

CUSTOMS, EXCISE TARIFF, ETC. (CONSOLIDATION) ACT

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CUSTOMS, EXCISE TARIFF, ETC. (CONSOLIDATION) ACT

**An Act to provide for the imposition of *ad valorem* customs and excise duties payable on goods imported and manufactured in Nigeria based on a harmonised system of customs tariff.**

[1995 No.4.]

[1st March, 1995]

[Commencement.]

PART 1

*Customs duties of goods imported into or exported from Nigeria*

**1. General rules for the interpretation of the Harmonised System**

The Classification of goods according to various Schedules to this Act shall be in accordance with the General Rules for the interpretation of the Harmonised System set out in Part II of this Act.

**2. Classification of goods imported**

Goods imported into Nigeria shall, for customs purposes, be in accordance with the form of customs tariff set out in the First Schedule to this Act.

[First Schedule.]

**3. Charge of import duty**

Where in any heading or in any Harmonised System Code, (in this Act referred to as the H.S. Code) of the First Schedule to this Act, a rate of duty payable shall be the amount of the rate shown in the Customs Duty Rate for the year or years in which the goods concerned are imported into Nigeria, and on the importation into Nigeria of goods classified in that heading or H.S. Code there shall, subject to the provisions of section 4 of this Act, be charged an import duty at the rate shown in the Customs Duty Rate column.

[First Schedule.]

**4. Partial exemption of fish from import duty**

In Chapter 3 of the First Schedule to this Act, the rates of import duty specified in the Customs Duty Rate Column H.S. Code 0301.1000 to 0304.9000 and H.S. Code 0306. 1100 to 0307.9900 shall not apply to fish-

[First Schedule.]

- (a) caught, processed and landed; or
- (b) processed and landed,

aboard vessels flying the Nigerian flag and owned by Nigerian citizens or companies.

**5. Concession for utilisation of Nigerian gas**

Any machinery, equipment or spare part imported into Nigeria by an industrial establishment engaged in the exploration, processing or power generation through the utilisation of Nigerian gas, for its operation, shall be exempted from the customs duties set out in the First Schedule to this Act.

[1997 No. 16.]

**6. Levy on imported sugar**

In addition to the customs duty and other approved charges, a five per cent levy on the C.I.F. value is hereby imposed on imported sugar.

**7. Customs duty rate on raw materials for the manufacture of essential drugs**

The importation of raw materials for the manufacture of drugs by bona fide drug manufacturers shall attract a ten per cent customs duty rate.

[1996 No. 13.]

**8. Exemptions from import duty**

Goods specified in the Second Schedule of this Act imported into Nigeria shall, subject to such conditions as are set out therein, be exempted from the duties set out in the Custom Duty Rate Column of the First Schedule to this Act.

[Second Schedule.]

**9. Goods prohibited from being imported**

Goods specified in the Third and Fourth Schedules to this Act shall be prohibited from being imported into Nigeria.

[First Schedule.]

**10. Restriction on importation of arms and ammunitions**

The goods classified in the First Schedule to this Act as arms and ammunitions, ex-cept for arms and ammunitions imported by the Armed Forces of Nigeria and the Nigeria Police Force under the Second Schedule to this Act, shall only be imported into Nigeria by licence issued by the appropriate authorities.

[Third and Fourth Schedules.]

**11. Goods absolutely prohibited for exportation**

The goods specified in the Sixth Schedule to this Act shall remain in force for seven years with respect thereto from the date of commencement of this Act.

[Sixth Schedule.]

**12. Restriction on modification of duty imposed on goods, etc.**

The duties imposed on goods specified in the First Schedule to this Act shall remain in force for seven years with respect thereto from the date of commencement of this Act.

[First Schedule.]

**13. Power to impose, vary or remove any import duty and to amend the Schedules**

(1) Notwithstanding the provisions of section 12 of this Act, the President may, on the recommendation of the Tariff Review Board, by order-

- (a) impose, vary or remove any import or excise duty;
- (b) add to or vary any of the Schedules;
- (c) delete the whole or any part of any of the Schedules;
- (d) substitute a new Schedule or Schedules thereto.

(2) Without prejudice to the generality of section 12 (1) (a) of the Interpretation Act (which allows different provisions to be made for different circumstances) an order made under this section may differentiate between the goods of different countries for the purpose of implementing the

provisions of any agreement between the Government of the Federal Republic of Nigeria and any other government or any international organisation or authority.

[Cap. 123.]

(3) An order made under subsection (1) of this section shall have effect from the date of its publication in the *Gazette*.

**14. Effect of enactment reducing or removing duty**

(1) Where this or any other enactment has the effect of reducing or removing the duty on any goods, any person by whom any such goods are entered shall, where the Minister so directs-

(a) in the case of a reduced duty, pay the reduced duty thereon and in addition thereto shall-

(i) pay to the Nigerian Customs Service an amount equal to the difference between the duty payable immediately before the coming into force of such enactment and the reduced duty payable thereunder; or

(ii) give security to the Nigerian Customs Service by bond or otherwise for the amount;

(b) in the case of a removed duty-

(i) pay to the Nigerian Customs Service, an amount equal to the duty payable immediately before the coming into force of such enactment; or

(ii) give security to the Nigeria Customs Service by bond or otherwise for such amount.

(2) All payments made under subsection (1) of this section shall, without prejudice to the provisions of section (1) of this Act, be brought to account as duties of customs.

**15. Excess duty to be repaid**

(1) If the amount paid as duty on any goods under any provision of this Act or any other enactment, together with any additional amount paid under section 14 (1) of this Act, exceeds the duty payable on such goods immediately after the expiration of such provision, the balance shall, on application, be repaid by the Nigeria Customs Service to the person who paid such amount.

(2) Subject to the provisions of section 14 (2) of this Act, any bond or other security given by any person under section 14 (1) of this Act shall, on the expiration of the enactment concerned, be cancelled.

**16. Effect of increase of duty or reduction**

(1) Where, in accordance with the provisions of this Act or any other enactment, any new customs import duty is imposed or any customs import duty is increased and any goods in respect of which the duty is payable are delivered on or after the day on which the new increased duty takes effect in pursuance of a contract made before that day, the seller of the goods may, in the absence of any agreement to the contrary, recover, as an addition to the contract price, a sum equal to any amount paid to him in respect of the goods on account of the new duty or the increase of duty, as the case may be.

(2) Where, in accordance with the provisions of this Act or any other enactment, any customs import duty is reduced or removed and any goods affected by the duty are delivered on or after the day on which the reduction in the duty takes effect or the duty ceases in pursuance of a contract made before that day, the purchaser of the goods, in the absence of any agreement to the contrary may, if the seller of the goods has had in respect of those goods the benefit of the reduction or removal of the duty, deduct from the contract price a sum equal to the amount of the reduction of the duty or the amount of the duty, as the case may be.

(3) Where the contract price has been or is to be adjusted in accordance with this section and any repayment is made to the seller under section 15 of this Act, the seller shall allow the benefit of such payment to the buyer.

#### **17. Duty on goods imported in containers**

If any goods chargeable with duty according to the weight or quantity thereof are imported in any container intended for sale, or of a kind usually sold with goods when they are sold retail, and if such container is marked or labelled as containing, or is commonly sold as containing or is commonly reputed to contain, a specific weight or quantity of such goods, then such container shall be deemed to contain not less than such specific weight or quantity.

#### **18. Importation of prohibited goods**

If for any reason whatsoever the Federal Government approves the importation of any item under the Third Schedule to this Act, the beneficiary shall pay the customs duty as prescribed in First Schedule to this Act or the duty specified in the letter of approval in addition to such other approved charges, provided the approval was obtained prior to the importation.

[First Schedule. Third Schedule.]

#### **19. Columns that may or may not form part of Act**

In the First, Third and Fifth Schedules to this Act, the following columns shall form part of this Act-

[First Schedule. Third Schedule. Fifth Schedule.]

(a) heading number;

- (b) H.S. Code;
- (c) tariff description;
- (d) Customs Duty Rate:

Provided that the following statistical particulars may also be published in Schedules 1,3 and 5 for the purpose of correlating the import and export list code numbers with the nomenclature heading-

- (i) statistical description;
- (ii) unit of quantity,

but shall not form part of this Act.

## PART II

### *General rules for the interpretation of the Harmonised System*

#### **20. Classification of goods**

Classification of goods in the nomenclature shall be governed by the following principles-

(I) The titles of sections, chapters and sub-chapters are provided for ease of reference only for legal purposes, classification shall be determined according to the terms of the headings and any relative section or chapter notes and, provided such headings or notes do not otherwise require, according to the following provisions-

(2) (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or failing to be classified as complete or finished by virtue of this rule), presented, unassembled or disassembled.

(b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substance. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of rule 3.

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

- (a) the heading which provides the most specific description shall be preferred to headings providing a more general description. However when two or more headings each refer

to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, these headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods;

- (b) mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3 (a), shall be classified as if they consisted of the material or component which gives them their essential character, in so far as this criterion is applicable;
- (c) when goods cannot be classified by reference to 3 (a) or (3) (b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.

(4) Goods which cannot be classified in accordance with the above rules shall be classified under the heading appropriate to the goods to which they are most akin.

(5) In addition to the foregoing provisions, the following rules shall apply in respect of the goods referred to therein-

- (a) camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specifically shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This rule does not, however, apply to containers which give the whole its essential character;
- (b) subject to the provisions of rule 5 (a) above, packing materials and packing containers presented with the goods therein, shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision does not apply when such packing materials or packing containers are clearly suitable for repetitive use.

(6) For legal purposes, the classification of goods in the sub-headings of a heading shall be determined according to the terms of those sub-headings and any related sub-heading notes and, *mutatis mutandis*, to the above rules, on the understanding that only sub-headings at the same level are comparable. For the purpose of this rule, the relative section and chapter notes also apply, unless the context otherwise requires.

### PART III

*Excise tariff, etc.*

#### **21. Goods liable to excise duty**

(1) Goods manufactured in Nigeria and specified in the Fifth Schedule to this Act shall be charged with duties of excise at the rates specified under the Duty Column in the said Schedule.

[First Schedule. Fifth Schedule.]

(2) A landing charge corresponding to the excise duty imposed on any goods manufactured in Nigeria, has been included in the customs duty in the Customs Duty Rates column of the First Schedule to this Act.

#### PART IV

##### *Citation, repeals and interpretation*

###### **22. Citation, repeals and interpretation**

(1) This Act may be cited as the Customs, Excise Tariff, etc. (Consolidation) Act.

(2) The Customs, Excise Tariff, etc. (Consolidation) Act is hereby repealed.

[Cap. 88. L.F.N. 1990.J

(3) "Minister" means the Minister charged with responsibility for matters relating to finance.

(4) "Tariff Review Board" means the Board charged with the responsibility for the review of customs and excise tariff, etc. in this Act.

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#### SCHEDULES

##### FIRST SCHEDULE

[Sections 2 and 3.]

##### *Table of Contents*

#### SECTION 1

##### *Live animals; animal products*

#### SECTION NOTES

1. Live animals.
2. Meat and edible meat offal.
3. Fish and crustaceans, molluscs and other aquatic invertebrates.
4. Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included.

5. Products of animal origin, not elsewhere specified or included.

## SECTION II

### *Vegetable products*

#### SECTION NOTES

6. Live trees and other plants: bulbs, roots and the like; cut flowers and ornamental foliage.
7. Edible vegetables and certain roots and tubers.
8. Edible fruits and nuts; peel of citrus fruit or melons.
9. Coffee, tea, mate and spices.
10. Cereals.
11. Products of the milling industry; malt; starches; inulin; wheat gluten.
12. Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder.
13. Lac; gums, resins and other vegetable saps and extracts.
14. Vegetable plaiting materials; vegetable products not elsewhere specified or included.

## SECTION III

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

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

## SECTION IV

### *Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes*

16. Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates.
17. Sugars and sugar confectionery.
18. Cocoa and cocoa preparations.
19. Preparations of cereals, flour starch or milk; pastry cooks products.
20. Preparations of vegetables, fruit, nuts or other parts of plants.
21. Miscellaneous edible preparations.

22. Beverages, spirits and vinegar.
23. Residues and waste from the food industries; prepared animal fodder.
24. Tobacco and manufactured tobacco substitutes.

## SECTION V

### *Mineral products*

25. Salt; sulphur; earths and stone; plastering materials, lime and cement.
26. Ores, slag and ash.
27. Mineral fuels, mineral oils and products of their distillation; bituminous substances, mineral waxes.

## SECTION VI

### *Products of the chemical or allied industries*

#### SECTION NOTES

28. Inorganic chemicals; organic or inorganic compounds of precious metals, of rare earth metals, of radioactive elements or of isotopes.
29. Organic chemicals.
30. Pharmaceutical products.
31. Fertilisers.
32. Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks.
33. Essential oils and resinoids; perfumery, cosmetic or toilet preparations.
34. Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster.
35. Albinoidal substances; modified starches; glues; enzymes.
36. Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations.
37. Photographic or cinematographic goods.
38. Miscellaneous chemical products.

## SECTION VII

*Plastics and articles thereof; rubber and articles thereof*

- 39. Plastics and articles thereof.
- 40. Rubber and articles thereof.

SECTION VIII

*Raw hides and skins, leather, furskins and articles thereof; saddlery articles of animal gut (other than silk-worm gut)*

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

SECTION IX

*Wood and articles of wood; Wood charcoal; Cork and articles of cork; Manufacturers of straw, of esparto or other plaiting materials; Basketware and wickerwork*

- 44. Wood and articles of wood; wood charcoal.
- 45. Cork and articles of cork.
- 46. Manufactures of straw, of esparto or of other plaiting materials; basketware and wicker-work.

SECTION X

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

SECTION NOTES

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

SECTION XI

*Textiles and textile articles*

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

## SECTION XII

*Footwear, headgear, umbrellas, sun umbrellas, walking sticks, seat-sticks, whips ridding-crops and parts thereof; prepared feathers and articles made therewith; artificial flowers; articles or human hair*

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

## SECTION XIII

*Articles of stone, plaster, cement, asbestos, mica or similar material; ceramic products; glass and glassware*

68. Articles of stone, plaster, cement, asbestos, mica or similar materials.
69. Ceramic products.

#### SECTION NOTES

70. Glass and glassware.

#### SECTION XIV

*Natural or cultured pearls, precious or semi-precious stones, precious metals clad with precious metal and articles thereof; imitation jewellery; coin*

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

#### SECTION XV

*Base metals and articles of base metal*

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

#### SECTION XVI

*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*

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

## SECTION XVII

### *Vehicles, aircraft, vessels and associated transport equipment*

86. Railway or tram way locomotives, rolling-stock and parts thereof; railway or tram way track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds.
87. Vehicles other railway or tram way rolling-stock, and parts and accessories thereof.
88. Aircraft, spacecraft, and parts thereof.
89. Ships, boats and floating structures.

## SECTION XVIII

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

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

### SECTION NOTES

91. Clocks and watches and parts thereof.
92. Musical instruments, parts and accessories of such articles.

## SECTION XI

### *Arms and ammunition; parts and accessories thereof*

93. Arms and ammunition; parts and accessories thereof.

## SECTION XX

### *Miscellaneous manufactured articles*

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

## SECTION XXI

### *Works of art, collector's pieces and antiques*

97. Works of art, collector's pieces and antiques.
  98. (Reserved for special uses by Contracting Parties).
  99. (Reserved for special uses by Contracting Parties).
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## SCHEDULES

### FIRST SCHEDULE

[Sections 2 and 3.]

*Table of Contents*

## SECTION I

### *Live animals; animal products*

*Notes*

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

## CHAPTER I

### *Live animals*

*Notes*

1. This Chapter covers all live animals except-

- (a) fish and crustaceans, molluscs and other aquatic invertebrates, of heading No. 03.01, 03.06 or 03.07;

- (b) cultures of micro-organisms and other products of heading No. 30.02; and
- (c) animals of heading No. 95.08.

Heading No.	H.S. Code	Customs Duty Rate			
		1995 1996	1997 1998	1999 2000	2001
01.01	Live horses, asses, mules and hinnies-				
0101.110	Pure-bred breeding animals .....	25	25	25	25
0101.1900	Other .....	20	20	20	20
0101.2000	Asses, mules and hinnies .....	20	20	20	20
01.02	Live bovine animals-				
0102.1000	Pure-bred breeding animals .....	5	5	5	5
0102.9000	Other .....	20	20	20	20
01.03	Live swine-				
0103.1000	Pure-bred breeding animals .....	10	10	10	10
0103.9100	Weighing less than 50kg .....	25	25	25	25
0103.9200	Weighing 50kg or more .....	25	25	25	25
01.04	Live sheep and goats-				
0104.1000	Sheep .....	20	20	20	20
0104.2000	Goats .....	20	20	20	20
01.05	Live poultry, that is to say, Fowls of the species <i>Gallus domesticus</i> , ducks, geese, turkeys and guinea fowls weighing not more than 185g-				
0105.1100	Fowls of the species <i>Gallus domesticus</i> ..	5	150	150	150
0105.1200	Turkeys .....	25	35	55	55

0105.1900	Other .....	25	25	55	55
0105.9200	Fowls of the species <i>Gallus domesticus</i> , weighing not more than 2,000g .....	25	25	55	55
0105.9300	Fowls of the species <i>Gallus domesticus</i> , weighing more than 2,000g .....	25	25	55	55
0105.9900	Other .....	25	150	55	55
	[1999 No. 29.]				
01.006 0106.0000	Other live animals .....	25	25	25	25

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## SECTION X

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

### SECTION NOTES

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

## SECTION XI

*Textiles and textile articles.*

- 50. Silk
- 52. Wool, fine or coarse animal hair, horsehair yarn and woven fabric.
- 53. Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn.
- 54. Man – made filaments.

55. Man – made staple fibres.
56. Wadding, felt and non – wovens; special yarns, twine, cordage, ropes and cables and articles thereof.
57. Carpets and other textile floor coverings.
58. Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery.
59. Impregnated, coated, covered or laminated textile fabrics, textile articles of a kind suitable for industrial use.
60. Knitted or crocheted fabrics.
61. Articles of apparel and clothing accessories, knitted or crocheted.
62. Articles of apparel and clothing accessories, not knitted or crocheted.
63. Other made up textile articles; sets; worn clothing and worn textile articles; rags.

#### SECTION XII

*Footwear, headgear, umbrellas, sun umbrellas, walking sticks, sea –sticks, whips  
ridding-crops and parts thereof; prepared feathers and articles made therewith;  
artificial flowers; articles or human hair.*

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

#### SECTION XIII

*Articles of stone. Plaster, cement, asbestos, mica or similar material;  
ceramic products; glass and glassware*

68. Articles of stone, plaster, cement, asbestos, mica or similar materials.
69. Ceramic products.
70. Glass and glassware.

## SECTION XIV

*Natural or cultured pearls, precious or semi – precious stones, precious metals clad*

*With precious metal and articles thereof; imitation jewellery; coin*

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

## SECTION XV

*Base metals and articles of base metal*

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

## SECTION XVI

*Machinery and mechanical appliances; electrical equipment; parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers and parts and reproducers, and parts and accessories of such articles.*

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

## SECTION XVII

### *Vehicles, aircrafts, vessels and associated transport equipment*

86. Railway and tram way locomotives, rolling-stock and parts thereof; railway or tram way track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signaling equipment of all kinds.
87. Vehicles other railway or rolling-stock, and parts and accessories thereof.
88. Aircraft, spacecraft and parts thereof.
89. Ships, boats and floating structures.

## SECTION XVIII

### *Optical, photographic, cinematographic, measuring, checking, precision, medical or Surgical instruments and apparatus; clocks and watches; musical instruments; Parts and accessories thereof*

90. Optical, photographic, cinematographic, measuring, checking, precision, medical or Surgical instruments and apparatus; clocks and watches; musical instruments; Parts and accessories thereof.

## CHAPTER 2

### *Meat and edible meat offal*

#### *Notes*

##### **1. This Chapter does not cover-**

- (a) products of the kinds described in heading Nos. 02.01 to 02.08 or 02.10, unfit or unsuitable for human consumption;
- (b) guts, bladders or stomachs of animals (heading No. 05.04) or animal blood (heading No. 05.11 or 30.02); or
- (c) animal fat, other than products of heading No. 02.09 (Chapter 15).

#### *Customs Duty Rate*

<i>Heading No.</i>	<i>H.S. Code</i>	1995	1997	1999	2001
		1996	1998	2000	

02.01                    Meat of bovine animals, fresh or

	chilled-					
0201.1000	Carcasses and half-carcasses .....	25	25	25	25	
0201.2000	Other cuts with bone in .....	25	25	25	25	
0201.3000	Boneless .....	25	25	25	25	
02.02	Meat of bovine animals, frozen-					
0202.1000	Carcasses and half-carcasses .....	25	25	25	25	
0202.2000	Other cuts with bone in .....	25	25	25	25	
0202.3000	Boneless .....	25	25	25	25	
02.03	Meat of swine, fresh, chilled or frozen fresh or chilled-					
0203.1100	Carcasses and half-carcasses .....	25	25	25	25	
0203.1200	Hams, shoulders and cuts thereof, with bone in .....	25	25	25	25	
0203.1900	Other - frozen .....	25	25	25	25	
0203.2100	Carcasses and half-carcasses .....	25	25	25	25	
0203.2200	Hams, shoulders and cuts thereof, with bone in .....	25	25	25	25	
0203.2900	Other .....	25	25	25	25	
02.04	Meat of sheep or goats, fresh, chilled or frozen-					
0204.1000	Carcasses and half-carcasses of lamb, fresh or chilled .....	25	25	25	25	
	Other meat of sheep, fresh or chilled .....	25	25	25	25	
0204.2100	Carcasses and half-carcasses .....	25	25	25	25	
0204.2200	Other cuts with bone in .....	25	25	25	25	

<i>Heading No.</i>	<i>H.S. Code</i>		1995	1997	1999	2001
			1996	1998	2000	
	0207.3200	Not cut in pieces, fresh or chilled .....	25	150	55	55
	0207.3300	Not cut pieces, frozen .....	25	150	55	55
	0207.3400	Fatty livers, fresh or chilled .....	25	150	55	55
	0207.3500	Other, fresh or chilled .....	25	150	55	55
	0207.3600	Other frozen .....	25	150	55	55
		[1999 No. 29.]				
02.08		Other meat and edible meat offal, fresh, chilled or frozen-				
	0208.1000	Of rabbits or hares .....	25	25	25	25
	0208.2000	Frogs .....	25	25	25	25
	0208.9000	Other .....	25	25	25	25
02.09	0209.0000	Pig fat, free of lean meat and poultry fat (not rendered, or otherwise extracted, fresh, chilled, frozen salted, in brine, dried or smoked .....	25	25	25	25
02.10		Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal-				
	0210.1100	Hams, shoulders and cuts thereof, with bone in .....	25	25	25	25
	0210.1200	Bellies (streaky) and cuts thereof .....	25	25	25	25
	0210.1900	Other .....	25	25	25	25
	0210.2000	Meat of bovine animals .....	25	25	25	25
	0210.9000	Other, including edible flours and meals of meat or meat offal .....	25	25	25	25

## CHAPTER 3

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

#### *Notes*

**1.** This Chapter does not cover-

- (a) marine mammals (heading No. 01.06) or meat thereof (heading No. 02.08 or 02.10);
- (b) fish (including livers and roes thereof) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading No 23.01); or
- (c) caviar or caviar substitutes prepared from fish eggs (heading No. 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.

#### *Customs Duty Rate*

Heading	H.S. Code	1995	1997	1999	2001	
No.		1996	1998	2000		
03.01	Live fish-					
	0301.1000 Ornamental fish .....	55	55	55	55	
	Other live fish-					
	0301.9100 Trout ( <i>Salmo trutta, Oncorhynchus my-</i>					
	<i>kiss, Oiclariki, O.aguabon O.gilae,</i>					
	<i>O.apache and O.chrysogaster</i> ) .....	25	25	25	25	
	0301.9200 Eels ( <i>Anguilla spp</i> ) .....	25	25	25	25	
	0301.9300 Carp .....	25	25	25	25	

	0301.9900	Other .....	25	25	25	25
03.02		Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No. 03.04- Salmonidae, excluding livers and roes-				
	302.1100	Trout ( <i>Salmo trutta, Oncorhyus mykiss</i> <i>O. clarki) salmo aguabonita, Oigilae)</i> <i>O.apache and O.chrysogaster</i> .....	5	5	10	15
	302.1200	Pacific salmon <i>iOncorhynchus nerks,</i> <i>O.gorbuscha, O.keta, O.tschawytscha,</i> <i>O.kisutah, O.masou and onrhodurus)</i> Atlantic salmon ( <i>Salmo salary</i> , and Da- nube salmon ( <i>Hucho hucho</i> ) .....	5	5	10	15
	302.1900	Other flat fish <i>ipleuronectidae, Bothi-</i> <i>dae, cynoglossidae, Soleidae, Scop-</i> <i>thalmidae and Sitharideai</i> , excluding livers and roes .....	5	5	10	15
	302.2100	Halibut ( <i>Reinhardius hippoglossoides,</i> <i>Hippoglossus stenolepis</i> ) .....	5	5	10	15
	302.2200	Plaice <i>tPleuronectes platessa</i> ) .....	5	5	10	15
	302.2300	Sole ( <i>Solea spp</i> ) .....	5	5	10	15
	302.2900	Other Tunas (of the genus <i>Thunnus</i> )				

skipjack or stripe bellied bonito ( <i>Euthynnus (katsuwonus) pelamis</i> ). Ex- eluding livers and roes .....	5	5	10	15
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*Customs Duty Rate*

Heading No.	H.S. Code		1995	1997	1999	2001
			1996	1998	2000	
302.3100	Albacore or long-finned tunas ( <i>Thunnus alalunga</i> ) .....		5	5	10	15
303.3200	Yellowfin tunas ( <i>Thunnus albacares</i> ) .....		5	5	10	15
302.3300	Skipjack or stripe-bellied bonito .....		5	5	10	15
302.4000	Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), excluding livers and roes .....		5	5	10	15
302.5000	Cod ( <i>Gadus morhus</i> , <i>Gadus ogac</i> , <i>gadus macrocephalus</i> ), excluding livers and roes .....		5	5	10	15
0302.6100	Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops spp</i> ), <i>sardinella</i> ( <i>Sardinella spp</i> ), brisling or sprats ( <i>Sprat/us sprat/us</i> ) .....					I
0302.6200	Haddock ( <i>Melanogrammus aeglefinus</i> ) ..		5	5	10	15
0302.6300	Coalfish ( <i>Pollachius virens</i> ) .....		5	5	10	15
0302.6400	Mackerel tScomber scombrus, <i>Scomber australasicus</i> , ( <i>Scomber japonicus</i> ) .....		5	5	10	15
0302.6500	Dogfish and other sharks .....		5	5	10	15
0302.6600	Eels ( <i>Anguilla spp</i> ) .....		5	5	10	15
0302.6900	Other .....		5	5	10	15
0302.7000	Livers and roes .....		5	5	10	15

03.03	Fish, frozen, excluding fish fillets and other fish meat of heading No. 03.04-				
0303.1000	Pacific salmon ( <i>Onchorhynchus erka</i> , <i>O.gorbuscha</i> , <i>O.keta</i> , <i>O.tschawytscha</i> , <i>O'kisutch</i> , <i>O.Masou</i> and <i>O.rhodurus</i> ), excluding livers and roes .....	5	5	10	15
0303.2100	Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oiclariki</i> , <i>Ouiguabonita</i> , <i>Ogilae</i> , <i>O.apache</i> and <i>O.chrysogaster</i> ) .....	5	5	10	15
0303.2200	Atlantic salmon ( <i>salmo salar</i> ) and Danube salmon ( <i>hucho hucho</i> ) .....	5	5	10	15
0303.2900	Other Flat fish <i>tPlueronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>scopthalndae</i> and <i>citharidaei</i> , excluding livers and roes .....	5	5	10	15
0303.3100	Halibut <i>tReinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> ) .....	5	5	10	15

Heading No.	H.S. Code	1995	1997	1999	2001
		1996	1998	2000	
0303.3200	Plaice ( <i>Pleuronectes platessa</i> ) .....	5	5	10	15
0303.3300	Sole ( <i>Solea spp.</i> ) .....	5	5	10	15
0303.3900	Other Tunas (of the genus <i>Thunnus</i> ), skip jack or stripe-bellied bonito ( <i>Euthynnus (kaisueonus) pelanis</i> ), excluding livers and roes .....	5	5	10	15
0303.4100	Albacore or long finned tunas ( <i>tthunnus alalunga</i> ) .....	5	5	10	15

0303.4200	Yellowfin tunas ( <i>Thunnus albacares</i> ) .....	5	5	10	15
0303.4300	Skipjack or stripe-bellied bonito .....	5	5	10	15
0303.4900	Other .....	5	5	10	15
0303.5000	Gerrubgs ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), excluding livers and roes .....	5	5	10	15
0303.6000	Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ), excluding livers and roes .....	5	5	10	15
	Other fish, excluding livers and roes-				
0303.7100	Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops spp.</i> ), <i>sardinella</i> ( <i>Sardinella spp.</i> ), brisling or sprats ( <i>Sprattus sprattus</i> ) .....	5	5	10	15
0303.7200	Haddock ( <i>Melanogrammus aeglefinus</i> ) ..	5	5	10	15
0303.7300	Coa1fish ( <i>Pollachius virens</i> ) .....	5	5	10	15
0303.7400	Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> ) .....	5	5	10	15
0303.7500	Dogfish and other sharks .....	5	5	10	15
0303.7600	Eels ( <i>Anguilla spp.</i> ) .....	5	5	10	15
0303.7700	Sea bass ( <i>Dicentrarchus labrax</i> , <i>dicentrarchus punctatus</i> ) .....	5	5	10	15
0303.7800	Hake ( <i>Merluccius spp</i> , <i>Urophycis spp</i> ) ...	5	5	10	15
0303.7900	Other .....	5	5	10	15
0303.8000	Livers and roes .....	5	5	10	15
03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen-				
0304.1000	Fresh or chilled .....	25	25	30	30
0304.2000	Frozen fillets .....	25	25	30	30
0304.9000	Other .....	25	25	30	30

Heading No.	H.S. Code					
		1995 1996	1997 1998	1999 2000	2001	
03.05	Fish, dried, salted in brine; smoked fish, whether or not cooked before or during the smoking process; flours meals and pellets of fish fit for human consumption-					
0305.1000	Flour meals and pellets of fish fit for human consumption .....	10	10	15	15	
0305.2000	Livers and roes, dried, smoked, salted or in brine .....	10	10	15	15	
0305.3000	Fish fillets, dried, salted or in brine, but not smoked .....	10	10	15	15	
0305.3000	Smoked fish, including fillets .....	10	10	15	15	
0305.4100	Pacific salmon ( <i>Onchorhynchus erka</i> , <i>O.gorbuscha</i> , <i>O.keta</i> , <i>O.tschawytscha</i> , <i>O.kisutch</i> , <i>O.Masou</i> and <i>O.rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> ) .....	10	10	15	15	
0305.4200	Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ) .....	10	10	15	15	
0305.4900	Other dried fish, whether or not salted but not smoked .....	10	10	15	15	
0305.5100	Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ) .....	10	10	15	5	
0305.5900	Other .....	10	10	15	15	
	Fish, salted but not dried or smoked and fish in brine-					
0305.6100	Herrings ( <i>Clupea barengus</i> , <i>Clupea pallasii</i> ) .....	10	10	15	15	
0305.6200	Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ) .....	10	10	15	15	
0305.6300	Anchovies ( <i>Engraulis spp</i> ) .....	10	10	15	15	
0305.6900	Other .....	10	10	15	15	

03.06 Crustaceans, whether in shell or not,  
 live, fresh chilled frozen, dried, salted  
 or in brine; crustaceans, in shell, cooked  
 by steaming or by boiling in water,  
 whether or not chilled, frozen, dried,  
 salted or in brine; flours, meals and  
 pellets of crustaceans, fit for human  
 consumption-

<i>Heading</i>	<i>H.S. Code</i>		1995	1997	1999	2001
<i>No.</i>			1996	1998	2000	
Frozen-						
0306.1100	Rock lobster and other sea craw fish <i>iPalinurus spp., Panulirus spp., fasus</i> <i>spp.) .....</i>		20	20	25	25
0306.1200	Lobsters ( <i>Homarus spp.</i> ) .....		20	20	25	25
0306.1300	Shrimps and prawns .....		20	20	25	25
0306.1400	Crabs .....		20	20	25	25
0306.1900	Other, including flours, meals and pel- lets of crustaceans, fit for human con- sumption .....		20	20	25	25
Not frozen-						
0306.2100	Rock lobster and other sea craw fish <i>(Palinurus spp., Panulirus spp., Jasus</i> <i>spp) .....</i>		20	20	20	20
0306.2200	Lobsters ( <i>Homarus spp.</i> ) .....		20	20	25	25

0306.2300	Shrimps and prawns .....	20	20	25	25
0306.2400	Crabs .....	20	20	25	25
0306.2900	Other, including flours, meals and pellets of crustaceans, fit for human consumption .....	20	20	25	25
03.07	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or brine; aquatic invertebrates other than crustaceans and molluscs, frozen, dried, salted or in brine flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption-				
0307.1000	Oysters, scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> .....	20	20	25	25
0307.2100	Live, fresh or chilled .....	20	20	25	25
0307.2900	Other mussels ( <i>Mytilus spp.</i> , <i>perna spp.</i> ) .....	20	20	25	25
0307.3100	Live, fresh or chilled .....	20	20	25	25
0307.3900	Other cuttle fish ( <i>Sepia officinalis</i> , <i>Rosalia macrosoma</i> , <i>sepiola spp.</i> ) and squid ( <i>Ommastrephes spp</i> , <i>Loligo spp</i> , <i>Nototodarus spp</i> , <i>Sepioteuthis spp.</i> ) .....	20	20	25	25

<i>Heading</i>	<i>H.S. Code</i>	<b>CHAPTER 4</b>
<i>No.</i>		<i>Dairy produce; birds' eggs; natural honey; edible products of animal origin not elsewhere specified or included</i>
0307.4100	Live, fresh or chilled .....	
0307.4900	Other octopus ( <i>Octopus spp.</i> ) .....	
0307.5100	Li ve, fresh or chilled .....	
0307.5900	Other .....	
0307.6000	Snails, other than sea snails. Other, including flours, meals and pellets of aquatic invertebrate other than crustacean, fit for human consumption .....	
0307.9100	Live, fresh or chilled .....	
0307.9900	Other .....	
	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 milk solids-not-fat content of 2% by weight and a maximum water content of 16% by weight. Butter does not contain added emulsifiers but may contain sodium chloride, food colours, neutralising salts and cultures of harmless lactic-acid-producing bacteria;	
(b)	the expression " <b>dairy spreads</b> " 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.	
<b>3.</b>	Products obtained by the concentration of whey and with the addition of milk or milk fat are to be classified as cheese in heading No. 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.	
<b>4.</b>	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 No. 17.02); or	

- (b) albumins (including concentrates of two or more whey proteins containing by weight more than 80% whey proteins, calculated on the dry matter) (heading No. 35.02) or globulins (heading No. 35.04).

*Sub-heading Notes*

(1) For the purpose of sub-heading No. 0404.1000 the expression "**modified whey**" means products consisting of whey constituents i.e., 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 purpose of sub-heading No. 0405.1000, the term "butter" does not include dehydrated butter or ghee (sub-heading No. 0405.9000).

Heading No.	H.S. Code	1995	1997	1999	2001
		1996	1998	2000	
04.01	Milk and cream not concentrated nor containing added sugar or other sweetening matter-				
	0401.1000 Of a fat content, by weight not exceeding 1% .....	5	5	10	10
	0401.2000 Of a fat content, by weight exceeding 1% but not exceeding 6% .....	5	5	10	10
	0401.3000 Of a fat content, by weight not exceeding 6% .....	5	5	10	10
04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter-				
	0402.1000 In powder, granules or other solid forms of a fat content, by weight, not exceeding 1.5% .....	5	5	10	10
	0402.2100 Not containing added sugar or other sweetening matter .....	5	5	10	10
	0402.2900 Other .....	5	5	10	10
	0402.9100 Not containing added sugar or other sweetening matter .....	5	5	10	10
	0402.9900 Other .....	5	5	10	10
04.03	Butter milk, 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 co-				

0403.1000	Yogurt .....	20	20	25	25
0403.9000	Other .....	5	5	10	10

[1996 No. 13.]

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*Customs Duty Rate*

<i>Heading</i> <i>H.S. Code</i>	<i>No.</i>	Description	1995	1997	1999	2001
			1996	1998	2000	
04.04		Whey, whether or not concentrated or containing added sugar or other sweetening matter, products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included-				
	0404.1000	Whey, and modified whey, whether or not concentrated or containing added sugar or other sweetening matter .....	20	20	25	25
	0404.9000	Other .....	20	20	25	25
04.05		Butter and other fats and oils derived from milk; dairy spreads-				

0405.1000	Butter .....	55	55	50	50
0405.2000	Dairy Spreads. Other .....	55	55	50	50
0405.9100	Butter Milk Fat .....	5	5	10	10

[1996 No. 13.]

0405.9900	Other .....	55	55	50	50
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04.06                   Cheese and curd-

0406.1000	Fresh (unripened or uncured) cheese in- cluding whey cheese and curd .....	55	55	50	50
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0406.2000	Grated or powdered. Cheese, of all kinds .....	55	55	50	50
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0406.3000	Processed cheese, not grated or pow- dered .....	55	55	50	50
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0406.4000	Blue-veined cheese .....	55	55	50	50
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0406.9000	Other cheese .....	55	55	50	50
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04.07	0407.0000 Birds' eggs, in shell, fresh preserved or cooked .....	25	150	55	55
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[1999 No. 29.]

04.08	Birds' eggs, not in shell and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or oth- erwise preserved, whether or not con- taining added sugar or other sweetening
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matter-

Egg yolks-

0408.1100	Dried .....	25	25	30	30	
0408.1900	Other .....	25	25	30	30	
0408.9100	Dried.....	25	25	30	30	
0408.9900	Other.....	25	25	30	30	
04.09	0409.000	Natural honey.....	35	25	25	25
04.10	0410.0000	Edible products of animal origin, not Elsewhere specified or included.....	35	35	40	40

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CHAPTER 5

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

*Note*

**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 of skins (including fur skins) other than goods of heading No. 05.05 and parings and similar waste or raw hides or skins of heading No. 05.11 (Chapter 41 or 43);
- (c) animal textile materials, other than horsehair and horsehair waste (section XI);  
or
- (d) prepared knots or tufts for broom or brush making (heading No. 96.03).

**2.** For the purposes of heading No. 05.01, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.

**3.** Throughout the nomenclature, elephant, 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.

			<i>Customs Duty Rate</i>			
<i>Heading</i>	<i>H.S. Code</i>		1995	1997	1999	
<i>No.</i>						2000
			1996	1998	2000	
05.01	0501.0000	Human hair, unworked, whether or not washed or scoured; waste of human hair .....	60	60	55	55
05.02		Pigs, hogs or boars bristles and hair and other brush-making hair; waste of such bristles or hair-				
	0502.1000	Pigs, hogs or boars bristles and hair and waste thereof.....	60	60	55	55

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*Customs Duty Rate*

<i>Heading</i>	<i>H.S. Code</i>		1995	1997	1999	
						2001
<i>No.</i>			1996	1998	2000	
	0502.9000	Others .....	60	60	55	55
05.03	0503.0000	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material .....	60	60	55	55
05.04	0504.0000	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted in brine, dried or "smoked" .....	25	25	25	25
05.05		Skins and other parts of birds, with their feathers or down, feathers and parts of feather (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers-				
	0505.1000	Feathers of a kind used for stuffing; Down .....	20	20	25	25
	0505.9000	Other .....	20	20	25	25

05.06	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatini sed; powder and waste of these products-					
0506.1000	Ossein and bones treated with acid .....	25	25	25	25	
0506.9000	Other .....	25	25	25	25	
05.07	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products-					
0507.1000	Ivory; ivory powder and waste .....	60	60	55	55	
0507.9000	Other .....	60	60	55	55	
05.08	0508.1000 Coral .....	60	60	60	60	
	0508.1000 Other .....	15	15	20	20	

[1996 No. 13.]

05.09	0509.0000	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 .....	60	60	60	60
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[1996 No. 13.]

05.11		Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption	25	25	25	25
[1996 No. 13.]						
	0511.1000	Bovine semen .....	10	10	10	10
[1996 No. 13.]						
Other:						
	0511.9100	Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3 .....	20	20	25	25
[1996 No. 13.]						
	0511.9900	Other .....	20	20	25	25
[1996 No. 13.]						

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## SECTION II

### *Vegetable products*

#### *Note*

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

## CHAPTER 6

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

#### *Note*

**1.** Subject to the second part of heading No. 06.01, this Chapter covers only live trees and goods (including seedling vegetable) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use; nevertheless it does not include potatoes, onions, shallots, garlic or other products of Chapter 7.

**2.** Any reference in heading No. 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 of No. 97.01

<i>Heading</i>	<i>H.S. Code</i>	<i>Customs Duty Rate</i>				
<i>No</i>		1995	1997	1999		
					2001	
					1996	1998 2000
06.01	0501.0000	Bulbs, tubers, tuberous roots, corms crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading No. 12.12 -				
	0601.1000	Bulbs, tubers, tuberous roots, corms, Crowns and rhizomes, dormant.....	45	45	40	40
	0601.2000	Bulbs, tubers, tuberous roots, corms, Crowns and rhizomes, in growth or in flower, chicory plants and roots.....	45	45	40	40
06.02		Other live plants (including their roots), cuttings and slips; mushroom spawn -				
	0602.1000	Unrooted cuttings and slips.....	45	45	40	40
	0602.2000	Trees, shrubs and bushes, grafted or				

	not, of kinds which bear edible fruit or nuts.....	45	45	40	40
0602.3000	Rhododendrons and azaleas, grafted or Not.....	45	45	40	40
0602.4000	Roses, grafted or not	45	45	40	40
0602.9000	Other	45	45	40	40
06.03	Cut flowers and flower buds of a kind Suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared –				
0603.1000	Fresh.....	70	70	65	65
0603.9000	Other.....	70	70	65	65
06.04	Foliage, branches and other parts of Plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquet or for ornamental purposes, fresh,dried, dyed, bleached, impregnated or other wise prepared –				
0604.1000	Mosses and lichens	70	70	65	65
	Other –				
0604.9100	Fresh.....	70	70	65	65
0604.9900	Other.....	70	70	65	65

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## CHAPTER 7

### *Edible vegetables and certain roots and tubers*

#### *Notes*

1. This Chapter does not cover forage products of heading No. 12.14.
2. In heading No's. 07.09,07.10,07.11, and 07.12 the word "vegetables" includes edible mushrooms, truffles, olives, capers, marrows, pumpkins, aubergines, sweet corn (*Zea mays var saccharata*), fruits of the genus *Capsicum* or of the genus *Pimenta*, fennel, parsley, chervil, tarragon, cress and sweet marjoram (*Majorana hortensis* or *Origanum majorana*).

3. Heading No 07.12 covers all dried vegetables of the kinds falling under heading Nos. 07.10 to 07.1 l, other than-

- (a) dried leguminous vegetables, shelled (heading No. 07.13);
- (b) sweet corn in the forms specified in headings Nos. 11.02 to 11.04;
- (c) flour, meal powder, flakes granules and pellets of potatoes (heading No. 11.05);
- (d) flour, meal and powder of the dried leguminous vegetables of heading No. 07.13 (heading No. 11.06).

4. However, dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta* are excluded from this Chapter (heading No. 09.04).

Heading No	H.S. Code		Customs Duty Rate			
			1995	1997	1999	2001
			1996	1998	2000	
07.01		Potatoes, fresh or chilled –				
	0701.1000	Seed.....	45	45	40	40
	0701.9000	Other.....	45	45	40	40
07.02	0702.0000	Tomatoes, fresh or chilled.....	45	45	40	40
07.03		Onions, shallot, garlic, leeks and other Alliaceous vegetables, fresh or chilled				
07.04		Cabbags, cauliflowers, kohirabi, kale and similar edible brassicas, fresh or chilled –				
	0704.1000	Cauliflower and headed broccoli	45	45	40	40
	0704.2000	Brussels sprouts.....	45	45	40	40
	0704.9000	Other.....	45	45	40	40
07.05		Lettuce ( <i>Lactuca sativa</i> ) and chicory ( <i>Cichorium spp.</i> ) fresh or chilled -				

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Heading No.	H.S. Code		Customs Duty Rate			
			1995	1997	1999	2001
			1996	1998	2000	
		Lettuce-				
	0705.1100	Cabbage lettuce (head lettuce) .....	45	45	40	40
	0705.1900	Other .....	45	45	40	40

		Chicory-					
	0705.2100	Witloof chicory ( <i>Cichorium intybus var foLiOsum</i> ) .....	45	45	40	40	
	0705.2900	Other .....	45	45	40	40	
07.06		Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled-					
	0706.1000	Carrots and turnips .....	45	45	40	40	
	0706.9000	Other .....	45	45	40	40	
07.07	0707.0000	Cucumbers and gherkins, fresh or chilled .....	45	45	40	40	
07.08		Leguminous vegetables, shelled or unshelled, fresh or chilled-					
	0708.1000	Peas ( <i>Pisum sanvum</i> ) .....	45	45	40	40	
	0708.2000	Beans ( <i>Vigna spp.</i> , <i>PhaseoLus spp.</i> ) .....	45	45	40	40	
	0708.9000	Other leguminous vegetables .....	45	45	40	40	
07.09		Other vegetables, fresh or chilled-					
	0709.1000	Globe artichokes .....	45	45	40	40	
	0709.2000	Asparagus .....	45	45	40	40	
	0709.3000	Aubergines (egg-plants) .....	45	45	40	40	
	0709.4000	Celery other than celeriac .....	45	45	40	40	
	0709.5100	Mushrooms .....	45	45	40	40	
	0709.5200	Truffles .....	45	45	40	40	
	0709.6000	Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> .....	45	45	40	40	
	0709.7000	Spinach, New Zealand spinach and orange spinach (garden spinach) .....	45	45	40	40	
	0709.9000	Other .....	45	45	40	40	
07.10		Vegetables (uncooked or cooked by steaming or boiling in water), frozen-					
	0710.1000	Potatoes .....	45	45	40	40	

Heading No.	H.S. Code		<i>Customs Duty Rate</i>				
			1995	1997	1999	2001	
		Leguminous vegetables, shelled or un-					

	shelled-					
0710.2100	Peas ( <i>Pisum sativum</i> ) .....	45	45	40	40	
0710.2200	Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> ) .....	45	45	40	40	
0710.2900	Other .....	45	45	40	40	
0710.3000	Spinach, New Zealand spinach (garden spinach) .....	45	45	40	40	
0710.4000	Sweat corn .....	45	45	40	40	
0710.8000	Other vegetables .....	45	45	40	40	
0710.9000	Mixtures of vegetables .....	45	45	40	40	
07.1 I	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other pre- servative solutions), but unsuitable in that state for immediate consumption-					
0711.1000	Onions .....	45	45	40	40	
0711.2000	Olives .....	45	45	40	40	
0711.3000	Capers .....	45	45	40	40	
0711.4000	Cucumbers and gherkins .....	45	45	40	40	
0711.9000	Other vegetables; mixture of vegetables .	45	45	40	40	
07.12	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared-					
0712.2000	Onions .....	45	45	40	40	
0712.3000	Mushrooms and truffles .....	45	45	40	40	
0712.9000	Other vegetables; mixtures of vegetable.	45	45	40	40	
07.13	Dried leguminous vegetables, shelled, whether or not skinned or split-					
0713.1000	Peas ( <i>Pisum sativum</i> ) .....	45	45	40	40	
0713.2000	Chickpeas ( <i>garbanzos</i> ) .....	45	45	40	40	
	Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> )-					
0713.3100	Beans of the species ( <i>Vigna mungo</i> (L) <i>Hepper</i> or <i>Vigna radiata</i> (L.) <i>Wilezek</i> ....)	45	45	40	40	
0713.3200	Small red (Adzuki) beans ( <i>Phaseolus</i> or <i>Vigna angularis</i> ) .....	45	45	40	40	

Heading No.	H.S. Code		1995	1997	1999	2001
			1996	1998	2000	
	0713.3300	Kidney beans, including white pea beans ( <i>phaseolus vulgaris</i> ) .....	45	45	40	40
	0713.3900	Other .....	45	45	40	40
	0713.4000	Lentils .....	45	45	40	40
	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> ) .....	45	45	40	40
	0713.9000	Other .....	45	45	40	40
07.14		Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith-				
	0714.1000	Manioc (cassava) .....	45	45	40	40
	0714.2000	Sweet potatoes .....	45	45	40	40
	0714.9000	Other .....	45	45	40	40

## CHAPTER 8

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

#### *Notes*

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

Heading No.	H.S. Code	Customs Duty Rate			
		1995	1997	1999	2001
		1996	1998	2000	

08.01                   Coconuts, Brazil nuts and cashew nuts,  
                          fresh or dried, whether or not shelled or  
                          peeled-

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*Customs Duty Rate*

<i>Heading</i> <i>H.S. Code</i>	<i>No.</i>		1995	1997	1999	2001
			1996	1998	2000	
Coconuts-						
0801.1100	Dessicated .....		45	45	40	40
0801.1900	Other .....		45	45	40	40
Brazil nuts-						
0801.2100	In shell .....		45	45	40	40
0801.2200	Shelled .....		45	45	40	40
Cashew nuts-						
0801.3100	In shell .....		45	45	40	40
0801.3200	Shelled .....		45	45	40	40
08.02	Other nuts, fresh or dried, whether or not					

		shelled or peeled-					
		Almonds-					
0801.1100		In shell .....	45	45	40	40	
0801.1200		Shelled .....	45	45	40	40	
		Hazelnuts or filberts-					
0802.1200		In shell .....	45	45	40	40	
0802.2200		Shelled .....	45	45	40	40	
		Walnuts-					
0802.3200		In shell .....	45	45	40	40	
0802.3200		Shelled .....	45	45	40	40	
0802.4000		Chestnuts ( <i>Castanea spp.</i> ) .....	45	45	40	40	
0802.5000		Pistachios .....	45	45	40	40	
0802.9000		Other .....	45	45	40	40	
08.03	0803.0000	Bananas, including plantains, fresh or dried .....	45	45	40	40	
08.04		Dates, figs, pineapples, avocados, gua- vas, mangoes and mangosteens, fresh or dried-					
	0804.1000	Dates .....	45	45	40	40	

0804.2000	Figs .....	45	45	40	40
0804.3000	Pineapples .....	45	45	40	40
0804.4000	Avocados .....	45	45	40	40
0804.5000	Guavas, mangoes, and mangosteens .....	45	45	40	40

*Customs Duty Rate*

Heading No.	H.S. Code		1995	1997	1999	2001
			1996	1998	2000	
08.05		Citrus fruit, fresh or dried-				
	0805.1000	Orang .....	45	45	40	40
	0805.2000	Mandarins (including tangerines and satsumas); clementines, vilkings and similar citrus hybids .....	45	45	40	40
	0805.3000	Lemons ( <i>Citrus lemon</i> , <i>Citrus limonumi</i> and limes ( <i>Citrus aurontifolia</i> ) .....	45	45	40	40
	0805.4000	Grape fruit .....	45	45	40	40
	0805.9000	Other .....	45	45	40	40
08.06		Grapes, fresh or dried-				
	0806.1000	Fresh .....	45	45	40	40
	0806.2000	Dried .....	45	45	40	40
08.07		Melons (including watermelons) and pawpaws (papayas), fresh-				
		Melons (including watermelons)-				

	0807.1100	Watermelons .....	45	45	40	40
	0807.1900	Other .....	45	45	40	40
	0807.2000	Pawpaws (papayas) .....	45	45	40	40
08.08		Apples, pears and quinoes, fresh-				
	0808.1000	Apples .....	45	45	40	40
	0808.2000	Pears and quinoes .....	45	45	40	40
08.09		Apricots, cherries, peaches (including nectarines), plums and sloes, fresh-				
	0809.1000	Apricots .....	45	45	40	40
	0809.2000	Cherries .....	45	45	40	40
	0809.3000	Peaches, including nectarines .....	45	45	40	40
	0809.4000	Plums and sloes .....	45	45	40	40
08.10		Other fruit, fresh-				
	0810.1000	Strawberries .....	45	45	40	40
	0810.2000	Raspberries, blackberries, mulberries and loganberries .....	45	45	40	40
	0810.3000	Black, white or red currants and gooseberries .....	45	45	40	40
	0810.4000	Cranberries, bilberries and other fruits of the genus <i>vaccinium</i> .....	45	45	40	40

Heading No.	HS. Code		1995	1997	1999	2001
			1996	1998	2000	
	0810.5000	Kiwifruit .....	45	45	40	40
	0810.9000	Other ....."	45	45	40	v

08.11	Fruits and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter-						
0811.1000	Strawberries .....	45	45	40	40		
0811.2000	Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries .....	45	45	40	40		
0811.9000	Other .....	45	45	40	40		
08.12	Fruits and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption-						
0812.1000	Cherries .....	45	45	40	40		
0812.2200	Strawberries .....	45	45	40	40		
0812.9000	Other .....	45	45	40	40		
08.13	Fruit, dried, other than that of headings Nos 08.01 to 08.06. Mixtures of nuts or dried fruits of this Chapter-						
0813.1000	Apricots .....	45	45	40	40		
0813.2000	Prunes .....	45	45	40	40		
0813.3000	Apples .....	45	45	40	40		
0813.4000	Other fruit .....	45	45	40	40		
0813.5000	Mixtures of nuts or dried fruits of this Chapter .....	45	45	40	40		
08.14	0814.0000 Brine, in sulphur water or in other preservative solutions .....	45	45	40	40		

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## CHAPTER 9

*Coffee, tea, mate and spices*

*Notes*

1. Mixtures of the products of heading Nos. 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;

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(b) mixtures of two or more of the products of different headings are to be classified in heading No. 09.10.

The addition of other substances to the products of headings Nos. 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 No. 21.03.

2 This Chapter does not cover cubeb pepper (*Piper cubeba*) or other products of heading No. 12.11.

Headin No.	H.S. Code	Customs Duty Rate				
		1995	1997	1999	2001	,
1996	1998	2000	,	\	,	,
09.01	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any portion-					
	Coffee, not roasted-					
0901.1100	Not decaffeinated .....				20	
0901.1200	Coffee, not roasted .....	15	15	20	20	
0901.2100	Not decaffeinated .....	20	20	25	25	
0901.2200	Decaffeinated .....	20	20	25	25	
0901.9000	Other .....	20	20	25	25	
09.02	Tea, whether or not flavoured-					

		Green tea (not fermented) in immediate packings of a content not exceeding 3kg .....	25	25	30	30
0902.1000		Other green tea (not fermented) .....	25	25	30	30
0902.2000		Black tea (fermented and partly fermented), in immediate packings of a content not exceeding 3kg .....	25	25	30	30
0902.3000		Other black tea (fermented) and other partly fermented tea .....	25	25	30	30
0902.4000						
09.03	0903.0000	Mate .....	25	25	30	30
09.04		Pepper of the genus <i>Piper</i> : dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> - Pepper-				
0904.1100		Neither crushed nor ground .....	45	45	45	45
0904.1200		Crushed or ground.....	45	45	45	45

*Customs Duty Rate*

Heading No.	H.S. Code		1995	1997	1999	2000
			1996	1998	2000	
	0904.2200	Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , dried or crushed or ground.....	45	45	45	45
	0905.0000	Vanilla.....	30	30	35	35
0906		Cinnamon and cinnamon tree flowers -				
	0906.1000	Neither crushed nor ground.....	30	30	35	35
	0906.2000	Crushed or ground.....	30	30	35	35
09.07	0907.0000	Cloves (whole fruit, cloves and stems)....	30	30	35	35

09.08	Nutmeg, mace and cardamoms -	30	30	35	35
09.09	Seeds of anise, badian, fennel, coriander cumim, or caraway; juniper berries –				
0909.1000	Seeds of anise or badian .....	30	30	35	35
0909.2000	Seeds of coriander.....	30	30	35	35
0909.3000	Seeds of cumim.....	30	30	35	35
0909.4000	Seeds of caraway.....	30	30	35	35
0909.5000	Seeds of fennel juniper berries.....	30	30	35	35
09.10	Ginger, saffron, turmeric ( <i>curcuma</i> ) thyme, bay leaves, curry and other spices-				
0910.1000	Ginger.....	45	45	40	40
0910.2000	Saffron.....	45	45	40	40
0910.3000	Turmeric ( <i>Curcuma</i> ).....	45	45	40	40
0910.4000	Thyme; bay leaves.....	45	45	40	40
0910.5000	Other spices:.....	45	45	40	40
0910.6000	Mixtures referred to in Note 1(b) to this Chapter.....	40	40	35	35
0910.990	Other.....	40	40	35	35

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## 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 No. 10.06.
2. Heading No. 10.05 does not cover sweet corn (Chapter 7).

*Sub-heading Note*

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

<i>Heading</i>	<i>H.S. Code</i>	<i>Customs Duty Rate</i>						
<i>No.</i>		1995	1997	1999	1996	1998	2000	2001
10.01	Wheat and meslin-							
	1001.1000	Durum wheat.....	10	10	15	15		
	1001.9000	Other.....	10	10	15	15		
01.02	1002.0000	Rye.....	10	10	51	51		
10.03	1003.0000	Barley.....	15	20	20	20		
		[1998 No. 20.]						
10.04	1004.0000	Oats.....	15	15	15	15		
10.05		Maize (corn)						
	1005.1000	Seed.....	30	30	25	25		
	1005.9000	Other.....	30	30	25	25		
10.06		Rice-						
	1006.1000	Rice in the husk (paddy or rough).....	50	50	50	50		
	1006.2000	Husked (brown) rice.....						
	1006.3000	Semi-milled or wholly milled rice,						

		whether or not, polished or glazed.....	50	50	50	50
	1006.4000	Broken rice.....	50	50	50	50
		(1996 No. 13)				
	1007.0000	Grain sorghum.....	150	150	100	100
10.08		Buck wheat, millet and canary seed; other cereals -				
	1008.4000	Buck wheat.....	10	10	15	15
	1008.2000	Millet.....	150	150	100	100
	1008.3000	Canary seed.....	40	40	35	35
	1008.9000	Other cereals.....	40	40	35	35

## 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 No. 09.01 or 21.01);
- (b) prepared flours, meals or starches of heading No. 19.01;
- (c) corn flakes or other products of heading No. 19.04;
- (d) vegetables, prepared or preserved, of heading No. 20.01, 20.04 or 20.05;
- (e) pharmaceutical products (Chapter 30); or
- (f) starches having the character of perfumery, cosmetics 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 No. 23.02,

however, germ of cereals, whole, flattened, in flakes or ground is always classified in heading No. 11.04.

(B) Products falling in this Chapter under the above provisions shall be classified in heading No. 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 No. 11.03 or 11.04.

*Rate of passage through sieve with an aperture of-*

<i>Cereal</i>	<i>Starch content</i>	<i>Ash content</i>	<i>315 micrometres (microns)</i>	<i>500 micrometres</i>
			(4)	(5)
(1)	(2)	(3)		
	%	%	%	%
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 No. 11.03, the terms "**groats**" and "**meal**" mean products obtained by the fragmentation of cereal grains, of which-

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

<i>Heading No.</i>	<i>H.S. Code</i>		1995	1997	1999	2001
			1996	1998	2000	
11.01	1101.0000	Wheat or mesli flour.....	60	60	60	60
11.02		Cereal flours other than that of wheat or Meslin -				
	1102.1000	Rye flour.....	40	40	40	40
	1102.2000	Maize (corn) flour.....	40	40	40	40
	1102.3000	Rice flour.....	40	40	40	40
	1102.9000	Other.....	40	40	40	40
11.03		Groats and meal-				
	1103.1100	Of wheat.....	60	60	60	60
	1103.1200	Of oats.....	40	40	40	40
	1103.1300	Of maize (corn).....	40	40	40	40
	1103.1400	Of rice.....	40	40	40	40

1103.1900	Of other cereal pellets .....	40	40	40	40
1103.2100	Of wheat.....	40	40	40	40
1103.2900	Of other cereals.....	40	40	40	40
11.04	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading No. 10.06; germs of cereals, whole, rolled				
	Flaked or ground –				
	Rolled or flaked grains –				
1104.1100	Of barley.....	40	40	40	40

*Customs Duty Rate*

<i>Heading No.</i>	<i>H.S. Code</i>	<i>Customs Duty Rate</i>				
		1995 1996	1997 1998	1999 2000	2001	
1104.1200	Of oats .....	40	40	40	40	
1104.2300	Of maize (corn) .....	40	40	40	40	
1104.2900	Of other cereals .....	40	40	40	40	
1104.3000	Germs of cereals, whole-rolled, flaked or ground .....	40	40	40	40	
11.05	Flour, meal powder flakes, granules and pellets of potatoes-					
	1105.1000	Flour, meal and powder .....	50	50	45	45

	1105.2000	Flakes, granules and pellets .....	50	50	45	45
11.06		Flour, meal and powder of the dried leguminous vegetables of heading No. 07.13, of sago or of roots or tubers of heading No. 07.14; or of the products of Chapter 8-				
	1106.1000	Of the dried leguminous vegetables of heading No. 07.13 .....	50	50	45	45
	1106.2000	Of sago, or of roots or tubers of heading No. 07.14 .....	50	50	45	45
	1106.3000	Of the products of Chapter 8 .....	50	50	45	45
11.07		Malt, whether or not roasted-				
	1107.1000	Not roasted .....	40	20	20	20
	1107.2000	Roasted .....	40	20	20	20
		[1998 No. 20.]				
11.08		Starches: inulin-				
		Starches-				
	1108.1100	Wheat starch .....	40	40	45	45
	1108.1200	Maize (corn) starch .....	40	40	45	45
	1108.1300	Potato starch .....	40	40	45	45
	1108.1400	Manioc (cassava) starch .....	40	40	45	45
	1108.1900	Other starches .....	40	40	45	45
	1108.2000	Inulin .....	40	40	45	45
11.09	1109.0000	Wheat gluten, whether or not dried .....	40	40	45	15

## CHAPTER 12

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

### Notes

**1.** Heading No. 12.07 applies, *inter alia*, to palm nuts and kernels, cotton seeds, castor seeds, sesamum seeds, mustard seeds, safflower seeds, poppy seeds and shea nuts (karite nuts). It does not apply to products of heading No. 08.01 or 08.02 or to olives (Chapter 7 or Chapter 20).

**2.** Heading No. 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 re-fatted with their original oils. It does not, however, apply to residues of headings Nos. 23.04 to 23.06.

**3.** For the purposes of heading No. 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 No. 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 Nos. 12.01 to 12.07 or 12.11.

**4.** Heading No. 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 No. 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 No. 38.08.

**5.** For the purpose of heading No. 12.12, the term sea weeds and other algae does not include-

- (a) dead single cell-micro-organisms of heading No. 21.02;
- (b) cultures of micro-organisms of the heading No. 30.02; or
- (c) fertilisers of heading No. 31.01 or 31.05.

Heading No.	H.S. Code		1995	1997	1999	2001
			1996	1998	2000	
12.01	1201.0000	Soya beans, whether or not broken.....	30	30	25	25
12.02		Ground-nuts, not roasted or otherwise				
		Cooked, whether or not shelled or broken -				
	1202.1000	In shell.....	25	25	25	25
	1202.2000	Shelled, whether or not broken.....	25	25	25	25
12.03	1203.0000	Copra.....	25	25	25	25
12.04	1204.0000	Linseed, whether or not broken.....	10	10	10	10
12.05	1205.0000	Rape or colza seeds, whether or not broken .....	10	10	10	10
12.06	1206.0000	Sunflower seeds, whether or not broken.....	10	10	10	10

12.07	Other oil seeds and oleaginous fruits, Whether or not broken –					
1207.1000	Palm nuts and kernels.....	25	25	20	20	
1207.2000	Cotton seeds.....	25	25	20	20	
1207.3000	Castor oil seeds.....	10	10	10	10	
1207.4000	Sesamum seeds.....	10	10	10	10	
1207.5000	Mustard seeds.....	10	10	10	10	
1207.6000	Safflower seeds.....	10	10	10	10	
	Other-					
1207.9100	Poppy seeds.....	10	10	10	10	
1207.9200	Shea nuts (karite nuts).....	25	25	20	20	
1207.9000	Other.....	25	25	20	20	
12.08	Flours and meals of oil seeds or oleaginous fruits Other than those of mustard –					
1208.1000	Of soya beans.....	35	35	30	30	
1208.9000	Other.....	35	35	30	30	
12.09	Seeds, fruits and spores, of a kind used for sowing Beet seed –					
1209.1100	Sugar beet seed.....	10	10	10	10	
1209.1900	Other.....	10	10	10	10	
	Seeds of forage plants, other than beet seed –					
1209.2100	Lucerne (alfalfa) seed.....	10	10	10	10	
1209.2200	Clover ( <i>Trifolium spp.</i> ) seed.....	10	10	10	10	
1209.2300	Fescue seed.....	10	10	10	10	
1209.2400	Kentucky blue grass ( <i>Poa pratensis L.</i> ) seed.....	10	10	10	10	
1209.2500	Rye grass ( <i>Lolium multiflorum Lam, Lolium perenne L.</i> ) seed.....	10	10	10	10	
1209.2600	Timothy grass seed.....	10	10	10	10	
1209.2900	Other.....	10	10	10	10	
1209.3000	Seeds of herbaceous plants cultivated principally for their flowers.....	10	10	10	10	
	Other:					
1209.9100	Vegetable seeds.....	10	10	10	10	

Heading No.	H.S. Code		1995	1997	1999	2001		
			1996	1998	2000			
	1209.9000	Other.....			10	10	10	10
1210		Hop cones, fresh or dried, whether or not ground, Powdered or in the form of pellets; lupulin –						
	1210.1000	Hop cones, neither ground nor powdered nor in the form of pellets.....			10	10	10	10
	1212.2000	Hop cones, ground, powdered or in the form of Pellets; lupulin.....			10	10	10	10
12.11		Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered –						
	1211.1000	Liquorice roots.....	10	10	10	10		
	1211.2000	Ginseng roots.....	10	10	10	10		
	1211.9000	Other.....	10	10	10	10		
12.12		Locust beans, seaweeds and othe algae, sugar beet And sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots. Of the variety, <i>Cichorium intybus saivum</i> ) of a kind used primarily for human consumption, not elsewhere specified or included –						
	1212.1000	Locust beans, including locust beans	20	20	15	15		
	1212.2000	Seaweeds and other algae.....	15	15	15	15		
	1212.3000	Apricot, peach or plum stones and kernels.....	15	15	15	15		
		Other:						
	1212.9100	Sugar beet.....	15	15	15	15		
	1212.9200	Sugar cane.....	20	20	15	15		

Heading No.	H.S. Code	Customs Duty Rate				
		1995	1997	1999	2001	
		1996	1998	2000		
	1212.9900	Other .....	20	20	15	IS
12.13	1213.0000	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets		IS	IS	IS
12.14		Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets-				
	1214.1000	Lucerne (alfalfa) meal and pellets .....	IS	IS	IS	IS
	1214.9000	Other .....	IS	IS	IS	15

## CHAPTER 13

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

#### *Note*

1. Heading No. 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 ten per cent by weight of sucrose or put up as confectionery (heading No. 17.04);
- (b) malt extract (heading No. 19.0 1);
- (c) extracts of coffee, tea or mate (heading No. 21.0 1);
- (d) vegetable saps or extracts constituting alcoholic beverages, (Chapter 22);
- (e) camphor, glycyrrhizin or other products of heading No. 2914 or 29.38;

- (f) medicaments of heading No. 30.03 or 30.04 or blood grouping reagents (heading No. 30.06); \
- (g) tanning or dyeing extracts (heading No. 32.01 or 32.03);
- (h) 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 natural rubber, balata, gutta-percha, guayule, chide or similar natural gums (heading No. 40.01).

*Customs, Excise Tariff, etc. (Consolidation) Act*

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*Customs Duty Rate*

<i>Heading No.</i>	<i>H.S. Code</i>		1995	1997	1999	2001
			1996	1998	2000	
13.01	1301.0000	Lac; natural gums, resins, gum-resins and oleoresins (for example balsams)-				
	1301.1000	Lac .....	20	20	15	15
	1301.2000	Gum Arabic .....	20	20	15	15
	1301.9000	Other .....	20	20	15	15
13.02 <i>r=.</i>		Vegetable saps and extracts, pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners whether or not modified, derived from vegetable products-				
		Vegetable saps and extracts-				
	1302.1100	Opium .....	10	10	15	15
	1302.1200	Of liquorice .....	10	10	15	15
	1302.1300	Of hops .....	10	10	15	15
	1302.1400	Of pyrethrum or of the roots of plants containing rotenone-				
	1302.1900	Other .....	10	10	15	15
	1302.2000	Pectic substances, pectinates and pectates .....	10	10	15	15
		Mucilages and thickeners, whether or not				

	modified, derived from vegetable products-					
1302.3100	Agar-agar .....	10	10	15	15	
1302.3200	Mucilage and thickeners, whether or not modified from locust beans, locust bean seeds or guar seeds .....	10	10	15	15	
1302.3900	Other .....	10	10	15	15	

2. Heading No. 14.01 applies, *inter alia*, to bamboos (whether or not split, sawn lengthwise, cut to length, rounded at the ends, bleached, rendered non-inflammable, polished or dyed), split osier, reeds and the like, to rattan cores and to drawn or split rattans. The heading does not apply to chipwood (heading No. 44.04).

3. Heading No. 14.02 does not apply to wood wool (heading No. 44.05).

4. Heading No. 14.03 does not apply to prepared knots or tufts for broom or brush making (heading No. 96.03).

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
14.01	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark)-					
	1401.1000 Bamboos .....	15	15	15	15	
	1401.2000 Rattans .....	15	15	15	15	
	1401.9000 Other .....	15	15	15	15	
14.02	Vegetable materials of a kind used primarily for plaiting (for example, kapok, vegetable hair and eel-grass (whether or not put up as a layer with or without supporting materials-					
	1402.1000 Kapok .....	15	15	15	15	
	1402.9000 Other .....	15	15	15	15	
14.03	Vegetable materials of a kind used primarily in brooms or in brushes (for example, broorncom, piassava, couch-grass and istle), whether or not in hanks or bundles-					

	1403.1000	Broomcorn ( <i>Sorghum vulgare var technicum</i> ) .....	15	15	15	15
	1403.9000	Other .....	15	15	15	15
14.04		Vegetable products not elsewhere specified or included-				~
	1404.1000	Raw vegetable materials of a kind used primarily in dyeing or tanning .....	15	15	15	15
	1402.2000	Cotton linters .....	15	15	15	15
	1404.2000	Other .....	15	15	15	15

### SECTION III

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

#### CHAPTER 15

*Animal or vegetable fats and oil 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 No. 02.09;
  - (b) cocoa butter, fat or oil (heading No. 18.04);
  - (c) edible preparations containing by weight more than 15 per cent of the product of heading No. 4.05 (generally Chapter 21);
  - (d) greaves (heading No. 23.01) or residues of heading Nos. 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 No. 40.02).
2. Heading No. 15.09 does not apply to oils obtained from olives by solvent extraction (heading No. 15.10).
3. Heading No. 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 fat and oils and their fractions.
4. Soap-stocks, oil foots and dregs, stearin pitch, glycerol pitch and wool grease residues fall in heading No. 15.22.

##### Customs Duty Rate

Heading No.	H.S. Code	1995	1997	1999	2001
		1996	1998	2000	
15.01	1501.0000	Pig fat (including lard) and poultry fat,			

			other than that of heading No. 02.09 or 15.03 .....	15	15	15	15
15.02	1502.0000	Fats of bovine animals, sheep or goats, raw or rendered, whether or not pressed					
<i>r&gt;</i>		or solvent-extracted .....	15	15	15	15	
15.03	1503.0000	Lard stearin, lard oil, oleostearin, oleo- oil and tallow oil, not emulsified or mixed or otherwise prepared	20	20	25	25	
15.04		Fats and oils and their fractions, of fish or marine mammals, whether or not re- fined, but chemically modified-					
	1504.1000	Fish-liver oils and their fractions .....	20	20	25	25	

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*Customs Duty Rate*

Heading No.	H.S. Code	Description	1995	1997	1999	2001
			1996	1998	2000	
	1504.2000	Fats and oils and fractions, of fish, other than livers oils .....	20	20	25	25
	1504.3000	Fats and oils and their fractions, of ma- rine mammals .....	20	20	25	25
15.05		Wool grease and fatty substances de- rived therefrom (including lanolin)-				
	1505.1000	Wool grease, crude .....	20	20	25	25
	1505.9000	Other .....	20	20	25	25
15.06	1506.0000	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified .....	20	20	25	25
15.07		Soya-bean oil and its fractions, whether or not refined, but not chemically modi- fied-				
	1507.1000	Crude oil, whether or not degummed	30	30	55	55
	1507.9000	Other .....	30	30	55	55
		[1999 No. 29.]				
15.08		Ground-nut oil and its fractions, whether or not refined, but not cherni- cally modified-				

	1508.1000	Crude oil .....	30	30	55	55
	1508.9000	Other .....	30	30	55	55
[1999 No. 29.]						
15.09		Olive oil and its fractions, whether or not refined, but not chemically modified-				
	1509.1000	Virgin .....	15	15	55	55
	1509.9000	Other .....	15	15	55	55
[1999 No. 29.]						
15.10	1510.0000	Other oil and its fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions of heading No. 15.09 .....	15	15	55	55
[1999 No. 29.]						
15.11		Palm oil and its fractions, whether or not refined, but not chemically modified-				
	1511.1000	Crude oil .....	30	30	55	55

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		Customs Duty Rate				
Heading No.	H.S. Code	1995 1996	1997 1998	1999 2000	2001	
	1511.9000 Other .....	30	30	55	55	
[1999 No. 29.]						
15.12	Sunflower-seed, safflower or cotton-seed oil and fractions thereof whether or not refined, but not chemically modified—					
	Sunflower seed or safflower oil and fractions thereof—					
	1512.2100 Crude oil .....	30	30	55	55	
	1512.1900 Other .....	30	30	55	55	
	Cotton-seed oil and its fractions—					
	1512.2100 Crude oil, whether or not gossypol has been removed .....	30	30	55	55	
	1512.2900 Other .....	30	30	55	55	
[1999 No. 29.]						
15.13	Coconut (copra), palm kernel or babassu oil and fractions, thereof: whether or not refined, but not chemically modified—					
	Coconut (copra) oil and its fractions—					
	1513.1100 Crude oil .....	30	30	55	55	
	1513.1900 Other .....	30	30	55	55	
	Palm kernel or babassu oil and fractions thereof—					
	1513.2100 Crude oil .....	30	30	55	55	
	1513.2900 Other .....	30	30	55	55	
[1999 No. 29.]						
15.14	Rape, coza or mustard oil and fractions thereof, whether or not refined, but not chemically modified—					
	1514.1000 Crude oil .....	30	30	55	55	
	1514.9000 Other .....	30	30	55	55	
[1999 No. 29.]						
15.15	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified—					
	Linseed oil and its fractions—					

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		Customs Duty Rate				
<i>Heading No.</i>	<i>H.S. Code</i>	1995 1996	1997 1998	1999 2000	2001	
	1515.1100 Crude oil .....	15	15	55	55	
	1515.1900 Other .....	15	15	55	55	
	Maize (corn) oil and its fractions—					
	1515.2100 Crude oil .....	15	15	55	55	
	1515.2900 Other .....	15	15	55	55	
	1515.3000 Castor oil and its fractions .....	15	15	55	55	
	1515.4000 Tung oil and its fractions .....	15	15	55	55	
	1515.5000 Sesame oil and its fractions .....	15	15	55	55	
	1515.6000 Jojoba oil and its fractions .....	15	15	55	55	
	1515.9000 Other .....	15	15	55	55	
	[1999 No. 29.]					
15.16	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined but not further prepared—					
	1516.1000 Animal fats and oils and their fractions ..	15	15	55	55	
	1516.2000 Vegetable fats and oils and their fractions .....	35	35	55	55	
	[1999 No. 29.]					
15.17	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No. 15.16—					
	1517.1000 Margarine, excluding liquid margarine ...	45	45	55	55	
	1517.9000 Other .....	45	45	55	55	
	[1999 No. 29.]					
15.18	1518.0000 Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No. 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included .....	30	30	55	55	
	[1999 No. 29.]					

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Heading No.	H.S. Code		Customs Duty Rate				
			1995 1996	1997 1998	1999 2000	2001	
15.20	1520.0000	Glycerol, crude; glycerol waters and glycerol lyes .....		20	20	25	25
15.21		Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured—					
	1521.1000	Vegetable waxes .....	10	10	15	15	
	1521.9000	Other .....	10	10	15	15	
15.22	1522.0000	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes .....	10	10	15	15	

#### 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, offal, fish, crustaceans, molluscs or other aquatic invertebrates, prepared or preserved by the processes specified in Chapter 2 or 3, or heading No. 05.04.
2. Food preparations fall in this Chapter provided that they contain more than 2% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight.

These provisions do not apply to the stuffed products of heading No. 19.02 or to the preparations of heading No. 21.03 or 21.04.

###### *Sub-heading Notes*

- I. For the purposes of sub-heading No. 1602.10, the expression “**homogenised preparations**” means preparations of meat, meat offal or blood, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding

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150g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat offal. This sub-heading takes precedence over all other sub-headings of heading No. 16.02.

2. The fish and crustaceans specified in the sub-headings No. 16.04 or 16.05 under their common names only, are of the same species as those mentioned in Chapter 3 under the same name.

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
16.01	1601.0000	Sausages and similar products of meat, meat offal or blood: food preparations based on these products .....	45	45	40	40
16.02		Other prepared or preserved meat, meat offal or blood—				
	1602.1000	Homogenised preparations .....	45	45	40	40
	1602.2000	Of liver of any animal .....	45	45	40	40
		Of poultry of heading No. 01.05—				
	1602.3100	Of turkeys .....	45	45	40	40
	1602.3200	Of fowls of the species <i>Gallus Domesticus</i> .....	45	45	40	40
	1602.3900	Other .....	45	45	40	40
		Of swine—				
	1602.4100	Hams and cuts thereof .....	45	45	40	40
	1602.4200	Shoulders and cuts thereof .....	45	45	40	40
	1602.4900	Other, including mixtures .....	45	45	40	40
	1602.5000	Of bovine animals .....	45	45	40	40
	1602.9000	Other, including preparations of blood of any animal .....	45	45	40	40
16.03	1603.0000	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates .....	50	50	45	45
16.04		Prepared or preserved fish caviar and caviar substitutes prepared from fish eggs—				
		Fish, whole or in pieces, but not minced—				
	1604.1100	Salmon .....	50	50	45	45
	1604.1200	Herrings .....	50	50	45	45
	1604.1300	Sardines, sardinella and brisling or sprats .....	50	50	45	45

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		Customs Duty Rate				
Heading No.	H.S. Code	1995 1996	1997 1998	1999 2000	2001	
	1604.1400 Tunas, skipjack and bonito ( <i>Sarda spp.</i> ) .....	50	50	45	45	
	1604.1500 Mackerel .....	50	50	45	45	
	1604.1600 Anchovies .....	50	50	45	45	
	1604.1900 Other .....	50	50	45	45	
	1604.2000 Other prepared or preserved—					
	Fish .....	50	50	45	45	
	1604.3000 Caviar and caviar substitutes .....	60	60	55	55	
6.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved—					
	1605.1000 Crab .....	45	45	40	40	
	1605.2000 Shrimps and prawns .....	45	45	40	40	
	1605.3000 Lobster .....	45	45	40	40	
	1605.4000 Other crustaceans .....	45	45	40	40	
	1605.9000 Other .....	45	45	40	40	

## CHAPTER 17

### *Sugars and sugar confectionery*

#### *Note*

- I. This Chapter does not cover—
- (a) sugar confectionery containing cocoa (heading No. 18.06);
  - (b) chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading No. 29.04; or
  - (c) medicaments or other products of Chapter 30.

#### *Sub-heading Note*

- I. For the purposes of sub-heading Nos. 1701.1100 and 1701.1200, “**raw sugar**” means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimetric reading of less than 99.50.

		Customs Duty Rate				
Heading No.	H.S. Code	1995 1996	1997 1998	1999 2000	2001	
17.01	Cane or beet sugar and chemically pure sucrose, in solid form. Raw sugar not containing added flavouring or colouring matters—					
	1701.1100 Cane sugar .....	10	10	15	15	
	1701.1200 Beet sugar .....	10	10	15	15	
	Other—					
	1701.9100 Containing added flavouring or colouring matter .....	10	10	15	15	
	1701.9900 Other .....	10	10	15	15	
17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel—					
	Lactose and lactose syrup—					
	1702.1100 Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter .....	25	25	30	30	
	1702.1900 Other .....	25	25	30	30	
	1702.2000 Maple sugar and maple syrup .....	25	25	30	30	
	1702.3000 Glucose and glucose syrup, not containing fructose or containing in dry state less than 20% by weight of fructose .....	25	25	30	30	
	1702.4000 Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose— .....	25	25	30	30	
	1702.5000 Chemically pure fructose .....	25	25	30	30	
	1702.6000 Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose .....	25	25	30	30	
	1702.9000 Other, including invert sugar .....	25	25	30	30	
17.03	Molasses resulting from the extraction or refining of sugar—					
	1703.1000 Cane molasses .....	15	15	20	20	
	1703.9000 Other .....	15	15	20	20	

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
17.04	Sugar confectionery (including white chocolate), not containing cocoa—					
1704.1000	Chewing gum, whether or not sugar coated .....	15	15	20	20	
1704.9000	Other .....	15	15	20	20	

## CHAPTER 18

### *Cocoa and cocoa preparations*

#### *Notes*

1. This Chapter does not cover the preparations of heading No. 04.03, 19.01, 19.04, 19.05, 21.05, 22.02, 22.08, 20.03 or 30.04.
2. Heading No. 18.06 includes sugars confectionery containing cocoa, and, subject to Note 1 to this Chapter, other food preparations containing cocoa.

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
18.01	1801.0000	Cocoa beans, whole or broken, raw or roasted .....	25	25	25	25
18.02	1802.0000	Cocoa shells, husks, skins and other cocoa waste .....	25	25	25	25
18.03		Cocoa paste, whether or not defatted—				
	1803.1000	Not defatted .....	30	30	35	35
	1803.2000	Wholly or partly defatted .....	30	30	35	35
18.04	1804.0000	Cocoa butter, fat and oil .....	30	30	35	35
18.05	1805.0000	Cocoa powder, not containing added sugar or other sweetening matter .....	30	30	35	35
18.06		Chocolate and other food preparations containing cocoa—				
	1806.1000	Cocoa powder, containing added sugar or other sweetening matter .....	50	50	45	45
	1806.2000	Other preparations in blocks, slabs or bars weighing more than 2kg or in liquid, paste, powder, granular or other bulk form in containers of immediate packings, of a content exceeding 2kg .....	50	50	45	45

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
Other, in blocks, slabs or bars—						
1806.3100	Filled .....	50	50	45	45	
1806.3200	Not filled .....	50	50	45	45	
1806.9000	Other .....	50	50	45	45	

## CHAPTER 19

### *Preparations of cereals, flours, starch or milk; pastry cooks' products*

#### *Notes*

1. This Chapter does not cover—
  - (a) except in the case of stuffed products of heading No. 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 No. 23.09); or
2. For the purpose of heading No. 19.01, the terms “flour” and “meal” mean—
  - (a) cereal flour and meal of Chapter 11; and
  - (b) flour, meal and powder of vegetable origin of any Chapter other than flour, meal or powder or dried vegetables (heading No. 07.12), of potatoes (heading No. 11.05) or of dried leguminous vegetables (heading No. 11.06).
3. Heading No. 19.04 does not cover preparations containing more than 6% by weight of cocoa calculated on a totally defatted basis or coated with chocolate or other food preparations containing cocoa of heading No. 18.06 (heading No. 18.06).
4. For the purposes of heading No. 19.04, the expression “otherwise prepared” means prepared or processed to an extent beyond that provided for in the headings or Notes to Chapter 10 or 11.

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
19.01	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa, or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings Nos. 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa, calculated on a totally defatted basis, not elsewhere specified or included—					

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		Customs Duty Rate				
Heading No.	H.S. Code		1995 1996	1997 1998	1999 2000	2001
	1901.1000	Preparations for infant use put up for retail sale .....	5	5	10	10
		[1996 No. 13.]				
	1901.2000	Mixes and doughs for the preparation of bakers wares of heading No. 19.05 .....	20	20	25	25
	1901.9000	Other .....	20	20	25	25
19.02		Pasta, whether not cooked or stuffed (with meat or other substances) or otherwise prepared such as spaghetti, macaroni, noodles, lasagne, gnocchi, raviolli, cannelloni, couscous, whether or not prepared—				
		Uncooked pasta, not stuffed or otherwise prepared—				
	1902.1100	Containing eggs .....	75	75	70	70
		[1996 No. 13.]				
	1902.1900	Other .....	75	75	70	70
		[1996 No. 13.]				
	1902.2000	Stuffed pasta, whether or not cooked or otherwise prepared .....	75	75	70	70
		[1996 No. 13.]				
	1902.3000	Other pasta .....	75	75	70	70
		[1996 No. 13.]				
	1902.4000	Couscous .....	75	75	70	70
		[1996 No. 13.]				
19.03	1903.0000	Tapioca and substitutes therefor prepared from starch in the form of flakes, grains, pearls, siftings, or in similar forms .....	45	45	40	40
19.04		Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals, other than maize (corn), in grain form, or in the form of flakes or other worked grains (except flour and meal), pre-cooked or otherwise prepared, not elsewhere specified or included—				
	1904.1000	Prepared foods obtained by the swelling or roasting of cereals or cereal products .	40	40	35	35

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Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
	1904.2000	Prepared foods, obtained from un-roasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals .....	40	40	35	35
	1904.9000	Other .....	40	40	35	35
19.05		Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products—				
	1905.1000	Crispbread .....	45	45	55	55
		[1999 No. 29.]				
	1905.2000	Gingerbread and the like .....	45	45	40	40
		[1999 No. 29.]				
	1905.3000	Sweet biscuits; waffles and wafers .....	45	45	40	40
		[1999 No. 29.]				
	1905.4000	Rusks, toasted bread and similar .....	45	45	40	40
		[1999 No. 29.]				
	1905.9000	Other .....	45	45	55	55
		[1999 No. 29.]				

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## 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 of any combination thereof (Chapter 16); or
    - (c) homogenised composite food preparations of heading No. 21.04.
  2. Headings Nos. 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 No. 17.01) or chocolate confectionery (heading No. 18.06).
  3. Headings Nos. 20.01, 20.04, and 20.05 cover, as the case may be, only those products of Chapter 7 or of heading No. 11.05 or 11.06 (other than flour, meal and powder of the products
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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 No. 20.22.

5. For the purposes of heading No. 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.

*Sub-heading Notes*

1. For the purposes of sub-heading No. 2005.1000, the expression "**homogenised vegetables**" means preparations of vegetables, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Sub-heading No. 2005.1000 takes precedence over all other sub-headings of heading No. 20.05.

2. For the purposes of sub-heading No. 2007.1000, the expression "**homogenised preparations**" means preparations of fruit, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 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. Sub-heading No. 2007.1000 takes precedence over all other sub-headings of heading No. 20.07.

*Customs Duty Rate*

Heading No.	H.S. Code	Customs Duty Rate			
		1995 1996	1997 1998	1999 2000	2001
20.01	Vegetables, fruits, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid—				
	2001.1000 Cucumbers and gherkins .....	45	45	40	40
	2001.2000 Onions .....	45	45	40	40
	2001.9000 Other .....	45	45	40	40
20.02	Tomatoes, prepared or preserved otherwise than by vinegar or acetic acid—				
	2002.1000 Tomatoes, whole or in pieces .....	45	45	45	45
		[1999 No. 29.]			
	2002.9000 Other .....	45	45	45	45
		[1999 No. 29.]			
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid—				
	2003.1000 Mushrooms .....	50	50.	45	45
	2003.2000 Truffles .....	50	50	45	45

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Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No. 20.06—					
2004.1000	Potatoes .....	45	45	40	40	
2004.9000	Other vegetables and mixtures of vegetables .....	45	45	40	40	
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No. 20.06—					
2005.1000	Homogenised vegetables .....	45	45	40	40	
2005.2000	Potatoes .....	45	45	40	40	
2005.4000	Peas ( <i>Pisum sativum</i> ) .....	45	45	40	40	
	Beans ( <i>Vigna spp.</i> , <i>phaseolus spp.</i> )—					
2005.5100	Beans, shelled .....	45	45	40	40	
2005.5900	Other .....	45	45	40	40	
2005.6000	Asparagus .....	45	45	40	40	
2005.7000	Olives .....	45	45	40	40	
2005.8000	Sweet corn ( <i>Zea mays var. saccharata</i> ) ..	45	45	40	40	
2005.9000	Other vegetables and mixtures of vegetables .....	45	45	40	40	
20.06	2006.0000 Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glace or crystallised) .....	45	45	40	40	
20.07	Jams, fruit jellies, marmalades, fruits or nut puree, and fruit or nut pastes being cooked preparations, whether or not containing added sugar or other sweetening matter—					
2007.1000	Homogenised preparations .....	45	45	40	40	
	Other—					
2007.9100	Citrus fruit .....	45	45	40	40	
2007.9900	Other .....	45	45	40	40	
20.08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included—					

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Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
Nuts, ground-nuts and other seeds, whether or not mixed together—						
2008.1100	Ground-nuts .....	45	45	40	40	
2008.1900	Other, including mixtures .....	45	45	40	40	
2008.2000	Pineapples .....	45	45	40	40	
2008.3000	Citrus fruit .....	45	45	40	40	
2008.4000	Pears .....	45	45	40	40	
2008.5000	Apricots .....	45	45	40	40	
2008.6000	Cherries .....	45	45	40	40	
2008.7000	Peaches .....	45	45	40	40	
2008.8000	Strawberries .....	45	45	40	40	
Other, including mixtures other than those of sub-heading No. 2008.19—						
2008.9100	Palm hearts .....	45	45	40	40	
2008.9200	Mixtures .....	45	45	40	40	
2008.9900	Other .....	45	45	40	40	
20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added sugar or other sweetening matter—					
	Orange juice—					
2009.1100	Frozen .....	55	55	55	55	
	[1999 No. 29.]					
2009.1900	Other .....	55	55	55	55	
	[1999 No. 29.]					
2009.2000	Grapefruit juice .....	55	55	55	55	
	[1999 No. 29.]					
2009.3000	Juice of any other single citrus fruit .....	55	55	55	55	
	[1999 No. 29.]					
2009.4000	Pineapple juice .....	55	55	55	55	
	[1999 No. 29.]					
2009.5000	Tomato juice .....	55	55	55	55	
	[1999 No. 29.]					
2009.6000	Grape juice (including grape must) .....	55	55	55	55	
	[1999 No. 29.]					

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Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
2009.7000	Apple juice .....	55	55	55	55	
	[1999 No. 29.]					
2009.8000	Juice of any other single fruit or vegetable .....	55	55	55	55	
	[1999 No. 29.]					
2009.9000	Mixtures of juices .....	55	55	55	55	
	[1999 No. 29.]					

## CHAPTER 21

### *Miscellaneous edible preparations*

#### *Notes*

1. This Chapter does not cover—

- (a) mixed vegetable of heading No. 07.12;
- (b) roasted coffee substitutes containing coffee in any proportion (heading No. 09.01);
- (c) flavoured tea (heading No. 09.02);
- (d) spices or other products of heading Nos. 09.04 to 09.10;
- (e) food preparations, other than the products described in heading No. 21.03 or 21.04 containing more than 20 per cent 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 No. 30.33 or 30.04; or
- (g) prepared enzymes of heading No. 35.07.

2. Extracts of the substitutes referred to in Note 1 (b) above are to be classified in heading No. 21.01.

3. For the purposes of heading No. 21.04, the expression "**homogenised composite food preparations**" means preparations consisting of a finely homogenised mixture of two or more basic ingredients such as meat, fish, vegetables or fruit, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 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.

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Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
21.01	Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of coffee, tea or mate; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof—  Extracts, essences and concentrates of coffee, and preparations with basis of these extracts, essences or concentrates or with a basis of coffee—					
2101.1100	Extracts, essences and concentrates .....	20	20	25	25	
2101.1200	Preparations with basis of extracts, essences or concentrates or with a basis of coffee .....	20	20	25	25	
2101.2000	Extracts, essences and concentrates, of tea or these extracts, essence or concentrates or with a basis of tea or mate ...	20	20	25	25	
2101.3000	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof .....	20	20	25	25	
21.02	Yeast (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No. 30.02); prepared baking powder—					
2102.1000	Active yeasts .....	10	10	15	15	
2102.2000	Inactive yeasts; other single-cell micro-organisms, dead .....	10	10	15	15	
21.03	Sauces and preparations thereof; mixed condiments and mixed seasoning; mustard flour and meal and prepared mustard—					
2103.1000	Soya sauce .....	40	40	35	35	
2103.2000	Tomato ketchup and other tomato sauces .....	60	60	50	50	
2103.3000	Mustard flour and meal and prepared mustard .....	40	40	35	35	
2103.9000	Other .....	40	40	35	35	
21.04	Soups and broths and preparations therefor; homogenised composite food preparations—					
2104.1000	Soups and broths and preparations therefor .....	40	40	35	35	

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			Customs Duty Rate				
Heading No.	H.S. Code		1995 1996	1997 1998	1999 2000	2001	
21.05	2105.0000	Ice cream and other edible ice, whether or not containing cocoa .....	40	40	35	35	
21.06		Food preparations not elsewhere specified or included—					
	2106.1000	Protein concentrates and textured protein substances .....	40	40	35	35	
	2106.9000	Other .....	40	40	35	35	

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## CHAPTER 22

### *Beverage, spirits and vinegar*

#### *Notes*

1. This Chapter does not cover—
  - (a) products of this Chapter (other than those of heading No. 22.09) prepared for culinary purpose and hereby rendered unsuitable for consumption as beverages (generally heading No. 21.03);
  - (b) sea water (heading No. 25.01);
  - (c) distilled or conductivity water or water of similar purity (heading No. 28.51);
  - (d) acetic acid of a concentration exceeding 10% by weight of acetic acid (heading No. 29.15);
  - (e) medicaments of heading No. 30.03 or 30.04; or
  - (f) perfumery or toilet preparations (Chapter 33).
2. For the purposes of this Chapter and of Chapter 20 and 21, the “alcoholic strength by volume” shall be determined at a temperature of 20 °C.
3. For the purposes of heading No. 22.02, the term “**non-alcoholic beverage**” means beverages of an alcoholic strength by volume not exceeding 0.5% vol. Alcoholic beverages are classified in headings No. 22.03 to 22.06 or heading No. 22.08 as appropriate.

#### *Subheading Note*

1. For the purposes of sub-heading No. 2204.1000, 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	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
22.01		Waters, including natural or artificial mineral water and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice snow—				
	2201.1000	Mineral waters and aerated water .....	65	100	100	100
		[1998 No. 20.]				
	2201.9000	Other .....	65	100	100	100
		[1998 No. 20.]				
22.02		Waters, including mineral waters and aerated waters, containing added sugar or sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No. 20.09—				
	2202.1000	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured .....	65	100	100	100
		[1998 No. 20.]				
	2202.9000	Other .....	65	100	100	100
		[1998 No. 20.]				
22.03	2203.0000	Beer made from malt .....	80	100	100	100
		[1998 No. 20.]				
22.04		Wine of fresh grapes, including fortified wines; grape must other than that of heading No. 20.09—				
	2204.1000	Sparkling wine .....	100	100	90	90
		Other wine, grape must with fermentation prevented, or arrested by the addition of alcohol—				
	2204.2100	In containers holding 2 litres or less .....	100	100	90	90
	2204.2900	Other .....	110	110	100	100
		[1996 No. 13.]				
	2204.3000	Other grape must .....	100	100	90	90
22.05		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances—				
	2205.1000	In containers holding 2 litres or less .....	100	100	90	90
	2205.9000	Other .....	100	100	90	90

			Customs Duty Rate				
Heading No.	H.S. Code		1995	1997	1999	2001	
			1996	1998	2000	2001	
22.06	2206.0000	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and non-alcoholic beverages not elsewhere specified .....	100	100	90	90	
22.07		Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured or any strength—					
	2207.1000	Undenatured ethyl alcohol or an alcoholic strength by volume of 80% vol or higher .....	25	25	30	30	
	2207.2000	Ethyl alcohol and other spirits, denatured, of any strength .....	25	25	30	30	
22.08		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liquors and other spirituous beverages—					
	2208.2000	Spirits obtained by distilling grape wine or grape mare .....	90	90	80	80	
	2208.3000	Whiskies .....	90	90	80	80	
	2208.4000	Rum and tafia .....	90	90	80	80	
	2208.5000	Gin and Geneva .....	90	90	80	80	
	2208.6000	Vodka .....	90	90	80	80	
	2208.7000	Liqueurs and cordials .....	90	90	80	80	
	2208.9000	Other .....	90	90	80	80	
22.09	2209.0000	Vinegar and substitutes for vinegar obtained from acetic acid .....	40	40	35	35	

## CHAPTER 23

### *Residues and waste from the food industries: prepared animal fodder*

#### *Note*

1. Heading No. 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.

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		<i>Customs Duty Rate</i>				
<i>Heading No.</i>	<i>H.S. Code</i>	1995 1996	1997 1998	1999 2000	2001 2000	
23.01	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves—					
	2301.1000 Flours, meals and pellets, of meat or meat offal; greaves .....	10	10	15	15	
	2301.2000 Flours, meal and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates .....	10	10	15	15	
23.02	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working, of cereals or of leguminous plants—					
	2302.1000 Of maize (corn) .....	15	15	20	20	
	2302.2000 Of rice .....	15	15	20	20	
	2302.3000 Of wheat .....	15	15	20	20	
	2302.4000 Of other cereals .....	15	15	20	20	
	2302.5000 Of leguminous plants .....	15	15	20	20	
23.03	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets—					
	2303.1000 Residues of starch manufacture and similar residues .....	15	15	20	20	
	2303.2000 Beet-pulp, bagasse and other waste of sugar manufacture .....	15	15	20	20	
	2303.3000 Brewing or distilling dregs and waste .	15	15	20	20	
23.04	2304.0000 Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extracting of soyabean oil .....	15	15	20	20	
23.05	2305.0000 Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extracting of groundnut oil .....	15	15	20	20	

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Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	(
23.06	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading Nos. 23.04 or 23.05—					
	2306.1000 Of cotton seeds .....	15	15	20	20	
	2306.2000 Of linseed .....	15	15	20	20	(
	2306.3000 Of sunflower seeds .....	15	15	20	20	
	2306.4000 Of rape of colza seeds .....	15	15	20	20	
	2306.5000 Of coconut or copra .....	15	15	20	20	
	2306.6000 Of palmnuts or kernels .....	15	15	20	20	
	2306.7000 Of maize (corn) germ .....	15	15	20	20	
	2306.9000 Other .....	15	15	20	20	
23.07	2307.0000 Wine lees: argol .....	15	15	20	20	
23.08	Vegetable materials and residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included—					
	2308.1000 Acorns and horse-chestnuts .....	15	15	20	20	
	2308.9000 Other .....	15	15	20	20	
23.09	Preparations of a kind used in animal feeding—					
	2309.1000 Dog or cat food, put up for retail sale .	40	40	35	35	
	2309.9000 Other .....	40	40	35	35	

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## CHAPTER 24

### *Tobacco and manufactured tobacco substitutes*

*Note*

1. This Chapter does not cover medicinal cigarettes (Chapter 30).
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Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
24.01	Unmanufactured tobacco; tobacco refuse—					
2401.1000	Tobacco, not stemmed/stripped .....	10	10	15	15	
2401.2000	Tobacco, partly or wholly stemmed/stripped .....	10	10	15	15	
2401.3000	Tobacco refuse .....	10	10	15	15	
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes—					
2402.1000	Cigars, cheroots and cigarillos, containing tobacco .....	90	90	80	80	
2402.2000	Cigarettes containing tobacco .....	90	90	80	80	
2402.9000	Other .....	90	90	80	80	
24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; extracts and essences—					
2403.1000	Smoking tobacco, whether or not containing tobacco substitutes in any proportion .....	90	90	80	80	
	Other—					
2403.9100	"Homogenised or "reconstituted" tobacco .....	90	90	80	80	
2403.9900	Other .....	90	90	80	80	

## SECTION V

### *Mineral products*

#### CHAPTER 25

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

#### *Notes*

- I. Except where their context or Note 4 to this Chapter otherwise requires, the headings of his 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

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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 No. 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 No. 28.21);
- (c) medicaments or other products of Chapter 30;
- (d) perfumery, cosmetic or toilet preparations (Chapter 33);
- (e) seu, curbstones or flagstones (heading No. 68.01); mosaic cubes or the like (heading No. 68.02); roofing, facing, or damp course slates (heading No. 68.03);
- (f) precious or semi-precious stones (heading No. 71.02 or 71.03);
- (g) cultured crystals (other than optical elements) weighing not less than 2.5g each, of sodium chloride or of magnesium oxide, of heading No. 38.24; optical elements of sodium chloride or of magnesium oxide (heading No. 99.01);
- (h) billiard chalks (heading No. 95.04); or
- (i) writing or drawing chalks or tailors' chalks (heading No. 96.09).

3. Any products classifiable in heading No. 25.17 and any other heading of the Chapter are to be classified in heading No. 25.17.

4. Heading No. 25.03 applies, *inter alia*, to: vermiculite, perlite and chlorites, unexpanded; earth colours, whether or not calcined or mixed together, natural micaceous iron oxides; meerschaum (whether or not in polished pieces); amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet, strontianite (whether or not calcined), other than strontium oxide; broken pottery.

*Customs Duty Rate*

<i>Heading No.</i>	<i>H.S. Code</i>		1995	1997	1999	2001
			1996	1998	2000	
25.01		Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution and containing added anti-caking or free-flowing agents; sea water—				
	2501.1000	Crude salt .....	5	5	10	10
	2501.9000	Processed salt .....	15	15	20	20
25.02	2502.0000	Unroasted iron pyrites .....	5	5	10	10
25.03	2503.0000	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur .....	10	10	15	15

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Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
25.04	Natural graphite—					
	2504.1000 In powder or in flakes .....	10	10	15	15	
	2504.9000 Other .....	10	10	15	15	
25.05	Natural sands of all kinds, whether or not coloured, other than metal-bearing, sands of Chapter 26—					
	2505.1000 Silica sands and quartz sands .....	15	15	15	15	
	2505.9000 Other .....	15	15	15	15	
25.06	Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape—					
	2506.1000 Quartz .....	15	15	15	15	
	Quartzite—					
	2506.2100 Crude or roughly trimmed .....	15	15	15	15	
	2506.2900 Other .....	15	15	15	15	
25.07	2507.0000 Kaolin and other kaolinic clays, whether or not calcined .....	15	15	15	15	
25.08	Other clays (not including expanded clays of heading No. 68.06) andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths—					
	Bentonite—					
	2508.1100 Crude .....	5	5	10	10	
	2508.1900 Processed .....	15	15	20	20	
	2508.2000 Decolouring earths and fuller's earth .....	15	15	15	15	
	2508.3000 Fire-clay .....	15	15	15	15	
	2508.4000 Other clays .....	15	15	15	15	
	2508.5000 Andalusite, kyanite and sillimanite .....	15	15	15	15	
	2508.6000 Mullite .....	15	15	15	15	
	2508.7000 Chamotte or dinas earths .....	15	15	15	15	
25.09	2509.0000 Chalk .....	15	15	15	15	

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Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
25.10		Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk—				
	2510.1000	Unground .....	15	15	15	15
	2510.2000	Ground .....	15	15	20	20
25.11		Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium, other than barium oxide of heading No. 28.16. (barytes)—				
	2511.1100	Crude .....	10	10	15	15
	2511.1900	Processed .....	20	20	25	25
	2511.2000	Natural barium carbonate (witherite) .....	15	15	15	15
25.12	2512.0000	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 .....	15	15	15	15
25.13		Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated—				
		Pumice stone—				
	2513.1100	Crude or in irregular pieces, including crushed pumice ("bimskies") .....	15	15	15	15
	2513.1900	Other .....	15	15	15	15
	2513.2000	Emery, natural corundum, natural garnet and other natural abrasives .....	15	15	15	15
25.14	2514.0000	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise into blocks or slabs of a rectangular (including square) shape .....	15	15	15	15
25.15		Marble, travertine, ecausse and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, alabaster and, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape—				
		Marble and travertine—				
	2515.1100	Crude or roughly trimmed .....	15	15	15	15

		<i>Customs Duty Rate</i>				
<i>Heading No.</i>	<i>H.S. Code</i>	1995 1996	1997 1998	1999 2000	2001	
	2515.1200	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape .....	15	15	15	15
	2515.2000	Ecaussine and other calcareous monumental or building stone; alabasters .....	15	15	15	15
25.16		Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape—				
		Granite—				
	2516.1100	Crude or roughly trimmed .....	15	15	15	15
	2516.1200	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape .....	15	15	15	15
		Sandstone—				
	2516.2100	Crude or roughly trimmed .....	15	15	15	15
	2516.2200	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape .....	15	15	15	15
	2516.9000	Other monumental or building stone .....	15	15	15	15
25.17		Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading No. 25.15 or 25.16, whether or not heat-treated—				
	2517.1000	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 .....	15	15	15	15
	2517.2000	Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in sub-heading No. 2517.1000 .....	15	15	15	15

*Customs Duty Rate*

<i>Heading No.</i>	<i>H.S. Code</i>		1995 1996	1997 1998	1999 2000	2001	
	2517.3000	Tarred macadam granules, chippings and powder, of stones of heading No. 25.15 or 25.16, whether or not heat-treated .....	15	15	15	15	
	2517.4100	Of marble .....	15	15	15	15	
	2517.4900	Other .....	15	15	15	15	
25.18		Dolomite, whether or not calcined; dolomite roughly trimmed or merely cut, by sawing or otherwise; into blocks or slabs of a rectangular (including square) shape; agglomerated dolomite (including tarred dolomite)—					
	2518.1000	Dolomite not calcined .....	15	15	15	15	
	2518.2000	Calcined dolomite .....	15	15	15	15	
	2518.3000	Agglomerated dolomite (including tarred dolomite) .....	15	15	15	15	
25.19		Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure—					
	2519.1000	Natural magnesium carbonate (magnesite) .....	15	15	15	15	
	2519.9000	Other—					
25.20		Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders .....	15	15	15	15	
	2520.1000	Gypsum; anhydrite .....	150	150	100	100	
	2520.2000	Plasters .....	5	5	10	10	
25.21	2521.0000	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement .....	25	25	30	30	
25.22		Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading No. 28.25—					
	2522.1000	Quicklime .....	25	25	30	30	
	2522.2000	Slaked lime .....	25	25	30	30	
	2522.3000	Hydraulic lime .....	25	25	30	30	

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Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
25.23	Portland cement, aluminous cement slag cement, supersulphate cement and similar hydraulic cement, whether or not coloured or in the form of clinkers—					
2523.1000	Cement clinkers .....	5	5	10	10	
	Portland cement—					
2523.2100	White cement, whether or not artificially coloured .....	5	5	10	10	
2523.2910	Other, in bulk .....	5	5	10	10	
2523.2990	Other .....	10	10	15	15	
2523.3000	Aluminous cement .....	10	10	15	15	
2523.9000	Other hydraulic cements .....	10	10	15	15	
25.24	2524.0000 Asbestors .....	5	5	10	10	
25.25	Mica, including splittings, mica waste—					
2525.1000	Crude mica and mica rifted into sheets or splittings .....	15	15	15	15	
2525.2000	Mica powder .....	15	15	15	15	
2525.3000	Mica waste .....	15	15	15	15	
25.26	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc—					
2526.1000	Not crushed, not powdered .....	15	15	15	15	
2526.2000	Crushed or powdered .....	15	25	25	25	
	[1997 No. 16.]					
25.27	2527.0000 Natural cryolite: natural chiolite .....	15	15	15	15	
25.28	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric and containing not more than 85% of H <sub>3</sub> BO <sub>3</sub> calculated on the dry weight—					
2528.1000	Natural sodium borates and concentrates thereof (whether or not calcined) .....	15	15	15	15	
2528.9000	Other .....	15	15	15	15	
25.29	Felspar; leucite; nepheline and nepheline syenite; fluorspar—					
2529.1000	Felspar .....	15	15	15	15	

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Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
	2529.2100	Containing by weight 97% or less of calcium fluoride .....	15	15	15	15
	2529.2200	Containing by weight more than 97% of calcium fluoride .....	15	15	15	15
	2529.3000	Leucite; nepheline and nepheline syenite .	15	15	15	15
25.30		Mineral substances not elsewhere specified or included—				
	2530.1000	Vermiculite, perlite and chlorites, unexpanded .....	15	15	15	15
	2530.2000	Kieserite, epsomite (natural magnesium sulphates) .....	15	15	15	15
	2530.4000	Natural micaceous iron-oxides .....	15	15	15	15
	2530.9000	Other .....	15	15	15	15

## CHAPTER 26

### *Ores, slag and ash*

#### *Notes*

1. This Chapter does not cover—
  - (a) slag or similar industrial waste prepared as macadam (heading No. 25.17);
  - (b) natural magnesium carbonate (magnesite), whether or not calcined (heading No. 25.19);
  - (c) basic slag of Chapter 31;
  - (d) slag wool, rock wool or similar mineral wools (heading No. 68.06);
  - (e) waste or scrap of precious metal or of metal clad with precious metal, other waste or scrap containing precious metal compounds of a kind used principally for the recovery of precious metal (heading No. 71.12);
  - (f) copper, nickel or cobalt mattes produced by any process of smelting (section XV).
2. For the purposes of heading Nos. 26.01 to 26.17, the term “ores” means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of heading No. 28.44 or of the metals of section XIV or XV, even if they are intended for non-metallurgical purposes. Heading Nos. 26.01 to 26.17 do not, however include minerals which have been submitted to processes not normal to the metallurgical industry.
3. Heading No. 26.20 applies only to 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.

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
26.01	Iron ores and concentrates, including roasted iron pyrites. Iron ores and concentrates, other than roasted iron pyrites—					
	2601.1100 Non-agglomerated .....	5	5	10	10	
	2601.1200 Agglomerated .....	5	5	10	10	
	2601.2000 Roasted iron pyrites .....	5	5	10	10	
26.02	2602.0000 Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight .....	5	5	10	10	
26.03	2603.0000 Copper ores and concentrates .....	10	10	10	10	
26.04	2604.0000 Nickel ores and concentrates .....	10	10	10	10	
26.05	2605.0000 Cobalt ores and concentrates .....	10	10	10	10	
26.06	2606.0000 Aluminium ores and concentrates .....	5	5	10	10	
26.07	2607.0000 Lead ores and concentrates .....	10	10	10	10	
26.08	2608.0000 Zinc ores and concentrates .....	10	10	10	10	
26.09	2609.0000 Tin ores and concentrates .....	10	10	10	10	
26.10	2610.0000 Chromium ores and concentrates .....	10	10	10	10	
26.11	2611.0000 Tungsten ores and concentrates .....	10	10	10	10	
26.12	Uranium or thorium ores and concentrates—					
	2612.1000 Uranium ores and concentrates .....	10	10	10	10	
	2612.2000 Thorium ores and concentrates .....	10	10	10	10	
26.13	Molybdenum ores and concentrates—					
	2613.1000 Roasted .....	10	10	10	10	
	2613.9000 Other .....	10	10	10	10	
26.14	2614.0000 Titanium ores and concentrates .....	10	10	10	10	
26.15	Niobium, tantalum, vanadium or zirconium ores and concentrates—					
	2615.1000 Zirconium ores and concentrates .....	10	10	10	10	
	2615.9000 Other .....	10	10	10	10	
26.16	Precious metal ores and concentrates—					
	2616.1000 Silver ores and concentrates .....	10	10	10	10	

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
	2616.9000	Other .....	10	10	10	10
26.17		Other ores and concentrates—				
	2617.1000	Antimony ores and concentrates .....	10	10	10	10
	2617.9000	Other .....	10	10	10	10
26.18	2618.0000	Granulated slag (slag sand) from the manufacture of iron or steel .....	15	15	15	15
26.19	2619.0000	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel .....	15	15	15	15
26.20		Ash and residues (other than from the manufacture of iron or steel), containing metals or metal compounds. Containing mainly zinc—				
	2620.1100	Hard zinc spelter .....	15	15	15	15
	2620.1900	Other .....	15	15	15	15
	2620.2000	Containing mainly lead .....	15	15	15	15
	2620.3000	Containing mainly copper .....	15	15	15	15
	2620.4000	Containing mainly aluminium .....	15	15	15	15
	2620.5000	Containing mainly vanadium .....	15	15	15	15
	2620.9000	Other .....	15	15	15	15
26.21	2621.0000	Other slag and ash, including seaweed ash (kelp) .....	15	15	15	15

## CHAPTER 27

*Mineral fuels, mineral oils and products or 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 No. 27.11;
  - (b) medicaments of heading Nos. 30.30 or 30.04; or
  - (c) mixed unsaturated hydrocarbons of heading Nos. 33.01, 33.02 or 38.05.
2. References in heading No. 27.10 to “petroleum oils and 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

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obtained by any process, provide 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).

*Sub-heading Notes*

1. For the purposes of sub-heading No. 2701.1100, “**anthracite**” means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14%.
2. For the purposes of sub-heading No. 2701.1200, “**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 sub-heading Nos 2707.1000, 2707.2000, 2707.4000 and 2707.6000, the terms “benzole”, “toluole”, “xylol”, “naphthalene” and “phenols” apply to products which contain more than 50 per cent by weight of benzene, toluene, xylene, naphthalene or phenols, respectively.

*Customs Duty Rate*

<i>Heading No.</i>	<i>H.S. Code</i>		1995	1997	1999	2001
			1996	1998	2000	
27.01		Coal; briquettes, ovoids and similar solid fuels manufactured from coal. Coal, whether or not pulverised, but not agglomerated—				
	2701.1100	Anthracite .....	15	15	15	15
	2701.1200	Bituminous coal .....	15	15	15	15
	2701.1900	Other coal .....	15	15	15	15
	2701.2000	Briquettes, ovoids and similar solid fuels manufactured from coal .....	15	15	15	15
27.02		Lignite, whether or not agglomerated, excluding jet .....	15	15	15	15
	2702.1000	Lignite, whether or not pulverised, but not agglomerated .....	15	15	15	15
	2702.2000	Agglomerated lignite .....	15	15	15	15
27.03	2703.0000	Peat (including peat litter), whether or not agglomerated .....	15	15	15	15
27.04	2704.0000	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon .....	15	15	15	15
27.05	2705.0000	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons .....	15	15	15	15
27.06	2706.0000	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars .....	15	15	15	15

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*Customs Duty Rate*

<i>Heading No.</i>	<i>H.S. Code</i>		1995	1997	1999	2001
			1996	1998	2000	
27.07	Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents—					
2707.1000	Benzole .....	20	20	25	25	
707.2000	Toluole .....	20	20	25	25	
2707.3000	Xylole .....	20	20	25	25	
2707.4000	Naphthalene .....	20	20	25	25	
2707.5000	Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250 °C by the ASTM D 86 method .....	20	20	25	25	
2707.6000	Phenols .....	20	20	25	25	
	Other—					
2707.9100	Creosote oils .....	20	20	25	25	
2707.9900	Other .....	20	20	25	25	
27.08	Pitch and pitch coke, obtained from coal tar or from other mineral tars—					
2708.1000	Pitch .....	20	20	25	25	
2708.2000	Pitch coke .....	20	20	25	25	
27.09	2709.0000 Petroleum oils and oils obtained from bituminous minerals, crude .....	15	15	15	15	
27.10	2710.0000 Specified or included, containing by weight 70% or more of petroleum oils or of oil obtained from bituminous minerals, these oils being the basic constituents of the preparations .....	25	25	30	30	
27.11	Petroleum gases and other gaseous hydrocarbon—					
	Liquefied—					
2711.1100	Natural gas .....	25	25	30	30	
2711.1200	Propane .....	25	25	30	30	
2711.1300	Butanes .....	25	25	30	30	
2711.1400	Ethylene, propylene, butylene and butadiene .....	25	25	30	30	
2711.1900	Other .....	25	25	30	30	

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		Customs Duty Rate				
Heading No.	H.S. Code	1995 1996	1997 1998	1999 2000	2001	
	In gaseous state—					
	2711.2100 Natural gas .....	25	25	30	30	
	2711.2900 Other .....	25	25	30	30	
27.12	Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured—					
	2712.1000 Petroleum jelly .....	25	25	30	30	
	2712.2000 Paraffin wax containing by weight less than 0.75% of oil .....	25	25	30	30	
	2712.9000 Other .....	25	25	30	30	
27.13	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals—					
	Petroleum coke—					
	2713.1100 Not calcined .....	25	25	30	30	
	2713.1200 Calcined .....	25	25	30	30	
	2713.2000 Petroleum bitumen .....	25	25	30	30	
	2713.9000 Other residues of petroleum oils or of oils obtained from bituminous minerals ....	25	25	30	30	
27.14	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks—					
	2714.1000 Bituminous or oil shale and tar sands .....	15	15	15	15	
	2714.9000 Other .....	15	15	15	15	
27.15	2715.0000 Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum, bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs) .....	25	25	30	30	
27.16	2716.0000 Electrical energy (optional heading) .....	25	25	30	30	

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## SECTION VI

*Products of the chemical or allied industries*

*Notes*

**1.** (a) Goods (other than radioactive ores) answering to a description in heading No. 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 No. 28.46 are to be classified in those headings and in no other heading of this section.

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

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

- (a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
- (b) presented together; and
- (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

**CHAPTER 28**

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

*Notes*

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

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

that the additions do not render the product particularly suitable for specific use rather than for general use.

2. In addition to dithionites and sulphoxylates, stabilised with organic substances heading No. 28.31), carbonates and peroxocarbonates of inorganic bases (heading No. 28.36), cyanides, cyanide oxides and complex cyanides of inorganic bases (heading No. 28.37), fulminates, cyanates and thiocyanates, of inorganic bases (heading No. 28.38), organic products included in heading Nos. 28.43 to 28.46 and carbides (heading No. 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 No. 28.11);
- (b) halide oxides of carbon (heading No. 28.12);
- (c) carbon disulphide (heading No. 28.13);
- (d) thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanate tetrathiocyanatodiumminochromates (reineckates) and other complex cyanates, of inorganic bases (heading No. 28.42);
- (e) hydrogen peroxide, solidified with urea (heading No. 28.47), carbon oxysulphide thiocarbonyl  
halides, cyanogen, cyanogen halides and cyanamide and its metal derivatives (heading No. 28.51) other than calcium cyanamide, whether or not pure (Chapter 31).

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

- (a) sodium chloride or magnesium oxide, whether or not pure, or other products of section (V);
- (b) organo-inorganic compounds other than those mentioned in Note 2 above;
- (c) products mentioned in Note 2, 3, 4, or 5 to Chapter 31;
- (d) inorganic products of a kind used as luminophores, of heading No. 32.06;
- (e) artificial graphite (heading No. 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 No. 38.24; cultured crystals (other than optical elements) weighing not less than 2.5g each, of the halides of the alkali or alkaline earth metals, of heading No. 38.23;
- (f) precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings Nos. 71.02 to 71.05), or precious metals or precious metals alloys of Chapter 71;
- (g) the metals, whether or not pure, metal alloy 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 No. 90.01).

4. Chemically defined complex acids consisting of a non-metal acid of sub-chapter IT and metallic acid of sub-chapter IV are to be classified in heading No. 28.11.

**S.** Heading Nos. 28.26 to 28.42 apply only to metal or ammonium salts or peroxy salts. Except where the context otherwise requires, double or complex salts are to be classified in heading No. 28.42.

**6.** Heading No. 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 section 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 cements), 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 ci/g);  
 (e) spent (irradiated) fuel elements (cartridges) or nuclear reactors;  
 (f) radioactive residues whether or not usable.

The term: “**isotopes**” for the purposes of this Note and of the wording of headings Nos. 28.44 and 28.45, refers to—

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

**7.** Heading No. 28.48 includes copper phosphide (phosphor copper) containing more than 15% by weight of phosphorous.

**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 No. 38.18.

## I

### *Chemical elements*

Heading No.	H.S. Code		Customs Duty Rate				
			1995 1996	1997 1998	1999 2000	2001	
28.01		Fluorine, chlorine, bromine and iodine ...					
	2801.1000	Chlorine .....	10	0	0	0	
		[1997 No.16.]					
	2801.2000	Lodine .....	10	10	15	15	
	2801.3000	Fluorine, bromine .....	10	10	15	15	
28.02	2802.0000	Sulphur, sublimed or precipitated, colloidal sulphur—					
28.03	2903.0000	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included) .....	10	10	15	15	
28.04		Hydrogen, rare gases and other non-metals—					
	2804.1000	Hydrogen .....	15	15	20	20	
		Rare gases—					
	2804.2100	Argon .....	15	15	20	20	
	2804.2900	Other .....	15	15	20	20	
	2804.3000	Nitrogen .....	15	15	20	20	
	2804.4000	Oxygen .....	10	10	15	15	

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		Customs Duty Rate				
Heading No.	H.S. Code		1995 1996	1997 1998	1999 2000	2001
	2804.5000	Boron; tellurium .....	10	10	15	15
		Silicon—				
	2804.6100	Containing by weight not less than 99.99% of silicon .....	10	10	15	15
	2804.6900	Other .....	10	10	15	15
	2804.7000	Phosphorus .....	10	10	15	15
	2804.8000	Aresenic .....	10	10	15	15
	2804.9000	Selenium .....	10	10	15	15
28.05		Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or inter-alloyed; mercury—				
		Alkali metals—				
	2805.1100	Sodium .....	10	10	15	15
	2805.1900	Other .....	10	10	15	15
	2805.2100	Calcium .....	10	10	15	15
	2805.2200	Strontium and barium .....	10	10	15	15
	2805.3000	Rare-earth metals, scandium and yttrium whether or not intermixed or interalloyed .....	10	10	15	15
	2805.3000	Mercury .....	10	10	15	15

## II

### *Inorganic acids and inorganic oxygen compounds of non-metals*

		Customs Duty Rate				
Heading No.	H.S. Code		1995 1996	1997 1998	1999 2000	2001
28.06		Hydrogen chloride (hydrochloric acid)—				
		Chlorosulphoric acid—				
	2806.1000	Hydrogen Chloride (hydrochloric acid) .. [1997 No. 16.]	15	0	0	0
	2806.2000	Chlorosulphuric acid .....	15	15	20	20
28.07	2807.0000	Sulphuric acid; oleum .....	15	15	20	20
28.08	2808.0000	Nitric acid; sulphonitric acids .....	10	10	15	15

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
	2815.3000	Peroxides of sodium or potassium .....	10	10	15	15
28.16		Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium—				
	2816.1000	Hydroxide and peroxide of magnesium ..	10	10	15	15
	2816.2000	Oxide, hydroxide and peroxide of strontium .....	10	10	15	15
	2816.3000	Oxide, hydroxide and peroxide of barium .....	10	10	15	15
28.17	2817.0000	Zinc oxide; zinc peroxide .....	35	35	40	40
28.18		Artificial corundum, whether or not chemically defined—				
	2818.1000	Artificial corundum, whether or not chemically defined .....	10	10	15	15
	2818.2000	Aluminium oxide, other than artificial corundum .....	10	10	15	15
	2818.3000	Aluminium hydroxide .....	10	10	15	15
28.19		Chromium oxides and hydroxides—				
	2819.1000	Chromium trioxide .....	10	10	15	15
	2819.9000	Other .....	10	10	15	15
28.20		Manganese oxides—				
	2820.1000	Manganese dioxide .....	10	10	15	15
	2820.9000	Other .....	10	10	15	15
28.21		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> —				
	2821.1000	Iron oxides and hydroxides .....	10	10	15	15
	2821.2000	Earth colours .....	10	10	15	15
28.22	2822.0000	Cobalt oxides and hydroxides; commercial cobalt oxides .....	10	10	15	15
28.23	2823.0000	Titanium oxide .....	10	10	15	15
28.24		Lead oxides; red lead and orange lead—				
	2824.1000	Lead monoxide (litharge, massicot) .....	10	10	15	15
	2824.2000	Red lead and orange lead .....	10	10	15	15
	2824.9000	Other .....	10	10	15	15

<i>Heading No.</i>	<i>H.S. Code</i>	<i>Customs Duty Rate</i>				
		1995 1996	1997 1998	1999 2000	2001	( )
28.25	Hydrazine and hydroxylamine and their inorganic salts; other organic bases; other metal oxides, hydroxides and peroxides—					
2825.1000	Hydrazine and hydroxylamine and their inorganic salts .....	10	10	15	15	
2825.2000	Lithium oxide and hydroxide .....	10	10	15	15	
2825.3000	Vanadium oxides and hydroxides .....	10	10	15	15	
2825.4000	Nickel azides and hydroxides .....	10	10	15	15	
2825.5000	Hydrides, nitrides, oxides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading No. 28.49 .....	10	10	15	15	
2825.6000	Germanium oxides and zirconium dioxide .....	10	10	15	15	
2825.7000	Molybdenum oxides and hydroxides .....	10	10	15	15	
2825.8000	Antimony oxides .....	10	10	15	15	
2825.9000	Other .....	10	10	15	15	
28.26	Fluorides; fluosilicates, fluoroaluminates and other complex fluorine salts—					
	Fluorides—					
2826.1100	Of ammonium or of sodium .....	10	10	15	15	
2826.1200	Of aluminium .....	10	10	15	15	
2826.1900	Other .....	10	10	15	15	
2826.2000	Fluorosilicates of sodium or of potassium .....	10	10	15	15	
2826.3000	Sodium hexafluoroaluminate (synthetic cryolite) .....	10	10	15	15	
2826.9000	Other .....	10	10	15	15	
28.27	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides, iodides, and iodide oxides—					
2827.1000	Ammonium chloride .....	10	10	15	15	
2827.2000	Calcium chloride .....	10	10	15	15	
	Other chlorides—					
2827.3100	Of magnesium .....	10	10	15	15	

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		Customs Duty Rate				
Heading No.	H.S. Code	1995 1996	1997 1998	1999 2000	2000	2001
	2827.3200 Of aluminium .....	10	10	15	15	
	2827.3300 Of iron .....	10	10	15	15	
	2827.3400 Of cobalt .....	10	10	15	15	
	2827.3500 Of nickel .....	10	10	15	15	
	2827.3600 Of zinc .....	10	10	15	15	
	2827.3800 Of barium .....	10	10	15	15	
	2827.3900 Other .....	10	10	15	15	
	Chloride oxides and chloride hydroxides—					
	2827.4100 Of copper .....	10	10	15	15	
	2827.4900 Other .....	10	10	15	15	
	Bromides and bromide oxides—					
	2827.5100 Bromides of sodium or of potassium .....	10	10	15	15	
	2827.5900 Other .....	10	10	15	15	
	2827.6000 Iodides and iodide oxides .....	10	10	15	15	
28.28	Hypochlorites; commercial calcium hypochlorite, chlorites; hypobromites—					
	2828.1000 Commercial calcium hypochlorite and other calcium hypochlorites .....	10	10	15	15	
	2828.9000 Other .....	10	10	15	15	
28.29	Chlorates and perchlorates, bromate and perbromates; iodates and periodates—					
	Chlorates—					
	2829.1100 Of sodium .....	10	10	15	15	
	2829.1900 Other .....	10	10	15	15	
	2829.9000 Other .....	10	10	15	15	
28.30	Sulphides; polysulphides—					
	2830.1000 Sodium sulphides .....	10	10	15	15	
	2830.2000 Zinc sulphide .....	10	10	15	15	
	2830.3000 Cadmium sulphide .....	10	10	15	15	
	2830.9000 Other .....	10	10	15	15	
28.31	Dithionites and sulphonylates—					
	2831.1000 Of sodium .....	10	10	15	15	

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Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
	2831.9000 Other .....	10	10	15	15	
28.32	Sulphites; thiosulphates—					
	2832.1000 Sodium sulphites .....	10	10	15	15	
	2832.2000 Other sulphites .....	10	10	15	15	
	2832.3000 Thiosulphates .....	10	10	15	15	
28.33	Sulphates; alums peroxosulphates (per-sulphates)—					
	Sodium sulphates—					
	2833.1100 Disodium sulphates .....	10	10	15	15	
	2833.1900 Other .....	10	10	15	15	
	Other sulphates—					
	2833.2100 Of magnesium .....	10	10	15	15	
	2833.2200 Of aluminum .....	10	0	15	15	
		[1999 No. 29.]				
	2833.2300 Of chromium .....	10	10	15	15	
		[1999 No. 29.]				
	2833.2400 Of nickel .....	10	10	15	15	
	2833.2500 Of copper .....	10	10	15	15	
	2833.2600 Of zinc .....	10	10	15	15	
	2833.2700 Of barium .....	10	10	15	15	
	2833.2900 Other .....	10	10	15	15	
	2833.3000 Alums .....	15	15	15	15	
		[1999 No. 29.]				
	2833.4000 Peroxosulphates (persulphates) .....	10	10	15	15	
28.34	Nitrites; nitrates—					
	2834.1000 Nitrites .....	10	10	15	15	
	Nitrites—					
	2834.2100 Of potassium .....	10	10	15	15	
	2834.2200 Of bismuth .....	10	10	15	15	
	2834.2900 Other .....	10	10	15	15	

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
28.35	Phosphinates (hyoprophosphites), phosphonates (phosphites), phosphates and polyphosphates—					
2835.1000	Phosphinates (hypophosphites) and phosphonates (phosphites) .....	10	10	15	15	
	Phosphates—					
2835.2200	Of mono- or disodium .....	10	10	15	15	
2835.2300	Of trisodium .....	10	10	15	15	
2835.2400	Of potassium .....	10	10	15	15	
2835.2500	Calcium hydrogenorthophosphate ("dicalcium phosphate") .....	10	10	15	15	
2835.2600	Other phosphates of calcium .....	10	10	15	15	
2835.2900	Other polyphosphates .....	10	10	15	15	
2835.3100	Sodium tripolyphosphate (sodium tripolyphosphates) .....	10	10	15	15	
2835.3900	Other .....	10	10	15	15	
28.36	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbonate—					
2836.1000	Commercial ammonium carbonate and other ammonium carbonates .....	10	10	15	15	
2836.2000	Disodium carbonate .....	10	10	15	15	
2836.3000	Sodium hydrogencarbonate (sodium bicarbonate) .....	10	10	15	15	
2836.4000	Potassium carbonates .....	10	10	15	15	
2836.5000	Calcium carbonate .....	10	10	15	15	
2836.6000	Barium carbonate .....	10	10	15	15	
2836.7000	Lead carbonate .....	10	10	15	15	
	Other—					
2836.9100	Lithium carbonates .....	10	10	15	15	
2836.9200	Strontium carbonate .....	10	10	15	15	
2836.9900	Other .....	10	10	15	15	
28.37	Cyanides, cyanide oxides and complex cyanides—					

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		Customs Duty Rate				
Heading No.	H.S. Code	1995 1996	1997 1998	1999 2000	2001	
	Cyanides and cyanide oxides—					
	2837.1100 Of sodium .....	10	10	15	15	
	2837.1900 Other .....	10	10	15	15	
	2837.2000 Complex cyanides .....	10	10	15	15	
28.38	2838.0000 Fulminates, cyantotes and thiocyanates ..	10	10	15	15	
28.39	Silicates; commercial alkalinmetal silicates—					
	2839.1100 Sodium metasilicates .....	25	25	30	30	
	2839.1900 Other .....	25	25	30	30	
	2839.2000 Of potassium .....	25	25	30	30	
	2839.9000 Other .....	25	25	30	30	
28.40	Borates; peroxoborates (perborates)—					
	Disodium tetraborate (refined borax)—					
	2840.1100 Anhydrous .....	10	10	15	15	
	2840.1900 Other .....	10	10	15	15	
	2840.2000 Other borates .....	10	10	15	15	
	2840.3000 Peroxoborates (perborates) .....	10	10	15	15	
28.41	Salts of oxometallic or peroxometallic acids—					
	2841.1000 Aluminates .....	10	10	15	15	
	2841.2000 Chromates of zinc or of lead .....	10	10	15	15	
	2841.3000 Sodium dichromate .....	10	10	15	15	
	2841.4000 Potassium dichromate .....	10	10	15	15	
	2841.5000 Other chromates and dichromates peroxochromates .....	10	10	15	15	
	Manganites, manganates and permanganates—					
	2841.6100 Potassium permanganete .....	10	10	15	15	
	2841.6900 Other .....	10	10	15	15	
	2841.7000 Molybdates .....	10	10	15	15	
	2841.8000 Tungstates (wolframates) .....	10	10	15	15	
	2841.9000 Other .....	10	10	15	15	

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
28.42	Other salts of inorganic acids or peroxoacids, excluding azides—					
2842.1000	Double or complex silicates .....	10	10	15	15	
2842.9000	Other .....	10	10	15	15	

## VI

### *Miscellaneous*

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
28.43	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals—					
2843.1000	Colloidal precious metals .....	10	10	15	15	
2843.2100	Silver nitrate .....	10	10	15	15	
2843.2900	Other .....	10	10	15	15	
2843.3000	Gold compounds—					
2843.9000	Other compounds: amalgams .....	10	10	15	15	
28.44	Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products—					
2844.1000	Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds .....	10	10	15	15	
2844.2000	Uranium enriched in U235 and its compounds; plutonium and its compounds; alloys, dispersion (including cermets) ceramic products and mixtures containing uranium enriched in U235, plutonium or compounds of these products .....	10	10	15	15	

*Customs Duty Rate*

<i>Heading No.</i>	<i>H.S. Code</i>	<i>Customs Duty Rate</i>				
		1995 1996	1997 1998	1999 2000	2001	
	2844.3000	Uranium depleted in U235, and its compounds; thorium and its compounds; alloys, dispersions (including cements) ceramic products and mixtures containing uranium depleted in U235, thorium or compounds of these products .....	10	10	15	15
	2844.4000	Radioactive elements and isotopes and compounds other than those of sub-heading No. 2844.1000, 2844.2000 or 2844.3000; alloys, dispersions (including cements), ceramic products and mixtures, containing these elements, isotopes or compounds; radioactive residues .....	10	10	15	15
	2844.5000	Spent (irradiated) elements (cartridges) of nuclear reactors .....	10	10	15	15
28.45		Isotopes other than those of heading No. 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined—				
	2845.1000	Heavy water (deuterium oxide) .....	10	10	15	15
	2845.5000	Other .....	10	10	15	15
28.46		Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixture of these metals—				
	2846.1000	Cerium compounds .....	10	10	15	15
	2846.9000	Other .....	10	10	15	15
28.47	2847.0000	Hydrogen peroxide whether or not solidified with urea .....	10	10	15	15
28.48	2848.0000	Phosphides, whether or not chemically defined, excluding ferrophosphorus .....	10	10	15	15
28.49		Carbides, whether or not chemically defined—				
	2849.1000	Of calcium .....	10	10	15	15
	2849.2000	Of silicon .....	10	10	15	15
	2849.9000	Other .....	10	10	15	15
28.50	2850.0000	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined other than compounds which are also carbides of heading No. 28.49 .....	10	10	15	15

*Customs Duty Rate*

<i>Heading</i>	<i>H.S Code</i>		1995	1997	1999	200 1	
<i>No.</i>			1996	1998	2000		
28.51	2851.0000	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 met-  als .....		10	10	15	15

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 stercoisomers), whether or not saturated (Chapter 27);
- (c) the products of heading Nos. 29.36 to 29.39 or the sugar ethers and sugars sugar esters, and their salts, of heading No. 29.40, or the products of heading No.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 No. 15.04 or crude glycerol of heading No. 15.20;
- (b) ethylchcohol (heading No.22.07 or 22.08);
- (c) methane or propane (heading No. 27.11);
- (d) the compounds of carbon mentioned in Note 2 to Chapter 28;
- (e) urea (heading No. 31.02 or 31.05);
- (j) colouring matter of vegetable or animal origin (heading No. 32.03), synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (heading No. 32.04) or dyes or other colouring matter put up in forms or packings for retail sale (heading No. 32.12);
- (g) enzymes (heading No. 35.07);
- (h) metaldehyde, hexamethylenetetramine or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuel, 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 (heading No. 36.06);
- (i) products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading No. 38.13; ink removers put in packings for retail sale, of heading No. 38.24; or
- (j) optical elements, for example, of ethylendiamine tartrate (heading No. 90.0 I).

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

**4. In** heading Nos. 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, nitrosulphonated or nitrosulphohalogenated derivatives.

Nitro or nitroso groups are not to be taken as "nitrogen-functions" for the purposes of heading No. 29.29.

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

- 5.**
  - (a) The esters of acid-function organic compounds of sub-chapter 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 I to section VI and Note 2 to Chapter 28-
    - (i) inorganic salts of organic compounds such as acid-phenol or enol-functions compounds or organic bases, of sub-chapters I to X or heading No. 29.42, are to be classified in the heading appropriate to the organic compound; and
    - (ii) salts formed between organic compounds of sub-chapters I to X or heading No. 29.42 are to be classified in the heading appropriate to the base acid (including phenol- or enol-function compound) from which they are formed, whichever occurs last in numerical order in the Chapter;
  - (d) metal alcholates are to be classified in the same heading as the corresponding alcohols except in the case of ethanol (heading No. 29.05);
  - (e) halides of carboxylic acids are to be classified in the same heading as the corresponding acids.

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

Heading No. 29.30 (organo-sulphur compounds) and heading No. 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 Nos. 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 poly-basic carboxylic acids, cyclic esters of polyhydric alcohols or phenols with poly-basic 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.

*Sub-heading Note*

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

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*Hydrocarbons and their halogenated, sulphonated, nitrated or nitroso derivatives*

CHAPTER 30

*Pharmaceutical products*

*Notes*

**1.** This Chapter does not cover-

- (a) foods or beverages (such as dietetic, diabetic or fortified foods, food supplements, tonic beverages and mineral waters) (section IV);
- (b) plasters specially calcined or finely ground for use in dentistry (heading No. 25.20);
- (c) aqueous distillates or aqueous solutions of essential oils, suitable for medicinal uses (heading No. 33.01);
- (d) preparations of headings Nos. 33.03 to 33.07, even if they have therapeutic or prophylactic properties;
- (e) soap or other products of heading No. 34.01 containing added medicaments;
- (f) preparations with a basis of plaster for use in dentistry (heading No. 34.07); or
- (g) blood albumin not prepared for therapeutic or prophylactic uses (heading No. 35.02).

**2.** For the purpose of heading No. 30.02 the expression "modified immunological products" applies only to monoclonal antibodies (MABs), antibody fragments, antibody conjugates and antibody fragment conjugates.

*Customs, Excise Tariff, etc. (Consolidation) Act*

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**3.** For the purposes of heading Nos. 30.03 and 30.04 and of Notes 4 (d) to this Chapter, the following are to be treated—

- (a) as unmixed products—
  - (i) unmixed products dissolved in water;
  - (ii) all goods of Chapter 28 or 29; and
  - (iii) simple vegetable extracts of heading No. 13.02, merely standardised or dissolved in any solvent;
- (b) as products which have been mixed—
  - (i) colloidal solutions and suspensions (other than colloidal sulphur);
  - (ii) vegetable extracts obtained by the treatment of mixtures of vegetable materials; and
  - (iii) salts and concentrates obtained by evaporating natural mineral waters.

**4.** Heading No. 30.06 applies only to the following, which are to be classified in that heading and in no other heading of the nomenclature—

- (a) sterile surgical catgut, similar sterile nature materials and sterile tissue adhesives for surgical wound closure;
- (b) sterile laminaria and sterile laminaria tents;
- (c) sterile absorbable surgical or dental haemostatics;
- (d) opacifying preparations for X-ray examinations and diagnostic reagents designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more ingredients which have been mixed together for such uses;
- (e) blood-grouping reagents;
- (f) dental cements and other dental fillings; bone reconstruction cements;
- (g) first-aid boxes and kits; and
- (h) chemical contraceptive preparations based on hormones or spermicides.

*Customs Duty Rate*

<i>Heading No.</i>	<i>H.S. Code</i>		1995	1997	1999	2001
			1996	1998	2000	
30.01		Glands and other organs for organo-therapeutic uses, dried, whether or not powdered: extracts of glands or other organs of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included—				
	3001.1000	Glands and other organs, dried, whether or not powdered .....	20	20	20	20
	3001.2000	Extracts of glands or other organs or of their secretions .....	20	20	20	20
	3001.9000	Other .....	20	20	20	20

*Customs Duty Rate*

<i>Heading No.</i>	<i>H.S. Code</i>	<i>Customs Duty Rate</i>			
		1995 1996	1997 1998	1999 2000	2001
30.02	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products—				
3002.1000	Antisera and other blood fractions and modified, immunological products, whether or not obtained by means of biotechnological processes .....	20	20	20	20
3002.2000	Vaccines for human medicine .....	20	20	20	20
3002.3000	Vaccines for veterinary medicine .....	20	20	20	20
3002.9000	Other .....	20	20	20	20
30.03	Medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sales—				
3003.1000	Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives .....	20	20	20	20
3003.2000	Containing other antibiotics .....	20	20	20	20
	Containing hormones or other products of heading No. 29.37 but not containing antibiotics—				
3003.3100	Containing insulin .....	20	20	20	20
3003.3200	Other .....	20	20	20	20
3003.4000	Containing alkaloids or derivatives thereof but not containing hormones or other products of heading No. 29.37 or antibiotics .....	20	20	20	20
3003.9000	Other .....	20	20	20	20

			Customs Duty Rate			
Heading No.	H.S. Code		1995 1996	1997 1998	1999 2000	2001
30.04		Medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms or packings for retail sale—				
	3004.1000	Containing penicillins or derivatives thereof, with a penicililanic acid structure, or streptomycins or their derivatives .....	20	20	20	20
	3004.2000	Containing other antibiotics .....	20	20	20	20
		Containing hormones or other products of heading No. 29.37 but not containing antibiotics—				
	3004.3100	Containing insulin .....	20	20	20	20
	3004.3200	Containing adrenal cortical hormones .	20	20	20	20
	3004.3900	Other .....	20	20	20	20
	3004.4000	Containing alkoloids or derivatives thereof but not containing hormones, other products of heading No. 29.37 or antibiotics .....	20	20	20	20
	3004.5000	Other medicaments containing vitamins or other products of heading No. 29.36 .....	20	20	20	20
	3004.9000	Other .....	20	20	20	20
30.05		Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substance or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes—				
	3005.1000	Adhesive dressings and other articles having an adhesive layer .....	20	20	20	20
	3005.9100	Bandages and swabs .....	20	20	20	20
	3005.9900	Other .....	20	20	20	20
30.06		Pharmaceutical goods specified in Note 4 to this Chapter—				

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
3006.1000	Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics .....	10	10	15	15	
3006.2000	Blood-grouping reagents .....	10	10	15	15	
3006.3000	Opacifying preparations for X-ray examinations, diagnostic reagents designed to be administered to the patient .....	10	10	15	15	
3006.4000	Dental cements and other dental fillings; bone reconstruction cements .....	10	10	15	15	
3006.5000	First-aid boxes and kits .....	20	20	20	20	
3006.6000	Chemical contraceptive preparations based on hormones or spermicides .....	20	20	20	20	

## CHAPTER 32

### *Fertilisers*

#### *Notes*

1. This Chapter does not cover—

- (a) animal blood of heading No. 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 No. 38.24; optical elements of potassium chloride (heading No. 90.01).

2. Heading No. 31.02 applies only to the following goods, provided that they are not put up in the forms or packages described in heading No. 31.05—

(A) Goods which answer to one or other of the descriptions given below—

- (i) sodium nitrate whether or not pure;
- (ii) ammonium nitrate, whether or not pure;
- (iii) double salts, whether or not pure of ammonium sulphate and ammonium nitrate;
- (iv) ammonium sulphate, whether or not pure;
- (v) double salts (whether or not pure) or mixtures of calcium nitrate and ammonium nitrate;
- (vi) double salts (whether or not pure) or mixtures of calcium nitrate and magnesium nitrate;

- (vii) calcium cyanamide, whether or not pure or treated with oil;
- (viii) urea, whether or not pure.

(B) Fertilisers consisting of any of the goods described in (A) above mixed together.

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

(D) Liquid fertilisers consisting of the goods of sub-paragraph (A) (ii) or (vii) above, or of mixtures of those goods, in an aqueous or ammoniacal solution.

**3.** Heading No. 31.03, applies only to the following goods, provided that they are not put up in the forms or packages described in heading No. 31.05-

(A) Goods which answer to one or other of the descriptions given below-

- (i) basic slag;
- (ii) natural phosphates of heading No. 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 per cent by weight of fluorine calculated on the dry anhydrous product.

(B) Fertilisers consisting of any of the goods described in (A) above mixed together, but with no account being taken of the fluorine content limited.

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

**4.** Heading No. 31.04 applies only to the following goods, provided that they are not put up in the forms or packages described in heading No. 35.10.

(a) goods which answer to one or other of the descriptions given below-

- (i) crude natural potassium salts (for example, cormallite, kainite and sylvite);
- (ii) potassium chloride, whether or not pure, except as provided in Note 1 (c) above;
- (iii) potassium sulphate, whether or not pure;
- (iv) magnesium potassium sulphate, whether or not pure;

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

**5.** Ammonium dihydrogenorthophosphate (monoammonium phosphate) and diammonium hydrogenorthophosphate (diammonium phosphate), whether or not pure, and line mixtures thereof, are to be classified in heading No. 31.05.

**6.** For the purposes of heading No. 31.05, the term "other fertilisers" applies only to products of a kind used as fertilisers and containing, as an essential constituent, at least one of the fertilising elements nitrogen, phosphorus or potassium.

*Customs Duty Rate*

<i>Heading No.</i>	<i>H.S. Code</i>		1995 1996	1997 1998	1999 2000	2001
31.01	3101.0000	Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products .....	5	10	10	10
		[1997 No. 16.]				
31.02		Mineral or chemical fertilisers nitrogenous—				
	3102.1000	Urea, whether or not in aqueous solutions .....	5	10	10	10
		Ammonium sulphate, double salts and mixtures of ammonium sulphate and ammonium nitrate—				
		[1997 No. 16.]				
3102.2100		Ammonium sulphate .....	5	10	10	10
		[1997 No. 16.]				
3102.2900		Other .....	5	10	10	10
		[1997 No. 16.]				
3102.3000		Ammonium nitrate, whether or not in aqueous solution .....	5	10	10	10
		[1997 No. 16.]				
3102.4300		Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances .....	5	10	10	10
		[1997 No. 16.]				
3102.5000		Sodium nitrate .....	5	10	10	10
		[1997 No. 16.]				
3102.6000		Double salts and mixtures of calcium nitrate and ammonium nitrate .....	5	10	10	10
		[1997 No. 16.]				
3102.7000		Calcium cyanamide .....	5	10	10	10
		[1997 No. 16.]				
3102.8000		Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution .....	5	10	10	10
		[1997 No. 16.]				
3102.9000		Other, including mixtures not specified in the foregoing subheadings .....	5	10	10	10
31.03		Mineral or chemical fertilisers, phosphatic—				
		[1997 No. 16.]				

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
	3103.1000 Superphosphates .....	5	10	10	10	
	[1997 No. 16.]					
	3103.2000 Basic slag .....	5	10	10	10	
	[1997 No. 16.]					
	3103.9000 Other .....	5	10	10	10	
	[1997 No. 16.]					
31.04	Mineral or chemical fertilisers, potassic—					
	[1997 No. 16.]					
	3104.1000 Carnallite, sylvite and other crude natural potassium salts .....	5	10	10	10	
	[1997 No. 16.]					
	3104.2000 Potassium chloride .....	5	5	5	5	
	[1998 No. 20.]					
	3104.3000 Potassium sulphate .....	5	10	10	10	
31.05	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10kg—					
	[1997 No. 16.]					
	3105.1000 Goods of this Chapter in tablets or similar forms or in packages of a gross weight exceeding 10kg .....	5	10	10	10	
	[1997 No. 16.]					
	3105.2000 Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium .....	5	10	10	10	
	3105.3000 Diammonium hydrogenorthophosphate (diammoniumphosphate) .....	5	5	5	5	
	[1998 No. 20.]					
	3105.4000 Ammonium dihydrogenorthophosphate (monoammonium phosphate), and mixtures hydrogenorthophosphate (diammonium phosphate) .....	5	5	5	5	
	[1998 No. 20.]					
	Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus—					

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
3105.5100	Containing nitrates and phosphates ..... [1997 No. 16.]	5	10	10	10	
3105.5900	Other ..... [1997 No. 16.]	5	10	10	10	
3105.6000	Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium ..... [1997 No. 16.]	5	10	10	10	
3105.9000	Other ..... [1997 No. 16.]	5	10	10	10	

## CHAPTER 32

*Tanning or dyeing extracts; tannins and their derivatives, dyes, pigments and other colouring matters, plants and varnishes; putty and other mastic; inks*

### *Notes*

1. This Chapter does not cover—
  - (a) separate chemically defined elements or compounds (except those of heading No. 32.03 or 32.04, inorganic products of a kind used as luminophores (heading No. 32.06), glass obtained from fused quartz or other fused silica in the forms provided for in heading No. 32.07, and also dyes and other colouring matter put up in forms or packings for retail sale, (heading No. 32.12);
  - (b) tannates or other tanning-derivatives of products of heading Nos. 29.36 to 29.39 29.41 or 35.01 to 35.04; or
  - (c) mastic of asphalt or other bituminous mastic (heading No. 27.15).
2. Heading No. 32.04 includes mixtures of stabilised diazonium salts and couplers for the production of azo dyes.
3. Heading Nos. 32.03, 32.04, 32.05 and 32.06 apply also to preparations based on colouring matters (including, in the case of heading No. 32.06, colouring pigments of heading No. 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 heading does not apply, however, to pigments dispersed in non-aqueous media, in liquid or paste form, or a kind used in the manufacture of paints, including enamels (heading No. 32.12), or to other preparations of heading No. 32.07, 32.08, 32.09, 32.10, 32.12, 32.13 or 32.15.
4. Heading No. 32.08 includes solutions (other than collodions) consisting of any of the products specified in headings Nos. 39.01 to 39.10 in volatile organic solvents when the weight of the solvent exceeds 50 per cent 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.

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
3105.5100	Containing nitrates and phosphates .....	5	10	10	10	
	[1997 No. 16.]					
3105.5900	Other .....	5	10	10	10	
	[1997 No. 16.]					
3105.6000	Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium .....	5	10	10	10	
	[1997 No. 16.]					
3105.9000	Other .....	5	10	10	10	
	[1997 No. 16.]					

## CHAPTER 32

*Tanning or dyeing extracts; tannins and their derivatives, dyes, pigments and other colouring matters, plants and varnishes; putty and other mastic; inks*

### Notes

1. This Chapter does not cover—
  - (a) separate chemically defined elements or compounds (except those of heading No. 32.03 or 32.04, inorganic products of a kind used as luminophores (heading No. 32.06), glass obtained from fused quartz or other fused silica in the forms provided for in heading No. 32.07, and also dyes and other colouring matter put up in forms or packings for retail sale, (heading No. 32.12);
  - (b) tannates or other tanning-derivatives of products of heading Nos. 29.36 to 29.39 29.41 or 35.01 to 35.04; or
  - (c) mastic of asphalt or other bituminous mastic (heading No. 27.15).
2. Heading No. 32.04 includes mixtures of stabilised diazonium salts and couplers for the production of azo dyes.
3. Heading Nos. 32.03, 32.04, 32.05 and 32.06 apply also to preparations based on colouring matters (including, in the case of heading No. 32.06, colouring pigments of heading No. 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 heading does not apply, however, to pigments dispersed in non-aqueous media, in liquid or paste form, or a kind used in the manufacture of paints, including enamels (heading No. 32.12), or to other preparations of heading No. 32.07, 32.08, 32.09, 32.10, 32.12, 32.13 or 32.15.
4. Heading No. 32.08 includes solutions (other than collodions) consisting of any of the products specified in headings Nos. 39.01 to 39.10 in volatile organic solvents when the weight of the solvent exceeds 50 per cent 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.

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6. The expression “**stamping foils**” in heading No. 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.

*Customs Duty Rate*

<i>Heading No.</i>	<i>H.S. Code</i>		1995 1996	1997 1998	1999 2000	2001
32.01		Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives—				
	3201.1000	Quebracho extract .....	10	10	15	15
	3201.2000	Wattle extract .....	10	10	15	15
	3201.9000	Other .....	10	10	15	15
3202.		Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pretanning—				
	3202.1000	Synthetic organic tanning substance .....	10	10	15	15
	3202.9000	Other .....	10	10	15	15
32.03	3203.0000	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin .....	10	10	15	15
32.04		Synthetic organic colouring matter, whether or not chemically defined; preparations based on synthetic organic colouring matter as specified in Note 3 to this Chapter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined—				
		Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter—				
	3204.1100	Disperse dyes and preparations based thereon .....	20	30	30	30

[1998 No. 20.]

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Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
	3204.1200	Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon .....	20	20	25	25
	3204.1300	Basic dyes and preparations based thereon .....	20	20	25	25
	3204.1400	Direct dyes and preparations based thereon .....	20	20	25	25
	3204.1500	Vat dyes (including those usable in that state as pigments) and preparations based thereon .....	20	20	25	25
	3204.1600	Reactive dyes and preparations based thereon .....	20	20	25	25
	3204.1700	Pigments and preparations based thereon .....	20	20	25	25
	3204.1900	Other, including mixtures of colouring matter of two or more of the sub-headings Nos. 3204.1100 to 3204.1900 ..	20	20	25	25
	3204.2000	Synthetic organic products of a kind used as fluorescent brightening agents ....	20	20	25	25
	3204.9000	Other .....	20	20	25	25
32.05	3205.0000	Colour lakes; preparations based on colour lakes as specified in Note 3 to this Chapter .....	20	20	25	25
32.06	3206.0000	Other colouring matter; preparations as specified in Note 3 to this Chapter, other than other of heading No. 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores whether or not chemically defined—  Pigments and preparations based on titanium dioxide—				
	3206.1100	Containing 80% or more by weight of titanium dioxide calculated on the dry weight .....	10	10	15	15
	3206.1900	Other .....	10	10	15	15
	3206.2000	Pigments and preparations based on chromium compounds .....	15	15	20	20
		Other colouring matter and other preparations—				
	3206.3000	Pigments and preparations based cadmium compounds .....	15	15	20	20

<i>Heading No.</i>	<i>H.S. Code</i>	<i>Customs Duty Rate</i>				
		1995 1996	1997 1998	1999 2000	2001	.
	3206.4100 Ultramarine and preparations based thereon .....	15	15	20	20	
	3206.4200 Lithopone and other pigments and preparations based on zinc sulphide .....	15	15	20	20	
	3206.4300 Pigments and preparations based on hexacyanoferates (ferrocyanides and ferricyanides) .....	15	15	20	20	
	3206.4900 Other .....	15	15	20	20	
	3206.5000 Inorganic products of a kind used as luminophores .....	15	15	20	20	
32.07	Prepared pigments prepared opacifiers and pared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes—					
	3207.1000 Prepared pigments, prepared opacifiers, prepared colours and similar preparations .....	10	10	15	15	
	3207.2000 Vitrifiable enamels and glazes, engobes (slips) and similar preparations .....	10	10	15	15	
	3207.3000 Liquid lustres and similar preparations ...	10	10	15	15	
	3207.4000 Glass frit and other glass, in the form of powder, granules or flakes .....	10	10	15	15	
32.08	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polyesters, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter—					
	3208.1000 Based on polyesters .....	45	45	45	45	
	3208.2000 Based on acrylic or vinyl polymers .....	45	45	45	45	
	3208.9000 Other .....	45	45	45	45	
32.09	Paints and varnishes (including enamels and lacquers based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium—					
	3209.1000 Based on acrylic or vinyl polymers .....	45	45	45	45	
	3209.9000 Other .....	45	45	45	45	

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*Customs Duty Rate*

<i>Heading No.</i>	<i>H.S. Code</i>		1995	1997	1999	2001
			1996	1998	2000	
32.10	3210.0000	Other paints and varnishes (including enamels, lacquers and distempters); prepared water pigments of a kind used				
		for finishing leather	45	45	45	45
32.11	3211.0000	Prepared driers	45	45	45	45
		.....				
32.12		Pigments (including metallic powders and flakes (dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale				
		-				
	3212.1000	Stamping foils	10	10	15	15
		.....				
	3212.9100	Security ink, pigments for printing of national currency imported by NSPMC ..	0	0		

[1999 No. 29.]

	3212.9900	Other pigments .....	15	15		
32.13		Artists', students' or signboard painters'  colours, modifying tints, amusement				
		colours and the like, in tablets, tubers,				
		jars, bottles, pans or in similar forms or				
		packings-				
	3213.1000	Colours in sets .....	10	10	15	15
	3213.9000	Other .....	10	10	15	15
32.14		Glaziers' putty, grafting putty, resin cements, caulking compounds and other  mastics; painters' fillings; non-  refractory surfacing preparations for facades, indoors, walls, floors  , ceilings or  the like-				
	3214.1000	Glaziers' putty, grafting putty, resin cements, caulking compounds and other  mastics; painters' fillings .....	10	10	15	15
	3214.9000	Other .....	10	10	15	15
32.15		Printing ink, writing or drawing ink and other inks, whether or not  concentrated				

or solid-

Printing ink-

3215.1000	Black	35	35	35	35
100	.....				
3215.1900	Other	35	35	35	35

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
3215.9100	Writing ink .....		0	0	0	
	[1997 No. 16.]					
3215.9900	Others .....		35	35	35	
	[1997 No. 16.]					

## CHAPTER 33

### *Essential oils and resinoids; perrumery, cosmetic or toilet preparations*

#### *Notes*

1. This Chapter does not cover—
  - (a) natural oleoresins or vegetable extracts of heading No. 13.01 or 13.02;
  - (b) soap or other products of heading No. 34.01; or
  - (c) gum, wood or sulphate turpentine or other products of heading No. 38.05.
2. The expression “**odoriferous substances**” in heading No. 33.02 refers only to substances of heading No. 33.01, to odoriferous constituents isolated from those substances or to synthetic aromatics.
3. Headings Nos. 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 No. 33.07 applies, *inter alia*, to the following paper and papers impregnated or coated with cosmetics; contact lens or artificial eye solutions; wadding, felt and non-wovens, impregnated or coated or covered with perfume or cosmetics; animal toilet preparations.

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
33.01	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes of the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous solutions of essential oils—					
	Essential oils of citrus fruits—					
3301.1100	Of bergamot .....	10	10	15	15	
3301.1200	Of orange .....	10	10	15	15	
3301.1300	Of lemon .....	10	10	15	15	

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
	3301.1400	Of lime .....	10	10	15	15
	3301.1900	Other .....	10	10	15	15
		Essential oils other than those of citrus fruit—				
	3301.2100	Of geranium .....	10	10	15	15
	3301.2200	Of jasmine .....	10	10	15	15
	3301.2300	Of lavender or of lavandin .....	10	10	15	15
	3301.2400	Of peppermint ( <i>Mentha piperita</i> ) .....	10	10	15	15
	3301.2500	Of other mints .....	10	10	15	15
	3301.2600	Of vetiver .....	10	10	15	15
	3301.2900	Other .....	10	10	15	15
	3301.3000	Resinoids .....	10	10	15	15
	3301.9000	Others .....	10	10	15	15
33.02		Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry—				
		Other preparations based on odoriferous substances of a kind used for the manufacture of beverages—				
	3302.1000	Of a kind used in the food or drink industries .....	10	10	15	15
	3302.9000	Other .....	10	10	15	15
33.03	3303.0000	Perfumes and toilet waters .....	65	65	60	60
33.04		Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sun screen or sun tan preparations; manicure or pedicure preparations—				
	3304.1000	Lip make-up preparations .....	65	65	60	60
	3304.2000	Eye make-up preparations .....	65	65	60	60
	3304.3000	Manicure or pedicure preparations .....	65	65	60	60
		Other—				
	3304.9100	Powders, whether or not compressed .....	45	45	40	40
	3304.9900	Other .....	45	45	40	40

*Customs Duty Rate*

<i>Heading No.</i>	<i>H.S. Code</i>		1995 1996	1997 1998	1999 2000	2001
33.05		Preparations for use on the hair—				
	3305.1000	Shampoos .....	45	45	40	40
	3305.2000	Preparations for permanent waving or straightening .....	45	45	40	40
	3305.3000	Hair lacquers .....	45	45	40	40
	3305.9000	Other .....	45	45	40	40
33.06		Preparations for oral or dental hygiene, including denture fixative pastes and powders; Yam used to clean between the teeth (dental floss), in individual retail packages—				
	3306.1000	Dentifrices .....	45	45	40	40
	3306.2000	Yam used to clean between the teeth (dental floss) .....	45	45	40	40
	3306.9000	Other .....	45	45	40	40
33.07		Pre-shave, shaving or aftershave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties—				
	3307.1000	Pre-shave, shaving or aftershave preparations .....	45	45	40	40
	3307.2000	Personal deodorants and antiperspirants ...	45	45	40	40
	3307.3000	Perfumed bath salts and other bath preparations .....	45	45	40	40
	3307.4100	“Agarbatti” and other odoriferous preparations which operate by burning .....	45	45	40	40
	3307.4900	Other .....	45	45	40	40
	3307.9000	Other .....	45	45	40	40

## CHAPTER 34

*Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pasters, "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 No. 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 No. 33.05, 33.06 or 33.07).

**2.** For the purposes of heading No. 34.01, the expression "soap" applies only to soap soluble in water. Soap and the other products of heading No. 34.01 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading No. 34.01 only if in the form of bars, cakes or moulded pieces or shapes. In others forms, they are to be classified in heading No. 34.05 as "scouring powders" and similar preparations.

**3.** For the purposes of heading No. 34.02, organic "surface-active agents" are products which when mixed with water at a concentration of 0.5 per cent at 20 degrees centigrade and left to stand for one hour at the same temperature-

- (a) give a transparent or translucent liquid or stable emulsion without separation of insoluble matter; and
- (b) reduce the surface tension of water to  $4.5 \times 10.2 \text{ N/M}$  (45 dyne/cm) or less.

**4.** In heading No. 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 No. 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, minerals substances or other materials.

The heading does not apply to-

- (a) products of heading No. 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 No. 15.21;
- (c) mineral waxes or similar products of heading No. 27.12, whether or not intermixed or merely coloured; or
- (d) waxes mixed with, dispersed in or dissolved in a liquid medium (heading Nos. 34.05, 38.09, etc.).

*Customs Duty Rate*

<i>Heading No.</i>	<i>H.S. Code</i>	<i>Customs Duty Rate</i>			
		1995 1996	1997 1998	1999 2000	2001
34.01	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap, paper, wadding, felt and non-woven, impregnated, coated or covered with soap or detergent—				
	Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and non-wovens, impregnated, coated or covered with soap or detergent—				
3401.1100	For toilet use (including medicated products) .....	45	45	40	40
3401.1900	Other .....	45	45	40	40
3401.2000	Soap in other forms .....	45	45	40	40
34.02	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxilliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading No. 34.01—				
	Organic surface active agents, whether or not put up for retail sale—				
3402.1100	Anionic .....	45	45	40	40
3402.1200	Cationic .....	45	45	40	40
3402.1300	Non-ionic .....	45	45	40	40
3402.1900	Other .....	45	45	40	40
3402.2000	Preparations put up for retail sale .....	45	45	40	40
3402.9000	Other .....	45	45	40	40
34.03	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leathers, 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—				

*Customs Duty Rate*

<i>Heading No.</i>	<i>H.S. Code</i>		1995 1996	1997 1998	1999 2000	2001
		Containing petroleum or oils obtained from bituminous minerals—				
	3403.1100	Preparations for the treatment of textile materials, leather, furskins or other materials .....	10	10	15	15
	3403.1900	Other .....	10	10	15	15
		Other—				
	3403.9100	Preparations for the treatment of textile materials, leather, furskins or other materials .....	10	10	15	15
	3403.9900	Other .....	10	10	15	15
34.04		Artificial waxes and prepared waxes—				
	3404.1000	Of chemically modified lignite .....	10	10	15	15
	3404.2000	Of polyethylene glycol .....	10	10	15	15
	3404.9000	Other .....	10	10	15	15
34.05		Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, non-wovens, cellular plastics or cellular rubbers, impregnated, coated or covered, coated or covered with such preparations); excluding waxes of heading No. 34.04—				
	3405.1000	Polishes, creams and similar preparations for footwear of leather .....	25	25	30	30
	3405.2000	Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork .....	25	25	30	30
	3405.3000	Polishes and similar preparations for coachwork, other than metal polishes .....	25	25	30	30
	3405.4000	Scouring pastes and powders and other scouring preparations .....	25	25	30	30
	3405.9000	Other .....	25	25	30	30
34.06	3406.0000	Candles, tapers and the like .....	25	25	30	30
34.07	3407.0000	Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets in packings for retail sale or in plates, horse-shoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (or calcined gypsum calcium sulphate) .....	10	10	15	15

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## CHAPTER 35

### *Albuminoidal substances; modified starches; glues; enzymes*

#### *Notes*

**1.** This Chapter does not cover—

- (a) yeast (heading No. 21.02);
- (b) blood fractions (other than blood albumin not prepared for the therapeutic or prophylactic uses), medicaments or other products of Chapter 30;
- (c) enzymatic preparations for pre-tanning (heading No. 32.02);
- (d) enzymatic soaking or washing preparations, or other products of Chapter 34;
- (e) hardened protein (heading No. 39.13); or
- (f) gelatin products of the printing industry (Chapter 49).

**2.** For the purpose of heading No. 35.05, the term “**dextrin**” means starch degradation products with a reducing sugar content, expressed as dextrose on the dry substances, not exceeding 10%.

Such products with a reducing sugar content exceeding 10% fall in heading No. 17.02.

#### *Customs Duty Rate*

<i>Heading No.</i>	<i>H.S. Code</i>		1995 1996	1997 1998	1999 2000	2001
35.01		Casein, caseinates and other casein derivatives; casein glues—				
	3501.1000	Casein .....	20	20	25	25
	3501.9000	Other .....	20	20	25	25
35.02		Albumins, (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter); albuminates and other albumin derivatives—				
		Egg albumin—				
	3502.1100	Dried .....	20	20	25	25
	3502.1900	Other .....	20	20	25	25
	3502.2000	Milk albumin, including concentrates of two or more whey proteins .....	20	20	25	25
	3502.9000	Other .....	20	20	25	25
35.03	3503.0000	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 No. 35.01 .....	15	15	20	20

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
35.04	3504.0000	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder whether or not chromed .....	20	20	25	25
35.05		Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches—				
	3505.1000	Dextrins and other modified starches .....	40	40	45	45
	3505.2000	Glues .....	25	25	30	30
35.06		Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put for retail sales as glues or adhesives, not exceeding a net weight of 1kg—				
	3306.1000	Products suitable for use as glues or adhesives put up for retail sales as glues or adhesives, not exceeding a net weight of 1kg. ....	25	25	30	30
		Other—				
	3506.9100	Adhesives based on rubber or plastics (including artificial resins) .....	25	25	30	30
	3506.9900	Other .....	25	25	30	30
35.07		Enzymes; prepared enzymes not elsewhere specified or included—				
	3507.1000	Rennet and concentrates thereof .....	15	15	20	20
	3507.9000	Other .....	15	15	20	20

## CHAPTER 36

*Explosives; pyrotechnic products; matches; pyrohoric 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 or combustible materials” in heading No. 36.06 applies only to—
  - (a) metaldehyde, hexamethylenetetramine and similar substances, put up in forms (for example, tables, sticks or similar form) for use as fuels; fuels and with a basis of alcohol, and similar prepared fuels, in solid or semi-solid form;

- 
- (b) liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300cm<sup>3</sup>; and  
(c) resin torches, firelighters and the like.

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
36.01	3601.0000	Propellant powders .....	10	10	15	15
36.02	3602.0000	Prepared explosives, other than propellant powders .....	10	10	15	15
36.03	3603.0000	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators .....	10	10	15	15
36.04		Fireworks, signalling flares, rain rockets, signals and their pyrotechnic articles				
	3604.1000	Fireworks .....	30	30	30	30
	3604.9000	Other .....	30	30	30	30
36.05	3605.0000	Matches, other than pyrotechnic articles of heading No. 36.04 .....	30	60	60	60
		[1998 No. 20.]				
36.06		Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter—				
	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 300cm <sup>3</sup> .....	45	45	40	40
	3606.9000	Other .....	45	45	40	40

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## 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 photo-sensitive surfaces.
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<i>Heading No.</i>	<i>H.S. Code</i>	<i>Customs Duty Rate</i>				
		1995 1996	1997 1998	1999 2000	2001	
7.01	Photographic plates and film in the flat sensitised unexposed, of any material other than paper, paper board or textiles; instant print film in the flat sensitised, unexposed, whether or not in packs—					
	3701.1000 For X-ray .....	10	10	15	15	
	3701.2000 Instant print film .....	20	20	25	25	
	3701.3000 Other plates and film, with any side exceeding 255mm .....	20	20	25	25	
	Other—					
	3701.9100 For colour photography (polychrome) .....	20	20	25	25	
	3701.9900 Other .....	20	20	25	25	
7.02	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print in rolls, sensitised, unexposed—					
	3702.1000 For X-ray .....	10	10	15	15	
	3702.2000 Instant print film .....	20	20	25	25	
	Other film, without perforations, of a width not exceeding 105mm—					
	3702.3100 For colour photography (polychrome) .....	20	20	25	25	
	3702.3200 Other, with silver halide emulsion .....	20	20	25	25	
	3702.3900 Other .....	20	20	25	25	
	Other film, without perforations, of a width exceeding 105mm—					
	3702.4100 Of a width exceeding 610mm and of a length exceeding 200m, for colour photography (polychrome) .....	20	20	25	25	
	3702.4200 Of a width exceeding 610mm and of a length exceeding 200m, other than for colour photography .....	20	20	25	25	
	3702.4300 Of a width exceeding 610mm and of a length not exceeding 200m .....	20	20	25	25	
	3702.4400 Of a width exceeding 105mm but not exceeding 610mm .....	20	20	25	25	
	Other film for colour photograph (polychrome)—					
	3702.5100 Of a width not exceeding 16mm and of a length not exceeding 14m .....	20	20	25	25	

*Customs Duty Rate*

<i>Heading No.</i>	<i>H.S. Code</i>	<i>Customs Duty Rate</i>				
		1995 1996	1997 1998	1999 2000	2001	
	3702.5200	Of a width exceeding 16mm and of a length exceeding 14m .....	20	20	25	20
	3702.5300	Of a width exceeding 16mm but not exceeding 35mm and of a length not exceeding 30m, for slides .....	20	20	25	25
	3702.5400	Of a width exceeding 16mm but not exceeding 35mm and of a length not exceeding 39m, other than for slides .....	20	20	25	25
	3702.5500	Of a width exceeding 16mm but not exceeding 35 mm and of a length exceeding 30m .....	20	20	25	25
	3702.5600	Of a width exceeding 35mm .....	20	20	25	25
		Other—				
	3702.9100	Of a width not exceeding 16mm and of length not exceeding 14m .....	20	20	25	25
	3702.9200	Of a width not exceeding 16mm and of a length exceeding 14m .....	20	20	25	25
	3702.9300	Of a width exceeding 16mm but not exceeding 35mm and of a length not exceeding 30m .....	20	20	25	25
	3702.9400	Of a width exceeding 16mm but not exceeding 35mm and of a length not exceeding 30m .....	20	20	25	25
	3702.9500	Of a width exceeding 35mm .....	20	20	25	25
37.03		Photographic paper, paperboard and textiles, sensitised unexposed—				
	3703.1000	In rolls of a width exceeding 610mm .....	10	10	15	15
	3703.2000	Other, for colour photography (polychrome) .....	10	10	15	15
	3703.9000	Other .....	10	10	15	15
37.04		Photographic plates, film paper, paperboard and textiles, exposed but not developed .....	10	10	15	15
37.05		Photographic plates and films exposed and developed, other than cinematographic film—				
	3705.1000	For offset reproduction .....	10	10	15	15
	3705.2000	Microfilms .....	10	10	15	15
	3705.9000	Other .....	10	10	15	15

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
37.06	Cinematographic film, exposed and developed, whether or not incorporating soundtrack or consisting only of soundtrack—					
	3706.1000 Of a width of 35mm or more .....	30	30	25	25	
	3706.9000 Other .....	30	30	25	25	
37.07	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use—					
	3707.1000 Sensitising emulsions .....	10	10	15	15	
	3707.9000 Other .....	10	10	15	15	

## 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—
  - (i) artificial graphic (heading No. 38.01);
  - (ii) insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up as described in heading No. 38.08;
  - (iii) products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading No. 38.13);
  - (iv) products specified in Note 2 (a) or 2 (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 No. 21.06);
- (c) medicaments (heading No. 30.03 or 30.04);
- (d) spent catalysts of a kind used for the extraction of base metals or for the manufacture or chemical compounds of base metals (heading No. 26.20), spent catalysts of a kind used principally for the recovery of precious metals (heading No. 71.12) or catalysts consisting of metals or metal alloys in the form, for example finely-divided powder or woven gauze (section XIV or XV).

2. Heading No. 38.24 includes the following goods which are not to be classified in any other heading of the nomenclature—

- (a) cultured crystals (other than optical elements) weighing not less than 2.5g each of magnesium oxide or of the halides of the alkali or alkaline-earth metals;
- (b) fusel-oil: Dippel's oil;
- (c) ink removers put up in packing for retail sale;
- (d) stencil correctors and other correcting fluids put up in packing for retail sale; and
- (e) ceramic firing testers, fusible (for example, Seger cones).

*Customs Duty Rate*

<i>Heading No.</i>	<i>H.S. Code</i>		1995 1996	1997 1998	1999 2000	2001
38.01	Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures—					
	3801.1000 Artificial graphite .....	10	10	15	15	
	3801.2000 Idal or semi-colloidal graphite .....	10	10	15	15	
	3801.3000 Carbonaceous pastes for electrodes and similar pastes for furnace linings .....	10	10	15	15	
	3801.9000 Other .....	10	10	15	15	
38.02	Activated carbon; activated natural mineral products; animal black, including spent animal black—					
	3802.1000 Activated carbon .....	10	10	15	15	
	3802.9000 Other .....	10	10	15	15	
38.03	3803.0000 Tall oil, whether or not refined .....	10	10	15	15	
38.04	3804.0000 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 No. 38.03 .....	10	10	15	15	
38.05	Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude paracymene; pine oil containing alphaterpineol as the main constituent—					
	3805.1000 Gum, wood or sulphate turopentine .....	10	10	15	15	
	3805.2000 Pine oil .....	10	10	15	15	
	3805.9000 Other .....	10	10	15	15	

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
38.06	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums—					
	3806.1000 Rosin and resin acids .....	10	10	15	15	
	3806.2000 Salts of rosin, of resin acids or of derivatives of rosin or resin acids other than salts of rosin adducts .....	10	10	15	15	
	3806.3000 Ester gums .....	10	10	15	15	
	3806.9000 Other .....	10	10	15	15	
38.07	3807.0000 Wood tar; wood tar oil; wood creosote; wood naphtha; vegetable pitch; brewers pitch and similar preparations based on rosin, resin acids or on vegetable pitch ...	10	10	15	15	
38.08	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur treated bands, wicks and candles, and fly-papers)—					
	3808.1100 Mosquito repellent coils .....	55	55	50	50	
	3808.1200 Agricultural insecticides .....	0	0	0	0	[1997 No. 16.]
	3808.1900 Other .....	40	40	35	35	
	3808.2000 Fungicides .....	0	0	0	0	[1997 No. 16.]
	3808.3000 Herbicides, anti-sprouting products and plant-growth regulators .....	0	0	0	0	[1997 No. 16.]
	3808.4000 Disinfectants .....	40	40	35	35	[1997 No. 16.]
	3808.9000 Other .....	0	0	0	0	[1997 No. 16.]
38.09	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included—					

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			Customs Duty Rate				
	Heading No.	H.S. Code	1995 1996	1997 1998	1999 2000	2001	
	3809.1000	With a basis of amylaceous substances ...	15	15	20	20	
		Other—					
	3809.9100	Of a kind used in the textile or like industries .....	15	15	20	20	
	3809.9200	Of a kind used in the paper or like industries .....	15	15	20	20	
	3809.9900	Of a kind used in the leather or like industries .....	15	15	20	20	
38.10		Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering brazing or welding powders and pasters consisting of metal and other materials; preparations of a kind aged as cores or coatings for welding electrodes or rods—					
	3810.1000	Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials .....	15	15	20	20	
	3810.9000	Other .....	15	15	20	20	
38.11		Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils—					
		Anti-knock preparations—					
	3811.1100	Based on lead compounds .....	10	10	15	15	
	3811.1900	Other .....	10	10	15	15	
		Additives for lubricating oils—					
	3811.2100	Containing petroleum oils or oils obtained from bituminous minerals .....	10	10	15	15	
	3811.2900	Other .....	10	10	15	15	
	3811.9000	Other .....	10	10	15	15	
38.12.		Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics—					

		Customs Duty Rate				
Heading No.	H.S. Code		1995 1996	1997 1998	1999 2000	2001
	3812.1000	Prepared rubber accelerators .....	10	10	15	15
	3812.2000	Compound plasticisers for rubber or plastics .....	10	10	15	15
	3812.3000	Anti-oxidising preparations and other compound stabilisers for rubber or plastics .....	10	10	15	15
38.13	3813.0000	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades .....	10	10	15	15
38.14	3814.0000	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers .....	20	20	25	25
38.15		Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included—				
		Supported catalysts—				
	3815.1100	With nickel or nickel compounds as the active substance .....	10	10	15	15
	3815.1200	With precious metal or precious metal compounds as the active substances .....	10	10	15	15
	3815.1900	Other .....	10	10	15	15
	3815.9000	Other .....	10	10	15	15
38.16	3816.0000	Refractory cements, mortars, concretes and similar compositions, other than products of heading No. 38.01 .....	10	10	15	15
38.17		Mixed alkylbenzenes and mixed alkyl-naphthalenes, other than those of heading No. 27.07 or 29.02—				
	3817.1000	Mixed alkylbenzenes .....	20	20	25	25
	3817.2000	Mixed alkylnaphthalenes .....	20	20	25	25
38.18	3818.0000	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics .....	10	10	15	15
38.19	3819.0000	Hydraulic break fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 per cent by weight of petroleum oils or oils obtained from bituminous minerals .....	20	20	25	25

*Customs Duty Rate*

<i>Heading No.</i>	<i>H.S. Code</i>		1995 1996	1997 1998	1999 2000	2001
38.20	3820.0000	Anti-freezing preparations and prepared de-icing fluids .....	20	20	25	25
38.21	3821.0000	Prepared culture media for development of micro-organisms .....	20	20	25	25
38.22	3822.0000	Diagnostic or laboratory reagents on a backing and prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading, No. 30.02 or 30.06 .....	10	10	15	15
38.23		Industrial monocarboxylic fatty acids, acid oils from refining; industrial fatty alcohols—				
		Industrial monocarboxylic fatty acids, acids oils from refining—				
	3823.1100	Stearic acids .....	10	10	15	15
	3823.1200	Oleic acids .....	10	10	15	15
	3823.1300	Tall oil fatty acids .....	10	10	15	15
	3823.1900	Other .....	10	10	15	15
	3823.7000	Industrial fatty alcohols .....	10	10	15	15
38.24		Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included—				
	3824.1000	Prepared binders for foundry moulds or cores .....	10	10	15	15
	3824.2000	Naphthenic acids, their water-insoluble salts and their esters .....	10	10	15	15
	3824.3000	Non-agglomerated metal carbides mixed together or with metallic binders .	10	10	15	15
	3824.5000	Non-refractory mortars and concretes ....	10	10	15	15
	3824.6000	Sorbitol other than that of sub-heading No. 2905.4400 .....	10	10	15	15
		Mixtures containing perhalogenated derivatives of acyclic hydrocarbons containing two or more halogens—				

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
3824.7100	Containing acyclic hydrocarbons per-halogenated only with fluorine and chlorine .....	10	10	15	15	
3824.7900	Other .....	10	10	15	15	
3824.9000	Other .....	10	10	15	15	

## 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 products of VI or VII, are to be classified in the heading appropriate to that products, provided that the constituents are—
  - (a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
  - (b) presented together; and
  - (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.
2. Except for the goods of heading No. 39.18 or 39.19, plastics, rubber, and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

## CHAPTER 39

### *Plastics and articles thereof*

#### *Notes*

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

Throughout the nomenclature any reference to “plastics” also includes vulcanised fibre.

The expression, however, does not apply to material regarded as textile materials of section XI.

2. This Chapter does not cover—
  - (a) waxes of heading No. 27.12 or 34.04;
  - (b) separate chemically defined organic compounds (Chapter 29);
  - (c) heparin or salts (heading No. 30.01);

- (d) solutions (other than collodions) consisting of any of the products specified in headings Nos. 39.01 to 39.13 in volatile organic solvents, when the weight of the solvent exceeds 50% of the weight of the solution (heading No. 32.08); stamping foils of heading No. 32.12;
- (e) organic surface-active agents or preparations of heading No. 34.02;
- (f) run gums or ester gums (heading No. 38.06);
- (g) diagnostic or laboratory reagents on a backing of plastics (heading No. 38.22);
- (h) synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
- (i) saddlery or harness (heading No. 42.01) or trunks, suitcases, handbags or other containers of heading No. 42.02;
- (j) plaits, wickerwork or other articles of Chapter 46;
- (k) wall coverings of heading No. 48.14;
- (I) goods of section XI (textiles and textile articles);
- (m) articles of section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding-crops or parts thereof);
- (n) imitation jewellery of heading No. 71.17;
- (O) articles of section XVI (machines and mechanical or electrical appliances);
- (P) parts of aircraft or vehicles of section XVII;
- (q) articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);
- (r) articles of Chapter 91 (for example, clock or watch cases);
- (s) articles of Chapter 92 (for example, brushes, buttons, slide fasteners, combs, mouthpieces or stems for smoking popes, cigarette-holders or the like, parts of vacuum-flasks or the like, pens, propelling pencils);
- (r) articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);
- (u) articles of Chapter 95 (for examples, toys, games, sport requisites); or
- (v) articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette holders or the like, parts of vacuum flasks or the like, pens, propelling pencils).

3. Heading Nos. 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 Nos. 39.01 and 39.02);
- (b) resins, not highly polymerised, of the coumarone-indene type (heading No. 39.11);
- (c) other synthetic polymers with an average of at least 5 monomer units;
- (d) silicones (heading No. 39.10);
- (e) resols (heading No. 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 purpose of this Chapter except where the content otherwise requires, copolymers (including copolycondensates,

co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit. For the purpose of this note, constituent eomonomer 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 Nos. 39.01 to 39.14 the expression "primary forms" applies only to the following forms-

- (a) liquids and pasters, 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 No. 39.15 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings Nos. 39.10 to 39.14).

8. For the purposes of heading No. 39.17, the expression "tubes, pipes and hoses" means hollow products, whether semi-manufactured 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 purpose of heading No. 39.18, the expression "wall or ceiling coverings of plastics" applies to products in rolls, of a width not less than 45cm, suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the layer of plastic (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.

10. In heading Nos. 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 No. 39.25 applies only to the following articles, not being products covered by any of the earlier headings of sub-Chapter 11-

- (a) reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300l;
- (b) structural elements used, for example, in floors, walls or partitions, ceilings or roofs;
- (c) cutters and fittings therefor;
- (cl) 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, turrets, cupolas, dovecotes; and
- (i) 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.

*Sub-heading Note*

1. Within anyone 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 sub-heading named "other" in the same series-

- (i) the designation in a sub-heading of a polymer by prefix "poly" (e.g., polyethylene and polyamide -6,6) means that the constituent monomer unit or monomer units of the named polymer taken together must contribute 95% or more by weight of the total polymer content;
- (ii) the copolymers named in sub-headings Nos. 3901.3000, 3903.2000, 3903.3000 and 3904.3000 are to be classified in those sub-headings, provided that the comonomer units of the named copolymers contribute 95% or more by weight of the total polymer content;

- (d) solutions (other than collodions) consisting of any of the products specified in headings Nos. 39.01 to 39.13 in volatile organic solvents, when the weight of the solvent exceeds 50% of the weight of the solution (heading No. 32.08); stamping foils of heading No. 32.12;
- (e) organic surface-active agents or preparations of heading No. 34.02;
- (f) run gums or ester gums (heading No. 38.06);
- (g) diagnostic or laboratory reagents on a backing of plastics (heading No. 38.22);
- (h) synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
- (i) saddlery or harness (heading No. 42.01) or trunks, suitcases, handbags or other containers of heading No. 42.02;
- (j) plaits, wickerwork or other articles of Chapter 46;
- (k) wall coverings of heading No. 48.14;
- (l) goods of section XI (textiles and textile articles);
- (m) articles of section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding-crops or parts thereof);
- (n) imitation jewellery of heading No. 71.17;
- (o) articles of section XVI (machines and mechanical or electrical appliances);
- (p) parts of aircraft or vehicles of section XVII;
- (q) articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);
- (r) articles of Chapter 91 (for example, clock or watch cases);
- (s) articles of Chapter 92 (for example, brushes, buttons, slide fasteners, combs, mouthpieces or stems for smoking popes, cigarette-holders or the like, parts of vacuum-flasks or the like, pens, propelling pencils);
- (t) articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);
- (u) articles of Chapter 95 (for examples, toys, games, sport requisites); or
- (v) articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette holders or the like, parts of vacuum flasks or the like, pens, propelling pencils).

**3.** Heading Nos. 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 Nos. 39.01 and 39.02);
- (b) resins, not highly polymerised, of the coumarone-indene type (heading No. 39.11);
- (c) other synthetic polymers with an average of at least 5 monomer units;
- (d) silicones (heading No. 39.10);
- (e) resols (heading No. 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 purpose of this Chapter except where the content otherwise requires, copolymers (including copolycondensates,

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co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit. For the purpose of this note, constituent comonomer units of polymers falling in the same heading, shall be taken together.

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

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

**6.** In headings Nos. 39.01 to 39.14 the expression “primary forms” applies only to the following forms—

- (a) liquids and pasters, 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 No. 39.15 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings Nos. 39.10 to 39.14).

**8.** For the purposes of heading No. 39.17, the expression “**tubes, pipes and hoses**” means hollow products, whether semi-manufactured 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 purpose of heading No. 39.18, the expression “wall or ceiling coverings of plastics” applies to products in rolls, of a width not less than 45cm, suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the layer of plastic (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.

**10.** In heading Nos. 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 No. 39.25 applies only to be the following articles, not being products covered by any of the earlier headings of sub-Chapter 11—

- (a) reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300l;
- (b) structural elements used, for example, in floors, walls or partitions, ceilings or roofs;
- (c) cutters 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
- (i) 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.

*Sub-heading Note*

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 sub-heading named “other” in the same series—
  - (i) the designation in a sub-heading of a polymer by prefix “poly” (e.g., polyethylene and polyamide –6,6) means that the constituent monomer unit or monomer units of the named polymer taken together must contribute 95% or more by weight of the total polymer content;
  - (ii) the copolymers named in sub-headings Nos. 3901.3000, 3903.2000, 3903.3000 and 3904.3000 are to be classified in those sub-headings, provided that the comonomer units of the named copolymers contribute 95% or more by weight of the total polymer content;
  - (iii) chemically modified polymers are to be classified in the sub-heading named “Other”, provided that the chemically modified polymers are not more specifically covered by another sub-heading;
  - (iv) polymers not meeting (i), (ii) or (iii) above, are to be classified in the sub-heading, among the remaining sub-headings 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 sub-heading shall be taken together. Only the constituent comonomer units of the polymers in the series of sub-headings under consideration are to be compared;
- (b) where there is not a sub-heading named “Other” in the same series—
  - (i) polymers are to be classified in the sub-heading 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 sub-heading shall be taken together. Only the constituent comonomer units of the polymers in the series under consideration are to be compared;
  - (iv) chemically modified polymers are to be classified in the sub-heading appropriate to the unmodified polymer,

polymer blends are to be classified in the same sub-heading as polymers of the same monomer units in the same proportions.

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Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
39.01	Polymers of ethylene, in primary forms—					
	3901.1000 Polyethylene having a specific gravity of less than 0.94 .....	10	15	20	20	
	3901.2000 Polyethylene having a specific gravity of 0.94 or more .....	10	15	20	20	
	3901.3000 Ethylene-vinyl acetate copolymers .....	10	15	20	20	
	3901.9000 Other .....	10	10	15	15	
39.02	Polymers of propylene of other olefins, in primary forms—					
	3902.1000 Polypropylene .....	10	15	15	15	[1999 No. 29.]
	3902.2000 Polyisobutylene .....	10	10	10	10	[1999 No. 29.]
	3902.3000 Propylene copolymers .....	10	10	10	10	[1999 No. 29.]
	3902.9000 Other .....	10	10	10	10	[1999 No. 29.]
39.03	Polymers of styrene, in primary forms—					
	Polystyrene—					
	3903.1100 Expansible .....	10	10	15	15	
	3903.1900 Other .....	10	10	15	15	
	3903.2000 Styrene-acrylonitrile (SAN). copolymers ...	10	10	15	15	
	3903.3000 Acrylonitrile-butadine-styrene (ABS) copolymers .....	10	10	15	15	
	3903.9000 Other .....	10	10	15	15	
39.04	Polymers of vinyl chloride or of other halogenated olefins in primary forms—					
	3904.1000 Polyvinyl chloride, not mixed with any other substances .....	10	15	20	20	
	Other polyvinyl chloride—					
	3904.2100 Non-plasticised .....	25	25	30	30	
	3904.3000 Vinyl chloride vinylacetate copolymers ....	10	10	15	15	
	3904.4000 Other vinyl chloride copolymers .....	10	10	15	15	
	3904.5000 Vinylidene chloride polymers .....	10	10	15	15	

<i>Heading No.</i>	<i>H.S. Code</i>	<i>Customs Duty Rate</i>				
		1995 1996	1997 1998	1999 2000	2001	
Fluoro-polymers—						
	3904.6100	Polytetrafluororethylene .....	10	10	15	15
	3904.6900	Other .....	10	10	15	15
	3904.9000	Other .....	10	10	15	15
39.05	Polymers of vinyl acetate or of other vinyl esters, in primary form; other vinyl polymers in primary forms—					
	Polyvinyl acetate—					
	3905.1200	In aqueous dispersion .....	20	20	25	25
	3905.1900	Other .....	20	20	25	25
	Vinyl acetate copolymers—					
	3905.2100	In aqueous dispersion .....	10	10	15	15
	3905.2900	Other .....	10	10	15	15
	3905.3000	Polyvinyl alcohols, whether or not containing unhydrolysed acetate groups .....	10	10	15	15
	3905.9000	Other .....	10	10	15	15
	3905.9100	Copolymers .....	15	15	20	20
	[1996 No. 13.]					
	3905.9900	Other .....	10	10	15	15
39.06	Acrylic polymers in primary forms—					
	3906.1000	Polymethyl methacrylate .....	10	10	15	15
	3906.9000	Other .....	10	10	15	15
39.07	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyalylesters and other polyesters, in primary forms—					
	3907.1000	Polyacetals .....	10	10	15	15
	3907.2000	Other polyethers .....	10	10	15	15
	3907.3000	Epoxide resins .....	10	10	15	15
	3907.4000	Polycarbonates .....	10	10	15	15
	3907.5000	Alkyd resins .....	30	30	35	35
	3907.6000	Polyethylene terephthalate .....	5	10	10	10
	[1999 No. 29.]					
	Other polyesters—					
	3907.9100	Unsaturated .....	15	15	20	20

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
	3907.9910	Polyester chips with polyethylene terephthalate base .....	5	10	10	10
		[1999 No. 29.]				
	3907.9900	Other .....	15	15	20	20
39.08		Polyamides in primary forms—				
	3908.1000	Polyamide -6, -11, -12, -6,6, -6,9, -6,10 or 6,12 .....	10	10	15	15
	3808.9000	Other .....	10	10	15	15
39.09		Amino-resins, phenolic resins and polyurethanes, in primary forms—				
	3909.1000	Urea resins; thiourea resins .....	15	15	20	50
	3909.2000	Melamine resins .....	10	10	15	15
	3909.3000	Other amino-resins .....	10	10	15	15
	3909.4000	Phenolic resins .....	10	10	15	15
	3909.5000	Polyurethanes .....	10	10	15	15
39.10	3910.0000	Silicones in primary forms .....	10	10	15	15
39.11		Petroleum resins, coumaroneindene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms—				
	3911.1000	Petroleum resins, coumarone, indene or coumaronendene resins and polyterpenes .....	10	10	15	15
	3911.9000	Other .....	10	10	15	15
39.12		Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms—				
		Cellulose acetates—				
	3912.1100	Non-plasticised .....	10	10	15	15
	3912.1200	Plasticised .....	10	10	15	15
	3912.2000	Cellulose nitrates (including collodions) ..	10	10	15	15
		Cellulose others—				
	3912.3100	Carboxymethylcellulose and its salts .....	10	10	15	15
	3912.3900	Other .....	10	10	15	15
	3912.9000	Other .....	10	10	15	15

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<i>Heading No.</i>	<i>H.S. Code</i>	<i>Customs Duty Rate</i>				
		1995 1996	1997 1998	1999 2000	2001	
39.13	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms—					
3913.1000	Alginic acid, its salt and esters .....	10	10	15	15	
3913.9000	Other .....	10	10	15	15	
39.14	3914.0000 Ion-exchangers based on polymers of headings Nos. 39.01 to 39.13, in primary forms .....	10	10	15	15	

II.

<i>Waste, parings and scrap; semi-manufactures; articles</i>						
<i>Heading No.</i>	<i>H.S. Code</i>	<i>Customs Duty Rate</i>				
		1995 1996	1997 1998	1999 2000	2001	
39.15	Waste, parings and scrap, of plastics—					
3915.1000	Of polymers of ethylene .....	10	10	15	15	
3915.2000	Of polymers of styrene .....	10	10	15	15	
3915.3000	Of polymers vinyl chloride .....	10	10	15	15	
3915.9000	Of other plastics .....	10	10	15	15	
39.16	Monofilament of which any cross-sectional dimension exceeds 1mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics—					
3916.1000	Of polymers of ethylene .....	15	15	20	20	
3916.2000	Of polymers of vinyl chloride .....	15	15	20	20	
3916.9000	Of other plastics .....	15	15	20	20	
39.17	Tubes, pipes and hoses and fittings therefor (for example, joints, elbows, flanges), of plastics—					
	Artificial guts (sausage casings) of hardened protein or of celulosic materials .....	10	10	15	15	
	Tubes, pipes and hoses, rigid—					
3917.2100	Of polymers of ethylene .....	40	40	60	60	
	[1999 No. 29.]					

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
	3917.2200 Of polymers of propylene .....	40	40	60	60	
	[1999 No. 29.]					
	3917.2300 Of polymers of vinyl chloride .....	40	40	60	60	
	[1999 No. 29.]					
	3917.2900 Of other plastics .....	40	40	60	60	
	Other tubes, pipes and hoses—					
	[1999 No. 29.]					
	3917.3100 Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPA ..	40	40	60	60	
	[1999 No. 29.]					
	3917.3200 Other, not reinforced or otherwise combined with other materials, without fittings .....	40	40	60	60	
	[1999 No. 29.]					
	3917.3300 Other, not reinforced or otherwise combined with other materials, with fittings ..	40	40	60	60	
	[1999 No. 29.]					
	3917.3900 Other .....	40	40	60	60	
	[1999 No. 29.]					
	3917.4000 Fittings .....	40	40	60	60	
	[1999 No. 29.]					
39.18	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter—					
	3918.1000 Of polymers of vinyl chloride .....	40	40	60	60	
	[1999 No. 29.]					
	3918.9000 Of other plastics .....	40	40	60	60	
	[1999 No. 29.]					
39.19	Self-adhesive plates, sheets, film, foil tape, strip and other flat shapes, of plastics, whether or not in rolls—					
	3919.1000 In rolls of a width not exceeding 20cm ...	20	20	25	25	
	3919.9000 Other .....	20	20	25	25	
39.20	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials—					

*Customs Duty Rate*

<i>Heading No.</i>	<i>H.S. Code</i>	<i>Customs Duty Rate</i>				
		1995 1996	1997 1998	1999 2000	2000	2001
	3920.1000 Of polymers of ethylene .....	20	20	25	25	
	Of polymers of propylene—					
	3920.2100 Biaxially-oriented polypropylene .....	10	10	15	15	
	3920.2900 Other .....	20	20	25	25	
	3920.3000 Of polymers of styrene .....	20	20	25	25	
	Of polymers of vinyl chloride—					
	3920.4100 Rigid .....	20	20	25	25	
	3920.4200 Flexible .....	20	20	25	25	
	Of acrylic polymers—					
	3920.5100 Of polymethyl methacrylate .....	20	20	25	25	
	3920.5900 Other .....	20	20	25	25	
	Of polycarbonates, alkyd resins, polyallyl esters or other polyesters—					
	3920.6100 Of polycarbonates .....	20	20	25	25	
	3920.6200 Of polyethylene terephthalate .....	20	20	25	25	
	3920.6300 Of unsaturated polyesters .....	20	20	25	25	
	3920.6900 Of other polyesters .....	20	20	25	25	
	Of cellulose or its chemical derivatives—					
	3920.7100 Of regenerated cellulose .....	20	20	25	25	
	3920.7200 Of vulcanised fibre .....	20	20	25	25	
	3920.7300 Of cellulose acetate .....	20	20	25	25	
	3920.7900 Of other cellulose derivatives .....	20	20	25	25	
	Of other plastics—					
	3920.9100 Of polyvinyl butyral .....	20	20	25	25	
	3920.9200 Of polyamides .....	20	20	25	25	
	3920.9300 Of amino-resins .....	20	20	25	25	
	3920.9400 Of phenolic resins .....	20	20	25	25	
	3920.9900 Of other plastics .....	20	20	25	25	
39.21	Other plates, sheets, film, foil and strip, of plastics—					
	Cellular—					
	3921.1100 Of polymers of styrene .....	20	20	25	25	

*Customs Duty Rate*

<i>Heading No.</i>	<i>H.S. Code</i>		1995 1996	1997 1998	1999 2000	2001
	3921.1200	Of polymers of vinyl chloride .....	20	20	25	25
	3921.1300	Of polyurethanes .....	20	20	25	25
	3921.1400	Of regenerated cellulose .....	20	20	25	25
	3921.1900	Of other plastics .....	20	20	25	25
	3921.9000	Other .....	20	20	25	25
39.22		Baths, shower-baths, washbasins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics—				
	3922.1000	Baths, shower-baths and washbasins .....	30	30	30	30
	3922.2000	Lavatory seats and covers .....	30	30	30	30
	3922.9000	Other .....	30	30	30	30
39.23		Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics—				
	3923.1000	Boxes, cases, crates and similar articles ..	30	30	30	30
		Sacks and bags (including cones)—				
	3923.2100	Of polymers of ethylene .....	30	30	30	30
	3923.2900	Of other plastics .....	30	30	30	30
	3923.3000	Carboys, bottles, flasks and similar articles .....	30	30	30	30
	3923.4000	Spools, cops, bobbins and similar supports .....	0	30	30	30
	3923.5000	Stoppers, lids, caps and other closures ....	30	30	30	30
	3923.9000	Other .....	30	30	30	30
39.24		Tableware, kitchenware, other household articles and toilet articles of plastic—				
	3924.1000	Tableware and kitchen ware .....	40	40	30	30
	3924.9000	Other .....	40	40	30	30
39.25		Builders ware of plastics not elsewhere specified or included—				
	3925.1000	Reservoirs, tanks, vats and similar containers, of a capacity exceeding 3001 .....	40	40	60	60

[1999 No. 29.]

- (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 and articles of heading Nos. 40.11 to 40.13).

3. In heading Nos. 40.01 to 40.03 and 40.05, the expression "primary forms" applies only to the following forms—

- (a) liquids and pastes (including lates, 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 No. 40.02, the expression "synthetic rubbers" 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 of accelerators, may be added; the presence of substances as provided for by Notes 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) Heading Nos. 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 No. 40.01 or 40.02, as the case may be, provided that such rubber or mixture of rubbers retains its essential character as a raw material—

- (i) emulsifiers or anti-tack agents;
- (ii) small amounts of breakdown products of emulsifiers;
- (iii) very small amounts of the following,

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
	4002.2000	Butadiene rubber (BR) .....	10	10	15	15
		Isobutene isoprene (butyl) rubber (IIR), halo-isobutene isoprene rubber (CIIR or BIIR)—				
	4002.3100	Isobutene-isoprene (butyl) rubber (IIR) ..	10	10	15	15
	4002.3900	Other .....	10	10	15	15
		Chloroprene (chlorobutadiene) rubber (CR)—				
	4002.4100	Latex .....	10	10	15	15
	4002.4900	Other .....	10	10	15	15
		Acrylonitrile butadiene rubber (NBR)—				
	4002.5100	Latex .....	10	10	15	15
	4002.5900	Other .....	10	10	15	15
	4002.6000	Isoprene rubber (IR) .....	10	10	15	15
	4002.7000	Ethylene-propylene-non-conjugated di- ene rubber (EPDM) .....	10	10	15	15
	4002.8000	Mixtures of any product of heading No. 40.01 with any product of this heading ...	10	10	15	15
	4002.9100	Latex .....	10	10	15	15
	4002.9900	Other .....	10	10	15	15
40.03	4003.0000	Reclaimed rubber in primary forms or in plates, sheets or strip .....	15	15	20	20
40.04	4004.0000	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom .....	15	15	20	20
40.05		Compound rubber, unvulcanised, in primary forms or in plates, sheets or strip—				
	4005.1000	Compounded with carbon black or sili- ca .....	25	25	30	30
	4005.2000	Solutions; dispersions other than those of sub-heading No. 4005.1000 .....	25	25	30	30
		Other—				
	4005.9100	Plates, sheets and strip .....	25	25	30	30
	4005.9900	Other .....	25	25	30	30

*Customs Duty Rate*

<i>Heading No.</i>	<i>H.S. Code</i>		1995 1996	1997 1998	1999 2000	2001
40.06		Other forms (for example, rod, tubes and profile shapes) and articles (for example discs and rings), of unvulcanised rubber—				
	4006.1000	“Camel-back” strips for retreading rubber tyres .....	25	25	30	30
	4006.9000	Other .....	25	25	30	30
40.07	4007.0000	Vulcanised rubber thread and cord .....	25	25	30	30
40.08		Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber—				
		Of cellular rubber—				
	4008.1100	Plates, sheets and strip .....	25	25	30	30
	4008.1900	Other .....	25	25	30	30
		Of non-cellular rubber—				
	4008.2100	Plates, sheets and strip .....	25	25	30	30
	4008.2900	Other .....	25	25	30	30
40.09		Tubes, pipes and hoses of vulcanised rubber other than hard rubber, with or without their fittings (for example joints, elbows, flanges)—				
	4009.1000	Not reinforced or otherwise combined with other materials, without fittings .....	40	40	35	35
	4009.2000	Reinforced or otherwise combined only with metal, without fittings .....	40	40	35	35
	4009.3000	Reinforced or otherwise combined only with textile materials, without fittings .....	40	40	35	35
	4009.4000	Reinforced or otherwise combined with other materials without fittings .....	40	40	35	35
	4009.5000	With fittings .....	40	40	35	35
40.10		Conveyor or transmission belts or belt-ing, of vulcanised rubber—				
	4010.1100	Reinforced only with metal .....	15	15	20	20
	4010.1200	Reinforced only with textile materials .....	15	15	20	20
	4010.1300	Reinforced only with plastic .....	15	15	20	20
	4010.1900	Other .....	15	15	20	20

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Heading No.	H.S. Code		Customs Duty Rate				
			1995 1996	1997 1998	1999 2000	2001	
	3925.2000	Doors, windows and their frames and thresholds for doors .....	40	40	60	60	
		[1999 No. 29.]					
	3925.3000	Shutters, blinds (including Venetian blinds) and similar articles and parts thereof .....	40	40	60	60	
		[1999 No. 29.]					
	3925.9000	Other .....	40	40	60	60	
39.26		Other articles of plastics and articles of other materials of headings Nos. 39.01 to 39.14.—					
		[1999 No. 29.]					
	3926.1000	Office or school supplies .....	40	40	60	60	
		[1999 No. 29.]					
	3926.2000	Articles of apparel and clothing accessories (including gloves) .....	40	40	60	60	
		[1999 No. 29.]					
	3926.3000	Fittings for furniture, coachwork or the like .....	40	40	60	60	
		[1999 No. 29.]					
	3926.4000	Statuettes and other ornamental articles ..	40	40	60	60	
		[1999 No. 29.]					
	3926.9000	Other .....	40	40	60	60	
		[1999 No. 29.]					

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## CHAPTER 40

### *Rubber and articles thereof*

#### *Notes*

1. Except where the context otherwise requires, throughout the nomenclature the expression rubber means the following products, whether or not vulcanised or hard: natural rubber balata gutta-percha, guayule, chicle and similar natural gum, synthetic rubber, factice derived from oils, and such substances reclaimed.
  2. This Chapter does not cover—
    - (a) goods of section XI (atextiles and textile articles);
    - (b) footwear or parts thereof of Chapter 64;
    - (c) headgear or parts thereof (including bathing caps) of Chapter 65;
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heat-sensitive agents (generally for obtaining thermosensitive rubber latexes), cationic surface-active agents (generally for obtaining electro-positive rubber latexes), antioxidants, coagulants, crumbling agents, freeze-resisting agents, peptisers, preservatives, stabilisers, viscosity-control agents, or similar special purpose additives.

6. For the purposes of heading No. 40.04, the expression “**waste, parings and scrap**” means rubber waste, parings and scrap from the manufacture or working of rubber and rubber goods definitely not usable as such because of cutting-up, wear or other reasons.

7. Thread wholly of vulcanised rubber, of which any cross-sectional dimension exceeds 5mm, is to be classified as strip, rods or profile shapes, of heading No. 40.08.

8. Heading No. 40.10 includes conveyor or transmission belts or belting of textile fabric impregnated, coated, covered or sheathed with rubber.

9. In heading Nos. 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 No. 40.48 the expressions “rods” and “profile shapes” apply only to such products, whether or not cut to length or surface-worked but not otherwise worked.

		Customs Duty Rate				
Heading No.	H.S. Code	1995 1996	1997 1998	1999 2000	2001	
40.01	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip—					
	4001.1000 Natural rubber latex, whether or not pre-vulcanised .....	15	15	20	20	
	4001.2100 Smoked sheets .....	15	15	20	20	
	4001.2200 Technically specified natural rubber (TSNR) .....	15	15	20	20	
	4001.2900 Other .....	15	15	20	20	
	4001.3000 Balata, gutta-percha, guayule, chicle and similar natural gums .....	15	15	20	20	
40.02	Synthetic rubber and factice derived from oils in primary forms or in plates, sheets or strip; mixtures of any product of heading No. 40.01 with any product of this heading, in primary forms or in plates, sheets or strip—					
	Styrene butadiene rubber (SBR), carboxylated styrene butadiene rubber (XSBR)—					
	4002.1100 Latex .....	10	10	15	15	
	4002.1900 Other .....	10	10	15	15	

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Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
	4002.2000	Butadiene rubber (BR) .....	10	10	15	15
		Isobutene isoprene (butyl) rubber (IIR), halo-isobutene isoprene rubber (CIIR or BIIR)—				
	4002.3100	Isobutene-isoprene (butyl) rubber (IIR) ..	10	10	15	15
	4002.3900	Other .....	10	10	15	15
		Chloroprene (chlorobutadiene) rubber (CR)—				
	4002.4100	Latex .....	10	10	15	15
	4002.4900	Other .....	10	10	15	15
		Acrylonitrile butadiene rubber (NBR)—				
	4002.5100	Latex .....	10	10	15	15
	4002.5900	Other .....	10	10	15	15
	4002.6000	Isoprene rubber (IR) .....	10	10	15	15
	4002.7000	Ethylene-propylene-non-conjugated diene rubber (EPDM) .....	10	10	15	15
	4002.8000	Mixtures of any product of heading No. 40.01 with any product of this heading ...	10	10	15	15
	4002.9100	Latex .....	10	10	15	15
	4002.9900	Other .....	10	10	15	15
40.03	4003.0000	Reclaimed rubber in primary forms or in plates, sheets or strip .....	15	15	20	20
40.04	4004.0000	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom .....	15	15	20	20
40.05		Compound rubber, unvulcanised, in primary forms or in plates, sheets or strip—				
	4005.1000	Compounded with carbon black or silica .....	25	25	30	30
	4005.2000	Solutions; dispersions other than those of sub-heading No. 4005.1000 .....	25	25	30	30
		Other—				
	4005.9100	Plates, sheets and strip .....	25	25	30	30
	4005.9900	Other .....	25	25	30	30

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<i>Heading No.</i>	<i>H.S. Code</i>	<i>Customs Duty Rate</i>				
		1995 1996	1997 1998	1999 2000	2001	
40.06	Other forms (for example, rod, tubes and profile shapes) and articles (for example discs and rings), of unvulcanised rubber—					
4006.1000	“Camel-back” strips for retreading rubber tyres .....	25	25	30	30	
4006.9000	Other .....	25	25	30	30	
40.07	4007.0000 Vulcanised rubber thread and cord .....	25	25	30	30	
40.08	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber—					
	Of cellular rubber—					
4008.1100	Plates, sheets and strip .....	25	25	30	30	
4008.1900	Other .....	25	25	30	30	
	Of non-cellular rubber—					
4008.2100	Plates, sheets and strip .....	25	25	30	30	
4008.2900	Other .....	25	25	30	30	
40.09	Tubes, pipes and hoses of vulcanised rubber other than hard rubber, with or without their fittings (for example joints, elbows, flanges)—					
4009.1000	Not reinforced or otherwise combined with other materials, without fittings .....	40	40	35	35	
4009.2000	Reinforced or otherwise combined only with metal, without fittings .....	40	40	35	35	
4009.3000	Reinforced or otherwise combined only with textile materials, without fittings .....	40	40	35	35	
4009.4000	Reinforced or otherwise combined with other materials without fittings .....	40	40	35	35	
4009.5000	With fittings .....	40	40	35	35	
40.10	Conveyor or transmission belts or belt-ing, of vulcanised rubber—					
4010.1100	Reinforced only with metal .....	15	15	20	20	
4010.1200	Reinforced only with textile materials .....	15	15	20	20	
4010.1300	Reinforced only with plastic .....	15	15	20	20	
4010.1900	Other .....	15	15	20	20	

*Customs Duty Rate*

<i>Heading No.</i>	<i>H.S. Code</i>	1995 1996	1997 1998	1999 2000	2001
Transmission belts or belting—					
4010.2100	Endless transmission belts of trapezoidal cross-section (V-belts), whether or not grooved, of a circumference exceeding 60cm but not exceeding 180cm .	15	15	20	20
4010.2200	Endless transmission belts of trapezoidal cross-section (V-belts), whether or not grooved, of a circumference exceeding 180cm but not exceeding 240cm .....	15	15	20	20
4010.2300	Endless synchronous belts, of a circumference exceeding 60cm but not exceeding 150cm .....	15	15	20	20
4010.2400	Endless synchronous belts, of a circumference exceeding 150cm but not exceeding 198cm .....	15	15	20	20
4010.2900	Other .....	15	15	20	20
40.11	New pneumatic tyres, of rubber—				
4011.1000	Of a kind used on motor cars including station wagons and racing cars .....	45	45	40	40
4011.2000	Of a kind used on buses or lorries .....	45	45	40	40
4011.3000	Of a kind used on aircraft .....	25	25	20	20
4011.4000	Of a kind used on motorcycles .....	45	45	40	40
4011.5000	Of a kind used on bicycles .....	45	45	40	40
	Other—				
4011.9100	Having a "herring-bone" or similar tread .....	45	45	40	40
4011.9900	Other .....	45	45	40	40
40.12	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre tread and tyre flaps of rubber—				
4012.1000	Retreaded tyres .....	50	50	45	45
4012.2000	Used pneumatic tyres .....	50	50	45	45
4012.9000	Other .....	50	50	45	45
40.13	Inner tubes, of rubber—				
4013.1000	Of a kind used on motor cars (including station wagons and racing cars), buses or lorries .....	45	45	40	40

		Customs Duty Rate				
Heading No.	H.S. Code	1995	1997	1999	2001	
		1996	1998	2000		
	4013.2000 Of a kind used on bicycles .....	45	45	40	40	
	4013.9000 Other .....	45	45	40	40	
40.14	Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber—					
	4014.1000 Sheath contraceptives .....	20	20	25	25	
	4014.9000 Other .....	35	35	30	30	
40.15	Articles of apparel and clothing accessories (including gloves), for all purposes, of vulcanised rubber other than hard rubber—					
	Gloves—					
	4015.1100 Surgical .....	25	25	25	25	
	4015.1900 Other .....	25	25	25	25	
	4015.9000 Other .....	40	40	35	35	
40.16	Other articles of vulcanised rubber other than hard rubber—					
	4016.1000 Of cellular rubber .....	30	30	25	25	
	Other—					
	4016.9100 Floor coverings and mats .....	40	40	35	35	
	4016.9200 Erasers .....	45	45	40	40	
	4016.9300 Gaskets, washers and other seals .....	40	40	35	35	
	4016.9400 Boat or dock fender, whether or not inflatable .....	30	30	25	25	
	4016.9500 Other inflatable articles .....	30	30	25	25	
	4016.9900 Other .....	30	30	25	25	
40.17	4017.0000 Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber .....	25	25	25	25	

## 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 silkworm 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 No. 05.11);
- (b) birdskins or parts of birdskins, with their feathers or down, of heading No. 05.05 or 57.01; or
- (c) hides or skins, with the hair or wool on, raw tanned or dressed (Chapter 43); the following are, however, to be classified in Chapter 41, namely, raw hides and skins with the hair or wool on, of bovine animals (including buffalo), of equine animals, of sheep or lambs (except astrakhan, broadtail, caracul, Persian or similar lambs, Indian, Chinese, Mongolian or Tibetan lambs), of goats or kids (except Yemen, Mongolian or Tibetan goats and kids), of swine (including peccary), of chamois, of gazelle, of reindeer, of elk, of deer, of roebucks or of dogs.

**2.** Throughout the Nomenclature the expression “**composition leather**” means only substances of the kind referred to in heading No. 41.11.

##### *Customs Duty Rate*

<i>Heading No.</i>	<i>H.S. Code</i>	1995 1996	1997 1998	1999 2000	2001
41.01	Raw hides and skins of bovine or equine animals (fresh or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split—				
4101.1000	Whole hides and skins of bovine animals, of a weight per skin not exceeding 8kg when simply dried, 10kg when dry-salted, or 14kg when fresh, wet-salted or otherwise preserved .....	10	10	10	10
	Other hides and skins of bovine animals, fresh or wet salted—				
4101.2100	Whole .....	10	10	10	10
4101.2200	Butts and bends .....	10	10	10	10
4101.2900	Other .....	10	10	10	10
4101.3000	Other hides and skins of bovine animals, otherwise preserved .....	10	10	10	10
4101.4000	Hides and skins of equine animals .....	10	10	10	10

*Customs Duty Rate*

<i>Heading No.</i>	<i>H.S. Code</i>		1995 1996	1997 1998	1999 2000	2001
41.02		Raw skins of sheep or lambs (fresh or salted, dried, limed) pickled or otherwise preserved but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (c) to the Chapter—				
	4102.1000	With wool on .....	10	10	10	10
		Without wool on—				
	4102.2100	Pickled .....	10	10	10	10
	4102.2900	Other .....	10	10	10	10
41.03		Other raw hides and skins (fresh or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter—				
	4103.1000	Of goats or kids .....	10	10	10	10
	4102.2000	Of reptiles .....	10	10	10	10
	4103.9000	Other .....	10	10	10	10
41.04		Leather of bovine or equine animals, without hair on, other than leather of heading No. 41.08 or 41.09—				
	4104.1000	Whole bovine skin leather, of a unit surface area not exceeding 28 square feet ( $2.6m^2$ ) .....	25	25	30	30
		Other bovine leather and equine leather, tanned or retanned but not further prepared, whether or not split—				
	4104.2100	Bovine leather, vegetable pretanned .....	25	25	30	30
	4104.2200	Bovine leather, otherwise pretanned .....	25	25	30	30
	4104.2900	Other .....	25	25	30	30
		Other bovine leather and equine leather, parchment-dressed or prepared after tanning—				
	4105.3100	Full grains and full grain splits .....	25	25	30	30
	4104.3900	Other .....	25	25	30	30

<i>Heading No.</i>	<i>H.S. Code</i>	<i>Customs Duty Rate</i>				
		1995 1996	1997 1998	1999 2000	2001	
41.05	Sheep or lamb skin leather, without wool on, other than leather of heading No. 41.08 or 41.09—  Tanned or retanned but not further prepared, whether or not split—					
	4105.1100 Vegetable pre-tanned .....	25	25	30	30	
	4105.1200 Otherwise pre-tanned .....	25	25	30	30	
	4105.1900 Other .....	25	25	30	30	
	4105.2000 Parchment-dressed or prepared after tanning .....	25	25	30	30	
41.06	Goat or kid skin leather, without hair on, other than leather of heading No. 41.08 or 41.09—  Tanned or retanned but not further prepared, whether or not split—					
	4106.1100 Vegetable pre-tanned .....	25	25	30	30	
	4106.1200 Otherwise pre-tanned .....	25	25	30	30	
	4106.1900 Other .....	25	25	30	30	
	4106.2000 Parchment-dressed or prepared after tanning .....	25	25	30	30	
41.07	Leather of other animals; without hair on, other than leather of heading No. 41.08 or 41.09—  Of swine .....	25	25	30	30	
	Of reptiles—					
	4107.2100 Vegetable pre-tanned .....	25	25	30	30	
	4107.2900 Other .....	25	25	30	30	
	4107.9000 Of other animals .....	25	25	30	30	
41.08	4108.0000 Chamois (including combination chamois) leather .....	25	25	30	30	
41.09	4109.0000 Patent leather and patent laminated leather; metallised leather .....	25	25	30	30	
41.10	4110.0000 Parings and other waste of leather or of composing leather or of composing leather not suitable for the manufacture of leather articles; leather dust, powder and flour .....	25	25	30	30	

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Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
41.11	4111.0000	Composition leather with a basis of leather or leather fibre on slabs, sheets or strip, whether or not in rolls .....	25	25	30	30

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## CHAPTER 42

*Articles of leather; saddlery and harness; and similar containers; articles of animal gut (other than silkworm gut)*

### *Notes*

**1.** This Chapter does not cover—

- (a) sterile surgical catgut or similar sterile suture materials (heading No. 30.06);
- (b) articles of apparel or clothing accessories (except gloves), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading No. 43.03 or 43.04);
- (c) made up articles of netting (heading No. 56.08);
- (d) articles of Chapter 64;
- (e) headgear or parts thereof of Chapter 65;
- (f) whips, riding-crops or other articles of heading No. 66.02;
- (g) cuff-links, bracelets or other imitation jewellery (heading No. 71.17); fittings or trimmings for harness, such as stirrups, bits, horse brasses and buckles, separately presented (generally section XV);
- (h) strings, sins for drums or the like, or other parts of musical instruments (heading No. 92.09);
- (i) articles of Chapter 94 (for example, furniture lamps and lighting fitting);
- (j) articles of Chapter 95 (for example, toys, games, sports requisites); or
- (k) buttons, press-fasteners, snap-fasteners, press-studs, button moulds or other parts of these articles, button blanks, of heading No. 96.06.

**2.** (A) In addition to the provision of Note 1 above, heading No. 42.02 does not cover—

- (a) bags made of sheeting of plastics whether or not printed, with handles, not designed for prolonged use (heading No. 39.23);
- (b) articles of plaiting materials (heading No. 46.02);

(B) Articles of headings Nos. 42.02 and 42.03 which have parts of 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 No. 42.03, the expression "articles of apparel and clothing accessories" applies, *inter alia*, to gloves (including gloves), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, but excluding watch straps (heading No. 91.13).

*Customs Duty Rate*

<i>Heading No.</i>	<i>H.S. Code</i>		1995 1996	1997 1998	1999 2000	2001
42.01	4201.0000	Saddlery and harness for any animal (including traces, leads, knee-pads, nuzzles, saddle cloths, saddle bags, dog coats and the like), of any material .....	55	55	50	50
42.02		Trunks, suitcases, vanity-cases, executive-cases, brief-cases, school satchels, specitacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map cases, cigarette-cases, tobacco-pouches, toolbags, sports bags, bottle-cases, jewellery boxes, powder boxes, cutlery cases and similar containers, of leather or of composition leather, of plastic sheeting, of textile materials, of vulcanised fibre or of paper-board or wholly or mainly covered with such materials or with paper—				
		Trunks, suitcases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers—				
4202.1100		With outer surface of leather, of composition leather or of patent leather .....	45	45	40	40
4202.1200		With outer surface of plastics or of textile materials .....	45	45	40	40
4202.1900		Other .....	45	45	40	40
		Handbags, whether or not with shoulder strap, including those without handle—				
4202.2100		With outer surface of leather, of composition leather or of patent leather .....	45	45	40	40
4202.2200		With outer surface of plastic sheeting or of textile materials .....	45	45	40	40
4202.2900		Other .....	45	45	40	40
		Articles of a kind normally carried in the pocket or in the handbag—				
4202.3100		With outer surface of leather, of composition leather or of patent leather .....	45	45	40	40

*Customs Duty Rate*

<i>Heading No.</i>	<i>H.S. Code</i>		1995 1996	1997 1998	1999 2000	2001
	4202.3200	With outer surface of plastic sheeting or of textile materials .....	45	45	40	40
	4202.3900	Other .....	45	45	40	40
		Other—				
	4202.9100	With outer surface of leather, of composition leather or of patent leather .....	45	45	40	40
	4202.9200	With outer surface of plastic sheeting or of textile materials .....	45	45	40	40
	4202.990	Other .....	45	45	40	40
42.03		Articles of apparel and clothing accessories of leather or of composition leather—				
	4203.1000	Articles of apparel .....	30	30	25	25
		Gloves, mittens and mitts—				
	4203.2100	Specially designed for use in sports .....	30	30	25	25
	4203.2900	Other .....	30	30	25	25
	4203.3000	Belts and bandoliers .....	30	30	25	25
	4203.4000	Other clothing accessories .....	30	30	25	25
42.04	4204.0000	Articles of leather, of composition leather, of a kind used in machinery or mechanical appliances or for other technical use .....	10	10	15	15
42.05	4205.0000	Other articles of leather or of composition leather .....	30	30	25	25
42.06		Articles of gut (other than silkworm-gut) of gold-beater's skin of bladders or of tendons—				
	4206.1000	Catgut .....	10	10	15	15
	4206.9000	Other .....	10	10	15	15

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## CHAPTER 43

### *Furskins and artificial fur; manufactures thereof*

#### *Notes*

1. Throughout the Nomenclature references, to "furskins", other than to raw furskins of heading No. 43.01, apply to hides or skins of all animals which have been tanned or dressed with the hair or wool.
2. This Chapter does not cover—
  - (a) bird skins or parts of bird skins, with their feathers or down (heading No. 05.05 or 67.01);
  - (b) raw hides or skins, with the hair or wool, of Chapter 41 (see Note 1 (c) to the Chapter);
  - (c) gloves consisting of leather and furskin or of leather and artificial fur (heading No. 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 No. 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 No. 43.03 or 43.04 as the case may be.
5. Throughout the nomenclature the expression "**artificial fur**" means an imitation of furskin consisting of wool, hair or other fibres, gummed or sewn onto leather, woven fabric or other materials, but does not include imitation furskins obtained by weaving or knitting (generally heading No. 58.01 or 60.01).

#### *Customs Duty Rate*

Heading No.	H.S. Code	Customs Duty Rate			
		1995 1996	1997 1998	1999 2000	2001
43.01	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of headings Nos. 41.01, 41.02 or 41.03—				
	4301.1000 Of mink, whole with or without head, tail or paws .....	10	10	15	15
	4301.2000 Of rabbit or hare, whole, with or without head, tail or paws .....	10	10	15	15
	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 .....	10	10	15	15

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		Customs Duty Rate				
Heading No.	H.S. Code	1995 1996	1997 1998	1999 2000	2001	
	4301.4000 Of beaver, whole, with or without head, tail or paws .....	10	10	15	15	
	4301.5000 Of musk-rat, whole, with or without head, tail or paws .....	10	10	15	15	
	4301.6000 Of fox, whole, with or without head, tail or paws .....	10	10	15	15	
	4301.7000 Of seal, whole, with or with out head, tail or paws .....	10	10	15	15	
	4301.8000 Other furskins, whole, with or without head, tail or paws .....	10	10	15	15	
	4301.9000 Head, tails, paws and other pieces or cutting, suitable for furriers' use .....	10	10	15	15	
43.02	Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings unassembled, or assembled (without the addition of other materials) other than those of heading No. 43.03—					
	Whole skins, with or without head, tail or paws, not assembled—					
	4302.1100 Of mink .....	25	25	30	30	
	4302.1200 Of rabbit or hare .....	25	25	30	30	
	4302.1300 Of lamb, the following, astrakhan, broadtail, caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb .....	25	25	30	30	
	4302.1900 Other .....	25	25	30	30	
	4302.2000 Head, tails, paws and other pieces or cuttings, not assembled .....	25	25	30	30	
43.03	Articles of apparel, clothing accessories and other articles of furskin—					
	4303.1000 Articles of apparel and clothing accessories .....	40	40	35	35	
	4303.9000 Other .....	40	40	35	35	
43.04	4304.0000 Artificial fur and articles thereof .....	40	40	35	35	

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## SECTION IX

*Wood and articles of wood; wood charcoal; cork and articles of cork; manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork*

### CHAPTER 44

*Wood and articles of wood; wood charcoal*

*Note*

**1.** This Chapter does not cover—

- (a) wood, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in the pharmacy, or for insecticidal, fungicidal or similar purposes (heading No. 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 No. 14.01);
- (c) wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading No. 14.04);
- (d) activated charcoal (heading No. 38.02);
- (e) articles of heading No. 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 No. 68.08;
- (j) imitation jewellery of heading No. 71.17;
- (k) goods of section XVI or section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights' wares);
- (l) goods of section XVIII (for example, clock cases and musical instruments and parts thereof);
- (m) parts of firearms (heading No. 93.05);
- (n) articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
- (o) articles of Chapter 95 (for example, toys, games, sports requisites);
- (p) articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils) excluding bodies and handles, of wood, for articles of heading No. 96.03; or
- (q) articles of Chapter 97 (for example, works of art).

**2.** In this Chapter, the expression "**identified 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.

*Customs, Excise Tariff, etc. (Consolidation) Act*

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3. Headings Nos. 44.14 to 44.21 apply to articles of the respective descriptions of particles board or similar board, fibreboard, laminated wood or densified wood as they apply to such articles of wood.
4. Products of heading Nos. 44.10, 44.11 or 44.12 may be worked to form the shapes provided for in respect of the goods of heading No. 44.09, curved, corrugated, perforated, cut or formed to shapes other than square or rectangular or submitted to any other operation provided it does not give them the character of articles of other headings.
5. Heading No. 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 bamboo, and other materials of woody nature.

*Sub-heading Note*

1. For the purpose of sub-headings Nos. 4403.4100 to 4403.4900, 4407.2300 to 4407.2900, 4408.3100 to 4408.3900 and 4412.9900, the expression "**tropical wood**" means one of the following types of woods.

Abura, Acajou d'Afrique, Afromosia, Ako, Alan, Andiroba, Aningre, Avodire, Azobe, Balau, Balsa, Bosses clair, Bosse fonce, Cativo, Cedro, Dabema, Dark Red Meranti, Dibetou, Doussie, Framire, Freijo, Fromager, Fuma, Geronggang, Iiomba, Imbuia, Ipe, Iroke, Jaboty, Jelutong, Jequitiba, Jongkong, Kapur, Kempas, Keruing, Kosipo, Kotibe, Koto, Light Red Meranti, Limba, Louro, Macaranduba, Mahogany, Makore, Mansonia, Mengkulang, Meranti Bakau, Merawan, Merbau, Merpauh, Mersawa, Moabi, Niangon, Nyatoh, Obeche, Okoume, Onazabili, Orey, Ovengkol, Ozigo, Padauk, Paldao, Palissandre de Guatemala, Palissandre de Para, Palissandre de Rio, Palissandre de Rose, Pau marfim, Pulai, Punah, Ramin, Sapelli, Saqui-Saqui, sepetir, Sipo, Sucupira, Suren, Teak, Tiama, Tola, Virola, White Lauran, White Meranti, White Seraya, Yellow Meranti.

*Customs Duty Rate*

<i>Heading No.</i>	<i>H.S. Code</i>		1995	1997	1999	2001
			1996	1998	2000	
44.01	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms: wood in chips or particles: sawdust and wood waste and scrap, whether or not ag- glomerated in logs, briquettes, pellets or similar forms—					
4401.1000	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms .....	10	10	15	15	
	Wood in chips or particles—					
44012100	Coniferous .....	10	10	15	15	
4401.2200	Non-coniferous .....	10	10	15	15	
4401.3000	Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms .....	10	10	15	15	

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
44.02	4402.0000	Wood charcoal (including shell or nut charcoal), whether or not agglomerated ..	15	15	20	20
44.03		Wood in the rough whether or not stripped of bark or sapwood, or roughly squared—				
	4403.1000	Treated with paint, stains, creosote or other preservatives .....	5	5	10	10
	4403.2000	Other, coniferous .....	5	5	10	10
		Other of tropical wood specified in sub-heading Note 1 to this Chapter—				
	4403.4100	Dark Red Meranti, Light Red Meranti and Meranti Bakau .....	5	5	10	10
	4403.4900	Other .....	5	5	10	10
		Other—				
	4403.9100	Of oak ( <i>Quercus spp.</i> ) .....	5	5	10	10
	4403.9200	Of beech ( <i>Fagus spp.</i> ) .....	5	5	10	10
	4403.9900	Other .....	5	5	10	10
44.04		Hoopwood; split poles, piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chip wood and the like—				
	4404.1000	Coniferous .....	15	15	20	20
	4404.2000	Non-coniferous .....	15	15	20	20
44.05	4405.0000	Wood wool; wood flour .....	25	25	30	30
44.06		Railway or tramway sleepers (cross-ties) of wood—				
	4406.1000	Not impregnated .....	25	25	30	30
	4406.9000	Other .....	25	25	30	30
44.07		Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6mm—				
	4407.1000	Coniferous .....	25	25	30	30

		Customs Duty Rate				
Heading No.	H.S. Code		1995 1996	1997 1998	1999 2000	2001
		Of tropical wood specified in sub-heading Note 1 to this Chapter—				
	4407.2400	Virola, Mahogany ( <i>Swietinia spp.</i> ), Imbuia and Balsa .....	25	25	30	30
	4407.2500	Dark Red Meranti, Light Red Meranti, Meranti Bakau .....	25	25	30	30
	4407.2600	White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan .....	25	25	30	30
	4407.2900	Other .....	25	25	30	30
		Other—				
	4407.9100	Of oak ( <i>Quercus spp.</i> ) .....	25	25	30	30
	4407.9200	Of beech ( <i>Fagus spp.</i> ) .....	25	25	30	30
	4407.9900	Other .....	25	25	30	30
44.08		Veneer sheets and sheets for plywood (whether or not spliced) and other wood sawn lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6mm—				
	4408.1000	Coniferous .....	25	25	30	30
		Of tropical wood specified in sub-heading Note 1 to this Chapter—				
	4408.3100	Dark Red Meranti, Light Red Meranti and Meranti Bakau .....	25	25	30	30
	4408.3900	Other .....	25	25	30	30
	4408.9000	Other .....	25	25	30	30
44.09		Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, headed, moulded, rounded or the like) along any of its edges or faces, whether or not planed, sanded or finger-jointed—				
	4409.1000	Coniferous .....	25	25	30	30
	4409.2000	Non-coniferous .....	25	25	30	30
44.10		Particle board and similar board of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substance—				

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
Of wood—						
4410.1100	Waterboard, including oriented strand-board .....	25	25	30	30	
4410.1900	Other .....	25	25	30	30	
4410.9000	Of other ligneous materials .....	25	25	30	30	
44.11	Fibreboard of wood or other ligneous materials, whether or not bounded with resins or other organic substances—					
	Fibreboard of a density exceeding 0.8g/cm <sup>3</sup> —					
4411.1100	Not chemically worked or surface covered .....	25	25	30	30	
4411.1900	Other .....	25	25	30	30	
	Fibreboard of a density exceeding 0.5/cm <sup>3</sup> but not exceeding 0.8g/cm—					
4411.2100	Not chemically worked or surface covered .....	25	25	30	30	
4411.2900	Other .....	25	25	30	30	
	Fibre board of a density exceeding 0.35g/cm <sup>3</sup> but not exceeding 0.5g/cm <sup>3</sup> —					
4411.3100	Not mechanically worked or surface covered .....	25	25	30	30	
4411.3900	Other .....	25	25	30	30	
	Other—					
4411.9100	Not chemically worked or surface covered .....	25	25	30	30	
4411.9900	Other .....	25	25	30	30	
44.12	Plywood, veneered panels and similar laminated wood—					
	Plywood consisting solely of sheets of wood, each ply not exceeding 6mm thickness—					
412.1300	With at least one outer ply of the tropical woods specified in sub-heading Note 1 to the Chapter .....	25	25	30	30	
4412.1400	Other, with at least one outer ply of non-coniferous wood .....	25	25	30	30	

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Heading No.	H.S. Code	Customs Duty Rate			
		1995 1996	1997 1998	1999 2000	2001
	4412.2200	With at least one ply of tropical wood specified in sub-heading Note 1 to this Chapter .....	25	25	30
		Other—		30	
	4412.9200	With at least one ply of tropical wood specified in sub-heading Note 1 to this Chapter .....	25	25	30
	4412.9300	Other containing at least one layer of particle board .....	25	25	30
	4412.9900	Other .....	25	25	30
44.13	4413.0000	Densified wood, in blocks, plates, strips or profile shapes .....	25	25	30
44.14	4414.0000	Wooden frames for paintings, photographs, mirrors or similar objects .....	25	25	30
44.15		Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load board, of wood; pallet collars of wood—			
	4415.1000	Cases, boxes, crates, drums and similar packings, cable drum .....	25	25	30
	4415.2000	Pallets, box pallets and other load boards; pallet collars .....	25	25	30
44.16	4416.0000	Casks, barrels, vats, tubs and other coopers' products, and parts thereof, of wood, including staves .....	25	25	30
44.17	4417.0000	Tools, tool bodies, tool handles broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood .....	25	25	30
44.18		Builders' joinery and carpentry of wood including cellular wood panels, assembled parquet panels, shingles and shakes—			
	4418.1000	Windows, French-windows and their frames .....	30	30	30
	4418.2000	Doors and their frames and thresholds ....	30	30	30
	4418.3000	Parquet panels .....	30	30	30
	4418.4000	Shuttering for concrete constructional work .....	30	30	30

			Customs Duty Rate			
Heading No.	H.S. Code		1995 1996	1997 1998	1999 2000	2001
	4418.5000	Shingles and shakes .....	30	30	30	30
	4418.9000	Other .....	30	30	30	30
44.19	4419.0000	Tableware and kitchenware, of wood .....	45	45	40	40
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—				
	4420.1000	Statuettes and other ornaments, of wood .....	60	60	55	55
	4420.9000	Other .....	60	60	55	55
44.21		Other articles of wood—				
	4421.1000	Clothes hangers .....	45	45	40	40
	4421.9000	Other .....	45	45	40	40

## CHAPTER 45

### *Cork and articles of cork*

#### *Notes*

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

			Customs Duty Rate			
Heading No.	H.S. Code		1995 1996	1997 1998	1999 2000	2001
45.01		Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork—				
	4501.1000	Natural cork, raw or simply prepared .....	10	10	15	15
	4501.9000	Other .....	10	10	15	15
45.02	4502.0000	Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets and strip, (including sharp-edged blanks for corks or stoppers) .....	10	10	15	15

			Customs Duty Rate				
Heading No.	H.S. Code		1995 1996	1997 1998	1999 2000	2001	
45.03	Articles of natural cork—						
4503.1000	Corks and stoppers .....	15	15	20	20		
4503.9000	Other .....	15	15	20	20		
45.04	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork—						
4504.1000	Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs .....	15	15	20	20		
4504.9000	Other .....	15	15	20	20		

## CHAPTER 46

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

### Notes

1. In this Chapter the expression “**plaiting materials**” means materials in a state or form suitable for plaiting, interlacing or similar processes; it includes straw, osier or willow, bamboos, rushes, reeds, strips of wood, strips of other vegetable materials (for example strips of bark, narrow leaves and raffia or other strips obtained from broad leaves, unspun natural textile fibres, monofilament and strip and the like of plastics and strips of paper, but not strips of leather or composition leather or of left 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 No. 48.14;
  - (b) twine, cordage, ropes or cables, plaited or not (heading No. 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 headings No. 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	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
46.01	Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens.)—					
4601.1000	Plaits and similar products of plaiting materials, whether or not assembled into strips .....	25	25	30	30	
4601.2000	Mats, matting and screen of vegetable materials .....	25	25	30	30	
	Other—					
4601.9100	Of vegetables materials .....	25	25	30	30	
4601.9900	Other .....	25	25	30	30	
46.02	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading No. 46.01; articles of loofah—					
4602.1000	Of vegetables materials .....	45	45	40	40	
4602.9000	Other .....	45	45	40	40	

## SECTION X

*Pulp of wood or of other fibrous celluloisic material; recovered (waste and scrap) paper or paperboard; paper and paperboard and articles thereof*

### CHAPTER 47

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

#### Note

- For the purpose of heading No. 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 as ash content that does not exceed 0.15% by weight.

			Customs Duty Rate			
Heading No.	H.S. Code		1995 1996	1997 1998	1999 2000	2001
47.01	4701.0000	Mechanical wood pulp .....	5	5	10	10
47.02	4702.0000	Chemical wood pulp, dissolving grades ....	5	5	10	10
47.03		Chemical wood pulp, soda or sulphate other than dissolving grade—				
		Unbleached—				
	4703.1100	Coniferous .....	5	5	10	10
	4703.1900	Non-coniferous .....	5	5	10	10
		Semi-bleached or bleached—				
	4703.2100	Coniferous .....	5	5	10	10
	4703.2900	Non-coniferous .....	5	5	10	10
47.04		Chemical wood pulp, sulphite, other than dissolving grades—				
		Unbleached—				
	4704.1100	Coniferous .....	5	5	10	10
	4704.1900	Non-coniferous .....	5	5	10	10
		Semi-bleached or bleached—				
	4704.2100	Coniferous .....	5	5	10	10
	4704.2900	Non-coniferous .....	5	5	10	10
47.05	4705.0000	Semi-chemical wood pulp .....	5	5	10	10
47.06		P脉 of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material—				
	4706.1000	Cotton linters pulp .....	5	5	10	10
	4706.2000	Pulp of fibres derived from recovered (waste and scrap) paper or paperboard .....	5	5	10	10
		Other—				
	4706.9100	Mechanical .....	5	5	10	10
	4706.9200	Chemical .....	5	5	10	10
	4706.9300	Semi-chemical .....	5	5	10	10
47.07		Recovered (waste and scrap) of paper or paperboard—				
	4707.1000	Of unbleached kraft paper or paperboard or of corrugated paper or paperboard .....	5	5	10	10

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
4707.2000	Of other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass .....	5	5	10	10	
4707.3000	Of paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter) ..	5	5	10	10	
4707.9000	Other, including unsorted waste and scrap .....	5	5	10	10	

## CHAPTER 48

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

#### *Notes*

1. This Chapter does not cover—
  - (a) articles of Chapter 30;
  - (b) stamping foils of heading No. 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 No. 34.01), or with polishes, creams or similar preparations (heading No. 34.05);
  - (e) sensitised paper or paperboard of headings Nos. 37.01 to 37.04;
  - (f) paper impregnated with diagnostic or laboratory reagents (heading No. 38.22);
  - (g) paper-reinforced stratified sheeting, of plastic 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 No. 48.14 (Chapter 39);
  - (h) articles of heading No. 42.02 (for example, travel goods);
  - (i) articles of Chapter 46 (manufactures of plaiting material);
  - (j) paper yarn or textile articles of paper yarn (section XI);
  - (k) articles of Chapter 64 or Chapter 65;
  - (l) abrasive paper or paperboard (heading No. 68.05) or paperboard-backed mica (heading No. 68.14) (paper and paperboard-coated with mica powder are, however, to be classified in this Chapter);
  - (m) metal-foil backed with paper or paperboard (section XV);
  - (n) articles of heading No. 92.09; or
  - (o) articles of Chapter 95 (for example, toys, games, sports, requisites) or Chapter 96 (for example, buttons).

2. Subject to the provisions of Note 6, headings Nos. 48.01 to 48.05 include paper and paperboard which have been subjected to calendering, glazing or similar finishing, false watermarking 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 No. 48.03 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed.

3. In this Chapter the expression "**newsprint**" means uncoated paper of a kind used for the printing of newspapers, of which not less than 65% by weight of the total fibre content consist of wood fibres obtained by mechanical or chemi-mechanical process unsized or very lightly sized, having a surface roughness parker print surf (impa) on each side exceeding 2.5 micrometers (microns), weighing not less than 40g/m<sup>2</sup> and not more than 65g/m<sup>2</sup>.

4. In addition to have-made paper and paperboard, heading No. 48.02 covers only paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical process and satisfying any of the following criteria.

For paper or paperboard weighing not more than 150g/m<sup>2</sup>—

- (a) containing 10 per cent or more of fibres obtained by a mechanical process; and—
  - (i) weighing not more than 80g/m<sup>2</sup>; or
  - (ii) coloured throughout the mass; or
- (b) containing more than 8% ash, and—
  - (i) weighing not more than 80g/m<sup>2</sup>; or
  - (ii) 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 per cent, and a burst index equal to or less than 2.5kpa. m<sup>2</sup>/g; or
- (e) containing 3 per cent ash or less, having a brightness of 60 per cent or more and a burst index equal to or less than 2.5kpa. m<sup>2</sup>/g.

For paper or paperboard weighing more than 150g/m<sup>2</sup>—

- (a) coloured throughout the mass; or
- (b) having a brightness of 60% or more; and
  - (i) a caliper of 225 micrometres (microns) or less; or
  - (ii) 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 200.54 micrometres (microns) or less and an ash content more than 80%.

Heading No. 48.02 does not, however, cover filter paper or paperboard (including teabag paper) or felt paper or paperboard.

5. 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.

6. 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 Nos. 48.01 to 48.11 are to be classified under that one of such headings which occurs last in numerical order in the nomenclature.

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7. (A) Headings Nos. 48.01, 48.04 to 48.08, 48.10 and 48.11 apply only to paper, paperboard cellulose wadding and webs of cellulose fibres—

- (a) in strips or rolls of a width exceeding 15cm; or
- (b) in rectangular (including square) sheets with one side exceeding 36cm and the other side exceeding 15cm in the unfolded state.

(B) Heading Nos. 48.03 and 48.09 apply only to paper, 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 15cm in the unfolded state.

8. For the purposes of heading No. 48.14, the expression "**wallpaper and similar wall coverings**" applies only to—

- (a) paper in rolls, of a width of not less than 45cm and not more than 160cm, suitable for wall or ceiling decoration—
  - (i) grained, embossed, surface-coloured, design-printed or otherwise surface decorated (e.g., with textile flock), whether or not coated or covered with transparent protective plastics;
  - (ii) with an uneven surface resulting from the incorporation of particles of wood, straw, etc.;
  - (iii) coated or covered on the face side with plastics, the layer of plastics being grained, embossed, coloured, design-printed or otherwise decorated; or
  - (iv) covered on the face side with plaiting material, whether or not bound together in parallel strands or woven;
- (b) borders and friezes, of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration;
- (c) wall coverings of paper made up of several panels, in rolls or sheets, printed so as to make up a scene, design or motif when applied to a wall,

products on a base of paper or paperboard, suitable for use both as floor coverings and as wall coverings, are to be classified in heading No. 48.15.

9. Heading No. 48.20 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.

10. Heading No. 48.23 applies, *inter alia*, to perforated paper, to paperboard cards for Jacquard or similar machine and paper lace.

11. Except for the goods of heading No. 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.

*Sub-heading Notes*

1. For the purpose of sub-heading Nos. 4804.11 and 4804.19, "**Kraftliner**" means machine-finder or Machine-glazed paper and paperboard of which not less than 80% by weight of the total fibre contents consists of wood fibre obtained by the chemical sulphate or soda processes, in rolls weighing more than 115g/m<sup>2</sup> and having a minimum mullen bursting strength as indicated in the following table or the lineary interpolated or extracted equivalent for any other weight.

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<i>Weight g/m<sup>2</sup></i>	<i>Minimum Mullen bursting Strength kPa</i>
115	392
125	417
200	637
300	824
400	961

2. For the purpose of sub-headings Nos. 4804.21 and 4804.29, "**sack kraft paper**" means machine-finished paper of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes, in rolls, weighing not less than 60g/m<sup>2</sup> but not more 115g/m<sup>2</sup> and meeting one of the following sets of specifications—

- (a) 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;
- (b) having minima for tear and tensile as indicated in the following table or the linearly interpolated equivalent for any other weight.

<i>Weight g/m<sup>2</sup></i>	<i>Minimum tear MN</i>		<i>Minimum tensile kN/m</i>	
	<i>Machine direction</i>	<i>Machine direction plus cross direction</i>	<i>Cross direction</i>	<i>Machine direction plus cross direction</i>
60	700	1,510	1.9	6
70	830	1,790	2.3	7.2
80	965	2,070	2.8	8.3
100	1,230	2,635	3.7	10.6
115	1,425	3,060	4.4	12.3

3. For the purpose of sub-heading No. 4805.1000, "**semi-chemical fluting paper**" means paper, in rolls, of which not less than 65% by weight of the total fibre content consist of unbleached hardwood fibres obtained by a semi-chemical pulping process, and having a CMT 60 (Concora Medium Test with 60 minutes of conditioning) crush resistance exceeding CI96 Newtons at 50% relative humidity, at 23°C.

4. For the purpose of sub-heading No. 4803.3000, "**sulphite wrapping paper**" means machine-glazed paper, of which more than 40% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphite process, having an ash content not exceeding 8% and having a Mullen burst index of not less than 1.47kpa. m<sup>2</sup>/g.

5. For the purpose of sub-heading No. 4810.2100, "**light-weight coated paper**" means paper, coated on both sides, of a total weight not exceeding 72g/m<sup>2</sup>, with a coating weight not exceeding 15gms 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.

<i>Heading No.</i>	<i>H.S. Code</i>	<i>Customs Duty Rate</i>				
		<i>1995</i>	<i>1997</i>	<i>1999</i>	<i>2001</i>	
		<i>1996</i>	<i>1998</i>	<i>2000</i>		
48.01	4801.0000	Newsprint, in rolls or sheets .....	5	5	5	5

[1996 No. 13. 1999 No. 29.]

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
48.02	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in rolls, sheets, other than paper of heading No. 48.01 or 48.03; handmade paper and paper-board—					
	[1996 No. 13. 1999 No. 29.]					
4802.1000	Handmade paper and paperboard .....	5	5	5	5	
	[1996 No. 13. 1999 No. 29.]					
4802.2000	Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electrosensitive paper or paperboard ...	5	5	5	5	
	[1996 No. 13. 1999 No. 29.]					
4802.3000	Carbonising base paper .....	5	5	5	5	
	[1996 No. 13. 1999 No. 29.]					
4802.4000	Wallpaper base .....	5	5	5	5	
	[1996 No. 13. 1999 No. 29.]					
	Other paper and paperboard, not containing fibres obtained by a mechanical process or of which not more than 10 per cent by weight of the total fibre content consists of such fibres—					
	[1996 No. 13. 1999 No. 29.]					
4802.5100	Weighing less than 40g/m <sup>2</sup> .....	5	5	5	5	
	[1996 No. 13. 1999 No. 29.]					
4802.5200	Weighing 40g/m <sup>2</sup> or more but not more than 150g/m <sup>2</sup> .....	5	5	5	5	
	[1996 No. 13. 1999 No. 29.]					
4802.5300	Weighing more than 150g/m <sup>2</sup> .....	5	5	5	5	
	[1996 No. 13. 1999 No. 29.]					
4802.6000	Other paper and paperboard, of by a mechanical process .....	5	5	5	5	
48.03	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets—					
4803.1100	Tissues paper in jumbo rolls .....	5	5	5	5	
	[1996 No. 13. 1999 No. 29.]					

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
	4803.1900 Other .....	15	15	20	20	
48.04	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading No. 48.02 or 48.03—					
	Kraftliner—					
	4804.1100 Unbleached .....	5	5	5	5	
	[1996 No. 13. 1999 No. 29.]					
	4804.1900 Other .....	5	5	5	5	
	[1996 No. 13. 1999 No. 29.]					
	Sack kraft papers—					
	4804.2100 Unbleached .....	5	5	5	5	
	[1996 No. 13. 1999 No. 29.]					
	4804.2900 Other .....	5	5	5	5	
	Other kraft paper and paperboard weighing 150g/m <sup>2</sup> or less—					
	[1996 No. 13. 1999 No. 29.]					
	4804.3100 Unbleached .....	5	5	5	5	
	[1996 No. 13. 1999 No. 29.]					
	4804.3900 Other .....	5	5	5	5	
	Other kraft paper and paperboard weighing more than 150g/m <sup>2</sup> but less than 225g/m <sup>2</sup> —					
	[1996 No. 13. 1999 No. 29.]					
	4804.4100 Unbleached .....	5	5	5	5	
	[1996 No. 13. 1999 No. 29.]					
	4804.4200 Bleached uniformly throughout the mass and of which more than 95 per cent by weight of the total fibre content consists of wood fibres obtained by a chemical process .....	5	5	5	5	
	[1996 No. 13. 1999 No. 29.]					
	4804.4900 Other .....	5	5	5	5	
	Other kraftpaper and paperboard weighing 225g/m <sup>2</sup> or more—					
	[1996 No. 13. 1999 No. 29.]					
	4805.5100 Unbleached .....	5	5	5	5	
	[1996 No. 13. 1999 No. 29.]					

*Customs Duty Rate*

<i>Heading No.</i>	<i>H.S. Code</i>		1995 1996	1997 1998	1999 2000	2001
	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 .....	5	5	5	5
		[1996 No. 13. 1999 No. 29.]				
	4804.5900	Other .....	5	5	5	5
48.05		Other uncoated paper and paperboard, in rolls or sheets; not further worked or processed than as specified in Note 2 to this Chapter—				
		[1996 No. 13. 1999 No. 29.]				
	4805.1000	Semi-chemical fluting paper (corrugating medium) .....	5	5	5	5
		Multi-ply paper and paperboard—				
		[1996 No. 13. 1999 No. 29.]				
	4805.2100	Each layer bleached .....	5	5	5	5
		[1996 No. 13. 1999 No. 29.]				
	4805.2200	With only one outer layer bleached .....	5	5	5	5
		[1996 No. 13. 1999 No. 29.]				
	4805.2900	Other .....	5	5	5	5
		[1996 No. 13. 1999 No. 29.]				
	4805.3000	Sulphite wrapping paper .....	5	5	5	5
		[1996 No. 13. 1999 No. 29.]				
	4805.4000	Filter paper and paperboard .....	5	5	5	5
		[1996 No. 13. 1999 No. 29.]				
	4805.5000	Felt paper and paperboard .....	5	5	5	5
		[1996 No. 13. 1999 No. 29.]				
	4805.6000	Other paper and paperboard, weighing 150g/m <sup>2</sup> or less .....	5	5	5	5
		[1996 No. 13. 1999 No. 29.]				
	4805.7000	Other paper and paperboard, weighing more than 150g/m <sup>2</sup> but less than 225 g/m <sup>2</sup> .....	5	5	5	5
		[1996 No. 13. 1999 No. 29.]				
	4805.8000	Other paper and paperboard, weighing 225/g/m <sup>2</sup> or more .....	5	5	5	5
		[1996 No. 13. 1999 No. 29.]				

*Customs Duty Rate*

<i>Heading No.</i>	<i>H.S. Code</i>	<i>Customs Duty Rate</i>				
		1995 1996	1997 1998	1999 2000	2001	
48.06						
	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets—					
4806.1000	Vegetable parchment .....	5	5	5	5	
	[1996 No. 13. 1999 No. 29.]					
4806.2000	Greaseproof papers .....	5	5	5	5	
	[1996 No. 13. 1999 No. 29.]					
4806.3000	Tracing papers .....	5	5	5	5	
	[1996 No. 13. 1999 No. 29.]					
4806.4000	Glassine and other glazed transparent or translucent papers .....	5	5	5	5	
	[1996 No. 13. 1999 No. 29.]					
48.07	Composite paper and paperboard (made by stricking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets—					
4807.1000	Paper and paperboard, laminated internally with bitumen, tar or asphalt .....	10	10	15	15	
4807.9000	Other .....	10	10	15	15	
48.08	Paper and paperboard corrugated (with or without glued flat surface sheets), creped, crinkled embossed or perforated, in rolls or sheets other than paper of the kind described in heading No. 48.03—					
4808.1000	Corrugated paper and paperboard, whether or not perforated .....	15	15	20	20	
4808.2000	Sack kraft paper, creped or crinkled, whether or not embossed or perforated ...	15	15	20	20	
4803.3000	Other kraft paper, creped or crinkled, whether or not embossed or perforated ...	15	15	20	20	
4808.9000	Other .....	15	15	20	20	
48.09	Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or off-set plates), whether or not printed, in rolls or sheets—					

		Customs Duty Rate				
Heading No.	H.S. Code	1995	1997	1999	2000	2001
		1996	1998	2000		
	4809.1000 Carbon or similar copying papers .....	15	15	15	15	
	4809.2000 Seld-copy paper .....	15	15	15	15	
	4809.9000 Other .....	15	15	15	15	
48.10	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substance with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or sheets—					
	Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres—					
	4810.1100 Weighing not more than 150g/m <sup>2</sup> .....	10	10	15	15	
	Paper and paperboard of a kind used for writing, printing or other graphic purpose, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical process—					
	4810.2100 Light-weight coated paper .....	10	10	15	15	
	4810.3900 Other .....	10	10	15	15	
	Other paper and paperboard—					
	4810.9100 Multi-ply .....	10	10	15	15	
	4810.9900 Other .....	10	10	15	15	
48.11	Paper, paperboard, cellulose wadding and webs, of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated, or printed, in rolls or sheets, other than goods of the kind described in headings Nos. 48.03, 48.09—					
	4810.2900 Other .....	10	10	15	15	
	Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes—					

*Customs Duty Rate*

<i>Heading No.</i>	<i>H.S. Code</i>	<i>Customs Duty Rate</i>				
		1995 1996	1997 1998	1999 2000	2001	
	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 150g/m <sup>2</sup> or less .....	10	10	15	15
	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 150g/m <sup>2</sup> .....	10	10	15	15
	4811.1000	Tarred, bituminised or asphalted paper and paperboard .....	10	10	15	15
		Gummed or adhesive paper and paper-board—				
	4811.2100	Self-adhesive .....	10	10	15	15
	4811.2900	Other .....	10	10	15	15
		Paper and paperboard-coated, impregnated covered with plastics (excluding adhesives)—				
	4811.3100	Bleached, weighing more than 150g/m <sup>2</sup> ..	10	10	15	15
	4811.3900	Other .....	10	10	15	15
	4811.4000	Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol .....	10	10	15	15
	4811.9000	Other paper, paperboard, cellulose wadding and webs of cellulose fibres .....	10	10	15	15
48.12	4812.0000	Filter blocks, slabs and plates, of paper pulp .....	15	15	20	20
48.13		Cigarette paper, whether or not cut to size or in the form of booklets or tubes—				
	4813.1000	In the form of booklets or tubes .....	10	10	15	15
	4813.2000	In rolls of a width not exceeding 5cm .....	10	10	15	15
	4813.9000	Other .....	10	10	15	15
48.14		Wallpaper and similar wall coverings; window transparencies of paper—				
	4814.1000	"Ingrain" paper .....	25	25	20	20

*Customs Duty Rate*

<i>Heading No.</i>	<i>H.S. Code</i>		1995 1996	1997 1998	1999 2000	2001
	4814.2000	Wallpaper and similar wall coverings, consisting of paper-coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics .....	25	25	20	20
	4814.3000	Wallpaper and similar wall coverings, consisting of paper coverings, on the face side, with plaiting materials, whether or not bound together in parallel strands or woven .....	25	25	20	20
	4814.9000	Other .....	25	25	20	20
48.15	4815.0000	Floor coverings on a base of paper or of paperboard, whether or not cut to size .....	35	35	30	30
48.16		Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No. 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes—				
	4816.1000	Carbon or similar copying papers .....	25	25	20	20
	4816.2000	Self-copy paper .....	25	25	20	20
	4816.3000	Duplicator stencils .....	25	25	20	20
	4816.9000	Other .....	25	25	20	20
48.17		Envelopes, letter cards, plain postcards and correspondence cards of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery—				
	4817.1000	Envelopes .....	30	30	30	30
	4817.2000	Letter cards, plain postcards and correspondence cards .....	30	30	30	30
	4817.3000	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery .....	30	30	30	30
48.18		Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, table cloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles or apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs or cellulose fibres—				

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
	4818.1000 Toilet paper .....	30	30	30	30	
	4818.2000 Handkerchiefs, cleaning or facial tissues and towels .....	30	30	30	30	
	4818.4000 Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles .....	35	35	35	35	
	4818.5000 Articles of apparel and clothing accessories .....	30	30	30	30	
	4818.9000 Other .....	30	30	30	30	
48.19	Cartons, boxes, cases, bags and other packing containers, of paper, paper-board, cellulose wadding or webs of cellulose fibres, box files, letter trays, and similar articles, of paper or paper-board of a kind used in offices, shops or the like—					
	4819.1000 Cartons, boxes and cases, corrugated paper or paperboard .....	45	45	40	40	
	4819.2000 Folding cartons, boxes and cases of non-corrugated paper or paperboard .....	45	45	40	40	
	4819.3000 Sacks and bags, having a base of a width of 40cm or more .....	45	45	40	40	
	4819.4000 Other sacks and bags, including cones ....	45	45	40	40	
	4819.5000 Other packing containers, including record sleeves .....	45	45	40	40	
	4819.6000 Box files, letter trays, storage, boxes and similar articles, of a kind used in offices, shops or the like .....	45	45	40	40	
48.20	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders, (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paper-board; albums for samples or for collections and bookcovers, of paper or paperboard—					
	4820.1000 Registers, account books, note books, order books receipt books, letter pads, memorandum pads, diaries and similar articles .....	35	35	30	30	

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
	4820.2000	Exercise books .....	35	35	30	30
	4820.3000	Binders, other than book covers, folders and file covers .....	35	35	30	30
	4820.4000	Manifold business forms and interleaved carbon sets .....	35	35	30	30
	4820.5000	Albums for samples or for collections ....	35	35	30	30
	4820.9000	Other .....	35	35	30	30
48.21		Paper or paperboard labels of all kinds, whether or not printed—				
	4821.1000	Printed .....	30	30	35	35
	4821.9000	Other .....	30	30	35	35
48.22		Bobbins, spools, cops and supports of paper pulp, paper or paperboard (whether or not perforated or hardened)—				
	4822.1000	Of a kind used for winding textile yarn ...	25	25	20	20
	4822.9000	Other .....	25	25	20	20
48.23		Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres—				
		Gummed or adhesive paper, in strips or rolls—				
	4823.1100	Self-adhesive .....	35	35	30	30
	4823.1900	Other .....	35	35	30	30
	4823.2000	Filter paper and paperboard .....	35	35	30	30
	4823.3000	Cards, not punched, for punch-card machines, whether or not in strips .....	35	35	30	30
	4823.4000	Rolls, sheets and dials, printed for self-recording apparatus .....	35	35	30	30
		Other paper and paperboard, of a kind used for writing, printing or other graphic purposes—				
	4823.5100	Printed, embossed or perforated .....	35	35	30	30
	4823.5900	Other .....	35	35	30	30
	4823.6000	Trays, dishes, plates, cups and the like, of paper or paperboard .....	35	35	30	30

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
4823.7000	Moulded or pressed articles of paper pulp .....	35	35	30	30	
4823.9000	Other .....	35	35	30	30	

## CHAPTER 49

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

### Notes

**1.** The 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 No. 90.23);
- (c) playing cards or other goods of Chapter 95; or
- (d) original engravings, prints or lithographs (heading No. 97.02), postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery or the like of heading No. 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 a computer, embossed, photographed, photocopied, therm-copied 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 No. 49.01, whether or not containing advertising material.

**4.** Heading No. 49.01 also covers—

- (a) a collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes;
- (b) a pictorial supplement accompanying, and subsidiary to, a bound volume; and
- (c) printed parts of books or booklets, in the form of assembled or separate sheets or signatures constituting the whole or a part of a complete work and designed for binding,

however, printed pictures or illustrations not bearing a text, whether in the form of signature.

### Customs Duty Rate

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
49.01	Printed books, brochures, leaflets and similar printed matter whether or not in single sheets—					

*Customs Duty Rate*

<i>Heading No.</i>	<i>H.S. Code</i>		1995 1996	1997 1998	1999 2000	2001
	4901.1000	In single sheets, whether or not folded .....	0	0	0	0
		Other—				
	4901.9100	Dictionaries and encyclopaedias, and serial instalments thereof .....	0	0	0	0
	4901.9900	Other .....	0	0	0	0
49.02		Newspapers, journals and periodicals, whether or not illustrated or containing advertising material—				
	4902.1000	Appearing at least four times a week .....	0	0	0	0
	4902.9000	Other .....	0	0	0	0
49.03	4903.0000	Children's picture, drawing or colouring books .....	0	0	0	0
49.04	4904.0000	Music, printed or in manuscript, whether or not bound, or illustrated .....	0	0	0	0
49.05		Maps and hydrographic or similar charts of all kinds including atlases, wall maps, topographical plans and globes, printed—				
	4905.1000	Globes .....	0	0	0	0
		Other .....	0	0	0	0
	4905.9100	In book-form .....	0	0	0	0
	4905.9900	Other .....	0	0	0	0
49.06	4906.0000	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing .....	30	30	25	25
49.07	4907.0000	Unused postage, revenue or similar stamps of current or new issue in the country to which they are destined; stamp-impressed paper; cheque forms banknotes, stock, share or bond certificates and similar documents of title .....	30	30	25	25
49.08		Transfers (decalcomanias)—				
	4908.1000	Transfers (decalcomanias), vitrifiable .....	15	15	20	20
	4908.9000	Other .....	15	15	20	20

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
49.09	4909.0000	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings .....	50	50	45	45
49.10	4910.0000	Calendars of any kind, printed, including calendar blocks .....	50	50	45	45
49.11		Other printed matter, including printed pictures and photographs—				
	4911.1000	Trade advertising material, commercial catalogues and the like .....	50	50	45	45
		Other—				
	4911.9100	Pictures, designs and photographs .....	50	50	45	45
	4811.9900	Other .....	50	50	45	45

## SECTION XI

### *Textiles and textile articles*

#### *Notes*

**1.** This section does not cover—

- (a) animal brush-making bristles or hair (heading No. 05.02); horsehair or horse-hair waste (heading No. 05.03);
- (b) human hair or articles of human hair (headings Nos. 05.01, 67.03 or 67.04), except straining cloth of a kind commonly used in oil presses or the like (heading No. 59.11);
- (c) cotton linters or other vegetable materials of Chapter 14;
- (d) asbestos of heading No. 25.24 or articles of asbestos or other products of heading No. 68.12 or 68.13;
- (e) articles of heading No. 30.05 or 30.06 (for example, wadding gauze, bandages and similar articles for medical, surgical, dental or veterinary purposes, sterile surgical suture materials); yarn used to clean between the teeth (dental floss) in individual retail packages of heading No. 33.06;
- (f) sensitised textile of headings Nos. 37.01 to 36.04;
- (g) monofilament of which any cross-sectional dimension exceeds 1mm 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 basketware or wickerwork of such monofilament or strip (Chapter 46);
- (h) woven, knitted or crocheted fabrics, felt or non-wovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39;

- (i) woven, knitted or crocheted fabrics, felt or non-wovens, impregnated, coated, covered or laminated with rubber, or articles thereof, Chapter 40;
- (j) hide or skins with their hair or wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, of heading No. 43.03 or 43.04;
- (k) articles of textile materials of heading No. 42.01 or 42.02;
- (l) products or articles of Chapter 48 (for example, cellulose wadding);
- (m) footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;
- (n) hair-nets or other headgear or parts thereof of Chapter 65;
- (o) goods of Chapter 67;
- (p) abrasive-coated textile material (heading No. 68.05) and also carbon fibres or articles of carbon fibres of heading No. 68.15;
- (q) glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);
- (r) articles of Chapter 94 (for example, furniture, bedding, lamps and lighting fittings); or
- (s) articles of Chapter 95 (for example, toys, games, sports requisites and nets);
- (t) articles of Chapter 96 (for example brushes, travel sets for sewing, slide fasteners and typewriter ribbons); or
- (u) articles of Chapter 97.

2. (A) Goods classifiable in Chapters 50 to 55 or in heading No. 58.09 or 59.02 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates by weight, the goods are to be classified as if consisting wholly of that one textile material which is convened 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 No. 51.10) and metallised yarn (heading No. 56.05) are to be treated as a single textile material the weight of which is to be taken as the aggregate of the weights of its components; for the classification of woven fabrics, metal thread is to be regarded as a textile material;
- (b) the choice of appropriate heading shall be effected by determining first the Chapter and then the applicable heading within that Chapter, disregarding any materials not classified in that Chapter;
- (c) when both Chapters 54 and 55 are involved with any other Chapter, Chapter 54 and 55 are to be treated as a single Chapter;
- (d) where a Chapter or a heading refers to goods of different textile materials, such materials are to be treated as a single textile material.

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

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

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

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

(c) of true hemp or flax;

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

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

(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 yarn reinforced with metal thread;

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

(c) silk worn gut of heading No. 50.60; and monofilament of Chapter 54;

(d) metallised yarn of heading No. 56.05; yarn reinforced with metal thread is subject to paragraphs (a) – (f) above; and

(e) chemile yarn, gimped yarn and loop wale-yarn of heading No. 56.06.

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

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

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

(ii) 125g in other cases;

(b) in balls, hanks or skeins of a weight not exceeding—

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

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

(iii) 500g in other cases;

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

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

(ii) 125g in other cases.

(B) Exceptions—

(a) single yarn of any textile material, except—

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

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

(b) multiple (folded) or cabled yarn, unbleached—

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

- (ii) of other textile material except wool or fine animal hair, in hanks or skeins;
- (c) multiple (folded) or cabled yarn of silk or waste silk, bleached, dyed or printed measuring 133 decitex, or less; and
- (d) single, multiple (folded) or cabled yarn of any textile material—
  - (i) in cross-reeled hanks or skeins; or
  - (ii) put up on supports or in some other manner indicating its use in the textile industry (for example, on cops twisting mill tubes, pins, conical bobbins or spindles or reeled in the form of cocoons for embroidery looms).

5. For the purpose of heading Nos. 52.04, 54.01 and 55.08 the expression "**sewing thread**" means multiple (folded) or cabled yarn—

- (i) put up on supports (for example, reels, tubes) of a weight (including support) not exceeding 1,000g;
- (ii) dressed; for use as sewing thread; and
- (iii) with a final "Z" twist.

6. For the purpose 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 polyesters .....	60cN/tex
Multiple (folder) or cabled yarn of nylon or other polyamides, or of polyesters ...	53cN/tex
Single, multiple (folded) or cabled yarn of viscose rayon .....	27cN/tex

7. For the purpose of this section, the expression "**made up**" means—

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

8. For the purpose 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 intersection of the yarns by an adhesive or by thermal bonding.

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**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 purpose of this section, the expression “polyamides” includes “aramids”.

**13.** Unless the context otherwise requires, textile garments of different headings are to be classified in their own headings even if put up in sets for retail sale.

For the purpose of this Note, the expression on “**textile garments**” means garments of heading Nos. 61.01 to 61.14 and headings Nos. 62.01 to 62.11.

*Sub-heading Notes*

**1.** In this section and, where applicable, throughout the nomenclature, the following expressions have the meanings hereby assigned to them—

(a) **elastomeric yarn**,

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

(b) **unbleached yarn**,

yarn which—

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

(c) **bleached yarn**,

yarn which—

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

(d) **coloured (dyed or printed) yarn**,

yarn which—

- (i) is dyed (whether or not in the mass) other than white or in a fugitive colour, or printed, or made from dyed or printed fibres;
- (ii) consists of a mixture of dyed fibres of different colours or of a mixture of unbleached or bleached fibres with coloured fibres (marl or mixture yarns), or is printed in one or more colours at intervals to give the impression of dots;
- (iii) is obtained from 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.]

**(e) unbleached woven fabric,**

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

**(f) bleached woven fabric,**

woven fabric which—

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

**(g) dyed woven fabric,**

woven fabric which—

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

**(h) woven fabric of yarns of different colours,**

woven fabric (other than printed woven fabric) which—

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

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

**(i) 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 fabric: woven fabrics bearing design 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.)

**(j) 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 materials which would be selected under Note 2 to this section for the classification of products of Chapters 50 to 55 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 No. 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 embroidering threads alone.

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
50.01	5001.0000	Silkworm cocoons suitable for reeling ....	10	10	15	15
50.02	5002.0000	Raw silk (not thrown) .....	10	10	15	15
50.03		Silk waste (including cocoons unsuitable for reeling, yarn waste and garneted stock)—				
	5003.1000	Not carded or combed .....	10	10	15	15
	5003.9000	Other .....	10	10	15	15
50.04	5004.0000	Silk yarn (other than yarn spun from silk waste) not put up for retail sales .....	25	25	30	30
50.05	5005.0000	Yarn spun from silk waste, not put up for retail sale .....	25	25	30	30
50.06	5006.0000	Silk yarn and yarn spun from silk waste, put up for retail sale; silk worn out, silk-worn gut .....	25	25	30	30
50.07		Woven fabrics of silk or silk waste—				
	5007.1000	Fabrics of noil silk .....	45	45	45	45
	5007.2000	Other fabrics, containing 85 per cent or more by weight of silk or of silk waste other than noil silk .....	45	45	45	45
	5007.9000	Other fabrics .....	45	45	45	45

## CHAPTER 51

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

### *Note*

1. Throughout the nomenclature—

- (a) “wool” means the natural fibre grown by sheep or lambs;
- (b) “fine animal hair” means the hair of alpaca, llama, vicuna, camel, yak, Angora, Tibetan, Kashmir or similar goats (but not common goats), rabbit (including Angora rabbit), hare, beaver, nutria or musk-rat;

(c) “**coarse animal hair**” means the hair of animals not mentioned above, excluding brush-making hair and bristles (heading No. 05.02) and horse hair (heading No. 05.03).

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
51.01	Wool, not carded or combed—					
	Greasy, including fleece-washed wool—					
5101.1100	Shorn wool .....	10	10	15	15	
5101.1900	Other .....	10	10	15	15	
	Degreased, not carbonised—					
5101.2100	Shorn wool .....	10	10	15	15	
5101.2900	Other .....	10	10	15	15	
5101.3000	Carbonised .....	10	10	15	15	
51.02	Fine or coarse animal hair, not carded or combed—					
5102.1000	Fine animal hair .....	10	10	15	15	
5102.2000	Coarse animal hair .....	10	10	15	15	
51.03	Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock—					
5103.1000	Noils of wool or of fine animal hair .....	10	10	15	15	
5103.2000	Other waste of wool or of fine animal hair ..	10	10	15	15	
5103.3000	Waste of coarse animal hair .....	10	10	15	15	
51.04	5104.0000 Garnetted stock of wool or of fine or coarse animal hair .....	10	10	15	15	
51.05	Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments)—					
5105.1000	Carded wool .....	10	10	15	15	
	Wool tops and other combed wool—					
5105.2100	Combined wool in fragments .....	10	10	15	15	
5105.2900	Other .....	10	10	15	15	
5105.3000	Fine animal hair, carded or combed .....	10	10	15	15	
5105.4000	Coarse animal hair, carded or combed .....	10	10	15	15	
51.06	Yarn of carded wool, not put up for retail sale—					
5106.1000	Containing 85% or more by weight of wool .....	25	25	30	30	

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
	5106.2000	Containing less than 85% by weight of wool .....	25	25	30	30
51.07		Yarn of combed wool, not put up for retail sale—				
	5107.1000	Containing 85% or more by weight of wool .....	25	25	30	30
	5107.2000	Containing less than 85% by weight wool ..	25	25	30	30
51.08		Yarn of fine animal hair (carded or combed), not put up for retail sale—				
	5108.1000	Carded .....	25	25	30	30
	5108.2000	Combed .....	25	25	30	30
51.09		Yarn of wool or of fine animal hair, put up for retail sale—				
	5109.1000	Containing 85% or more by weight of wool or of the animal hair .....	25	25	30	30
	5109.9000	Other .....	25	25	30	30
51.10	5110.0000	Yarn of coarse animal hair or horse hair (including gimped horse hair yarn), whether or not put up for retail sale .....	25	25	30	30
51.11		Woven fabrics of carded wool or of carded fine animal hair—				
		Containing 85% or more by weight of wool or of fine animal hair—				
	5111.1100	Of a weight not exceeding 300g/m <sup>2</sup> .....	45	45	45	45
	5111.1900	Other .....	45	45	45	45
	5111.2000	Other, mixed mainly or solely with man-made filaments .....	45	45	45	45
	5111.3000	Other, mixed mainly or solely with man-made staple fibre .....	45	45	45	45
	5111.9000	Other .....	45	45	45	45
51.12		Woven fabrics of combed wool or of combed fine animal hair—				
		Containing 85% or more by weight of wool or of fine animal hair—				
	5112.1100	Of a weight not exceeding 200g/m <sup>2</sup> .....	45	45	45	45
	5112.1900	Other .....	45	45	45	45
	5112.2000	Other, mixed mainly or solely with man-made filaments .....	45	45	45	45

			Customs Duty Rate				
Heading No.	H.S. Code		1995 1996	1997 1998	1999 2000	2001	
	5112.3000	Other, mixed mainly or solely with man-made staple fibres .....	45	45	45	45	
	5112.9000	Other .....	45	45	45	45	
51.13	5113.0000	Woven fabrics of coarse animal hair or of horsehair .....	45	45	45	45	

## CHAPTER 52

### *Cotton*

#### *Sub-heading Note*

1. For the purpose of headings Nos. 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 yarn of which are unbleached, dyed grey or coloured a lighter shade of the colour of the warp yarns.

			Customs Duty Rate				
Heading No.	H.S. Code		1995 1996	1997 1998	1999 2000	2001	
52.01	5201.0000	Cotton, not carded or combed .....	25	25	30	30	
52.02		Cotton waste (including yarn waste and garnetted stock)—					
	5202.1000	Yarn waste (including thread waste) .....	25	25	30	30	
		Other—					
	5202.9100	Garnetted stock .....	25	25	30	30	
	5202.9900	Other .....	25	25	30	30	
52.03	5203.0000	Cotton, carded or combed .....	25	25	30	30	
52.04		Cotton sewing thread, whether or not put up for retail sale—					
	5204.1100	Containing 85% or more by weight of cotton .....	35	35	40	40	
	5204.1900	Other .....	35	35	40	40	
	5204.2000	Put up for retail sale .....	35	35	40	40	
52.05		Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale—					
		Single yarn of uncombed fibres—					

*Customs Duty Rate*

<i>Heading No.</i>	<i>H.S. Code</i>		1995 1996	1997 1998	1999 2000	2001
5205.1100	Measuring 714.29 decitex or more (not exceeding 14 metric number) .....	35	35	40	40	
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) .....	35	35	40	40	
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) .....	35	35	40	40	
5205.1400	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number) .....	35	35	40	40	
5205.1500	Measuring less than 125 decitex (exceeding 80 metric number) .....	35	35	40	40	
	Single yarn, of combed fibres—					
5205.2100	Measuring 714.29 decitex or more (not exceeding 14 metric number) .....	35	35	40	40	
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) .....	35	35	40	40	
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) .....	35	35	40	40	
5205.2400	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number) .....	35	35	40	40	
5205.2600	Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number) .....	35	35	40	40	
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) .....	35	35	40	40	
5205.2800	Measuring less than 83.33 decitex (exceeding 120 metric number) .....	35	35	40	40	

*Customs Duty Rate*

<i>Heading No.</i>	<i>H.S. Code</i>		1995 1996	1997 1998	1999 2000	2001
		Multiple (folded) or cable yarn of un-combed fibres—				
5205.3100		Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn) .....	35	35	40	40
5205.3200		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) .....	35	35	40	40
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) .....	35	35	40	40
5205.3400		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) .....	35	35	40	40
5205.3500		Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) .....	35	35	40	40
		Multiple (folded) or cabled yarn, of combed fibres—				
5204.4100		Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn). .....	35	35	40	40
5205.4200		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) .....	35	35	40	40
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) .....	35	35	40	40
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) .....	35	35	40	40

*Customs Duty Rate*

<i>Heading No.</i>	<i>H.S. Code</i>		1995 1996	1997 1998	1999 2000	2001
5205.4600	Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn) .....	35	35	40	40	
5205.4700	Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn) .....	35	35	40	40	
5205.4800	Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn) .....	35	35	40	40	
52.06	Cotton yarn (other sewing thread), containing less than 85% by weight of cotton not pur up for retail sale—					
	Single yarn, of uncombed fibres—					
5206.1100	Measuring 714.29 decitex or more (not exceeding 14 metric number) .....	35	35	40	40	
5206.1200	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number) .....	35	35	40	40	
5206.1300	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 52 metric number but not exceeding 80 metric number) .....	35	35	40	40	
5206.1400	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 43 metric number but not exceeding 52 metric number) .....	35	35	40	40	
5206.1500	Measuring less than 125 decitex (exceeding 80 metric number) .....	35	35	40	40	
	Single yarn, of combed fibres—					
5206.2100	Measuring 714.29 decitex or more (not exceeding 14 metric number) .....	35	35	40	40	
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) .....	35	35	40	40	

*Customs Duty Rate*

<i>Heading No.</i>	<i>H.S. Code</i>	1995 1996	1997 1998	1999 2000	2001
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) .....	35	35	40	40
5206.2400	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number) .....	35	35	40	40
5206.2500	Measuring less than 125 decitex (exceeding 80 metric number) .....	35	35	40	40
	Multiple (folded) or cabled yarn, of uncombed fibres—				
5206.3100	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn) .....	35	35	40	40
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) .....	35	35	40	40
5206.3300	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number per single yarn) .....	35	35	40	40
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) .....	35	35	40	40
5206.3500	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) .....	35	35	40	40
	Multiple (folded) or cabled yarn, of combed fibres—				
5206.4100	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn) .....	35	35	40	40
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) .....	35	35	40	40

*Customs Duty Rate*

<i>Heading No.</i>	<i>H.S. Code</i>		1995 1996	1997 1998	1999 2000	2001
	5206.4300	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitec (exceeding 43 metric number but not exceeding 52 metric number per single yarn) .....	35	35	40	40
	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) .....	35	35	40	40
	5206.4500	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) .....	35	35	40	40
52.07		Cotton yarn (other than sewing thread) put up for retail sale—				
	5207.1000	Containing 85 per cent or more by weight of cotton .....	35	35	40	40
	5207.9000	Other .....	35	35	40	40
52.08		Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200g/m <sup>2</sup> —				
		Unbleached—				
	5208.1100	Plain weave, weighing not more than 100g/m <sup>2</sup> .....	55	65	65	65
		[1998 No. 20.]				
	5208.1200	Plain weave, weighing more than 100g/m <sup>2</sup> .....	55	65	65	65
		[1998 No. 20.]				
	5208.1300	3-thread of 4-thread twill, including cross twill .....	55	65	65	65
		[1998 No. 20.]				
	5208.1900	Other fabrics .....	55	65	65	65
		[1998 No. 20.]				
		Bleached—				
	5208.2100	Plain weave, weighing not more than 100g/m <sup>2</sup> .....	55	65	65	65
		[1998 No. 20.]				
	5208.2200	Plain weave, weighing more than 100g/m <sup>2</sup> .....	55	65	65	65
		[1998 No. 20.]				

*Customs Duty Rate*

<i>Heading No.</i>	<i>H.S. Code</i>		1995 1996	1997 1998	1999 2000	2001
5208.2300	3-thread or 4-thread twill, including cross twill .....	[1998 No. 20.]	55	65	65	65
5208.2900	Other fabrics .....	[1998 No. 20.]	55	65	65	65
	Dyed—					
5208.3100	Plain weave, weighing not more than 100g/m <sup>2</sup> .....	[1998 No. 20.]	55	65	65	65
5208.3200	Plain weave, weighing more than 100g/m <sup>2</sup> .....	[1998 No. 20.]	55	65	65	65
5208.3300	3-thread or 4-thread twill, including cross will .....	[1998 No. 20.]	55	65	65	65
5208.3900	Other fabrics .....	[1998 No. 20.]	55	65	65	65
	Of yarns of different colours—					
5208.4100	Plain weave, weighing not more than 100g/m <sup>2</sup> .....	[1998 No. 20.]	55	65	65	65
5208.4200	Plain weave, weighing more than 100g/m <sup>2</sup> .....	[1998 No. 20.]	55	65	65	65
5208.4300	3-thread or 4-thread twill, including cross twill .....	[1998 No. 20.]	55	65	65	65
5208.4900	Other fabrics .....	[1998 No. 20.]	55	65	65	65
5208.5100	Plain weave, weighing not more than 100g/m <sup>2</sup> .....	[1998 No. 20.]	55	65	65	65
5208.5200	Plain weave, weighing more than 100g/m <sup>2</sup> .....	[1998 No. 20.]	55	65	65	65
5208.5300	3-thread or 4-thread twill, including cross twill .....	[1998 No. 20.]	55	65	65	65

*Customs Duty Rate*

<i>Heading No.</i>	<i>H.S. Code</i>	<i>Customs Duty Rate</i>			
		1995 1996	1997 1998	1999 2000	2001
	5208.5900 Other fabrics .....	55	65	65	65
	[1998 No. 20.]				
52.09	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200g/m <sup>2</sup> —				
	Unbleached—				
	5209.1100 Plain weave .....	55	65	65	65
	[1998 No. 20.]				
	5209.1200 3-thread or 4-thread twill, including cross twill .....	55	65	65	65
	[1998 No. 20.]				
	5209.1900 Other fabrics .....	55	65	65	65
	Bleached—				
	5209.2100 Plain weave .....	55	65	65	65
	[1998 No. 20.]				
	5209.2200 3-thread or 4-thread twill, including cross twill .....	55	65	65	65
	[1998 No. 20.]				
	5209.2900 Other fabrics .....	55	65	65	65
	Dyed—				
	5209.3100 Plain weave .....	55	65	65	65
	[1998 No. 20.]				
	5209.3200 3-thread or 4-thread twill, including cross twill .....	55	65	65	65
	[1998 No. 20.]				
	5209.3900 Other fabrics .....	55	65	65	65
	Of yarn of different colours—				
	5209.4100 Plain weave .....	55	65	65	65
	[1998 No. 20.]				
	5209.4200 Denim .....	55	65	65	65
	[1998 No. 20.]				
	5209.4300 Other fabrics of 3-thread or 4-thread twill, including cross twill .....	55	65	65	65
	[1998 No. 20.]				
	5209.4900 Other fabrics .....	55	65	65	65

		Customs Duty Rate				
Heading No.	H.S. Code		1995 1996	1997 1998	1999 2000	2001
		Printed-				
	5209.5100	Plain weave .....	65	65	65	65
		[1998 No. 20.]				
	5209.5200	3-thread or 4-thread twill, including cross twill .....	65	65	65	65
		[1998 No. 20.]				
	5209.5900	Other fabrics .....	65	65	65	65
52.10		Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres weighing not more than 200g/m <sup>2</sup> -				
		Unbleached-				
	5210.1100	Plain weave .....	55	65	65	65
		[1998 No. 20.]				
	5210.1200	3-thread or 4-thread twill, including cross twill .....	55	65	65	65
		[1998 No. 20.]				
	5210.1900	Other fabrics .....	55	65	65	65
		[1998 No. 20.]				
		Bleached-				
	5210.2100	Plain weave .....	55	65	65	65
		[1998 No. 20.]				
	5210.2900	Other fabrics .....	55	65	65	65
		[1998 No. 20.]				
		Dyed-				
	5210.3100	Plain weave .....	55	65	65	65
		[1998 No. 20.]				
	5210.3200	3-thread or 4-thread twill, including cross twill .....	55	65	65	65
		[1998 No. 20.]				
	5210.3900	Other fabrics .....	55	65	65	65
		[1998 No. 20.]				
		Of yarns of different colours-				
	5210.4100	Plain weave .....	55	65	65	65
		[1998 No. 20.]				
	5210.4200	3-thread or 4-thread twill, including cross twill .....	55	65	65	65
		[1998 No. 20.]				

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
	5210.4900 Other fabrics .....	55	65	65	65	
	[1998 No. 20.]					
	Printed—					
	5210.5100 Plain weave .....	55	65	65	65	
	[1998 No. 20.]					
	5210.5200 3-thread or 4-thread twill, including cross twill .....	55	65	65	65	
	[1998 No. 20.]					
	5210.5900 Other fabrics .....	55	65	65	65	
	[1998 No. 20.]					
52.11	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres weighing more than 200g/m <sup>2</sup> —					
	Unbleached—					
	5211.1100 Plain weave .....	55	65	65	65	
	[1998 No. 20.]					
	5211.1200 3-thread or 4-thread twill, including cross twill .....	55	65	65	65	
	[1998 No. 20.]					
	5211.1900 Other fabrics .....	55	65	65	65	
	[1998 No. 20.]					
	Bleached—					
	5211.2100 Plain weave .....	55	65	65	65	
	[1998 No. 20.]					
	5211.2200 3-thread or 4-thread twill, including cross twill .....	55	65	65	65	
	[1998 No. 20.]					
	5211.2900 Other fabrics .....	55	65	65	65	
	[1998 No. 20.]					
	Dyed—					
	5211.3100 Other fabrics .....	55	65	65	65	
	[1998 No. 20.]					
	5211.3200 3-thread or 4-thread twill, including cross twill .....	55	65	65	65	
	[1998 No. 20.]					
	5211.3900 Other fabrics .....	55	65	65	65	
	[1998 No. 20.]					

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
Of yarns of different colours—						
5211.4100	Plain weave .....	55	65	65	65	
	[1998 No. 20.]					
5211.4200	Denim .....	55	65	65	65	
	[1998 No. 20.]					
5211.4300	Other fabrics of 3-thread or 4-thread twill, including cross twill .....	55	65	65	65	
	[1998 No. 20.]					
5211.4900	Other fabrics .....	55	65	65	65	
	[1998 No. 20.]					
Printed—						
5211.5100	Plain weave .....	55	65	65	65	
	[1998 No. 20.]					
5211.5200	3-thread or 4-thread twill including cross twill .....	55	65	65	65	
	[1998 No. 20.]					
5211.5900	Other fabrics .....	55	65	65	65	
	[1998 No. 20.]					
52.12	Other woven fabrics of cotton weighing not more than 200g/m <sup>2</sup> —					
5212.1100	Unbleached .....	55	65	65	65	
	[1998 No. 20.]					
5212.1200	Bleached .....	55	65	65	65	
	[1998 No. 20.]					
5212.1300	Dyed .....	55	65	65	65	
	[1998 No. 20.]					
5212.1400	Of yarns of different colours .....	55	65	65	65	
	[1998 No. 20.]					
5212.1500	Printed .....	55	65	65	65	
	[1998 No. 20.]					
Weighing more than 200g/m <sup>2</sup> —						
5212.2100	Unbleached .....	55	65	65	65	
	[1998 No. 20.]					
5212.2200	Bleached .....	55	65	65	65	
	[1998 No. 20.]					
5212.2300	Dyed .....	55	65	65	65	
	[1998 No. 20.]					

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*Customs Duty Rate*

<i>Heading No.</i>	<i>H.S. Code</i>	<i>Customs Duty Rate</i>			
		1995 1996	1997 1998	1999 2000	2001
5212.2400	Of yarns of different colours .....	55	65	65	65
	[1998 No. 20.]				
5212.2500	Printed .....	55	65	65	65
	[1998 No. 20.]				

CHAPTER 53

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

*Customs Duty Rate*

<i>Heading No.</i>	<i>H.S. Code</i>	<i>Customs Duty Rate</i>			
		1995 1996	1997 1998	1999 2000	2001
53.01	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock) .....	10	10	15	15
5301.1000	Flax, raw or retted .....	10	10	15	15
	Flax, broken scutched, hackled or otherwise processed, but not spun—				
5301.2100	Broken or scutched .....	10	10	15	15
5301.2900	Other .....	10	10	15	15
5301.3000	Flax tow and waste .....	10	10	15	15
53.02	True hemp ( <i>Cannabis sativa L.</i> ), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock)—				
5302.1000	True hemp, raw or retted .....	10	10	15	15
5302.9000	Other .....	10	10	15	15
53.03	Jute and other textile best fibre (excluding flax, true hemp and ramic), raw or processed but not spun; tow and waste of these fibres (including yarn waste, and garnetted stock)—				
5303.1000	Jute and other textile fibres, raw or retted .....	10	10	15	15
5303.9000	Other .....	10	10	15	15

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
53.04	Sisal and other textile fibres of the genus <i>Agave</i> raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock)—					
	5304.1000 Sisal and other textile fibres of the genus <i>Agave</i> , raw .....	10	10	15	15	
	5304.9000 Other .....	10	10	15	15	
53.05	Coconut, abaca (Manila hemp or <i>Musa</i> textiles Nee), ramic and other vegetable textile fibres not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock)—					
	Of coconut (coir)—					
	5305.1100 Raw .....	10	10	15	15	
	5305.1900 Other .....	10	10	15	15	
	Of abaca—					
	5305.2100 Raw .....	10	10	15	15	
	5305.2900 Other .....	10	10	15	15	
	Other—					
	5305.9100 Raw .....	10	10	15	15	
	5305.9900 Other .....	10	10	15	15	
53.06	Flax yarn—					
	5306.1000 Single .....	20	20	25	25	
	5306.2000 Multiple (folded) or cabled .....	20	20	25	25	
53.07	Yarn of jute or of other textile bast fibres of heading No. 53.03—					
	5307.1000 Single .....	20	10	10	10	
	[1998 No. 20.]					
	5307.2000 Multiple (folded) or cabled .....	20	10	10	10	
[1998 No. 20.]						
53.08	Yarn of other vegetable textile fibres; paper yarn—					
	5308.1000 Coir yarn .....	20	20	25	25	
	5308.2000 True hemp yarn .....	20	20	25	25	

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
	5308.3000	Paper yarn .....	20	20	25	25
	5308.9000	Other .....	20	20	25	25
53.09		Woven fabrics of flax—				
		Containing 85% or more by weight of flax—				
	5309.1100	Unbleached or bleached .....	30	30	35	35
	5309.1900	Other .....	30	30	35	35
		Containing less than 85% by weight of flax—				
	5309.2100	Unbleached or bleached .....	30	30	35	35
	5309.2900	Other .....	30	30	35	35
53.10		Woven fabrics of jute or of other textile bast fibres of heading No. 53.03—				
	5310.1000	Unbleached .....	30	30	35	35
	5310.9000	Other .....	30	30	35	35
53.11	5311.0000	Woven fabrics of other vegetable textile fibres; woven fabrics; woven fabrics of paper yarn .....	30	30	35	35

## CHAPTER 54

### *Man-made filaments*

#### *Notes*

1. Throughout the nomenclature, the term "**man-made fibres**" means staple fibres and filaments of organic polymers produced by manufacturing processes, either—

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

The terms "**synthetic**" and "**artificial**" used, in relation to fibres, means synthetic fibres as defined at (a); artificial fibres as defined at (b).

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

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

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
54.01	Sewing thread of man-made filaments, whether or not put up for retail sale—					
	5401.1000 Of synthetic filaments .....	25	25	30	30	
	5401.2000 Of artificial filaments .....	25	25	30	30	
54.02	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex—					
	5402.1000 High tenacity yarn of nylon or other polyamides .....	25	30	30	30	
		[1998 No. 20.]				
	5402.2000 High tenacity yarn of polyester .....	25	30	30	30	
		[1998 No. 20.]				
	Textured yarn—					
	5402.3100 Of nylon or other polyamides, measuring per single yarn not more than 50 decitex ...	25	30	30	30	
		[1998 No. 20.]				
	5402.3300 Of polyesters .....	25	30	30	30	
		[1998 No. 20.]				
	5402.3900 Other .....	25	30	30	30	
		[1998 No. 20.]				
	Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre—					
	5402.4100 Of nylon or other polyamides .....	25	30	30	30	
		[1998 No. 20.]				
	5402.4200 Of polyesters, partially oriented .....	25	30	30	30	
		[1998 No. 20.]				
	5402.4300 Of polyesters .....	25	30	30	30	
		[1998 No. 20.]				
	5402.4900 Other .....	25	30	30	30	
		[1998 No. 20.]				
	Other yarn, single, with a twist exceeding 50 turns per metre—					
	5402.5100 Of nylon or other polyamides .....	25	30	30	30	
		[1998 No. 20.]				
	5402.5200 Of polyesters .....	25	30	30	30	
		[1998 No. 20.]				

<i>Heading No.</i>	<i>H.S. Code</i>	<i>Customs Duty Rate</i>				
		1995 1996	1997 1998	1999 2000	2001	
	5402.5900 Other .....	25	30	30	30	
	[1998 No. 20.]					
	Other yarn, multiple (folded) or cabled—					
	5402.6100 Of nylon or other polyamides .....	25	30	30	30	
	[1998 No. 20.]					
	5402.6200 Of polyesters .....	25	30	30	30	
	[1998 No. 20.]					
	5402.6900 Other .....	25	30	30	30	
	[1998 No. 20.]					
54.03	Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament less than 67 decitex—					
	5403.1000 High tenacity yarn of viscose rayon .....	25	30	30	30	
	[1998 No. 20.]					
	5403.2000 Textured yarn .....	25	30	30	30	
	[1998 No. 20.]					
	Other yarn, single—					
	5403.3100 Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre ....	25	30	30	30	
	[1998 No. 20.]					
	5403.3200 Of viscose rayon, with a twist exceeding 120 turns per metre .....	25	30	30	30	
	[1998 No. 20.]					
	5403.3300 Of cellulose acetate .....	25	30	30	30	
	[1998 No. 20.]					
	5403.3900 Other .....	25	30	30	30	
	[1998 No. 20.]					
	Other yarn, mutiple (folded) or cabled—					
	5403.4100 Of viscose rayon .....	25	30	30	30	
	[1998 No. 20.]					
	5403.4200 Of cellulose acetate .....	25	30	30	30	
	[1998 No. 20.]					
	5403.4900 Other .....	25	30	30	30	
	[1998 No. 20.]					

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
54.04		Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm—				
	5404.1000	Monofilament .....	25	30	30	30
		[1998 No. 20.]				
	5404.9000	Other .....	25	30	30	30
		[1998 No. 20.]				
54.05	5405.0000	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 .....	25	30	30	30
		[1998 No. 20.]				
54.06		Man-made filament yarn (other than sewing thread), put up for retail sale—				
	5406.1000	Synthetic filament yarn .....	25	30	30	30
		[1998 No. 20.]				
	5406.2000	Artificial filament yarn .....	25	30	30	30
		[1998 No. 20.]				
54.07		Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading No. 54.04—				
	5407.1000	Woven fabrics obtained from high tenacity yarn of nylon or other polyamides, or of polyesters .....	50	65	65	65
		[1998 No. 20.]				
	5407.2000	Woven fabrics obtained from strip or the like .....	50	65	65	65
		[1998 No. 20.]				
	5407.3000	Fabrics specified in Note 9 to section XI ..	50	65	65	65
		[1998 No. 20.]				
		Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides—				
	5407.4100	Unbleached or bleached .....	50	65	65	65
		[1998 No. 20.]				

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
5407.4200	Dyed .....	50	65	65	65	
	[1998 No. 20.]					
5407.4300	Of yarns of different colours .....	50	65	65	65	
	[1998 No. 20.]					
5407.4400	Printed .....	50	65	65	65	
	[1998 No. 20.]					
	Other woven fabrics, containing 85% or more by weight of textured polyester filaments—					
5407.5100	Unbleached or bleached .....	50	65	65	65	
	[1998 No. 20.]					
5407.5200	Dyed .....	50	65	65	65	
	[1998 No. 20.]					
5407.5300	Of yarns of different colours .....	50	65	65	65	
	[1998 No. 20.]					
5407.5400	Printed .....	50	65	65	65	
	[1998 No. 20.]					
	Other woven fabrics, containing 85% or more by weight of polyester filaments—					
5407.6100	Containing 85% or more by weight of non-textured polyester filaments .....	50	65	65	65	
	[1998 No. 20.]					
5407.7100	Unbleached or bleached .....	50	65	65	65	
	[1998 No. 20.]					
5407.7200	Dyed .....	50	65	65	65	
	[1998 No. 20.]					
5407.7300	Of yarns of different colours .....	50	65	65	65	
	[1998 No. 20.]					
5407.7400	Printed .....	50	65	65	65	
	[1998 No. 20.]					
	Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton—					
5407.8100	Unbleached or bleached .....	50	65	65	65	
	[1998 No. 20.]					
5407.8200	Dyed .....	50	65	65	65	
	[1998 No. 20.]					

<i>Heading No.</i>	<i>H.S. Code</i>	<i>Customs Duty Rate</i>				
		1995 1996	1997 1998	1999 2000	2001	
	5407.8300	Of yarns of different colours .....	50	65	65	65
		[1998 No. 20.]				
	5407.8400	Printed .....	50	65	65	65
		[1998 No. 20.]				
		Other woven fabrics—				
	5407.9100	Unbleached or bleached .....	50	65	65	65
		[1998 No. 20.]				
	5407.9200	Dyed .....	50	65	65	65
		[1998 No. 20.]				
	5407.9300	Of yarns of different colours .....	50	65	65	65
		[1998 No. 20.]				
	5407.9400	Printed .....	50	65	65	65
		[1998 No. 20.]				
54.08		Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading No. 54.05—				
	5408.1000	Woven fabrics obtained from high tenacity yarn, of viscose rayon .....	50	65	65	65
		[1998 No. 20.]				
		Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like—				
	5408.2100	Unbleached or bleached .....	50	65	65	65
		[1998 No. 20.]				
	5408.2200	Dyed .....	50	65	65	65
		[1998 No. 20.]				
	5408.2300	Of yarns of different colours .....	50	65	65	65
		[1998 No. 20.]				
	5408.2400	Printed .....	50	65	65	65
		[1998 No. 20.]				
		Other woven fabrics—				
	5408.3100	Unbleached or bleached .....	50	65	65	65
		[1998 No. 20.]				
	5408.3200	Dyed .....	50	65	65	65
		[1998 No. 20.]				

*Customs Duty Rate*

<i>Heading No.</i>	<i>H.S. Code</i>		1995 1996	1997 1998	1999 2000	2001
5408.3300	Of yarns of different colours .....	[1998 No. 20.]	50	65	65	65
5408.3400	Printed .....	[1998 No. 20.]	50	65	65	65

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CHAPTER 55

*Man-made staple fibres*

*Notes*

1. Headings Nos. 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 2m;
- (b) twist less than 5 turns per metre;
- (c) measuring per filament less than 67 decitex;
- (d) synthetic filament tow only: the tow must be drawn, that is to say, be incapable of being stretched by more than 100% of its length;
- (e) total measurement of tow more than 20,000 decitex. Tow of a length not exceeding 2m is to be classified in heading No. 55.03 or 55.04.

*Customs Duty Rate*

<i>Heading No.</i>	<i>H.S. Code</i>		1995 1996	1997 1998	1999 2000	2001
55.01	Synthetic filament tow—					
5501.1000	Of nylon or other polyamides .....	[1998 No. 20.]	20	30	30	30
5501.2000	Of polyesters .....	[1998 No. 20.]	20	30	30	30
5501.3000	Acrylic or modacrylic .....	[1998 No. 20.]	20	30	30	30
5501.9000	Other .....	[1998 No. 20.]	20	30	30	30
55.02	5502.0000	Artificial filament tow .....	[1998 No. 20.]	20	30	30

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		Customs Duty Rate				
Heading No.	H.S. Code	1995 1996	1997 1998	1999 2000	2001	/
55.03	Synthetic staple fibres, not carded, combed or otherwise processed for spinning—					
	5503.1000 Of nylon or other polyamides .....	20	30	30	30	
	[1998 No. 20.]					
	5503.2000 Of polyesters .....	20	30	30	30	
	[1998 No. 20.]					
	5503.3000 Acrylic or modacrylic .....	20	30	30	30	
	[1998 No. 20.]					
	5503.4000 Of polypropylene .....	20	30	30	30	
	[1998 No. 20.]					
	5503.9000 Other .....	20	30	30	30	
	[1998 No. 20.]					
55.04	Artificial staple fibres, not carded, combed or otherwise processed for spinning—					
	5504.1000 Of viscose rayon .....	20	30	30	30	
	[1998 No. 20.]					
	5504.9000 Other .....	20	30	30	30	
	[1998 No. 20.]					
55.05	Waste (including noils, yarn waste and garnetted stock) of man-made fibres—					
	5505.1000 Of synthetic fibres .....	20	30	30	30	
	[1998 No. 20.]					
	5505.2000 Of artificial fibres .....	20	30	30	30	
	[1998 No. 20.]					
55.06	Synthetic staple fibres, carded, combed or otherwise processed for spinning—					
	5506.1000 Of nylon or other polyamides .....	20	20	25	25	
	5506.2000 Of polyesters .....	20	30	30	30	
	[1998 No. 20.]					
	5506.3000 Acrylic or modacrylic .....	20	20	25	25	
	5506.9000 Other .....	20	30	30	30	
	[1998 No. 20.]					
55.07	5507.0000 Artificial staple fibres, carded, combed or otherwise processed for spinning .....	20	20	25	25	

*Customs Duty Rate*

<i>Heading No.</i>	<i>H.S. Code</i>		1995 1996	1997 1998	1999 2000	2001
55.08	Sewing thread of man-made staple fibres, whether or not put up for retail sale—					
	5508.1000 Of synthetic staple fibres .....	30	30	35	35	
	5508.2000 Of artificial staple fibres .....	30	30	35	35	
55.09	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale—					
	Containing 85% or more by weight of staple fibres of nylon or other polyamides—					
	5509.1100 Single .....	30	30	35	35	
	5509.1200 Multiple (folded yarn or cabled yarn weight of polyester staple fibres .....	30	30	35	35	
	5509.2100 Single yarn .....	30	30	35	35	
	5509.2200 Multiple (folded) or cabled yarn containing 85% or more by weight of acrylic or modacrylic staple fibres .....	30	30	35	35	
	5509.3100 Single yarn .....	30	30	35	35	
	5509.3200 Multiple (folded) or cabled yarn .....	30	30	35	35	
	Other yarn, containing 85% or more weight of synthetic staple fibres—					
	5509.4100 Single yarn .....	30	30	35	35	
	5509.4200 Multiple (folded) or cabled yarn .....	30	30	35	35	
	Other yarn, of polyester staple fibres—					
	5509.5100 Mixed mainly or solely with artificial staple fibres .....	30	30	35	35	
	5509.5200 Mixed mainly or solely with wool or fine animal hair .....	30	30	35	35	
	5509.5300 Mixed mainly or solely with cotton .....	30	30	35	35	
	5509.5900 Other .....	30	30	35	35	
	Other yarn, of acrylic or modacrylic staple fibres—					
	5509.6100 Mixed mainly or solely with wool or fine animal hair .....	30	30	35	35	
	5509.6200 Mixed mainly or solely with cotton .....	30	30	35	35	

*Customs Duty Rate*

<i>Heading No.</i>	<i>H.S. Code</i>	<i>Customs Duty Rate</i>				
		1995 1996	1997 1998	1999 2000	2001	
	Other yarn—					
	5509.9100 Mixed mainly or solely with wool or fine animal hair .....	30	30	35	35	
	5509.9900 Other .....	30	30	35	35	
55.10	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale—					
	Containing 85% or more by weight of artificial staple fibres—					
	5510.1100 Single yarn .....	30	30	35	35	
	5510.1200 Multiple (folded) or cabled yarn .....	30	30	35	35	
	5510.2000 Other yarn, mixed mainly or solely with wool or fine animal hair .....	30	30	35	35	
	5510.3000 Other yarn, mixed mainly or solely with cotton .....	30	30	35	35	
	5510.9000 Other yarn .....	30	30	35	35	
55.11	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale—					
	5511.1000 Of synthetic staple fibres, containing 85% or more by weight of such fibres .....	30	30	35	35	
	5511.2000 Of synthetic staple fibres, containing less than 85% by weight of such fibres .....	30	30	35	35	
	5511.3000 Of artificial staples fibres .....	30	30	35	35	
55.12	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres—					
	Containing 85% or more by weight of polyester staple fibres—					
	5512.1100 Unbleached or bleached .....	30	65	65	65	
	[1998 No. 20.]					
	5512.1900 Other staple fibres .....	30	65	65	65	
	[1998 No. 20.]					
	5512.2100 Unbleached or bleached .....	30	65	65	65	
	[1998 No. 20.]					
	5512.2900 Other .....	30	65	65	65	
	[1998 No. 20.]					

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
Other—						
5512.9100	Unbleached or bleached .....	30	65	65	65	
	[1998 No. 20.]					
5512.9900	Other .....	30	65	65	65	
	[1998 No. 20.]					
55.13	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton of a weight not exceeding 170g/m <sup>2</sup> —					
Unbleached or bleached—						
5513.1100	Of polyester staple fibres, plain weave ....	50	65	65	65	
	[1998 No. 20.]					
5513.1900	Other woven fabrics of polyester staple fibres .....	50	65	65	65	
	[1998 No. 20.]					
Dyed—						
5513.2100	Of polyester staple fibres, plain weave ....	50	65	65	65	
	[1998 No. 20.]					
5513.2200	3-thread or 4-thread twill, including cross twill, of polyester staple fibres .....	50	65	65	65	
	[1998 No. 20.]					
5513.2300	Other woven fabrics of polyester staple fibres .....	50	65	65	65	
	[1998 No. 20.]					
5513.2900	Other woven fabrics .....	50	65	65	65	
	[1998 No. 20.]					
Of yarn of different colours—						
5513.3100	Of polyester staple fibres, plain weave ....	50	65	65	65	
	[1998 No. 20.]					
5513.3200	3-thread or 4-thread twill, including cross twill of polyesters staple fibres .....	50	65	65	65	
	[1998 No. 20.]					
5513.3300	Other woven fabrics of polyester staple fibres .....	50	65	65	65	
	[1998 No. 20.]					
5513.3900	Other woven fabrics .....	50	65	65	65	
	[1998 No. 20.]					

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
Printed—						
5513.4100	Of polyester staple fibres, plain weave .... [1998 No. 20.]	50	65	65	65	
5513.4200	3-thread or 4-thread twill, including cross twill, of polyester staple fibres ..... [1998 No. 20.]	50	65	65	65	
5513.4300	Other woven fabrics of polyester staple fibres .....	50	65	65	65	
5513.4900	Other woven fabrics .....	50	65	65	65	
55.14	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170g/m <sup>2</sup> —					
Unbleached or bleached—						
5514.1100	Of polyester staple fibres, plain weave .... [1998 No. 20.]	50	65	65	65	
5514.1200	3-thread or 4-thread twill, including cross twill, of polyester staple fibres ..... [1998 No. 20.]	50	65	65	65	
5514.1300	Other woven fabrics of polyester staple fibres .....	50	65	65	65	
5514.1900	Other woven fabrics .....	50	65	65	65	
Dyed—						
5514.2100	Of polyester staple fibres, plain weave .... [1998 No. 20.]	50	65	65	65	
5514.2200	3-thread or 4-thread twill, including cross twill, of polyester staple fibres ..... [1998 No. 20.]	50	65	65	65	
5514.2300	Other woven fabrics of polyester staple fibres .....	50	65	65	65	
5514.2900	Other woven fabrics .....	50	65	65	65	

<i>Heading No.</i>	<i>H.S. Code</i>	<i>Customs Duty Rate</i>				
		1995 1996	1997 1998	1999 2000	2001	
Of yarns of different colours—						
5514.3100	Of polyester staple fibres, plain weave .... [1998 No. 20.]	50	65	65	65	
3-thread or 4-thread twill, including cross twill, of polyester staple fibres ..... [1998 No. 20.]						
5514.3200	Other woven fabrics of polyester staple fibres .....	50	65	65	65	
5514.3300	[1998 No. 20.]					
5514.3900	Other woven fabrics .....	50	65	65	65	
	[1998 No. 20.]					
Printed—						
5514.4100	Of polyester staple fibres, plain weave .... [1998 No. 20.]	50	65	65	65	
5514.4200	3-thread or 4-thread twill, including cross twill, of polyester staple fibres ..... [1998 No. 20.]	50	65	65	65	
5514.4300	Other woven fabrics of polyester staple fibres .....	50	65	65	65	
	[1998 No. 20.]					
5514.4900	Other woven fabrics .....	50	65	65	65	
	[1998 No. 20.]					
55.15	Other woven fabrics of synthetic staple fibres—					
Of polysters staple fibres—						
5515.1100	Mixed mainly or solely with viscose rayon staple fibres .....	50	65	65	65	
	[1998 No. 20.]					
5515.1200	Mixed mainly or solely with man-made filaments .....	50	65	65	65	
	[1998 No. 20.]					
5515.1300	Mixed mainly or solely with wool or fine animal hair .....	50	65	65	65	
	[1998 No. 20.]					
5515.1900	Other .....	50	65	65	65	
	[1998 No. 20.]					

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
Of acrylic or modacrylic staple fibres—						
5515.2100	Mixed mainly or solely with man-made filaments .....	50	65	65	65	[1998 No. 20.]
Mixed mainly or solely with wool or fine animal hair .....						
5515.2200	..... [1998 No. 20.]	50	65	65	65	
5515.2900	Other .....	50	65	65	65	[1998 No. 20.]
Other woven fabrics—						
5515.9100	Mixed mainly or solely with man-made filaments .....	50	65	65	65	[1998 No. 20.]
5515.9200	Mixed mainly or solely with wool of fine animal hair .....	50	65	65	65	[1998 No. 20.]
5515.9900	Other .....	50	65	65	65	[1998 No. 20.]
55.16	Woven fabrics of artificial staple fibres—					
Containing 85% or more by weight of artificial staple fibres—						
5516.1100	Unbleached or bleached .....	50	65	65	65	[1998 No. 20.]
5516.1200	Dyed .....	50	65	65	65	[1998 No. 20.]
5516.1300	Of yarns of different colours .....	50	65	65	65	[1998 No. 20.]
5516.1400	Printed .....	50	65	65	65	[1998 No. 20.]
Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments—						
5516.2100	Unbleached or bleached .....	50	65	65	65	[1998 No. 20.]
5516.2200	Dyed .....	50	65	65	65	[1998 No. 20.]

*Customs Duty Rate*

<i>Heading No.</i>	<i>H.S. Code</i>		1995 1996	1997 1998	1999 2000	2001
5516.2300	Of yarns of different colours .....	[1998 No. 20.]	50	65	65	65
5516.2400	Printed .....	Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair—	50	65	65	65
5516.3100	Unbleached or bleached .....	[1998 No. 20.]	50	65	65	65
5516.3200	Dyed .....	[1998 No. 20.]	50	65	65	65
5516.3300	Of yarns of different colours .....	[1998 No. 20.]	50	65	65	65
5516.3400	Printed .....	[1998 No. 20.]	50	65	65	65
		Containing less than 85% of artificial staple fibres, mixed mainly or solely with cotton—				
5516.4100	Unbleached or bleached .....	[1998 No. 20.]	50	65	65	65
5516.4200	Dyed .....	[1998 No. 20.]	50	65	65	65
5516.4300	Of yarns of different colours .....	[1998 No. 20.]	50	65	65	65
5516.4400	Printed .....	[1998 No. 20.]	50	65	65	65
	Other—		50	65	65	65
5516.9100	Unbleached or bleached .....	[1998 No. 20.]	50	65	65	65
5516.9200	Dyed .....	[1998 No. 20.]	50	65	65	65
5516.9300	Of yarns of different colours .....	[1998 No. 20.]	50	65	65	65
5516.9400	Printed .....	[1998 No. 20.]	50	65	65	65

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## CHAPTER 56

*Wadding, felt and non-wovens; special yarns; twine, cordage, ropes, and cables  
and articles thereof*

### *Notes*

**1.** This Chapter does not cover—

- (a) wadding, felt or non-wovens, impregnated, coated or covered with substance of preparations (for example, perfumes or cosmetics of Chapter 33, soaps, or detergents of heading No. 34.01, polishes, creams or similar preparations of heading No. 34.05, fabric softeners of heading No. 38.09) where the textile material is present merely as a carrying medium;
- (b) textile products of heading No. 58.11;
- (c) natural or artificial abrasive powder or grain on a backing of felt or non-wovens (heading No. 68.06);
- (d) agglomerated reconstituted mica, on a backing of felt or non-wovens (heading No. 68.14); or
- (e) metal foil on a backing of felt or non-wovens (section XV).

**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.** Headings Nos. 56.02 and 56.03 cover respectively felt and non-wovens, impregnated, coated, covered or laminated with plastics or rubber whatever the nature of these materials (compact or cellular).

Heading No. 56.03 also includes non-wovens in which plastics or rubber forms the bonding substance.

Headings Nos. 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 plastic or rubber (Chapter 39 or 40);
- (b) non-woven, 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 strips of cellular plastics or cellular rubber combined with felt or non-wovens, where the textile material is present merely for reinforcing purpose (Chapter 39 or 40).

**4.** Heading No. 56.04 does not cover textile yarn, or strip or the like of heading No. 54.04 or 54.05, in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapter 50 to 55); for the purpose of this provision, no account should be taken of any resulting change of colour.

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<i>Heading No.</i>	<i>H.S. Code</i>	<i>Customs Duty Rate</i>				
		1995 1996	1997 1998	1999 2000	2001	
56.01	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5mm in length (flock), textile dust and mill neps—					
5601.1000	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding .....	35	35	35	35	
	Wadding; other articles of wadding—					
5601.2100	Of cotton .....	35	35	35	35	
5601.2200	Of man-made fibres .....	35	35	35	35	
5601.2900	Other .....	35	35	35	35	
5601.3000	Textile flock and dust and mill neps .....	35	35	35	35	
56.02	Felt, whether or not impregnated, coated, covered or laminated—					
5602.1000	Needle-loom felt and stitch-bonded fibre fabrics .....	20	20	25	25	
	Other felt, not impregnated, coated, covered or laminated—					
5602.2100	Of wool or fine animal hair .....	20	20	25	25	
5602.2900	Of other textile materials .....	20	20	25	25	
5602.9000	Other .....	20	20	25	25	
56.03	Non-wovens, whether or not impregnated, coated, covered or laminated of man-made filament—					
5603.1100	Weighing not more than 25g/m <sup>2</sup> .....	20	20	25	25	
5603.1200	Weighing more than 25g/m <sup>2</sup> but not more than 70g/m <sup>2</sup> .....	20	20	25	25	
5603.1300	Weighing more than 70g/m <sup>2</sup> but not more than 150g/m <sup>2</sup> .....	20	20	25	25	
5603.1400	Weighing more than 150g/m <sup>2</sup> .....	20	20	25	25	
	Other—					
5603.9100	Weighing not more than 25g/m <sup>2</sup> .....	20	20	25	25	
5603.9200	Weighing more than 25g/m <sup>2</sup> but not more than 150g/m <sup>2</sup> .....	20	20	25	25	
5603.9300	Weighing more than 70g/m <sup>2</sup> but not more than 150g/m <sup>2</sup> .....	20	20	25	25	
5603.9400	Weighing more than 150g/m <sup>2</sup> .....	20	20	25	25	

*Customs Duty Rate*

<i>Heading No.</i>	<i>H.S. Code</i>		1995 1996	1997 1998	1999 2000	2001
56.04		Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No. 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics—				
	5604.1000	Rubber thread and cord, textile covered ....	20	20	25	25
	5604.2000	High tenacity yarn of polyesters of viscose rayon, impregnated or coated .....	20	20	25	25
	5604.9000	Other .....	20	20	25	25
56.05	5605.0000	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading No. 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal .....	25	25	30	30
56.06	5606.0000	Gimped yarn, and strip and the like of heading No. 54.04 or 54.05 gimped (other than those of heading No. 56.05 and gimped horse hair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn .....	25	25	30	30
56.07		Twine, cordage, ropes and cables whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics—				
	5607.1000	Of jute or other textile bast fibres of heading No. 53.03—				
		Of sisal or other textile fibres of the genus <i>Agave</i> —				
	5607.2100	Binder or baler twine .....	25	25	30	30
	5607.2900	Other .....	25	25	30	30
	5607.3000	Of abaca (Manila hemp or <i>Musa</i> textiles Nee) or other hard (leaf) fibres .....	25	25	30	30
		Of polyethylene or polypropylene—				
	5607.4100	Binder or baler twine .....	25	25	30	30
	5607.4900	Other .....	25	25	30	30
	5607.5000	Of other synthetic fibres .....	25	25	30	30
	5607.9000	Other .....	25	25	30	30

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
56.08	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials—  Of man-made textile materials—					
5608.1100	Made up fishing nets .....	45	45	40	40	
5608.1900	Other .....	45	45	40	40	
5608.9000	Other .....	45	45	40	40	
56.09	5609.0000 Articles of yarn, strip or the like of heading No. 54.04 or 54.05, twine, cordage rope or cables, not elsewhere specified or included .....	45	45	40	40	

## CHAPTER 57

### *Carpets and other textile floor coverings*

#### *Notes*

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

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
57.01	Carpets and other textile floor coverings, knotted, whether or not made up—					
5710.1000	Of wool or fine animal hair .....	50	65	65	65	
	[1998 No. 20.]					
5701.9000	Of other textile materials .....	50	65	65	65	
	[1998 No. 20.]					
57.02	Carpets and other textile floor coverings woven, not tufted or flocked, whether or not made up including, “Kelen” “Schumacks”, “Karamanie” and similar hand-woven rugs—					
5702.1000	“Kelem, “Scheumacks”, “Karamanie” and similar hand-woven rugs .....	50	65	65	65	
	[1998 No. 20.]					

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
	5702.2000	Floor coverings of coconut fibres (coir) .. [1998 No. 20.]	50	65	65	65
		Other, of pile construction, not made up—				
	5702.3100	Of wool or fine animal hair .....	50	65	65	65
		[1998 No. 20.]				
	5702.3200	Of man-made textile materials .....	50	65	65	65
		[1998 No. 20.]				
	5702.3900	Of other textile materials .....	50	65	65	65
		[1998 No. 20.]				
		Other, of pile constructions, made up—				
	5702.4100	Of wool or fine animal hair .....	50	65	65	65
		[1998 No. 20.]				
	5702.4200	Of man-made textile materials .....	50	65	65	65
		[1998 No. 20.]				
	5702.4900	Of other textile materials .....	50	65	65	65
		[1998 No. 20.]				
		Other not of pile construction, not made up—				
	5702.5100	Of wool or fine animal hair .....	50	65	65	65
		[1998 No. 20.]				
	5702.5200	Of man-made textile materials .....	50	65	65	65
		[1998 No. 20.]				
	5702.5900	Of other textile materials .....	50	65	65	65
		[1998 No. 20.]				
		Other, of pile construction, made up—				
	5702.9100	Of wool or fine animal hair .....	50	65	65	65
		[1998 No. 20.]				
	5702.9200	Of man-made textile materials .....	50	65	65	65
		[1998 No. 20.]				
	5702.9900	Of other textile materials .....	50	65	65	65
		[1998 No. 20.]				
57.03		Carpets and other textile floor coverings, tufted, whether or not made up—				
	5703.1000	Of wool or fine animal hair .....	50	65	65	65
		[1998 No. 20.]				

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
	5703.2000	Of nylon or other polyamides .....	50	65	65	65
		[1998 No. 20.]				
	5703.3000	Of other man-made textile materials .....	50	65	65	65
		[1998 No. 20.]				
	5703.9000	Of other textile materials .....	50	65	65	65
		[1998 No. 20.]				
57.04		Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up—				
	5704.1000	Tiles, having a maximum surface area of 0.3m <sup>2</sup> .....	50	65	65	65
		[1998 No. 20.]				
	5704.9000	Other .....	50	65	65	65
		[1998 No. 20.]				
57.05	5705.0000	Other carpets and other textile floor coverings, whether or not made up .....	50	65	65	65
		[1998 No. 20.]				

## CHAPTER 58

*Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; tapestries embroidery*

### Notes

1. This Chapter does not apply to textile fabrics referred to in Note 1 to Chapter 59 impregnated, coated, covered or laminated, or to other goods of Chapter 59.
2. Heading No. 58.01 also includes woven weft pile fabrics which have not yet had the coats cut, at which stage they have no pile standing up.
3. For the purposes of heading No. 58.03, “gauze” means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or drop 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 No. 58.08 does not apply to knotted net fabrics of twine, cordage or rope, of heading No. 56.08.
5. For the purposes of heading No. 58.06, the expression “narrow woven fabrics” means—
  - (a) woven fabrics of a width not exceeding 30cm, whether woven as such or cut from wider pieces, provided with selvedges (woven, gummed or otherwise made) on both edges;
  - (b) tubular woven fabrics of a flattened width not exceeding 30cm; and

(c) bias binding with folded edges; of a width when unfolded not exceeding 30cm.

Narrow woven fabrics with woven fringes are to be classified in heading No. 58.08.

6. In heading No. 58.10, the expression “**embroidery**” means, *inter alia*, embroidered 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 No. 58.05).

7. In addition to the products of heading No. 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.

*Customs Duty Rate*

<i>Heading No.</i>	<i>H.S. Code</i>		1995 1996	1997 1998	1999 2000	2001
58.01		Woven pile fabrics and chenille fabrics, other than fabrics of heading No. 58.02 or 58.06—				
	5801.1000	Of wool or fine animal hair .....	50	65	65	65
		[1998 No. 20.]				
		Of cotton—				
	5801.2100	Uncut weft pile fabrics .....	50	65	65	65
		[1998 No. 20.]				
	5801.2200	Cut corduroy .....	50	65	65	65
		[1998 No. 20.]				
	5801.2300	Other weft pile fabrics .....	50	65	65	65
		[1998 No. 20.]				
	5801.2400	Warp pile fabrics, epingle (uncut) .....	50	65	65	65
		[1998 No. 20.]				
	5801.2500	Warp pile fabrics, cut .....	50	65	65	65
		[1998 No. 20.]				
	5801.2600	Chenille fabrics .....	50	65	65	65
		[1998 No. 20.]				
		Of man-made fibre—				
	5801.3100	Uncut weft pile fabrics .....	50	65	65	65
		[1998 No. 20.]				
	5801.3200	Cut corduroy .....	50	65	65	65
		[1998 No. 20.]				
	5801.3300	Other weft pile fabrics .....	50	65	65	65
		[1998 No. 20.]				
	5801.3400	Warp pile fabrics, epingle (uncut) .....	50	65	65	65
		[1998 No. 20.]				
	5801.3500	Warp pile fabrics, cut .....	50	65	65	65
		[1998 No. 20.]				

*Customs Duty Rate*

<i>Heading No.</i>	<i>H.S. Code</i>	<i>Customs Duty Rate</i>				
		1995 1996	1997 1998	1999 2000	2001	
	5801.3600 Chenille fabrics .....	50	65	65	65	
	[1998 No. 20.]					
	5801.9000 Of other textile materials .....	50	65	65	65	
	[1998 No. 20.]					
58.02	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading No. 58.06; tufted textile fabrics, other than products of heading No. 57.03.					
	Terry towelling and similar woven terry fabrics, of cotton—					
	5802.1100 Unbleached .....	50	65	65	65	
	[1998 No. 20.]					
	5802.1900 Other .....	50	65	65	65	
	[1998 No. 20.]					
	5802.2000 Terry towelling and similar woven terry fabrics, of other textile materials .....	50	65	65	65	
	[1998 No. 20.]					
	5802.3000 Tufted textile fabrics .....	50	65	65	65	
	[1998 No. 20.]					
58.03	Gauze, other than narrow fabrics of heading No.58.06—					
	5803.1000 Of cotton .....	20	20	25	25	
	5803.9000 Of other textile materials .....	20	20	25	25	
58.04	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of heading No. 60.02—					
	5804.1000 Tulles and other net fabrics .....	50	65	65	65	
	[1998 No. 20.]					
	Mechanically made lace—					
	5804.2100 Of man-made fibres .....	50	65	65	65	
	[1998 No. 20.]					
	5804.2900 Of other textile materials .....	50	65	65	65	
	[1998 No. 20.]					
	5804.3000 Hand-made lace .....	50	65	65	65	
	[1998 No. 20.]					

			Customs Duty Rate			
Heading No.	H.S. Code		1995 1996	1997 1998	1999 2000	2001
58.05	5805.0000	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 .....	45	65	65	65
		[1998 No. 20.]				
58.06		Narrow woven fabrics, other than goods of heading No. 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)—				
	5806.1000	Woven pile fabrics (including terry towelling and similar fabrics) and chenille fabrics .....	20	20	25	25
	5806.2000	Other woven fabrics containing by weight 5% or more of elastomeric yarn or rubber thread .....	20	20	25	25
		Other woven fabrics—				
	5806.3100	Of cotton .....	20	20	25	25
	5806.3200	Of man-made fibres .....	20	20	25	25
	5806.3900	Of other textile materials .....	20	20	25	25
	5806.4000	Fabrics consisting of warp without weft, assembled by means of an adhesive (bolducs) .....	20	20	25	25
58.07		Labels, badges and similar articles of textile materials in the piece, in strips or cut to shape or size; not embroidered—				
	5807.1000	Woven .....	20	20	25	25
	5807.9000	Other .....	20	20	25	25
58.08		Braids in the piece, ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles—				
	5808.1000	Braid in the piece .....	20	20	25	25
	5808.9000	Other .....	20	20	25	25
58.09	5809.0000	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading No. 56.05, of a kind used in apparel as furnishing fabrics or for similar purposes, not elsewhere specified or included .....	20	20	25	25

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
58.10	Embroidery in the piece, in strips or in motifs—					
	5810.1000 Embroidery without visible ground .....	20	20	25	25	
	Other embroidery—					
	5810.9100 Of cotton .....	20	20	25	25	
	5810.9200 Of man-made fibres .....	20	20	25	25	
	5810.9900 Of other textile materials .....	20	20	25	25	
58.11	5811.0000 Quilted textile products in the piece composed of one or more layers of textile materials assembled with padding by stitching or otherwise than embroidery of heading No. 58.10 .....	40	40	40	40	

## CHAPTER 59

*Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use*

### Notes

1. Except where the context otherwise requires, for the purposes of this Chapter the expression “textile fabrics” applies only to the woven fabrics of Chapters 50 to 55 and headings 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 heading No. 60.02.
2. Heading No. 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 plastics materials (compact or cellular), other than—
    - (i) fabrics in which the impregnation, coating or coverings 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;
    - (ii) products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7mm at a temperature between 15°C and 30°C (usually Chapter 39);
    - (iii) 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);
    - (iv) fabrics partially coated or partially covered with plastics and being designs resulting from these treatments (usually Chapters 50 to 55, 58 or 60);

- 
- (v) plates, sheets or strip of cellular plastics combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 39); or
  - (vi) 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 No. 56.04.

3. For the purposes of heading No. 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 decorations, 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 No. 48.14) or on a textile backing (generally heading No. 59.07).

4. For the purposes of heading No. 59.06, the expression “**rubberised textile fabric**” means—

- (a) textile fabrics impregnated, coated, covered or laminated with rubber;
  - (i) weighing not more than 1,500g/m<sup>2</sup>; or
  - (ii) weighing more than 1,500g/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 No. 56.04;
- (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).

5. Heading No. 59.07 does not apply to—

- (a) fabrics in which impregnation, coating or covering cannot be seen with the naked eye (usually Chapter 50 to 55, or 60); for the purposes of this provision, no account should be taken of any resulting change of colour;
- (b) fabrics painted with designs (other than printed canvas being theatrical scenery, studio back-cloths or the like);
- (c) fabrics partially covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; however, imitation pile fabrics remain classified in this heading;
- (d) fabrics finished with normal dressings having a basis of amylaceous or similar substance;
- (e) wood veneered on a backing of textile fabrics (heading No. 44.08);
- (f) natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading No. 68.05);
- (g) agglomerated or reconstituted mica, on a backing of textile fabrics (heading No. 68.14); or
- (h) metal foil on a backing of textile fabrics (section XV).

**6.** Heading No. 59.10 does not apply to—

- (a) transmission or conveyor-beltng 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 No. 40.01).

**7.** Heading No. 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 Nos. 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 fabric 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 packings or lubricating materials;
- (b) textile articles (other than those of headings No. 59.08 to 59.01) of a kind used, for technical purposes (for example, textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement), gaskets, washers, polishing discs and other machinery parts).

*Customs Duty Rate*

<i>Heading No.</i>	<i>H.S. Code</i>		1995	1997	1999	2001
			1996	1998	2000	
59.01		Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting; canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations—				
	5901.1000	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like .....	20	20	25	25
	5901.9000	Other .....	20	20	25	25

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
59.02	Tyre cord fabric of high tenacity yarn, of nylon, or other polyamides, polyester or viscose rayon—					
	5902.1000 Of nylon and other polyamides .....	10	10	15	15	
	5902.2000 Of polyester .....	10	10	15	15	
	5902.9000 Other .....	10	10	15	15	
59.03	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No. 59.02—					
	5903.1000 With polyvinyl chloride .....	20	20	25	25	
	5903.2000 With ployurethane .....	20	20	25	25	
	5903.9000 Other .....	20	20	25	25	
59.04	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape—					
	5904.1000 Linoleum .....	35	35	30	30	
	Other—					
	5904.9100 With a base consiting of needle-loom felt or non-wovens .....	35	35	30	30	
	5904.9200 With other textile base .....	35	35	30	30	
59.05	5905.0000 Textile wall coverings .....	35	35	30	30	
59.06	Rubberised textile fabrics, other than those of heading No. 49.02—					
	5906.1000 Adhesive tape of a width not exceeding 20cm .....	20	20	25	25	
	Other—					
	5906.9100 Knitted or crocheted .....	20	20	25	25	
	5906.9900 Other .....	20	20	25	25	
59.07	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back cloths or the like .....	30	30	25	25	
59.08	5908.000 Textile wicks, woven, plainted or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric thereof, whether or not impregnated .....	25	25	30	30	

*Customs Duty Rate*

<i>Heading No.</i>	<i>H.S. Code</i>	<i>Customs Duty Rate</i>				
		1995 1996	1997 1998	1999 2000	2001	
59.09	5909.0000	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials .....	25	25	30	30
59.10	5910.0000	Transmission or conveyor belts or belting of textile material, whether or not impregnated, coated, covered or laminated with plastics or reinforced with metal or other materials .....	15	15	20	20
59.11		Textile products and articles, for technical uses, specified in note 7 to this Chapter—				
	5911.1000	Textile fabrics, felts and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material of a kind used for cord 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) .....	15	15	20	20
	5911.2000	Bolting cloth, whether or not made up .....	15	15	20	20
		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)—				
	5911.3100	Weighing less than 650g/m <sup>2</sup> .....	15	15	20	20
	5911.3200	Weighing 650g/m <sup>2</sup> or more .....	15	15	20	20
	5911.4000	Straining cloth of a kind used in oil presses or the like, including that of human hair .....	15	15	20	20
	5911.9000	Other .....	15	15	20	20

CHAPTER 60

*Knitted or crocheted fabrics*

*Notes*

1. This Chapter does not cover—

- (a) crochet lace of heading No. 58.04;
- (b) labels, badges or similar articles, knitted or crocheted, of heading No. 28.07; 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 No. 60.01.

2. This Chapter also includes fabrics made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

3. Throughout the nomenclature any reference to "knitted" goods includes a reference to stitch-bonded goods in which the chain stitches are formed of textile yarn.

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
60.01	Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted—					
6001.1000	"Long pile" fabrics .....	45	65	65	65	
	[1998 No. 20.]					
	Looped pile fabrics—					
6001.2100	Of cotton .....	45	65	65	65	
	[1998 No. 20.]					
6001.2200	Of man-made fibres .....	45	65	65	65	
	[1998 No. 20.]					
6001.2900	Of other textile materials .....	45	65	65	65	
	[1998 No. 20.]					
	Other—					
6001.9100	Of cotton .....	45	65	65	65	
	[1998 No. 20.]					
6001.9200	Of man-made fibres .....	45	65	65	65	
	[1998 No. 20.]					
6001.9900	Of other textile materials .....	45	65	65	65	
	[1998 No. 20.]					
60.02	Other knitted or crocheted fabrics—					
6002.1000	Of a width not exceeding 30cm, containing by weight 5% or more of elastometric yarn or rubber thread .....	45	65	65	65	
	[1998 No. 20.]					
6002.2000	Other of a width not exceeding 30cm .....	45	65	65	65	
	[1998 No. 20.]					
6002.3000	Of a width exceeding 30cm, containing by weight 5% or more of elastomeric yarn or rubber thread .....	45	65	65	65	
	[1998 No. 20.]					

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
Other fabrics, warp knit (including those made on gallon knitting machines)—						
6002.4100	Of wool or fine animal hair .....	45	65	65	65	
	[1998 No. 20.]					
6002.4200	Of cotton .....	45	65	65	65	
	[1998 No. 20.]					
6002.4300	Of man-made fibres .....	45	65	65	65	
	[1998 No. 20.]					
6002.4900	Other .....	45	65	65	65	
	[1998 No. 20.]					
Other—						
6002.9100	Of wool or fine animal hair .....	45	65	65	65	
	[1998 No. 20.]					
6002.9200	Of cotton .....	45	65	65	65	
	[1998 No. 20.]					
6002.9300	Of man-made fibres .....	45	65	65	65	
	[1998 No. 20.]					
6002.9900	Other .....	45	65	65	65	
	[1998 No. 20.]					

## 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 No. 62.12;
  - (b) worn clothing or other worn articles of heading No. 63.09; or
  - (c) orthopaedic appliances, surgical belts, trusses or the like (heading No. 90.21).
3. For the purposes of headings Nos. 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 the same 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 the front of which is made from the same fabric as the outer surface of the other

components of the set and the back of which 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 set of garments (other than suits and articles of heading No. 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 they also must be of corresponding or compatible size. The term "ensemble" does not apply to track suits or ski suits, of heading No. 61.12.

4. Headings Nos. 61.05 and 61.06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment, or garments having an average of less than 10 stitches per linear centimetre in each direction counted on an area measuring at least 10cm x 10cm. Heading No. 61.05 does not cover sleeveless garments.

5. Heading No. 61.09 does not cover garments with a draft string, ribbed waistband or other means of tightening at the bottom of the garment.

6. For the purposes of heading No. 61.11—

- (a) the expression "**babies garments and clothing accessories**" means articles for young children of a body height not exceeding 86cm; it also covers babies napkins;
- (b) articles which are *prima facie* classifiable both in heading No. 61.11 and in other headings of this Chapter are to be classified in heading No. 61.11.

7. For the purposes of heading No. 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) “**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, ski overalls may have pockets or foot straps; or
- (b) “**ski ensemble**” that is, a set of garments composed of two or three pieces, put up for retail 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 the same colour; they also must be of corresponding or compatible size.

8. Garments which are, *prima facie*, classifiable both in heading No. 61.13 and in other headings of this Chapter, excluding heading No. 61.11, are to be classified in heading No. 61.13.

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

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

*Customs Duty Rate*

<i>Heading No.</i>	<i>H.S. Code</i>		1995	1997	1999	2001
			1996	1998	2000	
61.01		Men’s or boys’ overcoats, carcoats, capes, cloaks, anoraks (including ski-jackets), wind cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading No. 61.03—				
	6101.1000	Of wool or fine animal hair .....	55	75	75	75
		[1998 No. 20.]				
	6101.2000	Of cotton .....	55	75	75	75
		[1998 No. 20.]				
	6101.3000	Of man-made fibres .....	55	75	75	75
		[1998 No. 20.]				
	6101.9000	Of other textile materials .....	55	75	75	75
		[1998 No. 20.]				

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
61.02	Women's or girls' overcoats, car-coats capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles knitted or crocheted other than those of heading No. 61.04—					
6102.1000	Of wool or fine animal hair ..... [1998 No. 20.]	55	75	75	75	
6102.2000	Of cotton ..... [1998 No. 20.]	55	75	75	75	
6102.3000	Of man-made fibres ..... [1998 No. 20.]	55	75	75	75	
6102.9000	Of other textile materials ..... [1998 No. 20.]	55	75	75	75	
61.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib-and-brace overalls, breeches and shorts (other than swimwear), knitted or crocheted—					
	Suits—					
6103.1100	Of wool or fine animal hair ..... [1998 No. 20.]	55	75	75	75	
6103.1200	Of synthetic fibres ..... [1998 No. 20.]	55	75	75	75	
6103.1900	Of other textile materials ..... [1998 No. 20.]	55	75	75	75	
	Ensembles—					
6103.2100	Of wool or fine animal hair ..... [1998 No. 20.]	55	75	75	75	
6103.2200	Of cotton ..... [1998 No. 20.]	55	75	75	75	
6103.2300	Of synthetic fibres ..... [1998 No. 20.]	55	75	75	75	
6103.2900	Of other textile materials ..... [1998 No. 20.]	55	75	75	75	
	Jackets and blazers—					
6103.3100	Of wool or fine animal hair ..... [1998 No. 20.]	55	75	75	75	
6103.3200	Of cotton ..... [1998 No. 20.]	55	75	75	75	

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2000 2001	2001
	6103.3300	Of synthetic fibres .....	55	75	75	75
		[1998 No. 20.]				
	6103.3900	Of other textile materials .....	55	75	75	75
		[1998 No. 20.]				
		Trousers, bib and brace overalls, breeches and shorts—				
	6103.4100	Of wool or fine animal hair .....	55	75	75	75
		[1998 No. 20.]				
	6103.4200	Of cotton .....	55	75	75	75
		[1998 No. 20.]				
	6103.4300	Of synthetic fibres .....	55	75	75	75
		[1998 No. 20.]				
	6103.4900	Of other textile materials .....	55	75	75	75
61.04		Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib-and-brace overalls, breeches, shorts (other than swimwear) knitted or crocheted)—				
		Suits—				
	6104.1100	Of wool or fine animal hair .....	55	75	75	75
		[1998 No. 20.]				
	6104.1200	Of cotton .....	55	75	75	75
		[1998 No. 20.]				
	6104.1300	Of synthetic fibres .....	55	75	75	75
		[1998 No. 20.]				
	6104.1900	Of other textile materials .....	55	75	75	75
		[1998 No. 20.]				
		Ensembles—				
	6104.2100	Of wool or fine animal hair .....	55	75	75	75
		[1998 No. 20.]				
	6104.2200	Of cotton .....	55	75	75	75
		[1998 No. 20.]				
	6104.2300	Of synthetic fibres .....	55	75	75	75
		[1998 No. 20.]				
	6104.2900	Of other textile materials .....	55	75	75	75
		[1998 No. 20.]				

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
Jackets and blazers—						
6104.3100	Of wool or fine animal hair .....	55	75	75	75	
	[1998 No. 20.]					
6104.3200	Of cotton .....	55	75	75	75	
	[1998 No. 20.]					
6104.3300	Of synthetic fibres .....	55	75	75	75	
	[1998 No. 20.]					
6104.3900	Of other textile materials .....	55	75	75	75	
	[1998 No. 20.]					
Dresses—						
6104.4100	Of wool or fine animal hair .....	55	75	75	75	
	[1998 No. 20.]					
6104.4200	Of cotton .....	55	75	75	75	
	[1998 No. 20.]					
6104.4300	Of synthetic fibres .....	55	75	75	75	
	[1998 No. 20.]					
6104.4400	Of artificial fibres .....	55	75	75	75	
	[1998 No. 20.]					
6104.4900	Of other textile materials .....	55	75	75	75	
	[1998 No. 20.]					
Skirts and divided skirts—						
6104.5100	Of wool or fine animal hair .....	55	75	75	75	
	[1998 No. 20.]					
6104.5200	Of cotton .....	55	75	75	75	
	[1998 No. 20.]					
6104.5300	Of synthetic fibres .....	55	75	75	75	
	[1998 No. 20.]					
6104.5900	Of other textile materials .....	55	75	75	75	
	[1998 No. 20.]					
Trousers, bib-and-brace overalls, breeches and short—						
6104.6100	Of wool or fine animal hair .....	55	75	75	75	
	[1998 No. 20.]					
6104.6200	Of cotton .....	55	75	75	75	
	[1998 No. 20.]					

<i>Heading No.</i>	<i>H.S. Code</i>	<i>Customs Duty Rate</i>				
		1995 1996	1997 1998	1999 2000	2001	
	6104.6300	Of synthetic fibres .....	55	75	75	75
		[1998 No. 20.]				
	6104.6900	Of other textile materials .....	55	75	75	75
		[1998 No. 20.]				
61.05		Men's or boys' shirts, knitted or crocheted—				
	6105.1000	Of cotton .....	55	75	75	75
		[1998 No. 20.]				
	6105.2200	Of man-made fibres .....	55	75	75	75
		[1998 No. 20.]				
	6105.2900	Of other textile materials .....	55	75	75	75
		[1998 No. 20.]				
61.06		Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted—				
	6106.1000	Of cotton .....	55	75	75	75
		[1998 No. 20.]				
	6106.2000	Of man-made fibres .....	55	75	75	75
		[1998 No. 20.]				
	6106.9000	Of other textile materials .....	55	75	75	75
		[1998 No. 20.]				
61.07		Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted—				
		Underpants and briefs—				
	6107.1100	Of cotton .....	55	75	75	75
		[1998 No. 20.]				
	6107.1200	Of man-made fibres .....	55	75	75	75
		[1998 No. 20.]				
	6107.1900	Of other textile materials .....	55	75	75	75
		[1998 No. 20.]				
		Nightshirts and pyjamas—				
	6107.2100	Of cotton .....	55	75	75	75
		[1998 No. 20.]				
	6107.2200	Of man-made fibres .....	55	75	75	75
		[1998 No. 20.]				

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
	6107.2900	Of other textile materials .....	55	75	75	75
		[1998 No. 20.]				
		Other—				
	6107.9100	Of cotton .....	55	75	75	75
		[1998 No. 20.]				
	6107.9200	Of man-made fibres .....	55	75	75	75
		[1998 No. 20.]				
	6107.9900	Of other textile materials .....	55	75	75	75
		[1998 No. 20.]				
61.08		Women's or girls', petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles, knitted or crocheted—				
		Slips and petticoats—				
	6108.1100	Of man-made fibres .....	55	75	75	75
		[1998 No. 20.]				
	6108.1900	Of other textile materials .....	55	75	75	75
		[1998 No. 20.]				
		Briefs and panties—				
	6108.2100	Of cotton .....	55	75	75	75
		[1998 No. 20.]				
	6108.2200	Of man-made fibres .....	55	75	75	75
		[1998 No. 20.]				
	6108.2900	Of other textile materials .....	55	75	75	75
		[1998 No. 20.]				
		Nightdresses and pyjamas—				
	6108.3100	Of cotton .....	55	75	75	75
		[1998 No. 20.]				
	6108.3200	Of man-made fibres .....	55	75	75	75
		[1998 No. 20.]				
	6108.3900	Of other textile materials .....	55	75	75	75
		[1998 No. 20.]				
		Other—				
	6108.9100	Of cotton .....	55	75	75	75
		[1998 No. 20.]				
	6108.9200	Of man-made fibres .....	55	75	75	75
		[1998 No. 20.]				

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
	6108.9900 Of other textile materials .....	55	75	75	75	
	[1998 No. 20.]					
61.09	T-shirts, singlets and other vests, knitted or crocheted—					
	6109.1000 Of cotton .....	55	75	75	75	
	[1998 No. 20.]					
	6109.9000 Of other textile materials .....	55	75	75	75	
	[1998 No. 20.]					
61.10	Jerseys, pullovers, cardigans, waist-coats and similar articles, knitted or crocheted—					
	6110.1000 Of wools or fine animal hair .....	55	75	75	75	
	[1998 No. 20.]					
	6110.2000 Of cotton .....	55	75	75	75	
	[1998 No. 20.]					
	6110.3000 Of man-made fibres .....	55	75	75	75	
	[1998 No. 20.]					
	6110.9000 Of other textile materials .....	55	75	75	75	
	[1998 No. 20.]					
61.11	Babies' garments and clothing accessories, knitted or crocheted—					
	6111.1000 Of wool or fine animal hair .....	55	75	75	75	
	[1998 No. 20.]					
	6111.2000 Of cotton .....	55	75	75	75	
	[1998 No. 20.]					
	6111.3000 Of synthetic fibres .....	55	75	75	75	
	[1998 No. 20.]					
	6111.9000 Of other textile materials .....	55	75	75	75	
	[1998 No. 20.]					
61.12	Track suits, ski suits and swimwear, knitted or crocheted—					
	Track suits—					
	6112.1100 Of cotton .....	55	75	75	75	
	[1998 No. 20.]					
	6112.1200 Of synthetic fibres .....	55	75	75	75	
	[1998 No. 20.]					

		Customs Duty Rate				
Heading No.	H.S. Code	1995 1996	1997 1998	1999 2000	2001	
	6112.1900 Of other textile materials ..... [1998 No. 20.]	55	75	75	75	
	6112.2000 Ski suits ..... [1998 No. 20.]	55	75	75	75	
	Men's or boys' swimwear—					
	6112.3100 Of synthetic fibres ..... [1998 No. 20.]	55	75	75	75	
	6112.3900 Of other textile materials ..... [1998 No. 20.]	55	75	75	75	
	Women's or girls' swimwear—					
	6112.4100 Of synthetic fibres ..... [1998 No. 20.]	55	75	75	75	
	6112.4900 Of other textile materials ..... [1998 No. 20.]	55	75	75	75	
61.13	6113.0000 Garments, made up of knitted or crocheted fabrics of headings Nos. 59.03 59.06 or 59.07 ..... [1998 No. 20.]	55	75	75	75	
61.14	Other garments, knitted or crocheted—					
	6114.1000 Of wool or fine animal hair ..... [1998 No. 20.]	55	75	75	75	
	6114.2000 Of cotton ..... [1998 No. 20.]	55	75	75	75	
	6114.3000 Of man-made fibres ..... [1998 No. 20.]	55	75	75	75	
	6114.9000 Of other textile materials ..... [1998 No. 20.]	55	75	75	75	
61.15	Pantyhose, tights, stockings, socks and other hosiery, including stockings for varicose veins and footwear without applied soles, knitted or crocheted—					
	6115.1100 Of synthetic fibres, measuring per single yarn less than 67 decitex ..... [1998 No. 20.]	55	75	75	75	
	6115.1200 Of synthetic fibres, measuring per single yarn 67 decitex or more ..... [1998 No. 20.]	55	75	75	75	

<i>Heading No.</i>	<i>H.S. Code</i>	<i>Customs Duty Rate</i>				
		1995 1996	1997 1998	1999 2000	2001	
6115.1900	Of other textile materials .....	55	75	75	75	
	[1998 No. 20.]					
6115.2000	Women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex .....	55	75	75	75	
	[1998 No. 20.]					
	Other—					
6115.9100	Of wool or fine animal hair .....	55	75	75	75	
	[1998 No. 20.]					
6115.9200	Of cotton .....	55	75	75	75	
	[1998 No. 20.]					
6115.9300	Of synthetic fibres .....	55	75	75	75	
	[1998 No. 20.]					
6115.9900	Of other textile materials .....	55	75	75	75	
	[1998 No. 20.]					
6116	Gloves, mittens and mitts, knitted or crocheted—					
6116.1000	Gloves impregnated, coated or covered with plastics or rubber .....	50	75	75	75	
	[1996 No. 13. 1998 No. 20.]					
	Other—					
6116.9100	Of wool or fine animal hair .....	50	75	75	75	
	[1996 No. 13. 1998 No. 20.]					
6116.9200	Of cotton .....	50	75	75	75	
	[1996 No. 13. 1998 No. 20.]					
6116.9300	Of synthetic fibres .....	50	75	75	75	
	[1996 No. 13. 1998 No. 20.]					
6116.9900	Of other textile materials .....	50	75	75	75	
	[1996 No. 13. 1998 No. 20.]					
6117	Other made up clothing accessories knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories—					
6117.1000	Shawls, scarves mufflers, mantillas, veils and the like .....	55	75	75	75	
	[1998 No. 20.]					
6117.2000	Ties, bowties and cravats .....	55	75	75	75	
	[1998 No. 20.]					

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
6117.8000	Other accessories .....	55	75	75	75	
	[1998 No. 20.]					
6117.9000	Parts .....	55	75	75	75	
	[1998 No. 20.]					

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## CHAPTER 62

### *Articles or apparel and clothing accessories, not knitted or crocheted*

#### *Notes*

1. This Chapter applies only to made up articles of any textile fabric other than wadding, excluding knitted or crocheted articles (other than those of heading No. 62.12).
2. This Chapter does not cover—
  - (a) worn clothing or other worn articles of heading No. 63.09; or
  - (b) orthopaedic appliances, surgical belts, trusses or the like (heading No. 90.21).
3. For the purposes of headings Nos. 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 the same 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 the front of which is made from the same fabric as the outer surface of the other components of the set and the back of which is made from the same fabric as the lining of the suit coat of 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 an imitation silk "lapel"—

- (b) the term "**ensemble**" means a set of garments (other than suits and articles of heading No. 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 waist-coats which may also form a second upper garments; 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 shirt 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 No. 62.11.

**4.** For the purpose of heading No. 62.09—

- (a) the expression "**babies' garments and clothing accessories**" means articles for young children of a body height not exceeding 86cm; it also covers babies napkins;
- (b) articles which are, *prima facie*, classifiable both in heading No. 62.09 and in other headings of this Chapter are to be classified in heading No. 62.09.

**5.** Garments which are, *prima facie*, classifiable both in heading No. 62.10 and in other headings of this Chapter, excluding heading No. 62.09, are to be classified in Heading No. 62.10.

**6.** For the purposes of heading No. 62.11 "**ski suits**" means garments or sorts 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 collar, the ski overall may have pockets or foot straps; or
- (b) a "ski ensemble", that is, a set of garments composed of a two or three piece, put up for retail sale and comprising—

one garment such as an anorak, wind-cheater, wind-jacket or similar articles, closed by a slide fastener (zipper), possibly with a waist-coat 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 60cm, are to be classified as handkerchiefs (heading No. 61.13) Handkerchiefs of which any size exceeds 60cm are to be classified in heading No. 62.14.

**8.** Garments which can be identified as either men's or boys' garments or as women's or girls' garment are to be classified in the headings concerning women's or girls' garment.

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

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

<i>Heading No.</i>	<i>H.S. Code</i>	<i>Customs Duty Rate</i>				
		1995 1996	1997 1998	1999 2000	2001	
62.01	Men's or boys' overcoats, carcoats, capes, cloaks anoraks (including ski-jackets), wind cheaters, wind-jackets and similar articles, other than those of heading No. 62.03—					
	Overcoats, raincoats, car-coats, capes, cloaks and similar articles—					
6201.1100	Of wool or fine animal hair .....	55	75	75	75	
	[1998 No. 20.]					
6201.1200	Of cotton .....	55	75	75	75	
	[1998 No. 20.]					
6201.1300	Of man-made fibres .....	55	75	75	75	
	[1998 No. 20.]					
6201.1900	Of other textile materials .....	55	75	75	75	
	[1998 No. 20.]					
	Other—					
6201.9100	Of wool or fine animal hair .....	55	75	75	75	
	[1998 No. 20.]					
6201.9200	Of cotton .....	55	75	75	75	
	[1998 No. 20.]					
6201.9300	Of man-made fibres .....	55	75	75	75	
	[1998 No. 20.]					
6201.9900	Of other textile materials .....	55	75	75	75	
	[1998 No. 20.]					
62.02	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.04—					
	Overcoats, raincoats, car-coats, capes, cloaks and similar articles—					
6202.1100	Of wool or fine animal hair .....	55	75	75	75	
	[1998 No. 20.]					
6202.1200	Of cotton .....	55	75	75	75	
	[1998 No. 20.]					

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
6202.1300	Of man-made fibres .....	55	75	75	75	
	[1998 No. 20.]					
6202.1900	Of other textile materials .....	55	75	75	75	
	[1998 No. 20.]					
	Other—					
6202.9100	Of wool or fine animal hair .....	55	75	75	75	
	[1998 No. 20.]					
6202.9200	Of cotton .....	55	75	75	75	
	[1998 No. 20.]					
6202.9300	Of man-made fibres .....	55	75	75	75	
	[1998 No. 20.]					
6202.9900	Of other textile materials .....	55	75	75	75	
	[1998 No. 20.]					
62.03	Men's or boys' suits, emsembles, jackets, blazers, trousers, bib-and-brace overalls, breeches and shorts (other than swimwear)—					
	Suits—					
6203.1100	Of wool or fine animal hair .....	55	75	75	75	
	[1998 No. 20.]					
6203.1200	Of synthetic fibre .....	55	75	75	75	
	[1998 No. 20.]					
6203.1900	Of other textile materials .....	55	75	75	75	
	[1998 No. 20.]					
	Ensembles—					
6203.2100	Of wool or fine animal hair .....	55	75	75	75	
	[1998 No. 20.]					
6203.2200	Of cotton .....	55	75	75	75	
	[1998 No. 20.]					
6203.2300	Of synthetic fibres .....	55	75	75	75	
	[1998 No. 20.]					
6203.2900	Of other textile materials .....	55	75	75	75	
	[1998 No. 20.]					
	Jackets and blazers—					
6203.3100	Of wool or fine animal hair .....	55	75	75	75	
	[1998 No. 20.]					

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
	6203.3200 Of cotton .....	55	75	75	75	
	[1998 No. 20.]					
	6203.3300 Of synthetic fibres .....	55	75	75	75	
	[1998 No. 20.]					
	6203.3900 Of other textile materials .....	55	75	75	75	
	[1998 No. 20.]					
	Trousers, bib-and-brace overalls, breeches and shorts—					
	6203.4100 Of wool or fine animal hair .....	55	75	75	75	
	[1998 No. 20.]					
	6203.4200 Of cotton .....	55	75	75	75	
	[1998 No. 20.]					
	6203.4300 Of synthetic fibres .....	55	75	75	75	
	[1998 No. 20.]					
	6203.4900 Of other textile materials .....	55	75	75	75	
	[1998 No. 20.]					
62.04	Women's or girl's suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib-and-brace overalls, breeches and shorts (other than swimwear)—					
	Suits—					
	6204.1100 Of wool or fine animal hair .....	55	75	75	75	
	[1998 No. 20.]					
	6204.1200 Of cotton .....	55	75	75	75	
	[1998 No. 20.]					
	6204.1300 Of synthetic .....	55	75	75	75	
	[1998 No. 20.]					
	6204.1900 Of other textile materials .....	55	75	75	75	
	[1998 No. 20.]					
	Ensembles—					
	6204.2100 Of wool or fine animal hair .....	55	75	75	75	
	[1998 No. 20.]					
	6204.2200 Of cotton .....	55	75	75	75	
	[1998 No. 20.]					
	6204.2300 Of synthetic fibres .....	55	75	75	75	
	[1998 No. 20.]					

<i>Heading No.</i>	<i>H.S. Code</i>	<i>Customs Duty Rate</i>				
		1995 1996	1997 1998	1999 2000	2001	
6204.2900	Of other textile materials .....	55	75	75	75	
	[1998 No. 20.]					
	Jackets and blazers—					
6204.3100	Of wool or fine animal hair .....	55	75	75	75	
	[1998 No. 20.]					
6204.3200	Of cotton .....	55	75	75	75	
	[1998 No. 20.]					
6204.3300	Of synthetic fibres .....	55	75	75	75	
	[1998 No. 20.]					
6204.3900	Of other textile materials .....	55	75	75	75	
	[1998 No. 20.]					
	Dresses—					
6204.4100	Of wool or fine animal hair .....	55	75	75	75	
	[1998 No. 20.]					
6204.4200	Of cotton .....	55	75	75	75	
	[1998 No. 20.]					
6204.4300	Of synthetic fibres .....	55	75	75	75	
	[1998 No. 20.]					
6204.4400	Of artificial fibres .....	55	75	75	75	
	[1998 No. 20.]					
6204.4900	Of other textile materials .....	55	75	75	75	
	[1998 No. 20.]					
	Skirts and divided skirts—					
6204.5100	Of wool or fine animal hair .....	55	75	75	75	
	[1998 No. 20.]					
6204.5200	Of cotton .....	55	75	75	75	
	[1998 No. 20.]					
6204.5300	Of synthetic fibres .....	55	75	75	75	
	[1998 No. 20.]					
6204.5900	Of other textile materials .....	55	75	75	75	
	[1998 No. 20.]					
	Trousers, bib-and-brace overalls, breeches and shorts—					
6204.6100	Of wool or fine animal hair .....	55	75	75	75	
	[1998 No. 20.]					

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
	6204.6200 Of cotton .....	55	75	75	75	
	[1998 No. 20.]					
	6204.6300 Of synthetic fibres .....	55	75	75	75	
	[1998 No. 20.]					
	6204.6900 Of other textile materials .....	55	75	75	75	
	[1998 No. 20.]					
62.05	Men's or boys' shirts .....	55	75	75	75	
	[1998 No. 20.]					
	6205.1000 Of wool or fine animal hair .....	55	75	75	75	
	[1998 No. 20.]					
	6205.2000 Of cotton .....	55	75	75	75	
	[1998 No. 20.]					
	6205.3000 Of man-made fibres .....	55	75	75	75	
	[1998 No. 20.]					
	6205.9000 Of other textile materials .....	55	75	75	75	
	[1998 No. 20.]					
62.06	Women's or girls' blouses, shirts and shirt-blouses—					
	6206.1000 Of silk or silk waste .....	55	75	75	75	
	[1998 No. 20.]					
	6206.2000 Of wool or fine animal hair .....	55	75	75	75	
	[1998 No. 20.]					
	6206.3000 Of cotton .....	55	75	75	75	
	[1998 No. 20.]					
	6206.4000 Of man-made fibres .....	55	75	75	75	
	[1998 No. 20.]					
	6206.9000 Of other textile materials .....	55	75	75	75	
	[1998 No. 20.]					
62.07	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bath-robies, dressing gowns and similar articles—					
	Underpants and briefs—					
	6207.1100 Of cotton .....	55	75	75	75	
	[1998 No. 20.]					
	6207.1900 Of other textile materials .....	55	75	75	75	
	[1998 No. 20.]					

*Customs Duty Rate*

<i>Heading No.</i>	<i>H.S. Code</i>	<i>Customs Duty Rate</i>				
		1995 1996	1997 1998	1999 2000	2001	
Nightshirts and pyjamas—						
6207.2100	Of cotton .....	55	75	75	75	
	[1998 No. 20.]					
6207.2200	Of man-made fibres .....	55	75	75	75	
	[1998 No. 20.]					
6207.2900	Of other textile materials .....	55	75	75	75	
	[1998 No. 20.]					
Other—						
6207.9100	Of cotton .....	55	75	75	75	
	[1998 No. 20.]					
6207.9200	Of man-made fibres .....	55	75	75	75	
	[1998 No. 20.]					
6207.9900	Of other textile materials .....	55	75	75	75	
	[1998 No. 20.]					
62.08	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, night-dresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles—					
Slips and petticoats—						
6208.1100	Of man-made fibre .....	55	75	75	75	
	[1998 No. 20.]					
6208.1900	Of other textile materials .....	55	75	75	75	
	[1998 No. 20.]					
Nightdresses and pyjamas—						
6208.2100	Of cotton .....	55	75	75	75	
	[1998 No. 20.]					
6208.2200	Of man-made fibres .....	55	75	75	75	
	[1998 No. 20.]					
6208.2900	Of other textile materials .....	55	75	75	75	
	[1998 No. 20.]					
Other—						
6208.9100	Of cotton .....	55	75	75	75	
	[1998 No. 20.]					
6208.9200	Of man-made fibres .....	55	75	75	75	
	[1998 No. 20.]					
6208.9900	Of other textile materials .....	55	75	75	75	
	[1998 No. 20.]					

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Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
62.09	Babies', garment and clothing accessories—					
	6209.1000 Of wool or fine animal hair .....	55	75	75	75	
	[1998 No. 20.]					
	6209.2000 Of cotton .....	55	75	75	75	
	[1998 No. 20.]					
	6209.3000 Of synthetic fibres .....	55	75	75	75	
	[1998 No. 20.]					
	6209.9000 Of other textile materials .....	55	75	75	75	
	[1998 No. 20.]					
62.10	Garments, made up of fabrics of heading Nos. 56.02, 56.03, 59.03, 59.06 or 59.07—					
	6210.1000 Of fabrics of heading No. 56.02 or No. 56.03 .....	55	75	75	75	
	[1998 No. 20.]					
	6210.2000 Other garments of the type described in sub-heading 6202.11 to 6202.19 .....	55	75	75	75	
	[1998 No. 20.]					
	6210.3000 Other garments, of the type described in sub-heading 6202.11 to 6202.19 .....	55	75	75	75	
	[1998 No. 20.]					
	6210.4000 Other men's or boys' garments .....	55	75	75	75	
	[1998 No. 20.]					
	6210.5000 Other women's or girls' garments .....	55	75	75	75	
	[1998 No. 20.]					
62.11	Track suits, ski suits and swimwear; other garments—					
	Swimwear—					
	6211.1100 Men's or boys' .....	55	75	75	75	
	[1998 No. 20.]					
	6211.1200 Women's or girls' .....	55	75	75	75	
	[1998 No. 20.]					
	6211.2000 Ski suits .....	55	75	75	75	
	[1998 No. 20.]					
	Othr garments, men's or boys'—					
	6211.3100 Of wool or fine animal hair .....	55	75	75	75	
	[1998 No. 20.]					

*Customs Duty Rate*

<i>Heading No.</i>	<i>H.S. Code</i>	<i>Customs Duty Rate</i>				
		1995 1996	1997 1998	1999 2000	2001	
6211.3200	Of cotton .....	55	75	75	75	
	[1998 No. 20.]					
6211.3300	Of man-made fibres .....	55	75	75	75	
	[1998 No. 20.]					
6211.3900	Of other textile materials .....	55	75	75	75	
	[1998 No. 20.]					
	Other garments women's or girls'—					
6211.4100	Of wool or fine animal hair .....	55	75	75	75	
	[1998 No. 20.]					
6211.4200	Of cotton .....	55	75	75	75	
	[1998 No. 20.]					
6211.4300	Of man-made fibres .....	55	75	75	75	
	[1998 No. 20.]					
6211.4900	Of other textile materials .....	55	75	75	75	
	[1998 No. 20.]					
62.12	Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted—					
6212.1000	Brassieres .....	55	75	75	75	
	[1998 No. 20.]					
6212.2000	Girdles and panty-girdles .....	55	75	75	75	
	[1998 No. 20.]					
6216.3000	Corselettes .....	55	75	75	75	
	[1998 No. 20.]					
6212.9000	Other .....	55	75	75	75	
	[1998 No. 20.]					
62.13	Handkerchiefs—					
6213.1000	Of silk or silk waste .....	55	75	75	75	
	[1998 No. 20.]					
6213.2000	Of cotton .....	55	75	75	75	
	[1998 No. 20.]					
6213.9000	Of other textile materials .....	55	75	75	75	
	[1998 No. 20.]					

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
62.14	Shawls, scarves, mufflers, mantillas, veils and the like—					
6214.1000	Of silk or silk waste .....	55	75	75	75	
	[1998 No. 20.]					
6214.2000	Of wool or fine animal hair .....	55	75	75	75	
	[1998 No. 20.]					
6214.3000	Of synthetic fibres .....	55	75	75	75	
	[1998 No. 20.]					
6214.4000	Of artificial fibres .....	55	75	75	75	
	[1998 No. 20.]					
6214.9000	Of other textile materials .....	55	75	75	75	
62.15	Ties, bow ties and cravats—					
6215.1000	Of silk or silk waste .....	55	75	75	75	
	[1998 No. 20.]					
6215.2000	Of man-made fibres .....	55	75	75	75	
	[1998 No. 20.]					
6215.9000	Of other textile materials .....	55	75	75	75	
62.16	6216.0000 Gloves, mittens and mitts .....	55	75	75	75	
	[1998 No. 20.]					
62.17	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading No. 6212—					
6217.1000	Accessories .....	55	75	75	75	
	[1998 No. 20.]					
6217.9000	Parts .....	55	75	75	75	
	[1998 No. 20.]					

## CHAPTER 63

*Other made up textile articles; sets, worn clothing and worn textile articles; rags*

### Notes

1. Sub Chapter 1 applies only to made up articles, of any textile fabric.
2. Sub Chapter 1 does not cover—
  - (a) goods of Chapters 56 to 62; or
  - (b) worn clothing or other worn articles of heading No. 63.09.

3. Heading No. 63.09 applies only to the following goods—

- (a) articles of textile materials—
  - (i) clothing and clothing accessories, and parts thereof;
  - (ii) blankets and travelling rugs;
  - (iii) bed linen, table linen, toilet linen and kitchen linen;
  - (iv) furnishing articles, other than carpets of headings Nos. 57.10 to 57.05 and tapestries of heading No. 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;
  - (ii) they must be presented in bulk or in bales, sacks or similar packings.

I

*Customs Duty Rate*

<i>Heading No.</i>	<i>H.S. Code</i>	<i>Customs Duty Rate</i>				
		1995 1996	1997 1998	1999 2000	2001	
63.01	Other made up textile articles—					
	Blanket and travelling rugs—					
6301.1000	Electric blankets .....	55	75	75	75	
	[1998 No. 20.]					
6301.2000	Blankets (other than electric blankets) and travelling rugs of wool or of fine animal hair .....	55	75	75	75	
	[1998 No. 20.]					
6301.3000	Blankets (other than electric blankets) and travelling rugs, of cotton .....	55	75	75	75	
	[1998 No. 20.]					
6301.4000	Blankets (other than electric blankets) and travelling rugs, of synthetic fibres ....	55	75	75	75	
	[1998 No. 20.]					
6301.9000	Other blankets and travelling rugs .....	55	75	75	75	
	[1998 No. 20.]					
63.02	Bed linen, table linen, toilet linen, and kitchen linen—					
6302.1000	Bed linen, knitted or crocheted .....	55	75	75	75	
	[1998 No. 20.]					
	Other bed linen, printed—					
6302.2100	Of cotton .....	55	75	75	75	
	[1998 No. 20.]					
6302.2200	Of man-made fibres .....	55	75	75	75	
	[1998 No. 20.]					

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
6302.2900	Of other textile materials .....	55	75	75	75	
	[1998 No. 20.]					
	Other bed linen—	55	75	75	75	
6302.3100	Of cotton .....	55	75	75	75	
	[1998 No. 20.]					
6302.3200	Of man-made fibres .....	55	75	75	75	
	[1998 No. 20.]					
6302.3900	Of other textile materials .....	55	75	75	75	
	[1998 No. 20.]					
6302.4000	Table linen, knitted or crocheted .....	55	75	75	75	
	[1998 No. 20.]					
	Other table linen—					
6302.5100	Of cotton .....	55	75	75	75	
	[1998 No. 20.]					
6302.5200	Of flax .....	55	75	75	75	
	[1998 No. 20.]					
6302.5300	Of man-made fibres .....	55	75	75	75	
	[1998 No. 20.]					
6302.5900	Other textile materials .....	55	75	75	75	
	[1998 No. 20.]					
6302.6000	Toilet linen and kitchen linen, of terry towelling or similar terry fabrics of cotton .....	55	75	75	75	
	[1998 No. 20.]					
	Other—					
6302.9100	Of cotton .....	55	75	75	75	
	[1998 No. 20.]					
6302.9200	Of flax .....	55	75	75	75	
	[1998 No. 20.]					
6302.9300	Of man-made fibres .....	55	75	75	75	
	[1998 No. 20.]					
6302.9900	Other textile materials .....	55	75	75	75	
	[1998 No. 20.]					
63.03	Curtains (including drapes) and interior blinds; curtains or bed valances—					

<i>Heading No.</i>	<i>H.S. Code</i>	<i>Customs Duty Rate</i>				
		1995 1996	1997 1998	1999 2000	2001	
Knitted or crocheted—						
6303.1100	Of cotton .....	55	75	75	75	
[1998 No. 20.]						
6303.1200	Of synthetic fibres .....	55	75	75	75	
[1998 No. 20.]						
6303.1900	Of other textile materials .....	55	75	75	75	
[1998 No. 20.]						
Other—						
6303.9100	Of cotton .....	55	75	75	75	
[1998 No. 20.]						
6303.9200	Of synthetic fibres .....	55	75	75	75	
[1998 No. 20.]						
6303.9900	Of other textile materials .....	55	75	75	75	
[1998 No. 20.]						
63.04	Other furnishing articles, excluding those of heading No. 94.04—					
Bedspread—						
6304.1100	Knitted or crocheted .....	55	75	75	75	
[1998 No. 20.]						
6304.1900	Other .....	55	75	75	75	
[1998 No. 20.]						
6304.9100	Knitted or crocheted .....	55	75	75	75	
[1998 No. 20.]						
6304.9200	Not knitted or crocheted, of cotton .....	55	75	75	75	
[1998 No. 20.]						
6304.9300	Not knitted or crocheted, of synthetic fibres .....	55	75	75	75	
[1998 No. 20.]						
6304.9900	Not knitted or crocheted, of other textile materials .....	55	75	75	75	
[1998 No. 20.]						
63.05	Sacks and bags, of a kind used for the packing of goods—					
6305.1000	Of jute or of other textile bast fibres of heading No. 53.03 .....	55	55	50	50	
6305.2200	Of cotton .....	55	55	50	50	

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
	6305.3200	Flexible intermediate bulk containers .....	25	25	30	30
	6305.3300	Other of polyethylene or polypropylene strip or the like .....	25	25	30	30
	6305.3900	Other .....	25	25	30	30
	6305.9000	Of other textile materials .....	25	25	30	30
63.06		Tarpaulins, awnings and sunblinds; tents, sails for boats, sailboards or land-craft, and camping goods—				
		Tarpaulins, awnings and sun-blinds—				
	6306.1100	Of cotton .....	30	30	35	35
	6306.1200	Of synthetic fibres .....	30	30	35	35
	6306.1900	Of other textile materials .....	30	30	35	35
		Tents—				
	6306.2100	Of cotton .....	30	30	35	35
	6306.2200	Of synthetic fibres .....	30	30	35	35
	6306.2900	Of other textile materials .....	30	30	35	35
		Sails—				
	6306.3100	Of synthetic fibres .....	30	30	35	35
	6306.3900	Of other textile materials .....	30	30	35	35
		Pneumatic mattresses—				
	6306.4100	Of cotton .....	30	30	35	35
	6306.4900	Of other textile materials .....	30	30	35	35
		Other—				
	6306.9100	Of cotton .....	30	30	35	35
	6306.9900	Of other textile materials .....	30	30	35	35
63.07		Other made up articles, including dress patterns—				
	6307.1000	Floor-cloths, dish-cloths, dusters and similar cleaning cloths .....	30	30	35	35
	6307.2000	Life-jackets and life-belts .....	30	30	35	35
	6307.9000	Other .....	30	30	35	35

II

*Sets*

<i>Heading No.</i>	<i>H.S. Code</i>		<i>Customs Duty Rate</i>			
			1995 1996	1997 1998	1999 2000	2001
63.08	6308.0000	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, for embroidered tablecloths or serviettes, or similar cloths or serviettes, or similar textile articles, put up in packing for retail sale .....		40	40	35

III

*Worn clothing and worn textile articles; rags*

<i>Heading No.</i>	<i>H.S. Code</i>		<i>Customs Duty Rate</i>			
			1995 1996	1997 1998	1999 2000	2001
63.09	6309.0000	Worn clothing and other worn articles ....	40	40	35	35
63.10		Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope cables, of textile materials—				
		Sorted—				
	6310.1100	Mutilated .....	30	30	20	20
	6310.1900	Other .....	40	40	35	35
	6310.9000	Other .....	40	40	35	35

SECTION XII

*Footwear, headgear, umbrellas, sun umbrellas, walking sticks, seat-sticks, whips, riding-crops and parts thereof; prepared feathers and articles made therewith; artificial flowers articles of human hair*

CHAPTER 64

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

*Notes*

1. This Chapter does not cover—

- (a) disposable foot or shoe coverings of flimsy materials (for example, paper sheeting of plastics) without applied soles; these products are classified according to their constituent materials;

- (b) footwear of textile material without an outer sole glued, sewn or affixed or applied to the upper (section xi);
- (c) worn footwear of heading No. 68.09;
- (d) articles of asbestos (heading No. 68.12);
- (f) orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading No. 90.21); or
- (g) 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 No. 64.06 the term "**parts**" does not include pegs, boot protectors, eyelets, boot hooks, buckets, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods of heading No. 96.06.

3. For the purposes of this Chapter—

- (a) the term "**rubber and plastics**" includes woven fabrics of other textile products with an external layer of rubber or plastic being visible to the naked eye; for the purpose of this provisions no account should be taken of any resulting change of colour; and
- (b) the term "**leather**" refers to the goods of heading Nos. 41.04 to 41.09.

4. Subject to Note 3 to this Chapter—

- (a) the material of the uppers 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.

*Sub-heading Note*

1. For the purposes of sub-headings Nos. 6402.1100, 6402.1900, 6403.1100, 6403.1900 and 6404.1100, the expression "**sports footwear**" applies only to—

- (a) footwear which is designed for a sporting activity and has, or has provision for, the attachment of spikes, sprigs, stops, clips, bars or the like;
- (b) skating boots, ski-boots and cross-country ski footwear, snowboard boots, wrestling boots, boxing boots and cycling shoes.

*Customs Duty Rate*

<i>Heading No.</i>	<i>H.S. Code</i>		1995	1997	1999	2001
			1996	1998	2000	
64.01		Waterproof footwear with outer soles and uppers of rubber or plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes—				
	6401.1000	Footwear incorporating a protective metal toe-cap .....	40	40	50	50

[1999 No. 29.]

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
Other footwear—						
6401.9100	Covering the knee .....	40	40	50	50	
	[1999 No. 29.]					
6401.9200	Covering the ankle but not covering the knee .....	40	40	50	50	
	[1999 No. 29.]					
6401.9900	Other .....	40	40	50	50	
	[1999 No. 29.]					
64.02	Other footwear with outer soles and uppers of rubber or plastics—					
Sports footwear—						
6402.1200	Ski-boots, cross-country ski-footwear, and snowboard boots .....	40	40	50	50	
	[1999 No. 29.]					
6402.1900	Other .....	40	40	50	50	
	[1999 No. 29.]					
6402.2000	Footwear with upper straps or thongs assembled to the sole by means of plugs .....	40	40	50	50	
	[1999 No. 29.]					
6402.9100	Covering the ankle .....	40	40	50	50	
	[1999 No. 29.]					
6402.9900	Other .....	40	40	50	50	
	[1999 No. 29.]					
64.03	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather—					
Sport footwear—						
6403.1200	Ski-boots, cross-country ski footwear, and snowboard boots .....	40	40	50	50	
	[1999 No. 29.]					
6403.1900	Other .....	40	40	50	50	
	[1999 No. 29.]					
6403.2000	Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe .....	40	40	50	50	
	[1999 No. 29.]					

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
	6403.3000	Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap .....	40	40	50	50
		[1999 No. 29.]				
	6403.4000	Other footwear, incorporating a protective metal toe-cap .....	40	40	50	50
		[1999 No. 29.]				
		Other footwear with outer soles of leather—				
	6403.5100	Covering the ankle .....	40	40	50	50
		[1999 No. 29.]				
	6403.5900	Other .....	40	40	50	50
		[1999 No. 29.]				
		Other footwear—				
	6403.9100	Covering the ankle .....	40	40	50	50
		[1999 No. 29.]				
	6403.9900	Other .....	40	40	50	50
		[1999 No. 29.]				
64.04		Footwear with outer soles of rubbers, plastics, leather or composition leather and uppers of textile materials. Footwear with outer soles of rubber, plastics—				
	6404.1100	Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like .....	40	40	50	50
		[1999 No. 29.]				
	6404.1900	Other .....	40	40	50	50
		[1999 No. 29.]				
	6404.2000	Footwear with outer soles of leather or composition leather .....	40	40	50	50
		[1999 No. 29.]				
64.05		Other footwear—				
	6405.1000	With uppers of leather or composition leather .....	40	40	50	50
		[1999 No. 29.]				
	6405.2000	With uppers of textile materials .....	40	40	50	50
		[1999 No. 29.]				
	6405.9000	Other .....	40	40	50	50
		[1999 No. 29.]				

<i>Heading No.</i>	<i>H.S. Code</i>	<i>Customs Duty Rate</i>				
		1995 1996	1997 1998	1999 2000	2001	
64.06	Parts of footwear, (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof—					
6406.1000	Uppers and parts thereof, other than stiffeners .....	25	25	45	45	
	[1999 No. 29.]					
6406.2000	Outer soles and heels, of rubber or plastics .....	25	25	45	45	
	Other—					
6406.9100	Of wood .....	25	25	45	45	
	[1999 No. 29.]					
6406.9900	Of other materials .....	25	25	45	45	
	[1999 No. 29.]					

## CHAPTER 65

### *Headgear and parts thereof*

#### *Notes*

1. This Chapter does not cover—
  - (a) worn headgear of (heading No. 63.09);
  - (b) asbestos headgear (heading No. 68.12); or
  - (c) dolls' hats, other toy hats or carnival articles of Chapter 95.
2. Heading No. 65.02 does not cover hut-shapes made by sewing, other than those obtained simply by sewing strips in spirals.

<i>Heading No.</i>	<i>H.S. Code</i>	<i>Customs Duty Rate</i>				
		1995 1996	1997 1998	1999 2000	2001	
65.01	6501.0000	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and man-chons (including slit man-chons), of felt .....	15	15	20	20
65.02	6502.0000	Hat-shapes plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims nor lined, nor trimmed .....	15	15	20	20

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
65.03	6503.0000	Felt hats and other felt headgear, made from the hat bodies: hoods or plateaux of heading No. 65.01, whether or not lined or trimmed .....	35	35	30	30
65.04	6504.0000	Hats and other headgear, plaited or made by assembling strips of any materials, whether or not lined or trimmed .....	35	35	30	30
65.05		Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips) whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed—				
	6505.1000	Hair-nets .....	35	35	30	30
	6505.9000	Other .....	35	35	30	30
65.06		Other headgear, whether or not lined or trimmed—				
	6506.1000	Safety headgear .....	35	35	30	30
		Other—				
	6506.9100	Of rubber or of plastics .....	35	35	30	30
	6506.9200	Of furskin .....	35	35	30	30
	6506.9900	Of other materials .....	35	35	30	30
65.07	6507.0000	Head-band linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear .....	15	15	20	20

## CHAPTER 66

*Umbrellas, sun umbrellas, walking-sticks, seat sticks, whips, riding-crops and parts thereof*

### Notes

1. This Chapter does not cover—
  - (a) measure walking-sticks or the like (heading No. 90.17);
  - (b) firearm-sticks, sword-stick, loaded walking-sticks or the like (Chapter 93); or
  - (c) goods of Chapter 95 (for example, toy umbrellas, toy-sun umbrellas).

- 2.** Heading No. 66.03 does not cover parts, trimmings or accessories of textile material, or covers, tassels, thongs, umbrella cases or the like, of any materials. Such goods presented with, but not fitted to, articles of heading No. 66.01 or 66.02 are to be classified separately and are not to be treated as forming part of those articles.

<i>Heading No.</i>	<i>H.S. Code</i>	<i>Customs Duty Rate</i>				
		1995 1996	1997 1998	1999 2000	2001	
66.01	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)—					
	6606.1000 Garden or similar umbrellas .....	40	40	35	35	
	Other—					
	6601.9100 Having a telescopic shaft .....	40	40	35	35	
	6601.9900 Other .....	40	40	35	35	
66.02	6602.0000 Walking-sticks seat-sticks, whips, riding-crops and the like .....	45	45	40	40	
66.03	Part trimming and accessories of articles of heading No. 66.01 or 66.02—					
	6603.1000 Handles and knobs .....	25	25	30	30	
	6603.2000 Umbrella frames including frames mounted on shafts (sticks) .....	25	25	30	30	
	6603.9000 Other .....	25	25	30	30	

## 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 No. 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 No. 67.01 does not cover—
  - (a) articles in which feather or down constitute only filling or padding (for example bedding of heading No. 94.04);
  - (b) articles of apparel or clothing accessories in which feather or down constitutes no more than mere trimming or padding; or

(c) artificial flowers or foliage or parts thereof or made up articles of heading No. 67.02.

3. Heading No. 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.

*Customs Duty Rate*

<i>Heading No.</i>	<i>H.S. Code</i>		1995 1996	1997 1998	1999 2000	2001
67.01	6701.0000	Skins and other parts of birds with their feather or down, feathers, parts of feathers, down and articles thereof (other than goods of heading No. 05.05 and worked quills and scales) .....	15	15	20	20
67.02		Artificial flowers, foliage and fruit and parts thereof, articles made of artificial flowers, foliage or fruit—				
	6702.1000	Of plastics .....	45	45	40	40
	6702.9000	Of other materials .....	45	45	40	40
67.03	6703.0000	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 ...	45	45	40	40
67.04		Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials, articles of human hair not elsewhere specified or included—				
		Of synthetic textile materials—				
	6704.1100	Complete wigs .....	45	45	40	40
	6704.1900	Other .....	45	45	40	40
	6704.2000	Of human hair .....	45	45	40	40
	6704.9000	Of other materials .....	45	45	40	40

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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 of heading No. 48.10 or 48.11 (for example paper 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 stone of heading No. 84.42;
- (g) electrical insulators (heading No. 85.46) or fittings of insulating material of heading No. 85.47;
- (h) dental burrs (heading No. 90.18);
- (i) articles of Chapter 91 (for example, clocks and clock cases);
- (j) articles of Chapter 94 (for example, furniture, lamps and lighting fittings, pre-fabricated buildings);
- (k) articles of Chapter 95 (for example, toys, games and sports requisites);
- (l) articles of heading No. 96.02, if made of materials specified in note 2 (b) to Chapter 96, or of heading No. 96.06 (for example, buttons), No. 96.09 (for example, slate pencils or No. 96.10 (for example, drawing slates); or
- (m) articles of Chapter 97 (for example, works of art).

2. In heading No. 68.02 the expression: "worked monumental or building stone" applies not only to the varieties of stone referred to in heading No. 25.15 or 25.16 but also to all other natural stone (for example, quartz, flint, dolomite and steatite similarly worked; it does not, however, apply to slate.

			Customs Duty Rate				
<i>Heading No.</i>	<i>H.S. Code</i>		1995 1996	1997 1998	1999 2000	2001	
68.01	6801.0000	Setts, curbstone and flagstones, or natural stone (except slate) .....	20	20	25	25	
68.02		Worked monumental or building stone (except slate) and articles thereof, other than goods of heading No. 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powders, or natural stone (including slate)—					
	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. Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface .....	30	30	35	35	

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
	6802.2100	Marble, travertine and alabaster .....	30	30	35	35
	6802.2200	Other calcareous stone .....	30	30	35	35
	6802.2300	Granite .....	30	30	35	35
	6802.2900	Other stone .....	30	30	35	35
		Other—				
	6802.9100	Marble, travertine and alabaster .....	30	30	35	35
	6802.9200	Other calcareous stone .....	30	30	35	35
	6802.9300	Granite .....	30	30	35	35
	6802.9900	Other stone .....	30	30	35	35
68.03	6803.0000	Worked slate and articles of slate or of agglomerated slate .....	30	30	35	35
68.04		Millstones, grindstones, grinding wheels and the like, without frameworks, 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—				
	6804.1000	Millstones and grindstones for milling, grinding or pulping .....	30	30	35	35
		Other millstones, grindstones, grinding wheels and the like—				
	6804.2100	Of agglomerated synthetic or natural diamond .....	30	30	35	35
	6804.2200	Of other agglomerated abrasives or of ceramics .....	30	30	35	35
	6804.2300	Of natural stone .....	30	30	35	35
	6804.3000	Hand-sharpening or polishing stones .....	30	30	35	35
86.05		Natural or artificial abrasive powder or grain, on a base of textile materials, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up—				
	6805.1000	On a base of woven textile fabric only ....	30	30	35	35
	6805.2000	On a base of paper or paperboard only ....	30	30	35	35
	6805.3000	On a base of other materials .....	30	30	35	35

*Customs Duty Rate*

<i>Heading No.</i>	<i>H.S. Code</i>		1995 1996	1997 1998	1999 2000	2001
68.06		Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, formed slag and similar expanded mineral materials, mixtures and articles of heat-insulating, sound-insulating or sound absorbing mineral materials other than those of heading No. 68.11 or 68.12 of Chapter 69—				
	6806.1000	Slag wool, rock wool and similar mineral wools (including inter-mixtures thereof), in bulk, sheets or rolls .....	30	30	35	35
	6806.2000	Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including inter-mixtures thereof) .....	30	30	35	35
	6806.9000	Other .....	30	30	35	35
68.07		Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch)—				
	6807.1000	In rolls .....	30	30	35	35
	6807.9000	Other .....	30	30	35	35
68.08	6808.0000	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 .	30	30	35	35
68.09		Articles of plaster or of compositions based on plaster, boards, sheets, panels, tiles and similar articles, not ornamented—				
	6809.1100	Faced or reinforced with paper or paperboard only .....	30	30	35	35
	6809.1900	Other .....	30	30	35	35
	6809.9000	Other articles .....	30	30	35	35
68.10		Articles of cement, of concrete or of artificial stone, whether or not reinforced—				
		Tiles, flagstones, bricks and similar articles—				
	6810.1100	Building blocks and bricks .....	45	45	40	40
	6810.1900	Other .....	45	45	40	40

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
	Other articles—					
6810.9100	Prefabricated structural components for building or civil engineering .....	45	45	40	40	
6810.9900	Other .....	45	45	40	40	
68.11	Articles of asbestos-cement, of cellulose fibre-cement or the like—					
6811.1000	Corrugated sheets .....	45	45	40	40	
6811.2000	Other sheets, panels, tiles and similar articles .....	45	45	40	40	
6811.3000	Tubes, pipes and tube or pipe fittings .....	45	45	40	40	
6811.9000	Other articles .....	45	45	40	40	
68.12	Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading No. 68.11 or 68.13—					
6812.1000	Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate .....	25	25	30	30	
6812.2000	Yarn and thread .....	25	25	30	30	
6812.3000	Cords and string, whether or not plaited .	25	25	30	30	
6812.4000	Woven or knitted fabric .....	25	25	30	30	
6812.5000	Clothing accessories, footwear and headgear .....	25	25	30	30	
6812.6000	Paper, millboard and felt .....	25	25	30	30	
6812.7000	Compressed asbestos fibre jointing, in sheets or irons .....	25	25	30	30	
6812.9000	Other .....	25	25	30	30	
68.13	Friction materials 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—					
6813.1000	Brake linings and pads .....	25	25	30	30	

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
	6813.9000 Other .....	25	25	30	30	
68.14	Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials—					
	6814.1000 Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support .....	25	25	30	30	
	6814.9000 Other .....	25	25	30	30	
68.15	Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included—					
	6815.1000 Non-electrical articles of graphite or other carbon .....	40	40	40	40	
	6815.2000 Articles of pear .....	40	40	40	40	
	6815.9100 Containing magnesia, dolomite or chromite .....	40	40	40	40	
	6815.9900 Other .....	40	40	40	40	

## CHAPTER 69

### *Ceramic products*

#### *Notes*

1. This Chapter applies only to ceramic products which have been fired after shaping. Headings Nos. 69.04 to 69.14 apply only to such products other than those classifiable in headings Nos. 69.01 to 69.03.
2. This Chapter does not cover—
  - (a) products of heading No. 28.44;
  - (b) articles of heading No. 68.04;
  - (c) articles of Chapter 71 (for example, imitation jewellery);
  - (d) cermets of heading No. 81.13;
  - (e) articles of Chapter 82;
  - (f) electrical insulators (heading No. 85.46) or fittings of insulating materials of heading No. 85.47;
  - (g) artificial teeth (heading No. 90.21);
  - (h) articles of Chapter 91 (for example, clocks and clock cases);

- (i) articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
- (j) articles of Chapter 95 (for example, toys, games and sports requisites);
- (k) articles of heading No. 96.06 (for example, buttons) or of heading No. 96.14 (for example, smoking pipes); or
- (l) articles of Chapter 97 (for example, works of art).

## I

*Goods of siliceous fossil metals or of similar siliceous earths, and refractory goods*

*Customs Duty Rate*

<i>Heading No.</i>	<i>H.S. Code</i>		1995 1996	1997 1998	1999 2000	2001
69.01	6901.0000	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths .....	25	25	30	30
69.02		Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths—				
	6902.1000	Containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr <sub>2</sub> O <sub>3</sub> ...	5	5	10	10
	6902.9100	Metallurgical refractory bricks .....	5	5	10	10
	6902.9900	Other .....	5	5	10	10
69.03		Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, scrupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil metals or of similar siliceous earths—				
	6903.1000	Containing by weight more than 50% of graphite or other carbon or of a mixture of these products .....	15	15	20	20
	6903.2000	Containing by weight more than 50% of alumina (Al <sub>2</sub> O <sub>3</sub> ) or of a mixture or compound of alumina and of silica (SiO <sub>2</sub> ) .....	15	15	20	20
	6903.9000	Other .....	15	15	20	20

## II

*Other ceramic products*

69.04	Ceramic building bricks, flooring blocks, support or filler tiles and the like—				
	6904.1000	Building bricks .....	15	15	20

*Customs Duty Rate*

<i>Heading No.</i>	<i>H.S. Code</i>		1995	1997	1999	2001
			1996	1998	2000	
	6904.9000	Other .....	15	15	20	20
69.05		Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods—				
	6905.1000	Roofing tiles .....	40	40	35	35
	6905.9000	Other .....	40	40	35	35
69.06	6906.0000	Ceramic pipes, conduits, guttering and pipe fittings .....	40	40	35	35
69.07		Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing—				
	6907.1000	Tiles, cubes and similar articles whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7cm .....	40	40	35	35
	6097.9000	Other .....	40	40	35	35
69.08		Glazed ceramic flags and paving , hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing—				
	6908.1000	Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7cm .....	40	40	35	35
	6908.9000	Other .....	40	40	35	35
69.09		Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubes and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods—				
		Ceramic wares for laboratory, chemical or other technical uses—				
	6909.1100	Of porcelain or china .....	10	10	15	15
	6909.1200	Articles having a hardness equivalent to 9 or more on the Mohs scale .....	10	10	15	15
	6909.1900	Other .....	10	10	15	15

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
	6909.9000	Other .....	10	10	15	15
69.10	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures—					
	6910.1000	Other porcelain or china .....	50	50	50	50
	6910.9000	Other .....	50	50	50	50
69.11	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china—					
	6911.1000	Tableware and kitchenware .....	50	50	50	50
	6911.9000	Other .....	50	50	50	50
69.12	6912.0000 Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china .....	50	50	50	50	
69.13	Statuettes and other ornamental ceramic articles—					
	6913.1000 Of porcelain or china .....	50	50	50	50	
	6913.9000 Other .....	50	50	50	50	
69.14	Other ceramic articles—					
	6914.1000 Of porcelain or china .....	50	50	50	50	
	6914.9000 Other .....	50	50	50	50	

## CHAPTER 70

### *Glass and glassware*

#### *Notes*

**1.** This Chapter does not cover—

- (a) goods of heading No. 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 No. 85.44, electrical insulators (heading No. 85.46) or fittings of insulating materials (heading No. 85.47);
- (d) optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;

- (e) lamps or lighting fittings, illuminated signs, illuminated name-plates or the like having a permanently fixed light source, or parts thereof of heading No. 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 No. 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 No. 70.06 remain classified in that heading whether or not they have the character of articles.
4. For the purposes of heading No. 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% by weight; 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 No. 68.06.
5. Throughout the nomenclature, the expression “glass” includes fused quartz and other fused silica.

*Sub-heading Note*

1. For the purposes of sub-headings Nos. 7013.2100, 7013.3100 and 7013.9100, the expression “**lead crystal**” means only glass having a minimum lead monoxide ( $\text{PbO}$ ) content by weight of 24%.

*Customs Duty Rate*

<i>Heading No.</i>	<i>H.S. Code</i>		1995	1997	1999	2001
			1996	1998	2000	
70.01	7001.0000	Cullet and other waste and scrap of glass; glass in the mass .....	10	10	15	15
70.02		Glass in balls (other than microspheres of heading No. 70.18) rods or tubes un- worked—				
	7002.1000	Balls .....	20	20	25	25
	7002.2000	Rods .....	20	20	25	25

*Customs Duty Rate*

<i>Heading No.</i>	<i>H.S. Code</i>	<i>Customs Duty Rate</i>				
		1995 1996	1997 1998	1999 2000	2001	
Tubes—						
	7002.3100	Of fused quartz or other fused silica .....	20	20	25	25
	7002.3200	Of other glass having a linear co-efficient of expansion not exceeding 5x10 per kelvin within a temperature range of 0 °C to 300 °C .....	20	20	25	25
	7002.3900	Other .....	20	20	25	25
70.03		Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer—				
	Non-wired sheets—					
	7003.1200	Coloured throughout the mass (body tinted), opacified, flash or having an absorbent reflecting or non-reflecting layer ..	30	30	35	35
	7003.1900	Other .....	30	30	35	35
	7003.2000	Wired sheets .....	30	30	35	35
	7003.3000	Profiles .....	30	30	35	35
70.04		Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer—				
	7004.2000	Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent or reflecting layer .....	30	30	35	35
	7004.9000	Other glass .....	30	30	35	35
70.05		Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent reflecting or non reflecting layer, but not otherwise worked—				
	7005.1000	Non-wired glass, having an absorbent or reflecting or non-reflecting layer .....	30	30	35	35
	Other non-wired glass					
	7005.2100	Coloured throughout the mass (body tinted) opacified, flashed or merely surface ground .....	30	30	35	35
	7005.2900	Other .....	30	30	35	35
	7005.3000	Wired glass .....	30	30	35	35

<i>Heading No.</i>	<i>H.S. Code</i>	<i>Customs Duty Rate</i>				
		1995 1996	1997 1998	1999 2000	2001	
70.06	7006.0000	Glass of heading No. 70.03, 70.04 or 70.05, bent, edge-worked, engraved drilled, enamelled or otherwise worked, but not framed or fitted with other materials .....	30	30	35	35
70.07		Safety glass, consisting of toughened (tempered) or laminated glass—				
	7007.1100	Toughened (tempered) safety glass— Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels .....	30	30	35	35
	7007.1900	Other .....	30	30	35	35
		Laminated safety glass—				
	7007.2100	Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels .....	30	30	35	35
	7007.2900	Other .....	30	30	35	35
70.08	7008.8000	Multiple-walked insulating units of glass ..	30	30	35	35
70.09		Glass mirrors, whether or not framed, including rear-view mirrors—				
	7009.1000	Rear-view mirrors for vehicles .....	45	45	40	40
		Other—				
	7009.9100	Unframed .....	45	45	40	40
	7009.9200	Framed .....	45	45	40	40
70.10		Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass—				
	7010.1000	Ampoules .....	25	25	30	30
	7010.2000	Stoppers, lids and other closures .....	25	25	30	30
		Other, of a capacity—				
	7010.9100	Exceeding 1 litre .....	25	25	30	30
	7010.9200	Exceeding 0.33 litres but not exceeding 1 litre .....	25	25	30	30
	7010.9300	Exceeding 0.15 litres but not exceeding 0.33 litre .....	25	25	30	30

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
	7010.9400	Not exceeding 0.15 litres .....	25	25	30	30
70.11		Glass envelopes (including bulbs and tubes,) open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like—				
	7011.1000	For electric lighting .....	50	40	40	40
		[1998 No. 20.]				
	7011.2000	For cathode-ray tubes .....	20	20	25	25
	7011.9000	Other .....	50	50	50	50
70.12	7012.0000	Glass inners for vacuum flasks or for other vacuum vessels .....	15	15	20	20
70.13		Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading No. 70.10 or 70.18)—				
	7013.1000	Of glass-ceramics .....	45	45	40	40
		glass-ceramics—				
	7013.2100	Of lead crystal .....	45	45	40	40
	7013.3200	Of glass having a linear co-efficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within a temperature range of 0 °C to 300 °C .....	45	45	40	40
	7013.3900	Other .....	45	45	40	40
		Other glassware—				
	7013.9100	Of lead crystal .....	45	45	40	40
	7013.9900	Other .....	45	45	40	40
70.14	7014.0000	Signalling glassware and optical elements of glass (other than those of heading No. 70.15), not optically worked .....	20	20	25	25
70.15		Clock or watch glasses and similar glasses, glasses for un-corrective, corrective, spectacles, curved, bent, hollowed or the like, not optically worked; hallow glass spheres and their segments, for the manufacture of such glasses—				
	7015.1000	Glass for corrective spectacles .....	20	20	25	25
	7015.9000	Other .....	20	20	25	25

*Customs Duty Rate*

<i>Heading No.</i>	<i>H.S. Code</i>		1995 1996	1997 1998	1999 2000	2001
70.16	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, or a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing for mosaic or similar decorative purposes; leaded lights and the like; multi-cellular or foam glass in blocks, panels, plates, shells or similar forms—					
7016.1000	Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes .....	20	20	25	25	
7016.9000	Other .....	20	20	25	25	
70.17	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated—					
7017.1000	Of fused quartz or other fused silica .....	20	20	25	25	
7017.2000	Of other glass having a linear co-efficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within temperature range of 0 °C to 300 °C .....	20	20	25	25	
7017.9000	Other .....	20	20	25	25	
70.18	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 micro-spheres not exceeding 1mm in diameter—					
7018.1000	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass small wares .....	55	55	50	50	
7018.2000	Glass micro-spheres not exceeding 1mm in diameter .....	55	55	50	50	
7018.9000	Other .....	55	55	50	50	
70.19	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics)—					

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
Slivers, rovings, yarn and chopped strands—						
7019.1100	Chopped strands, of a length of not more than 50mm .....	15	15	20	20	
7019.1200	Rovings .....	15	15	20	20	
7019.1900	Other .....	15	15	20	20	
Thin sheets (voiles), webs, mats, mattresses, boards and similar non-woven products—						
7019.3100	Mats .....	15	15	20	20	
7019.3200	Thin sheets (voiles) .....	15	15	20	20	
7019.3900	Other .....	15	15	20	20	
7019.4000	Woven fabrics of roving .....	15	15	20	20	
Other woven fabrics—						
7019.5100	Of a width not exceeding 30cm .....	15	15	20	20	
7019.5200	Of a width exceeding 30cm, plain weave, weighing less than 250g/m <sup>2</sup> , of filaments measuring per single yarn not more than 136 tex .....	15	15	20	20	
7019.5900	Other .....	15	15	20	20	
7019.9000	Other .....	15	15	20	20	
70.20	7020.0000 Other articles of glass .....	40	40	35	35	

#### SECTION XIV

*Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin*

#### CHAPTER 71

*Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin*

##### Notes

1. Subject to Note 1 (a) to section VI and except as provided below, all articles consisting wholly or partly—

- (a) of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed); or

- (b) of precious metal or of metal clad with precious metal,  
are to be classified in this Chapter.
2. (a) Headings Nos. 71.13, 71.14 and 71.15 do not cover articles in which precious metal or metal clad with precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph (b) of the foregoing Note does not apply to such articles.
- (b) Heading No. 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 No. 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 catalyst (heading No. 38.15);
  - (e) articles of heading No. 42.02 or 42.03 referred to in Note 2(B) to Chapter 42;
  - (f) articles of heading No. 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;
  - (i) umbrellas, walking-sticks or other articles of Chapter 66;
  - (j) abrasive goods of heading No. 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 stone (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, reconstructed) remain classified in this Chapter, except unmounted worked sapphires and diamonds for styli (heading No. 85.22);
  - (k) articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments);
  - (l) arms or parts thereof (Chapter 93);
  - (m) articles covered by Note 2 to Chapter 95;
  - (n) articles classified in Chapter 96 by virtue of Note 4 of that Chapter;
  - (o) original sculptures or statuary (heading No. 97.03), collectors' pieces (heading No. 97.05) or antiques of an age exceeding one hundred years (heading No. 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, chodium 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 purpose of this Chapter, any alloy (including a sintered mixture and an intermetallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2% by weight, of the alloy.

Alloys of precious metal are to be classified according to the following rules—

- (a) an alloy containing 2% or more, by weight of platinum is to be treated as an alloy of platinum;
- (b) an alloy containing 2% or more, by weight of gold but no platinum or less than 2%, by weight, of platinum, is to be treated as an alloy of gold;
- (c) other alloys containing 2% or more, by weight, of silver are to be treated as alloys of silver.

6. Except where the context otherwise requires, any reference in the nomenclature to precious metal or to any particular precious metal includes a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to metal clad with precious metal or to base metal or non-metals plated with precious metal.

7. Throughout the nomenclature the expression "**metal clad with precious metal**" means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. Except where the context otherwise requires, the expression also covers base metal inlaid with precious metal.

8. Subject to Note 1 (a) to section VI, goods answering to a description in heading No. 71.12 are to be classified in that heading and in no other heading of the nomenclature.

9. For the purposes of heading No. 71.13, the expression "**articles of jewellery**" means—

- (a) any small object of personal adornment (gem-set or not) (for example, rings bracelets, necklaces, brooches, ear-rings watch-chains, fobss pendants, tie-ins, cuff-links, dress-studs, religious or other medals and insignia); and
- (b) articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (such as cigarette cases, powder boxes, chains, purses, cachou boxes).

10. For the purposes of heading No. 71.14, the expression "articles of goldsmiths" or silver-smiths' 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 No. 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 No. 96.06, or dress-combs, hair-slides or the like or hairpins, of heading No. 96.15), not incorporating natural or cultured pearls, precious or semi-precious stone (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.

#### *Sub-heading Notes*

1. For the purposes of sub-headings Nos. 7106.1000, 7108.1100, 7110.2100, 7110.2100, 7110.3100 and 7110.4100 the expressions "**powder**" and "**in powder form**" mean 7110.1100 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 sub-headings Nos. 7110.1100 and 7110.1900, the expression "platinum" does not include iridium, osmium, palladium, rhodium or ruthenium.

3. For the classification of alloys in the sub-headings of heading No. 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.

## I

### *Natural or cultured pearls and precious or semi-precious stones*

#### *Customs Duty Rate*

<i>Heading No.</i>	<i>H.S. Code</i>		1995 1996	1997 1998	1999 2000	2001
71.01		Pearls, natural, or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport—				
	7101.1000	Natural pearls .....	70	70	65	65
		Cultured pearls—				
	7101.2100	Unworked .....	70	70	65	65
	7101.2200	Worked .....	70	70	65	65
71.02		Diamonds, whether or not worked, but not mounted or set—				
	7102.1000	Unsorted .....	70	70	65	65
		Industrial—				
	7102.2100	Unworked or simply-sawn, cleaved or brutted .....	70	70	65	65
	7102.2900	Other .....	70	70	65	65
		Non-industrial—				
	7102.3100	Unworked or simply-sawn, cleaved or brutted .....	70	70	65	65
	7102.3900	Other .....	70	70	65	65
71.03		Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport—				
	7103.1000	Unworked, simply sewn or roughly shaped .....	70	70	65	65
		Otherwise worked—				
	7103.9100	Rubies, sapphires and emeralds .....	70	70	65	65
	7103.9900	Other .....	70	70	65	65

*Customs Duty Rate*

Heading No.	H.S. Code	Customs Duty Rate			
		1995 1996	1997 1998	1999 2000	2001
71.04	Synthetic or reconstructed precious or semi-precious stones, whether or not worked, graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport—				
	7104.1000 Piezo-electric quartz .....	45	45	40	40
	7104.2000 Other, unworked or simply sawn or roughly shaped .....	45	45	40	40
	7104.9000 Other .....	45	45	40	40
71.05	Dust and powder of natural or synthetic precious or semi-precious stones—				
	7105.1000 Of diamonds .....	45	45	40	40
	7105.9000 Other .....	45	45	40	40

II

*Precious metals and metals clad with precious metal*

71.06	Silver (including silver-plated with gold or platinum), un-wrought or in semi-manufactured forms or in powder form—				
	7106.1000 Powder .....	70	70	65	65
	Other—				
	7106.9100 Unwrought .....	70	70	65	65
	7106.9200 Semi-manufactured .....	70	70	65	65
71.07	7107.0000 Base metal clad with silver, not further worked than semi-manufactured .....	70	70	65	65
71.08	Gold (including gold-plated with platinum) unwrought or in semi-manufactured forms, or in powder form—				
	Non-monetary—				
	7108.1100 Powder .....	70	70	65	65
	7108.1200 Other unwrought forms .....	70	70	65	65
	7108.1300 Other semi-manufactured forms .....	70	70	65	65
	7108.2000 Monetary .....	70	70	65	65

*Customs Duty Rate*

<i>Heading No.</i>	<i>H.S. Code</i>	<i>Customs Duty Rate</i>				
		1995 1996	1997 1998	1999 2000	2001	
71.09	7109.0000	Base metals or silver, clad with gold not further worked than semi-manufactured .....	70	70	65	65
71.10		Platinum, unwrought or in semi-manufactured forms, or in powder form—				
		Platinum—				
	7110.1100	Unwrought or in powder form .....	70	70	65	65
	7110.1900	Other .....	70	70	65	65
		Palladium—				
	7110.2100	Unwrought or in powder form .....	70	70	65	65
	7110.2900	Other .....	70	70	65	65
		Rhodium—				
	7110.3100	Unwrought or in powder form .....	70	70	65	65
	7110.3900	Other .....	70	70	65	65
		Iridium, osmium and ruthenium—				
	7110.4100	Unwrought or in powder form .....	70	70	65	65
	7110.4900	Other .....	70	70	65	65
71.11	7111.0000	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured .....	70	70	65	65
71.12		Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compound of a kind used principally for the recovery of precious metal—				
	7112.1000	Of gold, including metal clad with gold but excluding sweepings containing other precious metals .....	70	70	65	65
	7112.2000	Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals .....	70	70	65	65
	7112.9000	Other .....	70	70	65	65

III

*Jewellery, goldsmiths' and silversmiths' wares and other articles*

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
71.13	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal—					
	Of precious metal whether or not plated or clad with precious metal—					
7113.1100	Of silver, whether or not plated or clad with other precious metal .....	70	70	65	65	
7113.1900	Of other precious metal, whether or not plated or clad with precious metal .....	70	70	65	65	
	7113.2000	Of base metal clad with precious metal ...	70	70	65	65
71.14	Articles of goldsmith' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal—					
	Of precious metal whether or not plated or clad with precious metal—					
7114.1100	Of silver, whether or not plated or clad with other precious metal .....	70	70	65	65	
7114.1900	Of other precious metal, whether or not plated or clad with precious metal .....	70	70	65	65	
	7114.2000	Of base metal clad with precious metal ...	70	70	65	65
71.15	Other articles of precious metal or of metal clad with precious metal—					
	7115.1000	Catalysts in the form of wire, cloth or grill, of platinum .....	70	70	65	65
	7115.9000	Other .....	70	70	65	65
71.16	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)—					
	7116.1000	Of natural or cultured pearls .....	70	70	65	65
	7116.2000	Of precious or semi-precious stones (natural, synthetic or reconstructed) .....	70	70	65	65
71.17	Imitation jewellery—					
	Of base metal, whether or not plated with precious metal—					
	7117.1100	Cuff-links and studs .....	70	70	65	65

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
	7117.1900 Other .....	70	70	65	65	
	7117.9000 Other .....	70	70	65	65	
71.18	Coin—					
	7118.1000 Coin (other than gold coin) not being legal tender .....	70	70	65	65	
	7118.9000 Other .....	70	70	65	65	

## 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 Nos. 32.07 to 32.10, 32.12, 32.13, or 32.15);
- (b) ferro-cerium or other pyrophoric alloys (heading No. 36.06);
- (c) headgear or parts thereof of heading No. 65.06 or 65.07;
- (d) umbrella frames or other articles of heading No. 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 tracks (heading No. 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;
- (i) lead shot prepared for ammunition (heading No. 93.06) or other articles of section XIX (arms and ammunition);
- (j) articles of Chapter 94 (for example, furniture, mattress supports, lamps and lighting fittings, illuminated signs, prefabricated buildings);
- (k) articles of Chapter 95 (for example, toys, games, sports requisites),
- (l) hand sieves, buttons, pens, pencil-holders, pen nibs or other articles of Chapter 96 (miscellaneous manufactured articles); or
- (m) articles of Chapter 97 (for example, works of art).

**2.** Throughout the nomenclature, the expression “**parts of general use**” means—

- (a) articles of headings Nos. 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 No. 91.14); and
- (c) articles of headings Nos. 83.01, 83.02, 83.08, 83.10 and frames and mirrors, of base metal, of heading No. 83.06.

In Chapter 73 to 76 to 82 (but not in heading No. 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, aluminum, 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 metal;
- (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 powder, heterogeneous intimate mixtures obtained by melting (other than cermets) and intermetallic compounds.

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

**7.** Classification of composite articles.

Except where the headings otherwise require, articles of base metal (including articles of mixed materials treated as articles of base metal under the Interpretation 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 shell, 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, is classified; and
- (c) a cermet of heading No. 81.31 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 breaking, cutting-up, wear or other reason;

(b) **powers,**

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

## CHAPTER 72

### *Iron and steel*

#### *Notes*

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

(a) **pig iron,**

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

not more than 10% of chromium,  
not more than 6% of manganese,  
not more than 3% of phosphorus,  
not more than 8% of silicon,  
at total of not more than 10% of other element;

(b) **spiegeleisen,**

iron-carbon alloys containing by weight more than 6% but not more than 30% of manganese and otherwise conforming to the specification as (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 No. 72.03 which (with the exception of certain types produced in the form of castings) are usefully malleable and which contain by weight 2% or less of carbon. However, chromium steels may contain higher proportions of carbon;

(e) **stainless steel,**

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

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**(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 aluminum;  
0.0008% or more of boron;  
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 1mm and of which 90% or more by weight passes through a sieve with a mesh aperture of 5mm;

**(i) 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 subject to primary hot-rolling or roughly shaped by forging, including blanks for angles, shapes or sections. These products are not presented in coils;

**(j) flat-rolled products,**

rolled products of solid rectangular (other than square) cross-section, which do not conform to the definition at (i) above in form of—

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

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

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

(k) **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);

(l) **other bars and rods,**

products which do not conform to any of the definitions at (i), (j), (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—

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

(m) **angles, shape and sections,**

products having a uniform solid cross-section along their whole length which do not conform to any of the definitions at (j), (k), (l), or (w) above or to the definition of wire. Chapter 72 does not include products of heading No. 73.01 or 73.02;

(n) **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;

(o) **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 15mm 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 No. 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.

*Sub-heading 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: aluminum, 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 0.06% 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 aluminum 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 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 aluminum but no other element in a proportion that would give the steel the characteristics of another alloy steel;

**(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% manganese; and

        0.6% or more but not more than 2.3% of silicon, but no other element in a proportion that would give steel the characteristics of another alloy steel.

**2.** For the classification of ferro-alloys in the sub-headings of heading No. 72.02 the following rule should be observed—

    a ferro-alloy is considered as binary and classified under the relevant sub-heading (if it exists) if only one of the alloy elements exceeds the minimum percentage laid down in this 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 this Chapter Note 1 (c) must each exceed 10% by weight.

## I

*Primary materials; products in granular or powder form*

<i>Heading No.</i>	<i>H.S. Code</i>	<i>Customs Duty Rate</i>				
		1995 1996	1997 1998	1999 2000	2001	
72.01	Pig iron and spiegeleison in pigs, block or other primary forms—					
7201.1000	Non-alloy pig iron containing by weight 0.5% or less of phosphorus .....	5	5	10	10	
7201.2000	Non-alloy pig iron containing by weight more than 0.5% of phosphorus .....	5	5	10	10	
7201.5000	Alloy pig iron; spiegeleisen .....	5	5	10	10	
72.02	Ferro-alloys—					
	Ferro-manganese—					
7202.1100	Containing by weight more than 2% of carbon .....	5	5	10	10	
7202.1900	Containing by weight more than 2% of carbon .....	5	5	10	10	
7202.1900	Other .....	5	5	10	10	
	Ferro-silicon—					
7202.2100	Containing by weight more than 55% of silicon .....	5	5	10	10	
7202.2900	Other .....	5	5	10	10	
7202.3000	Ferro-silico-manganese .....	5	5	10	10	
	Ferro-chromium—					
7202.4100	Containing by weight more than 4% of carbon .....	5	5	10	10	
7202.4900	Other .....	5	5	10	10	
7202.5000	Ferro-silico-chromium .....	5	5	10	10	
7202.6000	Ferro-nickel .....	5	5	10	10	
7202.7000	Ferro-molybdenum .....	5	5	10	10	
7202.8000	Ferro-tungsten and ferro-silico-titanium ...	5	5	10	10	
	Other—					
7202.9100	Ferro-titanium and ferro-silico-titanium ....	5	5	10	10	
7202.9200	Ferro-vanadium .....	5	5	10	10	
7202.9300	Ferro-niobium .....	5	5	10	10	
7202.9900	Other .....	5	5	10	10	

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
72.03	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94% in lumps, pellets or similar forms—					
	7203.1000 Ferrous products obtained by direct reduction iron ore .....	5	5	10	10	
	7203.9000 Other .....	5	5	10	10	
72.04	Ferrous waste and scrap; remelting scraps in ingots of iron or steel—					
	7204.1000 Waste and scrap of cast iron .....	5	5	10	10	
	Waste and scrap of alloy steel—					
	7204.2100 Of stainless steel .....	5	5	10	10	
	7204.2900 Other .....	5	5	10	10	
	7204.3000 Waste and scrap of tinned iron or steel .....	5	5	10	10	
	Other waste and scrap—					
	7204.4100 Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles .....	5	5	10	10	
	7204.4900 Other .....	5	5	10	10	
	7204.5000 Remelting scrap ingots .....	5	5	10	10	
72.05	Granules and powders of pig iron, spiegleisen, iron or steel—					
	7205.1000 Granules .....	5	5	10	10	
	Powder—					
	7205.2100 Of alloy steel .....	5	5	10	10	
	7205.2900 Other .....	5	5	10	10	

## II

### *Iron and non-alloy steel*

72.06	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading No. 72.03)—					
	7206.1000 Ingots .....	10	10	15	15	
	7206.9000 Other .....	10	10	15	15	

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
72.07	Semi-finished products of iron or non-alloy steel— Containing by weight less than 0.25% of carbon—					
	7207.1100 Of rectangular (including square) cross-section, the width measuring less than twice the thickness .....	10	10	15	15	
	7207.1200 Other of rectangular (other than square) cross-section .....	10	10	15	15	
	7207.1900 Other .....	10	10	15	15	
	7207.2000 Containing by weight 0.25% or more of carbon .....	10	10	15	15	
72.08	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated—					
	7208.1000 In coils, not further worked than hot-rolled, with patterns in relief .....	10	10	15	15	
	Other, in coils, not further worked than hot-rolled, pickled—					
	7208.2500 Of a thickness of 4.75mm or more .....	10	10	15	15	
	7208.2600 Of a thickness of 3mm or more but less than 4.75mm .....	10	10	15	15	
	7208.2700 Of a thickness of less than 3mm .....	10	10	15	15	
	Other, in coils, not further worked than hot-rolled—					
	7208.3600 Of a thickness exceeding 10mm .....	10	10	15	15	
	7208.3700 Of a thickness of 4.75mm or more but not exceeding 10mm .....	10	10	15	15	
	7208.3800 Of a thickness of 3mm or more but less than 4.75mm .....	10	10	15	15	
	7208.3900 Of a thickness of less than 3mm .....	10	10	15	15	
	7208.4000 Not in coils, not further worked than hot-rolled, with patterns in relief .....	10	10	15	15	
	Other, not in coils, not further worked than hot-rolled—					
	7208.5100 Of a thickness exceeding 10mm .....	10	10	15	15	
	7208.5200 Of a thickness of 4.75mm or more but not exceeding 10mm .....	10	10	15	15	

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
	7208.5300	Of a thickness of 3mm or more but less than 4.75mm .....	10	10	15	15
	7208.9000	Other .....	10	10	15	15
72.09		Flat-rolled products of iron of non-alloy steel, of a width of 600mm or more, cold-rolled (cold-reduced), not clad, plated or coated—				
		In coils, not further worked than cold-rolled (cold-reduced)—				
	7209.1500	Of a thickness of 3mm or more .....	10	10	15	15
	7209.1600	Of a thickness exceeding 1mm but less than 3mm .....	10	10	15	15
	7209.1700	Of a thickness of 0.5mm or more but less than 3mm .....	10	10	15	15
	7209.1800	Of a thickness of less than 0.5mm .....	10	10	10	10
		[1999 No. 29.]				
		Not in coils, not further worked than cold-rolled (cold-reduced)—				
	7209.2500	Of a thickness of 3mm or more .....	10	10	15	15
	7209.2600	Of a thickness exceeding 1mm but not less than 3mm .....	10	10	15	15
	7209.2700	Of a thickness of 0.5mm or more but not exceeding 1mm .....	10	10	15	15
	7209.2800	Of a thickness of less than 0.5mm .....	10	10	15	15
	7209.9000	Other .....	10	10	15	15
72.10		Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, clad, plated or coated—				
		Plated or coated with tin—				
	7210.1100	Of a thickness 0.5mm or more .....	15	15	20	20
	7210.1200	Of a thickness of less than 0.5mm .....	15	15	20	20
	7210.2000	Plated or coated with lead, including tene-plate .....	15	15	20	20
	7210.3000	Electrolytically plated or coated with zinc .....	15	15	20	20
		Otherwise plated or coated with zinc—				
	7210.4100	Corrugated .....	45	45	40	40

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
	7210.4900 Other .....	15	15	25	25	
[1999 No. 29.]						
	7210.5000 Plated or coated with chromium oxides or with chromium and chromium oxides ...	15	15	20	20	
	7210.6100 Plated or coated with aluminum zinc alloys .....	15	15	20	20	
	7210.6900 Other .....	15	15	20	20	
	7210.7000 Painted, varnished or coated with plastics ..	5	5	20	20	
[1996 No. 13. 1999 No. 29.]						
	7210.9000 Other .....	15	15	20	20	
72.11	Flat-rolled products of iron or non-alloy steel, of a width of less than 600mm, not clad, plated or coated—					
	Not further worked than hot-rolled—					
	7211.1300 Rolled on four faces or in a closed box pass, or a width exceeding 150mm and a thickness of not less than 4mm, not in coils and without patterns in relief .....	10	10	15	15	
	7211.1400 Other, of a thickness of 4.75mm or more ..	10	10	15	15	
	7211.1900 Other .....	10	10	15	15	
	Not further worked than cold-rolled (cold-reduced)—					
	7211.2300 Containing by weight less than 0.25 per cent of carbon .....	10	10	15	15	
	7211.2900 Other .....	10	10	15	15	
	7211.9000 Other .....	10	10	15	15	
72.12	Flat-rolled products of iron or non-alloy steel, of a width or less than 600mm, clad, plated or coated—					
	7212.1000 Plated or coated with tin .....	15	15	20	20	
	7212.2000 Electrolytically plated or coated with zinc .....	15	15	20	20	
	7212.3000 Otherwise plated or coated with zinc .....	15	15	20	20	
	7212.4000 Painted, varnished or coated with plastic ..	15	15	10	10	
	[1996 No. 13. 1999 No. 29.]					
	7212.5000 Otherwise plated or coated .....	15	15	10	10	
	[1996 No. 13. 1999 No. 29.]					

Heading No.	H.S. Code		Customs Duty Rate				
			1995 1996	1997 1998	1999 2000	2001	
	7212.6000	Clad .....	15	15	10	10	
[1996 No. 13, 1999 No. 29.]							
72.13		Bars and rods, hot-rolled, in irregularly wound coils, or iron or non-alloy steel—					
	7213.1000	Containing indentations, ribs, grooves or other deformations, produced during the rolling process .....	20	20	25	25	
	7213.2000	Of other free-cutting steel .....	20	20	25	25	
		Other—					
	7213.9100	Of circular cross-section measuring less than 14mm in diameter .....	20	20	25	25	
	7213.9900	Other .....	20	20	25	25	
72.14		Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling—					
	7214.1000	Forged .....	20	20	25	25	
	7214.2000	Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling .....	20	20	25	25	
	7214.3000	Of other free-cutting steel .....	20	20	25	25	
		Other—					
	7214.9100	Of rectangular (other than square) cross-section .....	20	20	25	25	
	7214.9900	Other .....	20	20	25	25	
72.15		Other bars and rods of iron of non-alloy steel—					
	7215.1000	Of free-cutting steel, not further worked than cold-formed or cold-finished .....	20	20	25	25	
	7215.5000	Other, not further worked than cold-formed or cold-finished .....	20	20	25	25	
	7215.9000	Other .....	20	20	25	25	
72.16		Angles, shapes and sections of iron or non-alloy steel—					
	7216.1000	U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80mm .....	20	20	25	25	

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
7216.2100	L section .....	20	20	25	25	
7216.2200	T sections .....	20	20	25	25	
	U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80mm or more—					
7216.3100	U sections .....	20	20	25	25	
7216.3200	I sections .....	20	20	25	25	
7216.3300	H sections .....	20	20	25	25	
7216.4000	L or T sections, not further worked than hot-rolled, hot-drawn, or extruded, of a height of 80mm or more .....	20	20	25	25	
7216.5000	Other angles, shapes and sections, not further worked than hot-drawn or extruded .....	20	20	25	25	
	Angles, shapes and sections, not further worked than cold-formed or cold-finished—					
7216.6100	Obtained from flat-rolled products .....	20	20	25	25	
7216.6900	Other .....	20	20	25	25	
	Other—					
7216.9100	Cold-formed or cold-finished from flat-rolled products .....	20	20	25	25	
7216.9900	Other .....	20	20	25	25	
72.17	Wire of iron or non-alloy steel. Containing by weight less than 0.25% of carbon—					
7217.1000	Not plated or coated, whether or not polished .....	15	15	20	20	
7217.2000	Plated or coated with zinc .....	20	20	25	25	
7217.3000	Plated or coated with other base metals ....	20	20	25	25	
7217.9000	Other .....	20	20	25	25	
	III					
	<i>Stainless steel</i>					
72.18	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel—					
7218.1000	Ingots and other primary forms .....	10	10	15	15	

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Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
	Other—					
7218.9100	Of rectangular (other than square) cross-section .....	10	10	15	15	
7218.9900	Other .....	10	10	15	15	
72.19	Flat-rolled products of stainless steel, of a width of 600mm or more—					
	Not further worked than hot-rolled, in coils—					
7219.1100	Of a thickness exceeding 10mm .....	10	10	15	15	
7219.1200	Of a thickness of 4.75mm or more but not exceeding 10mm .....	10	10	15	15	
7219.1300	Of a thickness of 3mm or more but less than 4.75mm .....	10	10	15	15	
7219.1400	Of a thickness of less than 3mm .....	10	10	15	15	
	Not further worked than hot-rolled, not in coils—					
7219.2100	Of a thickness exceeding 10mm .....	10	10	15	15	
7219.2200	Of a thickness of 4.75mm or more but not exceeding 10mm .....	10	10	15	15	
7219.2300	Of a thickness of 3mm or more but less than 4.75mm .....	10	10	15	15	
7219.2400	Of a thickness of less than 3mm .....	10	10	15	15	
	Not further worked than cold-rolled (cold-reduced)—					
7219.3100	Of a thickness of 4.75mm or more .....	10	10	15	15	
7219.3200	Of a thickness of 3mm or more but less than 4.75m .....	10	10	15	15	
7219.3300	Of a thickness exceeding 1mm but less than 3mm .....	10	10	15	15	
7219.3400	Of a thickness of 0.5mm or more but not exceeding 1mm .....	10	10	15	15	
7219.3500	Of a thickness of less than 0.5mm .....	10	10	15	15	
7219.9000	Other .....	10	10	15	15	
72.20	Flat-rolled products of stainless steel, of a width of less than 600mm—					
	Not further worked than hot-rolled—					
7220.1100	Of a thickness of 4.75mm or more .....	10	10	15	15	

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
	7220.1200	Of a thickness of less than 4.75mm .....	10	10	15	15
	7220.2000	Not further worked than cold-rolled (cold-reduced) .....	10	10	15	15
	7220.9000	Other .....	10	10	15	15
72.21	7221.0000	Bars and rods, hot-rolled, in irregularly wound coils of stainless steel .....	10	10	15	15
72.22		Other bars and rods of stainless steel; angles, shapes and sections of stainless steel—				
		Bars and rods, not further worked than hot-rolled, hot-drawn or extruded—				
	7222.1100	Of circular cross section .....	10	10	15	15
	7222.1900	Other .....	10	10	15	15
	7222.2000	Bars and rods, not further worked than cold-formed or cold-finished .....	10	10	15	15
	7222.3000	Other bars and rods .....	10	10	15	15
	7222.4000	Angles, shapes and sections .....	10	10	15	15
72.23	7223.0000	Wire of stainless steel .....	10	10	15	15
72.24		Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel—				

#### IV

Other alloy steel, hollow drill bars and rods, of alloy or non-alloy steel						
		7224.1000	Ingots and other primary forms .....	10	10	15
		7224.9000	Other .....	10	10	15
72.25			Flat-rolled products of other alloy steel, of a width of 600mm or more—			
			Of silicon-electrical steel—			
		7225.1100	Grain oriented .....	10	10	15
		7225.1900	Other .....	10	10	15
		7225.2000	Of high speed steel .....	10	10	15
		7225.3000	Other, not further worked than hot-rolled, in coils .....	10	10	15
		7225.4000	Other, not further worked than hot-rolled, not in coils .....	10	10	15

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
	7225.5000	Other, not further worked than cold-rolled (cold-reduced) .....	10	10	15	15
		Other—				
	7225.9100	Electrolytically, plated or coated with zinc .....	10	10	15	15
	7225.9200	Otherwise plated or coated with zinc .....	10	10	15	15
	7225.9900	Other .....	10	10	15	15
72.26		Flat-rolled products of other alloy steel, of a width of less than 600mm—				
		Of silicon-electron steel—				
	7226.1100	Grain oriented .....	10	10	15	15
	7226.1900	Other .....	10	10	15	15
	7226.2000	Of high speed steel .....	10	10	15	15
		Other—				
	7226.9100	Not further worked than hot-rolled .....	10	10	15	15
	7226.9200	Not further worked than cold-rolled (cold-reduced) .....	10	10	15	15
	7226.9300	Electrolytically plated or coated with zinc .....	10	10	15	15
	7226.9900	Other .....	10	10	15	15
72.27		Bars and rods, hot-rolled in irregularly wound coils, of other alloy steel—				
	7227.1000	Of high speed steel .....	15	15	20	20
	7227.2000	Of silicon-manganese steel .....	15	15	20	20
	7227.9000	Other .....	15	15	20	20
72.28		Other bars and rods of other alloy steel; angles, shapes and sections, of other alloyed steel; hollow drill bars and rods, of alloy or non-alloy steel—				
	7228.1000	Bars and rods, of high-speed steel .....	15	15	20	20
	7228.2000	Bars and rods, of silicon-manganese steel .....	15	15	20	20
	7228.3000	Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded .....	15	15	20	20
	7228.4000	Other bars and rods, not further worked than forged .....	15	15	20	20

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
	7228.5000	Other bars and rods, not further worked than cold-formed or cold-finished .....	15	15	20	20
	7228.6000	Other bars and rods .....	15	15	20	20
	7228.7000	Angles, shapes and sections .....	15	15	20	20
	7228.8000	Hollow drill bars and rods .....	15	15	20	20
72.29		Wire of other alloy steel—				
	7229.1000	Of high speed steel .....	15	15	20	20
	7229.2000	Of silicon-manganese steel .....	15	15	20	20
	7229.9000	Other .....	15	15	20	20

## 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 16mm.

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
73.01		Sheet piling of iron steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel—				
	7301.1000	Sheet piling .....	20	20	25	25
	7301.2000	Angles, shapes and sections .....	20	20	25	25
73.02		Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates. Chairs, chair wedges sole plates (base plates), rails, clips, bed-plates, ties and other material specialised for jointing or fixing rails—				
	7302.1000	Rails .....	10	10	15	15

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
	7302.2000 Sleepers (cross-ties) .....	10	10	15	15	
	7302.3000 Switch blades, crossing frogs, points rods and other crossing pieces .....	10	10	15	15	
	7302.4000 Fish-plates and sole plates .....	10	10	15	15	
	7302.9000 Other .....	10	10	15	15	
73.03	7303.0000 Tubes, pipes and hollow profiles, of cast iron .....	30	30	30	30	
73.04	Tubes, pipes and hollow profiles, seamless of iron (other than cast iron) or steel—					
	7304.1000 Line pipe of a kind used for oil or gas pipelines .....	30	30	30	30	
	Casing, tubing and drill pipe, of a kind used in the drilling for oil or gas—					
	7304.2100 Drill pipe .....	30	30	30	30	
	7304.2900 Other .....	30	30	30	30	
	Other, of circular cross-section, of iron or non-alloy steel—					
	7304.3100 Cold-drawn or cold-rolled (cold-reduced) .....	30	30	30	30	
	7304.3900 Other .....	30	30	30	30	
	Other, of circular cross-section, of stainless steel—					
	7304.4100 Cold-drawn or cold-rolled (cold-reduced) .....	30	30	30	30	
	7304.4900 Other .....	30	30	30	30	
	Other, of circular cross-section, of other alloy steel—					
	7304.5100 Cold-drawn of cold-rolled (cold-reduced) .....	30	30	30	30	
	7304.5900 Other .....	30	30	30	30	
	7304.9000 Other .....	30	30	30	30	
73.05	Other tubes and pipes (for example, welded, riveted or similarly closed, having circular cross-sections, the external diameter which exceeds 406.4mm, of iron or steel—					

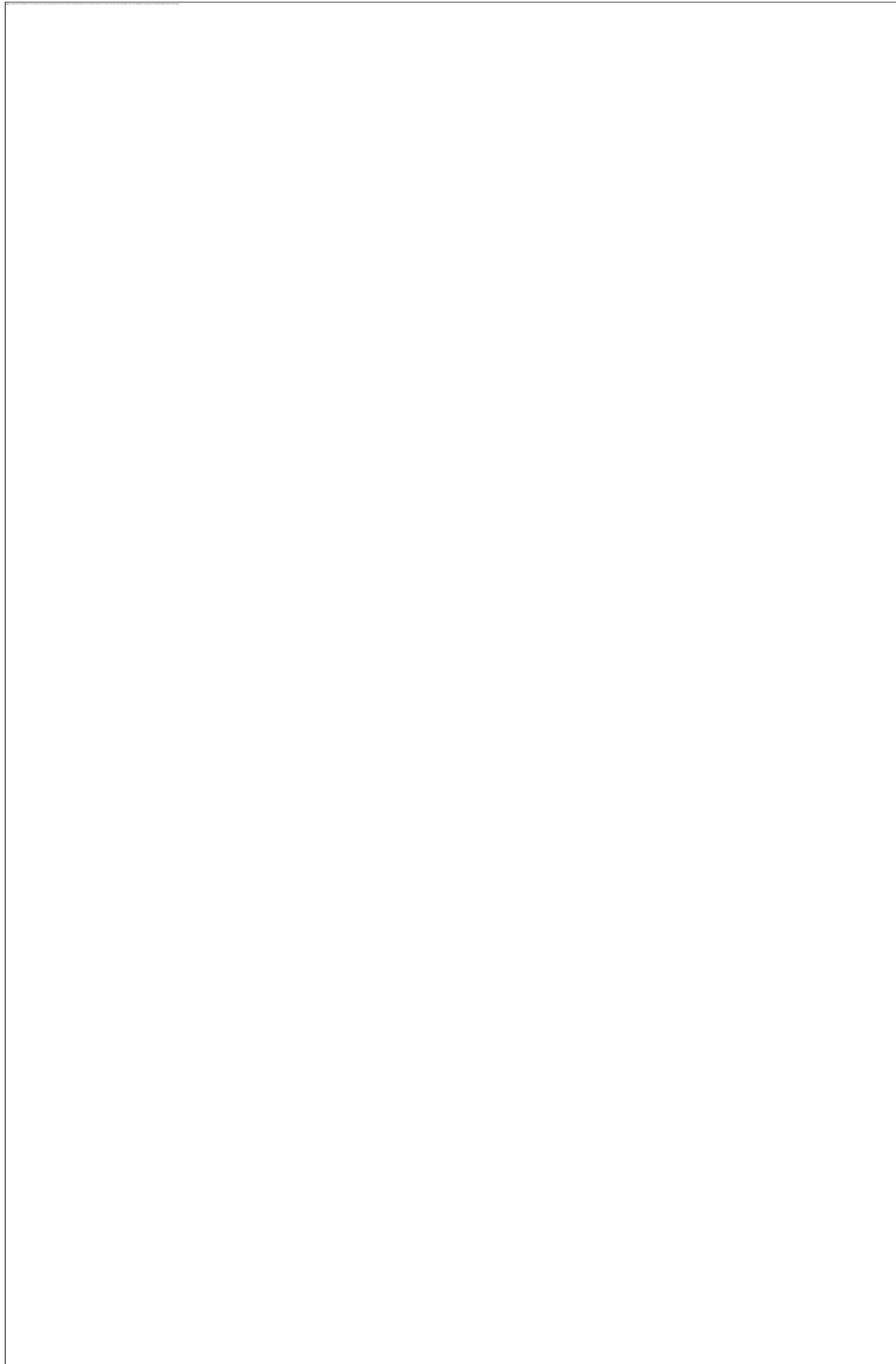
Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
Line pipe of a kind used for oil or gas pipelines—						
	7305.1100	Longitudinally sub-merged and welded ....	30	30	30	30
	7305.1200	Other, longitudinally welded .....	30	30	30	30
	7305.1900	Other .....	30	30	30	30
	7305.2000	Casing of a kind used in the drilling for oil or gas .....	30	30	30	30
Other, welded—						
	7305.3100	Longitudinally welded .....	30	30	30	30
	7305.3900	Other .....	30	30	30	30
	7305.9000	Other .....	30	30	30	30
73.06	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel—					
	7306.1000	Line pipe of a kind used for oil or gas pipelines .....	40	40	40	40
	7306.2000	Casing and tubing of a kind used in the drilling for oil or gas .....	40	40	40	40
	7306.3000	Other, welded, of circular cross-section, of stainless steel .....	40	40	40	40
	7306.5000	Other, welded, of circular cross-section, of other alloy steel .....	40	40	40	40
	7306.6000	Other, welded, of non-circular cross-section .....	40	40	40	40
	7306.9000	Other .....	40	40	40	40
73.07	Tube or pipe fittings (for example, couplings, elbows, sleeves) of iron or steel—					
	Cast fittings—					
	7307.1100	Of non-malleable cast iron .....	30	30	30	30
	7307.1900	Other .....	30	30	30	30
Other, of stainless steel—						
	7307.2100	Flanges .....	30	30	30	30
	7307.2200	Threaded elbows, bends and sleeves .....	30	30	30	30
	7307.2300	Butt welding fittings .....	30	30	30	30
	7307.2900	Other .....	30	30	30	30

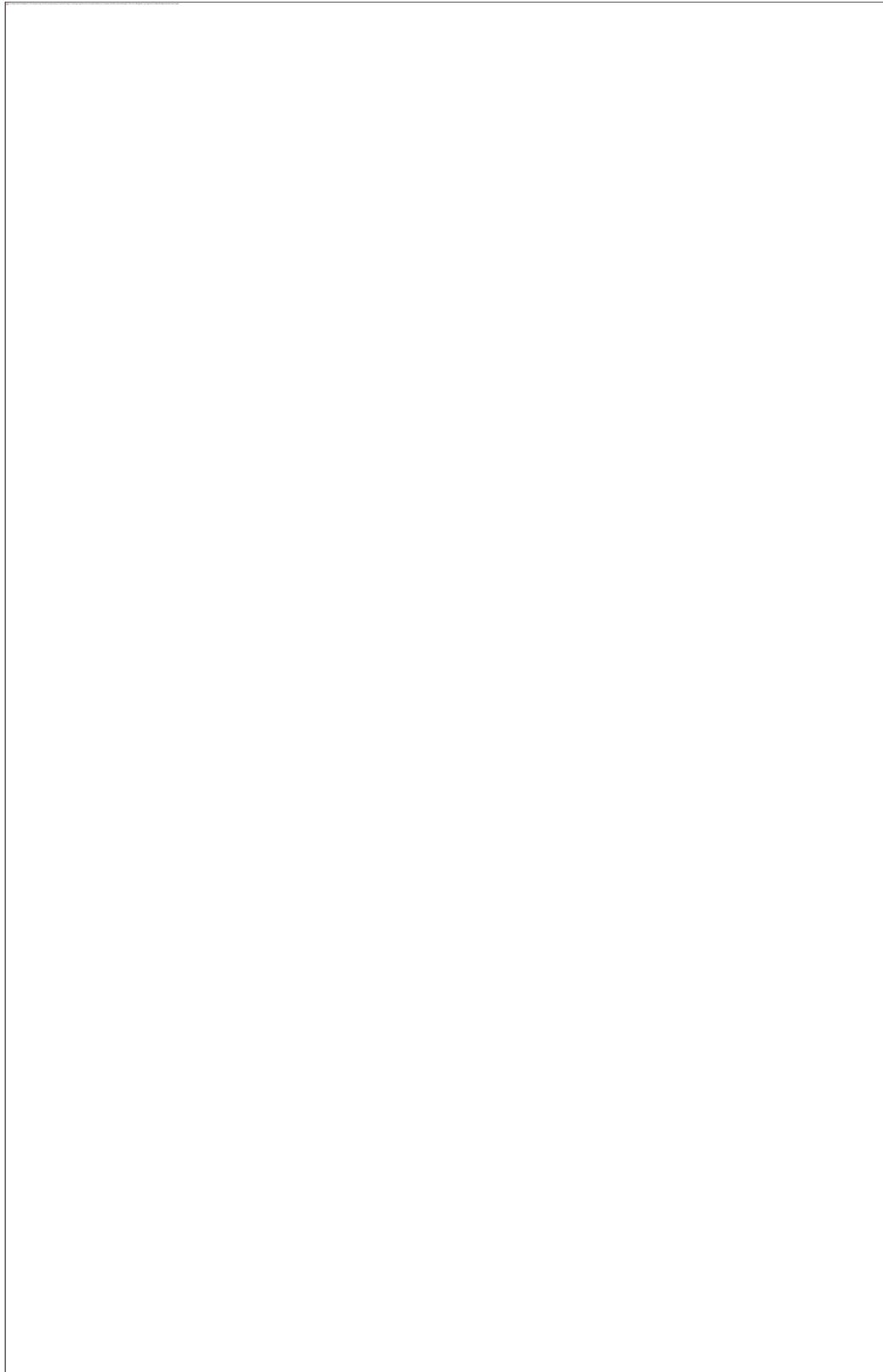
Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
Other—						
	7307.9100 Flanges .....	30	30	30	30	
	7307.9200 Threaded elbows, bends and sleeves .....	30	30	30	30	
	7307.9300 Butt welded fittings .....	30	30	30	30	
	7307.9900 Other .....	30	30	30	30	
3.08	Structures (excluding pre-fabricated building of heading No. 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 threshold for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures of iron or steel—					
	7308.1000 Bridges and bridge-sections .....	40	40	35	35	
	7308.2000 Towers and lattice masts .....	40	40	35	35	
	7308.3000 Doors, windows and their frames and thresholds for doors .....	40	40	35	35	
	7308.4000 Equipment for scaffolding, shuttering, propping or pit-propping .....	45	45	40	40	
3.09	7309.0000 Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 3001, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment—					
3.10	Tanks, casks, drums, cans, boxes and similar containers, for any materials (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 3001, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment—					
	7310.1000 Of a capacity of 50 litres or more .....	45	45	40	40	
	Of a capacity of less than 50 litres—					
	7310.2100 Cans which are to be closed by soldering or crimping .....	45	45	40	40	
	7310.2900 Other .....	45	45	40	40	

			Customs Duty Rate			
Heading No.	H.S. Code		1995 1996	1997 1998	1999 2000	2001
73.11	7311.0000	Containers for compressed or liquefied gas, of iron or steel .....	45	45	40	40
73.12		Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated—				
	7312.1000	Stranded wire, ropes and cables .....	10	10	15	15
	7312.9000	Other .....	25	25	25	25
73.13	7313.0000	Barbed wire of iron or steel twisted hoop or single flat wire, barbed or not, and loose twisted double wire, of a kind used for fencing of iron or steel .....	40	40	35	35
73.14		Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal or iron or steel—				
		Woven cloth—				
	7314.1200	Endless bends for machinery of stainless steel .....	40	40	35	35
	7314.1300	Other endless bends for machinery .....	40	40	35	35
	7314.1400	Other woven cloth, of stainless steel .....	40	40	35	35
	7314.1900	Other .....	40	40	35	35
	7314.2000	Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3mm or more and having a mesh size of 100cm <sup>2</sup> or more .....	40	40	35	35
		Other grill, netting and fencing, welded at the inter-section—				
		Other grill, netting and fencing—				
	7314.3100	Plated or coated with zinc .....	40	40	35	35
	7314.3900	Other .....	40	40	35	35
		Other cloth grill, netting and fencing—				
	7314.4100	Plated or coated with zinc .....	40	40	35	35
	7314.4200	Coated with plastic .....	40	40	35	35
	7314.4900	Other .....	40	40	35	35
	7314.5000	Expanded metal .....	40	40	35	35

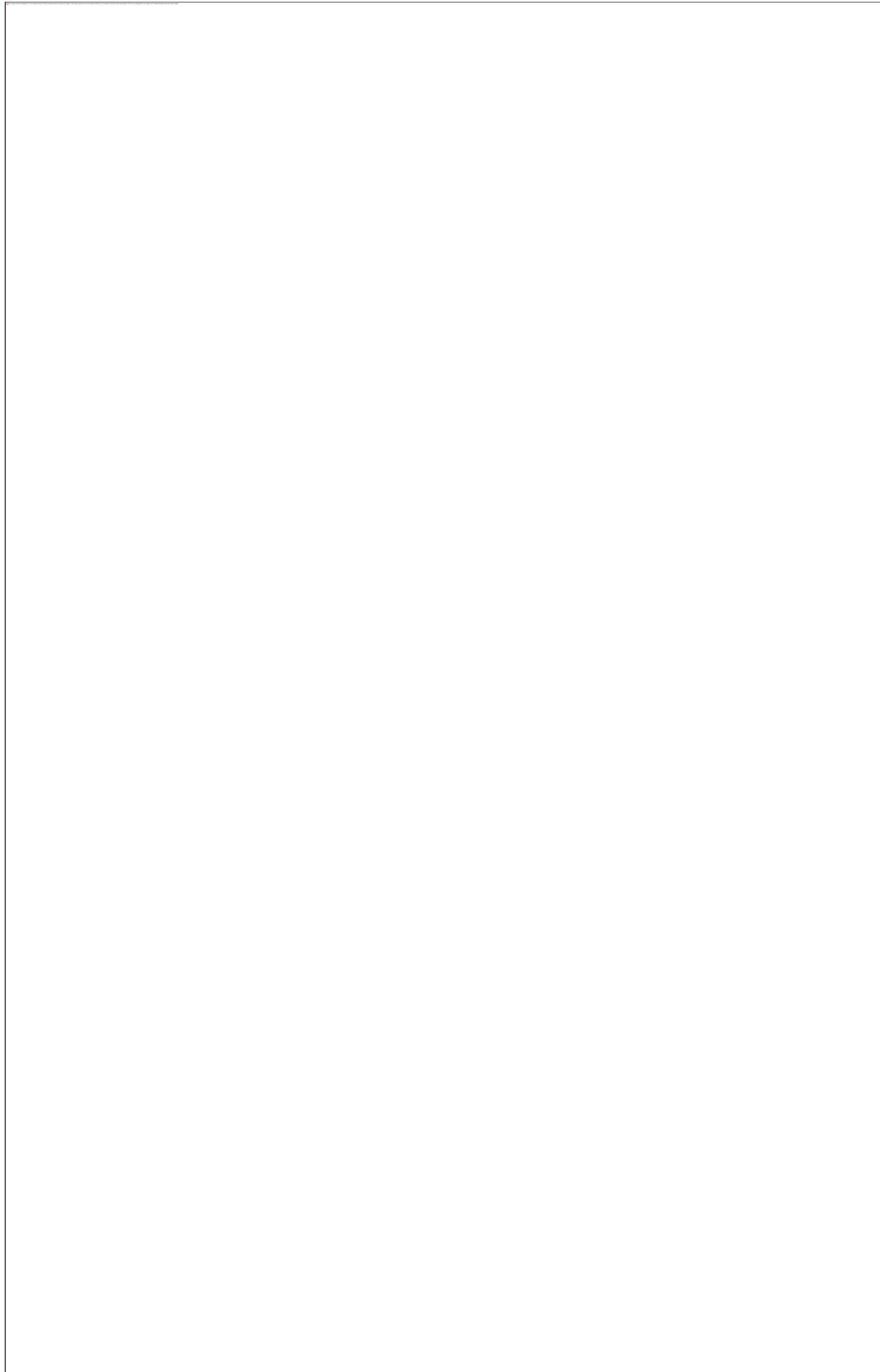
<i>Heading No.</i>	<i>H.S. Code</i>	<i>Customs Duty Rate</i>				
		1995 1996	1997 1998	1999 2000	2001	
73.15	Chain and parts thereof, of iron or steel—					
	Articulated link chain and parts thereof—					
7315.1100	Roller chain .....	30	30	35	35	
	Other chain—					
7315.1210	For bicycles and motorcycles .....	30	30	35	35	
7315.1290	Other chains .....	30	30	35	35	
7315.1900	Parts .....	30	30	35	35	
7315.2000	Skid chain .....	30	30	35	35	
	Other chain—					
7315.8100	Stud-link .....	30	30	35	35	
7315.8200	Other, welded link .....	30	30	35	35	
7315.8900	Other .....	30	30	35	35	
7315.9000	Other parts .....	30	30	35	35	
73.16	7316.0000 Anchors, grapnels and parts thereof, of iron and steel .....	15	15	20	20	
73.17	7317.0000 Nails, tacks drawing pins, corrugated nails, staples (other than those of heading No. 83.05) and similar articles, of iron or steel, whether or not with heads of other materials, but excluding such articles with heads of copper .....	45	45	40	40	
73.18	Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles of iron or steel—					
	Threaded articles—					
7318.1100	Coach screws .....	45	45	40	40	
7318.1200	Other wood screws .....	45	45	40	40	
7318.1300	Screw hooks and screw rings .....	45	45	40	40	
7318.1400	Self-tapping screws .....	45	45	40	40	
7318.1500	Other screws and bolts, whether or not with their nuts or washers .....	45	45	40	40	
7318.1600	Nuts .....	45	45	40	40	
7318.1900	Other .....	45	45	40	40	



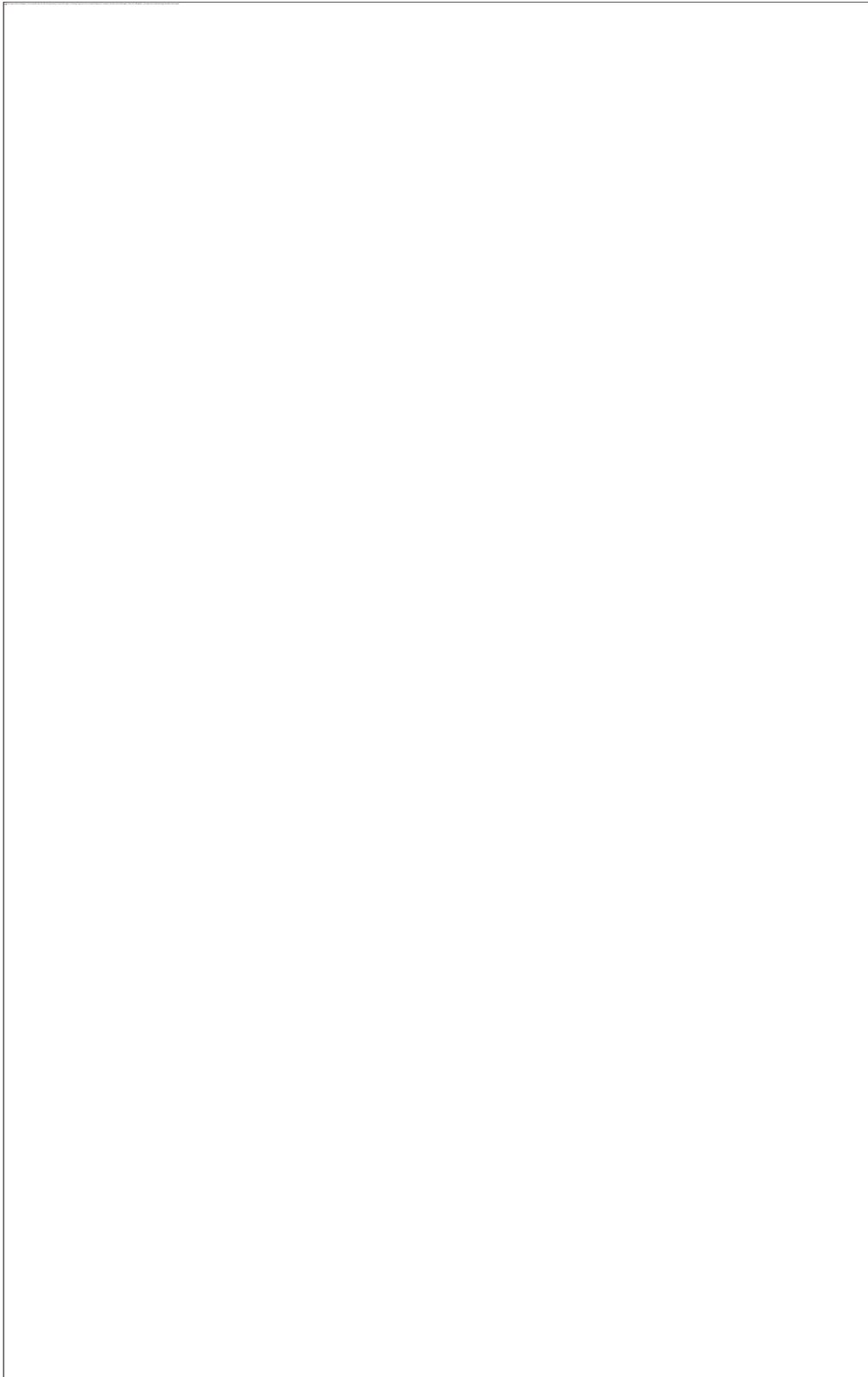


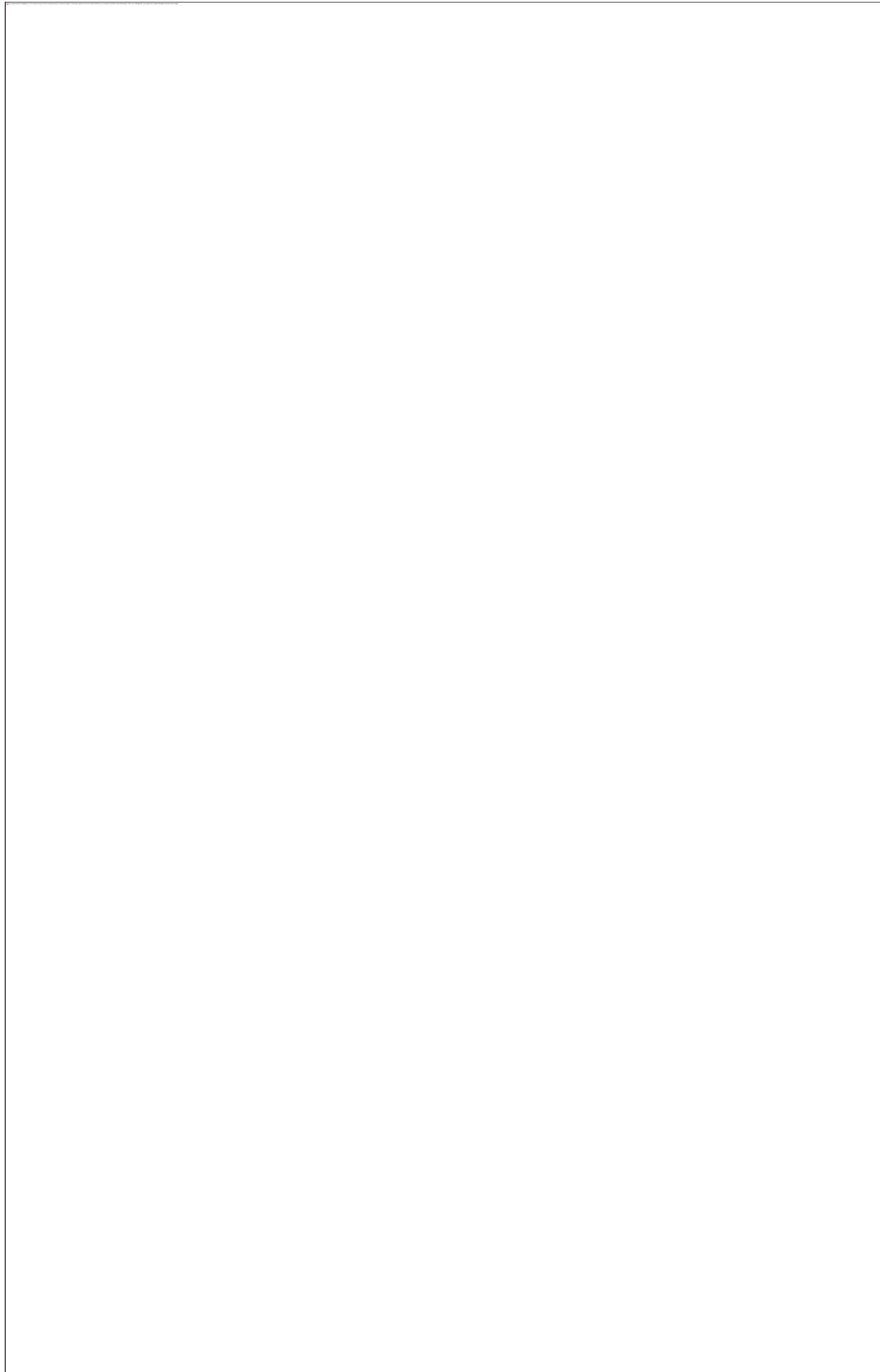




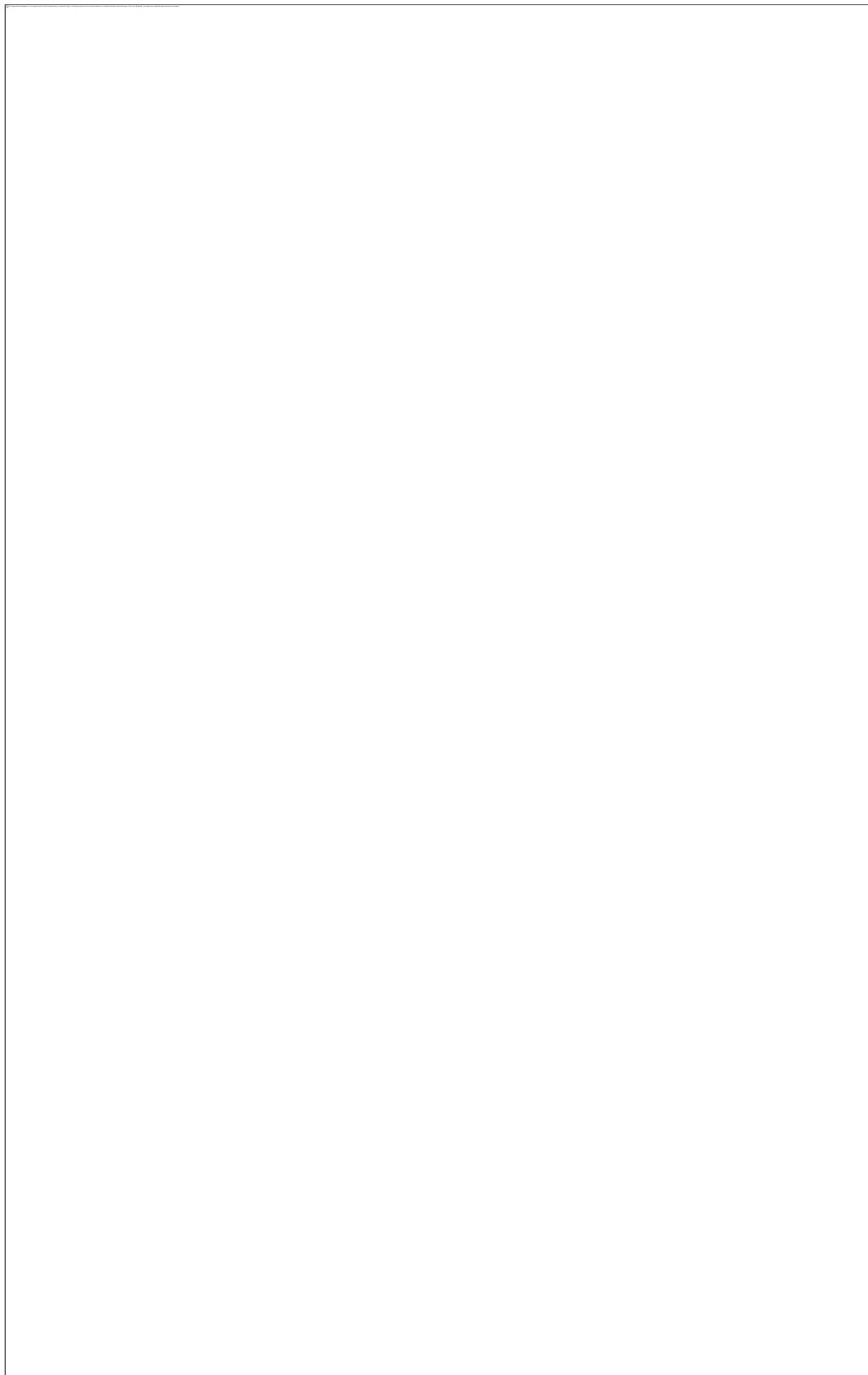




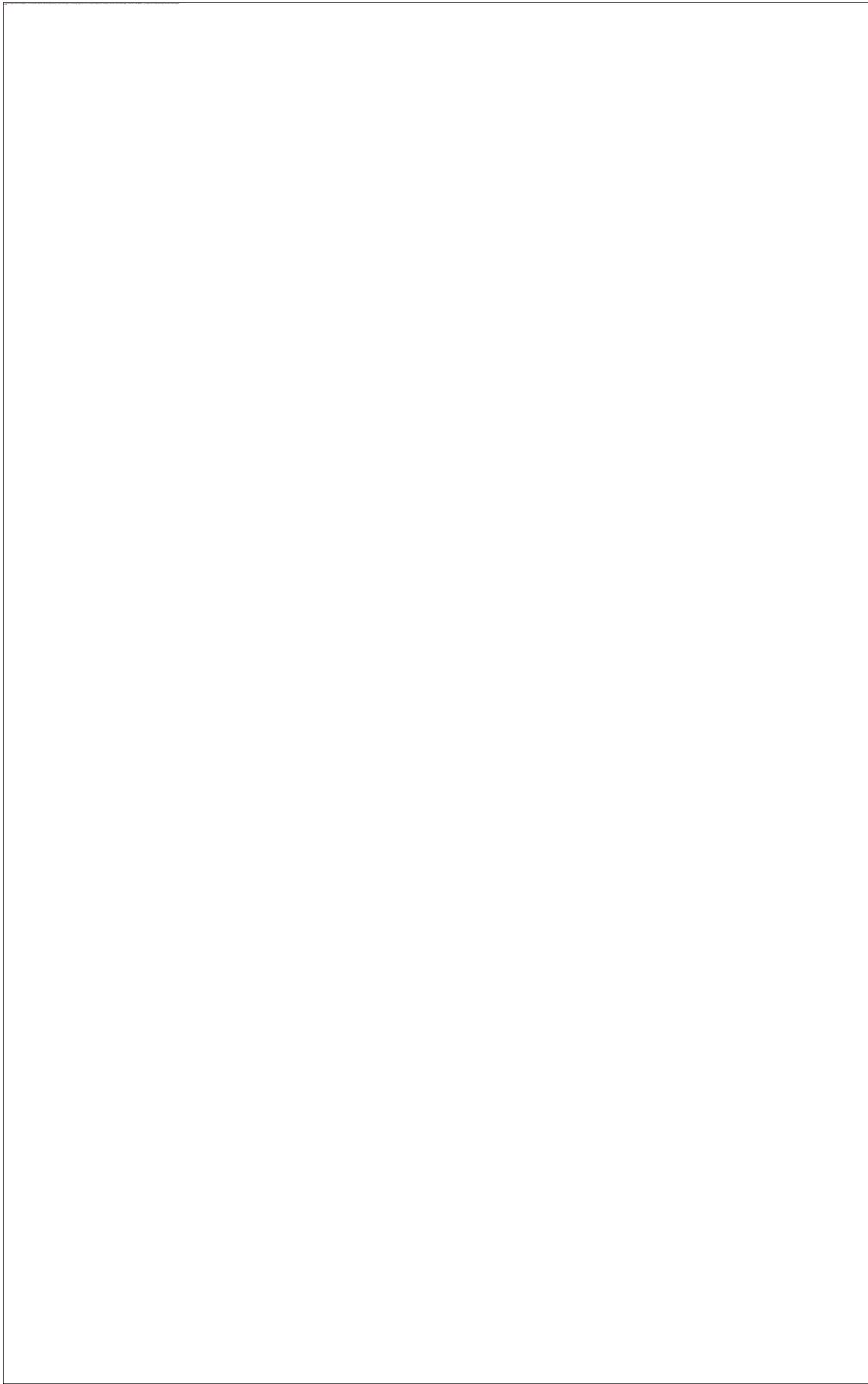




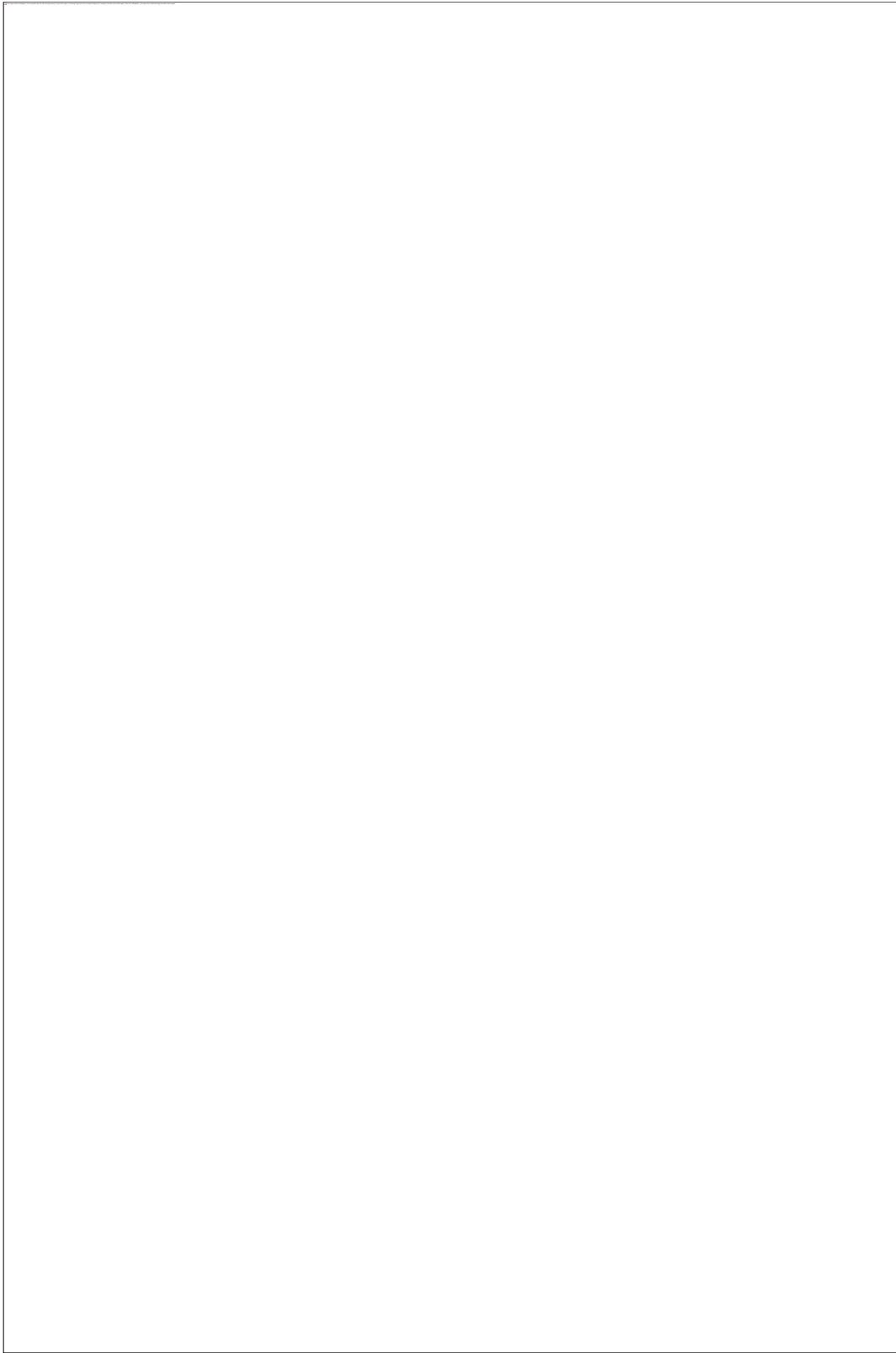








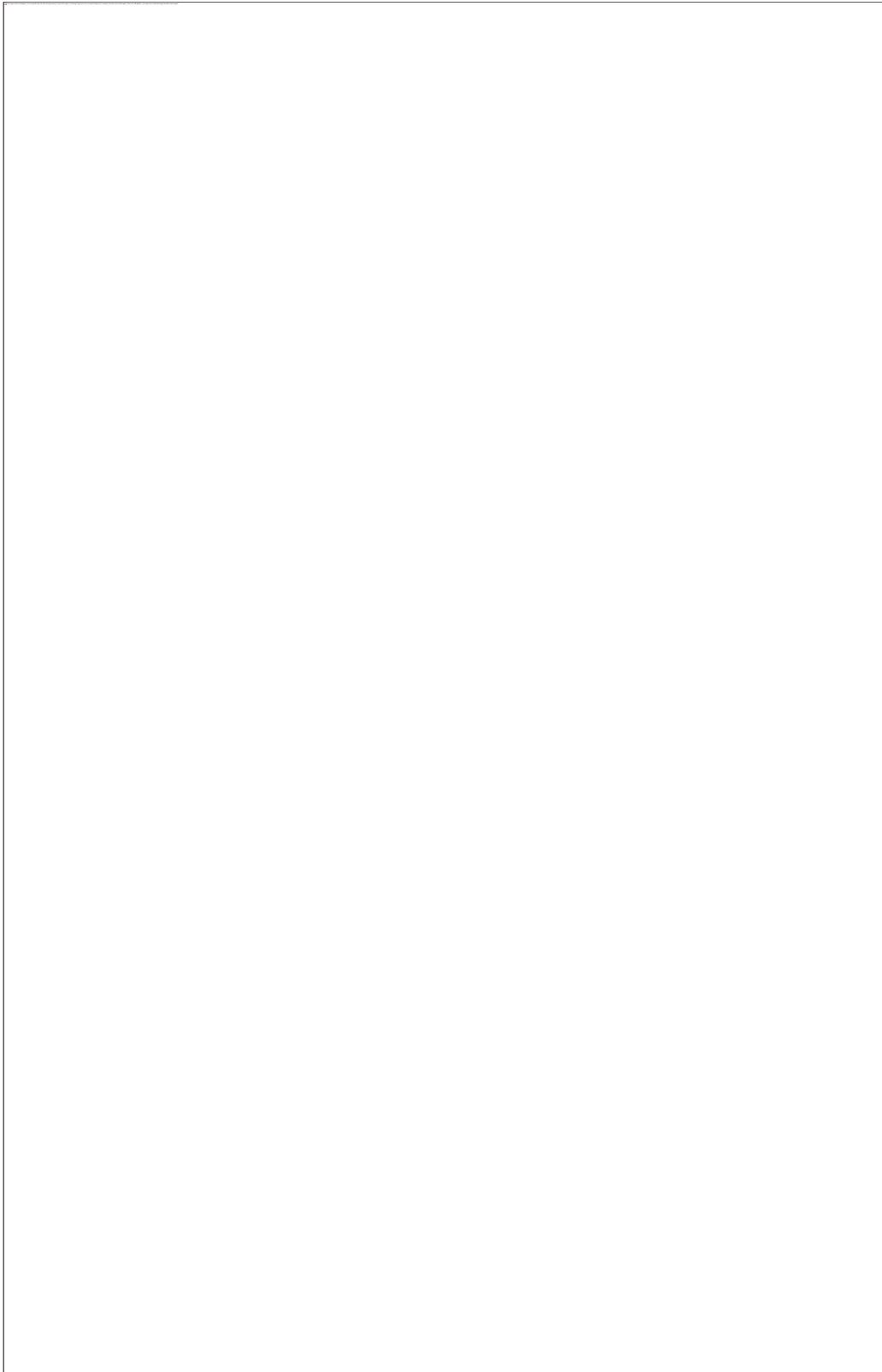


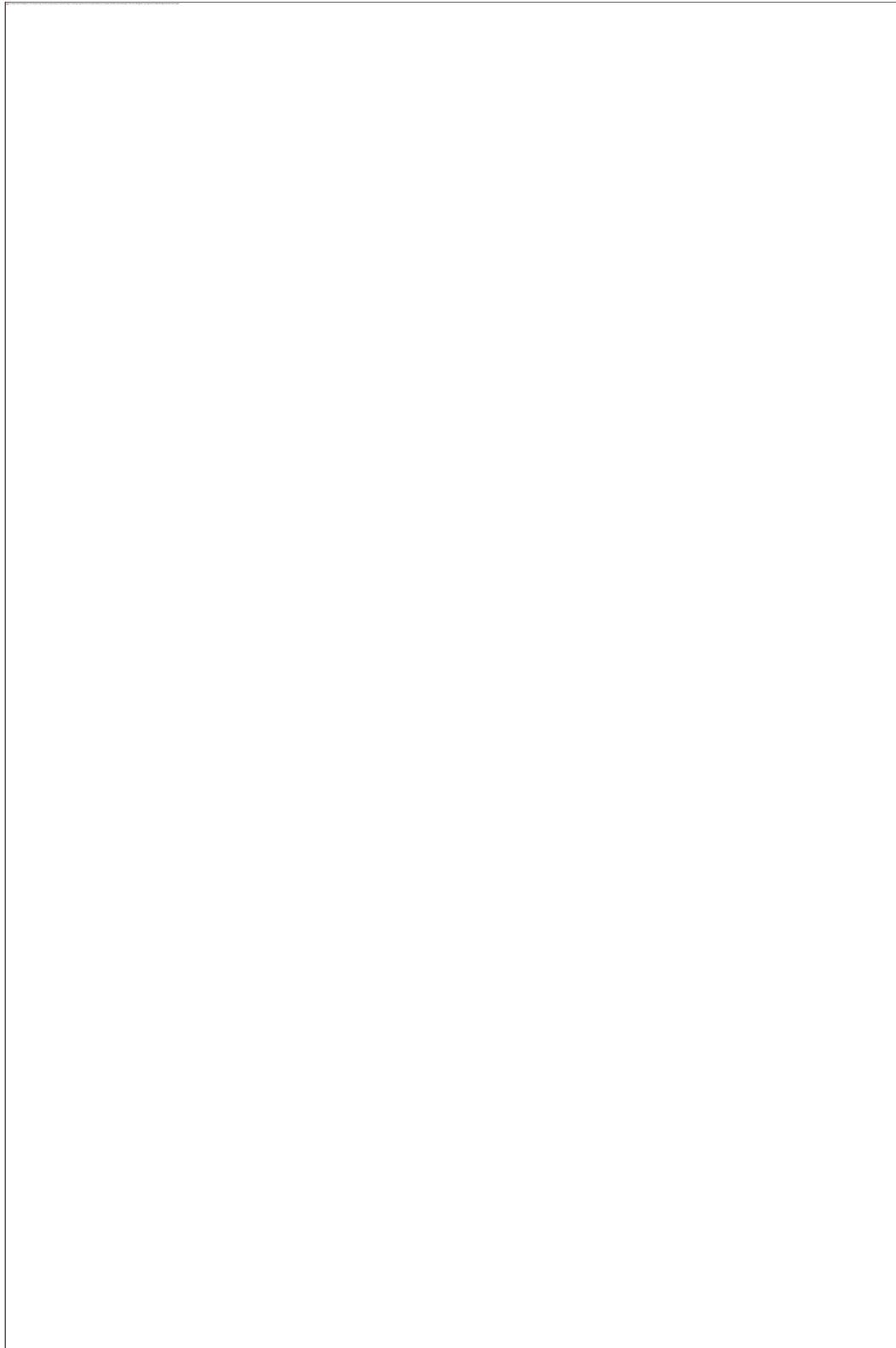


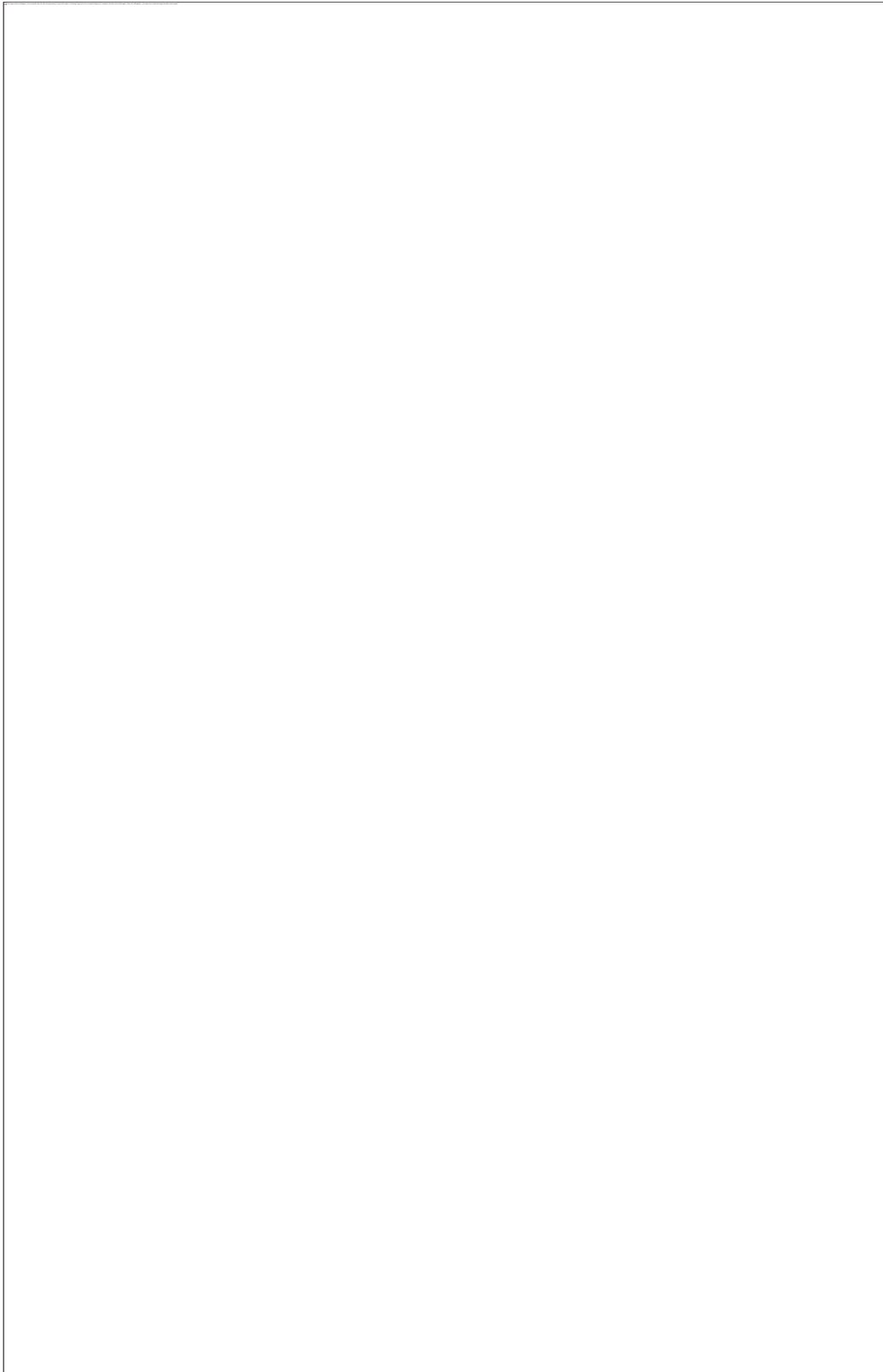




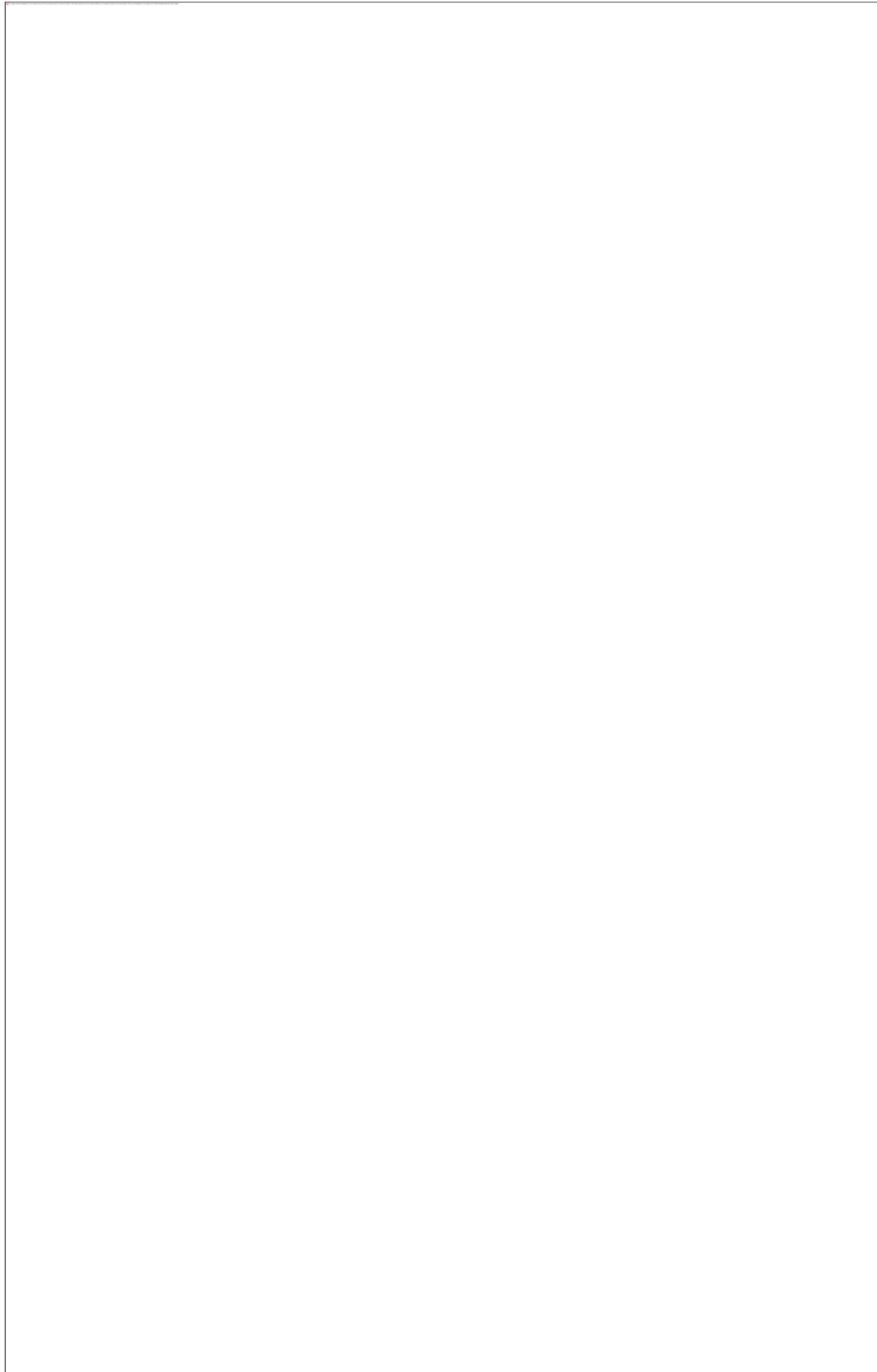


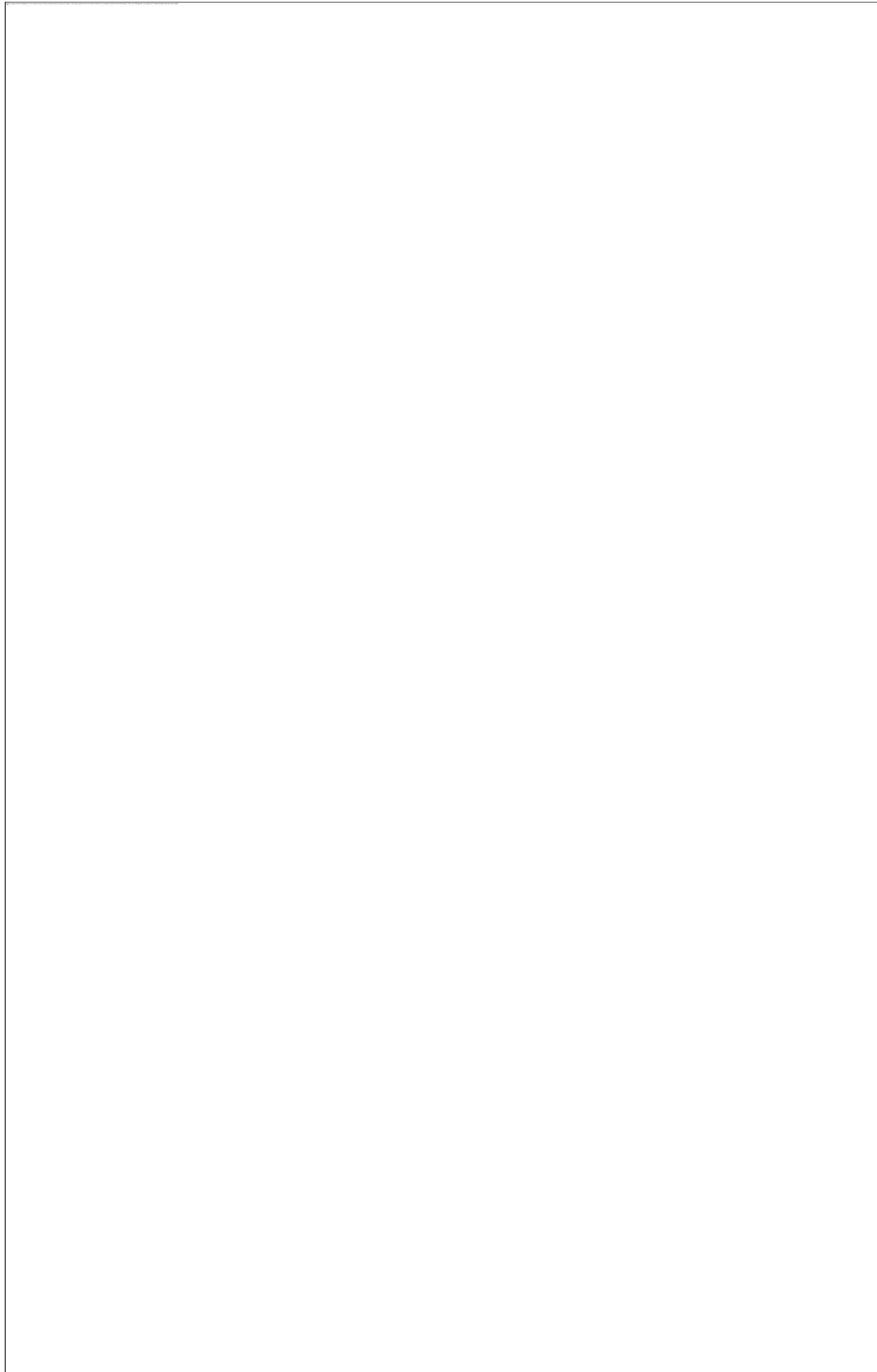


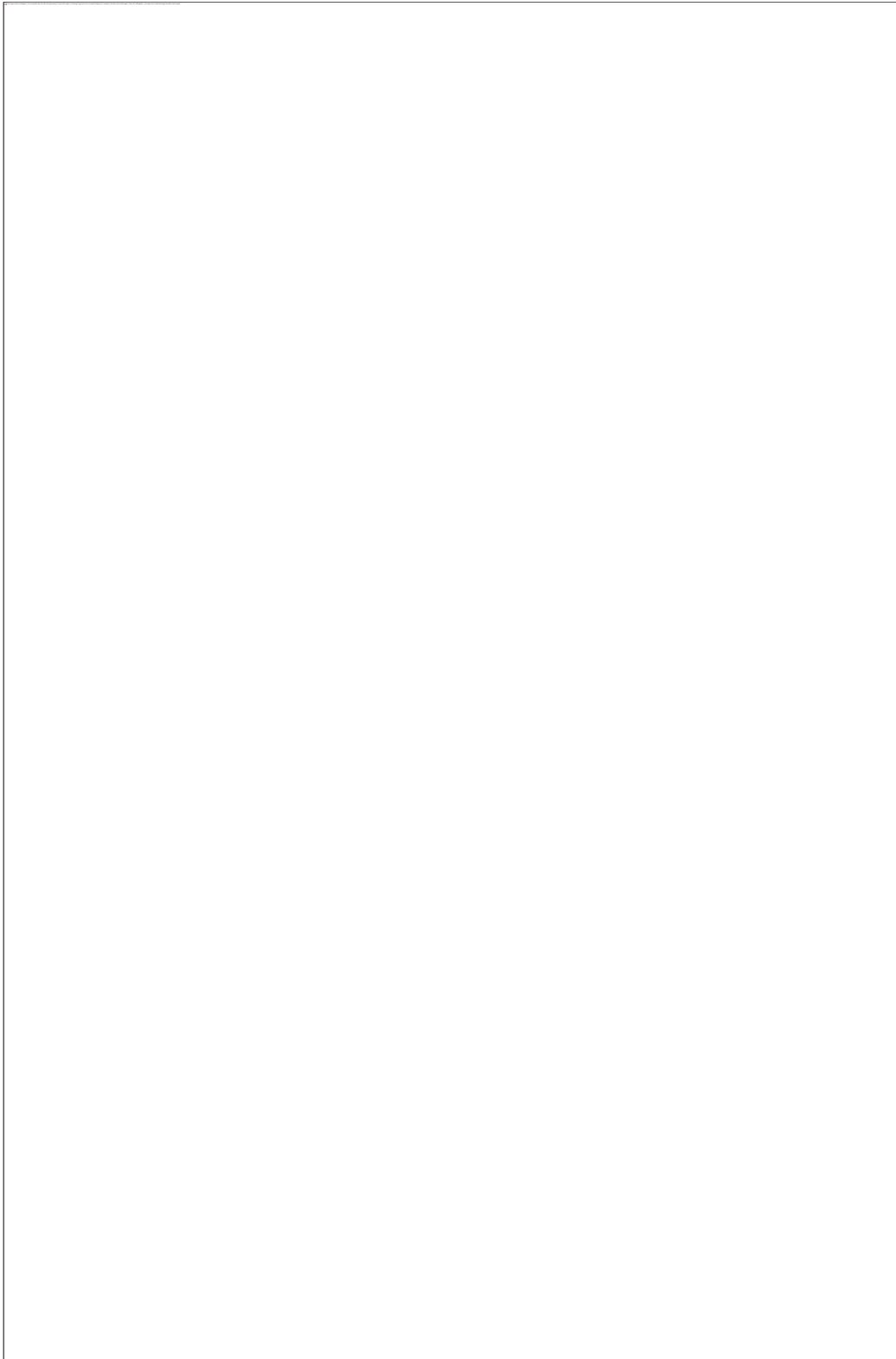


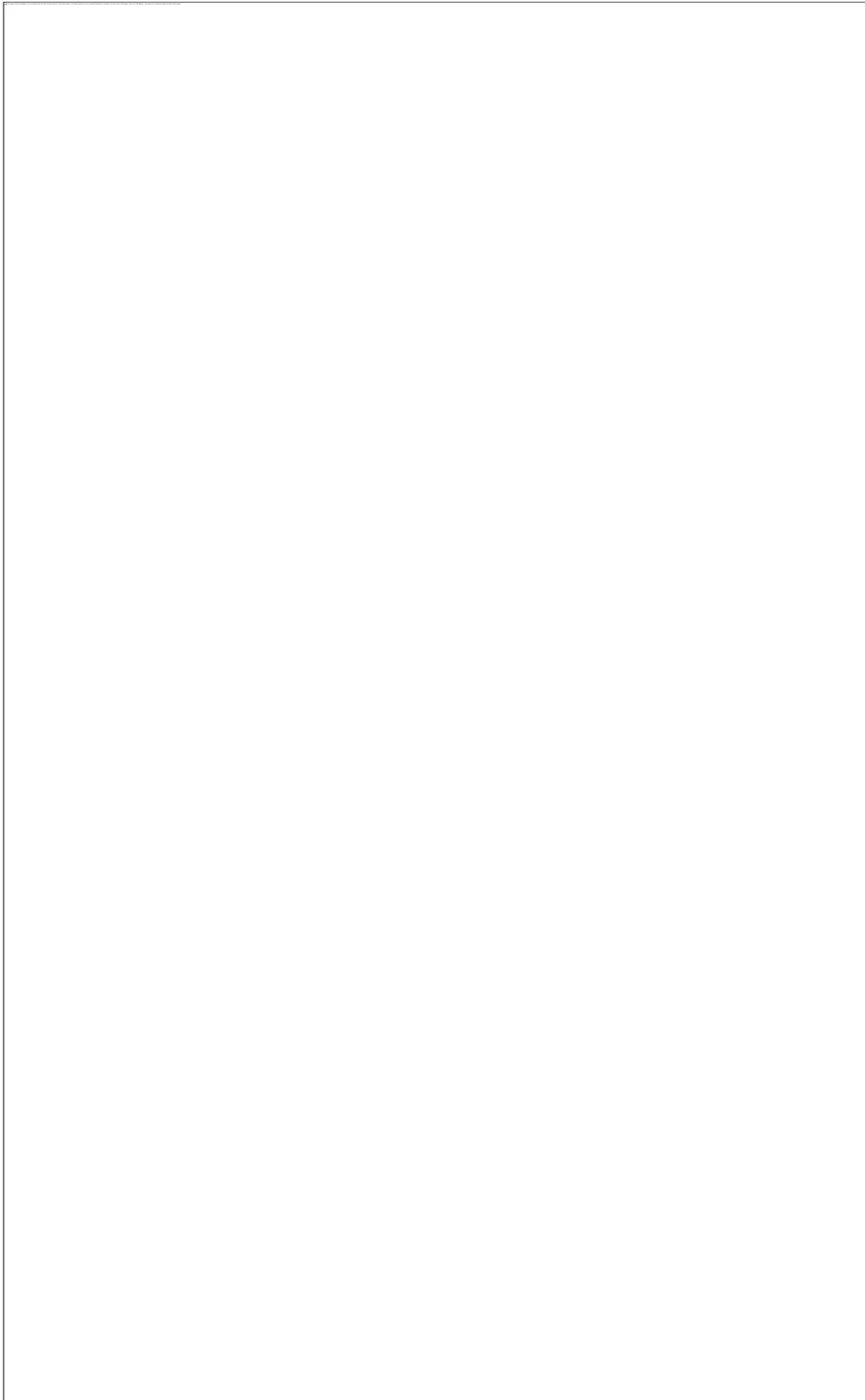


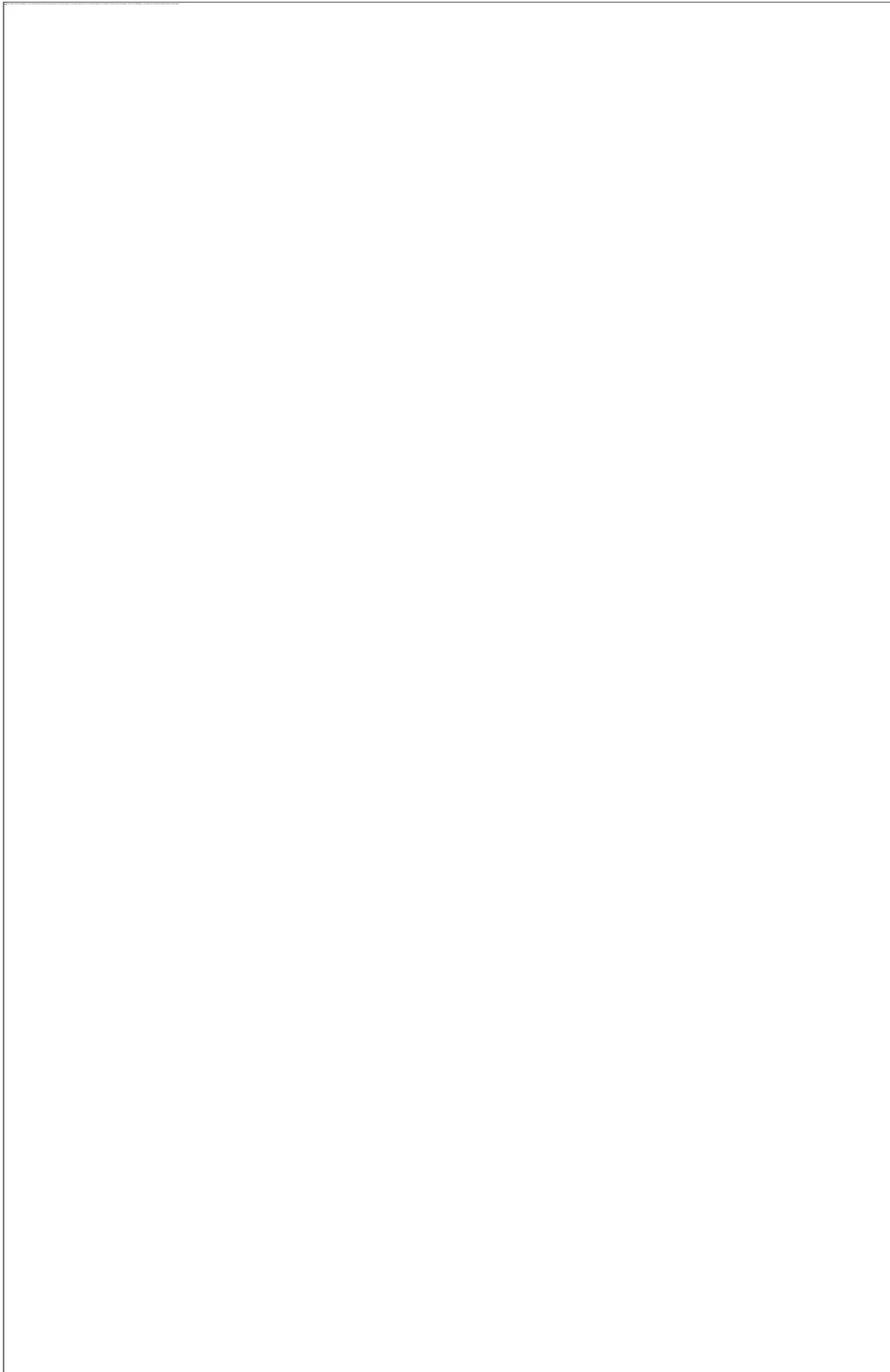


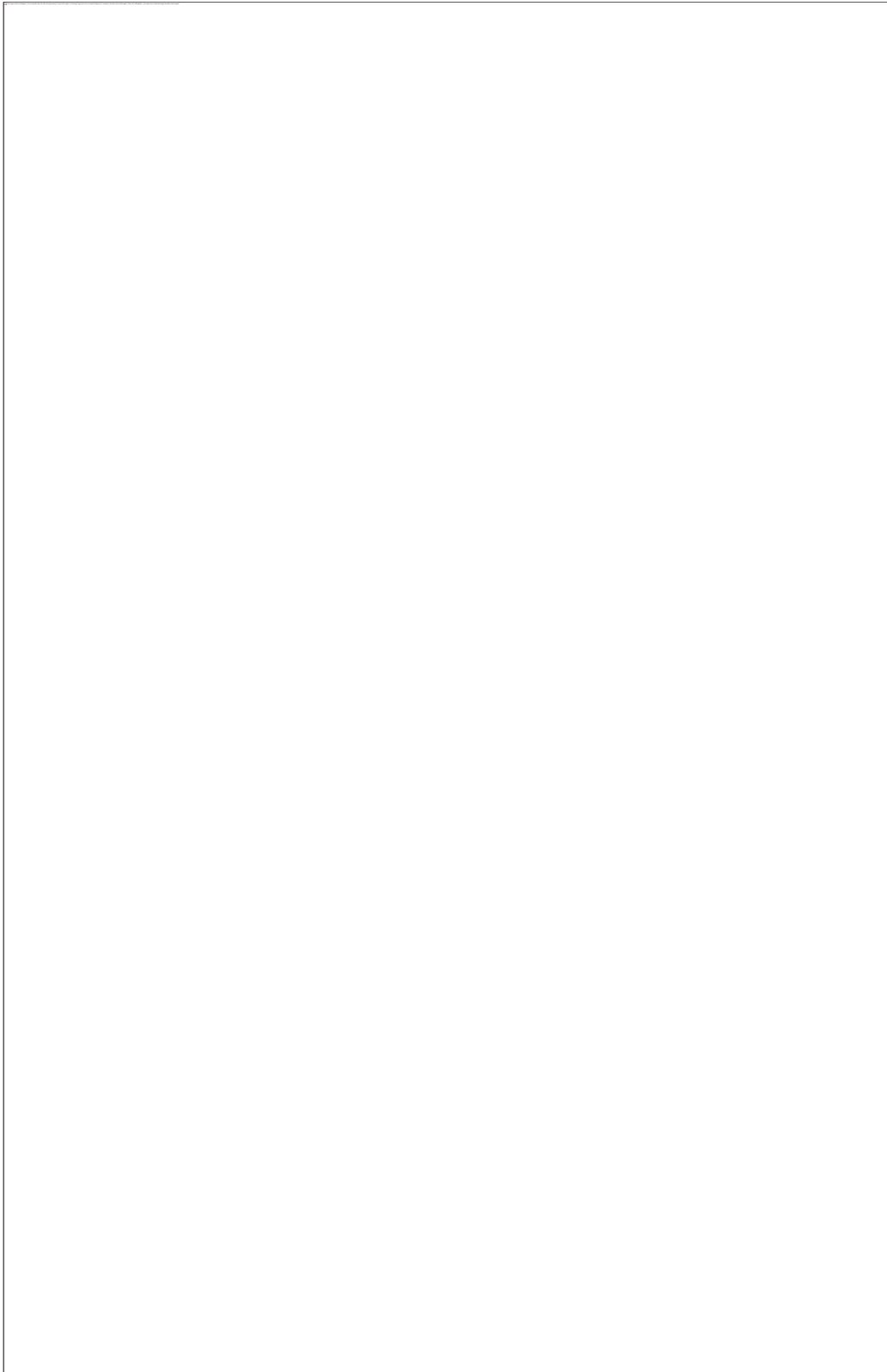


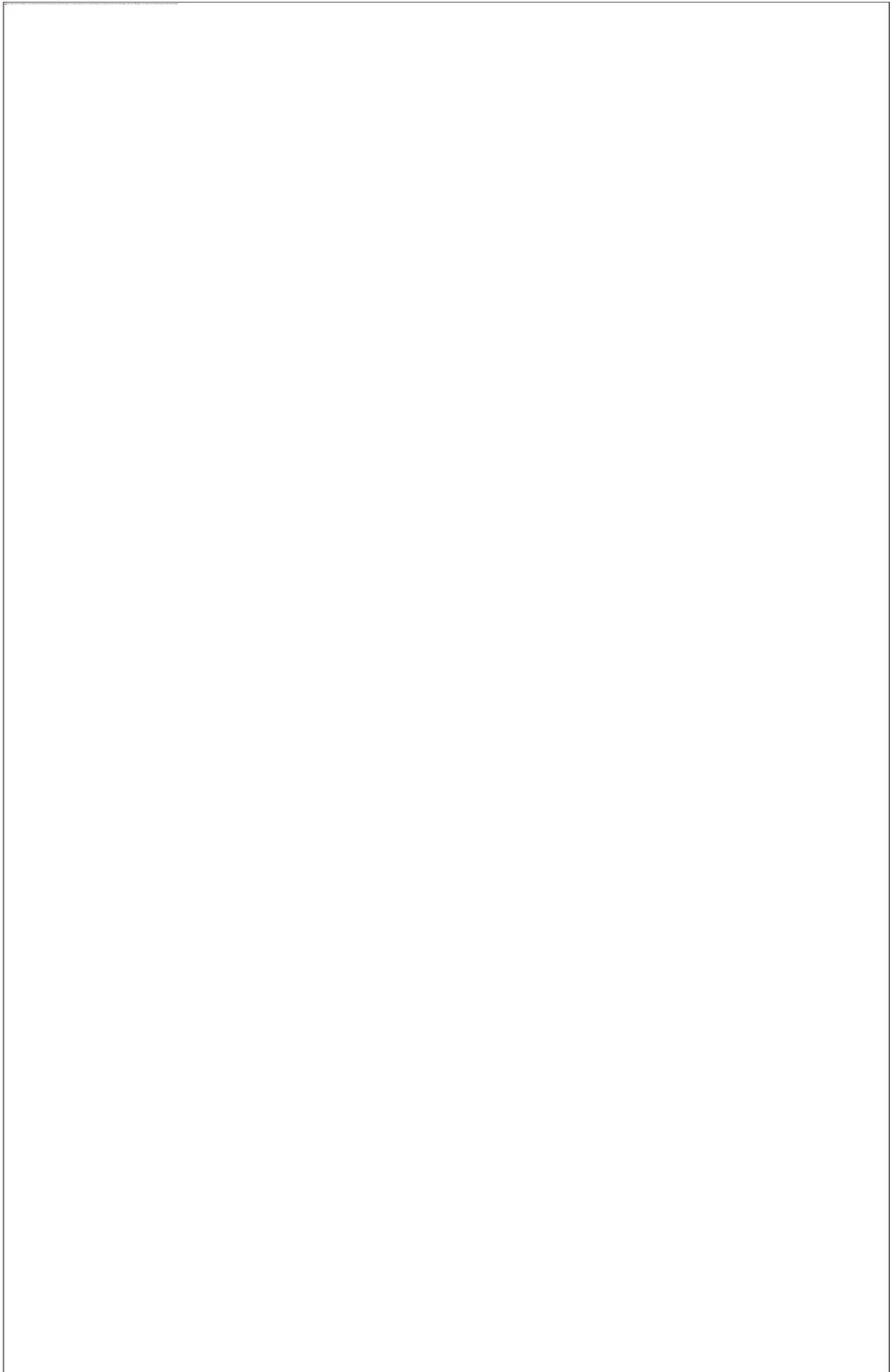










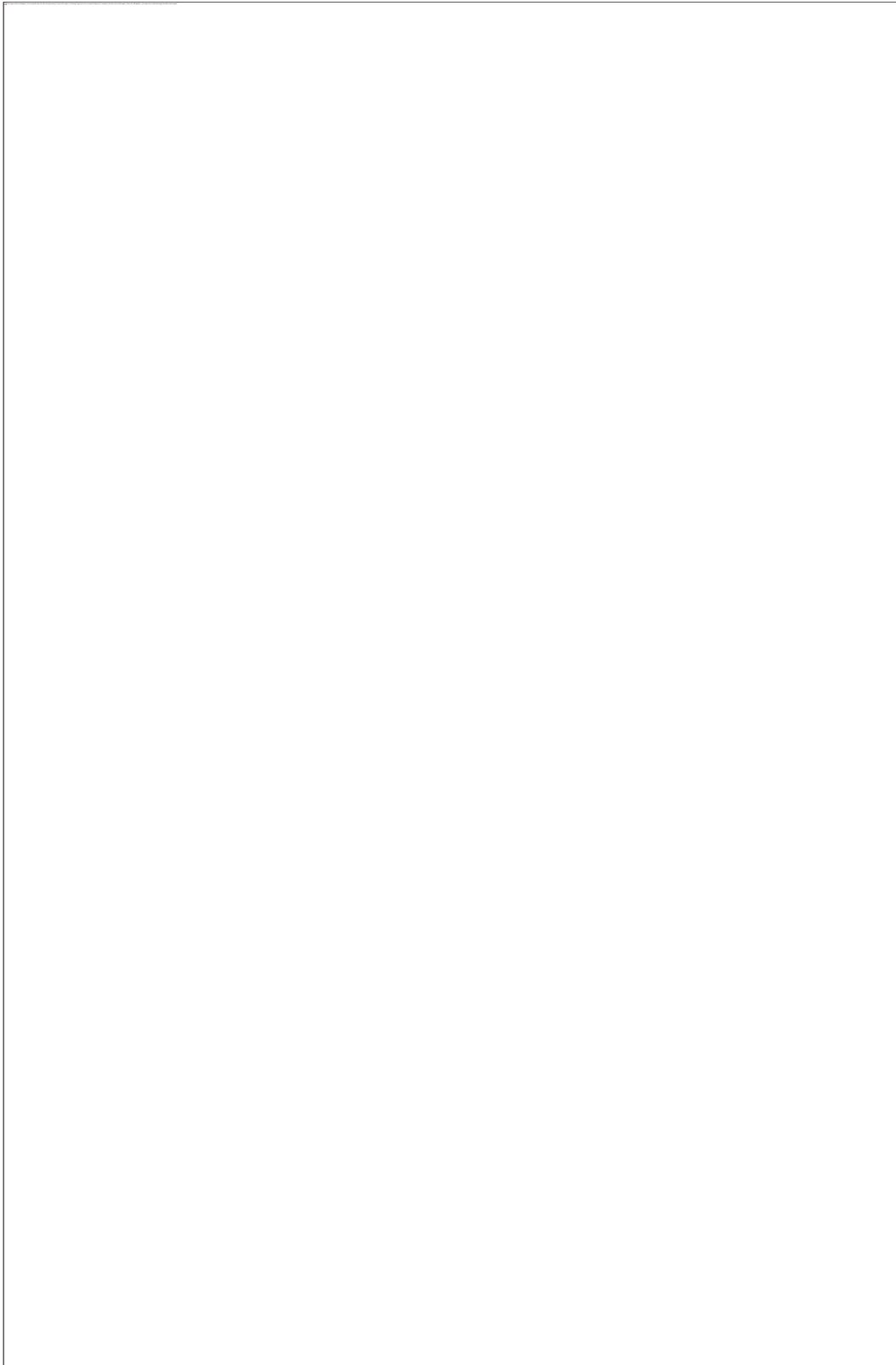


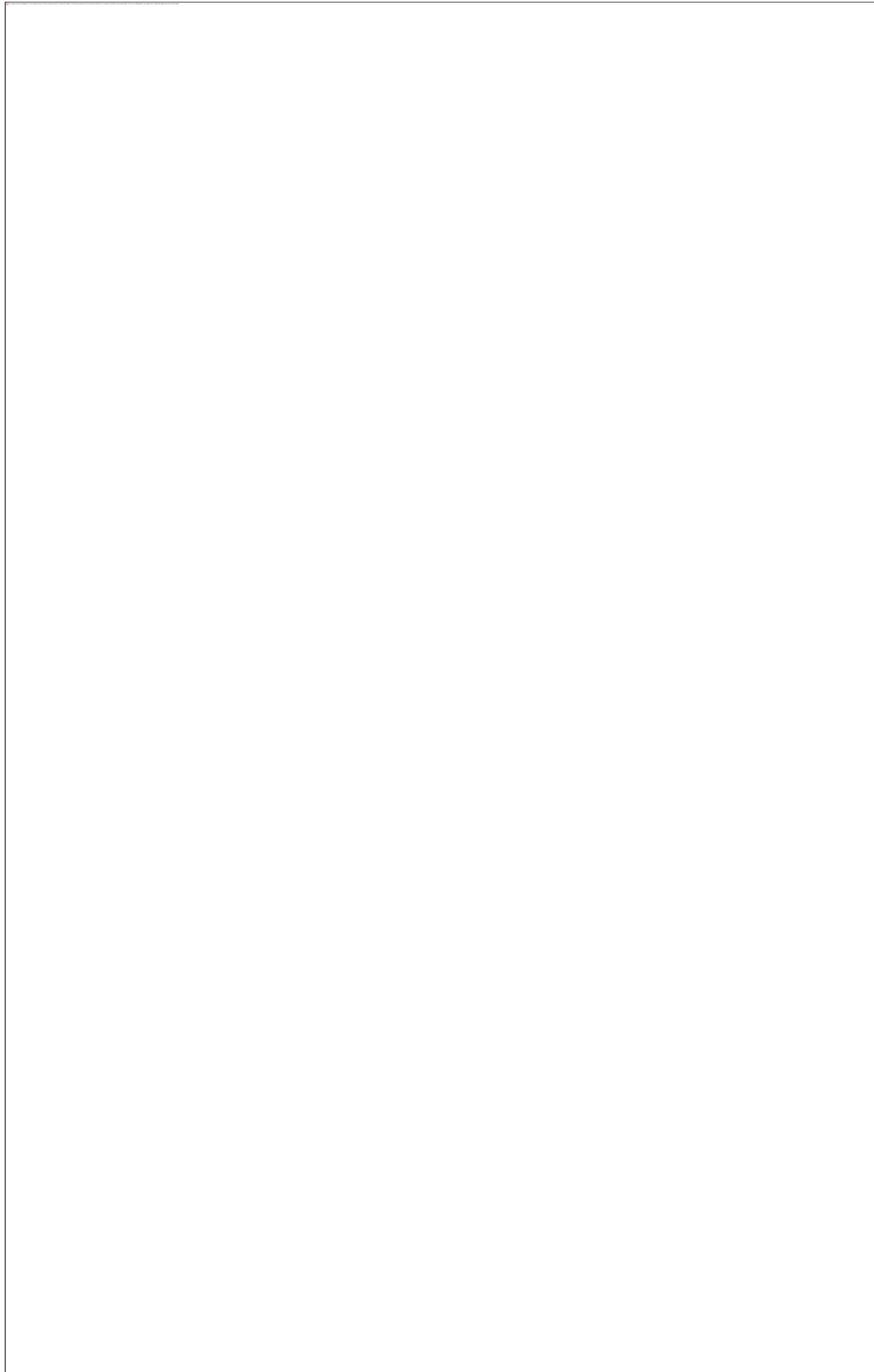


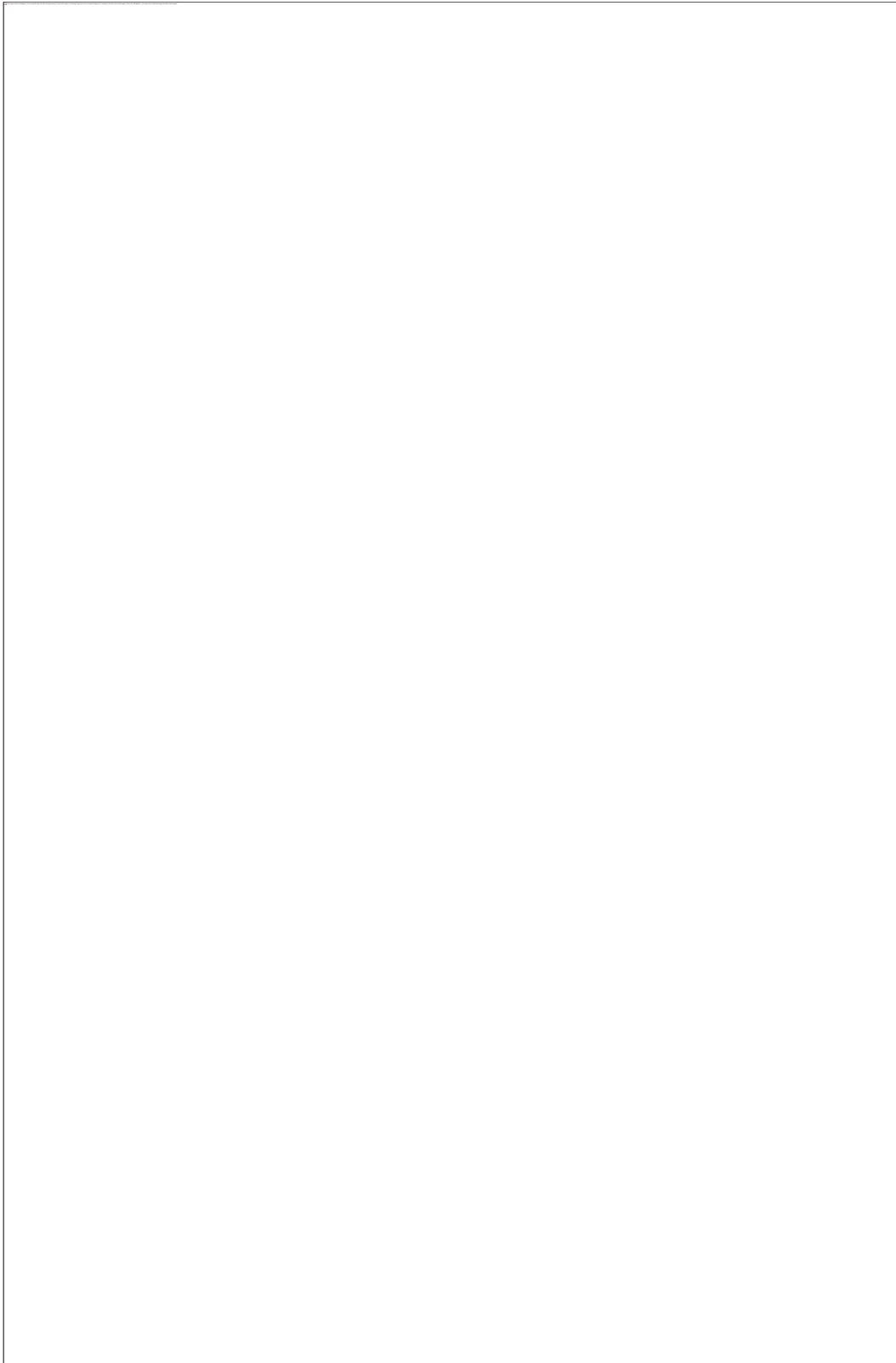












CUSTOMS, EXCISE TARIFF, ETC. (CONSOLIDATION) ACT

SUBSIDIARY LEGISLATION

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*No Subsidiary Legislation*

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