or assembled (without the addition of other materials) other than those of heading 43.03.</b>		
			- Whole skins, with or without head, tail or paws, not assembled:		
	4302.11	4302.1100	--Of mink	Kg	15%
	4302.19	4302.1900	--Other	Kg	15%
	4302.20	4302.2000	- Heads, tails, paws and other pieces or cuttings, not assembled	Kg	15%
	4302.30	4302.3000	- Whole skins and pieces or cuttings thereof, assembled	Kg	15%
<b>43.03</b>			<b>Articles of apparel, clothing accessories and other articles of furskin.</b>		
	4303.10	4303.1000	- Articles of apparel and clothing accessories	Kg	15%
	4303.90	4303.9000	- Other	Kg	15%
<b>43.04</b>	4304.00	4304.0000	<b>Artificial fur and articles thereof.</b>	Kg	15%

## **SECTION IX**

### **WOOD AND ARTICLES OF WOOD; WOODCHARCOAL; 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 14.0);
  - (c) Wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading 14.01);
  - (d) Activated charcoal (heading 38.02);
  - (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);
  - (i) Goods of heading 68.08;
  - (k) Imitation jewellery of heading 71.17;
  - (l) Goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights wares);
  - (m) Goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);
  - (n) Parts of firearms (heading 93.05);
  - (o) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
  - (p) Articles of Chapter 95 (for example, toys, games, sports requisites);
  - (q) Articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils, and monopods, bipods, tripods and similar articles) excluding bodies and handles, of wood, for articles of heading 96.03; or
  - (r) Articles of Chapter 97 (for example, works or art).
2. In this Chapter, the expression "densified wood" means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.
3. Headings 44.14 to 44.21 apply to articles of the respective descriptions of particle board or similar board, fibreboard, laminated wood or densified wood as they apply to such articles of wood.
4. Products of heading 44.10, 44.11, or 44.12 may be worked to form the shapes provided for in respect of the goods of heading 44.09, curved, corrugated, perforated, cut or formed to shapes other than square or rectangular or submitted to any other operation provided it does not give them the character of articles of other headings.
5. Headings 44.17 does not apply to tools in which the blade, working edge, working surface or other working part is formed by any of the materials specified in Note 1 to Chapter 82.
6. Subject to Note 1 above and except where the context otherwise requires, any reference to "wood" in a heading of this Chapter applies also to bamboos and other materials of a woody nature.

**Subheading Note:**

1. For the purpose of subheading 4401.31, the Expression "Wood pallets" 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 25mm and a length not exceeding 100 mm.

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>44.01</b>			<b>Fuel wood in logs, in billets, in twigs, infaggots 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.</b>		
			- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms:		
	4401.11	4401.1100	-- Coniferous	kg	Free
	4401.12	4401.1200	-- Non-coniferous	kg	Free
			- Wood in chips or particles:		
	4401.21	4401.2100	--Coniferous	kg	Free
	4401.22	4401.2200	--Non-coniferous	kg	Free
			- Sawdust wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms:		
	4401.31	4401.3100	-- Wood pellets	kg	Free
	4401.39	4401.3900	--Other	kg	Free
	4401.40	4401.4000	- Sawdust and wood waste and scrap, not agglomerated	kg	Free
<b>44.02</b>			<b>Wood charcoal (including shell or nut charcoal), whether or not agglomerated.</b>		
	4402.10	4402.1000	- Of bamboo	kg	Free
	4402.90	4402.9000	- Other	kg	Free
<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	4403.1100	-- Coniferous	m <sup>3</sup>	Free
	4403.12	4403.1200	-- Non-coniferous	m <sup>3</sup>	Free
			- Other, coniferous :		
	4403.21	4403.2100	-- Of pine ( <i>Pinus spp.</i> ), of which any cross-sectional dimension is 15 cm or more	m <sup>3</sup>	Free
	4403.22	4403.2200	-- Of pine ( <i>Pinus spp.</i> ), other	m <sup>3</sup>	Free
	4403.23	4403.2300	--Of fir ( <i>Abies spp.</i> ) and spruce ( <i>Picea spp.</i> ), of which any cross-sectional dimension is 15 cm or more	m <sup>3</sup>	Free
	4403.24	4403.2400	-- Of fir ( <i>Abies spp.</i> ) and spruce ( <i>Picea spp.</i> ), other	kg	Free
	4403.25	4403.2500	-- Other, of which any cross-sectional dimension is 15 cm or more	kg	Free
	4403.26	4403.2600	-- Other	m <sup>3</sup>	Free
			- Other, of tropical wood		
	4403.41	4403.4100	--Dark Red Meranti, Light Red Meranti and Meranti Bakau	m <sup>3</sup>	Free
	4403.49	4403.4900	--Other	m <sup>3</sup>	Free
			- Other:		
	4403.91	4403.9100	--Of oak ( <i>Quercus spp.</i> )	m <sup>3</sup>	Free
	4403.93	4403.9300	-- Of beech ( <i>Fagus spp.</i> ), of which any cross-sectional dimension is 15 cm or more	m <sup>3</sup>	Free
	4403.94	4403.9400	-- Of beech ( <i>Fagus spp.</i> ), other	m <sup>3</sup>	Free
	4403.95	4403.9500	-- Of birch ( <i>Betula spp.</i> ), of which any cross-sectional dimension is 15 cm or more	m <sup>3</sup>	Free

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	4403.96	4403.9600	-- Of birch ( <i>Betula spp.</i> ), other	m <sup>3</sup>	Free
	4403.97	4403.9700	-- Of poplar and aspen ( <i>Populus spp.</i> )	m <sup>3</sup>	Free
	4403.98	4403.9800	-- Of eucalyptus ( <i>Eucalyptus spp.</i> )	m <sup>3</sup>	Free
	4403.99	4403.9900	-- Other	m <sup>3</sup>	Free
<b>44.04</b>			<b>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.</b>		
	4404.10	4404.1000	- Coniferous	kg	Free
	4404.20	4404.2000	- Non-coniferous	kg	Free
<b>44.05</b>	4405.00	4405.0000	<b>Wood wool; wool flour.</b>	kg	Free
<b>44.06</b>			<b>Railway or tramway sleepers (cross-ties) of wood.</b>		
			- Not impregnated :		
	4406.11	4406.1100	-- Coniferous	m <sup>3</sup>	Free
	4406.12	4406.1200	-- Non-coniferous	m <sup>3</sup>	Free
			- Other :		
	4406.91	4406.9100	-- Coniferous	m <sup>3</sup>	Free
	4406.92	4406.9200	-- Non-coniferous	m <sup>3</sup>	Free
<b>44.07</b>			<b>Wood swan or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end - jointed of a thickness exceeding 6 mm</b>		
			- Coniferous :		
	4407.11	4407.1100	-- Of pine ( <i>Pinus spp.</i> )	m <sup>3</sup>	Free
	4407.12	4407.1200	-- Of fir ( <i>Abies spp.</i> ) and spruce ( <i>Picea spp.</i> )	m <sup>3</sup>	Free
	4407.19	4407.1900	-- Other	m <sup>3</sup>	Free
			- Of tropical wood:		
	4407.21	4407.2100	-- Mahogany ( <i>Swietenia spp.</i> )	m <sup>3</sup>	Free
	4407.22	4407.2200	-- Virola, Imbuia and Balsa	m <sup>3</sup>	Free
	4407.25	4407.2500	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	m <sup>3</sup>	Free
	4407.26	4407.2600	-- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	m <sup>3</sup>	Free
	4407.27	4407.2700	-- Sapelli	m <sup>3</sup>	Free
	4407.28	4407.2800	-- Iroko	m <sup>3</sup>	Free
	4407.29	4407.2900	-- Other	m <sup>3</sup>	Free
			- Other:		
	4407.91	4407.9100	-- Of oak ( <i>Quercus spp.</i> )	m <sup>3</sup>	Free
	4407.92	4407.9200	-- Of beech ( <i>Fagus spp.</i> )	m <sup>3</sup>	Free
	4407.93	4407.9300	-- Of maple ( <i>Acer spp.</i> )	m <sup>3</sup>	Free
	4407.94	4407.9400	-- Of cherry ( <i>Prunus spp.</i> )	m <sup>3</sup>	Free
	4407.95	4407.9500	-- Of ash ( <i>Fraxinus spp.</i> )	m <sup>3</sup>	Free
	4407.96	4407.9600	-- Of birch ( <i>Betula spp.</i> )	m <sup>3</sup>	Free
	4407.97	4407.9700	-- Of poplar and aspen ( <i>Populus spp.</i> )	m <sup>3</sup>	Free
	4407.99	4407.9900	-- Other	m <sup>3</sup>	Free
<b>44.08</b>			<b>Sheesheets for veneering(including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood swanlengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6mm.</b>		
	4408.10	4408.1000	- Coniferous	kg	15%
			- Of tropical wood:		

Heading No	H.S Code (1)	Tariff Item No. (2)	Description (4)	Standard Unit of Quantity (5)	Duty Rate (6)
	4408.31	4408.3100	-- Dark Red Meranti, Light Red Meranti and Meranti bakau	kg	15%
	4408.39	4408.3900	-- Other	kg	15%
	4408.90	4408.9000	- Other	kg	15%
<b>44.09</b>			<b>Wood (including strips and freizes for parquetflooring, not assembled continuously shaped(tongued, grooved, rebated, chamfered, V-jointed, beaded,moulded, rounded or the like)along any of its edges, or faces, whether or not planned sanded or end-jointed.)</b>		
	4409.10	4409.1000	-Coniferous	kg	15%
			-Non -coniferous		
	4409.21	4409.2100	--Of bamboo	kg	15%
	4409.22	4409.2200	--Of tropical wood	kg	15%
	4409.29	4409.2900	--Other	kg	15%
<b>44.10</b>			<b>Particle board, Oriented strand board (OSB) and similar board (forexample, wafer board) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.</b>		
			- Of wood :		
	4410.11	4410.1100	-- Particle board	kg	15%
	4410.12	4410.1200	-- Oriented strand board (OSB)	kg	15%
	4410.19	4410.1900	-- Other	kg	15%
	4410.90	4410.9000	- Other	kg	15%
<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	4411.1200	-- Of a thickness not exceeding 5 mm	kg	15%
	4411.13	4411.1300	-- Of a thickness exceeding 5 mm but not exceeding 9mm	kg	15%
	4411.14	4411.1400	-- Of a thickness exceeding 9 mm	kg	15%
			- Other :		
	4411.92	4411.9200	-- Of a density exceeding 0.8 g/cm <sup>3</sup>	kg	15%
	4411.93	4411.9300	-- Of a density exceeding 0.5 g/cm <sup>3</sup> but not exceeding 0.8 g/cm <sup>3</sup>	kg	15%
	4411.94	4411.9400	-- Of a density not exceeding 0.5 g/cm <sup>3</sup>	kg	15%
<b>44.12</b>			<b>Plywood, veneered panels and similar laminated wood.</b>		
	4412.10	4412.1000	- Of bamboo	kg	15%
			- Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness :		
	4412.31	4412.3100	--With at least one outer ply of tropical wood	m <sup>3</sup>	15%
	4412.33	4412.3300	--Other, with at least one outer ply of non-coniferous wood of the species alder (Alnus spp.), ash (Fraxinus spp.), beech (Fagus spp.), birch (Betula spp.), cherry (Prunus spp.), chestnut (Castanea spp.), elm (Ulmus spp.), eucalyptus (Eucalyptus spp.), hickory (Carya spp.), horse chestnut (Aesculus spp.), lime(Tilia spp.), maple (Acer spp.), oak (Quercus spp.), plane tree (Platanus spp.), poplar and aspen (Populus spp.), robinia (Robinia spp.), tulipwood (Liriodendron spp.) or walnut (Juglans spp.)	m <sup>3</sup>	15%
	4412.34	4412.3400	-- Other, with at least one outer ply of non-coniferous wood not specified under subheading 4412.33	m <sup>3</sup>	15%
	4412.39	4412.3900	-- Other, with both outer plies of coniferous wood	m <sup>3</sup>	15%
			- Other :		
	4412.94	4412.9400	-- Block board, laminboard and batten board	kg	15%
	4412.99	4412.9900	-- Other	kg	15%
<b>44.13</b>	4413.00	4413.0000	<b>Densified wood, in blocks, plates, strips or profile shapes.</b>	kg	15%

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
44.14	4414.00	4414.0000	Wooden frames for paintings, photographs, mirrors or similar objects.	kg	35%
44.15			Packing cases, boxes, crates, drums and similar packings, of wood; cabledrums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.		
	4415.10	4415.1000	- Cases, boxes, crates, drums and similar packings; cable-drums	u	35%
	4415.20	4415.2000	- Pallets, box pallets and other load boards; pallet collars	u	35%
44.16	4416.00	4416.0000	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.	kg	35%
44.17	4417.00	4417.0000	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.	kg	5%
44.18			Builders' joinery and carpentry of wood, including cellular wood panels assembled flooring panels, shingles and shakes.		
	4418.10	4418.1000	- Windows, French-windows and theirframes	kg	35%
	4418.20	4418.2000	- Doors and their frames and thresholds	kg	35%
	4418.40	4418.4000	- Shuttering for concrete constructional work	kg	35%
	4418.50	4418.5000	- Shingles and shakes	kg	35%
	4418.60	4418.6000	- Posts and beams	kg	35%
			- Assembled flooring panels :		
	4418.73	4418.7300	--Of bamboo or with at least the top layer (wear layer) of bamboo	kg	35%
	4418.74	4418.7400	--Other, for mosaic floors	kg	35%
	4418.75	4418.7500	--Other, multilayer	kg	35%
	4418.79	4418.7900	--Other	kg	35%
			- Other :		
	4418.91	4418.9100	--Of bamboo	kg	35%
	4418.99	4418.9900	--Other	kg	35%
44.19			Tableware and kitchenware, of wood.		
			- Of bamboo :		
	4419.11	4419.1100	-- Bread boards, chopping boards and similar boards	kg	35%
	4419.12	4419.1200	--Chopsticks	kg	35%
	4419.19	4419.1900	--Other	kg	35%
	4419.90	4419.9000	- Other	kg	35%
44.20			Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.		
	4420.10	4420.1000	- Statuettes and other ornaments, of wood	kg	35%
	4420.90	4420.9000	- Other	kg	35%
44.21			Other articles of wood.		
	4421.10	4421.1000	- Clothes hangers	kg	35%
			-Other		
	4421.91		--Of bamboo:		
		4421.9110	--- Match splints	kg	5%
		4421.9190	--- Other	kg	35%
	4421.99		-- Other:		
		4421.9910	--- Identifiable ship and boat parts, match splints, spools, cops, bobbins, sewing thread reels and the like, wooden pegs or pins for footwear	kg	5%
		4421.9990	--- Other	kg	35%

## 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)

<b>Heading No</b>	<b>H.S Code</b>	<b>Tariff Item No.</b>	<b>Description</b>	<b>Standard Unit of Quantity</b>	<b>Duty Rate</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>
<b>45.01</b>			<b>Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.</b>		
	4501.10	4501.1000	- Natural cork, debacked or roughly prepared	kg	5%
	4501.90	4501.9000	- Other	kg	5%
<b>45.02</b>	4502.00	4502.0000	<b>Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip, (including sharp-edged blanks for corks or stoppers).</b>	kg	5%
<b>45.03</b>			<b>Articles of natural cork.</b>		
	4503.10	4503.1000	- Corks and stoppers	kg	5%
	4503.90	4503.9000	- Other	kg	15%
<b>45.04</b>			<b>Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.</b>		
	4504.10	4504.1000	- Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	kg	15%
	4504.90	4504.9000	- Other	kg	15%

## Chapter 46

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

**Notes.**

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

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>46.01</b>			<b>Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).</b>		
			- Mats, matting and screens of vegetable materials :		
	4601.21	4601.2100	-- Of bamboo	kg	15%
	4601.22	4601.2200	-- Of rattan	kg	15%
	4601.29	4601.2900	-- Other	kg	15%
			- Other:		
	4601.92	4601.9200	-- Of bamboo	kg	15%
	4601.93	4601.9300	-- Of rattan	kg	15%
	4601.94	4601.9400	-- Of other vegetable materials	kg	15%
	4601.99	4601.9900	--Other	kg	15%
<b>46.02</b>			<b>Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading No. 46.01; articles of loofah.</b>		
			- Of vegetable materials:		
	4602.11	4602.1100	-- Of bamboo	kg	25%
	4602.12	4602.1200	-- Of rattan	kg	25%
	4602.19	4602.1900	-- Other	kg	25%
	4602.90	4602.9000	- Other	kg	25%

## SECTION X

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

#### Chapter 47

##### **Pulp of wood or of other fibrous cellulosicmaterial; recovered (waste and scrap) paperor paperboard**

**Note.**

- 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.

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>47.01</b>	4701.00	4701.0000	<b>Mechanical wood pulp.</b>	kg	Free
<b>47.02</b>	4702.00	4702.0000	<b>Chemical wood pulp, dissolving grades.</b>	kg	Free
<b>47.03</b>			<b>Chemical wood pulp, soda or sulphate,other than dissolving grades.</b>		
		- Unbleached:			
	4703.11	4703.1100	--Coniferous	kg	Free
	4703.19	4703.1900	--Non-coniferous	kg	Free
		- Semi-bleached or bleached:			
	4703.21	4703.2100	--Coniferous	kg	Free
	4703.29	4703.2900	--Non-coniferous	kg	Free
<b>47.04</b>			<b>Chemical wood pulp, sulphite, other than dissolving grades.</b>		
		- Unbleached:			
	4704.11	4704.1100	--Coniferous	kg	Free
	4704.19	4704.1900	--Non-confireous	kg	Free
		- Semi -bleached or bleached:			
	4704.21	4704.2100	--Coniferous	kg	Free
	4704.29	4704.2900	--Non-coniferous	kg	Free
<b>47.05</b>	4705.00	4705.0000	<b>Wood pulp obtained by a combination of mechanical and chemical pulping processes.</b>	kg	Free
<b>47.06</b>			<b>Pulps of fibres derived from recovered (waste and scrap) paper orpaper board or of other fibrous cellulosic material.</b>		
	4706.10	4706.1000	- Cotton linters pulp	kg	Free
	4706.20	4706.2000	- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	kg	Free
	4706.30	4706.3000	- Other, of bamboo	kg	Free
		- Other:			
	4706.91	4706.9100	--Mechanical	kg	Free
	4706.92	4706.9200	--Chemical	kg	Free
	4706.93	4706.9300	--Obtained by a combination of mechanical and chemical processes”.	kg	Free
<b>47.07</b>			<b>Recovered (waste and scrap) paper or paperboard.</b>		
	4707.10	4707.1000	- Unbleached Kraft paper or paperboard or corrugated paper or paperboard	kg	Free
	4707.20	4707.2000	- Other paper or paperboard made mainly ofbleached chemical pulp notcoloured in the mass	kg	Free
	4707.30	4707.3000	- Paper or paperboard made minly of mechanical pulp (for example, newspapers, journals and similar printed matter)	kg	Free
	4707.90	4707.9000	- Other, including unsorted waste and scrap	kg	Free

## Chapter 48

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

#### **Notes.**

1. For the purposes of this Chapter, except where the context otherwise requires, a reference to "paper" includes references to paperboard (irrespective of thickness or weight per m<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 for babies).
3. Subject to the provisions of Note 7, headings 48.01 to 48.05 include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, false water-marking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading 48.03 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed.
4. In this Chapter the expression "newsprint" means uncoated paper of a kind used for the printing of newspapers, of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by a mechanical or chemi-mechanical process, unsized or very lightly sized, having a surface roughness Parker Print Surf (1 MPa) on each side exceeding 2.5 micrometres (microns), weighing not less than 40g/m<sup>2</sup> and not more than 65g/m<sup>2</sup>, and apply only to paper : (a) in strips or rolls of a width exceeding 28cm; or (b) in rectangular (including square) sheets with one side exceeding 28cm and the other side exceeding 15cm in the unfolded state.
5. For the purposes of heading 48.02, the expressions "paper and paperboard, of a kind used for writing, printing or other graphic purposes" and "non perforated punch-cards and punch tape paper" mean paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical or chemi-mechanical process and satisfying any of the following criteria:

For paper or paperboard weighing not more than 150 g/m<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.

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 more than 225 micrometres (microns) but not more than 508 micrometres(microns) and an ash content more than 3%; or
- (c) having a brightness of less than 60% a caliper of 254 micrometres (microns) or less and an ash content 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 Tariff.

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

- (a) In strips or rolls of a width exceeding 36cm; or
- (b) In rectangular (including square) sheets with one side exceeding 36cm 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;
  - (iii) Coated or covered on the face side with plastics, the layer of plastics being grained, embossed, coloured, designprinted or otherwise decorated; or
  - (iv) Covered on the face side with plaiting material, whether or not bound together in parallel strands or woven;
- (b) Borders and friezes, of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration.

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

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

10. Heading 48.20 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.
11. Heading 48.23 applies, inter alia, to perforated paper or paperboard cards for jacquard or similar machines and paper lace.
12. Except for the goods of heading 48.14 or 48.21, paper, paperboard, cellulose wadding and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

**Subheading Notes.**

- 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

- 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 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.
- 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.
- 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.
- 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.
- 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.

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>48.01</b>	4801.00	4801.0000	<b>Newsprint, in rolls or sheets.</b>	kg	5%
<b>48.02</b>			<b>Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch -card 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.</b>		
	4802.10	4802.1000	- Hand-made paper and paperboard	kg	5%
	4802.20	4802.2000	- Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	kg	5%
	4802.40	4802.4000	- Wallpaper base	Kg	5%
			- 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	4802.5400	--Weighing less than 40 g/m <sup>2</sup>	Kg	5%
	4802.55	4802.5500	--Weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup> in rolls	Kg	5%
	4802.56	4802.5600	--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	Kg	5%
	4802.57	4802.5700	--Other, weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup>	Kg	5%
	4802.58	4802.5800	--Weighing more than 150 g/m <sup>2</sup>	Kg	5%
			- Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by amechanical or chemi-mechanicalprocess:		
	4802.61	4802.6100	--In rolls	Kg	5%
	4802.62	4802.6200	--In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	Kg	5%
	4802.69	4802.6900	--Other	Kg	5%
<b>48.03</b>	4803.00		<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>		
		4803.0010	-- cellulose wadding and webs of cellulose fibres	Kg	Free
		4803.0090	-- Other	Kg	5%
<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	4804.1100	--Unbleached	Kg	5%
	4804.19	4804.1900	--Other	Kg	5%
			- Sack kraft paper:		
	4804.21	4804.2100	--Unbleached	Kg	5%
	4804.29	4804.2900	--Other	Kg	5%
			- Other kraft paper and paperboard weighing 150 g/m <sup>2</sup> or less:		
	4804.31	4804.3100	--Unbleached	Kg	5%
	4804.39	4804.3900	--Other	Kg	5%

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
			- 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	4804.4100	--Unbleached	Kg	5%
	4804.42	4804.4200	--Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibre obtained by a chemical process	Kg	5%
	4804.49	4804.4900	-- Other	Kg	5%
			- Other kraft paper and paperboard weighing 225 g/m <sup>2</sup> or more:		
	4804.51	4804.5100	--Unbleached	Kg	5%
	4804.52	4804.5200	--Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	Kg	5%
	4804.59	4804.5900	--Other	Kg	5%
<b>48.05</b>			<b>Other unquoted paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter.</b>		
			- Fluting paper:		
	4805.11	4805.1100	--Semi-chemical fluting paper	Kg	5%
	4805.12	4805.1200	--Straw fluting paper	Kg	5%
	4805.19	4805.1900	--Other	Kg	5%
			- Testliner (recycled liner board):		
	4805.24	4805.2400	--Weighing 150 g/m <sup>2</sup> or less	Kg	5%
	4805.25	4805.2500	--Weighing more than 150 g/m <sup>2</sup>	Kg	5%
	4805.30	4805.3000	- Sulphite wrapping paper	Kg	5%
	4805.40	4805.4000	- Filter paper and paperboard	Kg	5%
	4805.50	4805.5000	- Felt paper and paperboard	Kg	5%
			- Other :		
	4805.91	4805.9100	--Weighing 150 g/m <sup>2</sup> or less	Kg	5%
	4805.92	4805.9200	--Weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup>	Kg	5%
	4805.93	4805.9300	--Weighing 225 g/m <sup>2</sup> or more	Kg	5%
<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	4806.1000	- Vegetable parchment	Kg	5%
	4806.20	4806.2000	- Greaseproof papers	Kg	5%
	4806.30	4806.3000	- Tracing papers	Kg	5%
	4806.40	4806.4000	- Glassine and other glazed transparent or translucent papers	Kg	5%
<b>48.07</b>	4807.00	4807.0000	<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>	Kg	5%
<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	4808.1000	- Corrugated paper and paperboard, whether or not perforated	Kg	5%
	4808.40	4808.4000	- Kraft paper, creped or crinkled, whether or not embossed or perforated	Kg	5%

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	4808.90	4808.9000	- Other	Kg	5%
<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	4809.2000	- Self-copy paper	Kg	15%
	4809.90	4809.9000	- Other	Kg	15%
<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	4810.1300	-- In rolls	Kg	15%
	4810.14	4810.1400	-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	Kg	15%
	4810.19	4810.1900	-- Other	Kg	15%
			- 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	4810.2200	-- Light-weight coated paper	Kg	15%
	4810.29	4810.2900	-- Other	Kg	15%
			- Kraft paper and paperboard other than that of a kind used for writing, printing or other graphic purposes:		
	4810.31	4810.3100	-- 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	Kg	15%
	4810.32	4810.3200	-- 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> or less	Kg	15%
	4810.39	4810.3900	-- Other	Kg	15%
			- Other paper and paperboard:		
	4810.92	4810.9200	-- Multi-ply	Kg	15%
	4810.99	4810.9900	-- Other	kg	15%
<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	4811.1000	- Tarred, bituminised or asphalted paper and paperboard	kg	15%
			- Gummed or adhesive paper and paperboard:		
	4811.41	4811.4100	-- Self-adhesive	kg	15%
	4811.49	4811.4900	-- Other	kg	15%
			- Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):		
	4811.51	4811.5100	-- Bleached, weighing more than 150 g/m <sup>2</sup>	kg	15%

<b>Heading No</b>	<b>H.S Code</b>	<b>Tariff Item No.</b>	<b>Description</b>	<b>Standard Unit of Quantity</b>	<b>Duty Rate</b>
(1)	(2)	(3)	(4)	(5)	(6)
	4811.59	4811.5900	-- Other	kg	15%
	4811.60	4811.6000	- Paper and paperboard, coated impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	kg	15%
	4811.90	4811.9000	- Other paper, paperboard cellulose wadding and webs of cellulose fibres	kg	5%
<b>48.12</b>	4812.00	4812.0000	<b>Filter blocks, slabs and plates, of paper pulp.</b>	kg	15%
<b>48.13</b>			<b>Cigarette paper, whether or not cut to size or in the form of booklets or tubes.</b>		
	4813.10	4813.1000	- In the form of booklets or tubes	kg	15%
	4813.20	4813.2000	- In rolls of a width not exceeding 5 cm	kg	15%
	4813.90	4813.9000	- Other	kg	15%
<b>48.14</b>			<b>Wallpaper and similar wall coverings; window transparencies of paper.</b>		
	4814.20	4814.2000	- Wallpaer and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained embossed, coloured, design printed or otherwise decorated layer of plastics	kg	35%
	4814.90	4814.9000	- Other	kg	35%
<b>48.16</b>			<b>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.</b>		
	4816.20	4816.2000	- Self-copy paper	kg	15%
	4816.90	4816.9000	- Other	kg	15%
<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 or paper stationery.</b>		
	4817.10	4817.1000	- Envelops	kg	35%
	4817.20	4817.2000	- Letter cards, plain postcards and correspondence cards	kg	35%
	4817.30	4817.3000	- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	kg	35%
<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 ofcellulose fibres.</b>		
	4818.10	4818.1000	- Toilet paper	kg	35%
	4818.20	4818.2000	- Handkerchiefs, cleansing or facial tissues and towels	kg	35%
	4818.30	4818.3000	- Tablecloths and serviettes	kg	35%
	4818.50	4818.5000	- Articles of apparel and clothing accessories	kg	35%
	4818.90	4818.9000	- Other	kg	35%
<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	4819.1000	- Cartons, boxes and cases, of corrugated paper or paperboard	kg	35%
	4819.20		- Folding cartons, boxes and cases, of non- corrugated paper or paperboard:		
		4819.2010	--- Match skillet, whether or not coated with chemical	kg	15%

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
		4819.2090	--- Other	kg	35%
	4819.30	4819.3000	- Sacks and bags, having a base of a width of 40 cm or more	kg	35%
	4819.40	4819.4000	- Other sacks and bags, including cones	kg	35%
	4819.50	4819.5000	- Other packing containers, including record sleeves	kg	35%
	4819.60	4819.6000	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	kg	35%
48.20			<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	4820.1000	- Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	kg	35%
	4820.20	4820.2000	- Exercise books	kg	15%
	4820.30	4820.3000	- Binders (other than book covers), folders and file covers	kg	35%
	4820.40	4820.4000	- Manifold business forms and interleaved carbon sets	kg	35%
	4820.50	4820.5000	- Albums for samples or for collections	kg	35%
	4820.90	4820.9000	- Other	kg	35%
48.21			<b>Paper or paperboard labels of all kinds, whether or not printed.</b>		
	4821.10	4821.1000	- Printed	kg	35%
	4821.90	4821.9000	- Other	kg	25%
48.22			<b>Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).</b>		
	4822.10	4822.1000	- Of a kind used for winding textile yarn	kg	25%
	4822.90	4822.9000	- Other	kg	25%
48.23			<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	4823.2000	- Filter paper and paperboard	kg	5%
	4823.40	4823.4000	- Rolls, sheets and dials, printed for self-recording apparatus	kg	35%
			- Trays, dishes, plates, cups and the like, of paper or paperboard:		
	4823.61	4823.6100	-- Of bamboo	kg	35%
	4823.69	4823.6900	-- Other	kg	35%
	4823.70	4823.7000	- Moulded or pressed articles of paper pulp	kg	35%
	4823.90	4823.9000	- Other	kg	35%

## Chapter 49

### **Printed books, newspapers, picturesand 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 separated sheets or signatures, constituting the whole or a part of a complete work and designed for binding.

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

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>49.01</b>			<b>Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.</b>		
	4901.10	4901.1000	- In single sheets, whether or not folded	kg	5%
			- Other:		
	4901.91	4901.9100	-- Dictionaries and encyclopedias, and serial instalments thereof	kg	5%
	4901.99	4901.9900	-- Other	kg	5%
<b>49.02</b>			<b>Newspapers, journals and periodicals, whether or not illustrated or</b>		

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
			<b>containing advertising material.</b>		
	4902.10	4902.1000	- Appearing at least four times a week	kg	5%
	4902.90	4902.9000	- Other	kg	5%
49.03	4903.00	4903.0000	<b>Children's picture, drawing or colouring books.</b>	kg	5%
49.04	4904.00	4904.0000	<b>Music, printed or in manuscript, whether or not bound or illustrated</b>	kg	5%
49.05			<b>Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.</b>		
	4905.10	4905.1000	- Globes	kg	5%
			- Other:		
	4905.91	4905.9100	-- In book form	kg	5%
	4905.99	4905.9900	-- Other	kg	5%
49.06	4906.00	4906.0000	<b>Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; handwritten texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.</b>	kg	5%
49.07	4907.00		<b>Unused postages, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognized face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title.</b>		
	4907.0010		-- Cheque forms	kg	25%
	4907.0090		-- Other (including travellers' cheques and tax bandlets)	kg	Free
49.08			<b>Transfers (decalcomanias).</b>		
	4908.10	4908.1000	- Transfers (decalcomanias), vitrifiable	kg	25%
	4908.90	4908.9000	- Other	kg	25%
49.09	4909.00	4909.0000	<b>Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelops or trimmings.</b>	kg	35%
49.10	4910.00	4910.0000	<b>Calendars of any kind, printed, including calendar blocks.</b>	kg	35%
49.11			<b>Other printed matter, including printed pictures and photographs.</b>		
	4911.10	4911.1000	- Trade advertising material, commercial catalogues and the like	kg	15%
			- Other:		
	4911.91		-- Pictures, designs and photographs:		
	4911.9110		-- Photographs, enlargements and reproductions having only a personal or sentimental value to the importer and not intended for sale	kg	Free
	4911.9190		-- Other	Kg	35%
	4911.99	4911.9900	-- Other	kg	35%

## SECTION XI

### TEXTILES AND TEXTILE ARTICLES

#### **Notes.**

1. This Section does not cover:
  - (a) Animal brush making bristles or hair (heading 05.02); horsehair or horsehair waste(heading 05.11);
  - (b) Human hair or articles of human hair (heading 05.01, 67.03 or 67.04), except straining cloth ofa 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)Sensitized 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 5mm, of plastics (Chapter 39), or plaits or fabrics or other basket ware or wickerwork of such monofilament or strip (Chapter 46);
  - (h) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, orarticles thereof, of Chapter 39;
  - (ij) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with rubber, orarticles thereof, of Chapter 40;
  - (k) Hides or skins with their hair or wool on (Chapter 41 or 43) or articles of fur skin, artificial fur or articles thereof, ofheading 43.03 or 43.04;
  - (l) Articles of textile materials of heading 42.01 or 42.02;
  - (m) Products or articles of Chapter 48 (for example, cellulose wadding);
  - (n) Footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;
  - (o) Hair-nets or other headgear or parts thereof of Chapter 65;
  - (p) Goods of Chapter 67;
  - (q) Abrasive-coated textile material heading 68.05) and also carbon fibres or articles of carbon fibres of heading 68.15;
  - (r) Glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);
  - (s) Articles of Chapter 94 (for example, furniture, bedding, lamps and lighting fittings);
  - (t) Articles of Chapter 95 (for example, toys, games, sports requisites and nets);
  - (u) Articles of chapter 96 (for example, brushes, travel sets for sewing, slide fasteners, typewriter ribbons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners for babies); or”.
  - (v) Articles of Chapter 97.
2. A. Goods classifiable in Chapters 50 to 55 or in heading 58.09 or 59.02 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates byweight over any other single textile materials.  
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 regardedas a textile material;
  - (b) The choice of appropriate heading shall be effected by determining first the Chapter and then the applicable heading within the 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 Notes 3,4,5 or 6 below.

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

- (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), measuringmore than 10,000decitex;
- (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 witha 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 filament yarn; or
  - (ii) 125 g in other cases;
- (b) In balls, hanks or skeins of a weight not exceeding:
  - (i) 85 g in the case of man-made filament yarn of less than 3,000 decitex, silk or silk waste;
  - (ii) 125 g in the case of all other yarns of less than 2,000 decitex; or
  - (iii) 500g in other cases;
- (c) In hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding:
  - (i) 85 g in the case of silk, waste silk or man-made filament yarn; or
  - (ii) 125 g in other cases.

(B) Exceptions:

- (a) Single yarn of any textile material, except:
  - (i) Single yarn of wool or fine animal hair, unbleached; and
  - (ii) Single yarn of wool or fine animal hair, bleached, dyed or printed, measuringmore 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);
  - (c) Cut to size and with at least one heat-sealed edge with a visibly tapered or compressed border and 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 length of identical material joined end to end and piece goods composed of two or more textiles assembled in layers, whether or not padded);
  - (g) Knitted or crocheted to shape, whether presented as separate items or in the form of a number of items in the length.
8. For the purposes of Chapters 50 to 60:
- (a) Chapters 50 to 55 and 60 and, except where the context otherwise requires, Chapters 56 to 59 do not apply to goods made up within the meaning of Note 7 above; and
  - (b) Chapters 50 to 55 and 60 do not apply to goods of Chapters 56 to 59.
9. The woven fabrics of Chapters 50 to 55 include fabrics consisting of layers of parallel textile yarns superimposed on each other at acute or right angles. These layers are bonded at the intersections of the yarns by an adhesive or by thermal bonding.
10. Elastic products consisting of textile materials combined with rubber threads are classified in this section.
11. For the purposes of this Section, the expression “impregnated” includes “dipped”.
12. For the purposes of this Section, the expression “polyamides” includes “aramids”.
13. For the purposes of this Section and, where applicable, throughout the Nomenclature, the expression “elastomeric yarn” means filament yarn, including monofilament, of synthetic textile material, other than textured yarn, which does not break on being extended to three times its original length and which returns, after being extended to twice its original length, within a period of five minutes, to a length not greater than one and a half times its original length.
14. Unless the context otherwise requires, textile garments of different headings are to be classified in their own headings even if put up in sets for retail sale. For the purposes of this Note, the expression “textile garments” means garments of headings 61.01 to 61.14 and headings 62.01 to 62.11.

#### **Subheading Notes.**

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

**(a) Unbleached yarn**

Yarn which:

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

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

**(b) Bleached yarn**

Yarn which:

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

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

Yarn which:

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

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

**(d) Unbleached woven fabric**

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

**(e) Bleached woven fabric**

Woven fabric which:

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

**(f) Dyed woven fabric**

Woven fabric which:

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

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

Woven fabric (other than printed woven fabric) which:

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

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

(h) **Printed woven fabric**

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

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

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

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

(i) **Plain weave**

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

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

- (B) For the application of this rule:

- (a) where appropriate, only the part which determines the classification under interpretative Rule 3 shall be taken into account;
- (b) in the case of textile products consisting of a ground fabric and a pile or looped surface no account shall be taken of the ground fabric.
- (c) in the case of embroidery of heading 58.10 and goods thereof, only the ground fabric shall be taken into account.

However, embroidery without visible ground, and goods thereof, shall be classified with reference to the embroidering threads alone.

## Chapter 50

### Silk

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>50.01</b>	5001.00	5001.0000	<b>Silk-worm cocoons suitable for reeling.</b>	kg	Free
<b>50.02</b>	5002.00	5002.0000	<b>Raw silk (not thrown).</b>	kg	Free
<b>50.03</b>	5003.00	5003.0000	<b>Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock)</b>	kg	Free
<b>50.04</b>	5004.00	5004.0000	<b>Silk yarn (other than yarn spun from silk waste) not put up for retail sale.</b>	kg	5%
<b>50.05</b>	5005.00	5005.0000	<b>Yarn spun from silk waste, not put up for retail sale.</b>	kg	5%
<b>50.06</b>	5006.00	5006.0000	<b>Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.</b>	kg	5%
<b>50.07</b>			<b>Woven fabrics of silk or of silk waste.</b>		
	5007.10	5007.1000	- Fabrics of noil silk	kg	25%
	5007.20	5007.2000	-Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk:	kg	25%
	5007.90	5007.9000	- Other fabrics	kg	25%

## Chapter 51

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

**Note.**

1. Throughout the Tariff:

- (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).

Heading No	H.S Code (2)	Tariff Item No. (3)	Description (4)	Standard Unit of Quantity (5)	Duty Rate (6)
<b>51.01</b>			<b>Wool, not carded or combed.</b>		
			- Greasy, including fleece-washed wool:		
	5101.11	5101.1100	-- Shorn wool	kg	Free
	5101.19	5101.1900	-- Other	kg	Free
			- Degreased, not carbonised:		
	5101.21	5101.2100	-- Shorn wool	kg	Free
	5101.29	5101.2900	-- Other	kg	Free
	5101.30	5101.3000	- Carbonised	kg	Free
<b>51.02</b>			<b>Fine or coarse animal hair, not carded or combed.</b>		
			- Fine animal hair:		
	5102.11	5102.1100	-- Of Kashmir (cashmere) goats	kg	Free
	5102.19	5102.1900	-- Other	kg	Free
	5102.20	5102.2000	- Coarse animal hair	kg	Free
<b>51.03</b>			<b>Waste of wool of fine or coarse animal hair, including yarn waste but excluding garnetted stock.</b>		
	5103.10	5103.1000	- Noils of wool or of fine animal hair	kg	Free
	5103.20	5103.2000	- Other waste of wool or of fine animal hair	kg	Free
	5103.30	5103.3000	- Waste and coarse animal hair	kg	Free
<b>51.04</b>	5104.00	5104.0000	<b>Garnetted stock of wool or of fine or coarse animal hair.</b>	kg	Free
<b>51.05</b>			<b>Wool and fine or coarse animal hair, carded or combed(including combed wool in fragments).</b>		
	5105.10	5105.1000	- Carded wool	kg	Free
			- Wool tops and other combed wool:		
	5105.21	5105.2100	-- Combed wool in fragments	kg	Free
	5105.29	5105.2900	-- Other	kg	Free
			- Fine animal hair, carded or combed:		
	5105.31	5105.3100	-- Of Kashmir (cashmere) goats	kg	Free
	5105.39	5105.3900	-- Other	kg	Free
	5105.40	5105.4000	- Coarse animal hair, carded or combed	kg	Free
<b>51.06</b>			<b>Yarn of carded wool, not put up for retail sale.</b>		

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	5106.10	5106.1000	- Containing 85% or more by weight of wool	kg	5%
	5106.20	5106.2000	- Containing less than 85% by weight of wool	kg	5%
<b>51.07</b>			<b>Yarn of combed wool, not put up for retail sale.</b>		
	5107.10	5107.1000	- Containing 85% or more by weight of wool	kg	5%
	5107.20	5107.2000	- Containing less than 85% or more by weight of wool	kg	5%
<b>51.08</b>			<b>Yarn of fine animal hair (carded or combed), not put up for retail sale.</b>		
	5108.10	5108.1000	- Carded	kg	5%
	5108.20	5108.2000	- Combed	kg	5%
<b>51.09</b>			<b>Yarn of wool or of fine animal hair, put up for retail sale.</b>		
	5109.10	5109.1000	- Containing 85% or more by weight of wool or of fine animalhair	kg	5%
	5109.90	5109.9000	- Other	kg	5%
<b>51.10</b>	5110.00	5110.0000	<b>Yarn of coarse animal hair or of horsehair(including gimped horsehair yarn), whether or not put up for retail sale.</b>	kg	5%
<b>51.11</b>			<b>Woven fabrics of carded wool or of carded fine animalhair.</b>		
			- Containing 85% or more by weight of wool or of fine animal hair:		
	5111.11	5111.1100	-- Of a weight not exceeding 300 g/m2	kg	25%
	5111.19	5111.1900	-- Other:	kg	25%
	5111.20	5111.2000	- Other, mixed mainly or solely with man-made filaments	kg	25%
	5111.30	5111.3000	- Other, mixed mainly or solely with man-made staple Fibres:	kg	25%
	5111.90	5111.9000	- Other	kg	25%
<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	5112.1100	-- Of a weight not exceeding 200 g/m2	kg	25%
	5112.19	5112.1900	-- Other	kg	25%
	5112.20	5112.2000	- Other, mixed mainly or solely with man-made Filaments	kg	25%
	5112.30	5112.3000	- Other, mixed mainly or solely with man-made staple fibres	kg	25%
	5112.90	5112.9000	- Other	kg	25%
<b>51.13</b>	5113.00	5113.0000	<b>Woven fabrics of coarse animal hair or of horsehair.</b>	kg	25%

## Chapter 52

### Cotton

#### **Subheading Note.**

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

<b>Heading No</b>	<b>H.S Code</b>	<b>Tariff Item No.</b>	<b>Description</b>	<b>Standard Unit of Quantity</b>	<b>Duty Rate</b>
(1)	(2)	(3)	(4)	(5)	(6)
<b>52.01</b>	5201.00	5201.0000	<b>Cotton, not carded or combed.</b>	kg	Free
<b>52.02</b>			<b>Cotton waste (including yarn waste and garnetted stock).</b>		
	5202.10	5202.1000	-Yarn waste (including thread waste)	kg	Free
			- Other:		
	5202.91	5202.9100	--Garnetted stock	kg	Free
	5202.99	5202.9900	--Other	kg	Free
<b>52.03</b>	5203.00	5203.0000	<b>Cotton, carded or combed.</b>	kg	Free
<b>52.04</b>			<b>Cotton sewing thread, whether or not putup for retail sale.</b>		
			- Not put up for retail sale:		
	5204.11	5204.1100	--Containing 85% or more by weight of cotton	kg	5%
	5204.19	5204.1900	-- Other	kg	5%
	5204.20	5204.2000	- Put up for retail sale	kg	5%
<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	5205.1100	--Measuring 714.29 decitex or more (not exceeding 14 metric number)	kg	5%
	5205.12	5205.1200	--Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	kg	5%
	5205.13	5205.1300	--Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	kg	5%
	5205.14	5205.1400	--Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	kg	5%
	5205.15	5205.1500	--Measuring less than 125 decitex (not exceeding 80 metric number)	kg	5%
			- Single yarn, of combed fibres:		
	5205.21	5205.2100	--Measuring 714.29 decitex or more (not exceeding 14 metric number)	kg	5%
	5205.22	5205.2200	--Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	kg	5%
	5205.23	5205.2300	--Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	kg	5%
	5205.24	5205.2400	--Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	kg	5%
	5205.26	5205.2600	--Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	kg	5%
	5205.27	5205.2700	--Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	kg	5%
	5205.28	5205.2800	-- Measuring less than 83.33 decitex (exceeding 120 metric number)	kg	5%

<b>Heading No</b>	<b>H.S Code</b>	<b>Tariff Item No.</b>	<b>Description</b>	<b>Standard Unit of Quantity</b>	<b>Duty Rate</b>
(1)	(2)	(3)	(4)	(5)	(6)
- Multiple (folded) or cabled yarn, of uncombed fibres:					
5205.31	5205.3100	--Measuring per single yarn	714.29 decitex or more (not exceeding 14 metric number per single yarn)	kg	5%
5205.32	5205.3200	--Measuring per single yarn less than 714.29decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)		kg	5%
5205.33	5205.3300	--Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)		kg	5%
5205.34	5205.3400	--Measuring per single yarn less than 192.31decitex but not less than 125decitex(exceeding 52 metric number but not exceeding 80 metric number per single yarn)		kg	5%
5205.35	5205.3500	-- Measuring per single yarn less than 125 decitex(exceeding 80 metric number per single yarn)		kg	5%
- Multiple (folded) or cabled yarn, of combed fibres:					
5205.41	5205.4100	--Measuring per single yarn	714.29 decitex or more (not exceeding 14 metric number per single yarn)	kg	5%
5205.42	5205.4200	--Measuring per single yarn less than 714.29decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)		kg	5%
5205.43	5205.4300	--Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex(exceeding 43 metric number but not exceeding 52 metric number per single yarn)		kg	5%
5205.44	5205.4400	--Measuring per single yarn less than 192.31 decitex but not less than 125 decitex(exceeding 52 metric number but not exceeding 80 metric number per single yarn)		kg	5%
5205.46	5205.4600	--Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric numberbut not exceeding 94 metric number per single yarn)		kg	5%
5205.47	5205.4700	--Measuring per single yarn less than 106.38 decitexbutnot less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)		kg	5%
5205.48	5205.4800	--Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)		kg	5%
<b>52.06</b>	<b>Cotton yarn (other than sewing thread),containing less than 85% by weight of cotton,not put up for retail sale.</b>				
- Single yarn, of uncombed fibres:					
5206.11	5206.1100	--Measuring 714.29 decitex or more (not exceeding 14 metric number)		kg	5%
5206.12	5206.1200	--Measuring less than 714.29 decitex but not lessthan 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)		kg	5%
5206.13	5206.1300	--Measuring less than 232.56 decitex but not lessthan 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)		kg	5%
5206.14	5206.1400	--Measuring less than 192.31 decitex but not less than 125 decitex (exceeding52 metric number but not exceeding 80 metric number)		kg	5%
5206.15	5206.1500	--Measuring less than 125 decitex (exceeding 80 metric number)		kg	5%
- Single yarn, of combed fibres:					

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	5206.21	5206.2100	--Measuring 714.29 decitex or more (not exceeding 14 metric number)	kg	5%
	5206.22	5206.2200	--Measuring less than 714.29 decitex but not less than 232.56 decitex(exceeding 14 metric number but not exceeding 43 metric number)	kg	5%
	5206.23	5206.2300	--Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	kg	5%
	5206.24	5206.2400	--Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	kg	5%
	5206.25	5206.2500	--Measuring less than 125 decitex (exceeding 80 metric number) - Multiple (folded) or cabled yarn, of uncombed fibres:	kg	5%
	5206.31	5206.3100	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	kg	5%
	5206.32	5206.3200	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	kg	5%
	5206.33	5206.3300	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	kg	5%
	5206.34	5206.3400	--Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	kg	5%
	5206.35	5206.3500	--Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn ) - Multiple (folded) or cabled yarn, of combed fibres:	kg	5%
	5206.41	5206.4100	--Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	kg	5%
	5206.42	5206.4200	--Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex(exceeding 14 metric number but not exceeding 43 metric number per single yarn)	kg	5%
	5206.43	5206.4300	--Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	kg	5%
	5206.44	5206.4400	--Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	kg	5%
	5206.45	5206.4500	--Measuring per single yarn less than 125 decitex(exceeding 80 metric number per single yarn)	kg	5%
<b>52.07</b>			<b>Cotton yarn (other than sewing thread) put up for retail sale.</b>		
	5207.10	5207.1000	- Containing 85% or more by weight of cotton	kg	5%
	5207.90	5207.9000	- Other	kg	5%
<b>52.08</b>			<b>Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m<sup>2</sup>.</b>		
			- Unbleached:		
	5208.11	5208.1100	-- Plain weave, weighing not more than 100 g/m <sup>2</sup> :	kg	15%
	5208.12	5208.1200	-- Plain weave, weighing more than 100 g/m <sup>2</sup>	kg	15%
	5208.13	5208.1300	-- 3-thread or 4-thread twill, including cross twill	kg	15%

<b>Heading No</b>	<b>H.S Code</b>	<b>Tariff Item No.</b>	<b>Description</b>	<b>Standard Unit of Quantity</b>	<b>Duty Rate</b>
(1)	(2)	(3)	(4)	(5)	(6)
	5208.19	5208.1900	-- Other fabrics - Bleached:	kg	15%
	5208.21	5208.2100	-- Plain weave, weighing not more than 100 g/m <sup>2</sup>	kg	25%
	5208.22	5208.2200	-- Plain weave, weighing more than 100 g/m <sup>2</sup>	kg	25%
	5208.23	5208.2300	-- 3-thread or 4-thread twill, including cross twill	kg	25%
	5208.29	5208.2900	-- Other fabrics - Dyed:	kg	25%
	5208.31	5208.3100	-- Plain weave, weighing not more than 100 g/m <sup>2</sup>	kg	25%
	5208.32	5208.3200	-- Plain weave, weighing more than 100 g/m <sup>2</sup>	kg	25%
	5208.33	5208.3300	-- 3-thread or 4-thread twill, including cross twill	kg	25%
	5208.39	5208.3900	-- Other fabrics - Of yarns of different colours:	kg	25%
	5208.41	5208.4100	-- Plain weave, weighing not more than 100 g/m <sup>2</sup>	kg	25%
	5208.42	5208.4200	-- Plain weave, weighing more than 100 g/m <sup>2</sup>	kg	25%
	5208.43	5208.4300	-- 3-thread or 4-thread twill, including cross twill	kg	25%
	5208.49	5208.4900	-- Other fabrics - Printed:	kg	25%
	5208.51	5208.5100	-- Plain weave, weighing not more than 100 g/m <sup>2</sup>	kg	25%
	5208.52	5208.5200	-- Plain weave, weighing more than 100 g/m <sup>2</sup>	kg	25%
	5208.59	5208.5900	-- Other fabrics	kg	25%
<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	5209.1100	-- Plain weave	kg	15%
	5209.12	5209.1200	-- 3-thread or 4-thread twill, including cross twill	kg	15%
	5209.19	5209.1900	-- Other fabrics - Bleached:	kg	15%
	5209.21	5209.2100	-- Plain weave	kg	25%
	5209.22	5209.2200	-- 3-thread or 4-thread twill, including cross twill	kg	25%
	5209.29	5209.2900	-- Other fabrics - Dyed:	kg	25%
	5209.31	5209.3100	-- Plain weave:	kg	25%
	5209.32	5209.3200	-- 3-thread or 4-thread twill, including cross twill	kg	25%
	5209.39	5209.3900	-- Other fabrics - Of yarns of different colours:	kg	25%
	5209.41	5209.4100	-- Plain weave	kg	25%
	5209.42	5209.4200	-- Denim	kg	25%
	5209.43	5209.4300	-- Other fabrics of 3-thread or 4-thread twill, including cross twill	kg	25%
	5209.49	5209.4900	-- Other fabrics - Printed:	kg	25%
	5209.51	5209.5100	-- Plain weave	kg	25%

<b>Heading No</b>	<b>H.S Code</b>	<b>Tariff Item No.</b>	<b>Description</b>	<b>Standard Unit of Quantity</b>	<b>Duty Rate</b>
(1)	(2)	(3)	(4)	(5)	(6)
	5209.52	5209.5200	-- 3-thread or 4-thread twill, including cross twill	kg	25%
	5209.59	5209.5900	-- Other fabrics	kg	25%
<b>52.10</b>			<b>Woven fabrics of cotton, containing 85% less than mixed mainly or solely with man-made fibers, by weight of cotton, weighing more than 200 g/m2.</b>		
			- Unbleached:		
	5210.11	5210.1100	-- Plain weave	kg	15%
	5210.19	5210.1900	-- Other fabrics	kg	15%
			- Bleached:		
	5210.21	5210.2100	-- Plain weave	kg	25%
	5210.29	5210.2900	-- Other fabrics	kg	25%
			- Dyed:		
	5210.31	5210.3100	-- Plain weave	kg	25%
	5210.32	5210.3200	-- 3-thread or 4-thread twill, including cross twill	kg	25%
	5210.39	5210.3900	-- Other fabrics	kg	25%
			- Of yarns of different colours:		
	5210.41	5210.4100	-- Plain weave	kg	25%
	5210.49	5210.4900	-- Other fabrics	kg	25%
			- Printed:		
	5210.51	5210.5100	-- Plain weave	kg	25%
	5210.59	5210.5900	-- Other fabrics	kg	25%
<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/m2.</b>		
			- Unbleached:		
	5211.11	5211.1100	-- Plain weave	kg	15%
	5211.12	5211.1200	-- 3-thread or 4-thread twill, including cross twill	kg	15%
	5211.19	5211.1900	-- Other fabrics	kg	15%
	5211.20	5211.2000	- Bleached	kg	25%
			- Dyed:		
	5211.31	5211.3100	-- Plain weave	kg	25%
	5211.32	5211.3200	-- 3-thread or 4-thread twill, including cross twill	kg	25%
	5211.39	5211.3900	-- Other fabrics	kg	25%
			- Of yarns of different colours:		
	5211.41	5211.4100	-- Plain weave	kg	25%
	5211.42	5211.4200	-- Denim	kg	25%
	5211.43	5211.4300	-- Other fabrics of 3-thread or 4-thread twill, including cross twill	kg	25%
	5211.49	5211.4900	-- Other fabrics	kg	25%
			- Printed:		
	5211.51	5211.5100	-- Plain weave	kg	25%
	5211.52	5211.5200	-- 3-thread or 4-thread twill, including cross twill	kg	25%
	5211.59	5211.5900	-- Other fabrics	kg	25%
<b>52.12</b>			<b>Other woven fabrics of cotton.</b>		

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
- Weighing not more than 200 g/m <sup>2</sup> :					
5212.11	5212.1100	-- Unbleached		kg	15%
5212.12	5212.1200	-- Bleached		kg	25%
5212.13	5212.1300	-- Dyed		kg	25%
5212.14	5212.1400	-- Of yarns of different colours		kg	25%
5212.15	5212.1500	-- Printed		kg	25%
- Weighing more than 200 g/m <sup>2</sup> :					
5212.21	5212.2100	-- Unbleached		kg	15%
5212.22	5212.2200	-- Bleached		kg	25%
5212.23	5212.2300	-- Dyed		kg	25%
5212.24	5212.2400	-- Of yarns of different colours		kg	25%
5212.25	5212.2500	-- Printed		kg	25%

**Chapter 53**  
**Other vegetable textile fibres;**  
**paperyarn and woven fabrics of paper yarn**

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<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	5301.1000	- Flax, raw or retted	kg	Free
			- Flax, broken, scutched, hackled or otherwise processed, but not spun:		
	5301.21	5301.2100	-- Broken or scutched	kg	Free
	5301.29	5301.2900	-- Other	kg	Free
	5301.30	5301.3000	- Flax tow and waste	kg	Free
<b>53.02</b>			<b>True hemp (<i>cannabis sativa L.</i>) raw or processed but not spun; tow and waste or true hemp(including yarn waste and garnetted stock).</b>		
	5302.10	5302.1000	- True hemp, raw or retted	kg	Free
	5302.90	5302.9000	- Other	kg	Free
<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	5303.1000	- Jute and other textile bast fibres, raw or retted	kg	Free
	5303.90	5303.9000	- Other	kg	Free
<b>53.05</b>	5305.00	5305.0000	<b>Coconut, abaca (Manila hemp or Musa textiles Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garneted stock).</b>	kg	Free
<b>53.06</b>			<b>Flax yarn.</b>		
	5306.10	5306.1000	- Single	kg	5%
	5306.20	5306.2000	- Multiple (folded) or cabled	kg	5%
<b>53.07</b>			<b>Yarn of jute or of other textile bast fibres ofheading 53.03.</b>		
	5307.10	5307.1000	- Single	kg	5%
	5307.20	5307.2000	- Multiple (folded) or cabled	kg	5%
<b>53.08</b>			<b>Yarn of other vegetable textile fibres; paper yarn.</b>		
	5308.10	5308.1000	- Coir yarn	kg	5%
	5308.20	5308.2000	- True hemp yarn	kg	5%
	5308.90	5308.9000	- Other	kg	5%
<b>53.09</b>			<b>Woven fabrics of flax.</b>		
	5309.11		- Containing 85% or more by weight of flax:		
			-- Unbleached or bleached:		
		5309.1110	--- Unbleched	kg	15%
		5309.1190	--- Bleached	kg	25%
	5309.19		- Other:		
		5309.1910	--- Unbleached	kg	15%
		5309.1990	--- Other	kg	25%
	5309.21		- Containing less than 85% by weight of flax:		
			-- Unbleached or bleached:		
		5309.2110	--- Unbleched	kg	15%
		5309.2190	--- Bleached	kg	25%
	5309.29		- Other:		
		5309.2910	--- Unbleached	kg	15%
		5309.2990	--- Other	kg	25%
<b>53.10</b>			<b>Woven fabrics of jute or of other textile bast fibres of heading 53.03.</b>		
	5310.10	5310.1000	- Unbleached	kg	15%
	5310.90	5310.9000	- Other	kg	25%
<b>53.11</b>	5311.00		<b>Woven fabrics of other vegetable textile fibres;woven fabrics of paper yarn.</b>		
		5311.0010	--- Unbleched	kg	15%
		5311.0090	--- Other	kg	25%

## Chapter 54

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

**Notes.**

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

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

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

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

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>54.01</b>					
			<b>Sewing thread of man-made filaments, whether or not put up for retail sale.</b>		
	5401.10		- Of synthetic filaments:		
		5401.1010	--- Put up for retail sale	kg	15%
		5401.1090	--- Other	kg	5%
	5401.20		- Of artificial filaments:		
		5401.2010	--- Put up for retail sale	kg	15%
		5401.2090	--- Other	kg	5%
<b>54.02</b>					
			<b>Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.</b>		
			- High tenacity yarn of nylon or other polyamides, whether or not textured :		
	5402.11	5402.1100	-- Of aramids	kg	Free
	5402.19	5402.1900	-- Other	kg	Free
	5402.20	5402.2000	- High tenacity yarn of polyesters, whether or not textured	kg	Free
			- Textured yarn:		
	5402.31	5402.3100	-- Of nylon or other polyamides, measuring per single yarn not more than 50 tex	kg	Free
	5402.32	5402.3200	-- Of nylon or other polyamides, measuring per single yarn more than 50 tex	kg	Free
	5402.33	5402.3300	-- Of polyesters	kg	Free
	5402.34	5402.3400	-- Of polypropylene	kg	Free
	5402.39	5402.3900	-- Other	kg	Free
			- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:		
	5402.44	5402.4400	-- Elastomeric	kg	Free
	5402.45	5402.4500	-- Other, of nylon or other polyamides	kg	Free

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	5402.46	5402.4600	-- Other, of polyesters, partially oriented	kg	Free
	5402.47	5402.4700	-- Other, of polyesters	kg	Free
	5402.48	5402.4800	-- Other, of polypropylene	kg	Free
	5402.49	5402.4900	-- Other - Other yarn, single, with a twist exceeding 50 turns per metre:	kg	Free
	5402.51	5402.5100	-- Of nylon or other polyamides	kg	Free
	5402.52	5402.5200	-- Of polyesters	kg	Free
	5402.53	5402.5300	-- Of polypropylene	kg	Free
	5402.59	5402.5900	-- Other - Other yarn, multiple (folded) or cabled:	kg	Free
	5402.61	5402.6100	-- Of nylon or other polyamides	kg	Free
	5402.62	5402.6200	-- Of polyesters	kg	Free
	5402.63	5402.6300	-- Of polypropylene	kg	Free
	5402.69	5402.6900	-- Other	kg	Free
<b>54.03</b>			<b>Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.</b>		
	5403.10	5403.1000	- High tenacity yarn of viscose rayon - Other yarn, single:	kg	Free
	5403.31	5403.3100	-- Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	kg	Free
	5403.32	5403.3200	-- Of viscose rayon, with a twist exceeding 120 turns per metre	kg	Free
	5403.33	5403.3300	-- Of cellulose acetate	kg	Free
	5403.39	5403.3900	-- Other - Other yarn, multiple (folded) or cabled:	kg	Free
	5403.41	5403.4100	-- Of viscose rayon	kg	Free
	5403.42	5403.4200	-- Of cellulose acetate	kg	Free
	5403.49	5403.4900	-- Other	kg	Free
<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	5404.1100	-- Elastomeric	kg	Free
	5404.12	5404.1200	-- Other, of polypropylene	kg	Free
	5404.19	5404.1900	-- Other	kg	Free
	5404.90	5404.9000	- Other	kg	Free
<b>54.05</b>	5405.00	5405.0000	<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>	kg	Free
<b>54.06</b>	5406.00	5406.0000	<b>Man-made filament yarn (other than sewing thread), put up for retail sale.</b>	kg	15%
<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		

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
or of polyesters:					
	5407.1010	---	Unbleched	kg	15%
	5407.1090	---	Other	kg	25%
5407.20		- Woven fabrics obtained from strip or the like:			
	5407.2010	---	Unbleched	kg	15%
	5407.2090	---	Other	kg	25%
5407.30		- Fabrics specified in Note 9 to Section XI:			
	5407.3010	---	Unbleched	kg	15%
	5407.3090	---	Other	kg	25%
	- Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides:				
5407.41		-- Unbleached or bleached:			
	5407.4110	---	Unbleched	kg	15%
	5407.4190	---	Bleached	kg	25%
5407.42	5407.4200	--	Dyed	kg	25%
5407.43	5407.4300	--	Of yarns of different colours	kg	25%
5407.44	5407.4400	--	Printed	kg	25%
	- Other woven fabrics, containing 85% or more by weight of textured polyester filaments:				
5407.51		-- Unbleached or bleached:			
	5407.5110	---	Unbleched	kg	15%
	5407.5190	---	Bleached	kg	25%
5407.52	5407.5200	--	Dyed	kg	25%
5407.53	5407.5300	--	Of yarns of different colours	kg	25%
5407.54	5407.5400	--	Printed	kg	25%
	- 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:			
	5407.6110	---	Unbleched	kg	15%
	5407.6190	---	Other	kg	25%
5407.69		-- Other:			
	5407.6910	---	Unbleched	kg	15%
	5407.6990	---	Other	kg	25%
	- Other woven fabrics, containing 85% or more by weight of synthetic filaments:				
5407.71		-- Unbleached or bleached:			
	5407.7110	---	Unbleched	kg	15%
	5407.7190	---	Bleached	kg	25%
5407.72	5407.7200	--	Dyed	kg	25%
5407.73	5407.7300	--	Of yarns of different colours	kg	25%
5407.74	5407.7400	--	Printed	kg	25%
	- Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton:				

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	5407.81	-- Unbleached or bleached:			
	5407.8110	--- Unbleched		kg	15%
	5407.8190	--- Bleached		kg	25%
	5407.82	5407.8200	-- Dyed	kg	25%
	5407.83	5407.8300	-- Of yarns of different colours	kg	25%
	5407.84	5407.8400	-- Printed	kg	25%
		- Other woven fabrics:			
	5407.91	-- Unbleached or bleached:			
	5407.9110	--- Unbleched		kg	15%
	5407.9190	--- Bleached		kg	25%
	5407.92	5407.9200	-- Dyed	kg	25%
	5407.93	5407.9300	-- Of yarns of different colours	kg	25%
	5407.94	5407.9400	-- Printed	kg	25%
<b>54.08</b>			<b>Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05.</b>		
	5408.10	- Woven fabrics obtained from high tenacity yarn of viscose rayon:			
	5408.1010	--- Unbleched		kg	15%
	5408.1090	--- Other		kg	25%
		- Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like:			
	5408.21	-- Unbleached or bleached:			
	5408.2110	--- Unbleched		kg	15%
	5408.2190	--- Bleached		kg	25%
	5408.22	5408.2200	-- Dyed	kg	25%
	5408.23	5408.2300	-- Of yarns of different colours	kg	25%
	5408.24	5408.2400	-- Printed	kg	25%
		- Other woven fabrics:			
	5408.31	-- Unbleached or bleached:			
	5408.3110	--- Unbleched		kg	15%
	5408.3190	--- Bleached		kg	25%
	5408.32	5408.3200	-- Dyed	kg	25%
	5408.33	5408.3300	-- Of yarns of different colours	kg	25%
	5408.34	5408.3400	-- Printed	kg	25%

## Chapter 55

### Man-made staple fibres

**Note.**

1. Headings 55.01 and 55.02 apply only to man-made filament tow, consisting of parallel filaments of a uniform length equal to the length of the tow, meeting the following specifications:
  - (a) Length of tow exceeding 2 m;
  - (b) Twist less than 5 turns per metre;
  - (c) Measuring per filament less than 67 decitex;
  - (d) Synthetic filament tow only: the tow must be drawn, that is to say, be incapable of being stretched by more than 100% of its length;
  - (e) Total measurement of tow more than 20.000 decitex.

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

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>55.01</b>			<b>Synthetic filament tow.</b>		
	5501.10	5501.1000	- Of nylon or other polyamides	kg	Free
	5501.20	5501.2000	- Of polyesters	kg	Free
	5501.30	5501.3000	- Acrylic or modacrylic	kg	Free
	5501.40	5501.4000	- Of polypropylene	kg	Free
	5501.90	5501.9000	- Other	kg	Free
<b>55.02</b>			<b>Artificial filament tow.</b>		
	5502.10	5502.1000	- Of cellulose acetate	kg	Free
	5502.90	5502.9000	- Other	kg	Free
<b>55.03</b>			<b>Synthetic staple fibres, not carded, combed or otherwise processed for spinning.</b>		
			- Of nylon or other polyamides :		
	5503.11	5503.1100	-- Of aramids	kg	Free
	5503.19	5503.1900	-- Other	kg	Free
	5503.20	5503.2000	- Of polyesters	kg	Free
	5503.30	5503.3000	- Acrylic or modacrylic	kg	Free
	5503.40	5503.4000	- Of polypropylene	kg	Free
	5503.90	5503.9000	- Other	kg	Free
<b>55.04</b>			<b>Artificial staple fibres, not carded, combed or otherwise processed for spinning.</b>		
	5504.10	5504.1000	- Of viscose rayon	kg	Free
	5504.90	5504.9000	- Other	kg	Free
<b>55.05</b>			<b>Waste (including noils, yarn waste and garnetted stock) of man-made fibres.</b>		
	5505.10	5505.1000	- Of synthetic fibres	kg	Free
	5505.20	5505.2000	- Of artificial fibres	kg	Free
<b>55.06</b>			<b>Synthetic staple fibres, carded, combed or otherwise processed for spinning.</b>		

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>processed for spinning.</b>					
	5506.10	5506.1000	- Of nylon or other polyamides	kg	Free
	5506.20	5506.2000	- Of polyesters	kg	Free
	5506.30	5506.3000	- Of acrylic or modacrylic	kg	Free
	5506.40	5506.4000	- Of polypropylene	kg	Free
	5506.90	5506.9000	- Other	kg	Free
<b>55.07</b>	5507.00	5507.0000	<b>Artificial staple fibres, carded, combed or otherwise processed for spinning.</b>	kg	Free
<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:		
		5508.1010	--- Put up for retail sale	kg	15%
		5508.1090	--- Other	kg	5%
	5508.20		- Of artificial Staple Fibres:		
		5508.2010	--- Put up for retail sale	kg	15%
		5508.2090	--- Other	kg	5%
<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 to staple fibres of nylon or other polyamides:		
	5509.11	5509.1100	-- Single yarn	kg	Free
	5509.12	5509.1200	-- Multiple (folded) or cabled yarn	kg	Free
			- Containing 85% or more by weight of polyester staple fibres:		
	5509.21	5509.2100	-- Single yarn	kg	Free
	5509.22	5509.2200	-- Multiple (folded) or cabled yarn	kg	Free
			- Containing 85% or more by weight of acrylic or modacrylic staple fibres:		
	5509.31		-- Single yarn:		
		5509.3110	--- Dyed	kg	15%
		5509.3190	--- Other	kg	Free
	5509.32		-- Multiple (folded) or cabled yarn:		
		5509.3210	--- Dyed	kg	15%
		5509.3290	--- Other	kg	Free
			- Other yarn, containing 85% or more by weight of synthetic staple fibres:		
	5509.41	5509.4100	-- Single yarn	kg	Free
	5509.42	5509.4200	-- Multiple (folded) or cabled yarn	kg	Free
			- Other yarn, of polyester staple fibres:		
	5509.51	5509.5100	-- Mixed mainly or solely with artificial staple fibres	kg	Free
	5509.52	5509.5200	-- Mixed mainly or solely with wool or fine animal hair	kg	Free
	5509.53	5509.5300	-- Mixed mainly or solely with cotton	kg	Free
	5509.59	5509.5900	-- Other	kg	Free
			- Other yarn, of acrylic or modacrylic staple fibres:		
	5509.61	5509.6100	-- Mixed mainly or solely with wool or fine animal hair	kg	Free

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	5509.62	5509.6200	-- Mixed mainly or solely with cotton	kg	Free
	5509.69	5509.6900	-- Other - Other yarn:	kg	Free
	5509.91	5509.9100	-- Mixed mainly or solely with wool or fine animal hair	kg	Free
	5509.92	5509.9200	-- Mixed mainly or solely with cotton	kg	Free
	5509.99	5509.9900	-- Other	kg	Free
<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	5510.1100	-- Single yarn	kg	Free
	5510.12	5510.1200	-- Multiple (folded) or cabled yarn	kg	Free
	5510.20	5510.2000	- Other yarn, mixed mainly or solely with wool or fine animal hair	kg	Free
	5510.30	5510.3000	- Other yarn, mixed mainly or solely with cotton	kg	Free
	5510.90	5510.9000	- Other yarn	kg	Free
<b>55.11</b>			<b>Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.</b>		
	5511.10	5511.1000	- Of synthetic staple fibres, containing 85% or more by weight of such fibres	kg	15%
	5511.20	5511.2000	- Of synthetic staple fibres, containing less than 85% by weight of such fibres	kg	15%
	5511.30	5511.3000	- Of artificial staple fibres	kg	15%
<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		-- Unbleached or bleached:		
		5512.1110	--- Unbleached	kg	15%
		5512.1190	--- Bleached	kg	25%
	5512.19	5512.1900	-- Other	kg	25%
			- Containing 85% or more by weight of acrylic or modacrylic staple fibres:		
	5512.21		-- Unbleached or bleached:		
		5512.2110	--- Unbleached	kg	15%
		5512.2190	--- Bleached	kg	25%
	5512.29	5512.2900	-- Other:	kg	25%
			- Other:		
	5512.91		-- Unbleached or bleached:		
		5512.9110	--- Unbleached	kg	15%
		5512.9190	--- Bleached	kg	25%
	5512.99	5512.9900	-- Other:	kg	25%
<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>		

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
- Unbleached or bleached:					
	5513.11		-- Of polyester staple fibres, plain weave:		
		5513.1110	--- Unbleched	kg	15%
		5513.1190	--- Other	kg	25%
	5513.12		-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres:		
		5513.1210	--- Unbleched	kg	15%
		5513.1290	--- Other	kg	25%
	5513.13		-- Other woven fabrics of polyester staple fibres:		
		5513.1310	--- Unbleched	kg	15%
		5513.1390	--- Other	kg	25%
	5513.19		-- Other woven fabrics:		
		5513.1910	--- Unbleched	kg	15%
		5513.1990	--- Other	kg	25%
- Dyed:					
	5513.21	5513.2100	-- Of polyester staple fibres, plain weave	kg	25%
	5513.23	5513.2300	-- Other woven fabrics of polyester staple fibres	kg	25%
	5513.29	5513.2900	-- Other woven fabrics	kg	25%
- Of yarns of different colours:					
	5513.31	5513.3100	-- Of polyester staple fibres, plain weave	kg	25%
	5513.39	5513.3900	-- Other woven fabrics	kg	25%
- Printed:					
	5513.41	5513.4100	-- Of polyester staple fibres, plain weave	kg	25%
	5513.49	5513.4900	-- Other woven fabrics	kg	25%
<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		-- Of polyester staple fibres, plain weave:		
		5514.1110	--- Unbleched	kg	15%
		5514.1190	--- Other	kg	25%
	5514.12		-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres:		
		5514.1210	--- Unbleched	kg	15%
		5514.1290	--- Other	kg	25%
	5514.19		-- Other woven fabrics:		
		5514.1910	--- Unbleched	kg	15%
		5514.1990	--- Other	kg	25%
- Dyed:					
	5514.21	5514.2100	-- Of polyester staple fibres, plain weave		25%
	5514.22	5514.2200	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	kg	25%
	5514.23	5514.2300	-- Other woven fabrics of polyester staple fibres	kg	25%
	5514.29	5514.2900	-- Other woven fabrics	kg	25%

<b>Heading No</b>	<b>H.S Code</b>	<b>Tariff Item No.</b>	<b>Description</b>	<b>Standard Unit of Quantity</b>	<b>Duty Rate</b>
(1)	(2)	(3)	(4)	(5)	(6)
	5514.30	5514.3000	- Of yarns of different colours	kg	25%
	5514.41	5514.4100	-- Of polyester staple fibres, plain weave	kg	25%
	5514.42	5514.4200	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	kg	25%
	5514.43	5514.4300	-- Other woven fabrics of polyester staple fibres	kg	25%
	5514.49	5514.4900	-- Other woven fabrics	kg	25%
<b>55.15</b>			<b>Other woven fabrics of synthetic staple fibres.</b>		
			- Of polyester staple fibres:		
	5515.11		-- Mixed mainly or solely with viscose rayon staple fibres:		
		5515.1110	--- Unbleached	kg	15%
		5515.1190	--- Other	kg	25%
	5515.12		-- Mixed mainly or solely with man-made filaments:		
		5515.1210	--- Unbleached	kg	15%
		5515.1290	--- Other	kg	25%
	5515.13		-- Mixed mainly or solely with wool or fine animal hair:		
		5515.1310	--- Unbleached	kg	15%
		5515.1390	--- Other	kg	25%
	5515.19		-- Other:		
		5515.1910	--- Unbleached	kg	15%
		5515.1990	--- Other	kg	25%
			- Of acrylic or modacrylic staple fibres:		
	5515.21		-- Mixed mainly or solely with man-made filaments:		
		5515.2110	--- Unbleached	kg	15%
		5515.2190	--- Other	kg	25%
	5515.22		-- Mixed mainly or solely with wool or fine animalhair:		
		5515.2210	--- Unbleached	kg	15%
		5515.2290	--- Other	kg	25%
	5515.29		-- Other:		
		5515.2910	--- Unbleached	kg	15%
		5515.2990	--- Other	kg	25%
			- Other woven fabrics:		
	5515.91		-- Mixed mainly or solely with man-made filaments:		
		5515.9110	--- Unbleached	kg	15%
		5515.9190	--- Other	kg	25%
	5515.99		-- Other:		
		5515.9910	--- Unbleached	kg	15%
		5515.9990	--- Other	kg	25%
<b>55.16</b>			<b>Woven fabrics of artificial staple fibres.</b>		
			- Containing 85% or more by weight of artificial staple fibres:		
	5516.11		-- Unbleached or bleached:		
		5516.1110	--- Unbleached	kg	15%
		5516.1190	--- Bleached	kg	25%
	5516.12	5516.1200	-- Dyed	Kg	25%

<b>Heading No</b>	<b>H.S Code</b>	<b>Tariff Item No.</b>	<b>Description</b>	<b>Standard Unit of Quantity</b>	<b>Duty Rate</b>
(1)	(2)	(3)	(4)	(5)	(6)
	5516.13	5516.1300	-- Of yarns of different colours	Kg	25%
	5516.14	5516.1400	-- Printed	Kg	25%
			- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments:		
	5516.21		-- Unbleached or bleached:		
		5516.2110	--- Unbleached	kg	15%
		5516.2190	--- Bleached	kg	25%
	5516.22	5516.2200	-- Dyed	kg	25%
	5516.23	5516.2300	-- Of yarns of different colours	kg	25%
	5516.24	5516.2400	-- Printed	kg	25%
			- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool of fine animal hair:		
	5516.31		-- Unbleached or bleached:		
		5516.3110	--- Unbleached	kg	15%
		5516.3190	--- Bleached	kg	25%
	5516.32	5516.3200	-- Dyed	Kg	25%
	5516.33	5516.3300	-- Of yarns of different colours	Kg	25%
	5516.34	5516.3400	-- Printed	Kg	25%
			- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton:		
	5516.41		-- Unbleached or bleached:		
		5516.4110	--- Unbleached	kg	15%
		5516.4190	--- Bleached	kg	25%
	5516.42	5516.4200	-- Dyed	kg	25%
	5516.43	5516.4300	-- Of yarns of different colours	kg	25%
	5516.44	5516.4400	-- Printed	kg	25%
			- Other		
	5516.91		-- Unbleached or bleached:		
		5516.9110	--- Unbleached	kg	15%
		5516.9190	--- Bleached	kg	25%
	5516.92	5516.9200	-- Dyed	kg	25%
	5516.93	5516.9300	-- Of yarns of different colours	kg	25%
	5516.94	5516.9400	-- Printed	kg	25%

**Chapter 56**  
**Wadding, felt and nonwovens; special yarns;**  
**twine, cordage, ropes and cablesand 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 68.14); or
  - (d) Agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading 68.14);
  - (e) Metal foil on a backing of felt or nonwovens (generally Section XIV or XV); or
  - (f) sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles of heading 96.19.
2. The term “felt” includes needle loom 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. Heading 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) Non wovens, 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).
3. 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, on account should be taken of any resulting change of colour.

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate																				
(1)	(2)	(3)	(4)	(5)	(6)																				
<b>56.01</b>			<b>Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock),textile dust and mill neps.</b> - Wadding of textile materials and articles thereof: <table> <tr> <td>5601.21</td> <td>5601.2100</td> <td>-- Of cotton</td> <td>kg</td> <td>5%</td> </tr> <tr> <td>5601.22</td> <td>5601.2200</td> <td>-- Of man-made fibres</td> <td>kg</td> <td>5%</td> </tr> <tr> <td>5601.29</td> <td>5601.2900</td> <td>-- Other</td> <td>kg</td> <td>5%</td> </tr> <tr> <td>5601.30</td> <td>5601.3000</td> <td>- Textile flock and dust and mill neps</td> <td>kg</td> <td>5%</td> </tr> </table>	5601.21	5601.2100	-- Of cotton	kg	5%	5601.22	5601.2200	-- Of man-made fibres	kg	5%	5601.29	5601.2900	-- Other	kg	5%	5601.30	5601.3000	- Textile flock and dust and mill neps	kg	5%		
5601.21	5601.2100	-- Of cotton	kg	5%																					
5601.22	5601.2200	-- Of man-made fibres	kg	5%																					
5601.29	5601.2900	-- Other	kg	5%																					
5601.30	5601.3000	- Textile flock and dust and mill neps	kg	5%																					
<b>56.02</b>			<b>Felt, whether or not impregnated, coated, covered or laminated.</b> - Needle loom felt and stitch-bonded fibre fabrics - Other felt, not impregnated, coated, covered or laminated: <table> <tr> <td>5602.10</td> <td>5602.1000</td> <td>- Needl loom felt and stitch-bonded fibre fabrics</td> <td>kg</td> <td>15%</td> </tr> <tr> <td>5602.21</td> <td>5602.2100</td> <td>-- Of wool or fine animal hair</td> <td>kg</td> <td>15%</td> </tr> <tr> <td>5602.29</td> <td>5602.2900</td> <td>-- Of other textile materials</td> <td>kg</td> <td>15%</td> </tr> </table>	5602.10	5602.1000	- Needl loom felt and stitch-bonded fibre fabrics	kg	15%	5602.21	5602.2100	-- Of wool or fine animal hair	kg	15%	5602.29	5602.2900	-- Of other textile materials	kg	15%							
5602.10	5602.1000	- Needl loom felt and stitch-bonded fibre fabrics	kg	15%																					
5602.21	5602.2100	-- Of wool or fine animal hair	kg	15%																					
5602.29	5602.2900	-- Of other textile materials	kg	15%																					

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	5602.90	5602.9000	- Other	kg	15%
<b>56.03</b>			<b>Nonwovens; whether or not impregnated, coated, covered or laminated.</b>		
			- Of man-made filaments :		
	5603.11	5603.1100	-- Weighing not more than 25 g/m <sup>2</sup>	kg	15%
	5603.12	5603.1200	-- Weighing more than 25 g/m <sup>2</sup> but not more than 70 g/m <sup>2</sup>	kg	15%
	5603.13	5603.1300	-- Weighing more than 70 g/m <sup>2</sup> but not more than 150 g/m <sup>2</sup>	kg	15%
	5603.14	5603.1400	-- Weighing more than 150 g/m <sup>2</sup>	kg	15%
			- Other :		
	5603.91	5603.9100	-- Weighing not more than 25 g/m <sup>2</sup>	kg	15%
	5603.92	5603.9200	-- Weighing more than 25 g/m <sup>2</sup> but not more than 70 g/m <sup>2</sup>	kg	15%
	5603.93	5603.9300	-- Weighing more than 70 g/m <sup>2</sup> but not more than 150 g/m <sup>2</sup>	kg	15%
	5603.94	5603.9400	-- Weighing more than 150 g/m <sup>2</sup>	kg	15%
<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	5604.1000	- Rubber thread and cord, textile covered	kg	5%
	5604.90	5604.9000	- Other	kg	5%
<b>56.05</b>	5605.00	5605.0000	<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>	kg	5%
<b>56.06</b>	5606.00	5606.0000	<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 horse hair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.</b>	kg	5%
<b>56.07</b>			<b>Twine, cordage, ropes and cables, whether or 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 Agave:		
	5607.21	5607.2100	-- Binder or baler twine	kg	15%
	5607.29	5607.2900	-- Other	kg	15%
			- Of polyethylene or polypropylene:		
	5607.41	5607.4100	-- Binder or baler twine	kg	15%
	5607.49	5607.4900	-- Other	kg	15%
	5607.50	5607.5000	- Of other synthetic fibres	kg	15%
	5607.90	5607.9000	- Other	kg	15%
<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	5608.1100	-- Made up fishing nets	kg	Free
	5608.19		-- Other:		
		5608.1910	--- Mosquito nets	kg	Free
		5608.1990	--- Other	kg	15%
	5608.90		- Other:		
		5608.9010	--- Mosquito nets	kg	Free
		5608.9090	--- Other	kg	15%
<b>56.09</b>	5609.00	5609.0000	<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>	kg	15%

## 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 coverings underlays.

Heading No (1)	H.S Code (2)	Tariff Item No. (3)	Description (4)	Standard Unit of Quantity (5)	Duty Rate (6)
<b>57.01</b>			<b>Carpets and other textile floor coverings, knotted, whether or not made up.</b>		
	5701.10	5701.1000	- Of wool or fine animal hair	m <sup>2</sup>	35%
	5701.90	5701.9000	- Of other textile materials	m <sup>2</sup>	35%
<b>57.02</b>			<b>Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up including “kelem” “schumacks”, “karamanie” and similar hand-woven rungs.</b>		
	5702.10	5702.1000	- “Kelem”, “schumacks”, “karamanie” and similar hand-woven rugs	m <sup>2</sup>	35%
	5702.20	5702.2000	- Floor coverings of coconut fibres (coir) - Other, of pile construction, not made up:	m <sup>2</sup>	35%
	5702.31	5702.3100	-- Of wool or fine animal hair	m <sup>2</sup>	35%
	5702.32	5702.3200	-- Of man-made textile materials	m <sup>2</sup>	35%
	5702.39	5702.3900	-- Of other textile materials - Other, of pile construction, not made up	m <sup>2</sup>	35%
	5702.41	5702.4100	-- Of wool or fine animal hair	m <sup>2</sup>	35%
	5702.42	5702.4200	-- Of man-made textile materials	m <sup>2</sup>	35%
	5702.49	5702.4900	-- Of other textile materials	m <sup>2</sup>	35%
	5702.50	5702.5000	- Other, not of pile construction, not made up - Other, not of pile construction, made up:	m <sup>2</sup>	35%
	5702.91	5702.9100	-- Of wool or fine animal hair	m <sup>2</sup>	35%
	5702.92	5702.9200	-- Of man-made textile materials	m <sup>2</sup>	35%
	5702.99	5702.9900	-- Of other textile materials	m <sup>2</sup>	35%
<b>57.03</b>			<b>Carpets and other textile floor coverings, tufted, whether or not made up.</b>		
	5703.10	5703.1000	- Of wool or fine animal hair	m <sup>2</sup>	35%
	5703.20	5703.2000	- Of nylon or other polyamides	m <sup>2</sup>	35%
	5703.30	5703.3000	- Of other man-made textile materials	m <sup>2</sup>	35%
	5703.90	5703.9000	- Of other textile materials	m <sup>2</sup>	35%
<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	5704.1000	- Tiles, having a maximum surface area of 0.3m <sup>2</sup>	m <sup>2</sup>	35%
	5704.20	5704.2000	- Tiles, having a maximum surface area exceeding 0.3 m <sup>2</sup> but not exceeding 1 m <sup>2</sup>	m <sup>2</sup>	35%
	5704.90	5704.9000	- Other	m <sup>2</sup>	35%
<b>57.05</b>	5705.00	5705.0000	<b>Other carpets and other textile floor coverings, whether or not made up.</b>	m <sup>2</sup>	35%

**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 laminate 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 applique work of sequins, beads or ornamental motifs of textile or other materials. The heading does not apply to needlework tapestry (heading 58.05).
7. In addition to the products of heading 58.09, this Chapter also includes articles made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>58.01</b>					
			<b>Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.</b>		
	5801.10	5801.1000	- Of wool or fine animal hair	kg	15%
			- Of cotton:		
	5801.21	5801.2100	-- Uncut weft pile fabrics	kg	15%
	5801.22	5801.2200	-- Cut corduroy	kg	15%
	5801.23	5801.2300	-- Other weft pile fabrics	kg	15%
	5801.26	5801.2600	-- Chenille fabrics	kg	15%
	5801.27	5801.2700	-- Warp pile fabrics	kg	15%
			- Of man-made fibres		
	5801.31	5801.3100	-- Uncut weft pile fabrics	kg	15%
	5801.32	5801.3200	-- Cut corduroy	kg	15%
	5801.33	5801.3300	-- Other weft pile fabrics	kg	15%
	5801.36	5801.3600	-- Chenille fabrics	kg	15%
	5801.37	5801.3700	-- Warp pile fabrics	kg	15%
	5801.90	5801.9000	- Of other textile materials	kg	15%
<b>58.02</b>					
			<b>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.</b>		
			- Terry towelling and similar woven terry fabrics, of cotton:		
	5802.11	5802.1100	-- Unbleached	kg	15%
	5802.19	5802.1900	-- Other	kg	15%
	5802.20	5802.2000	- Terry towelling and similar woven terry fabrics, of other	kg	15%

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
textile materials:					
	5802.30	5802.3000	-Tufted textile fabrics	kg	15%
<b>58.03</b>	5803.00	5803.0000	<b>Gauze, other than narrow fabrics of heading 58.06.</b>	Kg	15%
<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:		
		5804.1010	--- Mosquito netting	Kg	Free
		5804.1090	--- Other	Kg	15%
			- Mechanically made lace:		
	5804.21	5804.2100	-- Of man-made fibres	Kg	15%
	5804.29	5804.2900	-- Of other textile materials	Kg	15%
	5804.30	5804.3000	- Hand-made lace	Kg	15%
<b>58.05</b>	5805.00	5805.0000	<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>	Kg	15%
<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	5806.1000	- Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	Kg	15%
	5806.20	5806.2000	- Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread	Kg	15%
			- Other woven Fabrics:		
	5806.31	5806.3100	-- Of cotton	Kg	15%
	5806.32	5806.3200	-- Of man-made fibres	Kg	15%
	5806.39	5806.3900	-- Of other textile materials	Kg	15%
	5806.40	5806.4000	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	Kg	15%
<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	5807.1000	- Woven	Kg	15%
	5807.90	5807.9000	- Other	Kg	15%
<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	5808.1000	- Braids in the piece:	Kg	15%
	5808.90	5808.9000	- Other	Kg	15%
<b>58.09</b>	5809.00	5809.0000	<b>Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.</b>	Kg	15%
<b>58.10</b>			<b>Embroidery in the piece, in strips or or in motifs.</b>		
	5810.10	5810.1000	- Embroidery without visible ground	Kg	15%
			- Other embroidery:		
	5810.91	5810.9100	-- Of cotton	Kg	15%
	5810.92	5810.9200	-- Of man-made fibres	Kg	15%
	5810.99	5810.9900	-- Of other textile materials	Kg	15%
<b>58.11</b>	5811.00	5811.0000	<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>	kg	15%

## **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 purposes of this Chapter the expression “textile fabrics” applies only to the woven fabrics of Chapter 50 to 55 and headings Nos. 58.03 and 58.06, the braids and ornamental trimmings in the piece of heading No.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°(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 merely for reinforcing purposes (Chapter39); or
    - (6) Textile products of heading No. 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 headings 59.05, the expression “Textile wall coverings” applies to products in rolls, of a width of not less than 45cm, suitable for wall or ceiling decoration, consisting of a textile surface which has been fixed on a backing or has been treated on the back (impregnated or coated to permit pasting).

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

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

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

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

5. Heading 59.07 does not apply to:

- (a) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually chapters50 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 remainclassified in this heading ;
- (d) Fabrics finished with normal dressings having a basis of amylaceous or similar substances;
- (e) Wood veneered on a backing of textile fabrics (heading 44.08);
- (f) Natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading 68.05);

(g) Agglomerated or reconstituted mica, on a backing of textile fabrics (heading 68.14); or

(h) Metal foil on a backing of textile fabrics (generally Section XIV or XV).

6. Heading 59.10 does not apply to:

(a) Transmission or conveyor belting, of textile material, of a thickness of less than 3mm; or

(b) Transmission or conveyor belts or belting of textile fabric impregnated, coated covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber (heading 40.10).

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

(a) Textile products in the piece, cut to length or simply cut to rectangular (including square)shape (other than those having the character of the products of headings 59.08 to 59.10), the following only:

(i) Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams);

(ii) bolting cloth ;

(iii) Straining cloth of a kind used in oil presses or the like, of textile material or of human hair;

(iv) Flat woven textile fabrics with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes ;

(v) Textile fabrics reinforced with metal, of a kind used for technical purposes

(vi) Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials;

(c) Textile articles (other than those of heading 59.08 to 59.10) of a kind used for technical purposes (for example, textile fabrics and felt, endless or fitted with linking devices, of a kind used in paper- making or similar machines (for example, for pulp or asbestos- cement), gaskets, washers, polishing discs and other machinery parts).

Heading No (1)	H.S Code (2)	Tariff Item No. (3)	Description (4)	Standard Unit of Quantity (5)	Duty Rate (6)
<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	5901.1000	- Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	kg	15%
	5901.90	5901.9000	- Other	kg	15%
<b>59.02</b>			<b>Tyre cord fabrics of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.</b>		
	5902.10	5902.1000	- Of nylon or other polyamides	kg	5%
	5902.20	5902.2000	- Of polyesters	kg	5%
	5902.90	5902.9000	- Other	kg	5%
<b>59.03</b>			<b>Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.</b>		
	5903.10	5903.1000	- With poly (vinyl chloride)	kg	15%
	5903.20	5903.2000	- With Polyurethane	kg	15%
	5903.90	5903.9000	- Other	kg	15%
<b>59.04</b>			<b>Linoleum, whether or not cut to shape; floor coverings</b>		

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>consisting of a coating or covering applied on a textile backing, whether or not cut to shape.</b>					
	5904.10	5904.1000	- Linoleum	m <sup>2</sup>	15%
	5904.90	5904.9000	- Other	m <sup>2</sup>	15%
<b>59.05</b>	5905.00	5905.0000	<b>Textile wall coverings.</b>	m <sup>2</sup>	15%
<b>59.06</b>			<b>Rubberised textile fabrics, other than those of heading 59.02.</b>		
	5906.10	5906.1000	- Adhesive tape of a width not exceeding 20 cm	kg	15%
			- Other:		
	5906.91	5906.9100	-- Knitted or crocheted	kg	15%
	5906.99	5906.9900	-- Other	kg	15%
<b>59.07</b>	5907.00	5907.0000	<b>Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.</b>	kg	15%
<b>59.08</b>	5908.00	5908.0000	<b>Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabrics therefor, whether or not impregnated.</b>	kg	15%
<b>59.09</b>	5909.00	5909.0000	<b>Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.</b>	kg	15%
<b>59.10</b>			<b>Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated covered, or laminated with plastics, orreinforced with metal or other material.</b>		
	5910.0010	---	Conveyor belts or belting	kg	5%
	5910.0020	---	Transmission belts or belting	kg	15%
<b>59.11</b>			<b>Textile products and articles, for technical uses, specified in note 7 to this Chapter.</b>		
	5911.10	5911.1000	-Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)	kg	5%
	5911.20	5911.2000	- Bolting cloth, whether or not made up	kg	5%
			- Textile fabrics and felts, endless or fitted with linkingdevices, of a kind used in paper-making or similar machines ( for example, for pulp or asbestos-cement ):		
	5911.31	5911.3100	-- Weighing less than 650 g/m <sup>2</sup>	kg	5%
	5911.32	5911.3200	-- Weighing 650 g/m <sup>2</sup> or more	kg	5%
	5911.40	5911.4000	- Straining cloth of a kind used in oil presses or the like, including that of human hair	kg	5%
	5911.90	5911.9000	- Other	kg	5%

## 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.
4. This Chapter also includes fabrics made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.
5. Throughout the Tariff 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).

Heading No (1)	H.S Code (2)	Tariff Item No. (3)	Description (4)	Standard Unit of Quantity (5)	Duty Rate (6)
<b>60.01</b>			<b>Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted.</b>		
	6001.10	6001.1000	- "Long pile" fabrics	kg	25%
			- Looped pile fabrics:		
	6001.21	6001.2100	-- Of cotton	kg	25%
	6001.22	6001.2200	-- Of man-made fibres	kg	25%
	6001.29	6001.2900	-- Of other textile materials	kg	25%
			- Other:		
	6001.91	6001.9100	-- Of cotton	kg	25%
	6001.92	6001.9200	-- Of man-made fibres	kg	25%
	6001.99	6001.9900	-- Of other textile materials	kg	25%
<b>60.02</b>			<b>Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread, otherthan those of heading 60.01.</b>		
	6002.40	6002.4000	- Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread	kg	25%
	6002.90	6002.9000	- Other	kg	25%

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(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	6003.1000	- Of wool or fine animal hair:	kg	25%
	6003.20	6003.2000	- Of cotton	kg	25%
	6003.30	6003.3000	- Of synthetic fibres	kg	25%
	6003.40	6003.4000	- Of artificial fibres	kg	25%
	6003.90	6003.9000	- Other	kg	25%
<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	6004.1000	- Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread :	kg	25%
	6004.90	6004.9000	- Other	kg	25%
<b>60.05</b>			<b>Warp knit fabrics (including those made on galloon knitting machines), other than those of heading 60.01 to 60.04.</b>		
			- Of cotton :		
	6005.21		-- Unbleached or bleached:		
		6005.2110	--- Unbleached	kg	15%
		6005.2190	--- Bleached	kg	25%
	6005.22	6005.2200	-- Dyed	kg	25%
	6005.23	6005.2300	-- Of yarns of different colours	kg	25%
	6005.24	6005.2400	-- Printed	kg	25%
	6005.35		-- Fabrics specified in Subheading Note 1 to this Chapter:		
		6005.3510	--- Unbleached	kg	15%
		6005.3590	--- Other	kg	25%
	6005.36		-- Other, unbleached or bleached:		
		6005.3610	--- Unbleached	kg	15%
		6005.3690	--- Bleached	kg	25%
	6005.37	6005.3700	-- Other, dyed	kg	25%
	6005.38	6005.3800	-- Other, of yarns of different colours	kg	25%
	6005.39	6005.3900	-- Other, printed	kg	25%
			- Of artificial fibres :		
	6005.41		-- Unbleached or bleached:		
		6005.4110	--- Unbleached	kg	15%
		6005.4190	--- Bleached	kg	25%
	6005.42	6005.4200	-- Dyed	kg	25%
	6005.43	6005.4300	-- Of yarns of different colours	kg	25%
	6005.44	6005.4400	-- Printed	kg	25%
	6005.90	6005.9000	- Other	kg	25%
<b>60.06</b>			<b>Other knitted or crocheted fabrics.</b>		

<b>Heading No</b>	<b>H.S Code</b>	<b>Tariff Item No.</b>	<b>Description</b>	<b>Standard Unit of Quantity</b>	<b>Duty Rate</b>
(1)	(2)	(3)	(4)	(5)	(6)
	6006.10		- Of wool or fine animal hair:		
		6006.1010	--- Unbleached	kg	15%
		6006.1090	--- Other	kg	25%
			- Of cotton :		
	6006.21		-- Unbleached or bleached:		
		6006.2110	--- Unbleached	kg	15%
		6006.2190	--- Bleached	kg	25%
	6006.22	6006.2200	-- Dyed	kg	25%
	6006.23	6006.2300	-- Of yarns of different colours	kg	25%
	6006.24	6006.2400	-- Printed	kg	25%
			- Of synthetic fibres :		
	6006.31		-- Unbleached or bleached:		
		6006.3110	--- Unbleached	kg	15%
		6006.3190	--- Bleached	kg	25%
	6006.32	6006.3200	-- Dyed	Kg	25%
	6006.33	6006.3300	-- Of yarns of different colours	Kg	25%
	6006.34	6006.3400	-- Printed	Kg	25%
			- Of artificial fibres		
	6006.41		-- Unbleached or bleached:		
		6006.4110	--- Unbleached	kg	15%
		6006.4190	--- Bleached	kg	25%
	6006.42	6006.4200	-- Dyed	Kg	25%
	6006.43	6006.4300	-- Of yarns of different colours	kg	25%
	6006.44	6006.4400	-- Printed	kg	25%
	6006.90		- Other:		
		6006.9010	--- Unbleached	kg	15%
		6006.9090	--- Other	kg	25%

## **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;
  - (c) orthopaedic appliances, surgical belts, trusses or the like (heading 90.21)
3. For the purposes of heading 61.03 and 61.04:
  - (a) The term "suit" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising:
    - one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and
    - one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

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

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

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

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

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

6. 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 centimeter in each direction counted on an area measuring at least 10 cm x 10 cm. Heading 61.05 does not cover sleeveless garments.
5. Heading 61.09 does not cover garments with a drawstring, ribbed waistband or other means of tightening at the bottom of the garment.

6. For the purposes of heading 61.11:

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

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

- (a) a "Ski overall" that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or foot straps; or
- (b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:
  - one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and
  - one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

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

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

8. Garments which are, *prima facie*, classifiable both in heading 61.13 and in other heading of this Chapter, excluding heading 61.11, are to be classified in heading No. 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 indicated 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 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 No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>61.01</b>			<b>Men's or boys' overcoats, car-coats, caps, 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	6101.2000	- Of cotton	u	35%
	6101.30	6101.3000	- Of man-made fibres	u	35%
	6101.90	6101.9000	- Of other textile materials	u	35%
<b>61.02</b>			<b>Women's or girls' overcoats, car-coats, caps, 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	6102.1000	- Of wool or fine animal hair	u	35%
	6102.20	6102.2000	- Of cotton	u	35%
	6102.30	6102.3000	- Of man-made fibres	u	35%
	6102.90	6102.9000	- Of other textile materials	u	35%
<b>61.03</b>			<b>Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts</b>		

Heading No (1)	H.S Code (2)	Tariff Item No. (3)	Description (4)	Standard Unit of Quantity (5)	Duty Rate (6)
<b>(other than swimwear), knitted or crocheted.</b>					
	6103.10	6103.1000	- Suits - Ensembles:	u	35%
	6103.22	6103.2200	-- Of cotton	u	35%
	6103.23	6103.2300	-- Of synthetic fibres	u	35%
	6103.29	6103.2900	-- Of other textile materials - Jackets and blazers:	u	35%
	6103.31	6103.3100	-- Of wool or fine animal hair	u	35%
	6103.32	6103.3200	-- Of cotton	u	35%
	6103.33	6103.3300	-- Of synthetic fibres	u	35%
	6103.39	6103.3900	-- Of other textile materials - Trousers, bib and brace overalls, breeches and shorts:	u	35%
	6103.41	6103.4100	-- Of wool or fine animal hair	u	35%
	6103.42	6103.4200	-- Of cotton	u	35%
	6103.43	6103.4300	-- Of synthetic fibres	u	35%
	6103.49	6103.4900	-- Of other textile materials	u	35%
<b>61.04</b>	<b>Women's or girls' suits, ensembles, jakets, blazers, dresses, skirts, divided skirts, trousers bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.</b>				
			- Suits:		
	6104.13	6104.1300	-- Of synthetic fibres	u	35%
	6104.19	6104.1900	-- Of other textile materials - Ensembles:	u	35%
	6104.22	6104.2200	-- Of cotton	u	35%
	6104.23	6104.2300	-- Of synthetic fibres	u	35%
	6104.29	6104.2900	-- Of other textile materials - Jackets and blazers:	u	35%
	6104.31	6104.3100	-- Of wool or fine animal hair	u	35%
	6104.32	6104.3200	-- Of cotton	u	35%
	6104.33	6104.3300	-- Of synthetic fibres	u	35%
	6104.39	6104.3900	-- Of other textile materials - Dresses:	u	35%
	6104.41	6104.4100	-- Of wool or fine animal hair	u	35%
	6104.42	6104.4200	-- Of cotton	u	35%
	6104.43	6104.4300	-- Of synthetic fibres	u	35%
	6104.44	6104.4400	-- Of artificial fibres	u	35%
	6104.49	6104.4900	-- Of other textile materials - Skirts and divided skirts:	u	35%
	6104.51	6104.5100	-- Of wool or fine animal hair	u	35%
	6104.52	6104.5200	-- Of cotton	u	35%
	6104.53	6104.5300	-- Of synthetic fibres	u	35%

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	6104.59	6104.5900	-- Of other textile materials - Trousers, bib and brace overalls, breeches and shorts:	u	35%
	6104.61	6104.6100	-- Of wool or fine animal hair	u	35%
	6104.62	6104.6200	-- Of cotton	u	35%
	6104.63	6104.6300	-- Of synthetic fibres	u	35%
	6104.69	6104.6900	-- Of other textile materials	u	35%
<b>61.05</b>			<b>Men's or boys' shirts knitted or crocheted.</b>		
	6105.10	6105.1000	- Of cotton	u	35%
	6105.20	6105.2000	- Of man-made fibres	u	35%
	6105.90	6105.9000	- Of other textile materials	u	35%
<b>61.06</b>			<b>Women's or girls' blouses, shirts and shirt- blouses, knitted or crocheted.</b>		
	6106.10	6106.1000	- Of cotton	u	35%
	6106.20	6106.2000	- Of man-made fibres	u	35%
	6106.90	6106.9000	- Of other textile materials	u	35%
<b>61.07</b>			<b>Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.</b>		
			- Under pants and briefs:		
	6107.11	6107.1100	--Of cotton	u	35%
	6107.12	6107.1200	--Of man-made fibres	u	35%
	6107.19	6107.1900	--Of other textile materials	u	35%
			- Nightshirts and pyjamas:		
	6107.21	6107.2100	--Of cotton	u	35%
	6107.22	6107.2200	--Of man-made fibres	u	35%
	6107.29	6107.2900	--Of other textile materials	u	35%
			- Other:		
	6107.91	6107.9100	--Of cotton	u	35%
	6107.99	6107.9900	--Of other textile materials	u	35%
<b>61.08</b>			<b>Women's or girls' slips, petticoats, briefs, panties,nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles, knitted or crocheted.</b>		
			- Slips and petticoats:		
	6108.11	6108.1100	-- Of man-made fibres	u	35%
	6108.19	6108.1900	-- Of other textile materials	u	35%
			- Briefs and panties:		
	6108.21	6108.2100	--Of cotton	u	35%
	6108.22	6108.2200	--Of man-made fibres	u	35%
	6108.29	6108.2900	--Of other textile materials	u	35%
			- Nightdress and pyjamas:		
	6108.31	6108.3100	--Of cotton	u	35%

<b>Heading No</b>	<b>H.S Code</b>	<b>Tariff Item No.</b>	<b>Description</b>	<b>Standard Unit of Quantity</b>	<b>Duty Rate</b>
(1)	(2)	(3)	(4)	(5)	(6)
	6108.32	6108.3200	--Of man-made fibres	u	35%
	6108.39	6108.3900	--Of other textile materials - Other:	u	35%
	6108.91	6108.9100	--Of cotton	u	35%
	6108.92	6108.9200	--Of man-made fibres	u	35%
	6108.99	6108.9900	--Of other textile materials	u	35%
<b>61.09</b>			<b>T-shirts, single's and other vests, knitted or crocheted.</b>		
	6109.10	6109.1000	- Of cotton	u	35%
	6109.90	6109.9000	- Of other textile materials	u	35%
<b>61.10</b>			<b>Jerseys, pullovers, cardigans, Waistcoats and similar articles, knitted or crocheted.</b>		
			- Of wool or fine animal hair :		
	6110.11	6110.1100	--Of wool	u	35%
	6110.12	6110.1200	--Of Kashmir (cashmere) goats	u	35%
	6110.19	6110.1900	--Other	u	35%
	6110.20	6110.2000	- Of cotton	u	35%
	6110.30	6110.3000	- Of man-made fibres	u	35%
	6110.90	6110.9000	- Of other textile materials	u	35%
<b>61.11</b>			<b>Babies' garments and clothing accessories, knitted or crocheted</b>		
	6111.20	6111.2000	- Of cotton	kg	35%
	6111.30	6111.3000	- Of synthetic fibres	kg	35%
	6111.90	6111.9000	- Of other textile materials	kg	35%
<b>61.12</b>			<b>Track suits, ski suits and swimwear, knitted or crocheted.</b>		
			- Track suits:		
	6112.11	6112.1100	--Of cotton	u	35%
	6112.12	6112.1200	--Of synthetic fibres	u	35%
	6112.19	6112.1900	--Of other textile materials	u	35%
	6112.20	6112.2000	- Ski suits	u	35%
			- Men's or boys' swimwear:		
	6112.31	6112.3100	--Of synthetic fibres	u	35%
	6112.39	6112.3900	--Of other textile materials	u	35%
			- Women's or girls' swimwear:		
	6112.41	6112.4100	--Of synthetic fibres	u	35%
	6112.49	6112.4900	--Of other textile materials	u	35%
<b>61.13</b>	6113.00	6113.0000	<b>Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.</b>	kg	35%
<b>61.14</b>			<b>Other garments knitted or crocheted.</b>		
	6114.20	6114.2000	- Of cotton	kg	35%
	6114.30	6114.3000	- Of man-made fibres	kg	35%
	6114.90	6114.9000	- Of other textile materials	kg	35%

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<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	6115.1000	- Graduated compression hosiery (for example, stockings for varicose veins)	kg	35%
			- Other panty hose and tights:		
	6115.21	6115.2100	--Of synthetic fibres, measuring per single yarn less than 67 decitex	kg	35%
	6115.22	6115.2200	--Of synthetic fibres, measuring per single yarn 67 decitex or more	kg	35%
	6115.29	6115.2900	--Of other textile materials	kg	35%
	6115.30	6115.3000	- Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	kg	35%
	6115.94	6115.9400	--Of wool or fine animal hair	kg	35%
	6115.95	6115.9500	--Of cotton	kg	35%
	6115.96	6115.9600	--Of synthetic fibres	kg	35%
	6115.99	6115.9900	--Of other textile materials	kg	35%
<b>61.16</b>			<b>Gloves, mittens and mitts, knitted or crocheted.</b>		
	6116.10	6116.1000	- Impregnated, coated or covered with plastics or rubber	kg	35%
			- Other:		
	6116.91	6116.9100	-- Of wool or fine animal hair	kg	35%
	6116.92	6116.9200	-- Of cotton	kg	35%
	6116.93	6116.9300	-- Of synthetic fibres	kg	35%
	6116.99	6116.9900	--Of other textile materials	kg	35%
<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	6117.1000	- Shawls, scarves, mufflers, mantillas, veils and the like	kg	35%
	6117.80	6117.8000	- Other accessories	kg	35%
	6117.90	6117.9000	- Parts	kg	35%

## **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,excludingknitted or crochetedarticles (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 neitherbraces nor bibs.

All of the components of a “suit” must be of the same fabric construction, colour andcomposition; 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 allthe above conditions :

- morningdress, 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 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 andconsisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or divided skirt.

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

4. For the purposes of heading 62.09 :
  - (a) The expression “Babies garments and clothing accessories” means articles, for young children of a body height not exceeding 86 cm ;
  - (d) Articles which are, *prima facie*, classifiable both in heading 62.09 and in other headings of this Chapter, excluding heading No. 62.09 are to be classified in heading 62.10.
5. Garments which are, *prima facie*, classifiable both in heading 62.10 and in other headings of this Chapter, excluding heading

62.09 are to be classified in heading 62.10.

6. For the purposes of heading 62.11 "Ski Suits" means garments or sets of garments which by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:

(a) A "Ski Overall", that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or foot straps ; or

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

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

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

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

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

8. Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boy's 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' are to be classified in the heading covering women's or girls' garments.

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

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>62.01</b>			<b>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>		
			- Overcoats, raincoats, car-coats, capes, cloaks and similar articles:		
	6201.11	6201.1100	-- Of wool or fine animal hair	u	35%
	6201.12	6201.1200	-- Of cotton	u	35%
	6201.13	6201.1300	-- Of man-made fibres	u	35%
	6201.19	6201.1900	-- Of other textile materials	u	35%
			- Other:		
	6201.91	6201.9100	-- Of wool or fine animal hair	u	35%
	6201.92	6201.9200	-- Of cotton	u	35%
	6201.93	6201.9300	-- Of man-made fibres	u	35%
	6201.99	6201.9900	-- Of other textile materials	u	35%
<b>62.02</b>			<b>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>		
			- Overcoats, raincoats, car-coats, capes, cloaks and similar articles:		
	6202.11	6202.1100	-- Of wool or fine animal hair	u	35%
	6202.12	6202.1200	-- Of cotton	u	35%
	6202.13	6202.1300	-- Of man-made fibres	u	35%
	6202.19	6202.1900	-- Of other textile materials	u	35%

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate	
(1)	(2)	(3)	(4)	(5)	(6)	
- Other:						
	6202.91	6202.9100	-- Of wool or fine animal hair	u	35%	
	6202.92	6202.9200	-- Of cotton	u	35%	
	6202.93	6202.9300	-- Of man-made fibres	u	35%	
	6202.99	6202.9900	-- Of other textile materials	u	35%	
<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	6203.1100	-- Of wool or fine animal hair	u	35%	
	6203.12	6203.1200	-- Of synthetic fibres	u	35%	
	6203.19	6203.1900	-- Of other textile materials	u	35%	
	- Ensembles:					
	6203.22	6203.2200	-- Of cotton	u	35%	
	6203.23	6203.2300	-- Of synthetic fibres	u	35%	
	6203.29	6203.2900	-- Of other textile materials	u	35%	
	- Jackets and blazers:					
	6203.31	6203.3100	-- Of wool or fine animal hair	u	35%	
	6203.32	6203.3200	-- Of cotton	u	35%	
	6203.33	6203.3300	-- Of synthetic fibres	u	35%	
	6203.39	6203.3900	-- Of other textile materials	u	35%	
	- Trousers, bib and brace overalls, breeches and shorts:					
	6203.41	6203.4100	-- Of wool or fine animal hair	u	35%	
	6203.42	6203.4200	-- Of cotton	u	35%	
	6203.43	6203.4300	-- Of synthetic fibres	u	35%	
	6203.49	6203.4900	-- Of other textile materials	u	35%	
<b>62.04</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 ).</b>					
	- Suits:					
	6204.11	6204.1100	-- Of wool or fine animal hair	u	35%	
	6204.12	6204.1200	-- Of cotton	u	35%	
	6204.13	6204.1300	-- Of synthetic fibres	u	35%	
	6204.19	6204.1900	-- Of other textile materials	u	35%	
	- Ensembles:					
	6204.21	6204.2100	-- Of wool or fine animal hair	u	35%	
	6204.22	6204.2200	-- Of cotton	u	35%	
	6204.23	6204.2300	-- Of synthetic fibres	u	35%	
	6204.29	6204.2900	-- Of other textile materials	u	35%	
	- Jackets and blazers:					
	6204.31	6204.3100	-- Of wool or fine animal hair	u	35%	
	6204.32	6204.3200	-- Of cotton	u	35%	
	6204.33	6204.3300	-- Of synthetic fibres	u	35%	
	6204.39	6204.3900	-- Of other textile materials	u	35%	
	- Dresses:					
	6204.41	6204.4100	-- Of wool or fine animal hair	u	35%	
	6204.42	6204.4200	-- Of cotton	u	35%	
	6204.43	6204.4300	-- Of synthetic fibres	u	35%	
	6204.44	6204.4400	-- Of artificial fibres	u	35%	
	6204.49	6204.4900	-- Of other textile materials	u	35%	
	- Skirts and divided skirts:					

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	6204.51	6204.5100	-- Of wool or fine animal hair	u	35%
	6204.52	6204.5200	-- Of cotton	u	35%
	6204.53	6204.5300	-- Of synthetic fibres	u	35%
	6204.59	6204.5900	-- Of other textile materials	u	35%
			- Trousers, bib and brace overalls, breeches and shorts:		
	6204.61	6204.6100	-- Of wool or fine animal hair	u	35%
	6204.62	6204.6200	-- Of cotton	u	35%
	6204.63	6204.6300	-- Of synthetic fibers	u	35%
	6204.69	6204.6900	-- Of other textile materials	u	35%
<b>62.05</b>			<b>Men's or boys' shirts.</b>		
	6205.20	6205.2000	- Of cotton	u	35%
	6205.30	6205.3000	- Of man-made fibres	u	35%
	6205.90	6205.9000	- Of other textile materials	u	35%
<b>62.06</b>			<b>Women's or girls' blouses, shirts and shirt-blouses.</b>		
	6206.10	6206.1000	- Of silk or silk waste	u	35%
	6206.20	6206.2000	- Of wool or fine animal hair	u	35%
	6206.30	6206.3000	- Of cotton	u	35%
	6206.40	6206.4000	- Of man-made fibres	u	35%
	6206.90	6206.9000	- Of other textile materials	u	35%
<b>62.07</b>			<b>Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.</b>		
			- Under pants and briefs:		
	6207.11	6207.1100	-- Of cotton	u	35%
	6207.19	6207.1900	-- Of other textile materials	u	35%
			- Nightshirts and pyjamas:		
	6207.21	6207.2100	-- Of cotton	u	35%
	6207.22	6207.2200	-- Of man-made fibres	u	35%
	6207.29	6207.2900	-- Of other textile materials	u	35%
			- Other:		
	6207.91	6207.9100	-- Of cotton	kg	35%
	6207.99	6207.9900	-- Of other textile materials	kg	35%
<b>62.08</b>			<b>Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, négligées, bathrobes, dressing gowns and similar articles.</b>		
			- Slips and petticoats:		
	6208.11	6208.1100	-- Of man-made fibres	u	35%
	6208.19	6208.1900	-- Of other textile materials	u	35%
			- Nightdress and pyjamas:		
	6208.21	6208.2100	-- Of cotton	u	35%
	6208.22	6208.2200	-- Of man-made fibres	u	35%
	6208.29	6208.2900	-- Of other textile materials	u	35%
			- Other:		
	6208.91	6208.9100	-- Of cotton	kg	35%
	6208.92	6208.9200	-- Of man-made fibres	kg	35%
	6208.99	6208.9900	-- Of other textile materials	kg	35%
<b>62.09</b>			<b>Babies' garments and clothing accessories.</b>		
	6209.20	6209.2000	- Of cotton	kg	35%
	6209.30	6209.3000	- Of synthetic fibres	kg	35%
	6209.90	6209.9000	- Of other textile materials	kg	35%

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<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	6210.1000	- Of fabrics of heading No. 56.02 or 56.03	kg	35%
	6210.20	6210.2000	- Other garments, of the type described in subheadings 6201.11 to 6201.19	u	35%
	6210.30	6210.3000	- Other garments, of the type described in subheadings 6202.11 to 6202.19	u	35%
	6210.40	6210.4000	- Other men's or boys' garments	kg	35%
	6210.50	6210.5000	- Other women's or girls' garments	kg	35%
<b>62.11</b>			<b>Track suits, ski suits and swimwear; other garments.</b>		
			- Swimwear:		
	6211.11	6211.1100	-- Men's or boys'	u	35%
	6211.12	6211.1200	-- Women's or girls'	u	35%
	6211.20	6211.2000	- Ski suits	u	35%
			- Other garment, men's or boys':		
	6211.32	6211.3200	-- Of cotton	kg	35%
	6211.33	6211.3300	-- Of man-made fibres	kg	35%
	6211.39	6211.3900	-- Of other textile materials	kg	35%
			- Other garment women's or girls':		
	6211.42	6211.4200	-- Of cotton	kg	35%
	6211.43	6211.4300	-- Of man-made fibres	kg	35%
	6211.49	6211.4900	-- Of other textile materials	kg	35%
<b>62.12</b>			<b>Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.</b>		
	6212.10	6212.1000	- Brassieres	kg	35%
	6212.20	6212.2000	- Girdles and panty-girdles	kg	35%
	6212.30	6212.3000	- Corselettes	kg	35%
	6212.90	6212.9000	- Other	kg	35%
<b>62.13</b>			<b>Handkerchiefs.</b>		
	6213.20	6213.2000	- Of cotton	kg	35%
	6213.90	6213.9000	- Of other textile materials	kg	35%
<b>62.14</b>			<b>Shawls, scarves, mufflers, mantillas, veils and the like.</b>		
	6214.10	6214.1000	- Of silk or silk waste	u	35%
	6214.20	6214.2000	- Of wool or fine animal hair	u	35%
	6214.30	6214.3000	- Of synthetic fibres	u	35%
	6214.40	6214.4000	- Of artificial fibres	u	35%
	6214.90	6214.9000	- Of other textile materials	u	35%
<b>62.15</b>			<b>Ties, bow ties and cravats.</b>		
	6215.10	6215.1000	- Of silk or silk waste	kg	35%
	6215.20	6215.2000	- Of man-made fibres	kg	35%
	6215.90	6215.9000	- Of other textile materials	kg	35%
<b>62.16</b>	6216.00	6216.0000	<b>Gloves, mittens and mitts.</b>	kg	35%
<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	6217.1000	- Accessories	kg	35%
	6217.90	6217.9000	- Parts	kg	35%

## 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 article, 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-cypermethrine (ISO), chlорfenапyr (ISO), deltamethrin(INN,ISO), lambda-cyhalothrin (ISO), permethrin (ISO) or pirimphosmethyl (ISO).

Headi ng No  (1)	H.S Code  (2)	Tariff Item No.  (3)	Description  (4)	Standard Unit of Quantity  (5)	Duty Rate  (6)
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#### I. OTHER MADE UP TEXTILE ARTICLES

##### 63.01

##### Blankets and traveling rugs.

6301.10	6301.1000	- Electric blankets	u	35%
6301.20	6301.2000	- Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	kg	35%
6301.30	6301.3000	- Blankets (other than electric blankets) and travelling rugs, of cotton	kg	35%
6301.40	6301.4000	- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	kg	35%
6301.90	6301.9000	- Other blankets and travelling rugs	kg	35%

##### 63.02

##### Bed linen, table linen, toilet linen and kitchen linen.

6302.10	6302.1000	- Bed linen, knitted or crocheted	kg	35%
		- Other bed linen, printed:		
6302.21	6302.2100	-- Of cotton	kg	35%
6302.22	6302.2200	-- Of man-made fibres	kg	35%

<b>Headi ng No</b>	<b>H.S Code</b>	<b>Tariff Item No.</b>	<b>Description</b>	<b>Standard Unit of Quantity</b>	<b>Duty Rate</b>
(1)	(2)	(3)	(4)	(5)	(6)
	6302.29	6302.2900	--Of other textile materials - Other bed linen:	kg	35%
	6302.31	6302.3100	--Of cotton	kg	35%
	6302.32	6302.3200	--Of man-made fibres	kg	35%
	6302.39	6302.3900	--Of other textile materials	kg	35%
	6302.40	6302.4000	- Table linen, knitted or crocheted - Other table linen:	kg	35%
	6302.51	6302.5100	-- Of cotton	kg	35%
	6302.53	6302.5300	-- Of man-made fibres	kg	35%
	6302.59	6302.5900	-- Of other textile materials	kg	35%
	6302.60	6302.6000	- Toilet linen and kitchen linen, of terrytowelling or similar terry fabrics, of cotton - Other:	kg	35%
	6302.91	6302.9100	-- Of cotton	kg	35%
	6302.93	6302.9300	-- Of man-made fibres	kg	35%
	6302.99	6302.9900	-- Of other textile materials	kg	35%
<b>63.03</b>			<b>Curtains (including drapes) and interiorblinds; curtain or bed valances.</b>		
			- Knitted or crocheted:		
	6303.12	6303.1200	-- Of synthetic fibres	kg	35%
	6303.19	6303.1900	-- Of other textile materials - Other:	kg	35%
	6303.91	6303.9100	-- Of cotton	kg	35%
	6303.92	6303.9200	-- Of synthetic fibres	kg	35%
	6303.99	6303.9900	-- Of other textile materials	kg	35%
<b>63.04</b>			<b>Other furnishing articles, excluding those of heading 94.04.</b>		
			- Bedspreads:		
	6304.11	6304.1100	--Knitted or crocheted	kg	35%
	6304.19	6304.1900	--Other	kg	35%
	6304.20	6304.2000	- Bed nets specified in Subheading Note 1 to this Chapter - Other:	kg	35%
	6304.91	6304.9100	--Knitted or crocheted	kg	35%
	6304.92		--Not knitted or crocheted, of cotton: 6304.9210 --- Mosquito nets	kg	Free
			6304.9290 --- Other	kg	35%
	6304.93		--Not knitted or crocheted, of synthetic fibres: 6304.9310 --- Mosquito nets	kg	Free
			6304.9390 --- Other	kg	35%
	6304.99		--Not knitted or crocheted, of other textile materials: 6304.9910 --- Mosquito nets	kg	Free
			6304.9990 --- Other	kg	35%

<b>Headi ng No</b>	<b>H.S Code</b>	<b>Tariff Item No.</b>	<b>Description</b>	<b>Standard Unit of Quantity</b>	<b>Duty Rate</b>
(1)	(2)	(3)	(4)	(5)	(6)
<b>63.05</b>	<b>Sacks and bags, of a kind used for the packing of goods.</b>				
	6305.10	6305.1000	- Of jute or of other textile bast fibres of heading 53.03	kg	35%
	6305.20	6305.2000	- Of cotton	kg	35%
			- Of man-made textile materials :		
	6305.32	6305.3200	--Flexible intermediate bulk containers	kg	35%
	6305.33	6305.3300	-- Other, of polyethylene or polypropylene strip or the like	kg	35%
	6305.39	6305.3900	--Other	kg	35%
	6305.90	6305.9000	- Of other textile materials	kg	35%
<b>63.06</b>	<b>Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.</b>				
			- Tarpaulins, awnings and sun blinds:		
	6306.12	6306.1200	--Of synthetic fibres	kg	35%
	6306.19	6306.1900	--Of other textile materials	kg	35%
			- Tents:		
	6306.22	6306.2200	--Of synthetic fibres	kg	35%
	6306.29	6306.2900	--Of other textile materials	kg	35%
	6306.30	6306.3000	- Sails	kg	35%
	6306.40	6306.4000	- Pneumatic mattresses	kg	35%
	6306.90	6306.9000	- Other:	kg	35%
<b>63.07</b>	<b>Other made up articles, including dress patterns.</b>				
	6307.10	6307.1000	- Floor-cloths, dish-cloths, dusters and similar cleaning cloths	kg	35%
	6307.20	6307.2000	- Life-jackets and life-belts	kg	35%
	6307.90	6307.9000	- Other	kg	35%
<b>II. SETS</b>					
<b>63.08</b>	6308.00	6308.0000	<b>Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rungs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packing for retail sale.</b>	kg	35%
<b>III. WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS</b>					
<b>63.09</b>	6309.00	6309.0000	<b>Worn clothing and other worn articles.</b>	kg	Prohibited
<b>63.10</b>	<b>Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.</b>				
	6310.10	6310.1000	- Sorted	kg	Prohibited
	6310.90	6310.9000	- Other	kg	Prohibited

## **SECTION XII**

### **FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS WALKING-STICKS,- SEAT- STICKS, WHIPS, RIDING- CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLESMADE 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, parts there of (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 “sport 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 No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(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	6401.1000	- Footwear incorporating a protective metal toe-cap	2u	35%
			- Other footwear:		
	6401.92	6401.9200	--Covering the ankle but not covering the knee	2u	35%
	6401.99	6401.9900	-- Other	2u	35%
<b>64.02</b>			<b>Other footwear with outer soles and uppers of rubber or plastics.</b>		
			- Sports footwear:		
	6402.12	6402.1200	-- Ski-boots, cross-country ski footwear and snowboard boots	2u	35%
	6402.19	6402.1900	--Other	2u	35%
	6402.20	6402.2000	- Footwear with upper straps or thongs assembled to the sole by means of plugs	2u	35%
			- Other footwear:		
	6402.91	6402.9100	-- Covering the ankle	2u	35%
	6402.99	6402.9900	-- Other	2u	35%
<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	6403.1200	--Ski-boots cross-country ski footwear and snow board boots	2u	35%
	6403.19	6403.1900	--Other	2u	35%
	6403.20	6403.2000	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	2u	35%
	6403.40	6403.4000	- Other footwear, incorporating a protective metal toe-cap	2u	35%
			- Other footwear with outer soles of leather:		
	6403.51	6403.5100	--Covering the ankle	2u	35%
	6403.59	6403.5900	--Other	2u	35%
			- Other footwear:		
	6403.91	6403.9100	--Covering the ankle	2u	35%
	6403.99	6403.9900	--Other	2u	35%
<b>64.04</b>			<b>Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.</b>		
			- Footwear with outer soles of rubber or plastics:		
	6404.11	6404.1100	-- Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	2u	35%
	6404.19	6404.1900	--Other	2u	35%

<b>Heading No</b>	<b>H.S Code</b>	<b>Tariff Item No.</b>	<b>Description</b>	<b>Standard Unit of Quantity</b>	<b>Duty Rate</b>
(1)	(2)	(3)	(4)	(5)	(6)
	6404.20	6404.2000	- Footwear with outer soles of leather or composition leather	2u	35%
<b>64.05</b>			<b>Other footwear.</b>		
	6405.10	6405.1000	- With uppers of leather or composition leather	2u	35%
	6405.20	6405.2000	- With uppers of textile materials	2u	35%
	6405.90	6405.9000	- Other	2u	35%
<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	6406.1000	- Uppers and parts thereof, other than stiffeners	kg	5%
	6406.20	6406.2000	- Outer soles and heels, of rubber or plastics	kg	5%
	6406.90	6406.9000	- Other	kg	5%

## Chapter 65

### Headgear and parts thereof

**Notes.**

1. This Chapter does not cover:

- (a) Worn headgear of heading 63.09;
- (b) Asbestos headgear (heading 68.12); or
- (c) Dolls' hats, other toy hats or carnival articles of chapter 95.

2. Heading 65.02 does not cover hat-shapes made by sewing, other than those obtained simply by sewing strips in spirals.

Heading No (1)	H.S Code (2)	Tariff Item No. (3)	Description (4)	Standard Unit of Quantity (5)	Duty Rate (6)
<b>65.01</b>	6501.00	6501.0000	<b>Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.</b>	kg	35%
<b>65.02</b>	6502.00	6502.0000	<b>Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.</b>	kg	35%
<b>65.04</b>	6504.00	6504.0000	<b>Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.</b>	kg	35%
<b>65.05</b>	<b>6505.00</b>	<b>6505.0000</b>	<b>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.</b>	kg	35%
<b>65.06</b>			<b>Other headgear, whether or not lined or trimmed.</b>		
	6506.10		- Safety headgear:		
		6506.1010	--- Firemen's or miners, helmet	u	Free
		6506.1090	--- Other	u	15%
			- Other:		
	6506.91	6506.9100	-- Of rubber or of plastics	kg	35%
	6506.99	6506.9900	-- Of other materials	kg	35%
<b>65.07</b>	6507.00	6507.0000	<b>Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear</b>	kg	35%

**Chapter 66**  
**Umbrellas, sun umbrellas, walking -sticks**  
**Seat- sticks, whips, riding- cropsand parts thereof**

**Notes.**

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

Heading No (1)	H.S Code (2)	Tariff Item No. (3)	Description (4)	Standard Unit of Quantity (5)	Duty Rate (6)
<b>66.01</b>			<b>Umbrellas and sun umbrellas (including walking-stickumbrellas, garden umbrellasand similar umbrellas).</b>		
	6601.10	6601.1000	- Garden or similar umbrellas	u	35%
			- Other :		
	6601.91	6601.9100	--Having a telescopic shaft	u	35%
	6601.99	6601.9900	--Other	u	35%
<b>66.02</b>	6602.00		<b>Walking-Sticks, seat-sticks, whips, riding-crops and the like.</b>		
		6602.0010	--- Containing precious metals, or rolledprecious metals, or ivory or precious or semi-precious stones	u	35%
		6602.0090	--- Other	u	35%
<b>66.03</b>			<b>Parts, trimmings and accessories of articles of heading 66.01 or 66.02.</b>		
	6603.20	6603.2000	- Umbrella frames, including frames mounted on shafts (sticks)	Kg	25%
	6603.90		- Other:		
		6603.9010	--- Other parts of articles of heading 66.01	Kg	15%
		6603.9090	--- Other	Kg	35%

## Chapter 67

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

**Notes.**

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

Heading No (1)	H.S Code (2)	Tariff Item No. (3)	Description (4)	Standard Unit of Quantity (5)	Duty Rate (6)
<b>67.01</b>	6701.00	6701.0000	<b>Skins and other parts of birds with their feathers or down feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes).</b>	kg	35%
<b>67.02</b>			<b>Artificial flowers, foliage and fruit and parts thereof; Articles made of artificial flowers, foliage or fruit.</b>		
	6702.10	6702.1000	- Of plastics	kg	35%
	6702.90	6702.9000	- Of other materials	kg	35%
<b>67.03</b>	6703.00	6703.0000	<b>Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials prepared for use in making wigs or the like.</b>	kg	35%
<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	6704.1100	-- Complete wigs	kg	35%
	6704.19	6704.1900	-- Other	kg	35%
	6704.20	6704.2000	- Of human hair	kg	35%
	6704.90	6704.9000	- Of other materials	kg	35%

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

**Chapter 68**  
**Articles of stone, plaster, cement, asbestos,**  
**Mica or similar materials**

**Notes.**

1. This Chapter does not cover :
  - (a) Goods of Chapter 25;
  - (b) Coated, impregnated or covered paper and paperboard of heading 48.10 or 48.11 (for example, paper and paperboard coated with mica powder or graphite, bituminised or asphalted paper);
  - (c) Coated, impregnated or covered textile fabric of Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bituminised or asphalted fabric);
  - (d) Articles of Chapter 71;
  - (e) Tools or parts of tools, of Chapter 82;
  - (f) Lithographic stones of heading 84.42;
  - (g) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
  - (h) Dental burrs (heading 90.18);
  - (ij) Articles of Chapter 91 (for example, clocks and clock cases);
  - (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
  - (l) Articles of Chapter 95 (for example, toys, games and sports requisites);
  - (m) Article 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, 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.

Heading No.	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
68.01	6801.00	6801.0000	Setts, curbstones and flagstones, of natural stone (except slate).	Kg	35%
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	6802.1000	- Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7cm; artificially coloured granules, chippings and powder	Kg	35%

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
- Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:					
	6802.21	6802.2100	--Marble, travertine and alabaster	kg	35%
	6802.23	6802.2300	--Granite	kg	35%
	6802.29	6802.2900	-- Other stone	kg	35%
			- Other :		
	6802.91	6802.9100	--Marble, travertine and alabaster	kg	35%
	6802.92	6802.9200	-- Other calcareous stone	kg	35%
	6802.93	6802.9300	--Granite	kg	35%
	6802.99	6802.9900	-- Other stone	kg	35%
<b>68.03</b>	6803.00	6803.0000	<b>Worked slate and articles of slate or of agglomerated slate.</b>	kg	35%
<b>68.04</b>			<b>Millstones, grindstones, grinding wheels and the like, without frame-works, for grinding, sharpening, polishing, truing 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	6804.1000	- Millstones and grindstones for milling, grinding or pulping	kg	15%
			- Other millstones, grindstones, grinding wheels and the like:		
	6804.21	6804.2100	-- Of agglomerated synthetic or natural diamond	kg	15%
	6804.22	6804.2200	-- Of other agglomerated abrasives or of ceramics	kg	15%
	6804.23	6804.2300	-- Of natural stone	kg	15%
	6804.30	6804.3000	- Hand sharpening or polishing stones	kg	15%
<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	6805.1000	- On a base of woven textile fabric only	kg	15%
	6805.20	6805.2000	- On a base of paper or paperboard only	kg	15%
	6805.30	6805.3000	- On a base of other materials	kg	15%
<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	6806.1000	- Slag wool, rock wool and similar mineral wools (including inter-mixtures thereof), in bulk, sheets or rolls	kg	15%
	6806.20	6806.2000	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	kg	15%

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	6806.90	6806.9000	- Other	kg	15%
<b>68.07</b>			<b>Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).</b>		
	6807.10	6807.1000	- In rolls	kg	25%
	6807.90	6807.9000	- Other	kg	25%
<b>68.08</b>	6808.00	6808.0000	<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>	kg	35%
<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	6809.1100	-- Faced or reinforced with paper or paperboard only	kg	35%
	6809.19	6809.1900	-- Other	kg	35%
	6809.90	6809.9000	- Other articles	kg	35%
<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	6810.1100	--Building blocks and bricks	kg	35%
	6810.19	6810.1900	--Other	kg	35%
			- Other articles:		
	6810.91	6810.9100	--Prefabricated structural components for building or civilengineering	kg	35%
	6810.99	6810.9900	-- Other	kg	35%
<b>68.11</b>			<b>Articles of asbestos-cement, of cellulose fibre-cement or the like.</b>		
	6811.40	6811.4000	- Containing asbestos	kg	35%
			- Not containing asbestos:		
	6811.81	6811.8100	-- Corrugated sheets	kg	35%
	6811.82	6811.8200	-- Other sheets, panels, tiles and similar articles	kg	35%
	6811.89	6811.8900	-- Other articles	kg	35%
<b>68.12</b>			<b>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.</b>		
	6812.80	6812.8000	- Of crocidolite	kg	35%
			- Other:		
	6812.91	6812.9100	-- Clothing, clothing accessories, foot-wear and headgear	kg	5%

<b>Heading No</b>	<b>H.S Code</b>	<b>Tariff Item No.</b>	<b>Description</b>	<b>Standard Unit of Quantity</b>	<b>Duty Rate</b>
(1)	(2)	(3)	(4)	(5)	(6)
	6812.92	6812.9200	-- Paper, millboard and felt	kg	35%
	6812.93	6812.9300	-- Compressed asbestos fibre jointing, in sheets or rolls	kg	35%
	6812.99	6812.9900	-- Other	kg	35%
<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	6813.2000	- Containing asbestos	kg	35%
			- Not containing asbestos:		
	6813.81	6813.8100	-- Brake linings and pads	kg	15%
	6813.89	6813.8900	-- Other	kg	15%
<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	6814.1000	- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	kg	35%
	6814.90	6814.9000	- Other	kg	35%
<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>		
	6815.10	6815.1000	- Non-electrical articles of graphite or other carbon	kg	35%
	6815.20	6815.2000	- Articles of peat	kg	35%
			- Other articles:		
	6815.91	6815.9100	-- Containing magnesite, dolomite or chromite	kg	35%
	6815.99	6815.9900	-- Other	kg	35%

## Chapter 69

### Ceramic products

**Notes.**

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

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>I. GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS.</b>					
<b>69.01</b>	6901.00	6901.0000	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.	Kg	5%
<b>69.02</b>					
	6902.10	6902.1000	- Containing by weight , singly or together, more than 50% the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr <sub>2</sub> O <sub>3</sub>	Kg	5%
	6902.20	6902.2000	- 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 mixture or compound of these products	Kg	5%
	6902.90	6902.9000	- Other	Kg	5%
<b>69.03</b>					
	6903.10	6903.1000	Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes , sheaths and rods ), other than those of siliceous fossil meals or of similar siliceous earths.	Kg	5%
	6903.20	6903.2000	- Containing by weight more than 50% of graphite or other carbon or of a mixture of these products	Kg	5%
	6903.90	6903.9000	- Containing by weight more than 50% of alumina(A <sub>2</sub> O <sub>3</sub> ) or of a mixture or compound of aluminaand of silica (SiO <sub>2</sub> )	Kg	5%
<b>II . OTHER CERAMIC PRODUCTS</b>					
<b>69.04</b>					
			Ceramic building bricks, flooring blocks,support or filler tiles and the like.		
	6904.10	6904.1000	- Building bricks	1000u	35%
	6904.90	6904.9000	- Other	Kg	35%

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>69.05</b>			<b>Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.</b>		
	6905.10	6905.1000	-Roofing tiles	Kg	35%
	6905.90	6905.9000	- Other	Kg	35%
<b>69.06</b>	6906.00	6906.0000	<b>Ceramic pipes, conduits, guttering and pipe fittings.</b>	Kg	35%
<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	6907.2100	--Of a water absorption coefficient by weight not exceeding 0.5 %	m <sup>2</sup>	35%
	6907.22	6907.2200	-- Of a water absorption coefficient by weight exceeding 0.5 % but not exceeding 10 %	m <sup>2</sup>	35%
	6907.23	6907.2300	--Of a water absorption coefficient by weight exceeding 10 %	m <sup>2</sup>	35%
	6907.30	6907.3000	-Mosaic cubes and the like, other than those of subheading 6907.40	m <sup>2</sup>	35%
	6907.40	6907.4000	- Finishing ceramics	m <sup>2</sup>	35%
<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	6909.1100	-- Of porcelain or china	Kg	5%
	6909.12	6909.1200	-- Articles having a hardness equivalent to 9 or more on the Mohs scale	Kg	5%
	6909.19	6909.1900	-- Other	Kg	5%
	6909.90	6909.9000	- Other	Kg	35%
<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	6910.1000	- Of porcelain or china	U	35%
	6910.90	6910.9000	- Other	U	35%
<b>69.11</b>			<b>Tableware, kitchenware, other household articles and toilet articles, of porcelain or China.</b>		
	6911.10	6911.1000	- Tableware, and kitchenware	Kg	35%
	6911.90	6911.9000	- Other	Kg	35%
<b>69.12</b>	6912.00	6912.0000	<b>Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or China.</b>	Kg	35%
<b>69.13</b>			<b>Statuettes and other ornamental ceramic articles.</b>		
	6913.10	6913.1000	- Of porcelain or China	Kg	35%
	6913.90	6913.9000	- Other	Kg	35%
<b>69.14</b>			<b>Other ceramic articles</b>		
	6914.10	6914.1000	- Of porcelain or china	Kg	35%
	6914.90		- Other:		
		6914.9010	--- Filters for the purification or softening of water	Kg	15%
		6914.9090	--- Other	Kg	35%

## Chapter 70 Glass and glassware

Notes.

1. This Chapter does not cover:

- (a) Goods of heading 32.07 (for example, vitrifiable enamels and glazes, glass frit, other glass in the form, of powder granules or flakes);
- (b) Articles of chapter 71 (for example, imitation jewellery);
- (c) Optical fibre cables of heading 85.44 electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
- (d) Optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;
- (e) Lamps or lighting fittings, illuminated signs, illuminated nameplates or the like having a permanently fixed light source, or parts thereof of heading 94.05;
- (f) Toys, games, sports requisites, Christmas tree ornaments or other articles of Chapter 95 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 95); or
- (g) Buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.

2. For the purposes of headings 70.03, 70.04 and 70.05:

- (a) Glass is not regarded as "worked" by reason of any process it has undergone before annealing;
- (b) Cutting to shape does not affect the classification of glass in sheets;
- (c) The expression "absorbent, reflecting or non-reflecting layer" means a microscopically thin coating of metal or of a chemical compound (for example, metal oxide) which absorbs, for example, infra-red light or improves the reflecting qualities of the glass while still allowing it to retain a degree of transparency or translucency; or which prevents light from being reflected on the surface of the glass.

3. The products referred to in heading 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 ( $\text{SiO}_2$ ) content not less than 60% by weight;
- (b) Mineral wools with a silica ( $\text{SiO}_2$ ) content less than 60% but with an alkaline oxide ( $\text{K}_2\text{O}$  or  $\text{Na}_2\text{O}$ ) content exceeding 5% by weight or a boric oxide ( $\text{B}_2\text{O}_3$ ) content exceeding 2% by weight.

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

5. Throughout the Tariff, 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 ( $\text{PbO}$ ) content by weight of 24%.

Heading No (1)	H.S Code (2)	Tariff Item No. (3)	Description (4)	Standard Unit of Quantity (5)	Duty Rate (6)
<b>70.01</b>	7001.00	7001.0000	<b>Cullet and other waste and scrap of glass; glass in the mass.</b>	Kg	15%
<b>70.02</b>			<b>Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked.</b>		
	7002.10	7002.1000	- Balls	Kg	15%
	7002.20		- Rods:		
		7002.2010	--- Fiberglass rods	Kg	5%
		7002.2090	--- Other	Kg	15%
			- Tubes:		
	7002.31	7002.3100	-- Of fused quartz or other fused silica	Kg	15%
	7002.32	7002.3200	-- 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	Kg	15%

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	7002.39	7002.3900	-- Other	Kg	15%
<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	7003.1200	--Coloured throughout the mass(body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	m <sup>2</sup>	35%
	7003.19	7003.1900	--Other	m <sup>2</sup>	35%
	7003.20	7003.2000	- Wired sheets	m <sup>2</sup>	35%
	7003.30	7003.3000	- Profiles	m <sup>2</sup>	35%
<b>70.04</b>			<b>Drawn glass and blown glass, in sheets, whether or not having an absorbent or reflecting layer, but not otherwise worked.</b>		
	7004.20	7004.2000	- Glass, coloured throughout the mass (body tinted),opacified, flashed or having an absorbent,or reflecting or non reflecting layer	m <sup>2</sup>	35%
	7004.90	7004.9000	- Other glass	m <sup>2</sup>	35%
<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	7005.1000	- Non-wired glass, having an absorbent, reflecting or non- reflecting layer	m <sup>2</sup>	35%
			- Other non -wired glass:		
	7005.21	7005.2100	--Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	m <sup>2</sup>	35%
	7005.29	7005.2900	--Other	m <sup>2</sup>	35%
	7005.30	7005.3000	- Wired glass	m <sup>2</sup>	35%
<b>70.06</b>	7006.00	7006.0000	<b>Glass of heading 70.03, 70.04 or 70.05, bent, edge-working, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.</b>	kg	25%
<b>70.07</b>			<b>Safety glass, consisting of toughened (tempered) orlaminated glass.</b>		
	7007.11		- Toughened (tempered) safety glass:		
			-- Of size and shape suitable for incorporation in vehicles, aircraft , spacecraft or vessels:		
		7007.1110	--- Of size and shape suitable for incorporation in aircraft or commercial vessels	kg	Free
		7007.1190	--- Other	kg	35%
	7007.19	7007.1900	-- Other	m <sup>2</sup>	35%
			- Laminated safety glass:		
	7007.21		-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:		
		7007.2110	--- Of size and shape suitable for incorporation in aircraft or commercial vessels	kg	Free
		7007.2190	--- Other	kg	35%
	7007.29	7007.2900	-- Other	m <sup>2</sup>	35%
<b>70.08</b>	7008.00	7008.0000	<b>Multiple-walled insulating units of glass.</b>	kg	35%
<b>70.09</b>			<b>Glass mirrors, whether or not framed, including rear-view mirrors.</b>		
	7009.10	7009.1000	- Rear-view mirrors for vehicles	kg	35%
			- Other:		

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>70.10</b>	7009.91	7009.9100	--Unframed	kg	35%
	7009.92	7009.9200	--Framed	kg	35%
<b>70.11</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	7010.1000	- Ampoules	kg	Free
	7010.20	7010.2000	- Stoppers, lids and other closures	kg	15%
	7010.90	7010.9000	- Other	kg	15%
<b>70.12</b>			<b>Glass envelopes(including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like.</b>		
	7011.10	7011.1000	- For electric lighting	kg	15%
	7011.20	7011.2000	- For cathode-ray tubes	kg	15%
	7011.90	7011.9000	- Other	kg	15%
<b>70.13</b>			<b>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	7013.1000	- Of glass-ceramics	kg	35%
			- Stemware drinking glasses, other than of glass-ceramics:		
	7013.22	7013.2200	-- Of lead crystal	kg	35%
	7013.28	7013.2800	-- Other	kg	35%
			- Other drinking glasses, other than of glass-ceramics:		
	7013.33	7013.3300	-- Of lead crystal	kg	35%
	7013.37	7013.3700	-- Other	kg	35%
			- Glassware of a kind used for table(other than drinking glasses) or kitchen purposes, other than of glass-ceramics:		
	7013.41	7013.4100	-- Of lead crystal	kg	35%
	7013.42	7013.4200	-- Of glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within a temperature range of 0 °C to 300 °C	kg	35%
	7013.49	7013.4900	-- Other	kg	35%
			- Other glassware:		
	7013.91	7013.9100	-- Of lead crystal	kg	35%
	7013.99	7013.9900	-- Other	kg	35%
<b>70.14</b>	7014.00		<b>Signalling glassware and optical elements of glass(otherthan those of heading 70.15), not optically worked.</b>		
		7014.0010	--- Suitable for incorporation in vehicles	kg	25%
		7014.0020	--- Signalling glassware for rail-ways, road traffic control, for ports or aerodromes	kg	Free
		7014.0090	--- Other	kg	25%
<b>70.15</b>			<b>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	7015.1000	- Glasses for corrective spectacles	kg	5%
	7015.90	7015.9000	- Other	kg	25%
<b>70.16</b>			<b>Paving blocks, slabs, bricks squares, tiles and other articles of pressed or moulded glass, whether or not</b>		

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>wired, of a kind used for building or construction purposes; glass cubes and other glass small wares, 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	7016.1000	- Glass cubes and other glass small wares, whether or not on a backing , for mosaics or similar decorative purposes	kg	35%
	7016.90	7016.9000	- Other	kg	35%
<b>70.17</b>			<b>Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.</b>		
	7017.10	7017.1000	- Of fused quartz or other fused silica	kg	5%
	7017.20	7017.2000	- 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	kg	5%
	7017.90	7017.9000	- Other	kg	5%
<b>70.18</b>			<b>Glass beads, imitation pearls , imitation precious or semi-precious stones and similar glass small wares, 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	7018.1000	- Glass beads, imitation pearls, imitation precious or semi- precious stones and similar glass small wares:	kg	35%
	7018.20	7018.2000	- Glass microspheres not exceeding 1mm in diameter	kg	35%
	7018.90	7018.9000	- Other	kg	35%
<b>70.19</b>			<b>Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).</b>		
			- Slivers, rovings, yarn and chopped strands :		
	7019.11	7019.1100	-- Chopped strands, of a length of not more than 50 mm	kg	15%
	7019.12	7019.1200	-- Rovings	kg	15%
	7019.19	7019.1900	-- Other	kg	15%
			- Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products:		
	7019.31	7019.3100	-- Mats	kg	15%
	7019.32	7019.3200	-- Thin sheets (voiles)	kg	15%
	7019.39	7019.3900	-- Other	kg	15%
	7019.40	7019.4000	- Woven fabrics of rovings	kg	15%
			- Other woven fabrics :		
	7019.51	7019.5100	-- Of a width not exceeding 30 cm	kg	15%
	7019.52	7019.5200	-- Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m <sup>2</sup> , of filaments measuring per singleyarn not more than 136 tex	kg	15%
	7019.59	7019.5900	-- Other	kg	15%
	7019.90	7019.9000	- Other	kg	15%
<b>70.20</b>	7020.00		<b>Other articles of glass:</b>		
		7020.0010	--- Glass inners for vacuum flasks	kg	15%
		7020.0090	--- Other	kg	15%

## 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 jewelry; 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) Headings 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
- (\*) The underlined portion of this Note constitutes an optional text.
- (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 Tariff 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 above, but not to metal clad with precious metal or to base metal or non-metals plated with precious metal.
7. Throughout the Tariff 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.
- Subheading Notes**
1. For the purposes of subheadings 7106.10, 7108.11, 7110.11, 7110.21, 7110.31 and 7110.41, the expressions "powder" and "in powder form" mean products of which 90% or more by weight passes through a sieve having a mesh aperture of 0.5mm.
  2. Notwithstanding the provisions of Chapter Note 4 (B) for the purposes of subheadings 7110.11 and 7110.19 the expression "platinum" does not include iridium, osmium, palladium, rhodium or ruthenium.
  3. For the classification of alloys in the subheadings of heading 71.10 each alloy is to be classified with that metal, platinum, palladium, rhodium, iridium, osmium or ruthenium which predominates by weight over each other of these metals.

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>I. NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-RECIOUS STONES</b>					
<b>71.01</b>					
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	7101.1000	- Natural pearls	kg	35%
			- Cultured pearls:		
	7101.21	7101.2100	--Unworked	kg	35%
	7101.22	7101.2200	-- Worked	kg	35%
<b>71.02</b>					
Diamonds, whether or not worked but not mounted or set.					
	7102.10	7102.1000	- Unsorted	carat	35%
			- Industrial:		
	7102.21	7102.2100	-- Unworked or simply sawn cleaved or bruted	carat	35%
	7102.29	7102.2900	-- Other	carat	35%
			- Non-industrial:		
	7102.31	7102.3100	--Unworked or simply sawn cleaved or bruted	carat	35%
	7102.39	7102.3900	--Other	carat	35%
<b>71.03</b>					
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	7103.1000	- Unworked or simply sawn or roughly shaped	kg	35%
			- Otherwise worked:		
	7103.91	7103.9100	--Rubies, sapphires and emeralds	carat	35%
	7103.99	7103.9900	--Other	carat	35%
<b>71.04</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.					
	7104.10	7104.1000	- Piezo-electric quartz	kg	35%
	7104.20	7104.2000	- Other, unworked or simply sawn or roughly shaped	kg	35%
	7104.90	7104.9000	- Other	kg	35%
<b>71.05</b>					
Dust and powder of natural or synthetic precious or semi -precious stones.					
	7105.10	7105.1000	- Of diamonds	carat	35%
	7105.90	7105.9000	- Other	kg	35%
<b>II. PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL</b>					
<b>71.06</b>					
Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in					

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>powder form.</b>					
	7106.10	7106.1000	- Powder	kg	35%
			- Other:		
	7106.91	7106.9100	--Unwrought	kg	35%
	7106.92	7106.9200	-- Semi-manufactured	kg	35%
<b>71.07</b>	<b>7107.00</b>	<b>7107.0000</b>	<b>Base metals clad with silver, not further worked than semi-manufactured.</b>	<b>kg</b>	<b>35%</b>
<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	7108.1100	--Powder	kg	35%
	7108.12	7108.1200	--Other unwrought forms	kg	35%
	7108.13	7108.1300	--Other semi-manufactured forms	kg	35%
	7108.20	7108.2000	- Monetary	kg	Free
<b>71.09</b>	<b>7109.00</b>	<b>7109.0000</b>	<b>Base metals or silver, clad with gold, not further worked than semi-manufactured.</b>	<b>kg</b>	<b>35%</b>
<b>71.10</b>			<b>Platinum, unwrought or in semi manufactured forms, or in powder form.</b>		
			- Platinum:		
	7110.11	7110.1100	--Unwrought or in powder form	kg	35%
	7110.19	7110.1900	--Other	kg	35%
			- Palladium:		
	7110.21	7110.2100	-- Unwrought or in powder form	kg	35%
	7110.29	7110.2900	--Other	kg	35%
			- Rhodium:		
	7110.31	7110.3100	--Unwrought or in powder form	kg	35%
	7110.39	7110.3900	--Other	kg	35%
			- Iridium, osmium and ruthenium:		
	7110.41	7110.4100	--Unwrought or in powder form	kg	35%
	7110.49	7110.4900	--Other	kg	35%
<b>71.11</b>	<b>7111.00</b>	<b>7111.0000</b>	<b>Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.</b>	<b>kg</b>	<b>35%</b>
<b>71.12</b>			<b>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.</b>		
	7112.30	7112.3000	-Ash containing precious metal or precious metal compounds	kg	35%
			- Other		
	7112.91	7112.9100	--Of gold, including metal clad with gold but excluding sweepings containing other precious metals	kg	35%
	7112.92	7112.9200	--Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	kg	35%

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	7112.99	7112.9900	--Other	kg	35%
<b>III. 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	7113.1100	-- Of silver, whether or not plated or clad with other precious metal	kg	35%	
7113.19	7113.1900	-- Of other precious metal, whether or not plated or clad with precious metal	kg	35%	
7113.20	7113.2000	- Of base metal clad with precious metal	kg	35%	
<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	7114.1100	-- Of silver, whether or not plated or clad with other precious metal	kg	35%	
7114.19	7114.1900	-- Of other precious metal, whether or not plated or clad with precious metal	kg	35%	
7114.20	7114.2000	- Of base metal clad with precious metal	kg	35%	
<b>71.15</b>	<b>Other articles of precious metal or of metal clad with precious metal.</b>				
7115.10	7115.1000	- Catalysts in the form of wire cloth or grill, of platinum	kg	5%	
7115.90	7115.9000	- Other	kg	5%	
<b>71.16</b>	<b>Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).</b>				
7116.10	7116.1000	- Of natural or cultured pearls	kg	35%	
7116.20	7116.2000	- Of precious or semi-precious stones (natural, synthetic or reconstructed)	kg	35%	
<b>71.17</b>	<b>Imitation Jewellery.</b>				
	- Of base metal, whether or not plated with precious metal:				
7117.11	7117.1100	--Cuff-links and studs	kg	35%	
7117.19	7117.1900	--Other	kg	35%	
7117.90	7117.9000	- Other	kg	35%	
<b>71.18</b>	<b>Coin.</b>				
7118.10	7118.1000	- Coin (other than gold coin), not being legal tender	kg	35%	
7118.90	7118.9000	- Other	kg	Free	

## SECTION XV

### BASE METALS AND ARTICLES OF BASE METAL

#### Notes.

1. This Section does not cover:
  - (a) Prepared paints, inks or other products with a basis of metallic flakes or powder (headings 32.07 to 32.10, 32.12, 32.13 or 32.15);
  - (b) Ferro-cerium or other pyrophoric alloys (heading 36.06);
  - (c) Headgear or parts thereof 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 91.06) or other articles of Section XIX (arms and ammunition);
  - (k) Articles of Chapter 94 (for example, furniture, mattress supports, lamps and lighting fittings, illuminated signs, prefabricated buildings);
  - (l) Articles of Chapter 95 (for example, toys, games, sports requisites);
  - (m) Hands sieves, buttons, pens, pencil-holders, pen nibs, monopods, bipods, tripods and similar articles or other articles of chapter 96 (miscellaneous manufactured articles); or
  - (n) Articles of Chapter 97 (for example, works of art).
2. Throughout the Nomenclature, the expression "parts of general use" means:
  - (a) Articles of heading 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metal ;
  - (b) Springs and leaves for springs, of base metal, other than clock or watch springs (heading 91.14); and
  - (c) Articles of headings 83.01, 83.02, 83.08, 83.10 and frames and mirrors, of base metal, of heading 83.06.In Chapter 73 to 76 and 78 to 82 (but not in heading 73.15) references to parts of goods do not include references to parts of general use as defined above.  
Subject to the preceding paragraph and to Note 1 to Chapter 83, the articles of Chapter 82 or 83 are excluded from Chapters 72 to 76 and 78 to 81.
3. Throughout the Nomenclature, the expression "base metals" means : iron and steel, copper, nickel, aluminium, lead, zinc, tin, tungsten (wolfram), molybdenum, tantalum, magnesium, cobalt, bismuth, cadmium, titanium, zirconium, antimony, manganese, beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium.
4. Throughout the Nomenclature, the term "cermets" means products containing a microscopic heterogeneous combination of a metallic component and a ceramic component. The term "cermets" includes sintered metal carbides (metal carbides sintered with a metal)
5. Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 72 and 74):
  - (a) An alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals;
  - (b) An alloy composed of base metals of this Section and of elements not falling within this section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present;
  - (c) In this section the term "alloys" includes sintered mixtures of metal powders, heterogeneous intimate mixtures obtained by melting (other than cements) and intermetallic compounds.

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

7. Classification of composite articles:

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

- (a) Iron and steel, or different kinds of iron or steel, are regarded as one and the same metal;
- (b) An alloy is regarded as being entirely composed of that metal as an alloy of which by virtue of Note 5, it is classified; and
- (c) A cermet of heading 81.13 is regarded as a single base metal.

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

(a) **Waste and scrap**

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

(b) **Powders**

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

## **Chapter 72 Iron and steel**

**Notes.**

1. In this Chapter and, in the case of notes (d), (e) and (f) throughout the tariff, 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 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.

**(a) Stainless steel**

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

**(f) Other alloy steel**

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

- 0.3% or more of aluminium
- 0.0008% or more of boron
- 0.3% or more of chromium
- 0.3% or more of cobalt
- 0.4% or more of copper
- 0.4% or more of lead
- 1.65% or more of manganese
- 0.08% or more of molybdenum
- 0.3% or more of nickel
- 0.06% or more of niobium
- 0.6% or more of silicon
- 0.05% or more of titanium
- 0.3% or more of tungsten (wolfram)
- 0.1% or more of vanadium
- 0.05% or more of zirconium

- 0.1% or more of other elements (except sulphur, phosphorus, carbon and nitrogen), taken separately.

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

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

**(h) Granules**

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

**(ij) Semi-finished products**

Continuous cast products of solid section, whether or not subjected to primary hot -rolling ; and other products of solid section, which have not been further worked than subjected to primary hot-rolling or roughly shaped by forging , including blanks for angles, shapes or sections.

These products are not presented in coils.

**(k) Flat -rolled products**

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

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

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

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

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

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

**(m) Other bars and rods**

Products which do not conform to any of the definitions at (ij), (k) or (l) above or to the definition of wire, which have a uniform solid cross-section along their whole length in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). These products may :  
- have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods);  
- be twisted after rolling.

**(n) Angles, shapes and sections**

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

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

**(o) Wire**

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

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

Hollow bars and rods of any cross- section , suitable for drills, of which the greatest external dimension of the cross-section exceeds 1mm but does not exceed 52mm, and of which the greatest internal dimension does not exceed one half of the greatest external dimension. Hollow bars and rods of iron or steel not conforming to this definition are to be classified in heading 73.04.

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

**Subheading Notes.**

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

**(a) Alloy pig iron**

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

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

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

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

- 0.08% or more of sulphur
- 0.1% or more of lead

- more than 0.05% of selenium
- more than 0.01% of tellurium
- more than 0.05% of bismuth.

**(c) Silicon-electrical steel**

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

**(d) High speed steel**

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

**(e) Silico -manganese steel**

Alloy steels containing by weight :

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

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

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

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

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)

**1.- PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM**

**72.01**

**Pig iron and spiegeleisen in pigs, blocks or other primary forms.**

7201.10	7201.1000	- Non-alloy pig iron containing by weight 0.5% or less of phosphorus	kg	Free
7201.20	7201.2000	- Non alloy pig iron containing by weight more than 0.5% of phosphorus	kg	Free
7201.50	7201.5000	- Alloy pig iron; spiegeleisen	kg	Free

**72.02**

**Ferro- alloys.**

- Ferro -manganese:				
7202.11	7202.1100	--Containing by weight more than 2% of carbon	kg	Free
7202.19	7202.1900	-- Other	kg	Free
		- Ferro -silicon:		
7202.21	7202.2100	--Containing by weight more than 55% of silicon	kg	Free
7202.29	7202.2900	--Other	kg	Free
7202.30	7202.3000	- Ferro-silico-manganese	kg	Free
		- Ferro- chromium:		
7202.41	7202.4100	--Containing by weight more than 4% of carbon	kg	Free

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	7202.49	7202.4900	--Other	kg	Free
	7202.50	7202.5000	- Ferro-silico-chromium	kg	Free
	7202.60	7202.6000	- Ferro- nickel	kg	Free
	7202.70	7202.7000	- Ferro –molybdenum	kg	Free
	7202.80	7202.8000	- Ferro-tungsten and ferro-silico-tungsten	kg	Free
			- Other:		
	7202.91	7202.9100	--Ferro-titanium and ferro-silico-titanium	kg	Free
	7202.92	7202.9200	--Ferro–vanadium	kg	Free
	7202.93	7202.9300	--Ferro-niobium	kg	Free
	7202.99	7202.9900	--Other	kg	Free
<b>72.03</b>			<b>Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, inlumps pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps,pellets or similar forms.</b>		
	7203.10	7203.1000	- Ferrous products obtained by direct reduction of iron ore	kg	Free
	7203.90	7203.9000	- Other	kg	Free
<b>72.04</b>			<b>Ferrous waste and scrap; remelting scrap ingots of iron or steel.</b>		
	7204.10	7204.1000	- Waste and scrap of cast iron	kg	Free
			- Waste and scrap of alloy steel:		
	7204.21	7204.2100	--Of stainless steel	Kg	Free
	7204.29	7204.2900	--Other	Kg	Free
	7204.30	7204.3000	- Waste and scrap of tinned iron or steel	kg	Free
			- Other waste and scrap:		
	7204.41	7204.4100	--Turnings, shavings, chips, milling waste, saw dust, filings, trimmings and stampings, whether or not in bundles	kg	Free
	7204.49	7204.4900	--Other	kg	Free
	7204.50	7204.5000	- Remelting scrap ingots	kg	Free
<b>72.05</b>			<b>Granules and powders, of pig iron spiegeleisen, iron or steel.</b>		
	7205.10	7205.1000	- Granules	kg	Free
			- Powders:		
	7205.21	7205.2100	--Of alloy steel	kg	Free
	7205.29	7205.2900	--Other	kg	Free
			<b>II .- IRON AND NON -ALLOY STEEL</b>		
<b>72.06</b>			<b>Iron and non -alloy steel in ingots or otherprimary forms(excluding iron of heading 72. 03).</b>		
	7206.10	7206.1000	- Ingots	kg	Free
	7206.90	7206.9000	- Other	kg	Free
<b>72.07</b>			<b>Semi -finished products of iron or non -alloy steel.</b>		
			- Containing by weight less than 0.25% of carbon:		
	7207.11	7207.1100	--Of rectangular (including square)cross-section, the width measuring less than twice the thickness	kg	Free

<b>Heading No</b>	<b>H.S Code</b>	<b>Tariff Item No.</b>	<b>Description</b>	<b>Standard Unit of Quantity</b>	<b>Duty Rate</b>
(1)	(2)	(3)	(4)	(5)	(6)
	7207.12	7207.1200	--Other of rectangular (other than square) cross-section	kg	Free
	7207.19	7207.1900	--Other	kg	Free
	7207.20	7207.2000	- Containing by weight 0.25% or more of carbon	kg	Free
<b>72.08</b>			<b>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	7208.1000	- In coils, not further worked than hot-rolled, with patterns in relief	kg	Free
			- Other, in coils, not further worked than hot-rolled, pickled:		
	7208.25	7208.2500	--Of a thickness of 4.75 mm or more	kg	Free
	7208.26	7208.2600	--Of a thickness of 3mm or more but less than 4.75mm	kg	Free
	7208.27	7208.2700	--Of a thickness of less than 3mm	kg	Free
			- Other, in coils, not further worked than hot-rolled :		
	7208.36	7208.3600	--Of a thickness exceeding 10 mm	kg	Free
	7208.37	7208.3700	--Of a thickness of 4.75mm or more but not exceeding 10mm	kg	Free
	7208.38	7208.3800	--Of a thickness of 3mm or more but less than 4.75mm	kg	Free
	7208.39	7208.3900	--Of a thickness of less than 3mm	kg	Free
	7208.40	7208.4000	- Not in coils, not further worked than hot-rolled, with patterns in relief	kg	Free
			- Other, not in coils, not further worked than hot-rolled :		
	7208.51	7208.5100	--Of a thickness exceeding 10mm	kg	5%
	7208.52	7208.5200	--Of a thickness of 4.75mm or more but not exceeding10mm	kg	5%
	7208.53	7208.5300	--Of a thickness of 3mm or more but less than 4.75mm	kg	5%
	7208.54	7208.5400	--Of a thickness of less than 3mm	kg	5%
	7208.90	7208.9000	- Other	kg	5%
<b>72.09</b>			<b>Flat-rolled products of iron or non -alloy steel, of a width of 600mm or more, cold -rolled (cold -reduced), not clad, plated or coated.</b>		
			- In coils, not further worked than cold-rolled (cold-reduced):		
	7209.15	7209.1500	--Of a thickness of 3 mm or more	kg	5%
	7209.16	7209.1600	--Of a thickness exceeding 1 mm but less than 3 mm	kg	5%
	7209.17	7209.1700	--Of a thickness of 0.5 mm or more but not exceeding 1 mm	kg	5%
	7209.18	7209.1800	--Of a thickness of less than 0.5 mm	kg	5%
			- Not in coils, not further worked than (cold-rolled cold-reduced):		
	7209.25	7209.2500	--Of a thickness of 3 mm or more	kg	15%
	7209.26	7209.2600	--Of a thickness exceeding 1 mm but less than 3 mm	kg	15%
	7209.27	7209.2700	--Of a thickness of 0.5 mm or more but not exceeding1 mm	kg	15%
	7209.28	7209.2800	--Of a thickness of less than 0.5 mm	kg	15%

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	7209.90	7209.9000	- Other	kg	15%
<b>72.10</b>			<b>Flat -rolled products of iron or non-alloy steel, of width of 600mm or more, clad, plated or coated.</b>		
			- Plated or coated with tin :		
	7210.11	7210.1100	-- Of a thickness of 0.5mm or more	kg	15%
	7210.12	7210.1200	-- Of a thickness of less than 0.5 mm	kg	15%
	7210.20	7210.2000	- Plated or coated with lead, including terne-plate	kg	15%
	7210.30		- Electrolytically plated or coated with zinc		
		7210.3010	--- Roofing tiles	kg	35%
		7210.3090	--- Other	kg	25%
			- Otherwise plated or coated with zinc :		
	7210.41	7210.4100	-- Corrugated	kg	35%
	7210.49	7210.4900	-- Other	kg	25%
	7210.50	7210.5000	- Plated or coated with chromium oxides or with chromium and chromium oxides	kg	25%
			- Plated or coated with aluminium:		
	7210.61	7210.6110	--Plated or coated with aluminium-zinc alloys:	kg	25%
	7210.69	7210.6910	--Other	kg	25%
	7210.70	7210.7000	- Painted, varnished or coated with plastics	kg	25%
	7210.90	7210.9000	- Other	kg	25%
<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	7211.1300	-- 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	kg	5%
	7211.14	7211.1400	-- Other, of a thickness of 4.75 mm or more	kg	5%
	7211.19	7211.1900	-- Other	kg	5%
			- Not further worked than cold-rolled (cold-reduced):		
	7211.23	7211.2300	-- Containing by weight less than 0.25 % of carbon	kg	5%
	7211.29	7211.2900	-- Other	kg	5%
	7211.90	7211.9000	- Other	kg	15%
<b>72.12</b>			<b>Flat-rolled products of iron or non alloy steel, of a width of less than 600mm, clad, plated or coated.</b>		
	7212.10		- Plated or coated with tin:		
		7212.1010	--- Strip for packing purposes	kg	25%
		7212.1090	--- Other	kg	25%
	7212.20	7212.2000	- Electrolytically plated or coated with zinc	kg	25%
	7212.30	7212.3000	- Otherwise plated or coated with zinc	kg	25%
	7212.40	7212.4000	- Painted, varnished or coated with plastics	kg	25%
	7212.50		- Otherwise plated or coated:		
		7212.5010	--- Strip for packing purposes	kg	25%

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
		7212.5090	--- Other	kg	25%
	7212.60	7212.6000	- Clad	kg	25%
<b>72.13</b>			<b>Bars and rods, hot-rolled, in irregularly woundcoils, of iron or non-alloy steel.</b>		
	7213.10	7213.1000	- Containing indentations, ribs, grooves or other deformations produced during the rolling process	kg	35%
	7213.20	7213.2000	- Other, of free-cutting steel	kg	35%
			- Other :		
	7213.91	7213.9100	-- Of circular cross-section measuring less than 14 mm in diameter	kg	35%
	7213.99	7213.9900	--Other	kg	35%
<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	7214.1000	- Forged	kg	35%
	7214.20	7214.2000	-Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	kg	35%
	7214.30	7214.3000	- Other, of free-cutting steel	kg	35%
			- Other:		
	7214.91	7214.9100	--Of rectangular (other than square) cross-section	kg	35%
	7214.99	7214.9900	--Other	kg	35%
<b>72.15</b>			<b>Other bars and rods of iron or non -alloy steel.</b>		
	7215.10	7215.1000	- Of free-cutting steel, not further worked than cold-formed or cold-finished	kg	5%
	7215.50	7215.5000	- Other, not further worked than cold-formed or cold-finished	kg	15%
	7215.90	7215.9000	- Other	kg	15%
<b>72.16</b>			<b>Angles, shapes and sections of iron or non -alloy steel.</b>		
	7216.10	7216.1000	- U, I or H sections, not further worked than hot rolled, hot - drawn or extruded, of a height of less than 80 mm	kg	15%
			- L or T sections, not further worked than hot -rolled, hot - drawn or extruded, of a height of less than 80 mm:		
	7216.21	7216.2100	-- L sections	kg	15%
	7216.22	7216.2200	--T Sections	kg	15%
			- 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	7216.3100	--U sections	kg	15%
	7216.32	7216.3200	--I sections	kg	15%
	7216.33	7216.3300	--H sections	kg	15%
	7216.40	7216.4000	- L or T sections, not further worked than hot-rolled, hot drawn or extruded, of a height of 80 mm or more	kg	15%
	7216.50	7216.5000	- Other angles, shapes and sections, not further worked than	kg	15%

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
			hot -rolled, hot -drawn or extruded		
			- Angles, shapes and sections, not further worked than cold-formed or cold-finished:		
7216.61	7216.6100	-- Obtained from flat-rolled products	kg	15%	
7216.69	7216.6900	-- Other	kg	15%	
		- Other :			
7216.91	7216.9100	-- Cold-formed or cold-finished from flat-rolled products	kg	15%	
7216.99	7216.9900	-- Other	kg	15%	
<b>72.17</b>			<b>Wire of iron or non - alloy steel.</b>		
7217.10	7217.1000	- Not plated or coated, whether or not polished	kg	35%	
7217.20	7217.2000	- Plated or coated with zinc	kg	35%	
7217.30	7217.3000	- Plated or coated with other base metals	kg	35%	
7217.90	7217.9000	- Other	kg	35%	
			<b>II. STAINLESS STEEL</b>		
<b>72.18</b>			<b>Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.</b>		
7218.10	7218.1000	- Ingots and other primary forms	Kg	Free	
		- Other :			
7218.91	7218.9100	-- Of rectangular (other than square) cross-section	Kg	Free	
7218.99	7218.9900	-- Other	Kg	Free	
<b>72.19</b>			<b>Flat -rolled products of stainless steel, of a width of 600 mm or more.</b>		
			- Not further worked than hot-rolled, in coils:		
7219.11	7219.1100	--Of a thickness exceeding 10 mm	Kg	15%	
7219.12	7219.1200	--Of a thickness of 4.75mm or more but not exceeding 10mm	Kg	15%	
7219.13	7219.1300	--Of a thickness of 3mm or more but less than 4.75 mm	kg	15%	
7219.14	7219.1400	--Of a thickness of less than 3mm	kg	15%	
		- Not further worked than hot -rolled, not in coils:			
7219.21	7219.2100	--Of a thickness exceeding 10 mm	kg	15%	
7219.22	7219.2200	--Of a thickness of 4.75 mm or more but not exceeding 10mm	kg	15%	
7219.23	7219.2300	--Of a thickness of 3 mm or more but less than 4.75mm	kg	15%	
7219.24	7219.2400	--Of a thickness of less than 3mm	kg	15%	
		- Not further worked than cold- rolled (cold reduced):			
7219.31	7219.3100	--Of a thickness of 4.75 mm or more	kg	15%	
7219.32	7219.3200	--Of a thickness of 3mm or more but less than 4.75 mm	kg	15%	
7219.33	7219.3300	--Of a thickness exceeding 1 mm but less than 3mm	kg	15%	
7219.34	7219.3400	--Of a thickness of 0.5 mm or more but not exceeding 1 mm	kg	15%	
7219.35	7219.3500	--Of a thickness of less than 0.5 mm	kg	15%	
7219.90	7219.9000	- Other	kg	15%	

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>72.20</b>			<b>Flat -rolled products of stainless steel, of a width of less than 600mm.</b>		
			- Not further worked than hot -rolled:		
	7220.11	7220.1100	--Of a thickness of 4.75 mm or more	kg	15%
	7220.12	7220.1200	--Of a thickness of less than 4.75mm	kg	15%
	7220.20	7220.2000	- Not further worked than cold rolled (cold-reduced)	kg	15%
	7220.90	7220.9000	- Other	kg	15%
<b>72.21</b>	7221.00	7221.0000	<b>Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.</b>	kg	15%
<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	7222.1100	-- Of circular cross-section	kg	15%
	7222.19	7222.1900	-- Other	kg	15%
	7222.20	7222.2000	- Bars and rods, not further worked than cold -formed or cold -finished	kg	15%
	7222.30	7222.3000	- Other bars and rods	kg	15%
	7222.40	7222.4000	- Angles, shapes and sections	kg	15%
<b>72.23</b>	7223.00	7223.0000	<b>Wire of stainless steel.</b>	kg	15%
			<b>IV.- 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	7224.1000	- Ingots and other primary forms	kg	5%
	7224.90	7224.9000	- Other	kg	5%
<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	7225.1100	--Grain-oriented	kg	15%
	7225.19	7225.1900	--Other	kg	15%
	7225.30	7225.3000	- Other, not further worked than hot -rolled not in coils	kg	15%
	7225.40	7225.4000	- Other, not further worked than hot -rolled in coils	kg	15%
	7225.50	7225.5000	- Other, not further worked than cold -rolled (cold reduced)	kg	15%
			- Other :		
	7225.91	7225.9100	--Electrolytically plated or coated with zinc	kg	15%
	7225.92	7225.9200	--Otherwise plated or coated with zinc	kg	25%
	7225.99	7225.9900	--Other	kg	25%
<b>72.26</b>			<b>Flat -rolled products of other alloy steel , of a width of less than 600mm.</b>		
			- Of silicon-electrical steel :		
	7226.11	7226.1100	--Grain-oriented	kg	15%

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	7226.19	7226.1900	--Other	kg	15%
	7226.20	7226.2000	- Of high speed steel	kg	15%
			- Other:		
	7226.91	7226.9100	--Not further worked than hot -rolled	kg	15%
	7226.92	7226.9200	--Not further worked than cold -rolled (cold reduced)	kg	15%
	7226.99	7226.9900	-- Other	kg	15%
<b>72.27</b>			<b>Bars and rods, hot- rolled, in irregularly wound coils, of other alloy steel.</b>		
	7227.10	7227.1000	- Of high speed steel	kg	15%
	7227.20	7227.2000	- Of silico-manganese steel	kg	15%
	7227.90	7227.9000	- Other	kg	15%
<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	7228.1000	- Bars and rods, of high speed steel	kg	15%
	7228.20	7228.2000	- Bars and rods, of silico-manganese steel	kg	15%
	7228.30	7228.3000	- Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	kg	15%
	7228.40	7228.4000	- Other bars and rods, not further worked than forged	kg	15%
	7228.50	7228.5000	- Other bars and rods, not further worked than cold-formed or cold-finished	kg	15%
	7228.60	7228.6000	- Other bars and rods	kg	15%
	7228.70	7228.7000	- Angles, shapes and sections	kg	15%
	7228.80	7228.8000	- Hollow drill bars and rods	kg	15%
<b>72.29</b>			<b>Wire of other alloy steel.</b>		
	7229.20	7229.2000	- Of silico-manganese steel	kg	15%
	7229.90	7229.9000	- Other	kg	15%

## Chapter 73

### Articles of iron or steel

**Notes.**

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

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>73.01</b>			<b>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	7301.1000	- Sheet piling	Kg	15%
	7301.20	7301.2000	- Angles, shapes and sections	Kg	15%
<b>73.02</b>			<b>Railway or tramway track construction material of iron or steel, the following: rails, check -rails and rackrails, 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	7302.1000	- Rails	Kg	Free
	7302.30	7302.3000	- Switch blades, crossing frogs, point rods and other crossing pieces	Kg	Free
	7302.40	7302.4000	- Fish-plates and sole plates	Kg	Free
	7302.90	7302.9000	- Other	Kg	Free
<b>73.03</b>	7303.00	7303.0000	<b>Tubes, pipes and hollow profiles, of cast iron.</b>	Kg	15%
<b>73.04</b>			<b>Tubes, pipes and hollow profiles, seamless, of iron(other than cast iron) or steel.</b>		
			- Line pipe of a kind used for oil or gas pipelines:		
	7304.11	7304.1100	-- Of stainless steel	kg	Free
	7304.19	7304.1900	-- Other	kg	Free
			- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas:		
	7304.22	7304.2200	-- Drill pipe of stainless steel	kg	Free
	7304.23	7304.2300	-- Other drill pipe	kg	Free
	7304.24	7304.2400	-- Other of stainless steel	kg	Free
	7304.29	7304.2900	-- Other	kg	Free
			- Other , of circular cross-section, of iron or non- alloy steel:		
	7304.31	7304.3100	-- Cold-drawn or cold-rolled (cold-reduced)	kg	15%
	7304.39	7304.3900	-- Other	kg	15%
			- Other, of circular cross-section, of stainless steel :		
	7304.41	7304.4100	-- Cold-drawn or cold-rolled (cold-reduced)	kg	15%
	7304.49	7304.4900	-- Other	kg	15%
			- Other, of circular cross-section, of other alloy steel:		
	7304.51	7304.5100	-- Cold-drawn or cold-rolled (cold-reduced)	kg	15%

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	7304.59	7304.5900	-- Other	kg	15%
	7304.90	7304.9000	- Other	kg	15%
<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 406.4mm, of iron or steel.</b>		
			- Line pipe of a kind used for oil or gas pipelines:		
	7305.11	7305.1100	-- Longitudinally submerged arc welded	Kg	25%
	7305.12	7305.1200	-- Other, longitudinally welded	Kg	25%
	7305.19	7305.1900	--Other	Kg	25%
	7305.20	7305.2000	- Casing of a kind used in drilling for oil or gas	Kg	25%
			- Other, welded:		
	7305.31	7305.3100	--Longitudinally welded	Kg	25%
	7305.39	7305.3900	--Other	Kg	25%
	7305.90	7305.9000	- Other	Kg	25%
<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	7306.1100	-- Welded, of stainless steel	Kg	15%
	7306.19	7306.1900	-- Other	Kg	15%
			- Casing and tubing of a kind used in drilling for oil or gas:		
	7306.21	7306.2100	-- Welded, of stainless steel	Kg	25%
	7306.29	7306.2900	-- Other	Kg	25%
	7306.30	7306.3000	- Other, welded, of circular cross-section of iron or non-alloy steel	Kg	25%
	7306.40	7306.4000	- Other, welded, of circular cross-section, of stainless steel	Kg	25%
	7306.50	7306.5000	- Other, welded, of circular cross-section, of other alloy steel	Kg	25%
			- Other, welded, of non-circular cross-section:		
	7306.61	7306.6100	-- Of square or rectangular cross-section	Kg	25%
	7306.69	7306.6900	-- Of other non-circular cross-section	Kg	25%
	7306.90	7306.9000	- Other	Kg	25%
<b>73.07</b>			<b>Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.</b>		
			- Cast fittings :		
	7307.11	7307.1100	--Of non-malleable cast iron	kg	15%
	7307.19	7307.1900	--Other	kg	15%
			- Other, of stainless steel:		
	7307.21	7307.2100	-- Flanges	kg	15%
	7307.22	7307.2200	-- Threaded elbows, bends and sleeves	kg	15%
	7307.23	7307.2300	-- Butt welding fittings	kg	15%
	7307.29	7307.2900	-- Other	kg	15%
			- Other:		
	7307.91	7307.9100	-- Flanges	kg	15%
	7307.92	7307.9200	-- Threaded elbows, bends and sleeves	kg	15%
	7307.93	7307.9300	-- Butt welding fittings	kg	15%

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	7307.99	7307.9900	--Other	kg	15%
<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 frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel: plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures , of iron or steel.</b>		
	7308.10	7308.1000	- Bridges and bridge-sections	kg	35%
	7308.20	7308.2000	- Towers and lattice masts	kg	35%
	7308.30	7308.3000	- Doors, windows and their frames and thresholds for doors	kg	35%
	7308.40	7308.4000	- Equipment for scaffolding shuttering propping or pit-propping	kg	35%
	7308.90	7308.9000	- Other	kg	35%
<b>73.09</b>	7309.00	7309.0000	<b>Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), or 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>	kg	35%
<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	7310.1000	- Of a capacity of 50 l or more	kg	25%
			- Of a capacity of less than 50 l:		
	7310.21	7310.2100	-- Cans which are to be closed by soldering or crimping	kg	25%
	7310.29	7310.2900	--Other	kg	25%
<b>73.11</b>	7311.00	7311.0000	<b>Containers for compressed or liquefied gas, of iron or steel.</b>	kg	15%
<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	7312.1000	- Stranded wire, ropes and cables	kg	15%
	7312.90	7312.9000	- Other	kg	25%
<b>73.13</b>	7313.00	7313.0000	<b>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>	kg	25%
<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	7314.1200	-- Endless bands for machinery, of stainless steel	kg	25%
	7314.14	7314.1400	-- Other woven cloth, of stainless steel	kg	25%
	7314.19	7314.1900	-- Other	kg	25%
	7314.20	7314.2000	- 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	kg	25%
			- Other grill, netting and fencing, welded at the intersection:		
	7314.31	7314.3100	-- Plated or coated with zinc	kg	25%
	7314.39	7314.3900	-- Other	kg	25%
			- Other cloth, grill, netting and fencing :		

<b>Heading No</b>	<b>H.S Code</b>	<b>Tariff Item No.</b>	<b>Description</b>	<b>Standard Unit of Quantity</b>	<b>Duty Rate</b>
(1)	(2)	(3)	(4)	(5)	(6)
	7314.41	7314.4100	-- Plated or coated with zinc	kg	15%
	7314.42	7314.4200	-- Coated with plastics	kg	15%
	7314.49	7314.4900	-- Other	kg	15%
	7314.50	7314.5000	- Expanded metal	kg	25%
<b>73.15</b>			<b>Chain and parts thereof, iron or of steel.</b>		
			- Articulated link chain and parts thereof :		
	7315.11	7315.1100	--Roller chain	kg	15%
	7315.12	7315.1200	--Other chain	kg	15%
	7315.19	7315.1900	--Parts	kg	15%
	7315.20	7315.2000	- Skid chain	kg	15%
			- Other chain:		
	7315.81	7315.8100	--Stud-link	kg	15%
	7315.82	7315.8200	--Other, welded link	kg	15%
	7315.89	7315.8900	--Other	kg	15%
	7315.90	7315.9000	- Other parts	kg	15%
<b>73.16</b>	7316.00		<b>Anchors, grapnels and parts thereof of iron or steel.</b>		
		7316.0010	--- Anchors for ships and boats	kg	Free
		7316.0090	--- Other	kg	35%
<b>73.17</b>	7317.00		<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>		
		7317.0010	--- Tacks	Kg	15%
		7317.0090	--- Other	kg	35%
<b>73.18</b>			<b>Screws, bolts, nuts coach screws, screw hooks, rivets, coppers cotter-pins, washers ( including spring washers) and similar articles, of iron or steel.</b>		
			- Threaded articles:		
	7318.11	7318.1100	--Coach screws	kg	15%
	7318.12	7318.1200	--Other wood screws	kg	15%
	7318.13	7318.1300	--Screw hooks and screw rings	kg	15%
	7318.14	7318.1400	--Self-tapping screws	kg	15%
	7318.15	7318.1500	--Other screws and bolts, whether or not with their nuts or washers	kg	15%
	7318.16	7318.1600	--Nuts	kg	15%
	7318.19	7318.1900	--Other	kg	15%
			- Non-threaded articles:		
	7318.21	7318.2100	--Spring washers and other lock washers	kg	15%
	7318.22	7318.2200	--Other washers	kg	15%
	7318.23	7318.2300	--Rivets	kg	15%
	7318.24	7318.2400	--Cotter pins	kg	15%
	7318.29	7318.2900	--Other	kg	15%
<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		5%

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	7319.90	7319.9000	- Other	kg	15%
<b>73.20</b>			<b>Springs and leaves for springs, of iron or steel.</b>		
	7320.10	7320.1000	- Leaf-springs and leaves thereof	kg	15%
	7320.20		- Helical springs:		
		7320.2010	--- Of a kind used for vehicles	kg	25%
		7320.2090	--- Other	kg	15%
	7320.90	7320.9000	- Other	kg	15%
<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, iron or steel.</b>		
			- Cooking appliances and plate warmers:		
	7321.11	7321.1100	--For gas fuel or for both gas and other fuels	u	35%
	7321.12	7321.1200	--For liquid fuel	u	35%
	7321.19	7321.1900	-- Other, including appliances for solid fuel	u	35%
			- Other appliances:		
	7321.81	7321.8100	--For gas fuel or for both gas and other fuels	u	35%
	7321.82	7321.8200	--For liquid fuel	u	35%
	7321.89	7321.8900	-- Other, including appliances for solid fuel	u	35%
	7321.90	7321.9000	- Parts	kg	15%
<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		--Of cast iron:		
		7322.1110	--- Parts	Kg	15%
		7322.1190	--- Other	kg	25%
	7322.19		--Other:		
		7322.1910	--- Parts	Kg	15%
		7322.1990	--- Other	kg	25%
	7322.90	7322.9000	- Other	kg	25%
<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	7323.1000	- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	kg	35%
			- Other:		
	7323.91	7323.9100	--Of cast iron, not enamelled	kg	35%
	7323.92	7323.9200	--Of cast iron, enamelled	kg	35%
	7323.93	7323.9300	--Of stainless steel	kg	35%
	7323.94	7323.9400	--Of iron (other than cast iron) or steel, enamelled	kg	35%
	7323.99		--Other:		
		7323.9910	--- Parts	kg	15%
		7323.9990	--- Other	kg	35%

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>73.24</b>			<b>Sanitary ware and parts thereof, of iron or steel.</b>		
	7324.10	7324.1000	- Sinks and wash basins, of stainless steel	kg	35%
			-Baths:		
	7324.21	7324.2100	--Of cast iron, whether or not enamelled	kg	35%
	7324.29	7324.2900	--Other	kg	35%
	7324.90		- Other, including parts:		
		7324.9010	--- Parts	kg	15%
		7324.9090	--- Other	kg	35%
<b>73.25</b>			<b>Other cast articles of iron or steel.</b>		
	7325.10	7325.1000	- Of non -malleable cast iron	kg	25%
			- Other:		
	7325.91	7325.9100	--Grinding balls and similar articles for mills	kg	5%
	7325.99	7325.9900	--Other	kg	25%
<b>73.26</b>			<b>Other articles of iron or steel.</b>		
			- Forged or stamped, but not further worked:		
	7326.11	7326.1100	--Grinding balls and similar articles for mills	kg	5%
	7326.19		-- Other:		
		7326.1900	--- Articles suitable for shoe manufacturing	kg	15%
		7326.1900	--- Other	kg	25%
	7326.20		- Articles of iron or steel wire:		
		7326.2010	--- Vermin traps and similar appliances for the destruction of pests	kg	25%
		7326.2090	--- Other	kg	35%
	7326.90		- Other:		
		7326.9010	--- Articles for use in solar stoves, ovens, leather, solar lamps, solar water heater, mill stone, air/ oil filter, vehicle battery, solar vehicle accumulator and UPS manufacturing	kg	5%
		7326.9090	--- Other	kg	35%

## 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

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

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

**(b) Copper alloys**

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

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

**(c) Master alloys**

Alloys containing with other elements more than 10% by weight of copper, not usefully malleable and commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals. However, copper phosphide (phosphor copper) containing more than 15% by weight of phosphorus falls in heading 28.53.

**(d) Bars and rods**

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

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

**(e) Profiles**

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

**(f) Wire**

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

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

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

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

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

**(h) Tubes and pipes**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be taken to be tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

**Subheading Note.**

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

**(a) Copper-zinc base alloys (brasses)**

Alloys of copper and zinc, with or without other elements. When other elements are present:

- zinc predominates by weight over each of such other elements;
- any nickel content by weight is less than 5% (see copper-nickel-zinc alloys (nickel silvers)); and
- any tin content by weight is less than 3% (see copper-tin alloys (bronzes)).

**(b) Copper-tin base alloys (bronzes)**

Alloys of copper and tin, with or without other elements. When other elements are present, tin predominates by weight over each of such other elements, except that when the tin content is 3% or more the zinc content by weight may exceed that of tin but must be less than 10%.

**(c) Copper-nickel-zinc base alloys(nickel silvers)**

Alloys of copper, nickel and zinc with or without other elements. The nickel content is 5% or more by weight (see copper-zinc alloys (brasses)).

**(d) Copper-nickel base alloys**

Alloys of copper and nickel, with or without other elements but in any case containing by weight not more than 1% of zinc. When other elements are present, nickel predominates by weight over each of such other elements.

Heading No.	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>74.01</b>	7401.00	7401.0000	<b>Copper mattes; cement copper (precipitated copper).</b>	kg	Free
<b>74.02</b>	7402.00	7402.0000	<b>Unrefined copper; and copper anodes for electrolytic refining.</b>	kg	Free
<b>74.03</b>			<b>Refined copper and copper alloys, unwrought.</b>		
			- Refined copper:		
	7403.11	7403.1100	--Cathodes and sections of cathodes	kg	Free
	7403.12	7403.1200	--Wire-bars	kg	Free
	7403.13	7403.1300	--Billets	kg	Free
	7403.19	7403.1900	--Other	kg	Free
			- Copper alloys:		
	7403.21	7403.2100	--Copper -zinc base alloys (brass)	kg	Free
	7403.22	7403.2200	--Copper -tin base alloys (bronze)	kg	Free
	7403.29	7403.2900	--Other copper alloys (other than master alloys of heading 74.05)	kg	Free
<b>74.04</b>	7404.00	7404.0000	<b>Copper waste and scrap.</b>	kg	Free
<b>74.05</b>	7405.00	7405.0000	<b>Master alloys of copper.</b>	kg	Free
<b>74.06</b>			<b>Copper powders and flakes.</b>		
	7406.10	7406.1000	- Powders of non-lamellar structure	kg	Free
	7406.20	7406.2000	- Powders of lamellar structure; flakes	kg	Free
<b>74.07</b>			<b>Copper bars, rods and profiles.</b>		
	7407.10	7407.1000	- Of refined copper	kg	5%
			- Of copper alloys:		
	7407.21	7407.2100	--Of copper-zinc base alloys (brass)	kg	5%
	7407.29	7407.2900	--Other	kg	5%
<b>74.08</b>			<b>Copper wire.</b>		
			- Of refined copper:		
	7408.11	7408.1100	--Of which the maximum cross-sectional dimension exceeds 6mm	kg	15%
	7408.19	7408.1900	- Other	kg	25%
			- Of copper alloys:		
	7408.21	7408.2100	--Of copper-zinc base alloys (brass)	kg	15%
	7408.22	7408.2200	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel-silver)	kg	15%
	7408.29	7408.2900	--Other	kg	15%
<b>74.09</b>			<b>Copper plates, sheets and strip, of a thickness exceeding 0.15mm.</b>		
			- Of refined copper:		
	7409.11	7409.1100	--In coils	kg	5%
	7409.19	7409.1900	--Other	kg	5%
			- Of copper-zinc base alloys (brass):		
	7409.21	7409.2100	--In coils	kg	5%
	7409.29	7409.2900	--Other	kg	5%
			- Of copper-tin base alloys (bronze):		
	7409.31	7409.3100	-- In coils	kg	5%
	7409.39	7409.3900	-- Other	kg	5%
	7409.40	7409.4000	- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	kg	5%

Heading No.	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	7409.90	7409.9000	- Of other copper alloys	kg	5%
<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 0.15mm.</b>		
			- Not backed:		
	7410.11	7410.1100	--Of refined copper	kg	15%
	7410.12	7410.1200	--Of copper alloys	kg	15%
			- Backed:		
	7410.21	7410.2100	--Of refined copper	kg	15%
	7410.22	7410.2200	--Of copper alloys	kg	15%
<b>74.11</b>			<b>Copper tubes and pipes.</b>		
	7411.10	7411.1000	- Of refined copper	kg	15%
			- Of copper alloys:		
	7411.21	7411.2100	-- Of copper-zinc base alloys (brass)	kg	15%
	7411.22	7411.2200	-- Of copper-nickel base alloys (cupro-nickel) or copper -nickel-zinc base alloys (nickel silver)	kg	15%
	7411.29	7411.2900	-- Other	kg	15%
<b>74.12</b>			<b>Copper tube or pipe fittings (for example, couplings, elbows, sleeves).</b>		
	7412.10	7412.1000	- Of refined copper	kg	15%
	7412.20	7412.2000	- Of copper alloys	kg	15%
<b>74.13</b>	7413.00	7413.0000	<b>Stranded wire cables, plaited bands and the like, of copper, not electrically insulated.</b>	kg	25%
<b>74.15</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.		
	7415.10	7415.1000	- Nails and tacks, drawing pins, staples and similar articles	kg	15%
			- Other articles, not threaded:		
	7415.21	7415.2100	--Washers (including spring washers)	kg	15%
	7415.29	7415.2900	--Other	kg	15%
			- Other threaded articles:		
	7415.33	7415.3300	--Screws; bolts and nuts	kg	15%
	7415.39	7415.3900	--Other	kg	15%
<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	7418.1000	-Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	kg	35%
	7418.20	7418.2000	- Sanitaryware and parts thereof	kg	35%
<b>74.19</b>			<b>Other articles of copper.</b>		
	7419.10	7419.1000	- Chain and parts thereof	kg	35%
			- Other:		
	7419.91	7419.9100	-- Cast, moulded, stamped or forged, but not further worked	kg	35%
	7419.99		-- Other :		
		7419.9910	--- Articles for use in stove and water flow meter manufacturing	kg	15%
		7419.9990	--- Other	kg	35%

## Chapter 75

### Nickel and articles thereof

#### **Note.**

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

#### **(a) Bars and rods**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles(includingsquares) 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

#### **(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 (other wise than by simple trimming or de-scaling) provided that they have not thereby assumed the character of articles or products of other headings.

#### **(b) Wire**

Rolled, extruded or drawn products, in coils, which have 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.

#### **(e) Plates,sheets, strip foil**

Flat -surfaced products (other than the unwrought products of heading 75.02 ), coiled or not, of solid rectangular (other than square)cross- section with or without rounded corners (including “modified rectangles” of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness which are:

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

Heading 75.06.applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges)and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

#### **(f) Tubes and pipes**

Hollow products, coiled or not, which have a uniform cross- section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular(including square), equilateral triangular, or regular convex polygonal cross- section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded drilled waisted, expanded, cone - shaped or fitted with flanges, collars or rings.

#### **Subheading Notes.**

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

#### **(a) Nickel, not alloyed**

Metal containing by weight at least 99% of nickel plus cobalt, provided that:

- (i) The cobalt content by weight does not exceed 1.5% and

(ii) The content by weight of any other element does not exceed the limit specified in the following table:

TABLE - Other elements

Elements		Limiting content % by Weight
Fe	Iron	0.5
O	Oxygen	0.4
Other elements, each		0.3

**(b) Nickel alloys**

Metallic substances in which nickel predominates by weight over each of the other elements provided that:

- (i) The content by weight of cobalt exceeds 1.5%,
- (ii) The content by weight of at least one of the other elements is greater than the limit specified in the foregoing table, or
- (iii) The total content by weight of elements other than nickel plus cobalt exceeds 1%.

2. Notwithstanding the provisions of Chapter Note 1 (c), for the purposes of subheading 7508.10 the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>75.01</b>			<b>Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.</b>		
	7501.10	7501.1000	-Nickel mattes	Kg	Free
	7501.20	7501.2000	- Nickel oxide sinters and other intermediate products of nickel metallurgy	Kg	Free
<b>75.02</b>			<b>Unwrought nickel.</b>		
	7502.10	7502.1000	- Nickel, not alloyed	Kg	Free
	7502.20	7502.2000	-Nickel alloys	Kg	Free
<b>75.03</b>	7503.00	7503.0000	<b>Nickel waste and scrap.</b>	Kg	Free
<b>75.04</b>	7504.00	7504.0000	<b>Nickel powders and flakes.</b>	Kg	Free
<b>75.05</b>			<b>Nickel bars, rods, profiles and wire.</b>		
			- Bars, rods and profiles:		
	7505.11	7505.1100	--Of nickel not alloyed	Kg	5%
	7505.12	7505.1200	--Of nickel, alloys	Kg	5%
			- Wire:		
	7505.21	7505.2100	--Of nickel, not alloyed	Kg	15%
	7505.22	7505.2200	--Of nickel alloys	Kg	15%
<b>75.06</b>			<b>Nickel plates, sheets, strip and foil.</b>		
	7506.10	7506.1000	-Of nickel, not alloyed	Kg	15%
	7506.20	7506.2000	-Of nickel alloys	Kg	15%
<b>75.07</b>			<b>Nickel tubes, pipes and tube or pipe fittings(for example, couplings, elbows, sleeves).</b>		
			-Tubes and pipes:		
	7507.11	7507.1100	--Of nickel, not alloyed	Kg	15%
	7507.12	7507.1200	--Of nickel alloys	Kg	15%
	7507.20	7507.2000	- Tube or pipe fittings	Kg	15%
<b>75.08</b>			<b>Other articles of nickel.</b>		
	7508.10	7508.1000	- Cloth, grill and netting, of nickel wire	Kg	35%
	7508.90	7508.9000	- Other	Kg	35%

## **Chapter 76**

### **Aluminum and articles thereof**

#### **Note.**

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

#### **(a) Bars and rods**

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

#### **(b) Profiles**

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

#### **(c) Wire**

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

#### **(d) Plates, sheets, strip and foil**

Flat-surfaced products (other than the unwrought products of heading 76.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including “modified rectangles” of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

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

Headings 76.06 and 76.07 apply, *inter alia*, to plates sheets, strip and foil with patterns(for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated , polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

#### **(e) Tubes and pipes**

Hollow products, coiled or not which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons , and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular, or regular convex polygonal cross-sections, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone -shaped or fitted with flanges, collars or rings.

#### **Subheading Notes.**

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

#### **(a) Aluminum, not alloyed**

Metal containing by weight at least 99% of aluminum, 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>

(1) Other elements are, for example, Cr, Cu, Mg, Mn, Ni, Zn.  
(2) Copper is permitted in a proportion greater than 0.1% but not more than 0.2%, provided that neither the chromium nor manganese content exceeds 0.05%.

**(b) Aluminum alloys**

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

- (i) The content by weight of at least one of the other elements or of iron plus silicon taken together is greater than the limit specified in the foregoing table; or
  - (ii) The total content by weight of such other elements exceeds 1%.
2. Notwithstanding the provisions of Chapter Note 1 (c), for the purposes of subheading 7616.91 the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross- sectional dimension exceeds 6 mm.

Heading No (1)	H.S Code (2)	Tariff Item No. (3)	Description (4)	Standard Unit of Quantity (5)	Duty Rate (6)
<b>76.01</b>			<b>Unwrought aluminium.</b>		
	7601.10	7601.1000	- Aluminium, not alloyed	kg	Free
	7601.20	7601.2000	- Aluminium alloys	kg	Free
<b>76.02</b>	7602.00	7602.0000	<b>Aluminium waste and scrap.</b>	kg	Free
<b>76.03</b>			<b>Aluminium powders and flakes.</b>		
	7603.10	7603.1000	- Powders of non-lamellar structure	kg	Free
	7603.20	7603.2000	- Powders of lamellar structure; flakes	kg	Free
<b>76.04</b>			<b>Aluminium bars, rods and profiles.</b>		
	7604.10		- Of aluminium, not alloyed:		
		7604.1010	--- Bars and rods	kg	5%
		7604.1020	--- Profiles	kg	25%
			- Of aluminium alloys:		
	7604.21	7604.2100	-- Hollow profiles	kg	25%
	7604.29		-- Other:		
		7604.2910	--- Bars and rods	kg	5%
		7604.2920	--- Profiles	kg	25%
<b>76.05</b>			<b>Aluminium wire.</b>		
			- Of aluminium, not alloyed:		

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	7605.11	7605.1100	--Of which the maximum cross-sectional dimension exceeds 7 mm	kg	15%
	7605.19	7605.1900	--Other - Of aluminium alloys:	kg	25%
	7605.21	7605.2100	--Of which the maximum cross-sectional dimension exceeds 7 mm	kg	15%
	7605.29	7605.2900	--Other	kg	25%
<b>76.06</b>			<b>Aluminium plates, sheets and strip, of a thickness exceeding 0.2mm.</b> - Rectangular (including square):		
	7606.11	7606.1100	--Of aluminium, not alloyed	kg	5%
	7606.12	7606.1200	--Of aluminium alloys - Other:	kg	5%
	7606.91	7606.9100	--Of aluminium, not alloyed	kg	5%
	7606.92	7606.9200	--Of aluminium alloys	kg	5%
<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 0.2mm.</b> - Not backed:		
	7607.11	7607.1100	--Rolled but not further worked	kg	15%
	7607.19	7607.1900	--Other	kg	15%
	7607.20		- Backed: 7607.2010 ---Not Printed 7607.2090 --- Other	kg	5%
<b>76.08</b>			<b>Aluminium tubes and pipes.</b>		
	7608.10	7608.1000	- Of aluminium, not alloyed	kg	15%
	7608.20	7608.2000	-Of aluminium alloys	kg	25%
<b>76.09</b>	7609.00	7609.0000	<b>Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).</b>	kg	25%
<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: 7610.1010 --- Refrigerator doors 7610.1090 --- Other	kg	15%
				kg	35%

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	7610.90		- Other: --- Alluminium composite panel for use in structures --- Other	kg kg	25% 35%
<b>76.11</b>	7611.00	7611.0000	<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>	kg	15%
<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	7612.1000	- Collapsible tubular containers	kg	15%
	7612.90	7612.9000	-Other	kg	15%
<b>76.13</b>	7613.00	7613.0000	<b>Aluminium containers for compressed or liquefied gas.</b>	kg	15%
<b>76.14</b>			<b>Stranded wire,cables, plaited bands and the like,of aluminium, not electrically insulated.</b>		
	7614.10	7614.1000	- With steel core	kg	25%
	7614.90	7614.9000	- Other	kg	25%
<b>76.15</b>			<b>Table, kitchen or other household articles and parts thereof 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 partsthereof; pot scourers and scouring or polishing pads,gloves and the like		
		7615.1010	--- Pot scourers and scouring or polishing pads, gloves andthe like	kg	35%
		7615.1090	---Other	kg	35%
	7615.20	7615.2000	- Sanitary ware and parts thereof	kg	35%
<b>76.16</b>			<b>Other articles of aluminium.</b>		
	7616.10	7616.1000	- Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	kg	15%
			- Other: --Cloth, grill, netting and fencing, of aluminium wire	kg	35%
	7616.91	7616.9100	--Other:		
		7616.9910	--- Bobbin	kg	5%
		7616.9990	--- Other	kg	35%

## **Chapter 77**

*(Reserved for possible future use in the  
Harmonized system)*

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## Chapter 78

### Lead and articles thereof

#### **Note.**

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

#### **(a) Bars and rods**

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

#### **(b) Profiles**

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

#### **(c) Wire**

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

#### **(d) Plates, sheets, strip and foil**

Flat -surfaced products (other than the unwrought products of heading 78.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including “modified rectangles” of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

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

Heading 78.04 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs , chequers , tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

#### **(e) Tubes and pipes**

Hollow products, coiled or not , which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. products with a rectangular(including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross- sections may be polished, coated,bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

#### **Subheading Note.**

1. In this Chapter the expression “refined lead” means: Metal containing by weight at least 99.9% of lead, provided that the content by weight of any her element does not exceed the limit specified in the following table:

TABLE - Other elements

Element	Limiting content % by weight
Ag	0.02
As	0.005
Bi	0.05
Ca	0.002
Cd	0.002
Cu	0.08
Fe	0.002
S	0.002
Sb	0.005
Sn	0.005
Zn	0.002
Other (for example Te), each	0.001

Heading No (1)	H.S Code (2)	Tariff Item No. (3)	Description (4)	Standard Unit of Quantity (5)	Duty Rate (6)
<b>78.01</b>			<b>Unwrought lead.</b>		
	7801.10	7801.1000	- Refined lead	kg	Free
			- Other:		
	7801.91	7801.9100	-- Containing by weight antimony as the principal other element	kg	Free
	7801.99	7801.9900	--Other	kg	Free
<b>78.02</b>	7802.00	7802.0000	<b>Lead waste and scrap.</b>	kg	Free
<b>78.04</b>			<b>Lead plates, sheets, strip and foil; lead powders and flakes.</b>		
			- Plates, sheets, strip and foil:		
	7804.11	7804.1100	--Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm.	kg	5%
	7804.19	7804.1900	--Other	kg	15%
	7804.20	7804.2000	- Powders and flakes	kg	Free
<b>78.06</b>	7806.00	7806.0000	<b>Other articles of lead.</b>	kg	25%

## **Chapter 79**

### **Zinc and articles thereof**

#### **Note.**

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

#### **(a) Bars and rods**

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

#### **(b) Profiles**

Rolled extruded, drawn, forged or formed products, coiled or not , of a uniform cross-section along their whole length 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 (other wise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

#### **(c) Wire**

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

#### **(d) Plates, sheets, strip and foil**

Flat -surfaced products (other than the unwrought products of heading 79.01), coiled or not, of solidrectangular (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 on 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 orproducts of other headings.

Heading 79.05 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, hequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

#### **(e) Tubes and pipes**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons,(and which have a uniform wall thickness. products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and

pipes of the foregoing cross-sections may be polished, coated, bent threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

**Subheading Note.**

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

**(a) Zinc, not alloyed**

Metal containing by weight at least 97.5% of zinc.

**(b) Zinc alloys**

Metallic substances in which zinc predominates by weight over each of 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% weight of metallic zinc.

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>79.01</b>	<b>Unwrought zinc</b>				
	- Zinc , not alloyed :				
7901.11	7901.1100	--Containing by weight 99.99% or more of zinc		Kg	Free
7901.12	7901.1200	--Containing by weight less than 99.99% of zinc		Kg	Free
7901.20	7901.2000	- Zinc alloys		Kg	Free
<b>79.02</b>	7902.00	<b>Zinc waste and scrap.</b>		Kg	Free
<b>79.03</b>	<b>Zinc dust, powders and flakes.</b>				
7903.10	7903.1000	- Zinc dust		Kg	Free
7903.90	7903.9000	- Other		Kg	Free
<b>79.04</b>	7904.00	<b>Zinc bars, rods, profiles and wire.</b>		Kg	15%
<b>79.05</b>	7905.00	<b>Zinc plates, sheets,strip and foil.</b>		Kg	15%
<b>79.07</b>	7907.00	<b>Other articles of zinc.</b>		Kg	25%

## Chapter 80

### Tin and articles thereof

#### **Note.**

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

#### **(a) Bars and rods**

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

#### **(b) Profiles**

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

#### **(c) Wire**

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

#### **(d) Plates, sheets, strip and foil**

Flat -surfaced products (other than the unwrought products of heading 80.01), coiled or not, of solid rectangular (other than square) cross -section with or without rounded corners (including “modified rectangles” of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel)of a uniform thickness, which are:

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

#### **(e) Tubes and pipes**

Hollow products , coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section , which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

#### **Subheading Note.**

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

#### **(a) Tin, not alloyed**

Metal containing by weight at least 99% of tin, provided that the content by weight of any bismuth or copper is less than the limit specified in the following table:

TABLE- Other elements

Element	Limiting content % by weight
Bi Bismuth	0.1
Cu Copper	0.4

**(b) Tin alloys**

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

- (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 limit specified in the foregoing table.

Heading No (1)	H.S Code (2)	Tariff Item No. (3)	Description (4)	Standard Unit of Quantity (5)	Duty Rate (6)
<b>80.01</b>			<b>Unwrought tin.</b>		
	8001.10	8001.1000	- Tin, not alloyed	Kg	Free
	8001.20	8001.2000	- Tin alloys	Kg	Free
<b>80.02</b>	8002.00	8002.0000	<b>Tin waste and scrap.</b>	Kg	Free
<b>80.03</b>	8003.00	8003.0000	<b>Tin bars, rods, profiles and wire.</b>	Kg	15%
<b>80.07</b>	8007.00	8007.0000	<b>Other articles of tin.</b>	Kg	25%

**Chapter 81**  
**Other base metals; cermets; articles thereof**

**Subheading Note.**

1. Note 1 to Chapter 74, defining “bars and rods”, “profiles”, “wire” and “plates, sheets, strip and foil” applies, *mutatis mutandis*, to this Chapter.

Heading No (1)	H.S Code (2)	Tariff Item No. (3)	Description (4)	Standard Unit of Quantity (5)	Duty Rate (6)
<b>81.01</b>			<b>Tungsten (wolfram) and articles thereof, including waste and scrap.</b>		
	8101.10	8101.1000	- Powders	kg	Free
			- Other:		
	8101.94	8101.9400	-- Unwrought tungsten, including bars and rods obtained simply by sintering	kg	5%
	8101.96	8101.9600	-- Wire	kg	15%
	8101.97	8101.9700	-- Waste and scrap	kg	Free
	8101.99	8101.9900	-- Other	kg	15%
<b>81.02</b>			<b>Molybdenum and articles thereof, including waste and scrap.</b>		
	8102.10	8102.1000	- Powders	kg	Free
			- Other:		
	8102.94	8102.9400	-- Unwrought molybdenum, including bars and rods obtained simply by sintering	kg	Free
	8102.95	8102.9500	-- Bars and rods, other than those obtained simply by sintering profiles plates, sheets, strip and foil	kg	5%
	8102.96	8102.9600	-- Wire	kg	15%
	8102.97	8102.9700	-- Waste and scrap	kg	Free
	8102.99	8102.9900	-- Other	kg	25%
<b>81.03</b>			<b>Tantalum and articles thereof, including waste and scrap.</b>		
	8103.20	8103.2000	- Unwrought tantalum, including bars and rods obtained simply by sintering; powders	kg	Free
	8103.30	8103.3000	- Waste and scrap	kg	Free
	8103.90	8103.9000	- Other	kg	25%
<b>81.04</b>			<b>Magnesium and articles thereof, including waste and scrap.</b>		
			- Unwrought magnesium:		
	8104.11	8104.1100	-- Containing at least 99.8% by weight of magnesium	kg	Free
	8104.19	8104.1900	-- Other	kg	Free
	8104.20	8104.2000	- Waste and scrap	kg	Free
	8104.30	8104.3000	- Raspings, turnings and granules, graded according to size; powders	kg	Free
	8104.90	8104.9000	- Other	kg	15%
<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	8105.2000	- Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	kg	5%

<b>Heading No</b>	<b>H.S Code</b>	<b>Tariff Item No.</b>	<b>Description</b>	<b>Standard Unit of Quantity</b>	<b>Duty Rate</b>
(1)	(2)	(3)	(4)	(5)	(6)
	8105.30	8105.3000	- Waste and scrap	kg	Free
	8105.90	8105.9000	- Other	kg	15%
<b>81.06</b>	8106.00	8106.0000	<b>Bismuth and articles thereof, including waste and scrap.</b>	kg	25%
<b>81.07</b>			<b>Cadmium and articles thereof, including waste and scrap.</b>		
	8107.20	8107.2000	- Unwrought cadmium; powders	kg	Free
	8107.30	8107.3000	- Waste and scrap	kg	Free
	8107.90	8107.9000	- Other	kg	25%
<b>81.08</b>			<b>Titanium and articles thereof, including waste and scrap.</b>		
	8108.20	8108.2000	- Unwrought titanium; powders	kg	Free
	8108.30	8108.3000	- Waste and scrap	kg	Free
	8108.90	8108.9000	- Other	kg	25%
<b>81.09</b>			<b>Zirconium and articles thereof, including waste and scrap.</b>		
	8109.20	8109.2000	- Unwrought zirconium; powders	kg	Free
	8109.30	8109.3000	- Waste and scrap	kg	Free
	8109.90	8109.9000	- Other	kg	25%
<b>81.10</b>			<b>Antimony and articles thereof, including waste and scrap.</b>		
	8110.10	8110.1000	- Unwrought antimony; powders	kg	Free
	8110.20	8110.2000	- Waste and scrap	kg	Free
	8110.90	8110.9000	- Other	kg	25%
<b>81.11</b>	8111.00	8111.0000	<b>Manganese and articles thereof, including waste and scrap.</b>	kg	25%
<b>81.12</b>			<b>Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap.</b>		
			- Beryllium:		
	8112.12	8112.1200	--Unwrought; powders	kg	Free
	8112.13	8112.1300	--Waste and scrap	kg	Free
	8112.19	8112.1900	--Other	kg	25%
			- Chromium:		
	8112.21	8112.2100	--Unwrought; powders	kg	Free
	8112.22	8112.2200	--Waste and scrap	kg	Free
	8112.29	8112.2900	--Other	kg	25%
			- Thallium :		
	8112.51	8112.5100	--Unwrought; powders	kg	Free
	8112.52	8112.5200	--Waste and scrap	kg	Free
	8112.59	8112.5900	--Other	kg	25%
			- Other :		
	8112.92	8112.9200	--Unwrought; waste and scrap; powders	kg	Free
	8112.99	8112.9900	--Other	kg	25%
<b>81.13</b>	8113.00	8113.0000	<b>Cermets and articles thereof including waste and scrap.</b>	kg	5%

**Chapter 82**  
**Tools, implements, cutlery, spoons and forks, of base metal;**  
**parts thereof of base metal**

**Notes.**

1. Apart from blow lamps, portable forges, grinding wheels with frameworks, manicure or pedicure sets, and goods of heading 82.09, this Chapter covers only articles with a blade, working edge, working surface or other working part of:
    - (a) Base metal;
    - (b) Metal carbides or cermets;
    - (c) Precious or semi -precious stones (natural, synthetic or reconstructed) on a support of base metal, metal carbide or cermet; or
    - (d) Abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.
  2. Parts of base metal of the articles of this Chapter are to be classified with the articles of which they are parts, except parts separately specified as such and tool-holders for hand tools (heading 84.66). However, parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter.
- Heads, blades and cutting plates for electric shavers or electric hair clippers are to be classified in heading 85.10.
3. Sets consisting of one or more knives of heading 82.11 and at least an equal number of articles of heading 82.15 are to be classified in heading 82.15

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>82.01</b>			<b>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.</b>		
	8201.10	8201.1000	- Spades and shovels	kg	25%
	8201.30	8201.3000	- Mattocks, picks , hoes and rakes	kg	25%
	8201.40	8201.4000	- Axes, bill hook and similar hewing tools	kg	25%
	8201.50	8201.5000	- Secateurs and similar one handed pruners and shears (including poultry shears)	kg	25%
	8201.60	8201.6000	- Hedge shears, two-handed pruning shears and similar two-handed shears	kg	25%
	8201.90		- Other hand tools of a kind used in agriculture , horticulture orforestry:		
		8201.9010	--- sickles	kg	15%
		8201.9090	--- Other	kg	25%
<b>82.02</b>			<b>Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).</b>		
	8202.10	8202.1000	- Hand saws	kg	25%
	8202.20	8202.2000	- Band saw blades	kg	25%

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
- Circular saw blades (including slitting or slotting saw blades):					
	8202.31	8202.3100	-- With working part of steel	kg	25%
	8202.39	8202.3900	-- Other, including parts	kg	25%
	8202.40	8202.4000	- Chain saw blades	kg	25%
			- Other saw blades:		
	8202.91	8202.9100	-- Straight saw blades, for working metal	kg	25%
	8202.99	8202.9900	-- Other	kg	25%
<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	8203.1000	- Files, rasps and similar tools	kg	25%
	8203.20	8203.2000	- Pliers (including cutting pliers), pincers, tweezers and similar tools	kg	25%
	8203.30	8303.3000	- Metal cutting shears and similar tools	kg	25%
	8203.40	8203.4000	- Pipe-cutters, bolt croppers, perforating punches and similar tools	kg	25%
<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	8204.1100	-- Non-adjustable	kg	25%
	8204.12	8204.1200	-- Adjustable	kg	25%
	8204.20	8204.2000	- Interchangeable spanner sockets, with or without handles	kg	25%
<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	8205.1000	- Drilling, threading or tapping tools	kg	15%
	8205.20	8205.2000	- Hammers and sledge hammers	kg	15%
	8205.30	8205.3000	- Planes, chisels, gouges and similar cutting tools for working wood	kg	15%
	8205.40	8205.4000	- Screwdrivers	kg	15%
			- Other hand tools (including glaziers' diamonds):		
	8205.51	8205.5100	-- Household tools	kg	15%
	8205.59	8205.5900	-- Other	kg	15%
	8205.60	8205.6000	- Blow lamps	kg	15%
	8205.70	8205.7000	- Vices, clamps and the like	kg	15%
	8205.90	8205.9000	- Other, including sets of articles of two or more subheadings of this heading	kg	15%
<b>82.06</b>	8206.00	8206.0000	<b>Tools of two or more of the heading 82.02 to 82.05, put up in sets for retail sale.</b>	kg	15%

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(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	8207.1300	-- With working part of cermets	kg	5%
	8207.19	8207.1900	-- Other, including parts	kg	5%
	8207.20	8207.2000	- Dies for drawing or extruding metal	kg	5%
	8207.30	8207.3000	- Tools for pressing, stamping or punching	kg	5%
	8207.40	8207.4000	- Tools for tapping or threading	kg	5%
	8207.50	8207.5000	- Tools for drilling, other than for rock drilling	kg	5%
	8207.60	8207.6000	- Tools for boring or broaching	kg	5%
	8207.70	8207.7000	- Tools for milling	kg	5%
	8207.80	8207.8000	- Tools for turning	kg	5%
	8207.90	8207.9000	- Other interchangeable tools	kg	5%
<b>82.08</b>			<b>Knives and cutting blades, for machines or for mechanical appliances.</b>		
	8208.10	8208.1000	- For metal working	kg	5%
	8208.20	8208.2000	- For wood working	kg	5%
	8208.30	8208.3000	- For kitchen appliances or for machines used by the food industry	kg	5%
	8208.40	8208.4000	- For agricultural, horticultural or forestry machines	kg	5%
	8208.90	8208.9000	- Other	kg	5%
<b>82.09</b>	8209.00	8209.0000	<b>Plates, sticks, tips and the like for tools, unmounted, of cermets.</b>	kg	5%
<b>82.10</b>	8210.00	8210.0000	<b>Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.</b>	kg	35%
<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	8211.1000	- Sets of assorted articles	u	35%
			- Other:		
	8211.91	8211.9100	-- Table knives having fixed blades	u	35%
	8211.92	8211.9200	-- Other knives having fixed blades	u	35%
	8211.93	8211.9300	-- Knives having other than fixed blades	u	35%
	8211.94	8211.9400	-- Blades	kg	35%
	8211.95	8211.9500	-- Handles of base metal	kg	15%
<b>82.12</b>			<b>Razors and razor blades (including razor blade blanks in strips).</b>		

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	8212.10	8212.1000	- Razors	u	35%
	8212.20	8212.2000	- Safety razor blades, including razor blade blanks in strips	u	35%
	8212.90	8212.9000	- Other parts	kg	35%
82.13	8213.00	8213.0000	<b>Scissors, tailors' shears and similar shears, and blades therefor.</b>	kg	15%
82.14			<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	8214.1000	- Paper knives, letter openers, erasing knives, pencil sharpeners andblades therefor	kg	35%
	8214.20	8214.2000	- Manicure or pedicure sets and instruments(including nail files)	kg	35%
	8214.90	8214.9000	- Other	kg	35%
82.15			<b>Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.</b>		
	8215.10	8215.1000	-Sets of assorted articles containing at least one article plated withprecious metal	kg	35%
	8215.20	8215.2000	- Other sets of assorted articles	kg	35%
			- Other:		
	8215.91	8215.9100	--Plated with precious metal	kg	35%
	8215.99	8215.9900	--Other	kg	35%

## Chapter 83

### Miscellaneous articles of base metal

**Notes.**

1. For the purposes of the Chapter, parts of base metal are to be classified with their parent articles. However, articles of iron or steel of heading 73.12, 73.15, 73.17, 73.18 or 73.20, or similar articles of other base metal (Chapters 74 to 76 and 78 to 81) are not to be taken as parts of articles of this Chapter.
2. For the purposes of heading 83.02, the word “castors” means those having a diameter (including, where appropriate, tyres) not exceeding 75 mm, or those having a diameter (including, where appropriate, tyres) exceeding 75 mm provided that the width of the wheel or tyre fitted thereto is less than 30 mm.

Heading No (1)	H.S Code (2)	Tariff Item No. (3)	Description (4)	Standard Unit of Quantity (5)	Duty Rate (6)
<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	8301.1000	- Padlocks	kg	35%
	8301.20	8301.2000	- Locks of a kind used for motor vehicles	kg	35%
	8301.30	8301.3000	- Locks of a kind used for furniture	kg	15%
	8301.40	8301.4000	- Other locks	kg	15%
	8301.50	8301.5000	- Clasps and frames with clasps, incorporating locks	kg	15%
	8301.60	8301.6000	- Parts	kg	15%
	8301.70	8301.7000	- Keys presented separately	kg	35%
<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	8302.1000	- Hinges	kg	15%
	8302.20	8302.2000	- Castors	kg	15%
	8302.30	8302.3000	- Other mountings, fittings and similar articles suitable for motor vehicles	kg	25%
			- Other mountings, fittings and similar articles:		
	8302.41	8302.4100	-- Suitable for buildings	kg	15%
	8302.42	8302.4200	-- Other, suitable for furniture	kg	15%
	8302.49	8302.4900	-- Other	kg	15%
	8302.50	8302.5000	- Hat-racks, hat-pegs, brackets and similar fixtures	kg	35%
	8302.60	8302.6000	- Automatic door closers	kg	35%
<b>83.03</b>	8303.00	8303.0000	<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>	kg	35%
<b>83.04</b>	8304.00	8304.0000	<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>	kg	35%
<b>83.05</b>			<b>Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles,</b>		

Heading No	H.S Code (2)	Tariff Item No. (3)	Description (4)	Standard Unit of Quantity (5)	Duty Rate (6)
			<b>of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal.</b>		
	8305.10	8305.1000	- Fittings for loose-leaf binders or files	kg	35%
	8305.20	8305.2000	- Staples in strips	kg	35%
	8305.90	8305.9000	- Other, including parts	Kg	35%
<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	8306.1000	- Bells, gongs and the like	Kg	5%
			- Statuettes and other ornaments:		
	8306.21	8306.2100	--Plated with precious metal	kg	35%
	8306.29	8306.2900	--Other	kg	35%
	8306.30	8306.3000	- Photograph, picture or similar frames; mirrors:	kg	35%
<b>83.07</b>			<b>Flexible tubing of base metal, with or without fittings.</b>		
	8307.10	8307.1000	- Of iron or steel	kg	25%
	8307.90	8307.9000	- Of other base metal	kg	25%
<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 saddler or for other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal.</b>		
	8308.10	8308.1000	- Hooks, eyes and eyelets	kg	5%
	8308.20	8308.2000	- Tubular or bifurcated rivets	kg	5%
	8308.90		- Other, including parts:		
		8308.9010	--- Beads and spangles of base metal	kg	5%
		8308.9090	--- Other	kg	15%
<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	8309.1000	- Crown corks	kg	35%
	8309.90	8309.9000	- Other	kg	15%
<b>83.10</b>	8310.00	8310.0000	<b>Sing-plates, name plates, address-plates and similar plates, numbers, letters and other symbols, of base metal excluding those of heading 94.05.</b>	kg	35%
<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	8311.1000	- Coated electrodes of base metal, for electric arc-welding	kg	25%
	8311.20	8311.2000	- Cored wire of base metal, for electric arc-welding	kg	15%
	8311.30	8311.3000	- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	kg	15%
	8311.90	8311.9000	- Other	kg	25%

**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 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 fur skin (heading 43.03), of 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 styls (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;
  - (I) 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) Type writer or similar ribbons, whether or not on spools or in cartridges (classified according to their constituent material, or in heading 96.12 if inked or otherwise prepared for giving impressions), or monopods, bipods, tripods and similar articles, of heading 96.20.
2. Subject to Note 1 to this Section, Note 1 to Chapter 84 and to note 1 to Chapter 85, parts of machines (not being parts of the articles of heading 84.84, 85.44, 85.45, 85.46 or 85.47) are to be classified according to the following rules:
  - (a) Parts which are goods included in any of the headings of chapter 84 or 85 (other than headings 84.09, 84.31, 84.48, 84.66, 84.73, 84.87, 85.03, 85.22, 85.29, 85.38 and 85.48) are in all cases to be classified in their respective headings;
  - (b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading 84.79 or 85.43) are to be classified with the machines of that kind or in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate. However, parts which are equally suitable for use principally with the goods of heading 85.17 and 85.25 to 85.28 are to be classified in heading 85.17;
  - (c) All other parts are to be classified in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate or, failing that, in heading 84.87 or 85.48.
3. Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.

4. Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.
5. For the purposes of these Notes, the expression "machine" means any machine machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85.

## Chapter 84

### **Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof**

**Notes.**

1. This Chapter does not cover:
    - (a) Millstones, grindstones or other articles of Chapter 68;
    - (b) Machinery or appliances (for example, pumps) of ceramic material and ceramic parts of machinery or appliances of any material (Chapter 69);
    - (c) Laboratory glassware (heading 70.17); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading 70.19 or 70.20);
    - (d) Articles of heading No. 73.21 or 73.22 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81);
    - (e) Vacuum cleaners of heading 85.08;
    - (f) Electro -mechanical domestic appliances of heading 85.09; digital cameras of heading 85.25;
    - (g) Radiators for the articles of Section XVII; or
    - (h) Hand- operated mechanical floor sweepers, not motorized (heading 96.03).
  2. Subject to the operation of Note 3 to section XVI and Subject to Note 9 to this chapter, a machine or appliance which answers to a description in one or more of the headings 84.01 to 84.24, or heading 84.86 and at the same time to a description in one or other of the headings 84.25 to 84.80 is to be classified under the appropriate heading of the former group or under heading 84.86, as the case may be, and not the latter group.
- Heading 84.19 does not, however, cover:
- (a) Germination plant, incubators or brooders (heading 84.36);
  - (b) Grain dampening machines (heading 84.37);
  - (c) Diffusing apparatus for sugar juice extraction (heading 84.38);
  - (d) Machinery for the heat- treatment of textile yarns, fabrics or made up textile articles (heading 84.51); or
  - (e) Machinery, plant or laboratory equipment, designed for mechanical operation, in which a change of temperature, even if necessary, is subsidiary.
- Heading 84.22 does not cover:
- (a) Sewing machines for closing bags or similar containers (heading 84.52); or
  - (b) Office machinery of heading 84.72.
- Heading 84.24 does not cover :
- (a) Ink-jet printing machines (heading 84.43); or
  - (b) Water-jet cutting machines (heading 84.56).
3. A machine-tool for working any material which answers to a description in heading 84.56 and at the same time to a description in heading 84.57, 84.58, 84.59, 84.60, 84.61, 84.64 or 84.65 is to be classified in heading 84.56.
  4. Heading 84.57 applies only to machine-tools for working metal, other than lathes (including turning centres), which can carry out different types of machining operations either :

- (a) by automatic tool change from a magazine or the like in conformity with a machining programme (machining centres),
  - (b) by the automatic use, simultaneously or sequentially, of different unit heads working on a fixed position work piece (unit construction machines, single station) or
  - (c) by the automatic transfer of the work piece to different unit heads (multi-station transfer machines).
5. (A) For the purposes of heading 84.71, the expression "automatic data processing machines" means machines capable of:
- (i) Storing the processing program or programs and at least the data immediately necessary for the execution of the program;
  - (ii) Being freely programmed in accordance with the requirements of the user;
  - (iii) Performing arithmetical computations specified by the user; and
  - (iv) Executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run.
- (B) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units.
- (C) Subject to paragraphs (D) and (E) below, a unit is to be regarded as being a part of an automatic data processing system if it meets all of the following conditions:
- (i) It is of a kind solely or principally used in an automatic data processing system;
  - (ii) It is connectable to the central processing unit either directly or through one or more other units; and
  - (iii) It is able to accept or deliver data in a form (codes or signals) which can be used by the system
- Separately presented units of an automatic data processing machine are to be classified in heading 84.71.
- However, keyboards, X-Y co-ordinate input devices and disk storage units which satisfy the conditions of paragraphs (C)(ii) and (C)(iii) above, are in all cases to be classified as units of heading 84.71.
- (D) Heading 84.71 does not cover the following when presented separately, even if they meet all of the conditions set forth in Note 5(C) above:
- (i) Printers, copying machines, facsimile machines, whether or not combined;
  - (ii) Apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network);
  - (iii) Loudspeakers and microphones;
  - (iv) Television cameras, digital cameras and video camera recorders;
  - (v) Monitors and projectors, not incorporating television reception apparatus.
- (E) Machines incorporating or working in conjunction with an automatic data processing machine and performing a specific function other than data processing are to be classified in the headings appropriate to their respective functions or, failing that, in residual headings.
6. Heading 84.82 applies, *inter alia*, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1% or by more than 0.05mm, whichever is less.
- Other steel balls are to be classified in heading 73.26.
7. A machine which is used for more than one purpose is, for the purposes of classification, to be treated as its principal purpose were its sole purpose.
- Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine the principal purpose of which is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading 84.79. Heading 84.79 also covers machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.
8. For the purposes of heading 84.70, the term "pocket-size" applies only to machines the dimensions of which do not exceed 170 mm x 100 mm x 45 mm
9. (A) Notes 9 (a) and 9 (b) to Chapter 85 also apply with respect to the expressions "semiconductor devices" and "electronic integrated circuits", respectively, as used in this Note and in heading 84.86. However, for the purposes of this Note and

of heading 84.86, the expression "semiconductor devices" also covers photosensitive semiconductor devices and light-emitting diodes (LED).

- (B) For the purposes of this Note and of heading 84.86, the expression "manufacture of flat panel displays" covers the fabrication of substrates in to a flat panel. It doesn't cover the manufacture of glass or the assembly of printed circuit boards or other electronic components on to the flat panel. The expression "flat panel display" doesn't cover cathode-ray tube technology.
- (C) Heading 84.86 also includes machines and apparatus solely or principally of 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.

#### **Subheading Notes.**

1. For the purposes of subheading 8465.20, the term "machining centres" applies only to machine-tools for working wood, cork, bone, hard rubber, hard plastics or similar hard materials, which can carry out different types of machining operations by automatic tool change from a magazine or the like in conformity with a machining programme.
2. For the purposes of subheading 8471.49, the term "systems" means automatic data processing machines whose units satisfy the conditions laid down in Note 5(C) to Chapter 84 and which comprise at least a central processing unit, one input unit (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or a printer).
3. For the purposes of subheading 8481.20, the expression "valves for oleo hydraulic 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, and check type). Subheading 8481.20 takes precedence over all other subheadings of heading 84.81.
4. Subheading 8482.40 applies only to bearings with cylindrical rollers of a uniform diameter not exceeding 5 mm and having a length which is at least three times the diameter. The ends of the rollers may be rounded.

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>84.01</b>		<b>Nuclear reactors; fuel elements (cartridges), non -irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.</b>			
	8401.10	8401.1000	- Nuclear reactors	kg	Free
	8401.20	8401.2000	- Machinery and apparatus for isotopic separation, and parts thereof	kg	Free
	8401.30	8401.3000	- Fuel elements (cartridges), non radiated	kg	Free
	8401.40	8401.4000	- Parts of nuclear reactors	kg	Free
<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	8402.1100	--Water tube boilers with a steam production exceeding 45 t per hour	kg	5%
	8402.12	8402.1200	--Water tube boilers with a steam production not exceeding 45 t per hour	kg	5%
	8402.19	8402.1900	--Other vapour generating boilers, including hybrid boilers	kg	5%
	8402.20	8402.2000	- Super - heated water boilers	kg	5%
	8402.90	8402.9000	- Parts	kg	5%

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>84.03</b>			<b>Central heating boilers other than those of heading 84.02.</b>		
	8403.10	8403.1000	- Boilers	u	15%
	8403.90	8403.9000	- Parts	kg	15%
<b>84.04</b>			<b>Auxiliary plant for use with boilers of headings 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recoveries); condensers for steam or other vapour power units.</b>		
	8404.10		- Auxiliary plant for use with boilers of heading 84.02 or 84.03:		
		8404.1010	--- Auxiliary plant for use with boilers of heading 84.02	kg	5%
		8404.1090	--- Auxiliary plant for use with boilers of heading 84.03	kg	15%
	8404.20	8404.2000	- Condensers for steam or other vapour power units	kg	5%
	8404.90		- Parts:		
		8404.9010	--- Of Tariff Item 8404.1010 or 8404.2000	kg	5%
		8404.9090	--- Other	kg	15%
<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	8405.1000	- Producer gas or water gas generators, with or without their purifiers; and acetylene gas generators and similar water process gas generators, with or without their purifiers	kg	5%
	8405.90	8405.9000	- Parts	kg	5%
<b>84.06</b>			<b>Steam turbines and other vapour turbines.</b>		
	8406.10	8406.1000	- Turbines for marine propulsion	u	Free
			- Other turbines:		
	8406.81	8406.8100	-- Of an output exceeding 40 MW	u	5%
	8406.82	8406.8200	-- Of an output not exceeding 40 MW	u	5%
	8406.90	8406.9000	- Parts	kg	5%
<b>84.07</b>			<b>Spark-ignition reciprocating or rotary internal combustion piston engines.</b>		
	8407.10	8407.1000	- Aircraft engines	u	Free
			- Marine propulsion engines:		
	8407.21	8407.2100	-- Outboard motors	u	Free
	8407.29	8407.2900	-- Other	u	5%
			- Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:		
	8407.31	8407.3100	-- Of a cylinder capacity not exceeding 50 cc	u	15%
	8407.32	8407.3200	-- Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc	u	15%
	8407.33	8407.3300	-- Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	u	15%
	8407.34	8407.3400	-- Of a cylinder capacity exceeding 1,000 cc	u	15%
	8407.90	8407.9000	- Other engines	u	15%
<b>84.08</b>			<b>Compression -ignition internal combustion piston engines (diesel or semi-diesel engines).</b>		
	8408.10	8408.1000	- Marine propulsion engines	u	Free
	8408.20	8408.2000	- Engines of a kind used for the propulsion of vehicles of Chapter 87	u	15%

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	8408.90	8408.9000	- Other engines	u	15%
<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	8409.1000	- For aircraft engines	kg	Free
			- Other:		
	8409.91		-- Suitable for use solely or principally with spark-ignition internal combustion piston engines:		
		8409.9110	--- For marine propulsion engines	kg	Free
		8409.9190	--- Other	kg	25%
	8409.99		-- Other:		
		8409.9910	--- For marine propulsion engines	kg	Free
		8409.9990	--- Other	kg	15%
<b>84.10</b>			<b>Hydraulic turbines, water wheels, and regulators therefore.</b>		
			- Hydraulic turbines and water wheels:		
	8410.11	8410.1100	-- Of a power not exceeding 1,000 kW	u	Free
	8410.12	8410.1200	-- Of a power exceeding 1,000 kW but not exceeding 10,000 kW	u	Free
	8410.13	8410.1300	-- Of a power exceeding 10,000 kW	u	Free
	8410.90	8410.9000	- Parts, including regulators	kg	Free
<b>84.11</b>			<b>Turbo-jets, turbo-propellers and other gas turbines.</b>		
			- Turbo-jets:		
	8411.11	8411.1100	-- Of a thrust not exceeding 25 kN	u	Free
	8411.12	8411.1200	-- Of a thrust exceeding 25 kN	u	Free
			- Turbo-propellers:		
	8411.21	8411.2100	-- Of a power not exceeding 1,100 kW	u	Free
	8411.22	8411.2200	-- Of a power exceeding 1,100 kW	u	Free
			- Other gas turbines:		
	8411.81	8411.8100	-- Of a power not exceeding 5,000 kW	u	Free
	8411.82	8411.8200	-- Of a power exceeding 5,000 kW	u	Free
			- Parts:		
	8411.91	8411.9100	-- Of turbo-jets or turbo-propellers	kg	Free
	8411.99	8411.9900	-- Other	kg	Free
<b>84.12</b>			<b>Other engines and motors.</b>		
	8412.10	8412.1000	- Reaction engines other than turbo-jets	u	Free
			- Hydraulic power engines and motors:		
	8412.21	8412.2100	-- Linear acting (cylinders)	u	Free
	8412.29	8412.2900	-- Other	u	Free
			- Pneumatic power engines and motors:		
	8412.31	8412.3100	-- Linear acting (cylinders)	u	Free
	8412.39	8412.3900	-- Other	u	Free
	8412.80	8412.8000	- Other	u	Free
	8412.90	8412.9000	- Parts	kg	5%

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>84.13</b>			<b>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	8413.1100	--Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages		u	5%
8413.19	8413.1900	--Other		u	5%
8413.20	8413.2000	- Hand pumps, other than those of subheading 8413.11 or 8413.19		u	5%
8413.30	8413.3000	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines		u	5%
8413.40	8413.4000	- Concrete pumps		u	5%
8413.50	8413.5000	- Other reciprocating positive displacement pumps		u	5%
8413.60	8413.6000	- Other rotary positive displacement pumps		u	5%
8413.70	8413.7000	- Other centrifugal pumps		u	5%
		- Other pumps; liquid elevators:			
8413.81	8413.8100	--Pumps		u	5%
8413.82	8413.8200	--Liquid elevators		u	5%
		- Parts:			
8413.91	8413.9100	--Of pumps		kg	5%
8413.92	8413.9200	--Of liquid elevators		kg	5%
<b>84.14</b>			<b>Air or vacuum pumps, air or other gas compressors and fan; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters.</b>		
8414.10	8414.1000	- Vacuum pumps		u	15%
8414.20	8414.2000	- Hand - or foot -operated air pumps		u	15%
8414.30	8414.3000	- Compressors of a kind used in refrigerating equipment		u	15%
8414.40	8414.4000	- Air compressors mounted on a wheeled chassis for towing		u	15%
		- Fans:			
8414.51	8414.5100	--Table, floor, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 w		u	15%
8414.59	8414.5900	--Other		u	15%
8414.60	8414.6000	- Hoods having a maximum horizontal side not exceeding 120 cm		u	15%
8414.80	8414.8000	- Other		u	15%
8414.90	8414.9000	- Parts		kg	5%
<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	8415.1000	- Of a kind designed to be fixed to a window, wall, ceiling or floor, self-contained or "split-system"		u	15%
8415.20	8415.2000	- Of a kind used for persons, in motor vehicles		u	25%
		- Other:			
8415.81	8415.8100	-- Incorporating a refrigerating unit and a valve for reversal of thecooling /heat cycle (reversible heat pumps)		u	25%
8415.82	8415.8200	-- Other, incorporating a refrigerating unit		u	25%

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	8415.83	8415.8300	-- Not incorporating a refrigerating unit	u	25%
	8415.90	8415.9000	- Parts	kg	15%
<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	8416.1000	- Furnace burners for liquid fuel	kg	15%
	8416.20	8416.2000	- Other furnace burners, including combination burners	kg	15%
	8416.30	8416.3000	- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	kg	15%
	8416.90	8416.9000	- Parts	kg	15%
<b>84.17</b>			<b>Industrial or laboratory furnaces and ovens, including incinerators, non-electric.</b>		
	8417.10	8417.1000	- Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	u	Free
	8417.20	8417.2000	- Bakery ovens, including biscuit ovens	u	Free
	8417.80	8417.8000	- Other	u	Free
	8417.90	8417.9000	- Parts	kg	5%
<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:		
		8418.1010	--- Presented SKD for the assembly industry, CFC free	u	15%
		8418.1020	--- Completely built up, CFC free	u	25%
		8418.1090	--- Other	u	35%
			- Refrigerators, household type:		
	8418.21		-- Compression – type:		
		8418.2110	--- Presented SKD for the assembly industry, CFC free	u	15%
		8418.2120	--- Completely built up, CFC free	u	25%
		8418.2190	--- Other	u	35%
	8418.29		-- Other:		
		8418.2910	--- Presented SKD for the assembly industry, CFC free	u	15%
		8418.2920	--- Completely built up, CFC free	u	25%
		8418.2990	--- Other	u	35%
<b>8418.30</b>			<b>- Freezers of the chest type, not exceeding 800 l capacity:</b>		
	8418.3010		--- Presented SKD for the assembly industry, CFC free	u	15%
	8418.3020		--- Completely built up, CFC free	u	25%
	8418.3090		--- Other	u	35%
<b>8418.40</b>			<b>- Freezers of the upright type , not exceeding 900 l capacity:</b>		
	8418.4010		--- Presented SKD for the assembly industry, CFC free	u	15%
	8418.4020		--- Chlorofluorocarbon (CFC) free	u	25%
	8418.4090		--- Other	u	35%
<b>8418.50</b>			- Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or		

<b>Heading No</b>	<b>H.S Code</b>	<b>Tariff Item No.</b>	<b>Description</b>	<b>Standard Unit of Quantity</b>	<b>Duty Rate</b>
(1)	(2)	(3)	(4)	(5)	(6)
			freezing equipment:		
	8418.5010		--- Presented SKD for the assembly industry, CFC free	u	15%
	8418.5020		--- Completely built up, CFC free	u	25%
	8418.5090		--- Other	u	35%
			- Other refrigerating or freezing equipment; heat pumps:		
8418.61			-- Heat pumps other than air conditioning machines of heading 84.15:		
	8418.6110		---Presented SKD for the assembly industry, CFC free	u	15%
	8418.6120		--- Completely built up, CFC free	u	25%
	8418.6190		--- Other	u	35%
8418.69			--Other:		
	8418.6910		---Presented SKD for the assembly industry, CFC free	u	15%
	8418.6920		--- Completely built up, CFC free	u	25%
	8418.6990		--- Other	u	35%
			- Parts:		
	8418.9100		-- Furniture designed to receive refrigerating or freezing equipment	kg	5%
	8418.9900		-- Other	kg	5%
84.19			<b>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.</b>		
			- Instantaneous or storage water heaters, non electric:		
8419.11	8419.1100		-- Instantaneous gas water heaters	u	Free
8419.19			-- Other:		
	8419.1910		--- Solar water heaters	u	Free
	8419.1990		--- Other	u	Free
8419.20	8419.2000		- Medical, surgical or laboratory sterilisers	u	Free
			- Dryers:		
8419.31	8419.3100		-- For agricultural products	u	Free
8419.32	8419.3200		-- For wood , paper pulp, paper or paperboard	u	Free
8419.39	8419.3900		-- Other	u	Free
8419.40	8419.4000		- Distilling or rectifying plant	u	Free
8419.50	8419.5000		- Heat exchange units	u	Free
8419.60	8419.6000		- Machinery for liquefying air or other gases	u	Free
			- Other machinery, plant and equipment:		
8419.81	8419.8100		-- For making hot drinks or for cooking or heating food	u	5%
8419.89	8419.8900		-- Other	u	5%
8419.90	8419.9000		- Parts	kg	5%
84.20			<b>Calendering or other rolling machines, other than for metals or glass, and cylinders therefor.</b>		

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	8420.10	8420.1000	- Calendering or other rolling machines - Parts:	u	5%
	8420.91	8420.9100	-- Cylinders	kg	5%
	8420.99	8420.9900	-- Other	u	25%
84.21			<b>Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.</b>		
			- Centrifuges, including centrifugal dryers:		
	8421.11	8421.1100	-- Cream separators	u	Free
	8421.12	8421.1200	-- Clothes-dryers	u	5%
	8421.19	8421.1900	-- Other	u	5%
			- Filtering or purifying machinery and apparatus for liquids:		
	8421.21	8421.2100	-- For filtering or purifying water	u	5%
	8421.22	8421.2200	-- For filtering or purifying beverages other than water	u	5%
	8421.23		-- Oil or petrol-filters for internal combustion engines:		
		8421.2310	--- For road motor vehicles	u	25%
		8421.2390	--- Other	u	5%
	8421.29	8421.2900	-- Other	u	5%
			- Filtering or purifying machinery and apparatus for gases:		
	8421.31		-- Intake air filters for internal combustion engines:		
		8421.3110	--- For road motor vehicles	U	25%
		8421.3190	--- Other	U	5%
	8421.39	8421.3900	-- Other	U	5%
			- Parts:		
	8421.91	8421.9100	-- Of centrifuges, including centrifugal dryers	Kg	5%
	8421.99	8421.9900	-- Other	Kg	5%
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	8422.1100	-- Of the household type	u	15%
	8422.19	8422.1900	-- Other	u	15%
	8422.20	8422.2000	- Machinery for cleaning or drying bottles or other containers	u	15%
	8422.30	8422.3000	- 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	u	5%
	8422.40	8422.4000	- Other packing or wrapping machinery (including heat-shrink wrapping machinery)	u	5%
	8422.90	8422.9000	- Parts	kg	15%
84.23			<b>Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machines weights of all kinds.</b>		

<b>Heading No</b>	<b>H.S Code</b>	<b>Tariff Item No.</b>	<b>Description</b>	<b>Standard Unit of Quantity</b>	<b>Duty Rate</b>
(1)	(2)	(3)	(4)	(5)	(6)
	8423.10	8423.1000	- Personal weighing machines, including baby scales; household scales	u	25%
	8423.20	8423.2000	- Scales for continuous weighing of goods on conveyors	u	5%
	8423.30	8423.3000	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales - Other weighing machinery :	u	5%
	8423.81	8423.8100	-- Having a maximum weighing capacity not exceeding 30 kg	u	25%
	8423.82		-- Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg:		
		8423.8210	--- Having a maximum weighing capacity exceeding 30 kg but not exceeding 500 kg	u	35%
		8423.8220	--- Having a maximum weighing capacity exceeding 500 kg but not exceeding 5,000 kg	u	25%
	8423.89	8423.8900	-- Other	u	25%
	8423.90	8423.9000	- Weighing machine weights of all kinds ; parts of weighing machinery:	kg	5%
<b>84.24</b>			<b>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.</b>		
	8424.10	8424.1000	- Fire extinguishers, whether or not charged	u	Free
	8424.20	8424.2000	- Spray guns and similar appliances	u	Free
	8424.30	8424.3000	- Steam or sand blasting machines and similar jet projecting machines	u	Free
			- Agricultural or horticultural sprayers :		
	8424.41	8424.4100	-- Portable sprayers	u	Free
	8424.49	8424.4900	-- Other	u	Free
			- Other appliances:		
	8424.82	8424.8200	-- Agricultural or horticultural	u	Free
	8424.89	8424.8900	-- Other	u	Free
	8424.90	8424.9000	- Parts	kg	5%
<b>84.25</b>			<b>Pulleytackle and hoists other than skip hoists; winches and capstans; jacks.</b>		
			- Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles:		
	8425.11	8425.1100	-- Powered by electric motor	u	Free
	8425.19	8425.1900	-- Other	u	Free
			- winches; capstans:		
	8425.31	8425.3100	-- Powered by electric motor	u	Free
	8425.39	8425.3900	-- Other	u	Free
			- Jacks; hoists of a kind used for raising vehicles:		
	8425.41	8425.4100	-- Built-in jacking systems of a type used in garages	u	5%
	8425.42	8425.4200	-- Other jacks and hoists, hydraulic	u	5%
	8425.49	8425.4900	-- Other	u	5%

<b>Heading No</b>	<b>H.S Code</b>	<b>Tariff Item No.</b>	<b>Description</b>	<b>Standard Unit of Quantity</b>	<b>Duty Rate</b>
(1)	(2)	(3)	(4)	(5)	(6)
<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, transporters cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers:		
	8426.11	8426.1100	-- Overhead travelling cranes on fixed support	u	Free
	8426.12	8426.1200	-- Mobile lifting frames on tyres and straddle carriers	u	Free
	8426.19	8426.1900	-- Other	u	Free
	8426.20	8426.2000	- Tower cranes	u	Free
	8426.30	8426.3000	- Portal or pedestal jib cranes	u	Free
			- Other machinery, self-propelled:		
	8426.41	8426.4100	-- On tyres	u	Free
	8426.49	8426.4900	-- Other	u	Free
			- Other machinery :		
	8426.91	8426.9100	-- Designed for mounting on road vehicles	u	Free
	8426.99	8426.9900	-- Other	u	Free
<b>84.27</b>			<b>Fork-lift trucks; other works trucks fitted with lifting or handling equipment.</b>		
	8427.10	8427.1000	- Self -propelled trucks powered by an electric motor	u	Free
	8427.20	8427.2000	- Other self-propelled trucks	u	Free
	8427.90	8427.9000	- Other trucks	u	Free
<b>84.28</b>			<b>Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).</b>		
	8428.10	8428.1000	- Lifts and skip hoists	u	5%
	8428.20	8428.2000	- Pneumatic elevators and conveyors	u	5%
			- Other continuous-action elevators and conveyors, for goods or materials:		
	8428.31	8428.3100	-- Specially designed for underground use	u	5%
	8428.32	8428.3200	-- Other, bucket type	u	5%
	8428.33	8428.3300	-- Other, belt type	u	5%
	8428.39	8428.3900	-- Other	u	5%
	8428.40	8428.4000	- Escalators and moving walkways	u	5%
	8428.60	8428.6000	- Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	u	5%
	8428.90	8428.9000	- Other machinery	u	5%
<b>84.29</b>			<b>Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.</b>		
			- Bulldozers and angledozers:		
	8429.11	8429.1100	--Track laying	u	Free
	8429.19	8429.1900	-- Other	u	Free
	8429.20	8429.2000	- Graders and levellers	u	Free
	8429.30	8429.3000	- Scrapers	u	Free
	8429.40	8429.4000	- Tamping machines and road rollers	u	Free

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
- Mechanical shovels, excavators and shovel loaders:					
	8429.51	8429.5100	-- Front -end shovel loaders	u	Free
	8429.52	8429.5200	-- Machinery with a 360° revolving superstructure	u	Free
	8429.59	8429.5900	-- Other	u	Free
<b>84.30</b>			<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	8430.1000	- Pile -drivers and pile-extractors	u	Free
	8430.20	8430.2000	- Snow -ploughs and snow -blowers	u	Free
			- Coal or rock cutters and tunnelling machinery:		
	8430.31	8430.3100	-- Self – propelled	u	Free
	8430.39	8430.3900	-- Other	u	Free
			- Other boring or sinking machinery:		
	8430.41	8430.4100	-- Self – propelled	u	Free
	8430.49	8430.4900	-- Other	u	Free
	8430.50	8430.5000	- Other machinery, self-propelled	u	Free
			- Other machinery, not self-propelled:		
	8430.61	8430.6100	--Tamping or compacting machinery	u	Free
	8430.69	8430.6900	-- Other	u	Free
<b>84.31</b>			<b>Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30.</b>		
	8431.10	8431.1000	- Of machinery of heading 84.25	kg	5%
	8431.20	8431.2000	- Of machinery of heading 84.27	kg	5%
			- Of machinery of heading 84.28:		
	8431.31	8431.3100	-- Of lifts, skip hoists or escalators	kg	5%
	8431.39	8431.3900	-- Other	kg	5%
			- Of machinery of heading 84.26, 84.29 or 84.30 :		
	8431.41	8431.4100	-- Buckets, shovels, grabs and grips	kg	5%
	8431.42	8431.4200	-- Bulldozer or angle dozer blades	kg	5%
	8431.43	8431.4300	-- Parts for boring or sinking machinery of subheading 8430.41 or 8430.49	kg	5%
	8431.49	8431.4900	-- Other	kg	5%
<b>84.32</b>			<b>Agricultural, horticultural or forestry machinery for soilpreparation or cultivation; lawn or sports ground rollers.</b>		
	8432.10	8432.1000	- Ploughs	u	Free
			- Harrows , scarifiers , cultivators, weeders and hoes:		
	8432.21	8432.2100	-- Disc harrows	u	Free
	8432.29	8432.2900	-- Other	u	Free
			- Seeders, planters and trans planters :		
	8432.31	8432.3100	-- No-till direct seeders, planters andTrans planters	u	Free
	8432.39	8432.3900	-- Other	u	Free

<b>Heading No</b>	<b>H.S Code</b>	<b>Tariff Item No.</b>	<b>Description</b>	<b>Standard Unit of Quantity</b>	<b>Duty Rate</b>
(1)	(2)	(3)	(4)	(5)	(6)
			- Manure spreaders and fertiliser distributors :		
8432.41	8432.4100	-- Manure spreaders		u	Free
8432.42	8432.4200	-- Fertiliser distributors		u	Free
8432.80	8432.8000	- Other machinery		u	Free
8432.90	8432.9000	- Parts		kg	5%
<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	8433.1100	-- Powered, with the cutting devices rotating in a horizontal plane		u	Free
8433.19	8433.1900	-- Other		u	Free
8433.20	8433.2000	- Other mowers, including cutter bars for tractor mounting		u	Free
8433.30	8433.3000	- Other haymaking machinery		u	Free
8433.40	8433.4000	- Straw or fodder balers, including pick-up balers		u	Free
			- Other harvesting machinery; threshing machinery:		
8433.51	8433.5100	-- Combine harvester-threshers		u	Free
8433.52	8433.5200	-- Other threshing machinery		u	Free
8433.53	8433.5300	-- Root or tuber harvesting machines		u	Free
8433.59	8433.5900	-- Other		u	Free
8433.60	8433.6000	- Machines for cleaning , sorting or grading eggs, fruit or other agricultural produce		u	Free
8433.90	8433.9000	- Parts		kg	5%
<b>84.34</b>			<b>Milking machines and dairy machinery.</b>		
8434.10	8434.1000	- Milking machines		u	Free
8434.20	8434.2000	- Dairy machinery		u	Free
8434.90	8434.9000	- Parts		kg	5%
<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	8435.1000	- Machinery		u	Free
8435.90	8435.9000	- Parts		kg	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	8436.1000	- Machinery for preparing animal feeding stuffs		u	Free
		- Poultry - keeping machinery; poultry incubators and brooders:			
8436.21	8436.2100	-- Poultry incubators and brooders		u	Free
8436.29	8436.2900	-- Other		u	Free
8436.80	8436.8000	- Other machinery		u	Free
		- Parts:			
8436.91	8436.9100	-- Of poultry-keeping machinery or poultry incubators and brooders		kg	5%
8436.99	8436.9900	-- Other		kg	5%

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
84.37			<b>Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the millingindustry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery.</b>		
	8437.10	8437.1000	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	u	Free
	8437.80	8437.8000	- Other machinery	u	Free
	8437.90	8437.9000	- Parts	kg	5%
84.38			<b>Machinery, not specified or included elsewhere in this chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils.</b>		
	8438.10	8438.1000	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	u	Free
	8438.20	8438.2000	- Machinery for the manufacture of confectionery ,cocoa or chocolate	u	Free
	8438.30	8438.3000	- Machinery for sugar manufacture	u	Free
	8438.40	8438.4000	- Brewery machinery	u	Free
	8438.50	8438.5000	- Machinery for the preparation of meat or poultry	u	Free
	8438.60	8438.6000	- Machinery for the preparation of fruits, nuts or vegetables	u	Free
	8438.80	8438.8000	- Other machinery	u	Free
	8438.90	8438.9000	- Parts	kg	5%
84.39			<b>Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.</b>		
	8439.10	8439.1000	- Machinery for making pulp of fibrous cellulosic material	u	Free
	8439.20	8439.2000	- Machinery for making paper or paperboard	u	Free
	8439.30	8439.3000	- Machinery for finishing paper or paperboard	u	Free
			- Parts:		
	8439.91	8439.9100	-- Of machinery for making pulp of fibrous cellulosic material	kg	5%
	8439.99	8439.9900	-- Other	kg	5%
84.40			<b>Book -binding machinery, including book -sewing machines.</b>		
	8440.10	8440.1000	- Machinery	u	Free
	8440.90	8440.9000	- Parts	kg	5%
84.41			<b>Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.</b>		
	8441.10	8441.1000	- Cutting machines	u	Free
	8441.20	8441.2000	- Machines for making bags, sacks or envelopes	u	Free
	8441.30	8441.3000	- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	u	Free
	8441.40	8441.4000	- Machines for moulding articles in paper pulp, paper or paperboard	u	Free
	8441.80	8441.8000	- Other machinery	u	Free
	8441.90	8441.9000	- Parts	kg	5%
84.42			<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</b>		

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).</b>					
	8442.30	8442.3000	- Machinery, apparatus and equipment	u	5%
	8442.40	8442.4000	- Parts of the foregoing machinery, apparatus or equipment	kg	5%
	8442.50	8442.5000	- Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	kg	5%
<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	8443.1100	-- Offset printing machinery, reel-fed	u	5%
	8443.12	8443.1200	-- Offset printing machinery, Sheet-fed, office type (using sheets with one side not exceeding 22cm and the other side not exceeding 36 cm in the unfolded state)	u	15%
	8443.13	8443.1300	-- Other offset printing machinery	u	5%
	8443.14	8443.1400	-- Letterpress printing machinery, reel fed, excluding flexographic printing	u	5%
	8443.15	8443.1500	-- Letterpress printing machinery, other than reel fed, excluding flexographic printing	u	5%
	8443.16	8443.1600	-- Flexographic printing machinery	u	5%
	8443.17	8443.1700	-- Gravure printing machinery	u	5%
	8443.19	8443.1900	-- Other	u	5%
			- 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 :		
		8443.3110	--- Machines, capable of operating in a wireless technology (including bluetooth), presented in Semi Knocked Down (SKD) to be assembled by local industries.	u	Free
		8443.3190	--- Other	u	5%
	8443.32		-- Other, capable of connecting to an automatic data processing machine or to a network:		
		8443.3210	--- Machines, capable of operating in a wireless technology (including bluetooth), presented in Semi Knocked Down (SKD) to be assembled by local industries.	u	Free
		8443.3290	--- Other		5%
	8443.39		-- Other:		
		8443.3910	--- Photocopying apparatus	u	35%
		8443.3990	--- Other	u	5%
			- Parts and accessories:		
	8443.91	8443.9100	-- Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of	u	5%

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
heading 84.42					
	8443.99	-- Other:			
	8443.9910	--- Toner cartridge and ribbon		kg	15%
	8443.9920	--- Of Tariff Item 8443.3910		kg	25%
	8443.9990	--- Other		kg	5%
<b>84.44</b>	8444.00	<b>8444.0000 Machines for extruding, drawing, texturing or cutting man-made textile materials.</b>		u	Free
<b>84.45</b>		<b>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.</b>			
		- Machines for preparing textile fibres:			
	8445.11	8445.1100 -- Carding machines		u	Free
	8445.12	8445.1200 -- Combing machines		u	Free
	8445.13	8445.1300 -- Drawing or roving machines		u	Free
	8445.19	8445.1900 -- Other		u	Free
	8445.20	8445.2000 - Textile spinning machines		u	Free
	8445.30	8445.3000 - Textile doubling or twisting machines		u	Free
	8445.40	8445.4000 - Textile winding (including weft-winding) or reeling machines		u	Free
	8445.90	8445.9000 - Other		u	Free
<b>84.46</b>		<b>Weaving machines (looms).</b>			
	8446.10	8446.1000 - For weaving fabrics of a width not exceeding 30 cm		u	Free
		- For weaving fabrics of a width exceeding 30cm, shuttle type:			
	8446.21	8446.2100 -- Power looms		u	Free
	8446.29	8446.2900 -- Other		u	Free
	8446.30	8446.3000 - For weaving fabrics of a width exceeding 30cm, shuttleless type		u	Free
<b>84.47</b>		<b>Knitting machines, stitch -bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.</b>			
		- Circular knitting machines:			
	8447.11	8447.1100 -- With cylinder diameter not exceeding 165mm		u	Free
	8447.12	8447.1200 -- With cylinder diameter exceeding 165 mm		u	Free
	8447.20	8447.2000 - Flat knitting machines ; stitch -bonding machines		u	Free
	8447.90	8447.9000 - Other		u	Free
<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 machine of heading 84.44, 84.45, 84.46 or 84.47:			

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	8448.11	8448.1100	-- Dobbies and jacquards; card reducing, copying, punching or assembling machines for use therewith	kg	Free
	8448.19	8448.1900	-- Other	kg	Free
	8448.20	8448.2000	- Parts and accessories of machines of heading 84.44 or of their auxiliary machinery	kg	Free
			- Parts and accessories of machines of heading 84.45 or of their auxiliary machinery:		
	8448.31	8448.3100	-- Card clothing	kg	Free
	8448.32	8448.3200	-- Of machines for preparing textile fibres, other than card clothing	kg	Free
	8448.33	8448.3300	-- Spindles, spindle flyers, spinning rings and ring travellers	kg	Free
	8448.39	8448.3900	-- Other	kg	Free
			- Parts and accessories of weaving machines (looms) or of their auxiliary machinery:		
	8448.42	8448.4200	-- Reeds for looms, healds and heald-frames	kg	Free
	8448.49	8448.4900	-- Other	kg	Free
			- Parts and accessories of machines of heading 84.47 or of their auxiliary machinery:		
	8448.51	8448.5100	-- Sinkers, needles and other articles used in forming stitches	kg	5%
	8448.59	8448.5900	-- Other	kg	5%
<b>84.49</b>	8449.00	8449.0000	<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>	kg	Free
<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:		
		8450.1110	--- Semi Knocked Down (SKD) to be assembled by domestic industry	u	15%
		8450.1120	--- Completely Built Up (CBU) form	u	25%
	8450.12		-- Other machines, with built -in centrifugal drier:		
		8450.1210	--- Semi Knocked Down (SKD) to be assembled by domestic industry	u	15%
		8450.1220	--- Completely Built Up (CBU) form	u	25%
	8450.19		--Other:		
		8450.1910	--- Semi Knocked Down (SKD) to be assembled by domestic industry	u	15%
		8450.1920	--- Completely Built Up (CBU) form	u	25%
	8450.20		- Machines, each of a dry linen capacity exceeding 10 kg:		
		8450.2010	--- Semi Knocked Down (SKD) to be assembled by domestic industry	u	15%
		8450.2020	--- Completely Built Up (CBU) form	u	25%
	8450.90	8450.9000	- Parts	kg	15%
<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</b>		

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>pinking textile fabrics.</b>					
	8451.10	8451.1000	- Dry-cleaning machines	u	Free
			- Drying machines:		
	8451.21	8451.2100	-- Each of a dry linen capacity not exceeding 10 kg	u	25%
	8451.29	8451.2900	-- Other	u	Free
	8451.30	8451.3000	- Ironing machines and presses (including fusing presses)	u	Free
	8451.40	8451.4000	- Washing, bleaching or dyeing machines	u	Free
	8451.50	8451.5000	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	u	Free
	8451.80	8451.8000	- Other machinery	u	Free
	8451.90	8451.9000	- Parts	kg	5%
<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	8452.1000	- Sewing machines of the household type	u	Free
			- Other sewing machines:		
	8452.21	8452.2100	-- Automatic units	u	Free
	8452.29	8452.2900	-- Other	u	Free
	8452.30	8452.3000	- Sewing machines needles	kg	Free
	8452.90	8452.9000	- Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines	kg	5%
<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, otherthan sewing machines.</b>				
	8453.10	8453.1000	- Machinery for preparing, tanning or working hides, skins or leather	u	Free
	8453.20	8453.2000	- Machinery for making or repairing footwear	u	Free
	8453.80	8453.8000	- Other machinery	u	Free
	8453.90	8453.9000	- Parts	kg	5%
<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	8454.1000	- Converters	u	Free
	8454.20	8454.2000	- Ingot moulds and ladles	u	Free
	8454.30	8454.3000	- Casting machines	u	Free
	8454.90	8454.9000	- Parts	kg	5%
<b>84.55</b>	<b>Metal- rolling mills and rolls therefor.</b>				
	8455.10	8455.1000	- Tube mills	u	Free
			- Other rolling mills:		
	8455.21	8455.2100	-- Hot or combination hot and cold	u	Free
	8455.22	8455.2200	-- Cold	u	Free
	8455.30	8455.3000	- Rolls for rolling mills	u	Free
	8455.90	8455.9000	- Other parts	kg	5%

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
84.56			<b>Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electronbeam, ionic-beam or plasma arc processes; water-jet cutting machines.</b>  - Operated by laser or other light or photon beam processes : 8456.11 8456.1100 -- Operated by laser 8456.12 8456.1200 -- Operated by other light or photon beam processes 8456.20 8456.2000 - Operated by ultrasonic processes 8456.30 8456.3000 - Operated by electro- discharge processes 8456.40 8456.4000 - Operated by plasma arc processes 8456.50 8456.5000 - Water-jet cutting machines 8456.90 8456.9000 - Other	u	Free
84.57			<b>Machining centres, unit construction machines (single station) and multi- station transfer machines, for working metal.</b>  8457.10 8457.1000 - Machining centres 8457.20 8457.2000 - Unit construction machines (single station) 8457.30 8457.3000 - Multi- station transfer machines	u	Free
84.58			<b>Lathes (including turning centres) for removing metal.</b>  - Horizontal lathes: 8458.11 8458.1100 -- Numerically controlled 8458.19 8458.1900 -- Other - Other lathes: 8458.91 8458.9100 -- Numerically controlled 8458.99 8458.9900 --Other	u	Free
84.59			<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 8459.1000 - Way - type unit head machines - Other drilling machines: 8459.21 8459.2100 -- Numerically controlled 8459.29 8459.2900 -- Other - Other boring - milling machines: 8459.31 8459.3100 -- Numerically controlled 8459.39 8459.3900 -- Other - Other boring machines : 8459.41 8459.4100 -- Numerically controlled 8459.49 8459.4900 -- Other - Milling machines, knee- type: 8459.51 8459.5100 --Numerically controlled 8459.59 8459.5900 -- Other - Other milling machines: 8459.61 8459.6100 -- Numerically controlled	u	Free

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	8459.69	8459.6900	-- Other	u	Free
	8459.70	8459.7000	- Other threading or tapping machines	u	Free
<b>84.60</b>			<b>Machine-tools for debarring, 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 :		
	8460.11	8460.1200	-- Numerically controlled	u	Free
	8460.19	8460.1900	-- Other	u	Free
			- Other grinding machines:		
	8460.22	8460.2200	-- Centre less grinding machines, numerically controlled	u	Free
	8460.23	8460.2300	-- Other cylindrical grinding machines, numerically controlled	u	Free
	8460.24	8460.2400	-- Other, numerically controlled	u	Free
	8460.29	8460.2900	-- Other	u	Free
			- Sharpening (tool or cutter grinding) machines:		
	8460.31	8460.3100	-- Numerically controlled	u	Free
	8460.39	8460.3900	-- Other	u	Free
	8460.40	8460.4000	- Honing or lapping machines	u	Free
	8460.90	8460.9000	- Other	u	Free
<b>84.61</b>			<b>Machine-tools for planning, 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	8461.2000	- Shaping or slotting machines	u	Free
	8461.30	8461.3000	- Broaching machines	u	Free
	8461.40	8461.4000	- Gear cutting, gear grinding or gear finishing machines	u	Free
	8461.50	8461.5000	- Sawing or cutting-off machines	u	Free
	8461.90	8461.9000	- Other	u	Free
<b>84.62</b>			<b>Machine tools (including presses) for working metal by forging, hammering or die -stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above.</b>		
	8462.10	8462.1000	- Forging or die-stamping machines (including Presses) and hammers	u	Free
			- Bending, folding, straightening, or flattening machines (including presses):		
	8462.21	8462.2100	-- Numerically controlled	u	Free
	8462.29	8462.2900	-- Other	u	Free
			- Shearing machines (including presses), other than combined punching and shearing machines:		
	8462.31	8462.3100	-- Numerically controlled	u	Free
	8462.39	8462.3900	-- Other	u	Free
			- Punching or notching machines (including presses),		

<b>Heading No</b>	<b>H.S Code</b>	<b>Tariff Item No.</b>	<b>Description</b>	<b>Standard Unit of Quantity</b>	<b>Duty Rate</b>
(1)	(2)	(3)	(4)	(5)	(6)
including combined punching and shearing machines:					
	8462.41	8462.4100	-- Numerically controlled	u	Free
	8462.49	8462.4900	-- Other	u	Free
			- Other:		
	8462.91	8462.9100	-- Hydraulic presses	u	Free
	8462.99	8462.9900	-- Other	u	Free
<b>84.63</b>	<b>Other machine-tools for working metal or cermets, without removing material.</b>				
	8463.10	8463.1000	- Draw-benches for bars, tubes, profiles, wire or the like	u	Free
	8463.20	8463.2000	- Thread rolling machines	u	Free
	8463.30	8463.3000	- Machines for working wire	u	Free
	8463.90	8463.9000	- Other	u	Free
<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	8464.1000	- Sawing machines	u	Free
	8464.20	8464.2000	- Grinding or polishing machines	u	Free
	8464.90	8464.9000	- Other	u	Free
<b>84.65</b>	<b>Machine-tools (including machines for nailing, stapling, gluing or otherwise assembling) for working wood, cork, bone hard rubber, hard plastics or similar hard materials.</b>				
	8465.10	8465.1000	- Machines which can carry out different types of machining operations without tool change between such operations	u	Free
	8465.20	8465.2000	- Machining Centres	u	Free
			- Other:		
	8465.91	8465.9100	-- Sawing machines	u	Free
	8465.92	8465.9200	-- Planing, milling or moulding (by cutting) machines	u	Free
	8465.93	8465.9300	-- Grinding, sanding or polishing machines	u	Free
	8465.94	8465.9400	-- Bending or assembling machines	u	Free
	8465.95	8465.9500	-- Drilling or morticing machines	u	Free
	8465.96	8465.9600	-- Splitting, slicing or paring machines	u	Free
	8465.99	8465.9900	-- Other	u	Free
<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	8466.1000	- Tool holders and self-opening dieheads	kg	5%
	8466.20	8466.2000	- Work holders	kg	5%
	8466.30	8466.3000	- Dividing heads and other special attachments for machines	kg	5%
			- Other:		
	8466.91	8466.9100	-- For machines of heading 84.64	kg	5%
	8466.92	8466.9200	-- For machines of heading 84.65	kg	5%
	8466.93	8466.9300	-- For machines of heading 84.56 to 84.61	kg	5%

<b>Heading No</b>	<b>H.S Code</b>	<b>Tariff Item No.</b>	<b>Description</b>	<b>Standard Unit of Quantity</b>	<b>Duty Rate</b>
(1)	(2)	(3)	(4)	(5)	(6)
	8466.94	8466.9400	-- For machines of heading 84.62 or 84.63	kg	5%
<b>84.67</b>			<b>Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor.</b>		
			- Pneumatic:		
	8467.11	8467.1100	-- Rotary type (including combined rotary-percussion)	u	5%
	8467.19	8467.1900	-- Other	u	5%
			- With Self-contained electric motors:		
	8467.21	8467.2100	-- Drills of all kinds	u	5%
	8467.22	8467.2200	-- Saws	u	5%
	8467.29	8467.2900	-- Other	u	5%
			- Other tools:		
	8467.81	8467.8100	-- Chain saws	u	5%
	8467.89	8467.8900	-- Other	u	5%
			- Parts:		
	8467.91	8467.9100	-- Of chain saws	kg	5%
	8467.92	8467.9200	-- Of pneumatic tools	kg	5%
	8467.99	8467.9900	-- Other	kg	5%
<b>84.68</b>			<b>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.</b>		
	8468.10	8468.1000	- Hand-held blow pipes	u	Free
	8468.20	8468.2000	- Other gas-operated machinery and apparatus	u	Free
	8468.80	8468.8000	- Other machinery and apparatus	u	Free
	8468.90	8468.9000	- Parts	kg	5%
<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	8470.1000	- Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions.	u	25%
			- Other electronic calculating machines:		
	8470.21	8470.2100	-- Incorporating a printing device	u	25%
	8470.29	8470.2900	-- Other	u	25%
	8470.30	8470.3000	- Other calculating machines	u	25%
	8470.50	8470.5000	- Cash registers	u	Free
	8470.90		- Other:		
		8470.9010	--- Pos machine, presented in Semi Knocked Down (SKD) to be assembled by local industries	u	5%
		8470.9090	--- Other	u	25%
<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</b>		

<b>Heading No</b>	<b>H.S Code</b>	<b>Tariff Item No.</b>	<b>Description</b>	<b>Standard Unit of Quantity</b>	<b>Duty Rate</b>
(1)	(2)	(3)	(4)	(5)	(6)
<b>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:		
		8471.3010	--- Presented Semi Knocked Down (SKD) for the assembly industry	u	5%
		8471.3020	--- Presented Complete Built Up (CBU)	u	15%
			- 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:		
		8471.4110	--- Presented SKD for the assembly industry	u	5%
		8471.4120	--- Presented Complete Built Up (CBU)	u	15%
	8471.49		-- Other, presented in the form of systems		
		8471.4910	--- Presented Semi Knocked Down (SKD) for the assembly industry	u	5%
		8471.4920	--- Presented Complete Built Up (CBU)	u	15%
	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 unit storage units, input units, output units:		
		8471.5010	--- Presented Semi Knocked Down (SKD) for the assembly industry	u	5%
		8471.5020	--- Presented Complete Built Up (CBU)	u	15%
	8471.60	8471.6000	- Input or output units, whether or not containing storage units in the same housing	u	Free
	8471.70		- Storage units:		
		8471.7010	--- Solely or principally for external use with automatic data processing machines	u	5%
		8471.7090	--- Other	u	Free
	8471.80	8471.8000	- Other units of automatic data processing machines	u	Free
	8471.90	8471.9000	- Other	u	Free
<b>84.72</b>			<b>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).</b>		
	8472.10	8472.1000	- Duplicating machines	u	25%
	8472.30	8472.3000	- Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	u	25%
	8472.90		- Other:		
		8472.9010	--- Cash counting machine and Automatic Teller Machine (ATM), Completely Knocked Down (CKD) to be assembled by domestic industry	u	15%
		8472.9020	--- Cash counting machine and Automatic Teller Machine (ATM), Semi Knocked Down (SKD) to be assembled by domestic industry	u	25%
		8472.9090	--- Other	u	35%
<b>84.73</b>			<b>Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of</b>		

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>headings 84.70 to 84.72.</b>					
- Parts and accessories of the machines of heading 84.70:					
8473.21	8473.2100	-- Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29		kg	15%
8473.29	8473.2900	-- Other		kg	15%
8473.30	8473.3000	- Parts and accessories of the machines of heading 84.71		kg	5%
8473.40	8473.4000	- Parts and accessories of the machines of heading 84.72		kg	15%
8473.50	8473.5000	- Parts and accessories equally suitable for use with the machines of two or more of the headings 84.70 to 84.72		kg	15%
<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 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	8474.1000	- Sorting, screening, separating or washing machines		u	Free
8474.20	8474.2000	- Crushing or grinding machines		u	Free
		- Mixing or kneading machines:			
8474.31	8474.3100	-- Concrete or mortar mixers		u	5%
8474.32	8474.3200	-- Machines for mixing mineral substance with bitumen		u	Free
8474.39	8474.3900	-- Other		u	Free
8474.80	8474.8000	- Other machinery		u	Free
8474.90	8474.9000	- Parts		kg	5%
<b>84.75</b>	<b>Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or not working glass or glassware.</b>				
8475.10	8475.1000	- Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes		u	Free
		- Machines for manufacturing or hot working glass or glassware:			
8475.21	8475.2100	-- Machines for making optical fibres and performs thereof		u	Free
8475.29	8475.2900	-- Other		u	Free
8475.90	8475.9000	- Parts		kg	5%
<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	8476.2100	-- Incorporating heating or refrigerating devices		u	5%
8476.29	8476.2900	-- Other		u	5%
		- Other machines :			
8476.81	8476.8100	-- Incorporating heating or refrigerating devices		u	5%
8476.89	8476.8900	-- Other		u	5%
8476.90	8476.9000	- Parts		kg	5%
<b>84.77</b>	<b>Machinery for working rubber or plastics or for manufacture of products from these materials, not specified or included elsewhere</b>				

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>in this Chapter.</b>					
	8477.10	8477.1000	- Injection -moulding machines	u	Free
	8477.20	8477.2000	- Extruders	u	Free
	8477.30	8477.3000	- Blow moulding machines	u	Free
	8477.40	8477.4000	- Vacuum moulding machines and other thermoforming machines	u	Free
			- Other machinery for moulding or otherwise forming :		
	8477.51	8477.5100	-- For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	u	Free
	8477.59	8477.5900	-- Other	u	Free
	8477.80	8477.8000	- Other machinery	u	Free
	8477.90	8477.9000	- Parts	kg	5%
<b>84.78</b>	<b>Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.</b>				
	8478.10	8478.1000	- Machinery	u	5%
	8478.90	8478.9000	- Parts	kg	5%
<b>84.79</b>	<b>Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.</b>				
	8479.10	8479.1000	- Machinery for public works, building or the like	u	Free
	8479.20	8479.2000	- Machinery for the extraction or reparation of animal or fixed vegetable fats or oils	u	Free
	8479.30	8479.3000	- 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	u	Free
	8479.40	8479.4000	- Rope or cable-making machines	u	Free
	8479.50	8479.5000	- Industrial robots, not elsewhere specified or included	u	Free
	8479.60	8479.6000	- Evaporative air coolers	u	Free
			- passenger boarding bridges:		
	8479.71	8479.7100	-- Of a kind used in airports	u	Free
	8479.79	8479.7900	-- Other	u	Free
			- Other machines and mechanical appliances:		
	8479.81	8479.8100	-- For treating metal, including electric wire coil winders	u	Free
	8479.82	8479.8200	-- Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	u	Free
	8479.89	8479.8900	-- Other	u	Free
	8479.90	8479.9000	- Parts	kg	5%
<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	8480.1000	- Moulding boxes for metal foundry	kg	Free
	8480.20	8480.2000	- Mould bases	kg	Free
	8480.30	8480.3000	- Moulding patterns	kg	Free
			- Moulds for metal or metal carbides:		
	8480.41	8480.4100	-- Injection or compression types	kg	Free

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	8480.49	8480.4900	-- Other	kg	Free
	8480.50	8480.5000	- Moulds for glass	kg	Free
	8480.60	8480.6000	- Moulds for mineral materials	kg	Free
			- Moulds for rubber or plastics:		
	8480.71	8480.7100	-- Injection or compression types	kg	Free
	8480.79	8480.7900	-- Other	kg	Free
<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	8481.1000	- Pressure-reducing valves	kg	15%
	8481.20	8481.2000	- Valves for oleohydraulic or pneumatic transmissions	kg	15%
	8481.30	8481.3000	- Check (non-return) valves	kg	15%
	8481.40	8481.4000	- Safety or relief valves	kg	15%
	8481.80	8481.8000	- Other appliances	kg	15%
	8481.90	8481.9000	- Parts	kg	15%
<b>84.82</b>			<b>Ball or roller bearings.</b>		
	8482.10	8482.1000	- Ball bearings	u	25%
	8482.20	8482.2000	- Tapered roller bearings, including cone and tapered roller assemblies	u	25%
	8482.30	8482.3000	- Spherical roller bearings	u	25%
	8482.40	8482.4000	- Needle roller bearings	u	25%
	8482.50	8482.5000	- Other cylindrical roller bearings	u	25%
	8482.80	8482.8000	- Other, including combined ball/roller bearings	u	25%
			- Parts:		
	8482.91	8482.9100	-- Balls, needles and rollers	kg	15%
	8482.99	8482.9900	-- Other	kg	15%
<b>84.83</b>			<b>Transmission shafts (including cam shafts and crank shafts) and cranks; 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	8483.1000	- Transmission shafts (including cam shafts and crank shafts) and cranks	u	15%
	8483.20	8483.2000	- Bearing housings, incorporating ball or roller bearings	u	15%
	8483.30	8483.3000	- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	u	15%
	8483.40	8483.4000	- Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters	u	15%
	8483.50	8483.5000	- Flywheels and pulleys, including pulley blocks	u	15%
	8483.60	8483.6000	- Clutches and shaft couplings (including universal joints)	u	15%
	8483.90	8483.9000	- Toothed wheels, chain sprockets and other transmission elements presented separately; Parts	kg	15%
<b>84.84</b>			<b>Gaskets and similar joints of metal Sheetings combined with other</b>		

<b>Heading No</b>	<b>H.S Code</b>	<b>Tariff Item No.</b>	<b>Description</b>	<b>Standard Unit of Quantity</b>	<b>Duty Rate</b>
(1)	(2)	(3)	(4)	(5)	(6)
<b>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	8484.1000	- Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	kg	15%
	8484.20	8484.2000	- Mechanical seals	kg	15%
	8484.90	8484.9000	- Other	kg	15%
<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 flatpanel displays; machines and apparatus specified in Note 9 (C) to this Chapter; partsand accessories.</b>				
	8486.10	8486.1000	- Machines and apparatus for the manufacture of boules or wafers	u	Free
	8486.20	8486.2000	- Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits	u	Free
	8486.30	8486.3000	- Machines and apparatus for the manufacture of flat panel displays	u	Free
	8486.40	8486.4000	- Machines and apparatus specified in Note 9 (C) to this chapter	u	Free
	8486.90	8486.9000	- Parts and accessories	kg	5%
<b>84.87</b>	<b>Machinery parts, not containing electricalconnectors, insulators, coils, contacts or other electrical features, not specified or includedelsewhere on this Chapter.</b>				
	8487.10	8487.1000	- Ships'or boats' propellers and blades thereof	kg	Free
	8487.90	8487.9000	- Other	kg	Free

## **Chapter 85**

### **Electrical machinery and equipment and partsthereof; sound recorders and reproducers, television image and sound recorders andreproducers, 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 otherelectrically 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 (Chapter 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 purpose of heading 85.07, the expression “electric accumulators” includes those presented with ancillary components which contribute to the accumulator’s function of storing and supplying energy or protect it from damage , such as electrical connectors, temperature control devices(for example, thermistors) and circuit protection devices. They may also include a portion of the protective housing of the goods in which they are to be used.
4. Heading 85.09 covers only the following electro -mechanical machines of the kind commonly used for domestic purposes:
  - (a) Floor polishers, food grinders and mixers, and fruit or vegetable juice extractors, of any weight;
  - (b) Other machines provided the weight of such machines does not exceed 20 kg.

The heading does not, however, apply to fans or ventilating or recycling hoods incorporating a fan, whether or not fitted with filters (heading 84.14), centrifugal clothes-dryers (heading 84.21), dish washing machines(heading 84.22), household washing machines (heading 84.50), roller or other ironing machines (heading 84.20 or 84.51), sewing machines (heading 84.52),electric scissors (heading 84.67) or to electro-thermic appliances (heading 85.16).
- 5.- For the purposes of heading 85.23 :
  - (a) “Solid -state non-volatile storage devices” (for example, “flash memory cards ” or “flash electronic storage cards”) are storage devices with a connecting socket, comprising in the same housing one or more flash memories (for example, “FLASH 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;
  - (b) The term “smart cards” means cards which have embedded in them one or more electronic integrated circuits (a microprocessor, random access memory (RAM) or read-only memory (ROM)) in the form of chips. These cards may contain contacts, a magnetic stripe or an embedded antenna but do not contain any other active or passive circuit elements.
6. For the purposes of heading 85.34 “ printed circuits” are circuits obtained by forming on an insulating base, by any printing process ( for example, embossing , plating-up, etching) or by the “ film circuit” technique, conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semiconductor elements).
- The expression "printed circuits" does not cover circuits combined with elements other than those obtained using the printing process, nor does it cover individual, discrete resistors, capacitors or inductances. Printedcircuits may, however, be fitted with non-printed connecting elements,Thin - or thick- film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading 85.42.
7. For the purpose of heading 85.36, “connectors for optical fibres, optical fibre bundles or cables” means connectors that simply mechanically align optical fibres end to end in a digital line system.T hey perform no other function, such as the amplification, regeneration or modification of a signal.

8. Heading 85.37 does not include cordless infrared devices for the remote control of television receivers or other electrical equipment (heading 85.43).

9. For the purposes of headings 85.41 and 85.42:

- (a) "Diodes, transistors and similar semiconductor devices" are semiconductor devices the operation of which depends on variations in resistivity on the application of an electric field;
- (b) "Electronic integrated circuits" are:
  - (i) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, inductances, etc.) are created in the mass (essentially) and on the surface of a semiconductor or compound semiconductor material (for example, doped silicon, gallium arsenide, silicon germanium, indium phosphide) and are inseparably associated;
  - (ii) Hybrid integrated circuits in which passive elements (resistors, capacitors, inductances, etc.), obtained by thin or thick - film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc.), obtained by semiconductor technology, are combined to all intents and purposes indivisibly, by interconnections or interconnecting cables, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;
  - (iii) Multichip integrated circuits consisting of two or more interconnected monolithic integrated circuits combined to all intents and purposes indivisibly, whether or not on one or more insulating substrates, with or without lead frames, but with no other active or passive circuit elements.

For the classification of the articles defined in this Note, heading 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, in particular, their function.

- (iv) Multi-component integrated circuits (MCOs); a combination of one or more monolithic, hybrid, or multi-chip integrated circuits with at least one of the following components: silicon - based sensors, actuators, oscillators, resonators or combinations thereof, or components performing the functions of articles classifiable under heading 85.32, 85.33, 85.41, or inductors classifiable under heading 85.04, formed to all intents and purposes indivisibly into a single body like an integrated circuit, as a component of a kind used for assembly onto a printed circuit board (PCB) or other carrier, through the connecting of pins, leads, balls, lands, bumps, or pads.

For the purpose of this definition:

1. "Components" may be discrete, manufactured independently then assembled onto the rest of the MCO, or integrated into other components.
2. "Silicon based" means built on a silicon substrate, or made of silicon material, or manufactured onto integrated circuit die.
3. (a) "**Silicon based sensors**" consist of microelectronic or mechanical structure that are created in the mass or on the surface of a semiconductor and that have the function of detecting physical or chemical qualities and transducing these into electric signals, caused by resulting variations in electric properties or displacement of a mechanical structure. "Physical or chemical quantities" relates to real world phenomenon, such as pressure acoustic waves, acceleration, vibration, movement, orientation, strain magnetic field strength, electric field strength, light, radioactivity, humidity, flow, chemicals concentration, etc.
- (b) "**Silicon based actuators**" consists 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 consists 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.

10. For the purposes of heading 85.48, "spent primary cells, spent primary batteries and spent electric accumulators" are those which are neither usable as such because of breakage, cutting-up, wear or other reasons, nor capable of being recharged.

**Subheading Note.**

1. Subheading 8527.12 covers only cassette-players with built-in amplifier, without built-in loudspeaker, capable of operating without an external source of electric power and the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.

Heading No (1)	H.S Code (2)	Tariff Item No. (3)	Description (4)	Standard Unit of Quantity (5)	Duty Rate (6)
<b>85.01</b>			<b>Electric motors and generators (excluding generating sets).</b>		
	8501.10		- Motors of an output not exceeding 37.5 W:		
		8501.1010	--- Completely Knocked Down (CKD) to be assembled by domestic industry	u	Free
		8501.1020	--- Semi Knocked Down (SKD) to be assembled by domestic industry	u	5%
		8501.1030	--- Completely Built Up (CBU) form	u	15%
	8501.20		- Universal AC/DC motors of an output exceeding 37.5 W:		
		8501.2010	--- Completely Knocked Down (CKD) to be assembled by domestic industry	u	Free
		8501.2020	--- Semi Knocked Down (SKD) to be assembled by domestic industry	u	5%
		8501.2030	--- Completely Built Up (CBU) form	u	15%
			- Other DC motors; DC generators:		
	8501.31		-- Of an output not exceeding 750 W:		
		8501.3110	--- Completely Knocked Down (CKD) to be assembled by domestic industry	u	Free
		8501.3120	--- Semi Knocked Down (SKD) to be assembled by domestic industry	u	5%
		8501.3130	--- Completely Built Up (CBU) form	u	15%
	8501.32		-- Of an output exceeding 750 W but not exceeding 75 kW:		
		8501.3210	--- Completely Knocked Down (CKD) to be assembled by domestic industry	u	Free
		8501.3220	--- Semi Knocked Down (SKD) to be assembled by domestic industry	u	5%
		8501.3230	--- Completely Built Up (CBU) form	u	15%
	8501.33		-- Of an output exceeding 75 kW but not exceeding 375 kW:		
		8501.3310	--- Completely Knocked Down (CKD) to be assembled by domestic industry	u	Free
		8501.3320	--- Semi Knocked Down (SKD) to be assembled by domestic industry	u	5%
		8501.3330	--- Completely Built Up (CBU) form	u	15%
	8501.34		-- Of an output exceeding 375 kW:		
		8501.3410	--- Completely Knocked Down (CKD) to be assembled by domestic industry	u	Free
		8501.3420	--- Semi Knocked Down (SKD) to be assembled by domestic industry	u	5%
		8501.3430	--- Completely Built Up (CBU) form	u	15%
	8501.40		- Other AC motors, single-phase:		
		8501.4010	--- Completely Knocked Down (CKD) to be assembled by domestic industry	u	Free

<b>Heading No</b>	<b>H.S Code</b>	<b>Tariff Item No.</b>	<b>Description</b>	<b>Standard Unit of Quantity</b>	<b>Duty Rate</b>
(1)	(2)	(3)	(4)	(5)	(6)
	8501.4020	---	Semi Knocked Down (SKD) to be assembled by domestic industry	u	5%
	8501.4030	---	Completely Built Up (CBU) form	u	15%
		- Other AC motors, multi-phase:			
8501.51		--Of an output not exceeding 750 W:			
	8501.5110	---	Completely Knocked Down (CKD) to be assembled by domestic industry	u	Free
	8501.5120	---	Semi Knocked Down (SKD) to be assembled by domestic industry	u	5%
	8501.5130	---	Completely Built Up (CBU) form	u	15%
8501.52		-- Of an output exceeding 750 W but not exceeding 75 kW:			
	8501.5210	---	Completely Knocked Down (CKD) to be assembled by domestic industry	u	Free
	8501.5220	---	Semi Knocked Down (SKD) to be assembled by domestic industry	u	5%
	8501.5230	---	Completely Built Up (CBU) form	u	15%
8501.53		-- Of an output exceeding 75 kW:			
	8501.5310	---	Completely Knocked Down (CKD) to be assembled by domestic industry	u	Free
	8501.5320	---	Semi Knocked Down (SKD) to be assembled by domestic industry	u	5%
	8501.5330	---	Completely Built Up (CBU) form	u	15%
		- AC generators (alternators):			
8501.61		-- Of an output not exceeding 75 kVA:			
	8501.6110	---	Completely Knocked Down (CKD) to be assembled by domestic industry	u	Free
	8501.6120	---	Semi Knocked Down (SKD) to be assembled by domestic industry	u	5%
	8501.6130	---	Completely Built Up (CBU) form	u	15%
8501.62		-- Of an output exceeding 75 kVA but not exceeding 375 kVA:			
	8501.6210	---	Completely Knocked Down (CKD) to be assembled by domestic industry	u	Free
	8501.6220	---	Semi Knocked Down (SKD) to be assembled by domestic industry	u	5%
	8501.6230	---	Completely Built Up (CBU) form	u	15%
8501.63		-- Of an output exceeding 375 kVA but not exceeding 750 kVA:			
	8501.6310	---	Completely Knocked Down (CKD) to be assembled by domestic industry	u	Free
	8501.6320	---	Semi Knocked Down (SKD) to be assembled by domestic industry	u	5%
	8501.6330	---	Completely Built Up (CBU) form	u	15%
8501.64		-- Of an output exceeding 750 kVA:			
	8501.6410	---	Completely Knocked Down (CKD) to be assembled by domestic industry	u	Free
	8501.6420	---	Semi Knocked Down (SKD) to be assembled by domestic industry	u	5%
	8501.6430	---	Completely Built Up (CBU) form	u	15%

**85.02**

**Electric generating sets and rotary converters.**

- Generating sets with compression-ignition internal combustion pistonengines (diesel or semi-diesel engines):

<b>Heading No</b>	<b>H.S Code</b>	<b>Tariff Item No.</b>	<b>Description</b>	<b>Standard Unit of Quantity</b>	<b>Duty Rate</b>
(1)	(2)	(3)	(4)	(5)	(6)
	8502.11	8502.1100	-- Of an output not exceeding 75KVA	u	15%
	8502.12	8502.1200	-- Of an output exceeding 75KVA but not exceeding 375 KVA	u	15%
	8502.13	8502.1300	-- Of an output exceeding 375KVA	u	15%
	8502.20	8502.2000	- Generating sets with spark-ignition internal combustion pistonengines	u	15%
			- Other generating sets:		
	8502.31	8502.3100	-- Wind powered	u	15%
	8502.39	8502.3900	-- Other	u	15%
	8502.40	8502.4000	- Electric rotary converters	u	15%
<b>85.03</b>	<b>8503.00</b>	<b>8503.0000</b>	<b>Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.</b>	<b>kg</b>	<b>5%</b>
<b>85.04</b>			<b>Electrical transformers, static converters (for example, rectifiers) and inductors.</b>		
	8504.10	8504.1000	- Ballasts for discharge lamps or tubes	u	15%
			- Liquid dielectric transformers:		
	8504.21		-- Having a power handling capacity not exceeding 650 KVA:		
		8504.2110	--- Presented SKD for the assembly industry	u	15%
		8504.2190	--- Other	u	25%
	8504.22		-- Having a power handling capacity exceeding 650 KVA but not exceeding 10,000 KVA:		
		8504.2210	--- Presented SKD for the assembly industry	u	15%
		8504.2290	--- Other	u	25%
	8504.23		-- Having a power handling capacity exceeding 10,000 kVA:		
		8504.2310	--- Presented SKD for the assembly industry	u	15%
		8504.2390	--- Other	u	25%
			- Other transformers:		
	8504.31		-- Having a power handling capacity not exceeding 1 kVA:		
		8504.3110	--- Presented SKD for the assembly industry	u	15%
		8504.3190	--- Other	u	25%
	8504.32		-- Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA :		
		8504.3210	--- Presented SKD for the assembly industry	u	15%
		8504.3290	--- Other	u	25%
	8504.33		-- Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA:		
		8504.3310	--- Presented SKD for the assembly industry	u	15%
		8504.3390	--- Other	u	25%
	8504.34		-- Having a power handling capacity exceeding 500 kVA:		
		8504.3410	--- Presented SKD for the assembly industry	u	15%
		8504.3490	--- Other	u	25%
	8504.40		- Static converters:		

<b>Heading No</b>	<b>H.S Code</b>	<b>Tariff Item No.</b>	<b>Description</b>	<b>Standard Unit of Quantity</b>	<b>Duty Rate</b>
(1)	(2)	(3)	(4)	(5)	(6)
		8504.4010	--- Inverter designed for solar energy sources	u	Free
		8504.4020	--- Other, Completely Knocked Down (CKD) to be assembled by domestic industry	u	5%
		8504.4030	--- Other, Semi Knocked Down (SKD) to be assembled by domestic industry	u	15%
		8504.4040	--- Other, Completely Built Up (CBU) form	u	25%
85.05	8504.50	8504.5000	- Other inductors	u	15%
	8504.90	8504.9000	- Parts	kg	5%
85.05			<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	8505.1100	-- Of metal	kg	15%
	8505.19	8505.1900	-- Other	kg	15%
	8505.20	8505.2000	- Electro-magnetic couplings, clutches and brakes	kg	15%
	8505.90	8505.9000	- Other, including parts	kg	15%
85.06			<b>Primary cells and primary batteries.</b>		
	8506.10	8506.1000	- Manganese dioxide	u	35%
	8506.30	8506.3000	- Mercuric oxide	u	35%
	8506.40	8506.4000	- Silver oxide	u	35%
	8506.50	8506.5000	- Lithium	u	35%
	8506.60	8506.6000	- Air-zinc	u	35%
	8506.80	8506.8000	- Other primary cells and primary batteries	u	35%
	8506.90	8506.9000	- Parts	kg	15%
85.07			<b>Electric accumulators, including separators therefor, whether or not rectangular (including square).</b>		
	8507.10	8507.1000	- Lead-acid, of a kind used for starting piston engines	u	35%
	8507.20		- Other lead-acid accumulators:		
		8507.2010	--- Designed for solar energy sources	u	Free
		8507.2090	--- Other	u	35%
	8507.30		- Nickel- Cadmium:		
		8507.3010	--- Designed for solar energy sources	u	Free
		8507.3090	--- Other	u	35%
	8507.40		- Nickel- iron:		
		8507.4010	--- Designed for solar energy sources	u	Free
		8507.4090	--- Other	u	35%
	8507.50		- Nickel-metal hydride:		
		8507.5010	--- Designed for solar energy sources	u	Free
		8507.5090	--- Other	u	35%

<b>Heading No</b>	<b>H.S Code</b>	<b>Tariff Item No.</b>	<b>Description</b>	<b>Standard Unit of Quantity</b>	<b>Duty Rate</b>
(1)	(2)	(3)	(4)	(5)	(6)
	8507.60	-Lithium-ion:			
	8507.6010	--- Designed for solar energy sources		u	Free
	8507.6020	--- Other, Completely Knocked Down (CKD) to be assembled by domestic industry		u	5%
	8507.6030	--- Other, Semi Knocked Down (SKD) to be assembled by domestic industry		u	15%
	8507.6040	--- Other, Completely Built Up (CBU) form		u	25%
	8507.80	- Other accumulators:			
	8507.8010	--- Designed for solar energy sources		u	Free
	8507.8020	--- Other, Completely Knocked Down (CKD) to be assembled by domestic industry		u	15%
	8507.8030	--- Other, Semi Knocked Down (SKD) to be assembled by domestic industry		u	25%
	8507.8040	--- Other, Completely Built Up (CBU) form		u	35%
	8507.90	8507.9000 - Parts		kg	15%
<b>85.08</b>		<b>Vacuum cleaners.</b>			
		- With self – contained electric motor:			
	8508.11	8508.1100 -- Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 l		u	35%
	8508.19	8508.1900 -- Other		u	35%
	8508.60	8508.6000 - Other vacuum cleaners		u	35%
	8508.70	8508.7000 - Parts		kg	15%
<b>85.09</b>		<b>Electro- mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08.</b>			
	8509.40	8509.4000 - Food grinders and mixers; fruit or vegetable juice extractors		u	35%
	8509.80	8509.8000 - Other appliances		u	35%
	8509.90	8509.9000 - Parts		kg	15%
<b>85.10</b>		<b>Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.</b>			
	8510.10	8510.1000 - Shavers		u	35%
	8510.20	8510.2000 - Hair clippers		u	35%
	8510.30	8510.3000 - Hair-removing appliances		u	35%
	8510.90	8510.9000 - Parts		kg	15%
<b>85.11</b>		<b>Electric 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	8511.1000 - Sparking plugs		u	25%
	8511.20	8511.2000 - Ignition magnetos; magneto-dynamos magnetic flywheels		u	15%
	8511.30	8511.3000 - Distributors; ignition coils		u	15%
	8511.40	8511.4000 - Starter motors and dual purpose starter-generators		u	25%
	8511.50	8511.5000 - Other generators		u	25%

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
85.12	8511.80	8511.8000	- Other equipment	u	25%
	8511.90	8511.9000	- Parts	kg	15%
85.12	<b>Electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.</b>				
	8512.10	8512.1000	- Lighting or visual signalling equipment of a kind used on bicycles	u	25%
	8512.20	8512.2000	- Other lighting or visual signalling equipment	u	25%
	8512.30	8512.3000	- Sound signalling equipment	u	25%
	8512.40	8512.4000	- Windscreen wipers, defrosters and demisters	u	25%
	8512.90	8512.9000	- Parts	kg	15%
85.13	<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:			
		8513.1010	--- Charged with solar energy whether or not capable to be charged by other energy	u	5%
		8513.1090	--- Other	u	25%
	8513.90	8513.9000	- Parts	u	5%
85.14	<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>				
	8514.10	- Resistance heated furnaces and ovens:			
		8514.1010	---Presented SKD for the assembly industry	u	5%
		8514.1090	---Other	u	15%
	8514.20	- Furnaces and ovens functioning by induction or dielectric loss :			
		8514.2010	---Presented SKD for the assembly industry	u	5%
		8514.2090	---Other	u	15%
	8514.30	- Other furnaces and ovens:			
		8514.3010	---Presented SKD for the assembly industry	u	5%
		8514.3090	---Other	u	15%
	8514.40	- Other equipment for the heat treatment of materials by induction or dielectric loss:			
		8514.4010	---Presented SKD for the assembly industry	u	5%
		8514.4090	---Other	u	15%
	8514.90	8514.9000	- Parts	kg	5%
85.15	<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	8515.1100	--Soldering irons and guns	u	5%
	8515.19	8515.1900	--Other	u	5%

<b>Heading No</b>	<b>H.S Code</b>	<b>Tariff Item No.</b>	<b>Description</b>	<b>Standard Unit of Quantity</b>	<b>Duty Rate</b>
(1)	(2)	(3)	(4)	(5)	(6)
			- Machines and apparatus for resistance welding of metal:		
8515.21	8515.2100	--Fully or partly automatic		u	5%
8515.29	8515.2900	--Other		u	5%
			- Machines and apparatus for arc (including plasma arc) welding of metals:		
8515.31	8515.3100	--Fully or partly automatic		u	5%
8515.39	8515.3900	--Other		u	5%
8515.80	8515.8000	- Other machines and apparatus		u	5%
8515.90	8515.9000	- Parts		kg	5%
<b>85.16</b>			<b>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.</b>		
8516.10	8516.1000	- Electric instantaneous or storage water heaters and immersion heaters		u	35%
		- Electric space heating apparatus and electric soil heating apparatus :			
8516.21	8516.2100	-- Storage heating radiators		u	35%
8516.29	8516.2900	-- Other		u	35%
		- Electro-thermic hair-dressing or hand- drying apparatus:			
8516.31		-- Hair dryers:			
	8516.3110	--- Semi Knocked Down (SKD) to be assembled by domestic industry		u	15%
	8516.3190	--- Completely Built Up (CBU) form		u	35%
8516.32	8516.3200	-- Other hair-dressing apparatus		u	35%
8516.33	8516.3300	-- Hand-drying apparatus		u	35%
8516.40	8516.4000	- Electric smoothing irons		u	35%
8516.50		- Microwave ovens:			
	8516.5010	--- Presented SKD for the assembly industry		u	25%
	8516.5090	--- Other		U	35%
8516.60		- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters:			
	8516.6010	--- Presented SKD for the assembly industry		U	25%
	8516.6090	--- Other		u	35%
		- Other electro-thermic appliances:			
8516.71	8516.7100	-- Coffee or tea makers		u	35%
8516.72	8516.7200	--Toasters		u	35%
8516.79	8516.7900	-- Other		u	35%
8516.80	8516.8000	- Electric heating resistors		u	35%
8516.90	8516.9000	- Parts		kg	15%
<b>85.17</b>			<b>Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, image or other data, including apparatus for communication in a wired or wireless network (such as a local or</b>		

<b>Heading No</b>	<b>H.S Code</b>	<b>Tariff Item No.</b>	<b>Description</b>	<b>Standard Unit of Quantity</b>	<b>Duty Rate</b>
(1)	(2)	(3)	(4)	(5)	(6)
wide area network), other than transmission or reception apparatus of heading 84.43,85.25,85.27 or 85.28.					
-Telephone sets, including telephones for cellular networks or for other wireless networks :					
8517.11	8517.1100	-- Line telephone sets with cordless handsets		u	15%
8517.12		-- Telephones for cellular networks or for other wireless networks:			
	8517.1210	--- Presented CKD for the assembly industry		u	Free
	8517.1220	--- Presented SKD for the assembly industry		u	5%
	8517.1290	---Other		u	15%
8517.18	8517.1800	-- Other		u	15%
- 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	8517.6100	-- Base stations		u	15%
8517.62	8517.6200	-- Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus		u	15%
8517.69	8517.6900	-- Other		u	15%
8517.70	8517.7000	- Parts		kg	15%
<b>85.18</b>	<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	8518.1000	- Microphones and stands therefor		u	25%
		- Loudspeakers, whether or not mounted in their enclosures:			
8518.21		--Single loudspeakers, mounted in their enclosures:			
	8518.2110	---Presented CKD for the assembly industry		u	5%
	8518.2120	---Presented SKD for the assembly industry		u	15%
	8518.2190	--- Other		u	25%
8518.22		-- Multiple loudspeakers, mounted in the same Enclosures:			
	8518.2210	---Presented CKD for the assembly industry		u	5%
	8518.2220	---Presented SKD for the assembly industry		u	15%
	8518.2290	--- Other		u	25%
8518.29		--Other:			
	8518.2910	---Presented CKD for the assembly industry		u	5%
	8518.2920	---Presented SKD for the assembly industry		u	15%
	8518.2990	--- Other		u	25%
8518.30		- Headphones, earphones, whether or not combined with microphone, and sets consisting of a microphone and one or more loudspeakers:			
	8518.3010	--- Completely Knocked Down (CKD) to be assembled by domestic industry		u	Free
	8518.3020	--- Semi Knocked Down (SKD) to be assembled by domestic industry		u	5%
	8518.3030	--- Completely Built Up (CBU) form		u	15%

<b>Heading No</b>	<b>H.S Code</b>	<b>Tariff Item No.</b>	<b>Description</b>	<b>Standard Unit of Quantity</b>	<b>Duty Rate</b>
(1)	(2)	(3)	(4)	(5)	(6)
	8518.40	8518.4000	- Audio-frequency electric amplifiers	u	25%
	8518.50	8518.5000	- Electric sound amplifier sets	u	25%
	8518.90	8518.9000	- Parts	kg	15%
<b>85.19</b>			<b>Sound recording or reproducing apparatus.</b>		
	8519.20		- Apparatus operated by coins, bank notes, bank cards, tokens or by other means of payment:		
		8519.2010	---Presented SKD for the assembly industry	u	15%
		8519.2090	--- Other	u	25%
	8519.30		- Turntables (record-decks):		
		8519.3010	---Presented SKD for the assembly industry	U	15%
		8519.3090	--- Other	U	25%
	8519.50		- Telephone answering machines:		
		8519.5010	---Presented SKD for the assembly industry	U	15%
		8519.5090	--- Other	U	25%
			- Other apparatus :		
	8519.81		-- Using magnetic, optical or semiconductor media:		
		8519.8110	--Presented SKD for the assembly industry	U	15%
		8519.8190	--- Other	U	25%
	8519.89		-- other:		
		8519.8910	---Presented SKD for the assembly industry	U	15%
		8519.8990	--- Other	U	25%
<b>85.21</b>			<b>Video recording or reproducing apparatus, whether or not incorporating a video tuner.</b>		
	8521.10	8521.1000	- Magnetic tape-type	U	5%
	8521.90		- Other:		
		8521.9010	---Presented SKD for the assembly industry	U	5%
		8521.9090	--- Other	U	15%
<b>85.22</b>			<b>Parts and accessories suitable for use solely or principally with the apparatus of headings 85.19 or 85.21.</b>		
	8522.10	8522.1000	- Pick-up cartridges	kg	15%
	8522.90	8522.9000	- Other	kg	15%
<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	8523.2100	--Cards incorporating a magnetic stripe	u	25%
	8523.29	8523.2900	-- Other	u	25%
			- Optical media:		
	8523.41	8523.4100	-- Unrecorded	u	25%
	8523.49	8523.4900	-- Other	u	25%

<b>Heading No</b>	<b>H.S Code</b>	<b>Tariff Item No.</b>	<b>Description</b>	<b>Standard Unit of Quantity</b>	<b>Duty Rate</b>
(1)	(2)	(3)	(4)	(5)	(6)
			- Semiconductor media:		
	8523.51		-- Solid-state non-volatile storage devices		
	8523.5110		--- Semi Knocked Down (SKD) to be assembled by domestic industry	u	5%
	8523.5120		--- Completely Built Up (CBU) form	u	15%
85.25	8523.5200		-- "Smart cards"	u	15%
	8523.59	8523.5900	-- Other	u	25%
	8523.80	8523.8000	- Other	u	25%
85.25			<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	8525.5000	- Transmission apparatus	u	25%
	8525.60	8525.6000	- Transmission apparatus incorporating reception apparatus	u	25%
	8525.80	8525.8000	- Television cameras, digital cameras and video camera recorders	u	25%
85.26			<b>Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.</b>		
	8526.10	8526.1000	- Radar apparatus	u	Free
			- Other:		
	8526.91	8526.9100	-- Radio navigational aid apparatus	u	Free
	8526.92	8526.9200	-- Radio remote control apparatus	u	Free
85.27			<b>Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with soundrecording or reproducing apparatus or a clock.</b>		
			- Radio-broadcast receivers capable of operating without an external source of power:		
	8527.12	8527.1200	-- Pocket-size radio cassette-players	u	25%
	8527.13		-- Other apparatus combined with sound recording or reproducing apparatus:		
	8527.1310		--- Presented SKD for the assembly industry	u	15%
	8527.1390		--- Other	u	25%
	8527.19		-- Other :		
	8527.1910		--- Presented SKD for the assembly industry	u	15%
	8527.1990		--- Other	u	25%
			- Radio-broad cast 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:		
	8527.2110		--- Presented SKD for the assembly industry	u	15%
	8527.2190		--- Other	u	25%
8527.29			-- Other:		
	8527.2910		--- Presented SKD for the assembly industry	u	15%
	8527.2990		--- Other	u	25%
			- Other:		
	8527.91		-- Combined with sound recording or reproducing apparatus:		

<b>Heading No</b>	<b>H.S Code</b>	<b>Tariff Item No.</b>	<b>Description</b>	<b>Standard Unit of Quantity</b>	<b>Duty Rate</b>
(1)	(2)	(3)	(4)	(5)	(6)
	8527.9110	---	Presented SKD for the assembly industry	u	15%
	8527.9190	---	Other	u	25%
8527.92		--	Not combined with sound recording or reproducing apparatus but combined with a clock :		
	8527.9210	---	Presented SKD for the assembly industry	u	15%
	8527.9290	---	Other	u	25%
8527.99		--	Other:		
	8527.9910	---	Radio-broadcast receivers combined with VCD or DVD players	u	25%
	8527.9990	---	Other	u	25%
<b>85.28</b>			<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:		
	8528.4200	--	Capable of directly connecting to and designed for use with an automatic dataprocessing machine of heading 84.71	u	Free
	8528.4900	--	Other	u	35%
		-	Other monitors:		
8528.52		--	Capable of directly connecting to and designed for use with an automatic dataprocessing machine of heading 84.71:		
	8528.5210	---	Presented SKD for the assembly industry	u	Free
	8528.5290	---	Other	u	5%
8528.59		--	Other:		
	8528.5910	---	Presented SKD for the assembly industry	u	15%
	8528.5990	---	Other	u	25%
		-	Projectors :		
8528.62	8528.6200	--	Capable of directly connecting to and designed for use with an automatic dataprocessing machine of heading 84.71	u	15%
8528.69	8528.6900	--	Other	u	15%
		-	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:		
	8528.7110	---	Presented SKD for the assembly industry	u	15%
	8528.7190	---	Other	u	25%
8528.72		--	Other, colour:		
	8528.7210	---	Presented Complete Knocked Down (CKD) for the assembly industry	u	15%
	8528.7220	---	Presented Semi Knocked Down (SKD) for the assembly industry	u	25%
	8528.7230	---	Presented Complete Built Up (CBU)	u	35%
8528.73	8528.7300	--	Other, monochrome	u	35%
<b>85.29</b>			<b>Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28.</b>		
	8529.10	8529.1000	- Aerials and aerial reflectors of all kinds; parts suitable for use	kg	15%

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
therewith					
	8529.90	- Other:			
	8529.9010	--- Of heading 85.26		kg	Free
	8529.9090	--- Other		kg	15%
<b>85.30</b>			<b>Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installation or airfields (other than those of heading 86.08).</b>		
	8530.10	8530.1000 - Equipment for railways or tramways		u	Free
	8530.80	8530.8000 - Other equipment		u	Free
	8530.90	8530.9000 - Parts		kg	Free
<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	8531.1000 - Burglar or fire alarms and similar apparatus		u	25%
	8531.20	8531.2000 - Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)		u	25%
	8531.80	8531.8000 - Other apparatus		u	25%
	8531.90	8531.9000 - Parts		kg	15%
<b>85.32</b>			<b>Electrical capacitors, fixed, variable or adjustable (pre-set).</b>		
	8532.10	8532.1000 - 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)		kg	25%
		- Other fixed capacitors:			
	8532.21	8532.2100 -- Tantalum		kg	5%
	8532.22	8532.2200 -- Aluminium electrolytic		kg	5%
	8532.23	8532.2300 -- Ceramic dielectric, single layer		kg	5%
	8532.24	8532.2400 -- Ceramic dielectric, multi layer		kg	5%
	8532.25	8532.2500 -- Dielectric of paper or plastics		kg	5%
	8532.29	8532.2900 -- Other		kg	5%
	8532.30	8532.3000 - Variable or adjustable (pre-set) capacitors		kg	5%
	8532.90	8532.9000 - Parts		kg	5%
<b>85.33</b>			<b>Electrical resistors (including rheostats and potentiometers), other than heating resistors.</b>		
	8533.10	8533.1000 - Fixed carbon resistors, composition or film types		kg	5%
		- Other fixed resistors:			
	8533.21	8533.2100 -- For a power handling capacity not exceeding 20 W		kg	5%
	8533.29	8533.2900 -- Other		kg	5%
		- Wire wound variable resistors, including rheostats and potentiometers:			
	8533.31	8533.3100 -- For a power handling capacity not exceeding 20 W		kg	5%
	8533.39	8533.3900 -- Other		kg	5%
	8533.40	8533.4000 - Other variable resistors, including rheostats and potentiometers		kg	5%
	8533.90	8533.9000 - Parts		kg	5%
<b>85.34</b>	<b>8534.00</b>	<b>8534.0000</b>	<b>Printed circuits.</b>		

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<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	8535.1000	- Fuses	kg	15%
			- Automatic circuit breakers:		
	8535.21		-- For a voltage of less than 72.5 KV:		
		8535.2110	--- Presented SKD for the assembly industry	kg	5%
		8535.2120	--- Presented CBU	kg	15%
	8535.29		-- Other:		
		8535.2910	--- Presented SKD for the assembly industry	kg	15%
		8535.2920	--- Presented CBU	kg	25%
	8535.30	8535.3000	- Isolating switches and make-and-break switches	kg	15%
	8535.40	8535.4000	- Lightning arresters, voltage limiters and surge suppressors	kg	25%
	8535.90	8535.9000	- Other	kg	15%
<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 fibers, optical fiber bundles or cables</b>		
	8536.10	8536.1000	- Fuses	kg	15%
	8536.20		- Automatic circuit breakers:		
		8536.2010	--- Presented SKD for the assembly industry	kg	5%
		8536.2020	--- Presented CBU	kg	15%
	8536.30	8536.3000	- Other apparatus for protecting electrical circuits	kg	15%
			- Relays:		
	8536.41	8536.4100	--For a voltage not exceeding 60 V	kg	15%
	8536.49	8536.4900	--Other	kg	15%
	8536.50	8536.5000	- Other switches	kg	15%
			- Lamp-holders, plugs and sockets:		
	8536.61	8536.6100	--Lamp-holders	kg	15%
	8536.69	8536.6900	--Other	kg	15%
	8536.70	8536.7000	- Connectors for optical fibres, optical fibres bundles or cables	kg	15%
	8536.90	8536.9000	- Other apparatus	kg	15%
<b>85.37</b>			<b>Boards, panels, consoles, desks,cabinets and other bases, equipped with two or moreapparatus of heading 85.35or 85.36, for electric control orthe distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17.</b>		
	8537.10		- For a voltage not exceeding 1,000 V:		
		8537.1010	--- Solar charge coltroller, designed for solar energy sources	kg	Free
		8537.1090	--- Other	kg	15%

<b>Heading No</b>	<b>H.S Code</b>	<b>Tariff Item No.</b>	<b>Description</b>	<b>Standard Unit of Quantity</b>	<b>Duty Rate</b>
(1)	(2)	(3)	(4)	(5)	(6)
	8537.20		- For a voltage exceeding 1,000 V: 8537.2010 --- Solar charge controller, designed for solar energy sources 8537.2090 --- Other	kg kg	Free 15%
<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	8538.1000	- Boards, panels consoles desks cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus	kg	5%
	8538.90	8538.9000	- Other	kg	5%
<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) lamps.</b>		
	8539.10	8539.1000	- Sealed beam lamp units - Other filament lamps, excluding ultra-violet or infra-red lamps:	u	25%
	8539.21	8539.2100	--Tungsten halogen	u	25%
	8539.22	8539.2200	--Other, of a power not exceeding 200 W and for a voltage exceeding 100 V	u	25%
	8539.29	8539.2900	--Other - Discharge lamps, other than ultra-violet lamps:	u	25%
	8539.31	8539.3100	-- Fluorescent, hot cathode	u	25%
	8539.32	8539.3200	--Mercury or sodium vapour lamps; metal halide lamps	u	25%
	8539.39	8539.3900	-- Other - Ultra-violet or infra-red lamps; arc-lamps :	u	25%
	8539.41	8539.4100	--Arc-lamps	u	25%
	8539.49	8539.4900	--Other - Light-emitting diode (LED) lamps:	u	25%
		8539.5010	--- Presented Semi Knock Down (SKD) for assembly industry	u	15%
		8539.5020	--- Complete Built Up (CBU)	u	25%
	8539.90	8539.9000	- Parts	kg	5%
<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 or tubes).</b>		
			- Cathode-ray television picture tubes, including video monitor cathode-ray tubes:		
	8540.11	8540.1100	--Colour	u	5%
	8540.12	8540.1200	--Monochrome	u	5%
	8540.20	8540.2000	- Television camera tubes; image converters and intensifiers; other photo-cathode tubes	u	5%
	8540.40	8540.4000	- Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4mm	u	5%
	8540.60	8540.6000	- Other cathode-ray tubes - Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes:	u	5%
	8540.71	8540.7100	-- Magnetrons	u	5%

<b>Heading No</b>	<b>H.S Code</b>	<b>Tariff Item No.</b>	<b>Description</b>	<b>Standard Unit of Quantity</b>	<b>Duty Rate</b>
(1)	(2)	(3)	(4)	(5)	(6)
	8540.79	8540.7900	-- Other - Other valves and tubes:	u	5%
	8540.81	8540.8100	-- Receiver or amplifier valves and tubes	u	5%
	8540.89	8540.8900	-- Other - Parts :	u	5%
	8540.91	8540.9100	-- Of cathode-ray tubes	kg	5%
	8540.99	8540.9900	-- Other	kg	5%
<b>85.41</b>			<b>Diodes, transistors and similar semi-conductor devices; photosensitive semi-conductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diode (LED) lamps mounted piezo-electric crystals.</b>		
	8541.10	8541.1000	-Diodes, other than photosensitive or light emitting diodes (LED) - Transistors, other than photosensitive transistors:	u	5%
	8541.21	8541.2100	--With a dissipation rate of less than 1 W	u	5%
	8541.29	8541.2900	--Other	u	5%
	8541.30	8541.3000	- Thyristors, diacs and triacs, other than photosensitive devices	u	5%
	8541.40	8541.4000	- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED)	u	Free
	8541.50	8541.5000	- Other semiconductor devices	u	5%
	8541.60	8541.6000	- Mounted piezo-electric crystals	u	5%
	8541.90	8541.9000	- Parts	kg	Free
<b>85.42</b>			<b>Electronic integrated circuits.</b> - Electronic integrated circuits:		
	8542.31	8542.3100	-- Processors and controller, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	u	5%
	8542.32	8542.3200	-- Memories	u	5%
	8542.33	8542.3300	-- Amplifiers	u	5%
	8542.39	8542.3900	-- Other	u	5%
	8542.90	8542.9000	- Parts	kg	5%
<b>85.43</b>			<b>Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.</b>		
	8543.10	8543.1000	- Particle accelerators	u	15%
	8543.20	8543.2000	- Signal generators	u	15%
	8543.30	8543.3000	- Machines and apparatus for electro-plating, electrolysis or electrophoresis	u	15%
			- Other machines and apparatus:		
	8543.7010		--- Mobile tv receiver, presented in Semi Knocked Down (SKD) to be assembled by local industries	u	15%
	8543.7090		--- Other	u	25%
	8543.90	8543.9000	- Parts	kg	15%
<b>85.44</b>			<b>Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or</b>		

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors.</b>					
			- Winding wire:		
	8544.11	8544.1100	-- Of copper	kg	35%
	8544.19	8544.1900	-- Other	kg	35%
	8544.20	8544.2000	- Co-axial cable and other co-axial electric conductors	kg	35%
	8544.30	8544.3000	- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	kg	35%
			- Other electric conductors, for a voltage not exceeding 1,000V:		
	8544.42	8544.4200	-- Fitted with connectors	kg	35%
	8544.49	8544.4900	-- Other	kg	35%
	8544.60	8544.6000	- Other electric conductors, for a voltage exceeding 1,000 V	kg	35%
	8544.70	8544.7000	- Optical fibre cables	kg	35%
<b>85.45</b>	<b>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 electric purposes.</b>				
			- Electrodes:		
	8545.11	8545.1100	--Of a kind used for furnaces	kg	15%
	8545.19	8545.1900	--Other	kg	25%
	8545.20	8545.2000	- Brushes	kg	35%
	8545.90	8545.9000	- Other	kg	35%
<b>85.46</b>	<b>Electrical insulators of any material.</b>				
	8546.10	8546.1000	- Of glass	kg	25%
	8546.20	8546.2000	- Of ceramics	kg	25%
	8546.90	8546.9000	- Other	kg	25%
<b>85.47</b>	<b>Insulating fittings for electrical machines, appliances or equipment, being fitting wholly of insulating material a part from any minor components of metal (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	8547.1000	- Insulating fittings of ceramics	kg	15%
	8547.20	8547.2000	- Insulating fittings of plastics	kg	15%
	8547.90	8547.9000	- Other	kg	15%
<b>85.48</b>	<b>Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.</b>				
	8548.10	8548.1000	- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators	kg	35%
	8548.90	8548.9000	- Other	kg	35%

## 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 otherarticles of vulcanised rubber other than hard rubber (heading 40.16);
  - (b) Parts of general use as defined in Note 2 to Section X, 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. 01to 84.79, or parts thereof, other than the radiators for the articles of this Section;articlesof heading 84.81or 84.82 or,provided they constitute integral parts of engines or motors, articles of heading 84.83;
  - (f) Electrical machinery or equipment (Chapter 85);
  - (g) Articles of Chapter 90;
  - (h) Articles of Chapter 91;
  - (ij) Arms (Chapter 93);
  - (k) Lamps or lighting fittings of heading 94.05; or
  - (I) 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 appropriateheading of Chapter 88.
5. Air- cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows:
  - (a) In Chapter 86 if designed to travel on a guide-track (hovertrains);
  - (b) In Chapter 87 if designed to travel over land or over both land and water;
  - (c) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing -stages or also able to travel over ice.

Parts and accessories of air-cushion vehicles are to be classified in the same way as those of vehiclesof the heading in which the air -cushion vehicles are classified under the above provisions.

Hover train track fixtures and fittings are to be classified as railway track fixtures and fittings, and signalling, safetyor traffic control equipment for hover train transport systems as signalling, safety or traffic control equipment for railways.

## Chapter 86

### **Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro- mechanical) traffic signalling equipment of all kinds**

**Notes.**

1. This Chapter does not cover :
  - (a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading 44.06 or 68.10);
  - (b) Railway or tramway track construction material of iron or steel of headings 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.

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>86.01</b>			<b>Rail locomotives powered from an external source of electricity or by electric accumulators.</b>		
	8601.10	8601.1000	- Powered from an external source of electricity	u	Free
	8601.20	8601.2000	- Powered by electric accumulators	u	Free
<b>86.02</b>			<b>Other rail locomotives; locomotive tenders.</b>		
	8602.10	8602.1000	- Diesel-electric locomotives	u	Free
	8602.90	8602.9000	- Other	u	Free
<b>86.03</b>			<b>Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04.</b>		
	8603.10	8603.1000	- Powered from an external source of electricity	u	Free
	8603.90	8603.9000	- Other	u	Free
<b>86.04</b>	8604.00	8604.0000	<b>Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, track liners, testing coaches and track inspection vehicles).</b>	u	Free

<b>Heading No</b>	<b>H.S Code</b>	<b>Tariff Item No.</b>	<b>Description</b>	<b>Standard Unit of Quantity</b>	<b>Duty Rate</b>
(1)	(2)	(3)	(4)	(5)	(6)
<b>86.05</b>	8605.00	8605.0000	<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>	u	Free
<b>86.06</b>			<b>Railway or tramway goods vans and wagons, not self-propelled.</b>		
	8606.10	8606.1000	- Tank wagons and the like	u	Free
	8606.30	8606.3000	- Self-discharging vans and wagons, other than those of subheading 8606.10 - Other:	u	Free
	8606.91	8606.9100	--Covered and closed	u	Free
	8606.92	8606.9200	-- Open, with non-removable sides of a height exceeding 60 cm	u	Free
	8606.99	8606.9900	--Other	u	Free
<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	8607.1100	--Driving bogies and bissel-bogies	kg	Free
	8607.12	8607.1200	--Other bogies and bissel-bogies	kg	Free
	8607.19	8607.1900	--Other, including parts - Brakes and parts thereof:	kg	Free
	8607.21	8607.2100	--Air brakes and parts thereof	kg	Free
	8607.29	8607.2900	--Other	kg	Free
	8607.30	8607.3000	- Hooks and other coupling devices, buffers, and parts thereof - Other:	kg	Free
	8607.91	8607.9100	--Of locomotives	kg	Free
	8607.99	8607.9900	--Other	kg	Free
<b>86.08</b>	8608.00	8608.0000	<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>	kg	Free
<b>86.09</b>	8609.00	8609.0000	<b>Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.</b>	u	15%

## Chapter 87

### Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof

#### Notes.

1. This Chapter does not cover railway or tram way 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.

#### National Subheading Notes:

1. Throughout this chapter, for the purpose of the National Subheadings, the expression “New” refers to a vehicle that has never been in operation since its manufacturing year.
  - A. This includes, a vehicle imported in semi-knocked Down (SKD) or Complete Knocked Down (CKD) form to be assembled by local industry and a vehicle in a Complete Built Up (CBU) form.
  - B. A Complete Built Up (CBU) vehicle of tariff heading 87.02, 87.03, 87.04, 87.05 and 87.11 which arrive at Ethiopian customs territory (entry point) within a time period of three Gregorian calendar years including the manufacturing calendar year of the vehicle and when the number of kilometers driven abroad to Ethiopian custom territory (entry point) does not exceed 4,000 kilometers, it can be considered as a new vehicle.
  - C. If a vehicle not mentioned under national sub heading note 1(B) arrives at Ethiopian custom territory (entry point) within a time period of four Gregorian calendar years including the manufacturing calendar year of the vehicle, it can be considered as a new vehicle.
2. A vehicle not covered under national sub heading note 1 above is considered as “used” and the age is counted beginning the manufacturing Gregorian calendar year to the Gregorian calendar year of its arrival at Ethiopian custom territory (entry point).
3. For the purpose of a minibus type vehicle of heading 87.02, when no objective means are available to determine the number of seats, the number of seats of such vehicle shall be considered to be not less than 10 but not more than 16 as long as the area of the vehicle behind the driver and front seats is not less than  $3.64 \text{ m}^2$  and not more than  $4.76 \text{ m}^2$  respectively, considering the distances measured between the center points of both the widths and the lengths of the floor of such area.

Heading No	H.S Code (2)	Tariff Item No. (3)	Description (4)	Standard Unit of Quantity (5)	Duty Rate (6)
<b>87.01</b> <b>Tractors (other than tractors of heading 87.09).</b>					
	8701.10	- Single axle tractors:			
	8701.1010	--- New		U	Free
	8701.1020	--- Used, Of age not exceeding four years		U	Free
	8701.1030	--- Used, Of age exceeding four years but not exceeding seven years		U	Free

<b>Heading No</b>	<b>H.S Code (2)</b>	<b>Tariff Item No. (3)</b>	<b>Description (4)</b>	<b>Standard Unit of Quantity (5)</b>	<b>Duty Rate (6)</b>
		8701.1040	--- Used, Of age exceeding seven years	U	Free
8701.20		- Road tractors for semi-trailers:			
		8701.2010	--- New	u	Free
		8701.2020	--- Used, Of age not exceeding four years	u	Free
		8701.2030	--- Used, Of age exceeding four years but not exceeding seven years	u	Free
		8701.2040	--- Used, Of age exceeding seven years	u	Free
8701.30		- Track-laying tractors:			
		8701.3010	--- New	u	Free
		8701.3020	--- Used, Of age not exceeding four years	u	Free
		8701.3030	--- Used, Of age exceeding four years but not exceeding seven years	u	Free
		8701.3040	--- Used, Of age exceeding seven years	u	Free
		- Other, of an engine power :			
8701.91		-- Not exceeding 18 kW:			
		8701.9110	--- New	u	Free
		8701.9120	--- Used, Of age not exceeding four years	u	Free
		8701.9130	--- Used, Of age exceeding four years but not exceeding seven years	u	Free
		8701.9140	--- Used, Of age exceeding seven years	u	Free
8701.92		-- Exceeding 18 kW but not exceeding 37 kW:			
		8701.9210	--- New	u	Free
		8701.9220	--- Used, Of age not exceeding four years	u	Free
		8701.9230	--- Used, Of age exceeding four years but not exceeding seven years	u	Free
		8701.9240	--- Used, Of age exceeding seven years	u	Free
8701.93		-- Exceeding 37 kW but not exceeding 75 kW:			
		8701.9310	--- New	u	Free
		8701.9320	--- Used, Of age not exceeding four years	u	Free
		8701.9330	--- Used, Of age exceeding four years but not exceeding seven years	u	Free
		8701.9340	--- Used, Of age exceeding seven years	u	Free
8701.94		-- Exceeding 75 kW but not exceeding 130 kW:			
		8701.9410	--- New	u	Free
		8701.9420	--- Used, Of age not exceeding four years	u	Free
		8701.9430	--- Used, Of age exceeding four years but not exceeding seven years	u	Free
		8701.9440	--- Used, Of age exceeding seven years	u	Free
8701.95		-- Exceeding 130 kW:			
		8701.9510	--- New	u	Free
		8701.9520	--- Used, Of age not exceeding four years	U	Free
		8701.9530	--- Used, Of age exceeding four years but not exceeding seven years	U	Free
		8701.9540	--- Used, Of age exceeding seven years	U	Free

**87.02**

**Motor vehicles for the transport of ten or more persons, including the**

Heading No	H.S Code (2)	Tariff Item No. (3)	Description (4)	Standard Unit of Quantity (5)	Duty Rate (6)
<b>driver.</b>					
8702.10			- With only compression-ignition internal combustion piston engine(diesel or semi-diesel):		
	8702.1010		--- New, Completely Knocked Down (CKD) to be assembled by domestic industry	U	Free
	8702.1020		--- New, Semi Knocked Down (SKD) to be assembled by domestic industry	U	5%
	8702.1030		--- New, Completely Built Up (CBU)	U	15%
	8702.1040		--- Used, of age not exceeding four years	U	15%
	8702.1050		--- Used, of age exceeding four years but not exceeding seven years	U	15%
	8702.1060		--- Used, of age exceeding seven years	U	15%
8702.20			- With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion:		
	8702.2010		--- New, Completely Knocked Down (CKD) to be assembled by domestic industry	U	Free
	8702.2020		--- New, Semi Knocked Down (SKD) to be assembled by domestic industry	U	5%
	8702.2030		--- New, Completely Built Up (CBU)	U	15%
	8702.2040		--- Used, of age not exceeding four years	U	15%
	8702.2050		--- Used, of age exceeding four years but not exceeding seven years	U	15%
	8702.1060		--- Used, of age exceeding seven years	U	15%
8702.30			- With both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion:		
	8702.3010		--- New, Completely Knocked Down (CKD) Or Semi Knocked Down (SKD)to be assembled by domestic industry	U	Free
	8702.3020		--- New, Completely Built Up (CBU)	U	5%
	8702.3030		--- Used, of age not exceeding four years	U	5%
	8702.3040		--- Used, of age exceeding four years but not exceeding seven years	U	5%
	8702.3050		--- Used, of age exceeding seven years	U	5%
8702.40			- With only electric motor for propulsion:		
	8702.4010		--- New	U	Free
	8702.4020		--- Used, of age not exceeding four years	U	Free
	8702.4030		--- Used, of age exceeding four years but not exceeding seven years	U	Free
	8702.4040		--- Used, of age exceeding seven years	U	Free
8702.90			- Other:		
	8702.9010		--- New, Completely Knocked Down (CKD) to be assembled by domestic industry	U	Free
	8702.9020		--- New, Semi Knocked Down (SKD) to be assembled by domestic industry	U	5%
	8702.9030		--- New, Completely Built Up (CBU)	U	15%
	8702.9040		--- Used, of age not exceeding four years	U	15%
	8702.9050		--- Used, of age exceeding four years but not exceeding seven years	U	15%
	8702.9060		--- Used, of age exceeding seven years	U	15%

Heading No	H.S Code (2)	Tariff Item No. (3)	Description (4)	Standard Unit of Quantity (5)	Duty Rate (6)
87.03	<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:				
8703.1010	--- New			u	35%
8703.1020	--- Used, Of age one year or more but not exceeding two years			u	35%
8703.1030	--- Used, Of age exceeding two years but not exceeding four years			u	35%
8703.1040	--- Used, Of age exceeding four years but not exceeding seven years			u	35%
8703.1050	--- Used, Of age exceeding seven years			u	35%
	- Other vehicles, with only spark-ignition internal combustion reciprocating piston engine:				
8703.21	-- Of a cylinder capacity not exceeding 1,000 cc:				
8703.2110	--- New, Completely Knocked Down (CKD) to be assembled by domestic industry			u	5%
8703.2120	--- New, Semi Knocked Down (SKD) to be assembled by domestic industry			u	15%
8703.2130	--- New, Completely Built Up (CBU)			u	35%
8703.2140	--- Used, of age one year or more but not exceeding two years			u	35%
8703.2150	--- Used, of age exceeding two years but not exceeding four years			u	35%
8703.2160	--- Used, of age exceeding four years but not exceeding seven years			u	35%
8703.2170	--- Used, of age exceeding seven years			u	35%
8703.22	-- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:				
8703.2210	--- New, Completely Knocked Down (CKD) to be assembled by domestic industry			u	5%
8703.2220	--- New, Semi Knocked Down (SKD) to be assembled by domestic industry			u	15%
8703.2230	--- New, Completely Built Up1 (CBU)			u	35%
8703.2240	--- Used, of age one year or more but not exceeding two years			u	35%
8703.2250	--- Used, of age exceeding two years or more but not exceeding four years			u	35%
8703.2260	--- Used, of age exceeding four years but not exceeding seven years			u	35%
8703.2270	--- Used, of age exceeding seven years			u	35%
8703.23	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000cc:				
8703.231	--- Of a cylinder capacity not exceeding 2500 cc:				
8703.2311	---- New, Completely Knocked Down (CKD) to be assembled by domestic industry			u	5%
8703.2312	---- New, Semi Knocked Down (SKD) to be assembled by domestic industry			u	15%
8703.2313	---- New, Completely Built Up (CBU) form			u	35%
8703.2314	---- Used, of age one year or more but not exceeding two years			u	35%
8703.2315	---- Used, of age exceeding two years or more but not exceeding four years			u	35%
8703.2316	---- Used, of age exceeding four years but not exceeding seven years			u	35%

<b>Heading No</b>	<b>H.S Code</b>	<b>Tariff Item No.</b>	<b>Description</b>	<b>Standard Unit of Quantity</b>	<b>Duty Rate</b>
(1)	(2)	(3)	(4)	(5)	(6)
		8703.2317	---- Used, of age exceeding seven years	u	35%
		8703.232	--- Of a cylinder capacity exceeding 2500 cc:		
		8703.2321	---- New, Completely Knocked Down (CKD) to be assembled by domestic industry	u	5%
		8703.2322	---- New, Semi Knocked Down (SKD) to be assembled by domestic industry	u	15%
		8703.2323	---- New, Completely Built Up (CBU) form	u	35%
		8703.2324	---- Used, of age one year or more but not exceeding two years	u	35%
		8703.2325	---- Used, of age exceeding two years or more but not exceeding four years	u	35%
		8703.2326	---- Used, of age exceeding four years but not exceeding seven years	u	35%
		8703.2327	---- Used, of age exceeding seven years	u	35%
	8703.24		-- Of a cylinder capacity exceeding 3,000 cc:		
		8703.2411	--- New, Completely Knocked Down (CKD) to be assembled by domestic industry	u	5%
		8703.2412	--- New, Semi Knocked Down (SKD) to be assembled by domestic industry	u	15%
		8703.2413	--- New, Completely Built Up (CBU) form	u	35%
		8703.2414	--- Used, of age one year or more but not exceeding two years	u	35%
		8703.2415	--- Used, of age exceeding two years or more but not exceeding four years	u	35%
		8703.2416	--- Used, Of age exceeding four years but not exceeding seven years	u	35%
		8703.2417	--- Used, Of age exceeding seven years	u	35%
8703.3			- Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel):		
	8703.31		-- Of a cylinder capacity not exceeding 1,500cc:		
		8703.3110	--- New, Completely Knocked Down (CKD) to be assembled by domestic industry	u	5%
		8703.3120	--- New, Semi Knocked Down (SKD) to be assembled by domestic industry	u	15%
		8703.3130	--- New, Completely Built Up (CBU)	u	35%
		8703.3140	--- Used, of age one year or more but not exceeding two years	u	35%
		8703.3150	--- Used, of age exceeding two years or more but not exceeding four years	u	35%
		8703.3160	--- Used, of age exceeding four years but not exceeding seven years	u	35%
		8703.3170	--- Used, of age exceeding seven years	u	35%
	8703.32		-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:		
		8703.3210	--- New, Completely Knocked Down (CKD) to be assembled by domestic industry	u	5%
		8703.3220	--- New, Semi Knocked Down (SKD) to be assembled by domestic industry	u	15%
		8703.3230	--- New, Completely Built Up (CBU) form	u	35%
		8703.3240	--- Used, of age one year or more but not exceeding two years	u	35%
		8703.3250	--- Used, of age exceeding two years or more but not exceeding four years	u	35%
		8703.3260	--- Used, of age exceeding four years but not exceeding seven years	u	35%
		8703.3270	--- Used, of age exceeding seven years	u	35%

<b>Heading No</b>	<b>H.S Code (2)</b>	<b>Tariff Item No. (3)</b>	<b>Description (4)</b>	<b>Standard Unit of Quantity (5)</b>	<b>Duty Rate (6)</b>
	8703.33	-- Of a cylinder capacity exceeding 2,500cc:			
	8703.331	--- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3000 cc:			
	8703.3311	---- New, Completely Knocked Down (CKD) to be assembled by domestic industry		u	5%
	8703.3312	---- New, Semi Knocked Down (SKD) to be assembled by domestic industry		u	15%
	8703.3313	---- New, Completely Built Up (CBU) form		u	35%
	8703.3314	---- Used, of age one year or more but not exceeding two years		u	35%
	8703.3315	---- Used of age exceeding two years or more but not exceeding four years		u	35%
	8703.3316	---- Used, of age exceeding four years but not exceeding seven years		u	35%
	8703.3317	---- Used, of age exceeding seven years		u	35%
	8703.332	--- Of a cylinder capacity exceeding 3000 cc:			
	8703.3321	---- New, Completely Knocked Down (CKD) to be assembled by domestic industry		u	5%
	8703.3322	---- New, Semi Knocked Down (SKD) to be assembled by domestic industry		u	15%
	8703.3323	---- New, Completely Built Up (CBU) form		u	35%
	8703.3324	---- Used, of age one year or more but not exceeding two years		u	35%
	8703.3325	---- Used ,of age exceeding two years or more but not exceeding four years		u	35%
	8703.3326	---- Used, of age exceeding four years but not exceeding seven years		u	35%
	8703.3327	---- Used, of age exceeding seven years		u	35%
8703.40		- Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power:			
	8703.401	--- Of a cylinder capacity not exceeding 1,500cc:			
	8703.4011	---- New, Completely Knocked Down (CKD) to be assembled by domestic industry		u	5%
	8703.4012	---- New, Semi Knocked Down (SKD) to be assembled by domestic industry		u	15%
	8703.4013	---- New, Completely Built Up (CBU)		u	25%
	8703.4014	---- Used, of age one year or more but not exceeding two years		u	25%
	8703.4015	---- Used, of age exceeding two years or more but not exceeding four years		u	25%
	8703.4016	---- Used, of age exceeding four years but not exceeding seven years		u	25%
	8703.4017	---- Used, of age exceeding seven years		u	25%
	8703.402	--- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:		u	
	8703.4021	---- New, Completely Knocked Down (CKD) to be assembled by domestic industry		u	5%
	8703.4022	---- New, Semi Knocked Down (SKD) to be assembled by domestic industry		u	15%
	8703.4023	----New, Completely Built Up (CBU)		u	25%
	8703.4024	---- Used, of age one year or more but not exceeding two years		u	25%
	8703.4025	---- Used, of age exceeding two years or more but not exceeding four years		u	25%
	8703.4026	---- Used, of age exceeding four years but not exceeding seven years		u	25%
	8703.4027	---- Used, of age exceeding seven years		u	25%

<b>Heading No</b>	<b>H.S Code (2)</b>	<b>Tariff Item No. (3)</b>	<b>Description (4)</b>	<b>Standard Unit of Quantity (5)</b>	<b>Duty Rate (6)</b>
			8703.403 --- Of a cylinder capacity exceeding 2500 but not exceeding 3000 cc:		
		8703.4031	---- New, Completely Knocked Down (CKD) to be assembled by domestic industry	u	5%
		8703.4032	---- New, Semi Knocked Down (SKD) to be assembled by domestic industry	u	15%
		8703.4033	---- New, Completely Built Up (CBU) form	u	25%
		8703.4034	---- Used, of age one year or more but not exceeding two years	u	25%
		8703.4035	---- Used, of age exceeding two years or more but not exceeding four years	u	25%
		8703.4036	---- Used, of age exceeding four years but not exceeding seven years	u	25%
		8703.4037	---- Used, of age exceeding seven years	u	25%
		8703.404	--- Of a cylinder capacity exceeding 3000 cc:		
		8703.4041	---- New, Completely Knocked Down (CKD) to be assembled by domestic industry	u	5%
		8703.4042	---- New, Semi Knocked Down (SKD) to be assembled by domestic industry	u	15%
		8703.4043	---- New, Completely Built Up (CBU) form	u	25%
		8703.4044	---- Used, of age one year or more but not exceeding two years	u	25%
		8703.4045	---- Used ,of age exceeding two years or more but not exceeding four years	u	25%
		8703.4046	---- Used, of age exceeding four years but not exceeding seven years	u	25%
		8703.4047	---- Used, of age exceeding seven years	u	25%
8703.50			- Other vehicles, with both compression- ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power:		
		8703.501	--- Of a cylinder capacity not exceeding 1,500cc:		
		8703.5011	---- New, Completely Knocked Down (CKD) to be assembled by domestic industry	u	5%
		8703.5012	---- New, Semi Knocked Down (SKD) to be assembled by domestic industry	u	15%
		8703.5013	----New, Completely Built Up (CBU)	u	25%
		8703.5014	---- Used, of age one year or more but not exceeding two years	u	25%
		8703.5015	---- Used, of age exceeding two years or more but not exceeding four years	u	25%
		8703.5016	---- Used, of age exceeding four years but not exceeding seven years	u	25%
		8703.5017	---- Used, of age exceeding seven years	u	25%
		8703.502	--- Of a cylinder capacity exceeding 1500CC but not exceeding 2500 CC:		
		8703.5021	---- New, Completely Knocked Down (CKD) to be assembled by domestic industry	u	5%
		8703.5022	---- New, Semi Knocked Down (SKD) to be assembled by domestic industry	u	15%
		8703.5023	---- New, Completely Built Up (CBU)	u	25%
		8703.5024	---- Used, of age one year or more but not exceeding two years	u	25%
		8703.5025	---- Used, of age exceeding two years or more but not exceeding four years	u	25%
		8703.5026	---- Used, of age exceeding four years but not exceeding seven years	u	25%
		8703.5027	---- Used, of age exceeding seven years	u	25%

<b>Heading No</b>	<b>H.S Code (2)</b>	<b>Tariff Item No. (3)</b>	<b>Description (4)</b>	<b>Standard Unit of Quantity (5)</b>	<b>Duty Rate (6)</b>
	8703.503	---	Of a cylinder capacity exceeding 2500CC but not exceeding 3000 cc:		
	8703.5031	----	New, Completely Knocked Down (CKD) to be assembled by domestic industry	u	5%
	8703.5032	----	New, Semi Knocked Down (SKD) to be assembled by domestic industry	u	15%
	8703.5033	----	New, Completely Built Up (CBU) form	u	25%
	8703.5034	----	Used, of age one year or more but not exceeding two years	u	25%
	8703.5035	----	Used, of age exceeding two years or more but not exceeding four years	u	25%
	8703.5036	----	Used, of age exceeding four years but not exceeding seven years	u	25%
	8703.5037	----	Used, of age exceeding seven years	u	25%
	8703.504	---	Of a cylinder capacity exceeding 3000 cc:		
	8703.5041	----	New, Completely Knocked Down (CKD) to be assembled by domestic industry	u	5%
	8703.5042	----	New, Semi Knocked Down (SKD) to be assembled by domestic industry	u	15%
	8703.5043	----	New, Completely Built Up (CBU) form	u	25%
	8703.5044	----	Used, of age one year or more but not exceeding two years	u	25%
	8703.5045	----	Used, of age exceeding two years or more but not exceeding four years	u	25%
	8703.5046	----	Used, of age exceeding four years but not exceeding seven years	u	25%
	8703.5047	----	Used, of age exceeding seven years	u	25%
8703.60		-	Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power:		
	8703.601	---	Of a cylinder capacity not exceeding 1,500cc:		
	8703.6011	----	New, Completely Knocked Down (CKD) to be assembled by domestic industry	u	5%
	8703.6012	----	New, Semi Knocked Down (SKD) to be assembled by domestic industry	u	15%
	8703.6013	----	New, Completely Built Up (CBU)	u	25%
	8703.6014	----	Used, of age one year or more but not exceeding two years	u	25%
	8703.6015	----	Used, of age exceeding two years or more but not exceeding four years	u	25%
	8703.6016	----	Used, of age exceeding four years but not exceeding seven years	u	25%
	8703.6017	----	Used, of age exceeding seven years	u	25%
	8703.602	---	Of a cylinder capacity exceeding 1500 cc but not exceeding 2500 cc:		
	8703.6021	----	New, Completely Knocked Down (CKD) to be assembled by domestic industry	u	5%
	8703.6022	----	New, Semi Knocked Down (SKD) to be assembled by domestic industry	u	15%
	8703.6023	----	New, Completely Built Up (CBU)	u	25%
	8703.6024	----	Used, of age one year or more but not exceeding two years	u	25%
	8703.6025	----	Used, of age exceeding two years or more but not exceeding four years	u	25%
	8703.6026	----	Used, of age exceeding four years but not exceeding seven years	u	25%
	8703.6027	----	Used, of age exceeding seven years	u	25%
	8703.603	---	Of a cylinder capacity exceeding 2500 cc but not exceeding 3000 cc:		

<b>Heading No</b>	<b>H.S Code (2)</b>	<b>Tariff Item No. (3)</b>	<b>Description (4)</b>	<b>Standard Unit of Quantity (5)</b>	<b>Duty Rate (6)</b>
		8703.6031	---- New, Completely Knocked Down (CKD) to be assembled by domestic industry	u	5%
		8703.6032	---- New, Semi Knocked Down (SKD) to be assembled by domestic industry	u	15%
		8703.6033	---- New, Completely Built Up (CBU) form	u	25%
		8703.6034	---- Used, of age one year or more but not exceeding two years	u	25%
		8703.6035	---- Used, of age exceeding two years or more but not exceeding four years	u	25%
		8703.6036	---- Used, of age exceeding four years but not exceeding seven years	u	25%
		8703.6037	---- Used, of age exceeding seven years	u	25%
		8703.604	--- Of a cylinder capacity exceeding 3000 cc:		
		8703.6041	---- New, Completely Knocked Down (CKD) to be assembled by domestic industry	u	5%
		8703.6042	---- New, Semi Knocked Down (SKD) to be assembled by domestic industry	u	15%
		8703.6043	---- New, Completely Built Up (CBU) form	u	25%
		8703.6044	---- Used, of age one year or more but not exceeding two years	u	25%
		8703.6045	---- Used, of age exceeding two years or more but not exceeding four years	u	25%
		8703.6046	---- Used, of age exceeding four years but not exceeding seven years	u	25%
		8703.6047	---- Used, of age exceeding seven years	u	25%
8703.70			- Other vehicles, with both compression ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power:		
		8703.701	--- Of a cylinder capacity not exceeding 1,500cc:		
		8703.7011	---- New, Completely Knocked Down (CKD) to be assembled by domestic industry	u	5%
		8703.7012	---- New, Semi Knocked Down (SKD) to be assembled by domestic industry	u	15%
		8703.7013	---- New, Completely Built Up (CBU)	u	25%
		8703.7014	---- Used, of age one year or more but not exceeding two years	u	25%
		8703.7015	---- Used, of age exceeding two years or more but not exceeding four years	u	25%
		8703.7016	---- Used, of age exceeding four years but not exceeding seven years	u	25%
		8703.7017	---- Used, of age exceeding seven years	u	25%
		8703.702	--- Of a cylinder capacity exceeding 1500 cc but not exceeding 2500 cc:		
		8703.7021	---- New, Completely Knocked Down (CKD) to be assembled by domestic industry	u	5%
		8703.7022	---- New, Semi Knocked Down (SKD) to be assembled by domestic industry	u	15%
		8703.7023	---- New, Completely Built Up (CBU)	u	25%
		8703.7024	---- Used, of age one year or more but not exceeding two years	u	25%
		8703.7025	---- Used, of age exceeding two years or more but not exceeding four years	u	25%
		8703.7026	---- Used, of age exceeding four years but not exceeding seven years	u	25%
		8703.7027	---- Used, of age exceeding seven years	u	25%
		8703.703	--- Of a cylinder capacity exceeding 2500 cc but not exceeding 3000 cc:		
		8703.7031	---- New, Completely Knocked Down (CKD) to be assembled by domestic industry	u	5%

<b>Heading No</b>	<b>H.S Code (2)</b>	<b>Tariff Item No. (3)</b>	<b>Description (4)</b>	<b>Standard Unit of Quantity (5)</b>	<b>Duty Rate (6)</b>
industry					
	8703.7032	---- New, Semi Knocked Down (SKD) to be assembled by domestic industry	u	15%	
	8703.7033	---- New, Completely Built Up (CBU) form	u	25%	
	8703.7034	---- Used, of age one year or more but not exceeding two years	u	25%	
	8703.7035	---- Used, of age exceeding two years or more but not exceeding four years	u	25%	
	8703.7036	---- Used, of age exceeding four years but not exceeding seven years	u	25%	
	8703.7037	---- Used, of age exceeding seven years	u	25%	
	8703.704	--- Of a cylinder capacity exceeding 3000 cc:			
	8703.7041	---- New, Completely Knocked Down (CKD) to be assembled by domestic industry	u	5%	
	8703.7042	---- New, Semi Knocked Down (SKD) to be assembled by domestic industry	u	15%	
	8703.7043	---- New, Completely Built Up (CBU) form	u	25%	
	8703.7044	---- Used, of age one year or more but not exceeding two years	u	25%	
	8703.7045	---- Used, of age exceeding two years or more but not exceeding four years	u	25%	
	8703.7046	---- Used, of age exceeding four years but not exceeding seven years	u	25%	
	8703.7047	---- Used, of age exceeding seven years	u	25%	
8703.80		- Other vehicles, with only electric motor for propulsion :			
	8703.801	--- New:			
	8703.8011	---- Completely Knocked Down (CKD) to be assembled by domestic industry	u	Free	
	8703.8012	---- Semi Knocked Down (SKD) to be assembled by domestic industry	u	5%	
	8703.8013	---- Completely Built Up (CBU) form	u	15%	
	8703.802	--- Used:			
	8703.8021	---- Used, of age one year or more but not exceeding two years	u	15%	
	8703.8022	---- Used, of age exceeding two years or more but not exceeding four years	u	15%	
	8703.8023	---- Used, of age exceeding four years but not exceeding seven years	u	15%	
	8703.8024	---- Used, of age exceeding seven years	u	15%	
8703.90		- Other:			
	8703.901	--- Of a cylinder capacity not exceeding 1,500 cc:			
	8703.9011	---- New, Completely Knocked Down (CKD) to be assembled by domestic industry	u	5%	
	8703.9012	---- New, Semi Knocked Down (SKD) to be assembled by domestic industry	u	15%	
	8703.9013	---- New, Completely Built Up (CBU)	u	35%	
	8703.9014	---- Used, of age one year or more but not exceeding two years	u	35%	
	8703.9015	---- Used, of age exceeding two years or more but not exceeding four years	u	35%	
	8703.9016	---- Used, of age exceeding four years but not exceeding seven years	u	35%	
	8703.9017	---- Used, of age exceeding seven years	u	35%	
	8703.902	--- Of a cylinder capacity exceeding 1500 cc but not exceeding 2500 cc:			
	8703.9021	---- New, Completely Knocked Down (CKD) to be assembled by domestic industry	u	5%	

<b>Heading No</b>	<b>H.S Code (1)</b>	<b>Tariff Item No. (2) (3)</b>	<b>Description (4)</b>	<b>Standard Unit of Quantity (5)</b>	<b>Duty Rate (6)</b>
	8703.9022	----	New, Semi Knocked Down (SKD) to be assembled by domestic industry	u	15%
	8703.9023	----	New, Completely Built Up (CBU)	u	35%
	8703.9024	----	Used, of age one year or more but not exceeding two years	u	35%
	8703.9025	----	Used, of age exceeding two years or more but not exceeding four years	u	35%
	8703.9026	----	Used, of age exceeding four years but not exceeding seven years	u	35%
	8703.9027	----	Used, of age exceeding seven years	u	35%
	8703.903	---	Of a cylinder capacity exceeding 2500 cc but not exceeding 3000 cc:		
	8703.9031	----	New, Completely Knocked Down (CKD) to be assembled by domestic industry	u	5%
	8703.9032	----	New, Semi Knocked Down (SKD) to be assembled by domestic industry	u	15%
	8703.9033	----	New, Completely Built Up (CBU) form	u	35%
	8703.9034	----	Used, of age one year or more but not exceeding two years	u	35%
	8703.9035	----	Used, of age exceeding two years or more but not exceeding four years	u	35%
	8703.9036	----	Used, of age exceeding four years but not exceeding seven years	u	35%
	8703.9037	----	Used, of age exceeding seven years	u	35%
	8703.904	---	Of a cylinder capacity exceeding 3000 cc:		
	8703.9041	----	New, Completely Knocked Down (CKD) to be assembled by domestic industry	u	5%
	8703.9042	----	New, Semi Knocked Down (SKD) to be assembled by domestic industry	u	15%
	8703.9043	----	New, Completely Built Up (CBU) form	u	35%
	8703.9044	----	Used, of age one year or more but not exceeding two years	u	35%
	8703.9045	----	Used, of age exceeding two years or more but not exceeding four years	u	35%
	8703.9046	----	Used, of age exceeding four years but not exceeding seven years	u	35%
	8703.9047	----	Used, of age exceeding seven years	u	35%
<b>87.04</b>			<b>Motor vehicles for the transport of goods.</b>		
	8704.10	-	Dumpers designed for off-highway use:		
	8704.1010	---	New	u	Free
	8704.1020	---	Used, of age not exceeding four years	u	Free
	8704.1030	---	Used, of age exceeding four years but not exceeding seven years	u	Free
	8704.1040	---	Used, of age exceeding seven years	u	Free
		-	Other, with operation-ignition internal combustion piston engine (diesel or semi diesel):		
	8704.21	--	g.v.w. not exceeding 5 tones:		
	8704.211	---	With a carrying capacity not exceeding 1,500 kg:		
	8704.2111	----	New, Completely Knocked Down (CKD) to be assembled by domestic industry	u	5%
	8704.2112	----	New, Semi Knocked Down (SKD) to be assembled by domestic industry	u	15%
	8704.2113	----	New, Completely Built Up (CBU)	u	25%
	8704.2114	----	Of age not exceeding four years	u	25%

<b>Heading No</b>	<b>H.S Code</b>	<b>Tariff Item No.</b>	<b>Description</b>	<b>Standard Unit of Quantity</b>	<b>Duty Rate</b>
(1)	(2)	(3)	(4)	(5)	(6)
		8704.2115	---- Of age exceeding four years but not exceeding seven years	u	25%
		8704.2116	---- Of age exceeding seven years	u	25%
		8704.212	--- With a carrying capacity exceeding 1,500 kg:		
		8704.2121	---- New, Completely Knocked Down (CKD) to be assembled by domestic industry	u	Free
		8704.2122	---- New, Semi Knocked Down (SKD) to be assembled by domestic industry	u	5%
		8704.2123	---- New, Completely Built Up (CBU)	u	15%
		8704.2124	---- Of age not exceeding four years	u	15%
		8704.2125	---- Of age exceeding four years but not exceeding seven years	u	15%
		8704.2126	---- Of age exceeding seven years	u	15%
	8704.22		-- g.v.w. exceeding 5 tones but not exceeding 20 tones:		
		8704.221	--- New:		
		8704.2211	---- Completely Knocked Down (CKD) to be assembled by domestic industry	u	Free
		8704.2212	---- Semi Knocked Down (SKD) to be assembled by domestic industry	u	5%
		8704.2213	---- Completely Built Up (CBU)	u	15%
		8704.222	--- Used:		
		8704.2221	---- Of age not exceeding four years	u	15%
		8704.2222	---- Of age exceeding four years but not exceeding seven years	u	15%
		8704.2223	---- Of age exceeding seven years	u	15%
	8704.23		-- g.v.w. exceeding 20 tonnes:		
		8704.231	--- New:		
		8704.2311	---- Completely Knocked Down (CKD) to be assembled by domestic industry	u	Free
		8704.2312	---- Semi Knocked Down (SKD) to be assembled by domestic industry	u	5%
		8704.2313	---- Completely Built Up (CBU)	u	15%
		8704.232	--- Used:		
		8704.2321	---- Of age not exceeding four years	u	15%
		8704.2322	---- Of age exceeding four years but not exceeding seven years	u	15%
		8704.2323	---- Of age exceeding seven years	u	15%
			- Other, with spark-ignition internal combustion piston engine :		
	8704.31		-- g.v.w. not exceeding 5 tones:		
			--- With a carrying capacity not exceeding 1,500 kg:		
		8704.3111	---- New, Completely Knocked Down (CKD) to be assembled by domestic industry	u	5%
		8704.3112	---- New, Semi Knocked Down (SKD) to be assembled by domestic industry	u	15%
		8704.3113	---- New, Completely Built Up (CBU)	u	25%
		8704.3114	---- Of age not exceeding four years	u	25%
		8704.3115	---- Of age exceeding four years but not exceeding seven years	u	25%
		8704.3116	---- Of age exceeding seven years	u	25%

Heading No	H.S Code (2)	Tariff Item No. (3)	Description (4)	Standard Unit of Quantity (5)	Duty Rate (6)
	8704.312	---	With a carrying capacity exceeding 1,500 kg:		
	8704.3121	----	New, Completely Knocked Down (CKD) to be assembled by domestic industry	u	Free
	8704.3122	----	New, Semi Knocked Down (SKD) to be assembled by domestic industry	u	5%
	8704.3123	----	New, Completely Built Up (CBU)	u	15%
	8704.3124	----	Of age not exceeding four years	u	15%
	8704.3125	----	Of age exceeding four years but not exceeding seven years	u	15%
	8704.3126	----	Of age exceeding seven years	u	15%
	8704.32	--	g.v.w. exceeding 5 tones:		
	8704.321	---	New:		
	8704.3211	----	Completely Knocked Down (CKD) to be assembled by domestic industry	u	Free
	8704.3212	----	Semi Knocked Down (SKD) to be assembled by domestic industry	u	5%
	8704.3213	----	Completely Built Up (CBU)	u	15%
	8704.322	---	Used:		
	8704.3221	----	Of age not exceeding four years	u	15%
	8704.3222	----	Of age exceeding four years but not exceeding seven years	u	15%
	8704.3223	----	Of age exceeding seven years	u	15%
	8704.90	-	Other:		
	8704.901	---	New:		
	8704.9011	----	Completely knocked down (CKD) to be assembled by domestic industry	u	Free
	8704.9012	----	Semi knocked down (SKD) to be assembled by domestic industry	u	5%
	8704.9013	----	Completely built up (CBU)	u	15%
	8704.902	---	Used:		
	8704.9021	----	Of age not exceeding four years	u	15%
	8704.9022	----	Of age exceeding four years but not exceeding seven years	u	15%
	8704.9023	----	Of age exceeding seven years	u	15%
<b>87.05</b>			<b>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	-	Crane lorries:		
	8705.1010	---	New	u	Free
	8705.1020	---	Used, of age not exceeding four years	u	Free
	8705.1030	---	Used, of age exceeding four years but not exceeding seven years	u	Free
	8705.1040	---	Used, of age exceeding seven years	u	Free
	8705.20	-	Mobile drilling derricks:		
	8705.2010	---	New	u	Free
	8705.2020	---	Used, of age not exceeding four years	u	Free
	8705.2030	---	Used, of age exceeding four years but not exceeding seven years	u	Free

<b>Heading No</b>	<b>H.S Code</b>	<b>Tariff Item No.</b>	<b>Description</b>	<b>Standard Unit of Quantity</b>	<b>Duty Rate</b>
(1)	(2)	(3)	(4)	(5)	(6)
		8705.2040	--- Used, of age exceeding seven years	u	Free
	8705.30	8705.3000	- Fire fighting vehicles	u	Free
	8705.40		- Concrete-mixer lorries:		
		8705.4010	--- New	u	Free
		8705.4020	--- Used, of age not exceeding four years	u	Free
		8705.4030	--- Used, of age exceeding four years but not exceeding seven years	u	Free
		8705.4040	--- Used, of age exceeding seven years	u	Free
	8705.90	8705.9000	- Other	u	Free
<b>87.06</b>	<b>8706.00</b>	<b>Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.</b>			
		8706.0010	<i>--- New, of a kind suitable for tariff heading 87.01</i>	u	Free
		8706.0090	<i>--- Other</i>	u	15%
<b>87.07</b>	<b>Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.</b>				
	8707.10	8707.1000	- For the vehicles of heading 87.03	u	15%
	8707.90	8707.9000	- Other	u	15%
<b>87.08</b>	<b>Parts and accessories of the motor vehicles of headings 87.01 to 87.05.</b>				
	8708.10	8708.1000	- Bumpers and parts thereof	kg	25%
			- Other parts and accessories of bodies (including cabs):		
	8708.21	8708.2100	-- Safety seat belts	kg	25%
	8708.29	8708.2900	-- Other	kg	25%
	8708.30	8708.3000	- Brakes and servo-brakes; parts thereof	kg	25%
	8708.40	8708.4000	- Gear boxes and parts thereof	kg	25%
	8708.50	8708.5000	- Drive-axles with differential, whether or not provided with other transmission components, and non- driving axles; Parts thereof	kg	25%
	8708.70	8708.7000	- Road wheels and parts and accessories thereof	kg	25%
	8708.80	8708.8000	- Suspension systems and parts thereof (including shock absorbers)	kg	25%
			- Other parts and accessories:		
	8708.91	8708.9100	-- Radiators and parts thereof	kg	25%
	8708.92	8708.9200	-- Silencers (Mufflers) and exhaust pipes; Parts thereof	kg	25%
	8708.93	8708.9300	-- Clutches and parts thereof	kg	25%
	8708.94	8708.9400	-- Steering wheels, steering columns and steering boxes; Parts thereof	kg	25%
	8708.95	8708.9500	-- Safety airbags with inflator system; parts thereof	kg	25%
	8708.99	8708.9900	-- Other	kg	25%
<b>87.09</b>	<b>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.</b>				
			- Vehicles:		
	8709.11	8709.1100	-- Electrical	u	5%

<b>Heading No</b>	<b>H.S Code</b>	<b>Tariff Item No.</b>	<b>Description</b>	<b>Standard Unit of Quantity</b>	<b>Duty Rate</b>
(1)	(2)	(3)	(4)	(5)	(6)
	8709.19	8709.1900	-- Other	u	5%
	8709.90	8709.9000	- Parts	kg	15%
<b>87.10</b>	<b>8710.00</b>	<b>8710.0000</b>	<b>Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons and parts of such vehicles.</b>	<b>u</b>	<b>Free</b>
<b>87.11</b>			<b>Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.</b>		
	8711.10		- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc:		
		8711.1011	--- New, Completely knocked down (CKD) to be assembled by domestic industry	u	5%
		8711.1012	--- New, Semi knocked down (SKD) to be assembled by domestic industry	u	15%
		8711.1013	--- New, Completely Built Up (CBU)	u	35%
		8711.1014	--- Used	u	35%
	8711.20		- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:		
		8711.2011	--- New, Completely knocked down (CKD) to be assembled by domestic industry	u	5%
		8711.2012	--- New, Semi Knocked Down (SKD) to be assembled by domestic industry	u	15%
		8711.2013	--- New, Completely Built Up (CBU)	u	35%
		8711.2014	--- Used	u	35%
	8711.30		- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc:		
		8711.3011	--- New, Completely knocked down (CKD) to be assembled by domestic industry	u	5%
		8711.3012	--- New, Semi Knocked Down (SKD) to be assembled by domestic industry	u	15%
		8711.3013	--- New, Completely Built Up (CBU)	u	35%
		8711.3014	--- Used	u	35%
	8711.40		- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc:		
		8711.4011	--- New, Completely knocked down (CKD) to be assembled by domestic industry	u	5%
		8711.4012	--- New, Semi Knocked Down (SKD) to be assembled by domestic industry	u	15%
		8711.4013	--- New, Completely Built Up (CBU)	u	35%
		8711.4014	--- Used	u	35%
	8711.50		- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc :		
		8711.5011	--- New, Completely knocked down (CKD) to be assembled by domestic industry	u	5%
		8711.5012	--- New, Semi Knocked Down (SKD) to be assembled by domestic industry	u	15%
		8711.5013	--- New, Completely Built Up (CBU)	u	35%
		8711.5014	--- Used	u	35%
	8711.60		- With electric motor for propulsion:		
		8711.6011	--- New, Completely knocked down (CKD) to be assembled by domestic industry	u	Free
		8711.6012	--- New, Semi Knocked Down (SKD) to be assembled by domestic industry	u	5%
		8711.6013	--- New, Completely Built Up (CBU)	u	15%

<b>Heading No</b>	<b>H.S Code</b>	<b>Tariff Item No.</b>	<b>Description</b>	<b>Standard Unit of Quantity</b>	<b>Duty Rate</b>
(1)	(2)	(3)	(4)	(5)	(6)
		8711.6014	--- Used	u	15%
	8711.90		- Other:		
		8711.9011	--- New, Completely knocked down (CKD) to be assembled by domestic industry	u	5%
		8711.9012	--- New, Semi Knocked Down (SKD) to be assembled by domestic industry	u	15%
		8711.9013	--- New, Completely Built Up (CBU)	u	35%
		8711.9014	--- Used	u	35%
<b>87.12</b>	<b>8712.00</b>	<b>8712.0000</b>	<b>Bicycles and other cycles (including delivery tricycles), not motorized.</b>	<b>u</b>	<b>15%</b>
<b>87.13</b>			<b>Carriages for disabled persons, whether or not motorized or otherwise mechanically propelled.</b>		
	8713.10	8713.1000	- Not mechanically propelled	u	Free
	8713.90	8713.9000	- Other	u	Free
<b>87.14</b>			<b>Parts and accessories of vehicles of headings. 87.11 to 87.13</b>		
	8714.10	8714.1000	- Of motorcycles (including mopeds)	kg	15%
	8714.20	8714.2000	- Of carriages for disabled persons	kg	Free
			- Other:		
	8714.91	8714.9100	-- Frames and forks, and parts thereof	kg	15%
	8714.92	8714.9200	-- Wheel rims and spokes	kg	15%
	8714.93	8714.9300	-- Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	kg	15%
	8714.94	8714.9400	-- Brakes, including coaster braking hubs and hub brakes, and parts thereof	kg	15%
	8714.95	8714.9500	-- Saddles	u	15%
	8714.96	8714.9600	-- Pedals and crank-gear, and parts thereof	kg	15%
	8714.99	8714.9900	-- Other	kg	15%
<b>87.15</b>	<b>8715.00</b>	<b>8715.0000</b>	<b>Baby carriages and parts thereof.</b>	<b>kg</b>	<b>15%</b>
<b>87.16</b>			<b>Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.</b>		
	8716.10		- Trailers and semi-trailers of the caravan type, for housing or camping:		
		8716.1010	--- New, Completely Knocked Down (CKD) to be assembled by domestic industry	u	5%
		8716.1020	--- New, Completely Built Up (CBU) form	u	15%
		8716.1030	--- Used	u	15%
	8716.20		- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes:		
		8716.2010	--- New, Completely Knocked Down (CKD) to be assembled by domestic industry	u	5%
		8716.2020	--- New, Completely Built Up (CBU) form	u	15%
		8716.2030	--- Used	u	15%
			- Other trailers and semi-trailers for the transport of goods:		
	8716.31		-- Tanker trailers and tanker semi – trailers:		

<b>Heading No</b>	<b>H.S Code (2)</b>	<b>Tariff Item No. (3)</b>	<b>Description (4)</b>	<b>Standard Unit of Quantity (5)</b>	<b>Duty Rate (6)</b>
		8716.3110	--- New, Completely Knocked Down (CKD) to be assembled by domestic industry	u	5%
		8716.3120	--- New, Completely Built Up (CBU) form	u	15%
		8716.3130	--- Used	u	15%
8716.39		-- Other:			
		8716.3910	--- New, Completely Knocked Down (CKD) to be assembled by domestic industry	u	5%
		8716.3920	--- New, Completely Built Up (CBU) form	u	15%
		8716.3930	--- Used	u	15%
8716.40		- Other trailers and semi-trailers:			
		8716.4010	--- New, Completely Knocked Down (CKD) to be assembled by domestic industry	u	5%
		8716.4020	--- New, Completely Built Up (CBU) form	u	15%
		8716.4030	--- Used	u	15%
8716.80		- Other vehicles:			
		8716.801	--- Tar and pitch boilers, and similar vehicles ordinarily employed in the construction and maintenance of road:		
		8716.8011	---- New	u	5%
		8716.8012	---- Used	u	5%
		8716.809	--- Other:		
		8716.8091	---- New	u	25%
		8716.8092	---- Used	u	25%
8716.90	8716.9000	- Parts		U	5%

## Chapter 88

### Aircraft, spacecraft, and parts thereof

**Subheading Note.**

- For the purposes of Subheadings 8802.11 to 8802.40, the expression "unladen weight" means the weight of the achine in normal flying order, excluding the weight of the crew and of fuel and equipment other than permanently fitted items of equipment.

Heading No (1)	H.S Code (2)	Tariff Item No. (3)	Description (4)	Standard Unit of Quantity (5)	Duty Rate (6)
<b>88.01</b>	8801.00	8801.0000	Balloons and dirigibles; gliders, hang gliders and other non powered aircraft.	u	Free
<b>88.02</b>			Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles.  - Helicopters:  8802.11 8802.1100 - Of an unladen weight not exceeding 2000 kg 8802.12 8802.1200 - Of an unladen weight exceeding 2000 kg 8802.20 8802.2000 - Aeroplanes and other aircraft, of an unladen weight not exceeding 2000 kg 8802.30 8802.3000 - Aeroplanes and other aircraft, of an unladen weight exceeding 2000 kg but not exceeding 15,000 kg 8802.40 8802.4000 - Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg 8802.60 8802.6000 - Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	u	Free
<b>88.03</b>			<b>Parts of goods of heading 88.01 or 88.02.</b>  8803.10 8803.1000 - Propellers and rotors and parts thereof 8803.20 8803.2000 - Under-carriages and parts thereof 8803.30 8803.3000 - Other parts of aeroplanes or helicopters 8803.90 8803.9000 - Other	kg	Free
<b>88.04</b>	8804.00	8804.0000	<b>Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.</b>	kg	Free
<b>88.05</b>			Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.  8805.10 8805.1000 - Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof - Ground flying trainers and parts thereof: 8805.21 8805.2100 -- Air combat simulators and parts thereof 8805.29 8805.2900 -- Other	kg	Free

## Chapter 89

### Ships, boats and floating structures

**Note.**

1. A hull, an unfinished or incomplete vessel, assembled, unassembled or disassembled, or a complete vessel unassembled or disassembled, is to be classified in heading 89.06 if it does not have the essential character of a vessel of a particular kind.

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<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	8901.1000	- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds	u	15%
	8901.20	8901.2000	- Tankers	u	5%
	8901.30	8901.3000	- Refrigerated vessels, other than those of subheading 8901.20	u	5%
	8901.90	8901.9000	- Other vessels for the transport of goods and other vessels for the transport of both persons and goods	u	Free
<b>89.02</b>	8902.00	8902.0000	<b>Fishing vessels; factory ships and other vessels for processing or preserving fishery products.</b>	u	Free
<b>89.03</b>			<b>Yachts and other vessels for pleasure or sports; rowing boats and canoes.</b>		
	8903.10	8903.1000	- Inflatable	u	Free
			- Other:		
	8903.91	8903.9100	--Sailboats, with or without auxiliary motor	u	Free
	8903.92	8903.9200	--Motorboats, other than outboard motorboats	u	Free
	8903.99	8903.9900	--Other	u	Free
<b>89.04</b>	8904.00	8904.0000	<b>Tugs and pusher craft.</b>	u	Free
<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	8905.1000	- Dredgers	u	5%
	8905.20	8905.2000	- Floating or submersible drilling or production platforms	u	5%
	8905.90	8905.9000	- Other	u	5%
<b>89.06</b>			<b>Other vessels, including warships and lifeboats other than rowing boats.</b>		
	8906.10	8906.1000	- Warships	u	Free
	8906.90	8906.9000	- Other	u	5%
<b>89.07</b>			<b>Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).</b>		
	8907.10	8907.1000	- Inflatable rafts	u	Free

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	8907.90	8907.9000	- Other	u	Free
<b>89.08</b>	8908.00	8908.0000	<b>Vessels and other floating structures for breaking up.</b>	u	5%

## SECTION XVIII

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

#### Chapter 90

##### **Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof**

**Notes.**

1. This Chapter does not cover:
  - (a) Articles of a kind used in machines, appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16), of leather or of composition leather (heading 42.05) or of textile material (heading 59.11);
  - (b) Supporting belts or other support articles of textile material, whose intended effect on the organ to be supported or held derives solely from their elasticity (for example, maternity belts, thoracic support bandages, abdominal support bandages, supports for joints or muscles) (Section XI);
  - (c) Refractory goods of heading 69.03; ceramic wares for laboratory, chemical or other technical uses, of heading 69.09;
  - (d) Glass mirrors, not optically worked, of heading 70.09, or mirrors of base metal or of precious metal, not being optical elements (heading 83.06 or Chapter 71);
  - (e) Goods of heading 70.07, 70.08, 70.11, 70.14, 70.15 or 70.17;
  - (f) Parts of general use, as defined in Note 2 to section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39);
  - (g) Pumps incorporating measuring devices, of heading 84.13; weight-operated counting or checking machinery, or separately presented weights for balances (heading 84.23); lifting or handling machinery (headings 84.25 to 84.28); paper or paperboard cutting machines of all kinds (heading 84.41); fittings for adjusting work or tools on machine-tools or water-jet cutting machine, 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 sensitized 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 fibers, optical fiber bundles or cables (heading 85.36); numerical control apparatus of heading 85.37; sealed beam lamp units of heading 85.39; optical fiber cables of heading 85.44;
  - (ij) Searchlights or spotlights of heading 94.05
  - (k) Articles of Chapter 95;
  - (l) Monopods, bipods, tripods and similar articles, of heading 96.20;
  - (m) Capacity measures, which are to be classified according to their constituent material; or

- (n) Spools, reels or similar supports(which are to be classified according to their constituent materialforexample, 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,instrumentor 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; suchtelescopic 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
    - (c) 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 va

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(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	9001.1000	- Optical fibres, optical fibre bundles and cables	kg	5%
	9001.20	9001.2000	- Sheets and plates of polarising material	kg	5%
	9001.30	9001.3000	- Contact lenses	u	5%
	9001.40	9001.4000	- Spectacle lenses of glass	u	15%
	9001.50	9001.5000	- Spectacle lenses of other materials	u	15%
	9001.90	9001.9000	- Other	kg	15%
<b>90.02</b>			<b>Lenses, prisms, mirrors and other optical elements, of anymaterial, mounted being partsof or fittings for instruments of apparatus, other</b>		

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>than such elements of glass not optically worked.</b>					
- Objective lenses:					
9002.11	9002.1100	-- For cameras, projectors or photographic enlargers or reducers		kg	15%
9002.19	9002.1900	-- Other		kg	15%
9002.20	9002.2000	- Filters		kg	15%
9002.90	9002.9000	- Other		kg	15%
<b>90.03</b>	<b>Frames and mountings for spectacles, goggles or the like, and parts thereof.</b>				
- Frames and mountings:					
9003.11	9003.1100	-- Of plastics		u	25%
9003.19	9003.1900	-- Of other materials		u	25%
9003.90	9003.9000	- Parts		kg	15%
<b>90.04</b>	<b>Spectacles, goggles and the like, corrective, protective or other</b>				
9004.10	9004.1000	- Sunglasses		u	35%
9004.90		- Other:			
	9004.9010	--- Goggles and the like		u	5%
	9004.9090	--- Other		u	25%
<b>90.05</b>	<b>Binoculars, monoculars, other optical telescope, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy.</b>				
9005.10	9005.1000	- Binoculars		u	35%
9005.80		- Other instruments:			
	9005.8010	--- Astronomical instruments		u	5%
	9005.8090	--- Other		u	35%
9005.90	9005.9000	- Parts and accessories (including mountings)		kg	15%
<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		- 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:			
	9006.3010	--- Cameras specially designed for medical or surgical purpose and aerial survey cameras presented with or without unmanned aerial vehicles (drones)		u	5%
	9006.3090	--- Other		u	35%
9006.40	9006.4000	- Instant print cameras		u	35%
		- Other cameras:			
9006.51	9006.5100	-- With a through-the-lens viewfinder(single lens reflex (SLR)), for roll film of a width not exceeding 35 mm		u	35%
9006.52	9006.5200	--Other, for roll film of a width less than 35 mm		u	35%
9006.53	9006.5300	--Other, for roll film of a width of 35 mm		u	35%
9006.59	9006.5900	--Other		u	35%
		- Photographic flashlight apparatus and flashbulbs:			

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	9006.61	9006.6100	--Discharge lamp ("electronic") flashlight apparatus	u	35%
	9006.69	9006.6900	--Other - Parts and accessories:	u	35%
	9006.91	9006.9100	--For cameras	kg	35%
	9006.99	9006.9900	--Other	kg	35%
<b>90.07</b>			<b>Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.</b>		
	9007.10	9007.1000	- Cameras	u	15%
	9007.20	9007.2000	- Projectors - Parts and accessories:	u	15%
	9007.91	9007.9100	--For cameras	kg	15%
	9007.92	9007.9200	--For Projectors	kg	15%
<b>90.08</b>			<b>Image projectors, other than cinematographic; photographic(other than cinematographic) enlargers and reducers.</b>		
	9008.50	9008.5000	- Projectors, enlargers and reducers	kg	15%
	9008.90	9008.9000	- Parts and accessories	kg	15%
<b>90.10</b>			<b>Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens.</b>		
	9010.10	9010.1000	-Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper.	U	15%
	9010.50	9010.5000	-Other apparatus and equipment for photographic(includingcinematographic) laboratories; negatoscopes	u	15%
	9010.60	9010.6000	- Projection screens	u	15%
	9010.90	9010.9000	- Parts and accessories	kg	15%
<b>90.11</b>			<b>Compound optical microscopes, including those for photomicrography, cinephotomicrography or micropojection</b>		
	9011.10	9011.1000	- Stereoscopic microscopes	u	Free
	9011.20	9011.2000	- Other microscopes, for photo micrography, cinephotomicrography or micropojection	u	Free
	9011.80	9011.8000	- Other microscopes	u	Free
	9011.90	9011.9000	- Parts and accessories	kg	5%
<b>90.12</b>			<b>Microscopes other than optical microscopes diffraction apparatus.</b>		
	9012.10	9012.1000	- Microscopes other than optical microscopes; diffraction apparatus	u	Free
	9012.90	9012.9000	- Parts and accessories	kg	Free
<b>90.13</b>			<b>Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other opticalappliances and instruments, not specified orincluded elsewhere in this Chapter.</b>		
	9013.10	9013.1000	- Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	u	35%
	9013.20	9013.2000	- Lasers, other than laser diodes	u	35%
	9013.80	9013.8000	- Other devices, appliances and instruments	u	Free

<b>Heading No</b>	<b>H.S Code</b>	<b>Tariff Item No.</b>	<b>Description</b>	<b>Standard Unit of Quantity</b>	<b>Duty Rate</b>
(1)	(2)	(3)	(4)	(5)	(6)
	9013.90	9013.9000	- Parts and accessories	kg	15%
<b>90.14</b>			<b>Direction finding compasses; other navigational instruments and appliances.</b>		
	9014.10	9014.1000	- Direction finding compasses	u	5%
	9014.20	9014.2000	- Instruments and appliances for aeronautical or space navigation (other than compasses)	u	5%
	9014.80	9014.8000	- Other instruments and appliances	u	5%
	9014.90	9014.9000	- Parts and accessories	kg	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	9015.1000	- Rangefinders	u	Free
	9015.20	9015.2000	- Theodolites and tachymeters (tacheometers)	u	Free
	9015.30	9015.3000	- Levels	u	Free
	9015.40	9015.4000	- Photogrammetrical surveying instruments and appliances	kg	Free
	9015.80	9015.8000	- Other instruments and appliances	u	Free
	9015.90	9015.9000	- Parts and accessories	kg	5%
<b>90.16</b>	9016.00	9016.0000	<b>Balances of a sensitivity of 5 cg or better, with or without weights.</b>	kg	5%
<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	9017.1000	- Drafting tables and machines, whether or not automatic	u	15%
	9017.20	9017.2000	- Other drawing, marking-out or mathematical calculating instruments.	u	15%
	9017.30	9017.3000	- Micrometers, callipers and gauges	u	15%
	9017.80	9017.8000	- Other instruments	u	15%
	9017.90	9017.9000	- Parts and accessories	kg	15%
<b>90.18</b>			<b>Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments.</b>		
			- Electro-diagnostic apparatus (including apparatus for functionalexploratory examination or for checking physiological parameters):		
	9018.11	9018.1100	-- Electro-cardiographs	u	Free
	9018.12	9018.1200	-- Ultrasonic scanning apparatus	u	Free
	9018.13	9018.1300	-- Magnetic resonance imaging apparatus	u	Free
	9018.14	9018.1400	-- Scintigraphic apparatus	u	Free
	9018.19	9018.1900	-- Other	u	Free
	9018.20	9018.2000	- Ultra-violet or infra-red ray apparatus	kg	Free
			- Syringes, needles, catheters, cannulae and the like:		
	9018.31	9018.3100	-- Syringes, with or without needles	u	Free
	9018.32	9018.3200	--Tubular metal needles and needles for sutures	kg	Free
	9018.39	9018.3900	-- Other	u	Free

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
- Other instruments and appliances, used in dental sciences:-					
	9018.41	9018.4100	-- Dental drill engines, whether or not combined on a single base with other dental equipment	kg	Free
	9018.49	9018.4900	-- Other	u	Free
	9018.50	9018.5000	- Other ophthalmic instruments and appliances	kg	Free
	9018.90	9018.9000	- Other instruments and appliances	u	Free
<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>		
	9019.10	9019.1000	- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	kg	Free
	9019.20	9019.2000	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	kg	Free
<b>90.20</b>	9020.00	9020.0000	<b>Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.</b>	kg	Free
<b>90.21</b>			<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	9021.1000	- Orthopaedic or fracture appliances	kg	Free
			- Artificial teeth and dental fittings:		
	9021.21	9021.2100	--Artificial teeth	kg	Free
	9021.29	9021.2900	--Other	kg	Free
			- Other artificial parts of the body:		
	9021.31	9021.3100	--Artificial joints	kg	Free
	9021.39	9021.3900	--Other	kg	Free
	9021.40	9021.4000	- Hearing aids, excluding parts and accessories	u	Free
	9021.50	9021.5000	- Pacemakers for stimulating heart muscles, excluding parts and accessories	u	Free
	9021.90	9021.9000	- Other	kg	Free
<b>90.22</b>			<b>Apparatus based on the use of x-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, x-ray tubes and other x-ray generators, high tension generators, control panels and desks, high tension generators, screens, examination or treatment tables, chairs and the like.</b>		
			- Apparatus based on the use of x-ray, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:		
	9022.12	9022.1200	--Computed tomography apparatus	u	Free
	9022.13	9022.1300	--Other, for dental uses	u	Free
	9022.14	9022.1400	--Other, for medical, surgical or veterinary uses	u	Free
	9022.19	9022.1900	--For other uses	u	Free
			- Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:		

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
90.23	9022.21	9022.2100	--For medical, surgical, dental or veterinary uses	u	Free
	9022.29	9022.2900	--For other uses	u	Free
	9022.30	9022.3000	- X-ray tubes	u	Free
	9022.90	9022.9000	- Other, including parts and accessories	kg	5%
90.24	9023.00	9023.0000	<b>Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.</b>	kg	Free
90.24			<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	9024.1000	- Machines and appliances for testing metals	u	Free
	9024.80	9024.8000	- Other machines and appliances	u	Free
	9024.90	9024.9000	- Parts and accessories	kg	5%
90.25			<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	9025.1100	-- Liquid-filled, for direct reading	u	Free
	9025.19	9025.1900	-- Other	u	Free
	9025.80	9025.8000	- Other instruments	u	Free
	9025.90	9025.9000	- Parts and accessories	kg	5%
90.26			<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:		
		9026.1010	--- Water flow meter	u	35%
		9026.1090	--- Other	u	15%
	9026.20	9026.2000	- For measuring or checking pressure	u	Free
	9026.80	9026.8000	- Other instruments or apparatus	u	Free
	9026.90	9026.9000	- Parts and accessories	kg	Free
90.27			<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); micro tomes.</b>		
	9027.10	9027.1000	- Gas or smoke analysis apparatus	u	Free
	9027.20	9027.2000	-Chromatographs and electrophoresis instruments	u	Free
	9027.30	9027.3000	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	u	Free
	9027.50	9027.5000	- Other instruments and apparatus using optical radiations (UV, visible, IR)	u	Free
	9027.80	9027.8000	- Other instruments and apparatus	u	Free
	9027.90	9027.9000	- Micro tomes; parts and accessories	kg	Free
90.28			<b>Gas, liquid or electricity supply or production meters, including</b>		

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>calibrating meters therefor.</b>					
	9028.10	9028.1000	- Gas meters	u	15%
	9028.20		- Liquid meters:		
	9028.2010		--- Completely Knocked Down (CKD) to be assembled by domestic industry	u	15%
	9028.2020		--- Completely Built Up (CBU) form	u	25%
	9028.30		- Electricity meters:		
	9028.3010		--- Completely Knocked Down (CKD) to be assembled by domestic industry	u	15%
	9028.3030		--- Completely Built Up (CBU) form	u	25%
	9028.90	9028.9000	- Parts and accessories	kg	5%
<b>90.29</b>	<b>Revolution counters, production counters,taximeters, mileometers, pedometers andthe like; speed indicators and tachometers,other than those of heading 90.14 or 90.15; stroboscopes.</b>				
	9029.10	9029.1000	- Revolution counters, production counters,taximeters, mileometers, pedometers and the like	u	25%
	9029.20	9029.2000	- Speed indicators and tachometers; stroboscopes	u	15%
	9029.90	9029.9000	- Parts and accessories	kg	15%
<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 ionizing radiations.</b>				
	9030.10	9030.1000	- Instruments and apparatus for measuring or detecting ionising radiations	u	5%
	9030.20	9030.2000	- Oscilloscopes and oscillographs	u	5%
			- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power:		
	9030.31	9030.3100	-- Multimeters without a recording device	u	35%
	9030.32	9030.3200	-- Multimeters with a recording device	u	35%
	9030.33	9030.3300	-- Other, without a recording device	u	35%
	9030.39	9030.3900	-- Other, with a recording device	u	35%
	9030.40	9030.4000	-- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor or meters, psophometers)	u	35%
			- Other instruments and apparatus:		
	9030.82	9030.8200	--For measuring or checking semiconductor wafers or devices	u	35%
	9030.84		--Other, with a recording device:		
		9030.8410	--- Geophysical instruments	u	5%
		9030.8490	---Other	u	35%
	9030.89	9030.8900	--Other	u	15%
	9030.90	9030.9000	- Parts and accessories	u	15%
<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	9031.1000	- Machines for balancing mechanical parts	u	15%

<b>Heading No</b>	<b>H.S Code</b>	<b>Tariff Item No.</b>	<b>Description</b>	<b>Standard Unit of Quantity</b>	<b>Duty Rate</b>
(1)	(2)	(3)	(4)	(5)	(6)
	9031.20	9031.2000	- Test benches - Other optical instruments and appliances:	u	15%
	9031.41	9031.4100	-- For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	u	15%
	9031.49	9031.4900	-- Other	u	15%
	9031.80	9031.8000	- Other instruments, appliances and machines	u	15%
	9031.90	9031.9000	- Parts and accessories	kg	15%
<b>90.32</b>			<b>Automatic regulating or controlling instruments and apparatus.</b>		
	9032.10	9032.1000	- Thermostats	u	15%
	9032.20	9032.2000	- Manostats - Other instruments and apparatus:	u	15%
	9032.81	9032.8100	--Hydraulic or pneumatic	u	Free
	9032.89		-- Other: 9032.8910 --- Completely Knocked Down (CKD) to be assembled by domestic industry, other than charge controller	u	5%
		9032.8920	--- Semi Knocked Down (SKD) to be assembled by domestic industry, other than charge controller	u	15%
		9032.8990	--- Completely Built Up (CBU) form	u	25%
	9032.90	9032.9000	- Parts and accessories	kg	5%
<b>90.33</b>	9033.00	9033.0000	<b>Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.</b>	kg	15%

## 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.

Headin g No (1)	H.S Code (2)	Tariff Item No. (3)	Description (4)	Standard Unit of Quantity (5)	Duty Rate (6)
91.01			<b>Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.</b> <ul style="list-style-type: none"> <li>- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:</li> </ul>		
9101.11	9101.1100	-- With mechanical display only		u	35%
9101.19	9101.1900	-- Other		u	35%
			<ul style="list-style-type: none"> <li>- Other wrist-watches, whether or not incorporating a stop-watch facility:</li> </ul>		
9101.21	9101.2100	--With automatic winding		u	35%
9101.29	9101.2900	-- Other		u	35%
			<ul style="list-style-type: none"> <li>- Other:</li> </ul>		
9101.91	9101.9100	-- Electrically operated		u	35%
9101.99	9101.9900	-- Other		u	35%

Heading No (1)	H.S Code (2)	Tariff Item No. (3)	Description (4)	Standard Unit of Quantity (5)	Duty Rate (6)
<b>91.02</b>			<b>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	9102.1100	-- With mechanical display only	u	35%
	9102.12	9102.1200	-- With opto-electronic display only	u	35%
	9102.19	9102.1900	-- Other	u	35%
			- Other wrist-watches, whether or not incorporating a stop-watch facility:		
	9102.21	9102.2100	-- With automatic winding	u	35%
	9102.29	9102.2900	-- Other	u	35%
			- Other:		
	9102.91	9102.9100	-- Electrically Operated	u	35%
	9102.99	9102.9900	-- Other	u	35%
<b>91.03</b>			<b>Clocks with watch movements, excluding clocks of heading 91.04.</b>		
	9103.10	9103.1000	- Electrically Operated	u	35%
	9103.90	9103.9000	- Other	u	35%
<b>91.04</b>	9104.00	9104.0000	<b>Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.</b>	u	35%
<b>91.05</b>			<b>Other clocks.</b>		
			- Alarm clocks:		
	9105.11	9105.1100	-- Electrically Operated	u	35%
	9105.19	9105.1900	-- Other	u	35%
			- Wall clocks:		
	9105.21	9105.2100	-- Electrically Operated	u	35%
	9105.29	9105.2900	-- Other	u	35%
			- Other:		
	9105.91	9105.9100	-- Electrically Operated	u	35%
	9105.99	9105.9900	-- Other	u	35%
<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- motor (for example, time-registers, time- recorders).</b>		
	9106.10	9106.1000	- Time-registers; time-recorders	u	35%
	9106.90	9106.9000	- Other	u	35%
<b>91.07</b>	9107.00	9107.0000	<b>Time switches with clock or watch movement or with synchronous motor.</b>	u	35%
<b>91.08</b>			<b>Watch movements, complete and assembled.</b>		

<b>Headi ng No</b>	<b>H.S Code (2)</b>	<b>Tariff Item No. (3)</b>	<b>Description (4)</b>	<b>Standard Unit of Quantity 5)</b>	<b>Duty Rate (6)</b>
- Electrically Operated:					
	9108.11	9108.1100	-- With mechanical display only or with a device to which a mechanical display can be incorporated	u	35%
	9108.12	9108.1200	-- With opto-electronic display only	u	35%
	9108.19	9108.1900	-- Other	u	35%
	9108.20	9108.2000	- With automatic winding	u	35%
	9108.90	9108.9000	- Other	u	35%
<b>91.09</b>			<b>Clock movements, complete and assembled.</b>		
	9109.10	9109.1000	- Electrically Operated	u	35%
	9109.90	9109.9000	- Other	u	35%
<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	9110.1100	-- Complete movements, unassembled or partly assembled (movement sets)	u	35%
	9110.12	9110.1200	-- Incomplete movements, assembled	kg	35%
	9110.19	9110.1900	-- Rough movements	kg	35%
	9110.90	9110.9000	- Other	kg	35%
<b>91.11</b>			<b>Watch cases and parts thereof.</b>		
	9111.10	9111.1000	- Cases of precious metal or of metal clad with precious metal	u	35%
	9111.20	9111.2000	- Cases of base metal, whether or not gold-or silver-plated	u	35%
	9111.80	9111.8000	- Other cases	u	35%
	9111.90	9111.9000	- Parts	kg	35%
<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	9112.2000	- Cases	u	35%
	9112.90	9112.9000	- Parts	kg	35%
<b>91.13</b>			<b>Watch straps, watch bands and watch bracelets, and parts thereof.</b>		
	9113.10	9113.1000	- Of precious metal or of metal clad with precious metal	kg	35%
	9113.20	9113.2000	- Of base metal, whether or not gold-or silver-plated	kg	35%
	9113.90	9113.9000	- Other	kg	35%
<b>91.14</b>			<b>Other clock or watch parts.</b>		
	9114.10	9114.1000	- Springs, including hair-springs	kg	35%
	9114.30	9114.3000	- Dials	kg	35%
	9114.40	9114.4000	- Plates and bridges	kg	35%
	9114.90	9114.9000	- Other	kg	35%

**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.

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>92.01</b>			<b>Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.</b>		
	9201.10	9201.1000	- Upright pianos	u	15%
	9201.20	9201.2000	- Grand pianos	u	15%
	9201.90	9201.9000	- Other	u	15%
<b>92.02</b>			<b>Other string musical instruments(for example, guitars, violins, harps)</b>		
	9202.10	9202.1000	- Played with a bow	u	15%
	9202.90	9202.9000	- Other	u	15%
<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	9205.1000	- Brass-wind instruments	u	15%
	9205.90	9205.9000	- Other	u	15%
<b>92.06</b>	9206.00	9206.0000	<b>Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).</b>	u	15%
<b>92.07</b>			<b>Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).</b>		

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	9207.10	9207.1000	- Keyboard instruments, other than accordions	u	15%
	9207.90	9207.9000	- Other	u	15%
<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 signaling instruments.</b>		
	9208.10	9208.1000	- Musical boxes	u	15%
	9208.90	9208.9000	- Other	u	15%
<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	9209.3000	- Musical instrument strings	kg	15%
			- Other:		
	9209.91	9209.9100	-- Parts and accessories for pianos	kg	15%
	9209.92	9209.9200	-- Parts and accessories for the musical instruments of heading 92.02	kg	15%
	9209.94	9209.9400	-- Parts and accessories for the musical instruments of heading 92.07	kg	15%
	9209.99	9209.9900	-- Other	kg	15%

**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, signaling flares);
  - (b) Parts of general use, as defined in Note 2 to Section XV of base metal (Section XV), or similar goods of plastics (Chapter 39);
  - (c) Armoured fighting vehicles (heading 87.10);
  - (d) Telescopic sights or other optical devices suitable for use with arms, unless mounted on a firearm or presented with the firearm on which they are designed to be mounted (Chapter 90);
  - (e) Bows, arrows, fencing foils or toys (Chapter 95); or
  - (f) Collectors' pieces or antiques (heading 97.05 or 97.06).
2. In heading 93.06, the reference to "Parts thereof" does not include radio or apparatus of heading 85.26.

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>93.01</b>			<b>Military weapons, other than revolvers, pistols and the arms of heading 93.07.</b>		
	9301.10	9301.1000	- Artillery weapons (for example, guns, howitzers and mortars)	u	Free
	9301.20	9301.2000	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	u	Free
	9301.90	9301.9000	- Other	u	Free
<b>93.02</b>	9302.00	9302.0000	<b>Revolvers and pistols, other than those of heading 93.03 or 93.04.</b>	u	35%
<b>93.03</b>			<b>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 flare and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns).</b>		
	9303.10	9303.1000	- Muzzle-loading firearms	u	35%
	9303.20	9303.2000	- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	u	35%
	9303.30	9303.3000	- Other sporting, hunting or target-shooting rifles	u	35%
	9303.90	9303.9000	- Other	u	35%
<b>93.04</b>	9304.00	9304.0000	<b>Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.</b>	u	35%
<b>93.05</b>			<b>Parts and accessories of articles of heading 93.01 to 93.04.</b>		

<b>Heading No</b>	<b>H.S Code</b>	<b>Tariff Item No.</b>	<b>Description</b>	<b>Standard Unit of Quantity</b>	<b>Duty Rate</b>
(1)	(2)	(3)	(4)	(5)	(6)
	9305.10.	9305.1000	- Of revolvers or pistols	kg	35%
	9305.20	9305.2000	- Of shotguns or rifles of heading 93.03 - Other :	kg	35%
	9305.91	9305.9100	-- Of military weapons of heading 93.01	kg	Free
	9305.99	9305.9900	-- Other	kg	35%
<b>93.06</b>			<b>Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunitions and projectiles and parts thereof, including shot and cartridge wads.</b>		
			- Shotgun cartridges and parts thereof; air gun pellets:		
	9306.21	9306.2100	-- Cartridges	kg	35%
	9306.29	9306.2900	-- Other	kg	35%
	9306.30	9306.3000	- Other cartridges and parts thereof	kg	35%
	9306.90	9306.9000	- Other	kg	35%
<b>93.07</b>	<b>9307.00</b>	<b>9307.0000</b>	<b>Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths thereof.</b>	<b>kg</b>	<b>35%</b>

**SECTION XX**  
**MISCELLANEOUS MANUFACTURED ARTICLES**  
**Chapter 94**

**Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like;**  
**Prefabricated buildings**

**Notes.**

1. This Chapter does not cover :
  - (a) Pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;
  - (b) Mirrors designed for placing on the floor or ground (for example, cheval-glasses(swing -mirrors)) of heading 70.09;
  - (c) Articles of Chapter 71;
  - (d) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), or safes of heading 83.03;
  - (e) Furniture specially designed as parts of refrigerating or freezing equipment of heading 84.18; furniture specially designed for sewing machines (heading 84.52);
  - (f) Lamps or lighting fittings of Chapter 85;
  - (g) Furniture specially designed as parts of apparatus of heading 85.18 (heading 85.18), of headings 85.19 or 85.21 (heading 85.22) or of headings 85.25 to 85.28 (heading 85.29);
  - (h) Articles of heading 87.14;
  - (ij) Dentists' chairs incorporating dental appliances of heading 90.18 or dentists spittoons (heading 90.18);
  - (k) Articles of Chapter 91 (for example, clocks and clock cases);
  - (l) Toy furniture or toy lamps or lighting fittings(heading 95.03), billiard tables or other furniture specifically constructed for games(heading 95.04), furniture for conjuring tricks or decorations (other than electric garlands)such as Chinese lanterns(heading 95.05);or
  - (m) Monopods, bipods, tripods, and similar articles (heading 96.20)
2. The articles (other than parts) referred to in headings 94.01 to 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground.  
The following are, however, to be classified in the above -mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other:
  - (a) Cupboards, bookcases, other shelved furniture (including single shelves presented with supports for fixing them to the wall) and unit furniture;
  - (b) Seats and beds.
3. (A) In headings 94.01 to 94.03 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in Chapter 68 or 69.  
(B) Goods described in heading 94.04, presented separately, are not to be classified in heading 94.01, 94.02 or 94.03 as parts of goods.

4. For the purposes of heading 94.06, the expression "prefabricated buildings" means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.

Heading No	H.S. Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<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	9401.1000	- Seats of a kind used for aircraft	u	Free
	9401.20	9401.2000	- Seats of a kind used for motor vehicles	u	35%
	9401.30	9401.3000	- Swivel seats with variable height adjustment	u	35%
	9401.40	9401.4000	- Seats other than garden seats or camping equipment, convertible into beds	u	35%
			- Seats of cane, osier, bamboo or similar materials:		
	9401.52	9401.5200	-- Of bamboo	u	35%
	9401.53	9401.5300	-- Of rattan	u	35%
	9401.59	9401.5900	-- Other	u	35%
			- Other seats, with wooden frames:		
	9401.61	9401.6100	-- Upholstered	u	35%
	9401.69	9401.6900	-- Other	u	35%
			- Other seats with metal frames:		
	9401.71	9401.7100	-- Upholstered	u	35%
	9401.79	9401.7900	-- Other	u	35%
	9401.80	9401.8000	- Other seats	u	35%
	9401.90	9401.9000	- Parts	kg	25%
<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	9402.1000	- Dentists', barbers' or similar chairs and parts thereof	kg	15%
<b>94.03</b>			<b>Other furniture and parts thereof.</b>		
	9403.10		- Metal furniture of a kind used in offices:		
		9403.1010	--- Metal server rack	kg	15%
		9403.1090	--- Other	kg	35%
	9403.20	9403.2000	- Other metal furniture	kg	35%
	9403.30		- Wooden furniture of a kind used in offices:		
		9403.3010	--- Wooden server rack	u	15%
		9403.3090	--- Other	u	35%
	9403.40	9403.4000	- Wooden furniture of a kind used in the kitchen	u	35%
	9403.50	9403.5000	- Wooden furniture of a kind used in the bedroom	u	35%

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	9403.60	9403.6000	- Other wooden furniture	u	35%
	9403.70	9403.7000	- Furniture of plastics	kg	35%
			- Furniture of other materials, including cane, osier, bamboo or similar materials:		
	9403.82	9403.8200	-- Of bamboo	kg	35%
	9403.83	9403.8300	-- Of rattan	kg	35%
	9403.89	9403.8900	-- Other	kg	35%
	9403.90	9403.9000	- Parts	kg	15%
<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	9404.1000	- Mattress supports	kg	35%
			- Mattresses:		
	9404.21	9404.2100	-- Of cellular rubber or plastics, whether or not covered	u	35%
	9404.29	9404.2900	-- Of other materials	u	35%
	9404.30	9404.3000	- Sleeping bags	u	35%
	9404.90	9404.9000	- Other	kg	35%
<b>94.05</b>			<b>Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.</b>		
	9405.10		- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or through fares:		
	9405.1010		-- Uses a light-emitting diode (LED) or a compact fluorescent lamp (CFL)	kg	15%
	9405.1090		-- Other	kg	25%
	9405.20		- Electric table, desk, bedside or floor-standing lamps:		
	9405.2010		-- uses solar energy sources, whether or not capable to use other energy sources, presented Semi Knocked Down (SKD) to be assembled by domestic industries.	kg	Free
	9405.2020		-- uses solar energy sources, whether or not capable to use other energy sources, Complete Built Up (CBU) form	kg	5%
	9405.2030		-- Uses a light-emitting diode (LED) or a compact fluorescent lamp (CFL), not clearly designed to use solar energy sources but presented Semi Knocked Down (SKD) to be assembled by domestic industries.	kg	15%
	9405.2090		-- Other	kg	25%
	9405.30	9405.3000	- Lighting sets of a kind used for Christmas trees	kg	25%
	9405.40		- Other electric lamps and lighting fittings:		
	9405.4010		-- Lamps that uses solar energy sources, whether or not capable to use other energy sources, presented Semi Knocked Down (SKD) to be assembled by domestic industries.	kg	Free

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	9405.4020	---	Lamps that uses solar energy sources, whether or not capable to use other energy sources, Complete Built Up (CBU) form	kg	5%
	9405.4030	---	Lamps that use a light-emitting diode (LED) or a compact fluorescent lamp (CFL), not clearly designed to use solar energy sources but presented Semi Knocked Down (SKD) to be assembled by domestic industries	kg	15%
	9405.4090	---	Other	kg	25%
9405.50		-	Non-electrical lamps and lighting fittings:		
	9405.5010	---	Lamps for use with kerosene or other oils	kg	15%
	9405.5020	---	Lighting fittings	kg	25%
	9405.5090	---	Other lamps, including lanterns operating by butane and similar non-petroleum origin gases	kg	5%
9405.60		-	Illuminated signs, illuminated name-plates and the like:		
	9405.6010	---	Completely Knocked Down (CKD) to be assembled by domestic industry	kg	15%
	9405.6020	---	Semi Knocked Down (SKD) to be assembled by domestic industry	kg	25%
	9405.6030	---	Completely Built Up (CBU) form	kg	35%
		- Parts:			
9405.91	9405.9100	--	Of glass	kg	5%
9405.92	9405.9200	--	Of plastics	kg	5%
9405.99	9405.9900	--	Other	kg	5%
<b>94.06</b>			<b>Prefabricated buildings.</b>		
9406.10	9406.1000	-	Of wood	kg	25%
9406.90	9406.9000	-	Other	kg	25%

## **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 No.66.02), or parts thereof (heading 66.03);
  - (ij) Un mounted glass eyes for dolls or other toys, of heading 70.18;
  - (k) Parts of general use , as defined in Note2 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, taps, solid-state non-volatile storage devices, “smart cards” and other media for the recording of sound or of other phenomena, whether or not recorded (heading 85.23), radio remote control apparatus (heading 85.26) or cordless infrared remote control devices (heading 85.43);
  - (n) Sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;
  - (o) Children’s bicycles (heading 87.12);
  - (p) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
  - (q) Spectacles, goggles or the like, for sports or outdoor games (heading 90.04);
  - (r) Decoy calls or whistles (headings 92.08);
  - (s) Arms or other articles of Chapter 93 ;
  - (t) Electric garlands of all kinds (heading 94.05) ;
  - (u) Monopods, bipods, tripods, and similar articles (heading 96.20);
  - (v) Racket strings, tents or other camping goods, or gloves, mittens and mitts (classified according to their constituent material); or
  - (w) Tableware, kitchenware, toilet articles, carpets and other textile floor coverings, apparel, bed linen, table linen, toilet linen, kitchen linen and similar articles having a utilitarian function (classified according to their constituent material).
2. This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.
3. Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles.

4. Subject to the provisions of Note 1 above, heading 95.03 applies, *inter alia*, to articles of this heading combined with one or more items, which cannot be considered as sets under the terms of General Interpretative Rule 3(b), and which, if presented separately, would be classified in other headings, provided the articles are put up together for retail sale and the combinations have the essential character of toys.

5. Heading 95.03 does not cover articles which, on account of their design, shape or constituent material, are identifiable as intended exclusively for animals, for example, "pet toys" (classification in their own appropriate heading).

**Subheading Note.**

1. Subheading 9504.50 covers:

- (a) Video game consoles from which the image is reproduced on a television receiver, a monitor or other external screen or surface; or
- (b) Video game machines having a self-contained video screen, whether or not portable.

This subheading does not cover video game consoles or machines operated by coins, banknotes, bank cards, tokens or by any other means of payment (subheading 9504.30).

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>95.03</b>	9503.00		<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>		
	9503.0010		---Educational Puzzles	kg	5%
	9503.0090		---Other	kg	35%
<b>95.04</b>			<b>Video game consoles and machines, articles for funfair, table or parlour games, including pintables, billiards, special tablets for casino games and automatic bowling alley equipment.</b>		
	9504.20	9504.2000	- Articles and accessories for billiards of all kinds	kg	35%
	9504.30	9504.3000	- Other games, operated by coins, banknotes, bank cards, tokens or by any other means of payment, other than automatic bowling alley equipment	kg	35%
	9504.40	9504.4000	- Playing cards	u(jeu/pack)	35%
	9504.50	9504.5000	- Video game consoles and machines, other than those of subheading 9504.30	kg	35%
	9504.90	9504.9000	- Other	u	35%
<b>95.05</b>			<b>Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.</b>		
	9505.10	9505.1000	- Articles for Christmas festivities	kg	35%
	9505.90	9505.9000	- Other	kg	35%
<b>95.06</b>			<b>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.</b>		
			- Snow-skis and other snow-ski equipment:		
	9506.11	9506.1100	--Skis	2u	15%
	9506.12	9506.1200	--Ski-fastenings (ski-bindings)	kg	15%
	9506.19	9506.1900	--Other	kg	15%

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
- Water-skis, surf-boards, sailboards and other water-sport equipment:					
9506.21	9506.2100	--Sailboards		u	15%
9506.29	9506.2900	--Other		u	15%
- Golf clubs and other golf equipment:					
9506.31	9506.3100	--Clubs, complete		u	15%
9506.32	9506.3200	--Balls		u	15%
9506.39	9506.3900	--Other		kg	15%
9506.40	9506.4000	- Articles and equipment for table - tennis		kg	15%
- Tennis, badminton or similar rackets, whether or not strung:					
9506.51	9506.5100	--Lawn-tennis rackets, whether or not strung		u	15%
9506.59	9506.5900	--Other		u	15%
- Balls, other than golf balls and table-tennis balls:					
9506.61	9506.6100	--Lawn-tennis balls		u	15%
9506.62	9506.6200	--Inflatable		u	15%
9506.69	9506.6900	--Other		u	15%
9506.70	9506.7000	- Ice skates and roller skates, including skating boots with skates attached	2u	15%	
- Other:					
9506.91	9506.9100	--Articles and equipment for general physical exercise, gymnastics or athletics	kg	15%	
9506.99	9506.9900	--Other	u	15%	
<b>95.07</b>	<b>Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "92.08 or 97.05) and similar hunting or shooting requisites.</b>				
9507.10	9507.1000	- Fishing rods	u	35%	
9507.20	9507.2000	- Fish-hooks, whether or not snelled	kg	35%	
9507.30	9507.3000	- Fishing reels	u	35%	
9507.90	9507.9000	- Other	u	35%	
<b>95.08</b>	<b>Roundabouts, swings, shooting galleries and other fairground amusements; traveling circuses, and traveling menageries; traveling theatres.</b>				
9508.10	9508.1000	- Traveling circuses and traveling menageries	kg	35%	
9508.90	9508.9000	- Other	kg	35%	

## **Chapter 96**

### **Miscellaneous manufactured articles**

## Notes.

1. This Chapter does not cover :
    - (a) Pencils for cosmetic or toilet uses (Chapter 33);
    - (b) Articles of Chapter 66 (for example, parts of umbrellas or walking- sticks) ;
    - (c) Imitation jewellery (heading 71.17) ;
    - (d) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
    - (e) Cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials; heading 96. 01 or 96. 02 applies, however, to separately presented handles or other parts of such articles;
    - (f) Articles of Chapter 90 (for example, spectacle frames (heading 90.03), mathematical drawing pens (heading 90.17), brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes (heading 90.18));
    - (g) Articles of Chapter 91 (for example, clock or watch cases);
    - (h) Musical instruments or parts or accessories thereof (Chapter 92);
    - (ij) Articles of Chapter 93 (arms and parts thereof) ;
    - (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
    - (l) Articles of Chapter 95 (toys, games, sports requisites); or
    - (m) Works of art, collectors' pieces or antiques (Chapter 97).
  2. In heading 96.02 the expression “vegetable or mineral carving material” means:
    - (a) Hard seeds , pips, hulls and nuts and similar vegetable materials of a kind used for carving(for example, corozo and dom);
    - (b) Amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.
  3. In heading 96.03 the expression “prepared knots and tufts for broom or brush making” applies only to un mounted 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 suchincorporation.
  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 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.

<b>Heading No</b>	<b>H.S Code</b>	<b>Tariff Item No.</b>	<b>Description</b>	<b>Standard Unit of Quantity</b>	<b>Duty Rate</b>
(1)	(2)	(3)	(4)	(5)	(6)

**96.01** Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).

9601.10 9601.1000 - Worked ivory and articles of ivory

kg 35%

<b>Heading No</b>	<b>H.S Code</b>	<b>Tariff Item No.</b>	<b>Description</b>	<b>Standard Unit of Quantity</b>	<b>Duty Rate</b>
(1)	(2)	(3)	(4)	(5)	(6)
	9601.90	9601.9000	- Other	kg	35%
<b>96.02</b>	<b>9602.00</b>	<b>9602.0000</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 modeling 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>	kg	35%
<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	9603.1000	- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	u	35%
			- Tooth brushes, shaving brushes, hair brushes nail brushes, eyelashbrushes and other toilet brushes for use on the person, including suchbrushes constituting parts of appliances:		
	9603.21	9603.2100	--Tooth brushes, including dental-plate brushes	u	15%
	9603.29	9603.2900	--Other	u	35%
	9603.30	9603.3000	- Artists' brushes, writing brushes and similarbrushes for the application of cosmetics	u	15%
	9603.40	9603.4000	-Paint, distemper, varnish or similar brushes(other than brushes of subheading 9603.30);paint pads and rollers	u	35%
	9603.50	9603.5000	- Other brushes constituting parts of machines, appliances or vehicles	u	35%
	9603.90	9603.9000	- Other	u	35%
<b>96.04</b>	<b>9604.00</b>	<b>9604.0000</b>	<b>Hand sieves and hand riddles.</b>	u	35%
<b>96.05</b>	<b>9605.00</b>	<b>9605.0000</b>	<b>Travel sets for personal toilet, sewing or shoe or clothes cleaning.</b>	u	35%
<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	9606.1000	- Press-fasteners, snap-fasteners and press-studs and parts thereof	kg	15%
			- Buttons:		
	9606.21	9606.2100	--Of plastics, not covered with textile material	kg	15%
	9606.22	9606.2200	--Of base metal, not covered with textile material	kg	15%
	9606.29	9606.2900	--Other	kg	15%
	9606.30	9606.3000	- Button moulds and other parts of buttons; button blank	kg	15%
<b>96.07</b>			<b>Slide fasteners and parts thereof.</b>		
			- Slide fasteners:		
	9607.11	9607.1100	--Fitted with chain scoops of base metal	kg	15%
	9607.19	9607.1900	--Other	kg	15%
	9607.20	9607.2000	- Parts	kg	15%
<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</b>		

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09.</b>					
	9608.10	9608.1000	- Ball point pens	u	35%
	9608.20	9608.2000	- Felt tipped and other porous-tipped pens and markers	u	35%
	9608.30	9608.3000	- Fountain pens, stylograph pens and other pens	u	35%
	9608.40	9608.4000	- Propelling or sliding pencils	u	35%
	9608.50	9608.5000	- Sets of articles from two or more of the foregoing subheadings	u	35%
	9608.60	9608.6000	- Refills for ball point pens, comprising the ball point and ink-reservoir	u	15%
			- Other:		
	9608.91	9608.9100	--Pen nibs and nib points	u	15%
	9608.99	9608.9900	--Other	kg	15%
<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	9609.1000	- Pencils and crayons, with leads encased in rigid sheath	kg	15%
	9609.20	9609.2000	- Pencil leads, black or coloured	kg	15%
	9609.90	9609.9000	- Other	kg	15%
<b>96.10</b>	9610.00	9610.0000	<b>Slates and boards, with writing or drawing surfaces, whether or not framed.</b>	kg	15%
<b>96.11</b>	9611.00	9611.0000	<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>	kg	25%
<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	9612.1000	- Ribbons	u	15%
	9612.20	9612.2000	- Ink-pads	u	35%
<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	9613.1000	- Pocket lighters, gas fuelled, non-refillable	u	35%
	9613.20	9613.2000	- Pocket lighters, gas fuelled, refillable	u	35%
	9613.80	9613.8000	- Other lighters	u	35%
	9613.90	9613.9000	- Parts	kg	35%
<b>96.14</b>	9614.00	9614.0000	<b>Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.</b>	u /kg	35%
<b>96.15</b>	<b>Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof.</b>				
	- Combs, hair-slides and the like:				

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	9615.11	9615.1100	--Of hard rubber or plastics	kg	35%
	9615.19	9615.1900	--Other	kg	35%
	9615.90	9615.9000	- Other	kg	35%
<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	9616.1000	- Scent sprays and similar toilet sprays, and mounts and heads therefore	kg	35%
	9616.20	9616.2000	- Powder-puffs and pads for the application of cosmetics or toilet preparations	kg	35%
<b>96.17</b>	9617.00	9617.0000	<b>Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners.</b>	kg	35%
<b>96.18</b>	9618.00	9618.0000	<b>Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.</b>	kg	35%
<b>96.19</b>	9619.00		<b>Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material.</b>		
	9619.0010		--- Sanitary towels, tampons, napkins (Diapers) and napkin liners for babies	kg	15%
	9619.0090		--- Other Sanitary articles	kg	35%
<b>96.20</b>	9620.00	9620.0000	<b>Monopods, bipods, tripods and similar articles.</b>	u	15%

## 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 headings 97.06 ; or
  - (c) Pearls, natural or cultured, or precious or semi-precious stones (headings 71.01 to 71.03).
2. For the purposes of heading 97.02, the expression "original engravings , prints and lithographs" means impressions produced directly, in black and white or in colour , of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.
3. Heading 97.03 does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.
4. (A) Subject to Notes 1 to 3 above , articles of this Chapter are to be classified in this Chapter and not in any other Chapter of the Tariff.
- (B) Heading 97.06 does not apply to articles of the preceding headings of this Chapter.
4. 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.

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>97.01</b>			<b>Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques.</b>		
	9701.10	9701.1000	- Paintings, drawings and pastels	u	15%
	9701.90	9701.9000	- Other	kg	15%
<b>97.02</b>	9702.00	9702.0000	<b>Original engravings, prints and lithographs.</b>	u	15%
<b>97.03</b>	9703.00	9703.0000	<b>Original sculptures and statuary, in any material.</b>	u	15%
<b>97.04</b>	9704.00	9704.0000	<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>	kg	15%
<b>97.05</b>	9705.00	9705.0000	<b>Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.</b>	kg	15%
<b>97.06</b>	9706.00	9706.0000	<b>Antiques of an age exceeding one hundred years.</b>	kg	15%

## **EXEMPTIONS AT NIL FROM CUSTOMS DUTY AND ALL TAXES**

### **A. Unclassified**

#### **NOTE:**

Goods entered on a customs import declaration are required to be additionally classified for tariff classification and statistical purposes according to the first schedule to this Tariff.

#### **General exemptions for importation by or on behalf of privileged organizations, privileged persons, public bodies and institutions.**

##### **1. Diplomatic and Consular Missions:**

The following exemptions are granted, on the basis of reciprocity, to the missions and officers indicated:

- a) All goods, including motor vehicles, imported for the official use of the diplomatic or consular missions,
- b) Furniture, furnishings and goods, including motor vehicles, imported at any time for personal use of the diplomatic officers and
- c) Furniture, furnishings and goods, including motor vehicles, for personal use of the consular officers imported within six months of first arrival at post.

##### **2. Cups, medals and other trophies imported for presentation only /not to be offered for sale:-**

- (a) As prizes at public examinations, exhibitions or shows or for competitions or skill at sports, open to members of recognized clubs and to their public and
- (b) For bravery, good conduct, humanity, for excellence in art, industry, invention, manufactures, learning, and science or for honorable or meritorious public service.

Exemptions at 3(a) and 3(b) above shall be effected when there is approval letter from the appropriate government body with regard to the time, place and the number and type of awards in the event.

##### **3. Goods imported by Agencies of the Ethiopian Government and Non-Governmental Aid Organizations to be effected as specified in Regulation 6/1996 and (Amendment) Regulation No. 89/2003 of the Council of Ministers.**

##### **4. Fire escapes, other firefighting appliances and chemicals.**

##### **5. Defense and public security equipment, parts and accessories imported by Ministry of National Defense, Federal police and Regional police institutions, Public Security Institutions, in accordance to directive no. ከ147/28/858 dated 08/07/2000 (Ethiopian Calendar) of Ministry of Finance of and Economic Development.**

##### **6. Articles and equipment specialized for use by the disabled or handicapped.**

7. Insects and other organisms for similar purposes; Pure-bred breeding animals of horses, bovine animals, buffalo and swine; plants and parts of plants, cuttings and slips of plants; seeds, fruits and spores, of kind used for sowing; fertilizers; fungicide, pesticide, herbicide and insecticide that do not contain Methyl bromide and imported for agricultural and floriculture use with the approval of Ministry of Agriculture on their intended use.
8. Opium imported for medical purposes by Hospitals.
9. Coins, bank notes, unwrought silver and gold imported by National Bank of Ethiopia.
10. Ambulance in a complete state imported by hospitals and health centers, police, fire and emergency prevention and rescue institutions, Ethiopian Red Cross society, universities, government bodies, ambulance service providers and humanitarian organizations, with the approval of EFDR Ministry of Health or Regional Health Bureaus or City Administration Health Bureaus.
11. Cash register machine, and parts of cash register machine imported for maintenance purposes with the approval of Ministry of revenue.
12. Goods of Chapter 90 imported by Educational and Scientific Research Institutions with the approval of Ministry of Science & Higher Education and Ministry of Innovation and Technology or other appropriate government institution delegated by them.

## **B. Classified**

<b>No</b>	<b>Tariff Item No./ Heading No./</b>	<b>Description</b>	<b>Remark</b>
1	8407.1000	Aircraft engines	
2	84.17	Industrial or laboratory furnaces and ovens, including incinerators, non-electric.	Except 8417.9000
3	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.	Except 8419.8100, 8419.8900 and 8419.9000
4	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.	Except 8424.9000
5	84.26	Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane.	

No	Tariff Item No./ Heading No./	Description	Remark
6	84.27	Fork-lift trucks; other works trucks fitted with lifting or handling equipment.	
7	84.29	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.	
8	84.30	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow - blowers.	Except 8430.2000
9	84.32	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports ground rollers.	Except 8432.9000
10	83.33	Harvesting or threshing machinery including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37.	except 8433.9000
11	84.34	Milking machines and dairy machinery	except 8434.9000
12	8435.1000	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages machineries.	
13	84.36	Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders	Except 8436.9100 and 8436.9900
14	84.37	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the millingindustry or for the working of cereals ordried leguminousvegetables, other than farm-type machinery.	Except 8437.9000
15	84.38	Machinery, not specified or included elsewhere in this chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils.	Except 8438.9000
16	84.39	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.	Except 8439.9100 and 8439.9900
17	8440.1000	Book -binding machinery, including book -sewing machines.	
18	84.41	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.	Except 8441.9000
19	8444.0000	Machines for extruding, drawing, texturing or cutting man-made textile materials.	
20	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.	
21	84.46	Weaving machines (looms).	
22	84.47	Knitting machines, stitch -bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net	

No	Tariff Item No./ Heading No./	Description	Remark
		and machines for tufting.	
23	8448.1100	Dobbies and jacquards; card reducing, copying, punching or assembling machines for use therewith	
24	8448.1900	Other auxiliary machinery for machine of heading 84.44, 84.45, 84.46 or 84.47:	
25	8449.0000	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.	
26	84.51	Machinery (other than machines of heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics.	Except 8451.2100 and 8451.9000
27	84.52	Sewing machines, other than book- sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles.	Except 8452.9000
28	84.53	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines.	Except 8453.9000
29	84.54	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.	Except 8454.9000
30	84.55	Metal- rolling mills and rolls therefor.	Except 8455.9000
31	84.56	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes; water-jet cutting machines.	
32	84.57	Machining centres, unit construction machines (single station) and multi- station transfer machines, for working metal.	
33	84.58	Lathes (including turning centres) for removing metal.	
34	84.59	Machine-tools (including way- type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 84.58.	
35	84.60	Machine-tools for debarring, 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.	
36	84.61	Machine-tools for planning, shaping, slotting, broaching, gear cutting, gear grinding orgear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included.	
37	84.62	Machine tools (including presses) for working metal by forging, hammering or die -stamping; machine-tools (including presses) for	

No	Tariff Item No./ Heading No./	Description	Remark
		working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above.	
38	84.63	Other machine-tools for working metal or cermets, without removing material.	
39	84.64	Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass.	
40	84.65	Machine-tools (including machines for nailing, stapling, gluing or otherwise assembling) for working wood, cork, bone hard rubber, hard plastics or similar hard materials.	
41	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	Except 8468.9000
42	84.74	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid 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.	Except 8474.3100 and 8474.9000
41	84.75	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or not working glass or glassware.	Except 8474.9000
42	84.77	Machinery for working rubber or plastics or for manufacture of products from these materials, not specified or included elsewhere in this Chapter.	Except 8477.9000
43	84.79	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.	Except 8479.9000
44	84.80	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.	
45	84.86	Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flatpanel displays; machines and apparatus specified in Note 9 (C) to this Chapter; parts and accessories.	Except 8486.9000
46	8701.1010	New single axle tractors	
47	8701.2010	New road tractors for semi-trailers	
48	8701.3010	New track-laying tractors	
49	8701.9110	Other new tractor, of an engine power not exceeding 18 kW	
50	8701.9210	Other new tractor, of an engine power exceeding 18 kW but not exceeding 37 kW	
51	8701.9310	Other new tractor, of an engine power exceeding 37 kW but not exceeding 75 kW	
52	8701.9410	Other new tractor, of an engine power exceeding 75 kW but not	

No	Tariff Item No./ Heading No./	Description	Remark
		exceeding 130 kW	
53	8701.9510	Other new tractor, of an engine power exceeding 130 kW	
54	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).	Except used
55	90.11	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection	Except 9011.9000
56	9012.1000	Microscopes other than optical microscopes diffraction apparatus.	
57	90.18	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments.	
58	90.19	Mechano-therapy appliances; massage apparatus; psychological aptitude testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.	
59	9020.0000	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.	
60	90.21	Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability.	
61	90.22	Apparatus based on the use of x-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, x-ray tubes and other x-ray generators, high tension generators, control panels and desks, high tension generators, screens, examination or treatment tables, chairs and the like.	Except 9022.9000
62	90.24	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics).	Except 9024.9000
63	90.25	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments.	Except 9025.9000
64	90.27	Instruments and apparatus for Physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light(including exposure meters); micro tomes.	

**Special Customs Tariff Rates Applicable to Goods Produced In and Imported from  
COMESA Member Countries**

S.No.	Regular Customs Tariff Rate (%)	COMESA Tariff Rate (%)
1	5	4.5
2	15	13.5
3	25	22.5
4	35	31.5

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