

SECTION IV**PREPARED FOODSTUFF; BEVERAGES; SPIRITS AND VINEGAR;
TOBACCO AND MANUFACTURE TOBACCO SUBSTITUTES****Notes**

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, fruits, nuts or other parts of plants.
21. Miscellaneous edible preparations.
22. Beverages, spirits and vinegar.
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26. Ores, slag and ash.
27. Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes.

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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. Fertilizers.
32. Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastic; inks.

Tonga.**No. 25 of 1999.**

I assent,

TAUFA'AHAU TUPOU,

7th March, 2000

AN ACT**TO AMEND THE CUSTOMS AND EXCISE ACT**

[10th November, 1999]

BE IT ENACTED by the King and Legislative Assembly of Tonga in the Legislature of the Kingdom as follows:–

1. (1) This Act may be cited as the Customs and Excise (Amendment) Act 1999.

(2) The Customs and Excise Act (Cap. 67), as amended, is in this Act referred to as the Principal Act.

2. The Principal Act is amended by deleting Schedule 1 and substituted by the following:

"SCHEDULE 1**PART 1****TONGA HARMONIZED CUSTOMS TARIFF AND EXCISE
SCHEDULE**

1. This Schedule embodies a classification of goods for import and goods for export for both tariff and statistical purposes. The Tariff set out in the schedule is based on the International Convention on the Harmonized Commodity Description and Coding system established by the Convention for the classification of goods in Customs Tariff signed in Brussels on the 14 June, 1983 and shall be interpreted and applied in accordance with the Interpretative Rules and Additional Rules and the Explanatory Notes to the Harmonized Commodity Description and Coding System.

2. For the purposes of classification of all imported goods an international system has been used, designated Harmonized System Nomenclature (hereinafter referred to as the HS) published by the Customs Co-operation Council in Brussels. In this Schedule, the HS is fully reproduced at the four(4) digit heading level. The first and second digits indicating the Chapter number and the third and fourth digits the numerical order in which the heading appears within the Chapter. The fifth and sixth digits (Sub-heading level) of the HS have been completely or partially used, except where none of the sub-heading have been used, in this instance the fifth and sixth digits have been replaced with 00. Additions and extensions at the national or at the Pacific region level are represented by a split in the tariff item at the seventh and/or eighth digits.
3. Where it is not necessary to subdivide a heading for differential rates of duty or for other purposes, the complete wording of the HS heading has been reproduced as a Tariff Item, the heading number being supplemented by the addition of four zeros. Thus the first four digits of a Tariff Item number correspond at all times to the HS heading number.
4. Goods shall be classified according to the terms of Section and Chapter notes and the terms of the chapter headings.

In Cases of doubt about the classification of any items reference shall be made to Brussels Harmonized Nomenclature, together with the Explanatory Notes and Classification Opinions, therefor, as amended from time to time.

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

SECTION II

VEGETABLE PRODUCTS

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 fruits or melons.
9. Coffee, tea, mate and spices.
10. Cereals.
11. Products of the milling industry; malt; starches; insulin; 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 material ; vegetable products not elsewhere specified or included.

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78. Lead and articles thereof.
79. Zinc and articles thereof.
80. Tin and articles thereof.
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33. Essential oils and resinoids; perfumery, cosmetic or toilet preparations.
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41. Raw hides and skins (other than furskins) and leather.
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47. Pulp of wood or of other fibrous cellulosic material; waste and scrap of paper or paperboard.
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49. Printed books, newspaper, pictures and other products of the printing industry; manuscripts, typescripts and plans.

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50. Silk.
51. Wool, fine or coarse animals hair; horsehair yarn and woven fabric.
52. Cotton.
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54. Man-made filaments.
55. Man-made staple fibres.
56. Wadding, felt and non wovens; special yarn; 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.

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

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Notes.

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

ABBREVIATIONS AND SYMBOLS USED IN THE NOMENCLATURE

The following abbreviations and symbols have the following meanings:

Abbreviation and Sysmbols	Meaning
AC	Alternative Current
ASTM	American Society for Testing Materials
Bq	becquerel(s)
Degree C	degree(s) Celsius
C	Centigrade
c	cents
cc	cubic centimeter(s)
cg	centigram(s)
cl	centilitre(s)
cm	centimetre(s)
cm ²	square centimetre(s)
cm ³	cubic centimetre(s)
cN	centinewton(s)
cP	centipoise
DC	Direct current
Doz. or doz	Dozen
eV	electron volt(s)
GB	Gross Box(es)
Gen	General
GHz	gigahetz
G or g	gram(s)
g.l.....	strength of alcohol in spirit ascertained using the Gay Lussac hydrometer at 15 ⁰ C.
g.v.w	gross vehicle weight (specified as the combined weight of the vehicle, the maximum specified load, the driver and a tank full of fuel.
g.v.u.w	gross vehicle unladen weight
h.p	horse power
hl	hectolitre(s)
Hz	hertz

Notes

86. Railway or tramway locomotives, rolling stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including Electro-mechanical) traffic signalling equipment of all kinds.
87. Vehicles other than railway or tramway rolling-stock, and part 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

Notes

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

SECTION XIX

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GENERAL RULES FOR THE INTERPRETATION OF THE HARMONIZED SYSTEM

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

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

Abbreviation and Sysbols	Meaning
T	Tonne (1000 Kilograms)
T\$	Pa'anga (s)
U	ultra-violet
V	volt(s)
Vol	volume
w	watt(s)
wt	weight
%	against a rate of duty, per centum advalorem; in all other cases, per centum
'00	per hundred
'000	per thousand
\$	dollars

Abbreviation and Sysbols	Meaning
INN	Intrnational Non-proprietary Name
innm	International Non-proprietary Name Modified
IR	infra-red
IUPAC	International Union of Pure and Applied Science
Kcal	Kilocalorie(s)
Kg or kg	Kilogram(s)
Kgf	kilogram force
kHz	kilohertz
km	kilometer(s)
kN	kilonewton(s)
kPa	kilopascal(s)
kV	kilovolt(s)
kVA	kilovolts-ampere(s)
kvar	kilovolt-ampere(s)-reactive
kW	kilowatt(s)
L,l or lt	litre(s)
Lal	litre(s) of alchol contained in a mixture
MHz	megaherts
m	metre(s)
m ²	square metre(s)
m ³	cubic metre(s)
mg	milligram(s)
mm	millimetre(s)
mm ²	square millimetre(s)
uCi	microcurie
n.e.s	not elsewhere specified, include in the tariff
No or no	number
Pk or pk	pack
Pr or pr	pair
s	seniti

	domesticus					
0207.2200	Turkeys	Kg	20%	Free	012.3	
0207.2300	Ducks, geese and guinea fowls	Kg	20%	Free	012.3	
	Poultry cuts and offal (including livers), fresh or chilled:					
0207.3011	Fatty livers of geese or ducks	Kg	20%	Free	012.3	

Tariff Stat.	Item	Description	Unit	Import	Export
			Qty Duty	RateDuty	RateNo.

	Other;					
0207.3910	Of fowls of the species	Kg	20%	Free	012.3	
	Gallus domesticus					
0207.3990	Other	Kg	20%	Free	012.3	
	Poultry cuts and other than livers, frozen:					
0207.4100	Of fowls of the species Gallus domesticus	Kg	20%	Free	012.3	
0207.4200	Of turkeys	Kg	20%	Free	012.3	
0207.4300	Of ducks, geese or guinea fowls	Kg	20%	Free	012.3	
	Poultry livers, frozen:					
0207.5010	Of fowls of the species Gallus domesticus	Kg	20%	Free	012.3	
0207.5090	Other	Kg	20%	Free	012.3	
0208.0000	Other meat and edible meat offal, fresh, chilled or frozen.	Kg	15%	Free	012.9	
0209.0000	Pig fat free of lean meat and poultry fat (not rendered), fresh, chilled, frozen, salted, in brine, and dried or smoked.	Kg	20%	Free	411.3	
02.10	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.					
	Meat of swine:					

SECTION I

LIVE ANIMALS; ANIMAL PRODUCTS

Notes.

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

Chapter 1

Live Animals

Note.

- This chapter covers all live animals except:
 - Fish and crustaceans, molluscs and other products of heading No. 03.01, 03.06 or 03.07;
 - Cultures of micro-organisms and other products of heading No. 30.02; and
 - Animals of heading No. 95.08.

Tariff Stat.	Item	Description	Unit	Import	Export
			Qty Duty	RateDuty	RateNo.

0101.0000	Live horses, asses, mules and hinnies	No.		Free	Free
001.5					
0102.0000	Live bovine animals	No.	Free	Free	001.1
0103.0000	Live swine	No.	Free	Free	001.3
	01.04 Live sheep and goats				
0104.1000	Sheep	No.	Free	Free	001.2
0104.2000	Goats	No.	Free	Free	001.2
0105.0000	Live poultry, that is to say, fowls of the specie,	No.		Free	Free
001.4					

	<i>Gallus domesticus</i> , ducks, freese, turkeys and guinea fowls				
0106.0000	Other live animals	No.	Free	Free	001.9

Chapter 2**Meat and edible meat offal****Note.**

This chapter does not cover:

(a) Products of all kinds described in headings 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 02.09 (Chapter 15).

Tariff Stat.	Item	Description	Unit			Import	Export
			Qty	Duty	Rate			Duty	Rate	No.
0201.0000 011.1	Meat of bovine animals, fresh or chilled		Kg	15%	Free		
0202.0000 011.2	Meat of bovine animals, frozen.		Kg	15%	Free		
02.03	Meat of swine, fresh, chilled or frozen						
0203.1000	Fresh or chilled		Kg	15%	Free	012.2	
0203.2000	Frozen		Kg	15%	Free	012.2	
02.04	Meat of sheep or goats, fresh, chilled or frozen						
0204.1000	Carcasses and half-carcasses of lamb, fresh or chilled		Kg	15%	Free	012.1	
	Other meat of sheep, fresh or chilled:						
0204.2100	Carcasses and half-carcasses		Kg	15%	Free	012.1	
0204.2200	Other cuts with bone in		Kg	15%	Free	012.1	
	Boneless						
0204.2310	Mutton flaps		Kg	15%	Free	012.1	

0204.2390	Other		Kg	15%	Free	012.1
0204.3000	Carcasses and half-carcasses of lamb, frozen		Kg	15%	Free	012.1
	Other meat of sheep, frozen:					
0204.4100	Carcasses and half-carcasses		Kg	15%	Free	012.1
0204.4200	Other cuts with bones in		Kg	15%	Free	012.1
0204.4210	Mutton flaps		Kg	15%	Free	012.1

Tariff Stat.	Item	Description	Unit			Import	Export
			Qty	Duty	Rate			Duty	Rate	No.
		Boneless:					
0204.4310	Other		Kg	15%	Free	012.1	
0204.5000	Meat of goats		Kg	15%	Free	012.1	
0205.0000 012.4	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.		Kg	15%	Free		
02.06	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.						
0206.1000	Of bovine animals, fresh or chilled		Kg	15%	Free	012.5	
0206.2000	Of bovine animals, frozen		Kg	15%	Free	012.5	
0206.3000	Of swine, fresh or chilled		Kg	15%	Free	012.5	
0206.4000	Of swine, frozen		Kg	15%	Free	012.5	
0206.8000	Other, fresh or chilled		Kg	15%	Free	012.5	
0206.9000	Other, frozen		Kg	15%	Free	012.5	
02.07	Meat and edible offal, of the poultry of heading No. 01.05, fresh, chilled or frozen.						
	Poultry not cut in pieces fresh or chilled						
0207.1010	Fowls of the species, <i>Gallus domesticus</i>		Kg	20%	Free	012.3	
0207.1090	Other		Kg	20%	Free	012.3	
	Poultry not cut in pieces, frozen:						
0207.2100	Fowls of species <i>Gallus</i>		Kg	20%	Free	012.3	

Tariff Stat.	Item	Description	Unit		ImportExport		
			Qty	Duty	Rate	Duty	Rate	No.
		Of a fat content, by weight, exceeding 6%:					
0401.3010	In liquid form	Kg	15%	Free		022.1	
0401.3090	Other	Kg	15%	Free		022.1	
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%	Kg	15%	Free		022.2	
0402.2000	In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%	Kg	15%	Free		022.2	
0402.9000	Other	Kg	15%	Free		022.2	
0403.0000	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit or cocoa.	Kg	15%	Free		022.3	
0404.0000	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.	con-Kg		15%	Free		
						022.4	
0405.0000	Butter and other fats and oils derived from milk.	Kg	Free	Free		023.0	
0406.0000	Cheese and curd	Kg	15%	Free		024.4	
0407.0000	Birds' eggs, in shell, fresh,	Doz	15%	Free		025.1	

0210.1100	Hams, shoulders and cuts	Kg	15%	Free		016.1	
	thereof, with bone in:						
0210.1200	Bellies (streaky) and cuts	Kg	15%	Free		016.1	
	thereof						
	Other:						
0210.1910	Hams	Kg	15%	Free		016.1	
0210.1920	Bacon	Kg	15%	Free		016.1	
0210.1930	Shoulders and cut thereof	Kg	15%	Free		016.1	
0210.1990	Other	Kg	15%	Free		016.1	
0210.2000	Meat of bovine animals	Kg	15%	Free		016.1	
0210.9000	Other, including edible flours and meals of meat or meat offal	Kg	15%	Free		016.1	

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 of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading No. 23.01); or
- (c) Caviar of caviar substitutes prepared from fish eggs (heading No. 16.04).

Tariff Stat.	Item	Description	Unit		ImportExport		
			Qty	Duty	Rate	Duty	Rate	No.
0301.0000	Live Fish	Kg	25%	Free		034.1	
0302.0000	Fish, fresh or chilled,	ex-Kg		25%			
	Free					034.1	

Tariff Stat.	Item	Description	Unit	Qty	Duty Rate	Duty Rate	Import	Export
		cluding fish fillets and other fish meat of heading No. 03.04.						
0303.0000		Fish, frozen, excluding fish fillets and other fish meat of heading No. 03.04.	Kg		25%		Free	034.2
0304.0000		Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.	Kg		25%		Free	034.5
0305.0000		Fish, dried, salted or in brine; smoke fish, whether or not cooked before or during the smoking process; fish meal fit for human consumption.	Kg		25%		Free	035.1
0306.0000		Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling water, whether or not chilled, frozen, dried, salted or in brine.	Kg		25%		Free	036.3
03.07	Molluscs, whether or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine.	in shell						
0307.1000		Oysters	Kg		25%		Free	036.3
0307.2000		Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i>	Kg		25%		Free	036.3
0307.3000		Mussels (<i>Mytilus spp.</i> , <i>Perna spp.</i>)	Kg		25%		Free	036.3

0307.4000	Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola spp.</i>) and squid (<i>Ommastrephes spp.</i> , <i>Loligo spp.</i> , <i>Nototodarus spp.</i> , <i>Sepioteuthis spp.</i>)	Kg		25%		Free	036.3
0307.5000	Octopus (<i>Octopus spp.</i>)	Kg		25%		Free	036.3
0307.6000	Snail, other than sea snails	Kg		25%		Free	036.3
0307.9000	Other	Kg		25%		Free	036.3

Chapter 4

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

Notes.

- The expression "milk" means full cream milk or partially or completely skimmed milk.
- Products obtained by the concentration of whey and with the addition of milk or milkfat are to be classified as cheese in heading No. 04.06 provided that they have the three following characteristics:
 - a milkfat content, by weight of the dry matter, of 5% or more;
 - a dry matter content, by weight, of at least 70% but not exceeding 85%; and
 - they are moulded or capable of being moulded.

Tariff Stat.	Item	Description	Unit	Qty	Duty Rate	Duty Rate	Import	Export
04.01	Milk and cream, not concentrated nor containing added sugar or other sweetening matter							
		Of a fat content, by weight, not exceeding 1%:						
0401.1010		In liquid form	Kg		15%		Free	022.1
0401.1090		Other	Kg		15%		Free	022.1
		Of a fat content, by weight, exceeding 1% but not exceeding 6%:						
0401.2010		In liquid form	Kg		15%		Free	022.1
0401.2090		Other	Kg		15%		Free	022.1

Tariff Stat.	Item	Description	Unit	Import	Export	RateNo.
			Qty	Duty	Rate		Duty
97.01.						
0601.0000	Bulbs, tubers, tuberos roots, corms, crowns and Rhizomes, dormant in growth or in flower, chicory plants and roots other than roots of heading No. 12.12	..	Free	Free	Free	292.6
0602.0000	Other live plants (including their roots), cuttings and slips, mushroom spawn.	..	Free	Free	Free	292.6
0603.0000	Cut flowers and flower buds of a kind suitable for bouquets, or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.	..	Free	Free	Free	292.7
0604.0000	Foliage, branches, and other parts of plants without flowers, or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.	..	Free	Free	Free	292.7

Chapter 7

Edible vegetables and certain roots and tubers

- This Chapter does not cover forage products of heading No. 12.14.
- In headings Nos. 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*).
- Heading No. 07.12 covers all dried vegetables of the kinds falling in headings Nos. 07.01 to 07.11, other than:
 - dried leguminous vegetables, shelled (heading No. 07.13);

	preserved or cooked.					
0407.0010	Eggs domestic fowl of all kinds for hatching only	Doz	Free	Free	Free	025.1
0407.0090	Other	Doz	15%	Free	Free	025.1
0408.0000	Birds' eggs, not in shell and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.	Doz	15%	Free	Free	025.2
0409.0000	Natural honey.	Kg	15%	Free	Free	061.6
0410.0000	Edible products of animal origin, not elsewhere specified or included.	Kg	15%	Free	Free	098.6

Chapter 5

Products of animal origin, not elsewhere specified or included

Notes.

- This Chapter does not cover:
 - Edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);
 - Hides or skins (including furskins) other than goods of heading No. 05.05 and parings and similar waste of raw hides or skins of heading No. 05.11 (Chapter 41 or 43);
 - Animal textile materials, other than horsehair and horsehair waste (Section XI); or
 - Prepared knots or tufts for broom or brush making (heading No. 96.03).
- 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.
- Throughout the Nomenclature, elephant, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as "ivory".
- Throughout the Nomenclature, the expression "horsehair" means hair of the manes or tails of equine or bovine animals.

Tariff Stat.	Item	Description	Unit		ImportExport	
			Qty	Duty	Rate	Duty RateNo.
0501.0000 291.9	Human hair,	unworked,	..	15%	Free	Free
		whether or not washed or scoured; waste of human hair.				
0502.0000	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.	..	15%	Free	291.9	
0503.0000	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.	..	15%	Free	268.5	
0504.0000	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof.	..	15%	Free	291.3	
0505.0000	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers	..	15%	Free	291.9	
0506.0000	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.	..	15%	Free	291.1	
Tariff Stat.	Item	Description	Unit		ImportExport	
			Qty	Duty	Rate	Duty RateNo.
0507.0000 Free	Ivory, tortoise-shell, bone and whalebone horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.	whale-hair,	..	15%		15%

0508.0000 Free	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.	..	15%	Free	291.1	15%
0509.0000	Natural sponges of animal origin.	..	15%	Free	291.9	
0510.0000	Ambergris, castoreum, civet and musk, canterides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.	..	15%	Free	291.9	
0511.0000	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.	..	15%	Free	291.9	

SECTION II VEGETABLE PRODUCTS

Note:

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

Chapter 6

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

Notes:

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

	sago	pith.					
0714.1000	Manioc	(cassava)	Kg	25%	Free	054.8	
0714.2000	Sweet	potatoes	Kg	25%	Free	054.8	
0714.9000	Other		Kg	25%	Free	054.8	

Chapter 8

Edible fruit and nuts; peel of citrus fruit or melons

Notes.

1. This Chapter does not cover inedible nuts or fruits.
2. Chilled fruits and nuts are to be classified in the same headings as the corresponding fresh fruits and nuts.

Tariff Stat.	Item	Description	Unit	Import	Export	
			Qty	Duty	Rate	Duty RateNo.
08.01	Coconuts, Brazil cashew nuts, fresh or dried, whether or not shelled or peeled.	nuts and				
0801.1100	Coconuts:		Kg	15%	Free	057.7
0801.1200	Fresh		Kg	15%	Free	057.7
0801.1300	Dried		Kg	15%	Free	057.7
0801.2000	Brazil nuts		Kg	15%	Free	057.7
0801.3000	Cashew nuts		Kg	15%	Free	057.7
0802.0000	Other nuts, fresh or dried, whether or not shelled or peeled.		Kg	15%	Free	057.7
0803.0000	Bananas, including plantains, fresh or dried.		Kg	15%	Free	057.3
0804.0000	Dates, figs, pineapples, avocados, quavas, mangoes and mangosteens, fresh or dried.		Kg	15%	Free	057.9
08.05	Citrus fruit, fresh or dried					
0805.1000	Oranges		Kg	15%	Free	057.1
0805.2000	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids		Kg	15%	Free	057.1
0805.3000	Lemons (Citrus limon, Citrus limonum) and limes		Kg	15%	Free	057.1

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

(c) flour, meal and flakes of potatoes (heading No. 11.05);

(d) flour and meal 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).

Tariff Stat.	Item	Description	Unit	Import	Export	
			Qty	Duty	Rate	Duty RateNo.
07.01	Potatoes, fresh or chilled.	Seed:				
0701.1010	Treated, for planting purposes only		Kg	Free	Free	054.1
0701.1090	Other		Kg	25%	Free	054.1
0701.9000	Other		Kg	25%	Free	054.4
0702.0000	Tomatoes, fresh or chilled.		Kg	25%	Free	054.4
07.03	Onions, shallots, garlic, leeks, and other alliaceous vegetables, fresh or chilled.					
0703.1000	Onions and shallots		Kg	25%	Free	054.5
0703.2000	Garlic		Kg	25%	Free	054.5
0703.9000	Leaks and other alliaceous vegetables		Kg	25%	Free	054.5
07.04	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled Cauliflowers and headed broccoli:					
0704.1010	Cauliflowers		Kg	25%	Free	054.5
0704.1019	Headed broccoli		Kg	25%	Free	054.5
0704.2000	Brussel sprouts		Kg	25%	Free	054.5
0704.9000	Other		Kg	25%	Free	054.5
07.05	Lettuce (Lactuca sativa) and chicory (Cichorium spp.), fresh or chilled.					
0705.1000	Lettuce		Kg	25%	Free	054.5
0705.2000	Chicory		Kg	25%	Free	054.5
07.06	Carrots, turnips, salad beet-root, salsify, celeriac,					

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
	radishes and similar edible roots, fresh or chilled.				
0706.1000	Carrots and turnips	Kg	25%	Free	054.5
0706.2000	Radishes	Kg	25%	Free	054.5
0706.9000	Other:	Kg	25%	Free	054.5
0707.0000	Cucumbers and gherkins, fresh or chilled.	Kg	25%	Free	054.5
07.08	Leguminous vegetables, shelled or unshelled, fresh or chilled.				
0708.1000	Peas (Pisum sativum)	Kg	25%	Free	054.5
0708.2000	Beans (Vigna spp., Phaseolus spp.)	Kg	25%	Free	054.5
0708.8000	Leguminous vegetables seeds for sowing	Kg	Free	Free	054.4
0708.9000	Other leguminous vegetables	Kg	25%	Free	054.5
07.09	Other vegetables, fresh or chilled.				
0709.1000	Globe artichokes	Kg	25%	Free	054.5
0709.2000	Asparagus	Kg	25%	Free	054.5
0709.3000	Aubergines (egg-plants)	Kg	25%	Free	054.5
0709.4000	Celery other than celeriac	Kg	25%	Free	054.5
0709.5000	Mushrooms and truffles	Kg	25%	Free	054.5
0709.6000	Fruits of the genus Capsicum or of the genus Pimenta	Kg	25%	Free	054.5
0709.7000	Spinach, New Zealand spinach and orache spinach (garden spinach)	Kg	25%	Free	054.5
0709.9000	Other	Kg	25%	Free	054.5
07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.				
0710.1000	Potatoes	Kg	25%	Free	054.6
0710.2000	Leguminous vegetables, shelled or unshelled	Kg	25%	Free	054.6
0710.3000	Spinach, New Zealand spinach and orache spinach (garden spinach)	Kg	25%	Free	054.6
0710.4000	Sweet corn	Kg	25%	Free	054.6
0710.4100	Sweet corn seeds for sowing	Kg	Free	Free	054.6

0710.8000	Other vegetables	Kg	25%	Free	054.6
0710.9000	Mixtures of vegetables	Kg	25%	Free	054.6
Tariff Item	Description	Unit Qty	Duty Rate	Import Duty Rate	Export Duty Rate
Stat.	No.	Qty	Duty	Rate	Duty Rate
0711.0000	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.	Kg	25%	Free	054.6
07.12	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.				
0712.1000	Potatoes whether or not cut or sliced but not further prepared	Kg	25%	Free	056.1
0712.2000	Onions	Kg	25%	Free	056.1
0712.3000	Mushrooms and truffles	Kg	25%	Free	056.1
0712.9000	Other vegetables; mixtures of vegetables	Kg	25%	Free	056.1
07.13	Dried leguminous vegetables, shelled, whether or not skinned or split.				
0713.1000	Peas (Pisum sativum)	Kg	25%	Free	054.2
0713.2000	Chickpeas (garbanzos)	Kg	25%	Free	054.2
0713.3000	Beans (Vigna spp., Phaseolus spp.)	Kg	25%	Free	054.2
0713.4000	Lentils	Kg	25%	Free	054.2
0713.5000	Broad beans (Vicia faba var. major) and horse beans (Vicia faba var. equina, Vicia faba var. minor)	Kg	25%	Free	054.2
0713.9000	Other	Kg	25%	Free	054.2
07.14	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh or dried, whether or not sliced or in the form of pellets;				

Notes.

1. This Chapter does not cover;
- (a) Roasted malt put 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, cosmetic or toilet preparations (Chapter 33).
- 2(A) Products from the milling of the cereals listed in the table below fall in this Chapter if they have, by weight on the dry product:
- (a) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2); and
- (b) an ash content (after deduction of any added minerals) not exceeding that indicated in Column (3).
- Otherwise, they fall in heading No. 23.02.
- (B) Products falling in this Chapter under the above provisions shall be classified in the 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.

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

Tariff Stat.	Item	Description	Unit	Import Duty Rate	Export Duty Rate	No.
		(Citrus aurantifolia)				
0805.4000	Grapefruit		Kg	15%	Free	057.2
0805.9000	Other		Kg	15%	Free	057.2
08.06	Grapes, fresh or dried					
0806.1000	Fresh		Kg	15%	Free	057.5
0806.2000	Dried		Kg	15%	Free	057.5
0807.0000	Melons (including water-melons) and papaws (papayas), fresh.		Kg	15%	Free	057.9
0808.0000	Apples, pears, and quinces, fresh.		Kg	15%	Free	057.9
0809.0000	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh		Kg	15%	Free	057.9
0810.0000	Other fruit, fresh.		Kg	15%	Free	057.9
0811.0000	Fruit and nuts, uncooked and cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter		Kg	15%	Free	058.3
0812.0000	Fruit and nuts provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.		Kg	15%	Free	058.2
0813.0000	Fruit, dried, other than that of headings Nos. 08.01 to 08.06; mixture of nuts or dried fruits of this Chapter.		Kg	15%	Free	057.9
0814.0000	Peel of citrus fruit or melons (including water-melons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.		Kg	15%	Free	058.2

Coffee, tea, maté and spices**Notes.**

1. Mixtures of the products of headings 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;

(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.

Tariff Item Description Unit Import Export Stat.

		Qty	Duty	Rate	Duty	Rate	No.
0901.0000	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.	Kg	15%	Free			071.1
0902.0000	Tea.	Kg	15%	Free			071.1
0903.0000	Maté	Kg	15%	Free			074.3
0904.0000	Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta.	Kg	15%	Free			075.1
0905.0000	Vanilla.	Kg	15%	Free			075.2
0906.0000	Cinnamon and cinnamon-tree flower.	Kg	15%	Free			075.2
0907.0000	Cloves (whole fruit, cloves and stems).	Kg	15%	Free			075.2
0908.0000	Nutmeg, mace and cardamoms.	Kg	15%	Free			075.2
0909.0000	Seeds of anise, badian,	Kg	15%	Free			075.2

fennel, coriander, cumin, caraway; juniper berries.

0910.0000 Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices. Kg 15% Free **075.2**

0911.0000	Seeds for sowing of any spices of this chapter.	Kg	Free	Free	075.2
		Chapter 10			
		Cereals			

Notes.

1. (a) The products specified in the heading 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).

Subheading Note.

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

Tariff Item Description Unit Import Export Stat.

		Qty	Duty	Rate	Duty	Rate	No.
1001.0000	Wheat and meslin.	Kg	15%	Free			041.1
1002.0000	Rye.	Kg	15%	Free			045.1
1003.0000	Barley.	Kg	15%	Free			043.0
1004.0000	Oats.	Kg	15%	Free			045.2
1005.0000	Maize (corn)	Kg	15%	Free			044.1
1006.0000	Rice.	Kg	15%	Free			042.1
1007.0000	Grain sorghum.	Kg	15%	Free			045.3
1008.0000	Buckwheat, millet and canary seed; other cereals.	Kg	15%	Free			045.9

Chapter 11

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

1211.0000	Plants and parts of plants	-	Free
Free	292.4 (including seeds and fruits), of a kind used primarily in perfumery in pharmacy or for insecticidal, fungi- cidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered.		

Tariff Item Description Unit Import Export Stat.

Qty Duty RateDuty RateNo.

12.12	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh or dried, whether not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety Cichoriurn intybus sativum) of a kind used primarily for human consumption, not elsewhere specified or included.			
1212.1000	Locust beans, including	Kg	15%	Free
054.9	Locust bean seeds.			
1212.2000	Seaweeds and other algae	Kg	15%	Free
292.9				
1212.3000	Apricot, peach, or plum	Kg	15%	Free
054.8	stones and kernels			
	Other.			
1212.9100	Sugar beet	Kg	15%	Free
				054.8
1212.9200	Sugar cane	Kg	15%	Free
				054.8
1212.9910	Kava	Kg	15%	Free
				054.8
1212.9990	Other	Kg	15%	Free
				054.8
1213.0000	Cereal straw and husks, un-			Free
Free	081.1 prepared, whether or not chopped, ground, pressed or in the form of pellets.			
1214.0000	Swedes mangolds, fodder			Free Free
081.1	roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale,			

Buckwheat	45%	4%	80%	-
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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 sieve with an aperture of 2mm.

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

Tariff Item Description Unit Import Export Stat.

Qty Duty RateDuty RateNo.

1101.0000	Wheat or meslin flour	Kg		Free	Free
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046.1

11.02 Cereal flours other than of wheat or meslin.

1102.1000	Rye flour	Kg	15%	Free	047.1
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1102.2000	Maize (corn) flour	Kg	15%	Free	047.1
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1102.3000	Rice flour	Kg	15%	Free	047.1
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1102.9000	Other	Kg	15%	Free	047.1
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1103.0000	Cereal groats, meal and pellets.	Kg	15%	Free	046.2
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1104.0000	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled) except rice of heading No. 10.06; germ of cereals, whole, rolled, flaked or ground.	Kg	15%	Free	048.1
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1105.0000	Flour, meal and flakes of potatoes.	Kg	15%	Free	056.4
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Tariff Item Description Unit Import Export Stat.

Qty Duty RateDuty RateNo.

1106.0000	Flour and meal of the	Kg	15%	Free
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056.4

dried leguminous vegetables of heading No. 07.13, of sago or of roots or tubers of heading No. 07.14; flour, meal and powder of the products of Chapter 8.

1107.0000	Malt, whether or not	Kg	15%	Free	
048.2	roasted.				
1108.0000	Starches; inulin.	Kg	15%	Free	592.1
1109.0000	Wheat gluten, whether or	Kg	15%	Free	
592.1	not dried.				

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 oil 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 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 refatted 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 headings 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 purposes of heading No. 12.12, the term "seaweeds and other algae" does not include:
- (a) Dead single-cell micro-organisms of heading No. 21.02;
 - (b) Cultures of micro-organisms of heading No. 30.02; or
 - (c) Fertilisers of heading No. 31.01 or 31.05.

Tariff Stat.	Item	Description	Unit	Import		Export RateNo.
				Qty	Duty Rate	
1201.0000 222.2	Soya beans, whether or not broken.	Kg		15%	Free	
1202.0000 222.1	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken	Kg		15%	Free	
1203.0000	Copra.	T		15%	Free	223.1
1204.0000	Linseed, whether or not broken.	Kg		15%	Free	223.4
1205.0000	Rape or colza seeds, whether or not broken.	Kg		15%	Free	222.6
1206.0000	Sunflower seeds, whether or not broken.	Kg		15%	Free	222.4
1207.0000	Other oil seeds and oleaginous fruits, whether or not broken	Kg		15%	Free	223.2
1208.0000	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard	Kg		15%	Free	223.9
1209.0000	Seeds, fruit and spores, of a kind used for sowing.	Kg		Free	Free	292.5
1209.1000	Products of heading Nos. 12.01 to 12.07 or 12.11 imported to be used for sowing purposes only.	Kg		Free	Free	292.5
1210.0000	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin	Kg		15%	Free	054.8

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 fats 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.

Tariff Stat.	Item	Description	Unit	Import		Export	
				Rate	Duty	Rate	No.
411.2	1501.0000	Lard; other pig fat and	Kg	15%		Free	
		poultry fat, rendered, whether or not pressed or solvent extracted.					
411.3	1502.0000	Fats of bovine animals,	Kg	15%		Free	
		sheep or goats, raw or rendered, whether or not pressed or solvent extracted.					
411.3	1503.0000	Lard stearin, lard oil,	L	15%		Free	
		oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.					
411.1	1504.0000	Fats and oils and their	L	15%		Free	
		fractions, of fish or marine mammals, whether or not refined, but not chemically modified.					
411.3	1505.0000	Wool grease and fatty	Kg	15%		Free	
		substances derived therefrom (including lanolin).					
411.3	1506.0000	Other animal fats and	Kg	15%		Free	
		and their fractions, whether					

lupines, vetches and similar forage products, whether or not in the form of pellets.

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 10% by weight of sucrose or put up as confectionery (heading No. 17.04);
 - (b) Malt extract (heading No. 19.01);
 - (c) Extracts of coffee, tea or mate (heading No. 21.01);
 - (d) Vegetable saps or extracts constituting alcoholic beverages, or compound alcoholic preparations of a kind used for the manufacture of beverages (Chapter 22);
 - (e) Camphor, glycyrrhizin or other products of heading No. 29.14 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 or aqueous distillates or aqueous solutions of essential oils (Chpt 33); or
 - (i) Natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading No. 40.01).

Tariff Stat.	Item	Description	Unit	Import		Export	
				Rate	Duty	Rate	No.
292.2	1301.0000	Lac; natural gums, resins,	Kg	15%		Free	
		gum-resins and balsams.					
292.9	1302.0000	Vegetable saps and extracts;	Kg	15%		Free	
		pectic substances, pectinates					

and pectates; agaragar and other mucilages and thickeners, whether or not modified, derived from vegetable products.

Chapter 14

Vegetable plaiting materials; vegetable products not elsewhere specified or included

Notes.

1. This Chapter does not cover the following products which are to be classified in Section XI: vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.
2. Heading No. 14.01 applies, inter alia, to bamboos (whether or not split, sawn lengthwise, cut to length, rounded at the ends, breached, 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).

Tariff Item	Description	Unit	Import Rate	Export Rate
1401.0000 292.3	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).	Qty	Duty Rate	Duty Rate No.
			15%	Free
1402.0000 292.9	Vegetable materials of a . . . kind used primarily as		15%	Free

stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material.

1403.0000 Vegetable materials of a . . . 15% Free
292.9

kind used primarily in brooms or in brushes (for example, broom-corn, piassava, couch-grass and istle), whether or not in hanks or bundles.

14.04 Vegetable products not elsewhere specified or included.

1404.1000 Raw vegetable materials . . . 15% Free
292.9

of a kind used primarily in dyeing or tanning

1404.2000 Cotton linters . . . 15% Free 263.2

1404.9000 Other . . . 15% Free 292.9

SECTION III

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

Chapter 15

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

Notes.

1. This Chapter does not cover:
 - (a) Pig fat or poultry fat of heading No. 02.09;
 - (b) Cocoa butter, fat or oil (heading No. 18.04);
 - (c) Edible preparations containing by weight more than 15% of the products of heading No. 04.05 (generally Chapter 21);
 - (d) Greaves (heading No. 23.01) or residues of headings Nos. 23.04 to 23.06;
 - (e) Fatty acids in an isolated state, prepared waxes, medicaments, paints, varnishes, soap, perfumery,

Notes.

1. This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, prepared or preserved by the processes specified in Chapter 2 or 3.
2. Food preparations fall in this Chapter provided that they contain more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading No. 19.02 or to the preparations of heading No. 21.03 or 21.04.

Subheading Notes.

1. For the purposes of subheading No. 1602.1000, 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 250g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat or meat offal. This subheading takes precedence over all other subheadings of heading No. 16.02.
2. The fish and crustaceans specified in the subheadings of heading 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.

Tariff Stat.	Item	Description	Unit	Import	Export
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Qty	Duty	Rate	Duty	Rate	No.
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16.01 Sausages and similar products, of meat, meat offal or brood; food preparations based on these products.

1601.1000	Beef and pork	Kg	20%	Free	017.2
1601.9000	Other	Kg	Free	Free	017.2

or not refined, but not chemically modified.

Tariff Stat.	Item	Description	Unit	Import	Export
1507.0000 421.1	Soya-bean oil and its fractions, whether or not refined, but not chemically modified.	L	15%	Free	
1508.0000 421.4	Ground-nut oil and its fractions., whether or not refined, but not chemically modified.	L	15%	Free	
1509.0000 Free	Olive oil and its fractions, whether or not refined, but not chemically modified.	L	15%		
1510.0000 Free	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading No. 15.09.	L	15%		
1511.0000 Free	Palm oil and its fractions, whether or not refined, but not chemically modified.	L	15%		
1512.0000 421.2	Sunflower-seed, safflower or cotton-seed oil and their fractions, whether or not refined, but not chemically modified.	L	15%	Free	
15.13	Coconut (copra), palm kernel or babassu oil and their fractions, whether or not				

Tariff Stat.	Item	Description	Unit	Import Rate	Export Rate
1513.1000 Free	Coconut (copra) oil and its fractions	refined, but not chemically modified.	L	15%	
1513.2000 422.4	Palm kernel or babassu oil and their fractions		L	15%	Free
1514.0000 421.7	Rape, colza or mustard oil and their fractions, whether or not refined, but not chemically modified.		L	15%	Free
1515.0000 422.1	Other fixed vegetable oils (including oil) and their fractions, whether or not refined, but not chemically modified.	jojoba	L	15%	Free
1516.0000	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.		L	15%	Free
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 their fractions of heading No. 15.16. Margarine, excluding liquid margarine:				
1517.1010	Polyunsaturated		Kg	15%	Free
1517.1090	Other margarine		Kg	15%	Free
1517.9000	Other		Kg	15%	Free
1518.0000	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum		Kg	15%	Free

1519.0000 431.3	Industrial fatty acids; acid refining; alcohols.	monocarboxylic acid oils from industrial fatty	Kg	15%	Free
1520.0000 Free	Glycerol (glycerine), or not pure; an glycerol lyes.	whether			15%
1521.0000 431.4	Vegetable waxes (other than triglycerides), insect waxes and whether or not refined or coloured.	(other than . . . beeswax, other and spermaceti, whether or not refined or coloured.		15%	Free
1522.0000 431.3	Degras; from the treatment of substances or vegetable waxes.	residues resulting . . . of fatty animal or		15%	Free

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 a proportion not exceeding 3% by weight.

Chapter 16

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

1806.0000	Chocolate and other food	Kg	20%	Free
073.1	preparations containing cocoa.			
	Chapter 19			
	Preparations of cereals, flour starch or milk; pastrycooks' products			

Notes.

1. This Chapter does not cover:
 - (a) Except in the case of stuffed products of heading 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
 - (c) Medicaments or other products of Chapter 30.
2. In this Chapter the expressions "flour" and "meal" mean cereal flour and meal of Chapter 11 and other flour, meal and powder of vegetable origin of any Chapter.
3. Heading No. 19.04 does not cover preparations containing more than 8% by weight of cocoa powder or coated with chocolate or other food preparations containing cocoa of 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 of or Notes to Chapter 10 or 11.

Tariff	Item	Description	Unit	Import	Export
Stat.					

Qty	Duty	Rate	Duty	Rate	No.
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19.01 Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 50% not elsewhere specified or included; food preparations of goods of headings No. 04.01 to 04.04, not containing cocoa powder or

1602.0000	Other prepared or preserved	Kg	Free	Free
017.1	meat, meat offal or blood.			
1603.0000	Extracts and Juices of meat,	Kg	25%	
Free	017.1 fish or crustaceans, molluscs or other aquatic invertebrates.			
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	Kg	25%	Free 037.1
1604.1200	Herrings	Kg	25%	Free 037.1
1604.1300	Sardines, sardinella and brisling or sprats:	Kg	25%	Free 037.1
1604.1400	Tunas, skipjack and Atlantic bonito (Sarda spp.)	Kg	25%	Free 037.1
1604.1500	Mackerel	Kg	25%	Free 037.1
1604.1600	Anchovies	Kg	25%	Free 037.1
1604.1900	Other	Kg	25%	Free 037.1
1604.2000	Other prepared or preserved fish	Kg	25%	Free 037.1
1604.3000	Caviar and Caviar substitutes	Kg	25%	Free 037.1
1605.1000	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.	Kg	25%	Free 037.1

Chapter 17**Sugar and Sugar Confectionery****Note.**

1. 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. 29.40; or
 - (c) Medicaments or other products of Chapter 30.

Subheading Note.

1. For the purposes of subheadings Nos. 1701.1100, and 1701.1200 "raw sugars" means sugar whose content of

sucrose by weight, in the dry state, corresponds to a polarimetric reading of less than 99.5 degrees.

Tariff Stat.	Item	Description	Unit	Import	Export	
			Qty	Duty Rate	Duty Rate	No.
17.01	Cane or beet sugar and chemically pure sucrose, in solid form. Raw sugar not containing added flavouring or colouring matter;					
1701.1100	Cane sugar	Kg	Free	Free	061.1	
1701.1200	Beet sugar	Kg	Free	Free	061.1	
1701.9100	Containing added flavouring matter.	Kg	15%	Free	061.1	
1701.9900	Other	Kg	15%	Free	061.1	
17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.					
1702.1000	Lactose and Lactose syrup	Kg	15%	Free	061.5	
1702.2000	Maple sugar and Maple syrup	Kg	15%	Free	061.5	
1702.3000	Glucose and Glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose	Kg	15%	Free	061.5	
Tariff Stat.	Item	Description	Unit	Import	Export	
			Qty	Duty Rate	Duty Rate	No.
1702.4000	Glucose and Glucose syrup,	Kg	15%	Free	061.5	
	containing in the dry state at least 20% but less than 50% by weight of fructose					
1702.5000	Chemically pure fructose	Kg	15%	Free	061.5	
1702.6000	Other fructose and fructose syrup, containing in the dry	Kg	15%	Free	061.5	

state more than 50% by weight of fructose

1702.9000	Other, including invert sugar	Kg	15%		
Free	061.5				
1703.0000	Molasses resulting from the extraction or refining of sugar.	Kg	15%	Free	
061.5					
17.04	Sugar confectionery (including white chocolate), not containing cocoa.				
1704.1000	Chewing gum, whether or not sugar coated	Kg	20%	Free	
062.2					
1704.9000	Other	Kg	20%	Free	062.2

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, 30.03, 30.04.
2. Heading No. 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.

Tariff Stat.	Item	Description	Unit	Import	Export
			Qty	Duty Rate	Duty Rate	No.
1801.0000	Cocoa beans, whole or broken, raw or roasted.	Kg	15%	Free	
072.1					
1802.0000	Cocoa shells, husks, skins and other cocoa waste.	Kg	15%	Free	
072.5					
1803.0000	Cocoa paste, whether or not defatted.	Kg	15%	Free	
072.3					
1804.0000	Cocoa butter, fat and oil.	Kg	15%	Free	
072.4					
1805.0000	Cocoa powder, not containing added sugar or other sweetening matter.	Kg	15%	Free	
072.2					

Tariff Stat.	Item	Description	Unit	Import	Export
			Qty	Duty Rate	Duty RateNo.
		served otherwise than by vinegar or acetic acid.			
2003.0000	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.	Kg	15%	Free	056.7
2004.0000	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen.	Kg	15%	Free	056.7
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen.				
2005.1000	Homogenised vegetables	Kg	15%	Free	056.7
2005.2000	Potatoes	Kg	15%	Free	056.7
2005.9000	Other vegetables and mixtures of vegetables	Kg	15%	Free	056.7
2006.0000	Fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glace or crystallised).	Kg	15%	Free	062.1
20.07	Jams, fruit jellies, marmalades, fruit 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	Kg	15%	Free	058.1
	Other:				
2007.9100	Citrus fruit	Kg	15%	Free	058.1
2007.9200	Peanut butter	Kg	15%	Free	058.1
2007.9900	Other	Kg	15%	Free	058.1
2008.0000	Fruit, nuts and other parts of plants, prepared or preserved, whether or not containing	other edible	Kg	15%	

Tariff Stat.	Item	Description	Unit	Import	Export
			Qty	Duty Rate	Duty RateNo.
		containing cocoa powder in a proportion by weight of less than 10% not elsewhere specified or included.			
		- Preparations for infant use, put up for retail sale.			
1901.1010	Containing added sugars or other sweetening matter	Kg	15%	Free	098.9
1901.1090	Other	Kg	15%	Free	098.9
1901.2000	Mixes and doughs for the preparation of bakers' wares of heading No. 19.05	Kg	15%	Free	048.5
1901.9000	Other	Kg	15%	Free	098.9
1902.0000	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.	Kg	15%	Free	098.9
1903.0000	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	Kg	15%	Free	056.4
1904.0000	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, pre-cooked or otherwise prepared.	Kg	15%	Free	048.1
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				

Tariff Stat.	Item	Description	Unit	Qty	Duty Rate	Duty Rate	Export Rate	No.
		use, sealing wafers, rice paper and similar products.						
		Crispbread:						
1905.1010	Wholemeal		Kg	15%	Free		048.4	
1905.1090	Other		Kg	15%	Free		048.4	
1905.2000	Gingerbread and the like		Kg	15%	Free		048.4	
		Sweet biscuits; waffles and wafers:						
1905.3010	Communion wafers		Kg	Free	Free		048.4	
1905.3020	Containing cream or Chocolate		Kg	15%	Free		048.4	
1905.3090	Other		Kg	15%	Free		048.4	
1905.4000	Rusks, toasted bread and similar toasted products		Kg	15%	Free		048.4	
	Other:							
1905.9010	Ships' biscuits or biscuits	or cabin	Kg	25%	Free		048.4	
1905.9090	Other		Kg	15%	Free		048.4	

Chapter 20

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

Notes.

- This Chapter does not cover:
 - Vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapter 7, 8 or 11;
 - Food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16); or
 - Homogenised composite food preparations of heading No. 21.04.
- 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. 17.04) or chocolate confectionery (heading No. 18.06).
- 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 of Chapter 8) which have been prepared or preserved

by processes other than those referred to in Note 1 (a).

- Tomato juice the dry weight content of which is 7% or more is to be classified in heading No. 20.02.
- 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.

Subheading Notes.

- For the purposes of subheading 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. Subheading No. 2005.1000 takes precedence over all other subheadings of heading No. 20.05.
- For the purposes of subheading 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. Subheading No. 2007.1000 takes precedence over all other subheadings of heading No. 20.07.

Tariff Stat.	Item	Description	Unit	Qty	Duty Rate	Duty Rate	Export Rate	No.
2001.0000	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.		Kg	15%	Free		056.7	
2002.0000	Tomatoes prepared or pre-		Kg	15%	Free		056.7	

Subheading	Note	Tariff	Item	Description	Unit	Import	Export			
Stat.					Qty	Duty	Rate	Duty	Rate	No.
111.0	2201.0000		Waters, including natural	L	Free	Free				
			or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.							
	22.02		Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No. 20.09.							
			Waters, including mineral Waters and aerated waters containing added sugar or other sweetening matter or flavoured:							
	2202.1010		Containing added sugar	L	20%	Free				111.0
	2202.1020		Containing other sweetening matter	L	20%	Free				111.0
	2202.9000		Other	L	20%	Free				111.0
	22.03		Beer made from malt.							
	2203.1000		Not exceeding 2.5% volume of alcohol	L	100% or T\$1.00 per L (Whichever is greater)	Free				112.3
	2203.2000		Beer made from malt.	L	(Excise Duty) 20% or 75s per L (Whichever is greater)	Free				112.3
	2203.9000		Other	L	200% or T\$2.40 per L (Whichever is greater)	Free				112.3
	22.04		Wine of fresh grapes,							

			added sugar or other sweetening matter or spirit, not elsewhere specified or included.							
	20.09		Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.							
	2009.1000		Orange juice	Kg	15%	Free				059.1
	2009.2000		Grapefruit juice	Kg	15%	Free				059.2
	2009.3000		Juice of any Other single citrus fruit	Kg	15%	Free				059.3
	2009.4000		Pineapple juice	Kg	15%	Free				059.9
	2009.5000		Tomato juice	Kg	15%	Free				059.9
	2009.6000		Grape juice (including Grape must)	Kg	15%	Free				059.9
	2009.7000		Apple juice	Kg	15%	Free				059.9
	2009.8000		Juice of any Other single fruit or vegetable	Kg	15%	Free				059.9
	2009.9000		Mixtures of juices	Kg	15%	Free				059.9

Chapter 21

Miscellaneous edible preparations

Notes.

1. This Chapter does not cover:
 - (a) Mixed vegetables of heading No. 07.12;
 - (b) Roasted coffee substitutes containing coffee in any proportion (heading No. 09.01);
 - (c) Spices or other products of headings Nos. 09.04 to 09.10;
 - (d) Food preparations, other than the products described in heading No. 21.03 or 21.04, containing more than 20% by weight of sausage, meat, offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
 - (e) Compound alcoholic preparations of a kind used for the manufacture of beverages, of an alcoholic strength by volume (see Note 2 to Chapter 22) exceeding 0.5% volume (heading No. 22.08);

(f) Yeast put up as a medicament or other products of heading No. 30.03 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.

Tariff Stat.	Item	Description	Unit	Import Rate	Export Rate
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Qty	Duty	Rate	Duty	Rate	No.
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2101.0000	Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.	con-Kg	15%	Free	071.3
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2102.0000 Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No. 30.02); prepared baking powders.

2102.0000	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No. 30.02); prepared baking powders.	Kg	15%	Free	098.6
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21.03 Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.

Tariff Stat.	Item	Description	Unit	Import Rate	Export Rate
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Qty	Duty	Rate	Duty	Rate	No.
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2103.1000	Soya sauce	.	15%	Free	098.4
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2103.2000	Tomato ketchup and other tomato sauces	.	15%	Free	098.4
2103.3000	Mustard flour and meal and prepared Mustard	.	15%	Free	098.4
2103.9000	Other	.	15%	Free	098.4
21.04	Soups and broths and preparations therefor; homogenised composite food preparations.				
2104.1000	Soups and broths and preparations therefore	..	15%	Free	098.5
2104.2000	Homogenised composite food preparations	..	15%	Free	098.1
21.05	Ice-cream and other edible ice, whether or not containing cocoa.				
2105.1000	Ice cream	L	20%	Free	022.3
2105.2000	In immediate containers of one litre capacity or more	L	20%	Free	022.3
2105.3000	Other ice cream	L	20%	Free	022.3
2105.9000	Other	L	20%	Free	022.3
2106.0000	Food preparations not elsewhere specified or included.	Kg	15%	Free	098.9

Chapter 22

Beverages, spirits and vinegar

Notes

- This Chapter does not cover:
 - Sea water (heading No. 25.01);
 - Distilled or conductivity water or water of similar purity (heading No. 28.51);
 - Acetic acid of a concentration exceeding 10% by weight of acetic acid (heading No. 29.15);
 - Medicaments of heading No. 30.03 or 30.04; or
 - Perfumery or toilet preparations (Chapter 33).
- For the purposes of this Chapter and of Chapters 20 and 21, the "alcoholic strength by volume" shall be determined at a temperature of 20 degrees.
- For the purposes of heading No. 22.02, the term "non-alcoholic beverages" means beverages of an alcoholic strength by volume not exceeding 0.5% vol. Alcoholic beverages are classified in headings Nos. 22.03 to 22.06 or heading No. 22.08 as appropriate.

Tariff Stat.	Item	Description	Unit	Import	Export
			Qty	Duty Rate	Duty Rate
2302.0000 081.2	Bran, sharps and other	human consumption; greaves. residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.	Kg	Free	Free
2303.0000	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.		Kg	Free	081.5
2304.0000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya bean oil.		Kg	Free	081.5
2305.0000	Oil cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.		Kg	Free	081.3
2306.0000	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 No. 23.04 or 23.05.		Kg	Free	081.3
23.09	Preparations of a kind used in animal feeding.				
2307.0000	Wine lees; argol.		Kg	Free	081.9
2308.0000 081.9	Vegetable materials and vegetable waste, by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.		Kg	Free	Free
2309.1000	Dog or cat food, put up for retail sale		Kg	15%	081.9

Tariff Stat.	Item	Description	Unit	Import	Export
			Qty	Duty Rate	Duty Rate
2204.1000	Sparkling wine	including fortified wines; grape must other than that of heading No. 20.09.	L	90% or Free	112.1
2204.2000 112.1	Other wine; grape must with fermentation prevented		L	75% or Free	Free
2204.3000	Other grape must		L	75% or Free	112.1
2205.0000 112.1	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.		L	75% or Free	Free
2206.0000 112.1	Other fermented beverages (for example, cider, perry, mead).		L	75% or Free	Free
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% volume or higher ethyl alcohol and other spirits, denatured, of any strength.				
2207.1000 512.1	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% volume or higher		L	300% or Free	Free
2207.2010	Methylated spirit		L	15%	512.1
2207.2090	Other		L	300% or Free	512.1
		Ethyl alcohol and other spirits, denatured, of any strength:			
			L	300% or Free	512.1

22.08 Udenatured ethyl alcohol of an alcoholic strength by volume of less than 80% volume; spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages.

Tariff Stat.	Item	Description	Unit	Import	Export
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		Qty	Duty Rate	Duty Rate	No.
2208.1000	Compound alcoholic preparations of a kind used for the manufacture of beverages	L	200%	or	Free

112.4 (Whichever is greater) T\$20.00 per L

2208.2000	Spirits obtained by distilling grape wine or grape marc	L	200%	or	Free
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112.4 (Whichever is greater) T\$20.00 per L

Whiskies:

2208.3010	Less than 57% by volume of alcohol	L	200%	or	Free
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112.4 (Whichever is greater) T\$20.00 per L

2208.3020	57% by volume of alcohol or more	L	300%	or	Free
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112.4 (Whichever is greater) T\$35.00 per L

Rum and tafia:

2208.4010	Less than 57% by volume of alcohol	L	200%	Free	
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112.4 (Whichever is greater) T\$20.00 per L

2208.4020	57% by volume of alcohol or more	L	300%	or	Free
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112.4 (Whichever is greater) T\$35.00 per L

Gin and geneva:

2208.5010	Less than 57% by volume	L	200%	or	Free
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112.4	of alcohol	T\$20.00 per L	(Whichever is greater)
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2208.5020	57% by volume of alcohol	L	300%	or	Free
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112.4

or more	T\$35.00 per L	(Whichever is greater)
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Other:

2208.9010	Less than 57% by volume of alcohol	L	200%	or	Free
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112.4

(Whichever is greater)	T\$20.00 per L
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2208.9020	57% by volume of alcohol	L	300%	or	Free
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112.4

or more but less than 80%	T\$35.00 per L	(Whichever is greater)
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2208.9030	80% by volume of alcohol	L	300%	or	Free
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112.4

or more.	T\$35.00 per L	(Whichever is greater)
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2209.000	Vinegar and substitutes for vinegar obtained from acetic acid.	L	15%	Free	
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098.4

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, vegetables residues and by-products of such processing.

Tariff Stat.	Item	Description	Unit	Import	Export
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		Qty	Duty Rate	Duty Rate	No.
2301.0000	Flours, meals and pellets	Kg	Free	Free	

018.4

of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for

Tariff Stat.	Item	Description	Unit	Import	Export
			Qty	Duty Rate	Duty Rate
		chamotte or dinas earths.			
2509.0000	Chalk.	T	15%	Free	278.9
2510.0000	Natural	clacium phosphates, T		Free	Free
278.3		natural aluminium calcium phosphates and phosphatic chalk.			
2511.0000	Natural	barium sulphate	T`	15%	Free
278.9		(barytes); natural barium carbonate (whiterite), whether or not calcined, other than barium oxide of heading No. 28.16.			
2512.0000	Siliceous	fossil meals (forKg		15%	Free
278.9		example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.			
2513.0000	Pumice	stone; emery; natural		Kg	15%
Free	277.2	corundum, natural garnet and other natural abrasives, whether or not heat-treated.			
2514.0000	Slate,	whether or not rough-		Kg	15%
Free	273.1	ly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.			
2515.0000	Marble,	travertine, ecaussine		Kg	15%
Free	273.1	and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slaps of a			

Other:

2309.9010	Feed for swine	Kg	Free	Free	081.9
2309.9020	Feed for poultry	Kg	Free	Free	081.9
2309.9090	Other	Kg	Free	Free	081.9

Chapter 24**Tobacco and manufactured tobacco substitutes****Note.**

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

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
2401.0000	Unmanufactured tobacco; tobacco refuse	Kg	150% or T\$25.00 per kg (Whichever is greater)	Free	121.1
24.02	Cigars, cheroots, and cigarillos, and cigarettes, of tobacco or of tobacco substitutes				
2402.1000	Cigars, cheroots and cigarillos, containing tobacco	Kg	170% or T\$50.00 per kg (Whichever is greater)	Free	122.1
2402.2000	Cigarettes containing tobacco	Kg	350% or T\$64.00 per kg or T\$64.00 per 1000 cigarettes (Whichever is greater)	Free	122.1
2402.9000	Other	Kg	350% or T\$64.00 per 1000 cigarettes (Whichever is greater)	Free	122.2
Tariff Stat.	Item	Description	Unit	Import	Export
				Duty Rate	Duty Rate
2403.0000	Other	manufactured tobacco and manufactured tobacco substitutes; "honogenised and reconstituted" tobacco extracts and essences.	Kg	125%	Free
122.3				or T\$25.00 per kg (Whichever is greater)	

SECTION V**MINERAL PRODUCTS****Chapter 25**

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

Notes.

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

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

2. This Chapter does not cover:

(a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (heading No. 28.02);

(b) Earth colours containing 70% or more by weight of combined iron evaluated as Fe₂O₃ (heading No. 28.21).

(c) Medicaments or other products of Chapter 30;

(d) Perfumery, cosmetic or toilet preparations (Chapter 33);

(e) Setts, 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. 38.23; optical elements of sodium chloride or of magnesium oxide (heading No. 90.01);

(h) Billiard chinks (heading No. 94.04); or

(i) Writing or drawing chinks or tailors' chinks (heading No. 96.09).

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

4. Heading No. 25.30 applies, inter alia, to: vermiculite, perlite and chlorites, unexpanded; earth colours, whether or not calcined or mixed together; natural micaceous iron oxides meerschaum (whether or not in polished pieces); amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet; strontianite (whether or not calcined), other than strontium oxide; broken pottery.

Tariff Stat.	Item	Description	Unit	Import Rate	Export Rate
		Qty	Duty	Rate	Duty
					No.
2501.0000	278.3	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution; sea water.	Kg	Free	Free
2502.0000	274.2	Unroasted iron pyrites.	Kg	15%	Free
2503.0000	274.1	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.		Free	15%
2504.0000	278.2	Natural graphite	Kg	15%	Free
2505.0000	273.3	Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of chapter 26.		Free	15%
2506.0000	278.5	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.	T	15%	Free
2507.0000	278.2	Kaolin and other kaolinic clays, whether or not calcined.	T	15%	Free
2508.0000	278.2	Other expanded clays of heading No. 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite;	T	15%	Free

2602.0000	Manganese ores and concentrates, including ferrous iron ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.	con-	T	15%	Free	287.7
2603.0000	Copper ores and concentrates.		T	15%	Free	283.1
2604.0000	Nickel ores and concentrates.		T	15%	Free	284.1
2605.0000	Cobalt ores and concentrates.		T	15%	Free	287.9
2606.0000	Aluminium ores and concentrates.		T	15%	Free	285.1
2607.0000	Lead ores and concentrates.		T	15%	Free	287.4
2608.0000	Zinc ores and concentrates.		T	15%	Free	287.5
2609.0000	Tin ores and concentrates.		T	15%	Free	287.6
2610.0000	Chromium ores and concentrates		T	15%	Free	287.9
2611.0000	Tungsten ores and concentrates.		T	15%	Free	287.9
2612.0000	Uranium or thorium ores and concentrates.		T	15%	Free	286.1
2613.0000	Molybdenum ores and concentrates.		T	15%	Free	287.8
2614.0000	Titanium ores and concentrates.		T	15%	Free	287.8
2615.0000	Niobium, tantalum, vanadium or zirconium ores and concentrates.		T	15%	Free	287.8
2616.0000	Precious metal ores and concentrates.		Kg	15%	Free	289.1
Tariff Stat.	Item	Description	Unit	Import	Export	
		Qty	Duty	Rate	Duty	RateNo.
2617.0000	Other ores and concentrates		T	15%	Free	287.9
2618.0000	Granulated slag (slag sand) from the manufacture of iron or steel	(slag sand)	T	15%	Free	278.6
2619.0000	Slag, dross (other than granulated slag), and other waste from the manufacture of iron or steel.		T	15%	Free	278.6

2516.0000	Granite, 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.					
273.1	porphyry, basalt, Kg			15%	Free	
Tariff Stat.	Item	Description	Unit	Import	Export	
		Qty	Duty	Rate	Duty	RateNo.
2517.0000	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.		T	Free	Free	273.4
2518.0000	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).		T	15%	Free	278.2
2519.0000	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.		T	15%	Free	278.2
2520.0000	Gypsum; anhydrite; plasters (consisting of calcined		Kg	15%	Free	273.2

Tariff Stat.	Item	Description	Unit	Import	Export
			Qty	Duty Rate	Duty Rate
2521.0000 273.2	Limestone	gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders. flux; limestone	Kg	15%	Free
2522.0000 661.1	Quicklime,	and hydraulic lime, other than calcium oxide and hydroxide of heading No. 28.25. slaked lime	T	Free	Free
2523.0000 661.2	Portland cement,	aluminous cement ("ciment fondu"), slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.	T	Free	Free
2524.0000	Asbestos.		T	15%	Free
2525.0000 278.5	Mica,	including splittings; mica waste	T	15%	Free
2526.0000 278.9	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.	T	15%	Free
2527.0000 278.5	Natural	cryolite; natural chiolite.	T	15%	Free
2528.0000 278.9	Natural	borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not	T	15%	Free

2529.0000 278.5	Felspar;	leucite; nepheline T	15%	Free
2530.0000 Free	Mineral	substances not elsewhere specified or included. and nepheline syenite; fluorspar.	T	15%

Chapter 26

Ores, slag and ash

Notes.

- This Chapter does not cover:
 - Slag or similar industrial waste prepared as macadam (heading No. 25.17);
 - Natural magnesium carbonate (magnesite), whether or not calcined (heading No. 25.19);
 - Basic slag of Chapter 31;
 - Slag wool, rock wool or similar mineral wools (heading No. 68.06);
 - Waste or scrap of precious metal or of metal clad with precious metal (heading No. 71.12); or
 - Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).
- For the purposes of headings 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. Headings Nos. 26.01 to 26.17 do not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.
- 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.

Tariff Stat.	Item	Description	Unit	Import	Export
			Qty	Duty Rate	Duty Rate
2601.0000 281.0	Iron	ores and concentrates, including roasted iron pyrites.	T	15%	Free

	obtained from bituminous minerals.				
2714.0000	Bitumen and asphalt, natural;	T	15%		
Free	278.9 bituminous or oil shale and tar sands; asphalties and asphaltic rocks.				
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).	T	15%	Free	
335.4					

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

2620.0000	Ash and residues (other than from the manufacture of iron or steel), containing metals or metallic compounds.	T	15%	Free	
278.1					
2621.0000	Other slag and ash, including seaweed ash (kelp).	T	15%		
Free	278.6				

Chapter 27

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

Notes.

1. This Chapter does not cover:
 - (a) Separate chemically defined organic compounds, other than pure methane and propane which are to be classified in heading No. 27.11;
 - (b) Medicaments of heading No. 30.03 or 30.04; or
 - (c) Mixed unsaturated hydrocarbons of heading No. 33.01, 33.02 or 38.05.
2. References in heading No. 27.10 to "petroleum oils and oils obtained from bituminous minerals" include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.

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

Tariff Stat.	Item	Description	Unit	Import	Export
			Qty Duty	RateDuty	RateNo.
2701.0000	Coal; briquettes, ovoids and similar solid fuels manufactured from coal.			T	Free
Free	321.1				
2702.0000	Lignite, whether or not			T	Free Free
322.2					

Tariff Stat.	Item	Description	Unit	Import	Export
			Qty	Duty	Rate
		agglomerated, excluding Jet.			
2703.0000	Peat (including peat litter), whether or not agglomerated.		T	Free	
Free	322.3				
27.04	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.				
2704.1000	Retort carbon	T	15%	Free	325.0
2704.9000	Other	T	15%	Free	325.0
2705.0000	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	T	15%	Free	345.0
2706.0000	Tar distilled from coal, from ignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.	T		15%	
Free	335.2				
2707.0000	Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds the weight of the aromatic constituents exceeds	T		35%	Free
335.2					
2708.0000	Pitch and pitch coke, obtained from coal tar or from other mineral tars.	T		15%	Free
335.3					
2709.0000	Petroleum oils and oils obtained from bituminous minerals, crude.	L		35%	Free
333.0					
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere				

Tariff Stat.	Item	Description	Unit	Import	Export
			Qty	Duty	Rate
		specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations.			
2710.0010	Motor spirit	L	35%	Free	334.0
2710.0020	Aviation gasoline	L	30%	Free	334.0
2710.0030	Jet fuel and kerosine	L		30%	Free
334.0					
2710.0040	Other kerosine and white spirit	L		Free	Free
334.0					
2710.0050	Distillate fuels (gas and diesel oil)	L		35%	Free
334.0					
2710.0060	Residual fuel oils	L	35%	Free	334.0
2710.0070	Lubricating oils	L	15%	Free	334.0
2710.0080	Lubricating greases	Kg	15%	Free	334.0
2710.0090	Other petroleum oils and preparations	L		15%	Free
334.0					
2711.0000	Petroleum gases and other gaseous hydrocarbons.	Kg		15%	Free
343.0					
2712.0000	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.	Kg		15%	Free
335.1					
2713.0000	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils	T		15%	Free
335.4					

copper) containing more than 15% by weight of phosphorus.

8. Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in this Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in heading No. 38.18.

Tariff Stat.	Item	Description	Unit	Import	Export
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Qty	Duty	Rate	Duty	Rate	No.
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1. CHEMICAL ELEMENTS

801.0000	fluorine, chlorine, bromine . . .	15%	Free
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522.2

and iodine.

802.0000	Sulphur, sublimed or pre- . . .	15%	Free
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522.2

cipitated; colloidal sulphur.

Tariff Stat.	Item	Description	Unit	Import	Export
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Qty	Duty	Rate	Duty	Rate	No.
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803.0000	Carbon (carbon blacks and . . .	15%	Free
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522.1

other forms of carbon not elsewhere specified or included).

804.0000	Hydrogen, rare gases and . . .	15%	Free
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522.2

other non-metals.

805.0000	Alkali or alkaline-earth . . .	15%	Free
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522.2

metals; rare-earth metals scandium and yttrium, whether or not intermixed or interalloyed; mercury.

II. INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NONMETALS

806.0000	Hydrogen chloride (hydro- . . .	15%	Free
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522.3

chloric acid); chlorosulphuric acid.

807.0000	Sulphuric acid; oleuml . . .	15%	Free
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as being complementary one to another.

Chapter 28

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

Notes.

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

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

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

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

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

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

2. In addition to dithionites and sulphonylates, stabilised with organic substances (heading 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 headings 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, tellurocyanates, tetrathiocyanatodiamminochromates (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 metallic 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. 38.23; 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 metal alloys of Chapter 71;
 - (g) The metals, whether or not pure, or metal alloys 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 II and a metallic acid of sub-Chapter IV are to be classified in heading No. 28.11.
5. Headings Nos. 28.26 to 28.42 apply only to metallic 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 Sections XIV and XV), whether or not mixed together.
 - (c) Compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined whether or not mixed together;
 - (d) Alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or isotopes or inorganic or organic compounds thereof and having a specific radioactivity exceeding 0.002 microcurie per gram;
 - (e) Spent (irradiated) fuel elements (cartridges) of nuclear reactors;
 - (f) Radioactive residues whether or not usable
- The term "isotope", for the purposes of this Note and of the wording of headings Nos. 28.44 and 28.45, refers to:
- individual nuclides, excluding, however, those existing in nature in the monoisotopic state;
 - mixtures of isotopes of one and the same element, enriched in one or several of the said isotopes, that is, elements of which the natural isotopic composition has been artificially modified.
7. Heading No. 28.48 includes copper phosphide (phosphor

2844.0000	Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.	15%	Free	525.1
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Tariff Item Description Unit Import Export Stat.

Qty Duty RateDuty RateNo.

2845.0000	Isotopes other than those . . .	15%	Free	525.9
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of heading No. 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.

2846.0000	Compounds, inorganic or . . .	15%	Free	525.9
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organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.

2847.0000	Hydrogen peroxide, whether . . .	15%	Free	524.9
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or not solidified with urea.

2848.0000	Phosphides, whether or not . . .	15%	Free	524.9
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chemically defined, excluding ferrophosphorus.

2849.0000	Carbides, whether or not . . .	15%	Free	524.9
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chemically defined.

2850.0000	Hydrides, nitrides, azides, . . .	15%	Free	524.9
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silicides and borides, whether or not chemically defined.

2851.0000	Other inorganic compounds . . .	15%	Free	524.9
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(including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams,

522.3

2808.0000	Nitric acid; sulphonitric acids. . .	15%	Free	522.3
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2809.0000	Diphosphorous pentaoxide; . . .	15%	Free	522.3
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phosphoric acid and poly-phosphoric acids.

2810.0000	Oxides of boron; boric acids.	15%	Free	522.3
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2811.0000	Other inorganic acids and other inorganic oxygen compounds of non-metals.	15%	Free	522.3
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III. HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS

2812.0000	Halides and halide oxides of non-metals.	15%	Free	522.4
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2813.0000	Sulphides of non-metals; commercial phosphorus trisulphide.	15%	Free	522.4
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IV. INORGANIC BASES AND OXIDES HYDROXIDES AND PEROXIDES OF METALS

2814.0000	Ammonia, anhydrous or in aqueous solution.	15%	Free	522.6
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2815.0000	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.	15%	Free	522.6
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Tariff Item Description Unit Import Export Stat.

Qty Duty RateDuty RateNo.

2816.0000	Hydroxide and peroxide . . .	15%	Free	522.6
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of magnesium; oxides, hydroxides and peroxides, of strontium or barium.

2817.0000	Zinc oxide; zinc peroxide.	15%	Free	522.5
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2818.0000	Aluminium oxide (including artificial corundum); Aluminium hydroxide.	15%	Free	522.6
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2819.0000	Chromium oxides and hydroxides.	15%	Free	522.5
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2820.0000	Manganese oxides.	15%	Free	522.5
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2821.0000	Iron oxides and hydroxides; earth colours containing	15%	Free	522.5
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	70% or more by weight of combined iron evaluated as Fe ₂ O ₃ .				
2822.0000	Cobalt oxides and hydroxides; commercial cobalt oxides.	15%	Free	522.5	
2823.0000	Titanium oxides.	15%	Free	522.5	
2824.0000	Lead oxides; red lead or orange lead.	15%	Free	522.5	
2825.0000	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.	15%	Free	522.6	

V. SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS

2826.0000	Fluorides; fluorosilicates and fluoroaluminates and other complex fluorine salts.	15%	Free	523.1	
2827.0000	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.	15%	Free	523.2	
2828.0000	Hypochlorites; commercial calcium chlorites; hypochlorite; hypobromites.	15%	Free	523.3	
2829.0000	Chlorates and perchlorates; bromates and perbromates; iodates and periodates.	15%	Free	523.3	
Tariff Stat.	Item Description	Unit	Import	Export	
		Qty	Duty Rate	Duty Rate	No.
2830.0000	Sulphides; polysulphides.	15%	Free	523.4	

2831.0000	Dithionites and sulphuxylates.	15%	Free	523.4	
2832.0000	Sulphites; thiosulphates.	15%	Free	523.4	
2833.0000	Sulphates; alums; peroxy-sulphates (persulphates).	15%	Free	523.4	
2834.0000	Nitrites; nitrates.	15%	Free	523.5	
2835.0000	Phosphinates (hypophosphites), phosphonates (phosphates and polyphosphates).	15%	Free	523.6	
2836.0000	Carbonates; peroxycarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.	15%	Free	523.7	
2837.0000	Cyanides, cyanide oxides and complex cyanides.	15%	Free	523.8	
2838.0000	Fulminates, cyanates and thiocyanates.	15%	Free	523.8	
2839.0000	Silicates; commercial alkali metal silicates.	15%	Free	523.8	
2840.0000	Borates; peroxoborates (perborates).	15%	Free	523.8	
2841.0000	Salts of oxometallic or peroxometallic acids.	15%	Free	524.3	
2842.0000	Other salts of inorganic acids or peroxyacids, excluding azides.	15%	Free	523.8	

VI. MISCELLANEOUS

2843.0000	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.	15%	Free	524.3	
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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 polybasic carboxylic acids, cyclic esters of polyhydric alcohols or phenols with polybasic acids and 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.

Subheading Note.

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

Tariff Stat.	Item	Description	Unit	Import	Export
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Qty	Duty	Rate	Duty	Rate	No.
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I. HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES

2901.0000	Acyclic hydrocarbons.	15%	Free	511.1	
2902.0000	Cyclic hydrocarbons.	15%	Free	511.2	
2903.0000	Halogenated derivatives of hydrocarbons.	15%	Free	511.3	
2904.0000	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.	15%	Free	511.4	

II. ALCOHOLS AND THEIR HALOGENATED SULPHONATED NITRATED OR NITROSATED DERIVATIVES

2905.0000	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.	15%	Free	512.1	
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other than amalgams of precious metals.

Chapter 29

Organic Chemicals

Notes.

1. Except where the context otherwise requires, the headings of this Chapter apply only to:
 - (a) Separate chemically defined organic compounds, whether or not containing impurities;
 - (b) Mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);
 - (c) The products of headings Nos. 29.36 to 29.39 or the sugar ethers and 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 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 slats and diazotisable amines and their salts.

2. This Chapter does not cover:
- (a) Goods of heading No. 15.04 or glycerol (heading No. 15.20);
 - (b) Ethyl alcohol (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);
 - (f) Colouring matter or 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 fuels, or liquid or liquefied-gas fuels in containers of a kind use for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300cm³ (heading No. 36.06);
 - (i j) 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. 38.23; or
 - (k) Optical elements, for example, of ethylene-diamine tartrate (heading No. 90.01).
3. Goods which could be included in two or more of the headings of this Chapter are to be classified in that one of those headings which occurs last in numerical order.
4. In headings 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, nitrohalogenated, nitrodulphonated 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 headings Nos. 29.11, 29.12, 29.14, 29.18 and 29.22, "oxygenfunction" 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-Chapters I to VII with organic compounds of these sub-Chapters are to be classified with that compound which is classified in the heading which occurs last in numerical order in these sub Chapters.
- (b) Esters of ethyl alcohol or glycerol with acid-function organic compounds of sub-Chapters I to VII are to be classified in the same heading as the corresponding acid-function compounds.
- (c) Subject to Note 1 to Section VI and Note 2 to Chapter 28:
- (1) Inorganic salts of organic compounds such as acid-, phenol-or enol-function compounds or organic bases, of sub-Chapters I to X or heading No. 29.42, are to be classified in the heading appropriate to the organic compound; and
 - (2) Salts formed between organic compounds of sub Chapters I to X or heading No. 29.42 are to be classified in the heading appropriate to the base or to the acid (including phenol or enol-function compounds) from which they are formed, whichever occurs last in numerical order in the Chapter.
- (d) Metal alcoholates are to be classified in the same heading as the corresponding alcohols except in the case of ethanol and glycerol (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 headings Nos. 29.30 and 29.31 are organic compounds the molecules of which contain, in addition to atoms of hydrogen, oxygen or nitrogen, atoms of other non metals or of metals (such as sulphur, arsenic, mercury or lead) directly linked to carbon atoms.
- Heading No. 29.30 (organo-sulphur compounds) and heading No. 29.31 (other organo-inorganic compounds) to not include sulphonated or halogenated derivatives (including compound derivatives) which, apart from

2928.0000 Organic derivatives of . . . 15% Free
514.8

hydrazine or of hydroxylarnine.

2929.0000 Compounds with other . . . 15% Free **514.8**
nitrogen function.

X. ORGANO-INORGANIC COMPOUNDS, HETERO-CYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES

2930.0000 Organo-sulphur compounds. . . 15% Free
515.4

2931.0000 Other organo-inorganic. . . 15% Free **515.5**
compounds.

2932.0000 Heterocyclic compounds. . . 15% Free **515.6**
with oxygen heter-atom(s) only.

2933.0000 Heterocyclic compounds. . . 15% Free **515.7**
with nitrogen hetero-atom(s) only; nucleic acids and their salts.

Tariff Item DescriptionUnit Import Export Stat.

Qty Duty RateDuty RateNo.

2934.0000 Other heterocyclic compounds.. . 15% Free
515.7

2935.0000 Sulphonamides. . . 15% Free **515.8**

XI. PROVITAMINS, VITAMINS AND HORMONES

2936.0000 Provitamins and vitamins, . . . Free Free
541.1

natural or reproduced by synthesis (including natural concentrates) derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent.

2937.0000 Hormones, natural or repro-. . . Free Free
541.5

duced by synthesis; deriva-

2906.0000 Cyclic alcohols and their . . . 15% Free
512.3

halogenated, sulphonated, nitrated or nitrosated derivatives.

III. PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES

2907.0000 Phenols; phenol-alcohols. .. 15% Free **512.4**

2908.0000 halogenated, sulphonated, .. 15% Free **512.4**
nitrated or nitrosated derivatives of phenols or phenol-alcohols.

Tariff Item DescriptionUnit ImportExport Stat.

Qty Duty RateDuty RateNo.

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

2909.0000 Ethers, ether-alcohols, ether-. . . 15%
Free **516.1**

phenols, ether-alcohol - phenols, alcohol peroxides ether peroxides, ketone peroxides (whether or not chemically defined) and their halogenated, sulphonated, nitrate or nitrosated derivatives.

2910.0000 Epoxides, epoxyalcohols, .. 15% Free **516.1**
epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.

2911.0000 Acetals and hemiacetals, .. 15% Free **516.1**
whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.

V. ALDEHYDE-FUNCTION COMPOUNDS

2912.0000 Aldehydes, whether or not .. 15% Free **516.2**
with other oxygen

	function; cyclic polymers of aldehydes; paragormaldehyde.				
2913.0000	Halogenated, sulphonated, . .	15%	Free		
516.2					
	nitrated or nitrosated derivatives of products of heading No. 29.12.				

**VI. KETONE-FUNCTION COMPOUNDS AND
QUINONE-FUNCTION COMPOUNDS**

2914.0000	Ketones and quinones, . . whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	15%	Free	516.2	
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Tariff Stat.	Item	Description	Unit	Import	Export
		Qty	Duty	Rate	Duty RateNo.

VII. CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES

2915.0000	Saturated acyclic mono-carboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	15%	Free		
513.7					

2916.0000	Unsaturated acyclic mono-carboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	15%	Free		
513.7					

2917.0000	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	15%	Free		
513.8					

2918.0000	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	15%	Free	513.9	
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VIII. ESTERS OF INORGANIC ACIDS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES

2919.0000	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.	15%	Free	513.3	
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Tariff Stat.	Item	Description	Unit	Import	Export
		Qty	Duty	Rate	Duty RateNo.

2920.0000	Esters of other inorganic acids (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.	15%	Free		
516.3					

IX. NITROGEN-FUNCTION COMPOUNDS

2921.0000	Amine-function compounds	15%	Free	514.5	
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2922.0000	Oxygen-function amino-compounds.	15%	Free	514.6	
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2923.0000	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids.	15%	Free	546.8	
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2924.0000	Carboxamide-function compounds; amide-function compounds of carbonic acid.	15%	Free	514.7	
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2925.0000	Carbonylimid-function compounds (including saccharin and its salts) and imine-function compounds.	15%	Free	514.8	
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2926.0000	Nitril-function compounds	15%	Free	514.8	
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2927.0000	Diazo, azo or azoxy-compounds.	15%	Free	514.8	
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	and similar articles (for example, dressings, adhesive plasters, poultices) impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.			
3006.0000	Pharmaceutical goods . . . specified in Note 3 to this chapter.	Free	Free	541.9

Chapter 31 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. 38.23; 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

tives thereof, used primarily as hormones; other steroids used primarily as hormones.

XII. GLYCOSIDES AND VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS ETHERS, ESTERS AND OTHER DERIVATIVES

2938.0000	Glycosides, natural or . . . reproduced by synthesis, and their salts, ethers, esters and other derivatives.	15%	Free	541.6
2939.0000	Vegetable alkaloids, natural . . . or reproduced by synthesis, and their salts, ethers, esters and other derivatives.	15%	Free	541.4

XIII. OTHER ORGANIC COMPOUNDS

2940.0000	Sugars, chemically pure, . . . other than sucrose, lactose, maltose, glucose and fructose; sugar ethers and sugar esters, and their salts, other than products of heading No. 29.37, 29.38 or 29.39.	15%	Free	516.9
2941.0000	Antibiotics. . .	Free	Free	541.3
2942.0000	Other organic compounds. . .	15%	Free	516.9

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 purposes of headings Nos. 30.03 and 30.04 and of Note 3(d) to this Chapter, the following are to be treated:
- (a) As unmixed products:
- (1) Unmixed products dissolved in water;
 - (2) All goods of Chapter 28 or 29; and
 - (3) Simple vegetable extracts of heading No. 13.02, merely standardised or dissolved in any solvent;
- (b) As products which have been mixed:
- (1) Colloidal solutions and suspensions (other than colloidal sulphur);
 - (2) Vegetable extracts obtained by the treatment of mixtures of vegetable materials; and
 - (3) Salts and concentrates obtained by evaporating natural mineral waters.
3. 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 suture materials and sterile tissue adhesives for surgical wound closure;
- (b) Sterile laminaria and sterile laminaria tents;
- (c) Sterile absorbable surgical or dental haemostatics;
- (d) Opacifying preparations for Xray 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

Tariff Stat.	Item	Description	Unit		ImportExport		
			Qty	Duty	Rate	Duty	Rate	No.
3001.0000 541.6	Glands and other organs	for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for herapeutic or prophylactic uses, not elsewhere specified or included.	Free	Free	Free	Free	
3002.0000 541.6	Human blood; animal blood	prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions; vaccines, toxins cultures of micro-organisms (excluding yeasts and similar products.	Free	Free	Free	Free	
3003.0000	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 sale.		Free	Free	Free	Free	542.1
3004.0000	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.		Free	Free	Free	Free	542.1
3005.0000 541.9	Wadding, gauze, bandages		Free	Free	Free	Free	

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.

Tariff Item Description Unit Import Export Stat.

Qty Duty Rate Duty Rate No.

3201.0000 Tanning extracts of vegetable . . 15% Free
523.2

origin; tannins and their salts, esters and other derivatives.

3202.0000 Synthetic organic tanning . . 15% Free
532.2

substances; inorganic tanning substances; tanning preparations whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.

3203.0000 Colouring matter of vegetable . . 15% Free
532.2

or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined preparations based on colouring matter of vegetable or animal origin as specified in Note 3 to this Chapter.

3204.0000 Synthetic organic colouring . . 15% Free
531.1

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.

ammonium nitrate;

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

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

(viii) Urea, whether or not pure.

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

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

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

3. Heading 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% by weight of fluorine calculated on the dry anhydrous product.

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

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

4. Heading 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. 31.05:

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

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

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

(iii)Potassium sulphate, whether or not pure;

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

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

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

Tariff Item Description Unit ImportExport Stat.

Qty Duty RateDuty RateNo.

Tariff Item	Description	Unit	Import	Export	Stat.
		Qty	Duty	Rate	Duty RateNo.
3101.0000	Animal or vegetable fertilisers, whether mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products.	T	Free	Free	272.1
3102.0000	Mineral or chemical fertilisers, nitrogenous.	T	Free	Free	272.2
3103.0000	Mineral or chemical fertilisers, phosphatic.	T	Free	Free	562.2
3104.0000	Mineral or chemical fertilisers, potassic.	T	Free	Free	272.4
3105.0000	Mineral or chemical	T	Free	Free	562.9

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.

Chapter 32

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

Notes.

- This Chapter does not cover:
 - 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, of heading No. 32.12);
 - Tannates or other tannin derivatives of products of headings Nos. 29.36 to 29.39, 29.41 or 35.01 to 35.04; or
 - Mastics of asphalt or other bituminous mastics (heading No. 27.15).
- Heading No. 32.04 includes mixtures of stabilised diazonium salts and couplers for the production of azo dyes.
- Headings 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 headings do not apply, however, to pigments dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints, including enamels (heading 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.
- Heading No. 32.08 includes 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.
- 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.

3208.9090	Other . . .	30%	Free	533.4
3209.0000	Paints and varnishes . . . (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.	30%	Free	533.4
3210.0000	Other paints and varnishes .. (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.	30%	Free	533.4
3211.0000	Prepared driers. ..	15%	Free	533.5
3212.0000	Pigments (including metallic powders and flakes) dispersed in non-aqueous medium, 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 a forms or packings for retail sale.	10%	Free	533.4
3213.0000	Artists', students' or sign-board painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings.	15%	Free	533.5
3214.0000	Glaziers' putty, grafting putty, resin cements; caulking compounds and other mastics; painters fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like.	15%	Free	533.5

Tariff Stat.	Item	Description	Unit	Import	Export
			Qty	Duty Rate	Duty RateNo.
3215.0000 533.2	Printing ink, writing or . . . drawing ink and other inks, whether or not concentrated or solid.			15%	Free

Chapter 33

Essential oils and resinoids; perfumery, cosmetic or

toilet preparations

Notes.

1. This Chapter does not cover:

(a) compound alcoholic preparations of a kind used for the manufacture of beverages, of heading No. 22.08;

(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. 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.

3. The expression "perfumery, cosmetic or toilet preparations" in heading No. 33.07 applies, inter alia, to the following products: scented sachets; odoriferous preparations which operate by burning; perfumed papers and papers impregnated or coated with cosmetics; contact lens or artificial eye solutions; wadding, felt and nonwovens, impregnated, coated or covered with perfume or cosmetics; animal toilet preparations.

Tariff Item Description Unit ImportExport Stat.

Qty Duty RateDuty RateNo.

3301.0000 Essential oils (terpeneless . . . 25% Free
551.3

or not), including concretes and absolutes; resinoids, concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and distillates and aqueous solutions of essential oils.

3302.0000 Mixtures of odoriferous .. 25% Free 551.4

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.

Tariff Item Description Unit ImportExport

prophylactic uses), medicaments or other products of Chapter 30;

(c) Enzymatic preparation for pre-tanning (heading No. 32.02);

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

(e) Hardened proteins (heading No. 39.13); or

(f) Gelatin Product of the Priting Industry (Chapter 49).

2. For the purpose of the heading No. 35.05 the term "dextrins" means starch degradation products with a reducing sugar content, expressed as dextrose on the dry substance, not exceeding 10%.

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

Tariff Stat.	Item	Description	Unit		Import Export	
			Qty	Duty	Rate	Duty RateNo.
3501.0000 Free	Casein, caseinates and other casein derivatives; casein glues.	and other casein	..	15%	Free	592.2
3502.0000	Albumins, albuminates and other albumin derivatives.	..	15%	Free	592.2	
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%	Free	592.2	
3504.0000	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.	..	15%	Free	592.2	
3505.0000	Dextrins and other modified starches (for example pregelatinised or esterified starches); glues based on starches, or on Dextrins or other modified starches.	..	15%	Free	592.2	

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 other 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% at 20 degrees and left to stand for one hour at the same temperature:

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

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

4. In heading 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, mineral substances or other materials.

The heading does not apply to:

(a) Products of heading No. 15.16, 15.19 or 34.02, even if having a waxy character;

(b) Unmixed animal waxes or unmixed vegetable waxes, whether or not 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 or dissolved in a liquid medium (headings Nos. 34.05, 38.09, etc.).

Tariff Stat.	Item	Description	Unit		Import Export	
			Qty	Duty	Rate	Duty RateNo.
34.01	Soap; organic products and preparations for use as soap, in the form of bars, cakes, moulded	surface-active				

Tariff Stat.	Item	Description	Unit		ImportExport		
			Qty	Duty	Rate	Duty	Rate	No.
		pieces or shapes, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent.					
		Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent:					
		For toilet use (including medicated products)					
3401.1110	Shaving soaps, in the forms of bars	Kg	20%	Free		554.1	
3401.1120	Other soap	Kg	20%	Free		554.1	
3401.1190	Other	Kg	20%	Free		554.1	
3401.1900	Other	Kg	20%	Free		554.1	
3401.2000	Soap in other forms	Kg	20%	Free		554.1	
3401.3000	For medical purposes	Kg	Free	Free		554.1	
3402.0000	Organic surface-active agents (other than soap); surface-active preparations washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading No. 34.01.	Kg	20%	Free		554.2	
3403.0000	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskin or other	..	15%	Free		553.1	

Tariff Stat.	Item	Description	Unit		ImportExport		
			Qty	Duty	Rate	Duty	Rate	No.
		materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals.					
3404.0000	Artificial waxes and prepared waxes.	Kg	15%	Free		553.2	
3405.0000	Polishes and creams, for footwear, furniture, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes or heading No. 34.04.	..		15%		Free	553.3
3406.0000	Candles, tapers and the like.	Kg	15%	Free		553.4	
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, horseshoe shapes, sticks or similar forms, other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate).	Kg	15%	Free		553.5	

Chapter 35

Albuminoidal substances; modified starches; glues; enzymes

Note.

1. This Chapter does not cover:
 - (a) Yeasts (heading 21.02);
 - (b) Blood fraction (other than blood albumin not prepared for therapeutic or

grenades (heading No. 38.13);

(4) 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).

2. Heading No. 38.23 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) Fuel oil; Dippel's oil;

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

(d) Stencil correctors and other correcting fluids put up in packings for retail sale; and

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

Tariff Stat.	Item	Description	Unit	Import	Export
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Qty	Duty	Rate	Duty	Rate	No.
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3801.0000	Artificial graphite; colloidal			15%	Free
Free	598.6	or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi manufactures.			

3802.0000	Activated carbon, activated			15%	Free
598.6		natural mineral products; animal black, including spent animal black.			

3803.0000	Tall oil, whether or not refined.			15%	Free
598.1					

Tariff Stat.	Item	Description	Unit	Import	Export
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Qty	Duty	Rate	Duty	Rate	No.
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3804.0000	Residual lyes from the			15%	Free
598.1					

3506.0000	Prepared glues and other			15%	Free
592.2		prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg.			

3507.0000	Enzymes; prepared enzymes			15%	Free
516.9		not elsewhere specified or included.			

Chapter 36

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

Note.

1. This Chapter does not cover separate chemically defined compounds other than those described in the Note 2(a) or (b) below;

2. The expression "articles of combustible materials" in the heading No. 36.06 applies only to:

(a) Metaldehyde, hexamethylenetetramine and similar substances, put in forms (for example, tablets, sticks or similar forms) for use as fuels; fuels with a basis of alcohol, and similar prepared fuels, in solid or semi-solid form;

(b) Liquid or liquified-gas fuel in a containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300cm³; and

(c) Resin torches, firelighters and the like.

Tariff Stat.	Item	Description	Unit	Import	Export
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Qty	Duty	Rate	Duty	Rate	No.
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3601.0000	Propellant powders.	Kg	Free	Free	593.1
3602.0000	Prepared explosives, other	Kg	Free	Free	593.2

than propellant powders.

3603.0000	Safety fuses; detonating			15%	Free
593.2					

fuses; percussion or detonating caps; igniters;

	electric	detonators.			
3604.0000	Fireworks,	signalling	flares, . .	15%	
Free	593.3	rain rockets, fog signals and other pyrotechnic articles.			
3605.0000	Matches,	other than	pyro- . .	15%	Free
899.3		technic articles of heading No. 36.04.			
3606.0000	Ferro-cerium	and other . .		15%	Free
899.3		pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter.			

Chapter 37

Photographic or cinematographic goods

Notes.

1. This Chapter does not cover waste or scrap materials.
2. In this Chapter the word "photographic" relates to a process which permits the formation of visible images directly or indirectly by the action of light or other forms of radiation on sensitive surfaces.

Tariff	Item	Description	Unit	Import	Export
Stat.					

	Qty	Duty	Rate	Duty	Rate	No.
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3701.0000	Photographic	plates and	film. . .	15%	Free
882.2		in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs.			
3702.0000	Photographic	film in	rolls, . .	15%	Free
882.3		sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.			
3703.0000	Photographic	paper, paper-	. . .	15%	Free
882.4		board and textiles, sensitised, unexposed.			

3704.0000	Photographic	plates, film, . .		15%	Free
882.5		paper, paperboard and textiles, exposed but not developed.			
3705.0000	Photographic	plates and . .		15%	Free
882.6		film, exposed and developed, other than cinematograph film.			
37.06	Cinematograph film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.				
3706.1000	Of a width of	35mm or	m	15%	Free
883.1		more			
	Other:				
3706.9010	Of a width of	16mm	m	15%	Free
3706.9090	Other		m	15%	Free
3707.0000	Chemical	preparations for . .		15%	Free
882.1		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.			

Chapter 38

Miscellaneous chemical products

Notes.

1. This Chapter does not cover:
 - (a) Separate chemically defined elements or compounds with the exception of the following:
 - (1) Artificial graphite (heading No. 38.01);
 - (2) Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up as described in heading No. 38.08;
 - (3) Products put up as charges for fire-extinguishers or put up in fire-extinguishing

3823.0000	Prepared binders for foundry	..	15%	Free	598.9
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Free

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.

SECTION VII

PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

Notes.

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

- 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

	manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading No. 38.03.				
3805.0000	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 alpha terpineol as the main constituent.	..	15%	Free	598.1
38.06	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; rosin gums.				
3806.1000	Resin	Kg	15%	Free	598.1
	Salts of rosin or of resin acids:				
3806.2010	Resins used in paint manufacture	Kg	15%	Free	598.1
3806.2090	Other	..	15%	Free	598.1
3806.3000	Ester gums	Kg	15%	Free	598.1
3806.9000	Other	Kg	15%	Free	598.1
3807.0000	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resins acids or on vegetable pitch.	..	15%	Free	598.1
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, wick and candles, and fly-papers).				
Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.

3808.1000	Insecticides	. . .	Free	Free	591.1
3808.2000	Fungicides	. . .	Free	Free	591.2
3808.3000	Herbicides, anti-sprouting products and plant-growth regulators.	. . .	Free	Free	591.3
3808.4000	Disinfectants	. . .	Free	Free	591.4
3808.9000	Other	. . .	Free	Free	591.4
3809.0000	Finishing agents, dye carriers to accelerate the dyeing or fixing of eye stuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper leather or like industries, not elsewhere specified or included.	. . .	15%	Free	598.9
3810.0000	Pickling preparations for metal surfaces fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials, preparations of a kind used as cores or coatings for welding electrodes or rods.	. . .	15%	Free	598.9
3811.0000	Anti-knock 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.	. . .	15%	Free	597.2
3812.0000	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.	. . .	. . .	15%	598.9
3813.0000	Preparations and charges for	. . .	Free	Free	598.9

Tariff Stat.	Item	Description	Unit	Import Rate	Export Rate
		fire-extinguishers; charged fire-extinguishing grenades.			
3814.0000	Organic composite solvents	. . .		15%	Free
533.5		and thinners, not elsewhere specified or included; prepared paint or varnish removers.			
3815.0000	Reaction initiators,	reaction	. . .		15%
Free	598.8	accelerators and catalytic preparations, not elsewhere specified or included.			
3816.0000	Refractory cements, mortars	T		15%	Free
662.3		concretes and similar compositions, other than products of heading No. 38.01.			
3817.0000	Mixed alkylbenzenes and	. . .		15%	Free
598.4		mixed alkylnaphthalenes, other than those of heading No. 27.07 or 29.02.			
3818.0000	Chemical elements doped	. . .		15%	Free
598.5		for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.			
3819.0000	Hydraulic brake fluids and	. . .		15%	Free
597.3		other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals.			
3820.0000	Anti-freezing preparations	. . .		15%	Free
597.3		and prepared de-icing fluids.			
3821.0000	Prepared culture media for	. . .		15%	Free
598.6		development of micro-organisms.			
3822.0000	Composite diagnostic or	. . .		15%	Free
598.6		laboratory reagents, other than those of heading No. 30.02 or 30.06.			

- (c) Gutters and fitting 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 j) 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, switchplates and other protective plates.

Subheading Note.

1. Within any one heading of this Chapter copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) are to be classified in the same subheading as homopolymers of the Predominant comonomer and chemically modified polymers of the kind specified in Chapter Note 5 are to be classified in the same subheading as the unmodified polymer, provided that such copolymers or chemically modified polymers are not more specifically covered by any other subheading and that there is no residual subheading named "Other" in the series of subheadings concerned. Polymer blends are to be classified in the same subheading as copolymers (or homopolymers, as the case may be) of the same monomers in the same proportions.

Tariff Item Description Unit ImportExport Stat.

Qty Duty RateDuty RateNo.

1. PRIMARY FORMS

3901.0000 571.1	Polymers of ethylene, in primary forms.	Kg	15%	Free
3902.0000 575.1	Polymers of propylene or of other olefins, in primary forms.	Kg	15%	Free
3903.0000	Polymers of styrene, in	Kg	15%	Free

or other process into shapes which are retained on the removal of the external influence. Throughout the Nomenclature any reference to "plastics" also includes vulcanised fibre. The expression, however, does not apply to materials regarded as textile materials of Section XI.

2. This Chapter does not cover:

- (a) Waxes of heading No. 27.12 or 34.04;
- (b) Separate chemically defined organic compounds (Chapter 29);
- (c) Heparin or its salts (heading No. 30.01);
- (d) Stamping foils of heading No. 32.12;
- (e) Organic surfaceactive agents or preparations of heading No. 34.02;
- (f) Run gums or ester gums (heading No. 38.06);
- (g) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
- (h) Saddlery or harness (heading No. 42.01) or trunks, suitcases, handbags or other containers of heading No. 42.02;
- (i 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, walkingsticks, whips, ridingcrops of 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, musical instruments or parts thereof);
- (t) Articles of Chapter 94 (for example, furniture, lamps & lighting fittings, illuminated signs, prefabricated buildings);
- (u) Articles of Chapter 95 (for example, toys, games,

- sports requisites); or
- (v) Articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigaretteholders or the like, parts of vacuum flasks or the like, pens, propelling pencils).
3. Headings 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 degrees, 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. For the Purposes of this Chapter, except where the context 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 which predominates by weight over every other single comonomer, comonomers whose polymers fall in the same heading being regarded as constituting a single comonomer.
- If no single comonomer 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.
- The expression "copolymers" covers all polymers in which no single monomer contributes 95% or more by weight to the total polymer content.
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 pastes, including dispersions (emulsions and suspensions) and solutions;

- (b) Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.
7. Heading No. 39.15 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings Nos. 39.01 to 39.14).
8. For the purposes of heading No. 39.17, the expression "tubes, pipes and hoses" means hollow products, whether semimanufactures 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 layflat tubing. However, except for the last-mentioned, those having an internal cross-section other than round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.
9. For the purposes of heading 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 plastic layer (on the face side) being "grained, embossed, coloured, design-printed or otherwise decorated.
10. In headings 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 surfaceworked, 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 II:
- (a) Reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300L;
- (b) Structural elements used, for example, in floors, walls or partitions, ceilings or roofs;

Tariff Stat.	Item	Description	Unit	Import	Export
		Qty	Duty Rate	Duty Rate	No.
3926.1000	Of Office or school supplies			15%	Free
Free	893.9				
3926.2000	Articles of apparel and clothing accessories (including gloves)			15%	Free
848.2					
3926.3000	Fittings for furniture, coachwork or the like	..	25%	Free	893.9
3926.4000	Statuettes and Other ornamental Articles	..	15%	Free	893.9
3926.9000	Other	..	15%	Free	893.9

Chapter 40

Rubber and articles thereof

Notes.

- 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, guttapercha, guayule, chicle and similar natural gums, synthetic rubber, factice derived from oils, and such substances reclaimed.
- This Chapter does not cover:
 - Goods of Section XI (textiles and textile articles);
 - Footwear or parts thereof of Chapter 64;
 - Headgear or parts thereof (including bathing caps) of Chapter 65;
 - Mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber;
 - Articles of Chapter 90, 92, 94 or 96; or
 - Articles of Chapter 95 (other than sports gloves and articles of headings Nos. 40.11 to 40.13).
- In headings Nos. 40.01 to 40.03 and 40.05, the expression "primary forms" applies only to the following forms:
 - Liquids and pastes (including latex, whether or not pre-vulcanised, and other dispersions and solutions);
 - Blocks of irregular shape, lumps, bales, powders, granules, crumbs and similar bulk forms.
- In Note 1 to this Chapter and in heading No. 40.02, the expression "synthetic rubber" applies to:
 - Unsaturated synthetic substances which can be irreversibly transformed by vulcanisation with sulphur into non-thermoplastic substances which, at a temperature between 18 and 29 degrees, will not break on being extended to three times their original length and will return, after being extended

572.1	primary forms.				
3904.0000	Polymers of vinyl chloride	Kg	15%	Free	
573.1	or of other halogenated olefins, in primary forms.				
3905.0000	Polymers of vinyl acetate	Kg	15%	Free	
575.9	or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.				
3906.0000	Acrylic polymers in primary forms.	Kg	15%	Free	
575.2					
3907.0000	Polyacetals, other poly-ethers and epoxide resins, in primary forms; poly-carbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.	Kg	15%	Free	
574.1					
3908.0000	Polyamides in primary forms.	Kg	15%	Free	575.3
3909.0000	Aminoresins, phenolic resins	Kg	15%	Free	
575.4	and polyurethanes, in primary forms.				
3910.0000	Silicones in primary forms.	Kg	15%	Free	
575.9					
Tariff Stat.	Item	Description	Unit	Import	Export
		Qty	Duty Rate	Duty Rate	No.
3911.0000	Petroleum resins, indene resins, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms.	Kg	15%	Free	575.5
575.9					
3912.0000	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.	Kg	15%	Free	575.5
3913.0000	Natural polymers (for example, alginic acid) and coumarone	Kg	15%	Free	575.9

		modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.				
3914.0000		Ion-exchangers based on polymers of headings Nos. 39.01 to 39.13, in primary forms.	Kg	15%	Free	575.9
II. WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES						
3915.0000		Waste, parings and scrap, of plastics.	..	15%	Free	579.1
3916.0000		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.	..	15%	Free	583.1
3917.0000		Tubes, pipes and hoses, and fittings therefor (for example, Joints, elbows, flanges), of plastics (for water services only).	..	Free	Free	581.1
3917.9000		Others	..	15%	Free	581.1
3918.0000		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.	..	15%	Free	893.3
3919.0000		Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.	..	15%	Free	582.1
Tariff Stat.	Item	Description	Unit	Import Duty Rate	Export Duty Rate	Export No.
3920.0000	Other	plates, sheets, film,	..	15%	Free	582.2
		foil and strip, of non-cellular and not reinforced, laminated, supported or similarly combined with other materials.				
3921.0000	Other	plates, sheets, film,	..	15%	Free	

582.9		foil and strip, of plastics.				
39.22		Bath, shower-baths, wash basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.				
3922.1000		Baths, shower-Baths and	..	15%	Free	893.2
		wash basins				
3922.2000		Lavatory seats and covers	..	15%	Free	893.2
3922.9000		Other	..	15%	Free	893.2
3923.0000		Articles for the conveyance.	..	15%	Free	893.1
		or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.				
3924.0000		Tableware, kitchenware,	..	15%	Free	893.3
		other household articles and toilet articles, of plastics.				
39.25		Builders' ware of plastics, not elsewhere specified or included.				
3925.1000		Reservoirs, tanks, vats and	..	15%	Free	893.2
		similar containers, of a capacity exceeding 300 Ltrs.				
3925.2000		Doors, windows and their	..	15%	Free	893.2
		frames and thresholds for doors.				
3925.3000		Shutters, blinds (including	..	15%	Free	893.2
		Venetian blinds) and similar articles and parts thereof				
3925.9010		Guttering, downpipe, ridging	..	Free	Free	893.2
		and roofing				
3925.9090		Other	..	15%	Free	893.2
39.26		Other articles of plastics and articles of other materials of heading Nos. 39.01 to 39.14.				

		cars (including station wagons and racing cars)				
4011.2000	Of a kind used on buses	No	20%	Free		
625.2	or lorries					
4011.3000	Of a kind used on aircraft.	No	15%			
Free						
625.3						
4011.4000	Of a kind used on motorcycles	No	20%	Free	625.4	
4011.5000	Of a kind used on bicycles	No	15%			
Free						
625.4						
	Other:					
	Having a "herring-bone" or similar tread:					
4011.9110	For agricultural use	No	20%	Free	625.5	
4011.9190	Other	No	20%	Free	625.5	
40.12	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber. retreaded tyres:					
4012.1010	Of a kind used on bicycles	No	15%			
Free						
625.9						
4012.1020	Herring-bone or similar for agricultural use	No	20%	Free		
625.9						
4012.1090	Other	No	20%	Free	625.9	
	Used pneumatic tyres:					
4012.2010	Of a kind used on bicycles	No	15%			
Free						
625.9						
4012.2020	Herring-bone or similar for agricultural use	No	20%	Free		
625.9						
4012.2090	Other	No	20%	Free	625.9	
	Others					
4012.9010	Of a kind used on bicycles	No	15%			
Free						
625.9						
4012.9020	Herring-bone or similar for agricultural use	No	20%	Free		
625.9						
4012.9090	Other	No	20%	Free	625.9	

Tariff Stat.	Item	Description	Unit	Import	Export
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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 crosslinking, such as vulcanising activators or accelerators, may be added; the presence of substances as provided for by Note 5(b) (ii) and (iii) is also permitted. However, the presence of any substance of any substances not necessary for the cross-linking, such as extenders, plasticisers and fillers, is not permitted;

(b) Thioplasts (TM); and

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

5. (a) Headings 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 prevulcanised 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: heat sensitive agents (generally for obtaining thermo sensitive rubber latexes), cationic surface active agents (generally for obtaining electropositive

rubber latexes), antioxidants, coagulants, crumbling agents freezersisting agents, peptisers, preservatives, stabilisers, viscositycontrol agents, or similar specialpurpose 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 laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber.

9. In headings 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 wether or not printed or otherwise surfaceworked, but not otherwise cut to shape or further worked.

In heading No. 40.08 the expressions "rods" and "profile shapes" apply only to such products, whether or not cut to length or surface-worked but not otherwise worked.

Tariff Stat.	Item	Description	Unit	Import Rate	Export Rate
4001.0000 231.1	Natural rubber,	balata,	Kg	15%	Free
		guttapercha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.			
4002.0000 Free	Synthetic rubber and	factice	Kg	15%	
		derived from oils, in primary forms or in plates sheets or strip mixtures of any Product of heading;			

4003.0000 232.2	Reclaimed rubber in pri-	No. 40.01 with any product of his heading, in primary forms or in plates, sheets or strip.	Kg	15%	Free
		mary forms or in plates, sheets or strip.			
4004.0000 232.2	Waste, parings and scrap	or rubber (other than hard rubber) and powders and granules obtained therefrom.	Kg	15%	Free
4005.0000 621.1	Compounded rubber, unvul-	canised, in primary forms or in plates, sheets or strip.	Kg	15%	Free
4006.0000 621.2	Other forms (for example,	rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.	Kg	15%	Free
4007.0000 621.3	Vulcanised rubber thread	and cord.	Kg	15%	Free
4008.0000 621.3	Plates, sheets, strip, rods	and profile shapes, of vulcanised rubber other than hard rubber.	Kg	15%	Free
4009.0000 621.4	Tubes, pipes and hoses, of	vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).	Kg	15%	Free

Tariff Stat.	Item	Description	Unit	Import Rate	Export Rate
4010.0000 629.2	Conveyor or transmission	belts or belting, of vulcanised rubber.	Kg	15%	Free
40.11	New pneumatic tyres, of rubber.				
4011.1000 625.1	Of a kind used on motor		No	20%	Free

- (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);
- (h) Fittings or trimmings for harness, such as stirrups, bits, horse brasses and buckles, separately presented (generally Section XV);
- (ij) Strings, skins for drums or the like, or other parts of musical instruments (heading No. 92.09);
- (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
- (l) Articles of Chapter 95 (for example, toys, games, sports requisites); or
- (m) buttons, press-fasteners, snap-fasteners, press-studs, button moulds or other parts of these articles button blanks, or heading No. 96.06.

2 . In addition to the provisions of Note 1 above, heading No. 42.02 does not cover:

- (a) Bags made of plastic sheeting, whether or not printed, with handles, not designed for prolonged use (heading No. 39.23);
- (b) Articles of plaiting materials (heading No. 46.02);
- (c) Articles of precious metal, of metal clad with precious metal, of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed) (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 sports gloves), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, but excluding watch straps (heading No. 91.13).

Tariff Stat.	Item	Description	Unit	Import	Export
			Qty Duty	RateDuty	RateNo.
4201.0000 Free	Saddler and harness	for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.		..	20%
612.2					
42.02	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases gun cases,				

		Qty Duty	RateDuty	RateNo.
40.13	Inner tubes, of rubber.			
4013.1000 625.9	Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	No	20%	Free
4013.2000	Of a kind used on bicycles	No	15%	Free 625.9
4013.9000	Other	No	20%	Free 625.9
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	..	Free	Free 629.1
4014.2000	Teats use for baby feeding	..	Free	Free 629.1
4014.9000	Other articles of rubber for medical purposes	..	Free	Free 629.1
4015.0000	Articles of apparel and clothing accessories (including gloves), for all purposes, of vulcanised rubber other than hard rubber.	..	20%	Free 848.2
4016.0000	Other articles of vulcanised rubber other than hard rubber.	..	15%	Free 629.9
4017.0000	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.	..	15%	Free 629.9

SECTION VIII

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

Chapter 41

Raw hides and skins (other than furskins) and leather

Notes.

- This Chapter does not cover:
 - Parings or similar waste, of raw hides or skins (heading No. 05.11);
 - Birdskins or parts of birdskins, with their feathers or down, of heading No. 05.05 or 67.01; or
 - 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 semen, Mongolian or tibetan goats and kids), of swine (including peccary), of chamois, of gazelle, of reindeer, of elk, of deer, or 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.

Tariff Stat.	Item	Description	Unit	Import	Export
			Qty Duty	RateDuty	RateNo.
4101.0000 211.1	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.	Kg	Free	Free	Free
4102.0000 211.6	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1(c) to this Chapter.	Kg	Free	Free	Free
4103.0000 211.4	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.	Kg	Free	Free	Free
4104.0000 Free	Leather of bovine or equine animals, without hair on, other than leather of	Kg	Free	Free	Free

4105.0000 Free	Sheep or lamb skin leather, without wool on, other than leather of heading No. 41.08 or 41.09.	Kg	Free	Free	Free
4106.0000 611.6	Goat or kid skin leather, without hair on, other than leather of heading No. 41.08 or 41.09.	Kg	Free	Free	Free
4107.0000 611.7	Leather of other animals, without hair on, other than leather of heading No. 41.08 or 41.09.	Kg	Free	Free	Free
4108.0000	Chamois (including combination chamois) leather.	Kg	Free	Free	611.8
4109.0000	Patent leather and patent laminated metallised leather.	Kg	Free	Free	611.9
4110.0000	Parings and other waste of leather or of composition leather not suitable for the manufacture of leather articles; leather dust, powder and flour.	Kg	Free	Free	611.9
4111.0000	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls.	..	Free	Free	611.2

Chapter 42

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

Notes.

- This Chapter does not cover:
 - Sterile surgical catgut or similar sterile suture materials (heading No. 30.06);
 - 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);
 - Made up articles of netting (heading No. 56.08);
 - Articles of Chapter 64;

- 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);
- (f) Sensitised textiles of headings Nos. 37.01 to 37.04;
- (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 nonwovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39;
- (i j) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with rubber, or articles thereof, of Chapter 40;
- (k) Hides or skins with their hair or wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, of heading No. 43.03 or 43.04;
- (l) Articles of textile materials of heading No. 42.01 or 42.02;
- (m) Products or articles of Chapter 48 (for example, cellulose wadding);
- (n) Footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;
- (o) Hair-nets or other headgear or parts thereof of Chapter 65;
- (p) Goods of Chapter 67;
- (q) Abrasive-coated textile material (heading No. 68.05) and also carbon fibres or articles of carbon fibres of heading No. 68.15;
- (r) Glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);
- (s) Articles of Chapter 94 (for example, furniture, bedding, lamps and lighting fittings); or

Tariff Stat.	Item	Description	Unit	Import Rate	Export Rate
4820.5000	Albums for samples or collections	for samples or for	Qty	15%	Free
642.3			Duty	Duty	RateNo.
4820.9000	Other	. . . . .	15%	Free	642.3
4821.0000	Paper or paperboard labels	. . . . .	15%	Free	
642.3		of all kinds, whether or not printed.			
4822.0000	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).	..	15%	Free	892.8
4823.0000	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.	m2	15%	Free	642.9

Chapter 49

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

Notes.

- This chapter does not cover:
 - Photographic negatives or positives on transparent bases (Chapter 37);
 - Maps, plans or globes, in relief, whether or not printed (heading No. 90.23);
 - Playing cards or other goods of Chapter 95; or
 - 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.
- 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, thermocopied or typewritten.
- 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 signature, constituting the whole or a part of a complete work and designed for binding. However, printed Pictures or illustrations not bearing a text, whether in the form of signatures or separate sheets, fall in heading No. 49.11.
5. Subject to Note 3 to this Chapter, heading No. 49.01 does not cover publications which are essentially devoted to advertising (for example, brochures, pamphlets, leaflets, trade catalogues, year books published by trade associations, tourist propaganda). Such publications are to be classified in heading No. 49.11.
6. For the purposes of heading No. 49.03, the expression "children's picture books" means books for children in which the pictures form the principal interest and the text is subsidiary.

Tariff Stat.	Item	Description	Unit		ImportExport				
			Qty	Duty	Rate	Duty	Rate	No.	
4901.0000	Printed books, brochures, leaflets and similar matter, whether or not in single sheets.	..	Free	Free	Free	Free	Free	Free	Free
892.1									
4902.0000	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.	..	Free	Free	Free	Free	Free	Free	892.1
4903.0000	Children's picture, drawing or colouring books.	..	Free	Free	Free	Free	Free	Free	892.1
4904.0000	Music, printed or in manuscript, whether or not bound or illustrated.	..	Free	Free	Free	Free	Free	Free	892.8
4905.0000	Maps and hydrographic or similar charts of all kinds	..	Free	Free	Free	Free	Free	Free	892.1

	including atlases, wall maps, topographical plans and globes, printed.								
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.	..	Free						
Free									892.8
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.	..	Free	Free	Free	Free	Free	Free	Free
892.8									
4908.0000	Transfers (decalcomanias).	..	Free	Free	Free	Free	Free	Free	892.4
4909.0000	Printed or illustrated post-cards; printed cards bearing personal greetings' messages or announcements, whether or not illustrated, with or without envelopes or trimmings.	..	15%	Free	Free	Free	Free	Free	892.4
4910.0000	Calendars of any kind, printed, including calendar blocks.	..	15%	Free	Free	Free	Free	Free	892.8
49.11	Other printed matter, including printed pictures and photographs.								
4911.1000	Trade advertising material, commercial catalogues and the like	..	15%	Free	Free	Free	Free	Free	892.8
4911.9000	Other	..	15%	Free	Free	Free	Free	Free	892.8

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 horsehair waste (heading No. 05.03);
 - (b) Human hair or articles of human hair (heading No. 05.01, 67.03 or 67.04),

- unraveling by whipping or by other simple means;
- (d) Cut to size and having undergone a process of drawn thread work;
- (e) Assembled by dewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more textiles assembled in layers, whether or not padded);
- (f) Knitted or crocheted to shape, presented in the form of a number of items in the length.
8. Chapters 50 to 55 and, except where the context otherwise requires, Chapter 56 to 60, do not apply to goods made up within the meaning of Note 7 above.
- Chapter 50 to 55 do not apply to goods of Chapters.
9. The woven fabrics of Chapter 50 to 55 include fabrics consisting of layers of parallel textile yarns superimposed on each other at acute or right angles. These layers are bonded at the intersections of the yarns by an adhesive or by thermal bonding.
10. Elastic products consisting of textile materials combined with rubber threads are classified in this Section.
11. For the purposes of this Section, the expression "impregnated" includes "dipped".
12. For the purposes of this Section, the expression "polyamides" includes "aramids".
13. Unless the context otherwise requires, textile garments of different headings are to be classified in their own headings even if put up in sets for retail sale.

Subheading Notes.

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

(a) Elastomeric yarn

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

(b) Unbleached yarn

Yarn which:

- (i) has the natural colour of its constituent

- (t) Articles of Chapter 95 (for example, toys, games, sports requisites and nets).
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 predominated by weight over any other single textile material.
- (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, Chapters 54 and 55 are to be treated as a single Chapter;
- (d) Where a Chapter or a heading refers to goods of different textile materials, such materials are to be treated as a single textile material.
- (C) The provisions of paragraphs (A) and (B) above apply also to the yarns referred to in Notes 3, 4, 5 or 6 below.
3. (A) For the purposes of this Section and subject to the exceptions in paragraph (B) below, yarns (single, multiple (folded) or cabled) of the following descriptions are to be treated as "twine, cordage, ropes and cables":
- (a) Of silk or waste silk, measuring more than 20,000 decitex;
- (b) Of man-made fibres (including yarn of two or more monofilaments of Chapter 54), measuring more than 10,000 decitex;
- (c) Of true hemp or flax:
- (i) Polished or glazed, measuring 1,429 decitex or more; or
- (ii) Not polished or glazed, measuring more than 20,000 decitex;
- (d) Of coir, consisting of three or more plies;
- (e) Of other vegetable fibres, measuring more than

20,000 decitex; or
(f) Reinforced with metal thread.

(B) Exceptions:

- (a) Yarn of wool or other animal hair and paper yarn, other than yarn reinforced with metal thread;
- (b) Man-made filament tow of Chapter 55 and multifilament yarn without twist or with a twist of less than 5 turns per metre of Chapter 54;
- (c) Silk worm gut of heading No. 50.06, and monofilaments of Chapter 54;
- (d) Metallised yarn of heading No. 56.05; yarn reinforced with metal thread is subject to paragraph (A) (f) above; and
- (e) Chenille yarn, gimped yarn and loop wale-yarn of heading No. 56.06.

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

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

(i) 85g in the case of silk, waste silk or manmade 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 manmade 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

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

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

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

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

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

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

(i) In cross-reeled hanks or skeins; or

(ii) Put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).

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

(a) Put up on supports (for example, reels, tubes) of a weight (including support) not exceeding 1,000g;

(b) Dressed; and

(c) With a final "Z" twist.

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

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

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

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

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

(a) Cut otherwise than into squares or tectangles;

(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

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, ilama, 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 horsehair (heading No. 05.03).

Tariff Stat.	Item	Description	Unit		ImportExport	
			Qty	Duty Rate	Duty Rate	No.
5101.0000 268.1	Wool, not carded or combed.	..	15%	Free		
5102.0000 268.1	Fine or coarse animal hair, not carded or combed.	..	15%	Free		
5103.0000 268.6	Waste of wool or of fine or coarse animal hair including yarn waste but excluding garnet stock.	..	15%	Free		
5104.0000	Garnetted stock of wool or of fine or coarse animal hair.	..	15%	Free	268.6	
5105.0000	Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).	..	15%	Free	268.7	
5106.0000	Yarn of carded wool, not put up for retail sale.	..	15%	Free	651.1	
5107.0000	Yarn of combed wool, not put up for retail sale.	..	15%	Free	651.1	
5108.0000	Yarn of fine animal hair (carded or combed), not put up for retail sale.	..	15%	Free	651.1	
5109.0000	Yarn of wool or of fine animal hair, put up for retail sale.	..	15%	Free	651.1	
5110.0000	Yarn of coarse animal hair or of horse-hair (including gimped horsehair yarn), whether or not put up for	..	15%	Free	651.1	

fibres and has not been bleached, dyed (whether or not in the mass) or printed; or

- (i) is of indeterminate colour ("grey yarn"), manufactured from garnetted stock. Such yarn may have been treated with a colorless dressing or fugitive dye (which disappears after simple washing with soap) and, in the case of man-made fibres, treated in the mass with delustring agents (for example, titanium dioxide).

(c) Bleached yarn

Yarn which:

(i) has under one a bleaching process, is made of bleached fibres or, unless the context otherwise requires, has been dyed white (whether or not in the mass) or treated with a white dressing;

(ii) consists of a mixture of unbleached and bleached fibres; or

(iii) is multiple (folded) or cabled and consists of unbleached and bleached yarns.

(d) Coloured (dyed or printed) yarn

Yarn which:

(i) is dyed (whether or not in the mass) other than white or in a fugitive colour, or printed, or made from dyed or printed fibres;

(ii) consists of a mixture of dyed fibres of different colours or of a mixture of unbleached or bleached fibres with coloured fibres (marl or mixture yarns), or is printed in one or more colours at intervals to give the impression of dots;

(iii) is obtained from slivers or rovings which have been printed; or

(iv) is multiple (folded) or cabled and consists of unbleached or bleached yarn and coloured yarn. The above definitions also apply, mutatis mutandis, to monofilament and to strip or the like of Chapter 54.

(e) Unbleached woven fabric

Woven fabric

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

(f) Bleached woven fabric

Woven fabric which:

(i) has been bleached or, unless the context otherwise requires, dyed white or treated with white dressing, in the piece;

(ii) consists of bleached yarn; or

(iii) consists of unbleached and bleached yarn.

(g) Dyed woven fabric

Woven fabric which:

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

(ii) consists of coloured yarn of a single uniform colour.

(h) Woven fabric of yarns of different colours

Woven fabric (other than printed woven fabric) which:

(i) consists of yarns of different colours or yarns of different shades of the same colour (other than the natural colour of the constituent fibres);

(ii) consists of unbleached or bleached yarn and coloured yarn; or

(iii) consists of marl or mixture yarns. (In all cases, the yarn used in selvages and piece ends is not taken into consideration.)

(i j) Printed woven fabric

Woven fabric which has been printed in the piece, whether or not made from yarns of different colours. (the following are also regarded as printed woven fabrics: woven fabrics bearing designs made, for example, with a brush or spray gun, by means of transfer paper, by flocking or by the batik process.) the process of mercerisation does not affect the classification of yarns or fabrics within the above categories.

(k) Plain weave

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

2. (A) Products of Chapters 56 to 63 containing two or more textile materials are to be regarded as consisting wholly of that textile material which would be selected under Note 2 to this Section

for the classification of a product of Chapter 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 only the ground fabric shall be taken into account. However, embroidery without visible ground shall be classified with reference to the embroidering threads alone.

Chapter 50

Silk

Tariff Stat.	Item	Description	Unit		ImportExport		
			Qty	Duty	Rate	Duty	Rate	No.
5001.0000 261.4	Silk-worm cocoons	suitable for reeling.	m ²		15%	Free	
5002.0000 261.3	Raw silk	(not thrown).	m ²		15%	Free	
5003.0000	Silk waste	(including cocoons unsuitable for reeling, yarn waste and garnetted stock).	m ²		15%	Free	261.4
5004.0000	Silk yarn	(other than yarn spun from silk waste) not put up for retail sale.	m ²		15%	Free	261.9
5005.0000	Yarn	spun from silk waste, not put up for retail sale.	m ²		15%	Free	261.9
5006.0000	Silk yarn	and yarn spun from silk waste, put up for retail sale; silk-worm gut.	m ²		15%	Free	261.9
5007.0000	Woven fabrics	of silk or of silk waste.	m ²		20%	Free	654.1

Chapter 51

5403.0000	Artificial filament yarn (other than sewing thread), not put up for retail sale including artificial monofilament of less than 61 decitex.	..	20%	Free	651.7
5404.0000	Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5mm.	..	20%	Free	651.8
5405.0000	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5mm.	..	20%	Free	651.7
5406.0000	Man-made filament yarn (other than sewing thread), put up for retail sale.	..	20%	Free	651.6

Tariff Stat.	Item	Description	Unit	Import Rate	Export Rate
			Qty	Duty	Duty No.
653.1	5407.0000	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading No. 54.04.	m ²	20%	Free
	5408.0000	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading No. 54.05.	m ²	20%	Free

Chapter 55

Man-made staple fibres

Note.

- Heading 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:
 - Length of tow exceeding 2m;
 - Twist less than 5 turns per metre;

5111.0000	Woven fabrics of carded wool or of carded fine animal hair.	m ²	20%	Free	654.2
5112.0000	Woven fabrics of combed wool or of combed fine animal hair.	m ²	20%	Free	654.2
5113.0000	Woven fabrics of coarse animal hair or of horsehair.	m ²	20%	Free	654.9

Chapter 52

Cotton

Subheading Note.

- For the purposes of subheadings Nos. 5209.42 and 5211.42, the expression "denim" means fabrics of 3-thread or 4-thread twill, including broken twill, warp faced, the wrap yarns of which are dyed blue and the weft yarns of which are unbleached, bleached, dyed grey or coloured a lighter shade of blue than that of the wrap yarns.

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
5201.0000	Cotton, not carded or combed	..	15%	Free	263.4
5202.0000	Cotton waste (including yarn waste and garnetted stock).	..	15%	Free	263.3
5203.0000	Cotton, carded or combed.	..	15%	Free	263.4
5204.0000	Cotton sewing thread, whether or not put up for retail sale.	..	20%	Free	651.2
5205.0000	Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale.	..	20%	Free	651.3
5206.0000	Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale.	..	20%	Free	651.3
5207.0000	Cotton yarn (other than sewing thread) put up for retail sale.	..	20%	Free	651.3
5208.0000	Woven fabrics of cotton containing 85% or more by weight of cotton, weighing not more than 200g/m ² .	m ²	20%	Free	652.2
5209.0000	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing	m ²	20%	Free	652.2

5210.0000	Woven fabrics of cotton, m ²	20%	Free	652.2
	more than 200g/m ² . containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200g/m ² .			
5211.0000	Woven fabrics of cotton., m ²	20%	Free	652.2
	containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200g/m ² .			
5212.0000	Other woven fabrics of cotton. m ²	20%	Free	652.2

Chapter 53

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

Tariff Stat.	Item	Description	Unit	Import	Export
			Qty	Duty Rate	Duty Rate
				No.	No.
5301.0000	Flax, raw or processed	but. .		15%	Free
265.1		not spun; flax tow and waste (including yarn waste and garnetted stock).			
5302.0000	True hemp (Cannabis sativa L.), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).	..		15%	Free
265.2					
5303.0000	Jute and other textile best fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).	..		15%	Free
264.1					
5304.0000	Sisal and other textile fibres of the genus Agave, raw or unprocessed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).	..		15%	Free
265.4					
5305.0000	Coconut, abaca (Manila hem or Musa textiles Nee), ramie and other vegetable textile fibres, not elsewhere	..		15%	Free
265.7					

5306.0000	Flax yarn.	..	20%	Free	651.9
5307.0000	Yarn of jute or of other textile best fibres of heading No. 53.03.	..	20%	Free	651.9
5308.0000	Yarn of other vegetable textile fibres; paper yarn.	..	20%	Free	651.9
5309.0000	Woven fabrics of flax.	m ²	20%	Free	654.4
5310.0000	Woven fabrics of jute or of other textile best fibres of heading No. 53.03	m ²	20%	Free	654.4
5311.0000	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.	m ²	20%	Free	654.4

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 ace, cupro or alginates. the terms "synthetic" and "artificial", used in relation to fibres, mean: synthetic: fibres and 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. Heading Nos. 54.02 and 54.03 do not apply to synthetic or artificial filament tow of Chapter 55.

Tariff Stat.	Item	Description	Unit	Import	Export
			Qty	Duty Rate	Duty Rate
				No.	No.
5401.0000	Sewing thread of man-	..		20%	Free
651.4		made filaments, whether or not put up for retail sale.			
5402.0000	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic mono-	..		20%	Free
651.5					

(c) Plates, sheets or strips of cellular plastics or cellular rubber combined with felt or nonwovens, where the textile is present merely for reinforcing purposes (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 Chapters 50 to 55); for the purpose of this provision, no account should be taken of any resulting change of colour.

Tariff Stat.	Item	Description	Unit	Import	Export
			Qty Duty	RateDuty	RateNo.
5601.0000 657.7	Wadding	of textile materials and articles thereof; textile fibres, not exceeding 5mm in length (flock), textile dust and mill neps.	. .	15%	Free
5602.0000 Free	Felt	, whether or not impregnated, coated, covered or laminated.	. .	15%	Free
5603.0000 657.2	Nonwovens	whether or not impregnated, coated, covered or laminated.	. .	15%	Free
5604.0000 657.8	Rubber thread and cord	and strip 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.	. .	15%	Free
5605.0000 651.9	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.	. .	20%	Free
5606.0000 656.3	Gimped yarn, and strip	and the like of heading No. 54.03 or 54.05, Gimped (other than those of heading No. 56.05 and gimped horsehair yarn);	. .	20%	Free

(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 1005 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.

Tariff Stat.	Item	Description	Unit	Import	Export
			Qty Duty	RateDuty	RateNo.
5501.0000 266.6	Synthetic filament	tow.	. .	15%	Free
5502.0000 267.1	Artificial filament	tow.	. .	15%	Free
5503.0000 266.5	Synthetic staple fibres,	otherwise processed for spinning.	. .	15%	Free
5504.0000 Free	Artificial staple fibres,	not carded, otherwise processed for spinning.	. .	15%	Free
5505.0000 267.2	Waste (including yarn waste and stock)	of man-made fibres.	. .	15%	Free
5506.0000 266.6	Synthetic staple fibres,	carded combed or otherwise processed for spinning.	. .	15%	Free
5507.0000 267.1	Artificial staple fibres,	carded, combed or otherwise processed for spinning.	. .	15%	Free
5508.0000 651.4	Sewing thread	of man-made staple fibres, whether or not put up for retail sale.	. .	15%	Free
5509.0000 651.8	Yarn (other than thread)	of synthetic staple fibres, not put up for retail sale.	. .	15%	Free
5510.0000 651.8	Yarn (other than sewing thread)	. .	. .	15%	Free

Tariff Stat.	Item	Description	Unit	Qty	Duty Rate	Duty Rate	Export Rate	No.
		thread) of artificial staple fibres, not put up for retail sale.						
5511.0000	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.	..	15%	Free	651.8			
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:							
	Unbleached or bleached:							
5512.1110	Insect screening	m ²	20%	Free	653.2			
5512.1190	Other	m ²	20%	Free	653.2			
	Other:							
5512.1910	Insect screening	m ²	20%	Free	653.2			
5512.1990	Other	m ²	20%	Free	653.2			
	Containing 85%/more by weight of acrylic/polyester staple fibres:							
	Unbleached or bleached:							
5512.2110	Insect screening	m ²	20%	Free	653.2			
5512.2190	Other	m ²	20%	Free	653.2			
	Other:							
5512.2910	Insect screening	m ²	20%	Free	653.2			
5512.2990	Other	m ²	20%	Free	653.2			
	Other							
	Unbleached or bleached:							
5512.9110	Insect screening	m ²	20%	Free	653.2			
5512.9190	Other	m ²	20%	Free	653.2			
	Other:							
5512.9910	Insect screening	m ²	20%	Free	653.2			
5512.9990	Other	m ²	20%	Free	653.2			
5513.0000	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	m²	20%	Free	653.3			

	170g/m ² .							
5514.0000	Woven fabrics of synthetic staple fibres, containing less than 85 3b by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170g/m ² .	m ²	20%	Free	653.3			
5515.0000	Other woven fabrics of synthetic staple fibres.	m ²	20%	Free	653.4			
5516.0000	Woven fabrics of artificial staple fibres.	m ²	20%	Free	653.6			

Chapter 56

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

Notes.

- This Chapter does not cover:
 - Wadding, felt or nonwovens, impregnated, coated or covered with substances or preparations (for example, perfumes or cosmetics of Chapter 33, soaps or detergents of heading No. 34.01, polishes, creams or similar preparations of heading No. 34.05, fabric softeners of heading No. 38.09) where the textile materials is present merely as a carrying medium;
 - Textile products of heading No. 58.11;
 - Natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (heading No. 68.05);
 - Agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading No. 68.14); or
 - Metal foil on a backing of felt or nonwoven (Section XV).
- The term "felt" includes needleloom felt and fabrics consisting of a web of textile fibres the cohesion of which has been enhanced by a stitch-bonding process using fibres from the web itself.
- Headings Nos. 56.02 and 56.03 cover respectively felt and nonwovens impregnated, coated, covered or laminated with plastics or rubber whatever the nature of these materials (compact or cellular). Heading No. 56.03 also includes nonwovens in which plastics or rubber forms the bonding substance. Headings Nos. 56.02 and 56.03 do not, however, cover:
 - Felt impregnated, coated, covered or laminated with plastics or rubber, containing 50% or less by weight of textile material or felt completely embedded in plastics or rubber (Chapter 39 or 40);
 - Nonwovens, either completely embedded in plastics or rubber, or entirely coated or covered on both sides with such materials, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39 or 40); or

5809.0000	or crocheted; tassels, pompons and similar articles. 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.	m ²	20%	Free	654.9
5810.0000	Embroidery in the piece, in strips or in motifs.	..	15%	Free	656.5
5811.0000	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading No. 58.10.	..	15%	Free	657.4

Chapter 59

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

Notes.

- 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.
- Heading No. 59.03 applies to:
 - Textile fabrics, impregnated, coated covered or laminated with plastics whatever the weight per square metre and whatever the nature of the plastic material (compact or cellular), other than:
 - Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
 - Products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7mm, at a temperature between 15 and 30 degrees (usually Chapter 39);
 - Products in which the textile fabric is either

5607.0000	chenille yarn (including flock chenille yarn); loop wale-yarn. Twine cordage, rope and cables whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.	Kg	Free	Free	Free
657.5					
Tariff Stat.	Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
56.08	Knotted netting of 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	Kg	Free	Free	657.5
5608.1900	Other	..	15%	Free	657.5
	Other:				
5608.9010	Made up fishing nets	Kg	Free	Free	657.5
5608.9090	Other	..	15%	Free	657.5
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.	..	15%	Free	657.5

Chapter 57

Carpets and other textile floor coverings

Notes.

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

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
5701.0000	Carpets and other textile floor coverings, knotted, whether or not made up.	m ²	15%	Free	659.2
5702.0000	Carpets and other textile floor coverings, woven, not tufted or flocked whether or not made up including "Kelem", "Schumacks", "Karamanie" and similar handwoven rugs.	m ²	15%	Free	659.3
5703.0000	Carpets and other textile	m ²	15%	Free	659.4

	floor coverings, tufted, whether or not made up.					
5704.0000	Carpets and other textile floor coverings, of felt, not tufted or flopped, whether or not made up.	m ²	15%	Free	659.6	
5705.0000	Other carpets and other textile floor coverings, whether or not made up.	m ²	15%	Free	659.6	

Chapter 58

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

Notes.

- 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.
- Heading No. 58.01 also includes woven weft pile fabrics which have not yet had the floats cut, at which stage they have no pile standing up.
- For the purpose 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 coup 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.
- Heading No. 58.04 does not apply to knotted net fabrics of twine, cordage or rope, of heading No. 56.08.
- For the purposes of heading No. 58.06, the expression "narrow woven fabrics" means:
 - Woven fabrics of a width not exceeding 30cm, whether woven as such or cut from wider pieces provided with selvages (woven, gummed or otherwise made) on both edges;
 - Tubular woven fabrics of a flattened width not exceeding 30cm; and
 - 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.
- In heading No. 58.10, the expression "embroidery" means, inter alia, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn applique work of sequins, beads or ornamental motifs of textile or other materials. The heading does not apply to needlework tapestry (heading No. 58.05).

7. In addition to the products of heading No. 58.09, this Chapter also includes article made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

Tariff Stat.	Item	Description	Unit		ImportExport	
			Qty	Duty	Rate	Duty	Rate	No.
5801.0000	Woven pile fabrics and chenille fabrics, other than fabrics of heading No. 58.02 or 58.06.	m ²	20%	Free	654.9	
5802.0000	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.	m ²	20%	Free	654.9	
5803.0000	Gauze, other than narrow fabrics of heading No. 58.06.	m ²	15%	Free	654.9	
5804.0000	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs.	m ²	15%	Free	656.4	
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.	m ²	15%	Free	658.9	
5806.0000	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).	m ²	15%	Free	656.1	
5807.0000	Lables, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.	..	15%	Free	656.2	
5808.0000	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted	..	15%	Free	656.3	

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
5906.0000	Rubberised textile fabrics, other than those of heading No. 59.02.	m ²	15%	Free	657.3
5907.0000	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.	m ²	20%	Free	657.3
5908.0000	Textile wicks, woven, plaited or knitted, for lamps stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated.	..	15%	Free	657.7
5909.0000	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories other materials.	..	15%	Free	657.9
5910.0000	Transmission or conveyor belts or belting, of textile material, whether or not reinforced with metal or other material.	..	15%	Free	657.9
5911.0000	Textile products and articles, for technical uses, specified in Note 7 to this Chapter.	..	15%	Free	657.7

Chapter 60

Knitted or crocheted fabrics

Notes.

- This Chapter does not cover:
 - Crochet lace of heading No. 58.04;
 - Labels, badges or similar articles, knitted or crocheted, of heading No. 58.07; or
 - Knitted or crocheted fabrics, impregnated, coated, covered or laminated 7 of Chapter 59. However, knitted or crocheted pile fabrics, impregnated, coated, covered or laminated, remain classified in heading No. 60.01.
- This Chapter also includes fabrics made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.
- 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.

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
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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);

(i v) Fabrics partially coated or partially covered with plastics and bearing 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 decoration, consisting of a textile surface which has been fixed on a backing or has been treated on the back (impregnated or coated to permit pasting). This heading does not, however, apply to wall coverings consisting of textile flock or dust fixed directly on a backing of paper (heading 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 fabrics" means:

(a) Textile fabrics impregnated, coated, covered or laminated with rubber,

(i) Weighing not more than 1,500g/m²; or

(ii) Weighing more than 1,500g/m² and containing more than 50% by weight of textile material;

(b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading No. 56.04;

(c) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre; and

(d) Plates, sheets or strip, of cellular rubber, combined with textile fabric, where the textile fabric is more than mere reinforcement, other than textile products of heading No. 58.11.

5. Heading No. 59.07 does not apply to:

(a) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually

Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;

- (b) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like);
- (c) Fabrics partially covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; however, imitation pile fabrics remain classified in this heading;
- (d) Fabrics finished with normal dressings having a basis of amylaceous or similar substances;
- (e) Wood veneered on a backing of textile fabrics (heading 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 belts or belting 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. 40.10).

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 clotting, and similar fabrics of a kind used for other technical purposes;
 - (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 of weft, whether or not felled, impregnated or coated, of a kind used in machinery or for other technical purposes;

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

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

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

Tariff Stat.	Item	Description	Unit		ImportExport		
			Qty	Duty	Rate	Duty	Rate	No.
5901.0000	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.	m ²	20%	Free	Free	657.3
5902.0000	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.		m ²	20%	Free	Free	657.9
5903.0000	Textile fabrics impregnated, coated, covered or laminated with plastic's, other than those of heading No. 59.02.		m ²	20%	Free	Free	657.3
5904.0000	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.		m ²	15%	Free	Free	659.1
5905.0000	Textile wall coverings.		m ²	15%	Free	Free	657.3

	and similar articles, knitted or crocheted, other than those of heading No. 61.04.				
6103.0000	Men's or boys' suits, ensembles jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	..	20%	Free	843.2
6104.0000	Women's or girls' suits ensembles, jackets, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	..	20%	Free	844.2
6105.0000	Men's or boys shirts, knitted or crocheted.	..	15%	Free	843.7
6106.0000	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.	..	15%	Free	844.7
61.07	Men's or boys' underpants, briefs, nightshirts, shirt-blouses, knitted or crocheted articles, knitted or crocheted.				
6107.1000	Underpants and briefs	..	15%	Free	843.8
6107.2000	Nightshirts and pyjamas	..	20%	Free	843.8
6107.9000	Other	..	20%	Free	843.8
61.08	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negligee, bat robes, dressing gowns and similar articles, knitted or crocheted.				
6108.1000	Slips and petticoats	..	15%	Free	844.8
6108.2000	Briefs and panties	..	15%	Free	844.8
6108.3000	Nightdresses and pyjamas	..	20%	Free	844.8
6108.9000	Other	..	20%	Free	844.8
6109.0000 Free	T-shirts, singlets and other crocheted.	..	15%	Free	845.4
6110.0000	Jerseys, pullovers, cardigans, waist-coats and similar articles, knitted or crocheted.	..	20%	Free	845.4
6111.0000	Babies' garments and clothing	..	20%	Free	845.3
6111.2010	Babies cotton napkins	..	20%	Free	845.1
61.12	Track suits, ski suits and swimwear, knitted or crocheted.				
6112.1000	Track suits	..	20%	Free	845.9
6112.2000	Ski suits	..	20%	Free	845.9

6001.0000 Free	Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted.	m ²	15%		
6002.0000	Other knitted or crocheted fabrics.	m ²	15%	Free	655.2

Chapter 61

Articles of apparel and clothing accessories, 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 identical fabric and comprising:
 - one garment designed to cover the lower part of the body and consisting of trousers, breeches or shores (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs, and
 - 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. All of the components of a suit must be of the same fabric construction, style, colour and composition; they must also be of corresponding or compatible size. If several separate components to cover the lower part of the body are presented together (for example, trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be the trousers, or, in the case of women's or girls' suits, the skirt or divided skirt, the other garments being considered separately. The term "suit" includes the following sets of garments, whether or not they fulfil all the above conditions:
 - morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;

- evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
 - dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.
- (b) The term "ensemble" means a set of garments (other than suits and articles of heading 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 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. 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. 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 bellies' 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.
6. 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) a "ski overall", that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footsteps; or
- (b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:
- one garment such as an anorak, wind-cheater, windjacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and
 - one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

The "ski ensemble" may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall. All the components of a "ski ensemble" must be made up in a fabric of the same texture style and composition whether or not of the same colour; they also must be of corresponding or compatible size.

7. 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.

8. Articles of this Chapter which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings concerning women's or girls' garments.

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

Tariff Stat.	Item	Description	Unit	Import	Export
			Qty	Duty	Rate	Duty	Rate	No.
6101.0000	Men's or boys'	overcoats, . . .		20%	Free
843.1		car-coats, capes, cloaks, anoraks (including ski jackets), wind-cheaters wind-jackets and similar articles, knitted or crocheted, other than those of heading No. 61.03.			
6102.0000	Women's or girls'	overcoats, ..		20%	Free
		car-coats., capes, cloaks anoraks (including ski jackets), wind-cheaters, windjackets			844.1

Tariff Stat.	Item	Description	Unit	Import Rate	Export Rate
		car-coats, capes, cloaks, anoraks (including ski jackets, wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.04.			
6203.0000	Men's or boys' suits, ensembles jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	..	20%	Free	841.2
6204.0000	Women's or girls' suits, ensembles, jackets, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	..	20%	Free	842.2
62.05	Men's or boys' shirts.	..	15%	Free	841.5
62.06	Women's or girls' blouses, shirts and shirt-blouses.	..	15%	Free	842.7
62.07	Men's or boys' singlets and other vests, underpants briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.				
6207.1000	Underpants and briefs	..	15%	Free	841.6
6207.2000	Nightshirts and pyjamas	..	15%	Free	841.6
6207.9000	Other	..	15%	Free	841.6
62.08	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, night-dresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles.				
6208.1000	Slips and petticoats	..	15%	Free	842.8
6208.2000	Nightdresses and pyjamas	..	15%	Free	842.8
	Other:				
	Of cotton:				
6208.9110	Briefs and panties	..	15%	Free	842.8
6208.9190	Other	..	15%	Free	842.8
	Other:				
6208.9910	Briefs and panties	..	15%	Free	842.8

6112.3000	Men's or boys' swimwear	..	20%	Free	845.6
6112.4000	Women's or girls' swimwear	..	20%	Free	845.6
6113.0000	Garments, made up of knitted or crocheted fabrics of heading No. 59.03, 59.06 or 59.07.	..	20%	Free	845.2
6114.0000	Other garments, knitted or crocheted.	..	20%	Free	845.9
6115.0000	Panty hose; tights, stockings, socks and other hosiery, including stockings varicose veins and footwear without applied soles, knitted or crocheted.	..	20%	Free	846.2
6116.0000	Gloves, mittens and mitts, knitted or crocheted.	..	20%	Free	846.9
6117.0000	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.	..	20%	Free	846.9

Chapter 62

Articles of apparel and clothing accessories, not knitted or crocheted

Note.

- 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. 61.12).
- This Chapter does not cover:
 - Worn clothing or other worn articles of heading No. 63.09; or
 - Orthopaedic appliances, surgical belts, trusses or the like (heading No. 90.21).
- For the purposes of headings Nos. 62.03 and 62.04:
 - The term "suit" means a set of garments composed of two or three pieces made up in identical fabric and comprising:
 - 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, and
 - 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.

- all of the components of a suit must be of the same fabric construction, style, colour and composition; they must also be of corresponding or compatible size. If several separate components to cover the lower part of the body are presented together (for example, trousers and shorts, or a skirt or divided skirt and trousers) the constituent lower part shall be the 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 cloth, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
- dinner jacket suits in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.

(b) The term "ensemble" means a set of garments (other than suits and articles of heading 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 waistcoats which may also form a second upper garment, and
- one or two different garments designed to cover the lower part of the body and consisting of trousers bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt. All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term "ensemble" does not apply to track suits or ski suits, of heading No. 62.11.

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

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

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

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

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

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

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

8. Articles of this Chapter which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings concerning women's or girls' garments.

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

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
6201.0000	Men's or boys overcoats, car-coats, capes, cloaks, anoraks (including ski jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.03.	..	20%	Free	841.1
6202.0000	Women's or girls' overcoats,	..	20%	Free	842.1

6305.2010	Imported empty to be used . . .	Free	Free
658.1	for export of local products		
6305.2090	Other . . . 20%	Free	658.1
	Of man-made textile materials:		
	Of polyethylene or polypolyethylene strip or the like:		
6305.3110	Imported empty to be used . . .	Free	Free
658.1	for export of local products		
6305.3190	Other . . . 20%	Free	658.1
	Other:		
6305.3910	Imported empty to be used . . .	Free	Free
658.1	for export of local products		
6305.3990	Other . . . 20%	Free	658.1
	Of other textile materials:		
6305.9010	Imported empty to be used . . .	Free	Free
658.1	for export of local products		
6305.9090	Other . . . 20%	Free	658.1
63.06	Tarpaulins, sails for boats, sailboards or landcraft, awnings, sunblinds, tents and camping goods.		
6306.1000	Tarpaulins, awnings and . . .	20%	Free
658.2	sunblinds		
6306.2000	Tents . . . 20%	Free	658.2
6306.3000	Sails . . . 20%	Free	658.2
6306.4000	Pneumatic mattresses . . . 20%	Free	658.2
6306.9000	Other . . . 20%	Free	658.2
6307.1000	Other made up articles, . . .	20%	Free
658.9	including dress patterns.		

II. SETS

Tariff Stat.	Item	Description	Unit	Import	Export
			Qty	Duty Rate	Duty RateNo.
6308.0000	Sets consisting of woven . . .			20%	Free
658.9	fabric and yarn, whether or not with accessories for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put				

6208.9990	Other . . . 15%	Free	842.8		
6209.0000	Babies' garments and clothing. . .	20%	Free		
845.1	accessories.				
6210.0000	Garments, made up of fabrics of heading No. 56.02, 56.03, 59.03, 59.06 or 59.07.	20%	Free		
62.11	Track suits, ski suits and swimwear; other garments.				
6211.1000	Swimwear . . . 20%	Free	845.6		
6211.2000	Ski suits . . . 20%	Free	845.8		
6211.3000	Other garments, men's or boys' . . . 20%	Free	845.8		
6211.4000	Other garments, women's or girls' . . . 20%	Free	845.8		
6212.0000	Brassieres, girdles, corsets, braces, garters and similar articles and parts thereof, garters and similar articles and parts thereof, suspenders.	20%	Free		
845.5					
Tariff Stat.	Item	Description	Unit	Import	Export
			Qty	Duty Rate	Duty RateNo.
6213.0000	Handkerchiefs. . . 20%			Free	846.1
6214.0000	Shawls, scarves, mufflers, . . .			20%	Free
846.1	mantillas, veils and the like.				
6215.0000	Ties, bow ties and cravats. . .			20%	Free
846.1					
6216.0000	Gloves, mittens and mitts. . .			20%	Free
846.1					
6217.0000	Other made up clothing . . .			20%	Free
846.1	accessories; Parts of garments or of clothing accessories, other than those of heading No. 62.12.				

Chapter 63

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

Notes.

- Sub-Chapter I applies only to made up articles, of any textile fabric.
- Sub-Chapter I does not cover:
 - Goods of Chapters 56 to 62; or
 - 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. 57.01 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 article mentioned above must comply with both of the following requirements:

(i) they must show signs of appreciable wear, and

(ii) they must be presented in bulk or in bales, sacks or similar packings.

Tariff Stat.	Item	Description	Unit	Import Duty Rate	Export Duty Rate	Stat. No.
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1. OTHER MADE UP TEXTILE ARTICLES

63.01 Blankets and travelling rugs.

6301.1000	Electric blankets	..	20%	Free	775.8
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6301.2000	Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	..	20%	Free	775.8
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Tariff Stat.	Item	Description	Unit	Import Duty Rate	Export Duty Rate	Stat. No.
6301.3000	Blankets (other than electric blankets) & travelling rugs, of cotton	..	20%	Free	775.8	

6301.4000	Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	..	20%	Free	775.8
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6301.9000	Other blankets and travelling rugs	..	20%	Free	775.8
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63.02 Bed linen, table linen, toilet linen and kitchen linen.

6302.1000	Bed linen, knitted or crocheted	..	20%	Free	658.4
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6302.2000	Other bed linen, printed	..	20%	Free	658.4
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6302.3000	Other bed linen	..	20%	Free	658.4
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6302.4000	Table linen, knitted or crocheted	..	20%	Free	658.4
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6302.5000	Other table linen	..	20%	Free	658.4
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6302.6000	Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	..	20%	Free	658.4
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6302.9000	Other	..	20%	Free	658.4
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6303.0000	Curtains (including drapes) and interior blinds; curtain or bed valances.	..	20%	Free	658.5
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6303.0000	Curtains (including drapes) and interior blinds; curtain or bed valances.	..	20%	Free	658.5
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6303.0000	Curtains (including drapes) and interior blinds; curtain or bed valances.	..	20%	Free	658.5
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6303.0000	Curtains (including drapes) and interior blinds; curtain or bed valances.	..	20%	Free	658.5
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63.04 Other furnishing articles, excluding those of heading No. 94.04.

6304.1000	Bedspreads	..	20%	Free	658.4
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6304.1000	Bedspreads	..	20%	Free	658.4
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6304.1000	Bedspreads	..	20%	Free	658.4
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6304.1000	Bedspreads	..	20%	Free	658.4
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6304.1000	Bedspreads	..	20%	Free	658.4
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6304.1000	Bedspreads	..	20%	Free	658.4
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6304.1000	Bedspreads	..	20%	Free	658.4
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6304.1000	Bedspreads	..	20%	Free	658.4
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6304.1000	Bedspreads	..	20%	Free	658.4
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6304.1000	Bedspreads	..	20%	Free	658.4
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6304.1000	Bedspreads	..	20%	Free	658.4
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6304.1000	Bedspreads	..	20%	Free	658.4
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6304.1000	Bedspreads	..	20%	Free	658.4
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6304.1000	Bedspreads	..	20%	Free	658.4
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6304.1000	Bedspreads	..	20%	Free	658.4
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6304.1000	Bedspreads	..	20%	Free	658.4
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6304.1000	Bedspreads	..	20%	Free	658.4
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6304.1000	Bedspreads	..	20%	Free	658.4
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6304.1000	Bedspreads	..	20%	Free	658.4
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6304.1000	Bedspreads	..	20%	Free	658.4
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6304.1000	Bedspreads	..	20%	Free	658.4
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6304.1000	Bedspreads	..	20%	Free	658.4
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6304.1000	Bedspreads	..	20%	Free	658.4
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6304.1000	Bedspreads	..	20%	Free	658.4
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6304.1000	Bedspreads	..	20%	Free	658.4
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6304.1000	Bedspreads	..	20%	Free	658.4
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6304.1000	Bedspreads	..	20%	Free	658.4
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6304.1000	Bedspreads	..	20%	Free	658.4
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6304.1000	Bedspreads	..	20%	Free	658.4
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Tariff Stat.	Item	Description	Unit	Import Duty Rate	Export Duty Rate	No.
6501.0000 657.6	Hat-forms, hat hoods of felt, neither block-	hat bodies and	20%	Free	
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.	..	..	20%	Free	657.6
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.	..	..	20%	Free	848.6
6504.0000	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.	..	..	20%	Free	848.6
6505.0000	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; hairnets of any material, whether or not lined or trimmed.	..	..	20%	Free	848.6
65.06	Other headgear, whether or not lined or trimmed.					
6506.1000	Safety headgear	..	..	20%	Free	848.6
6506.9000	Other	..	..	20%	Free	848.6
6507.0000	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.	..	..	20%	Free	848.6

Chapter 66

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

Notes.

- This Chapter does not cover:
 - Measure walking-sticks or the like (heading No. 90.17);

up in packings for retail sale.

III. WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS

6309.0000	Worn clothing and other worn articles.	Kg	Free	Free	269.0
6310.0000	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.	Kg	Free	Free	269.0

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

Chapter 64

Footwear, gaiters and the like; parts of such articles

Notes.

- This Chapter does not cover:
 - Footwear without applied soles, of textile material (Chapter 61 or 62);
 - Worn footwear of heading No. 63.09;
 - Articles of asbestos (heading No. 68.12);
 - Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading No. 90.21); or
 - Toy footwear or skating boots with ice or roller skates attached; shin-guards or similar protective sportswear (Chapter 95).
- For the purposes of heading No. 64.06, the expression "parts" does not include pegs, boot protectors, eyelets, boot hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods of heading No. 96.06.
- For the purposes of this Chapter, the expression "rubber or plastics" includes any textile material visibly coated or covered externally with one or both of those materials.
- Subject to Note 3 to this Chapter:
 - the material of the upper shall be taken to be the constituent material having the greatest external surface area, no account being taken of accessories or reinforcements such as ankle patches, edging, ornamentation, buckles, tabs, eyelet stays or similar attachments;
 - 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 reinforcement such as spikes, bars, nails, protectors or similar attachments.

Subheading Note.

1. For the purposes of subheadings Nos. 6402.1000, 6403.1000, and 6404.1110, 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, springs, stops, clips, bars or the like;

(b) skating boots, ski-boots and cross-country ski footwear, wrestling boots, boxing boots and cycling shoes.

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
6401.0000	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.	Pr	20%	Free	851.1
64.02	Other footwear with outer soles and uppers of rubber or plastics.				
6402.1000	Sports footwear	Pr	20%	Free	851.2
6402.2000	Footwear with upper straps or thongs assembled to the sole by means of plugs	Pr	20%	Free	851.3
6402.3000	Other footwear, incorporating a protective metal toe-cap	Pr	20%	Free	851.3
6402.9000	Other footwear	Pr	20%	Free	851.3
64.03	Footwear with outer soles of rubber; plastics leather or composition leather and uppers of leather.				
6403.1000	Sports footwear	Pr	20%	Free	851.2
6403.2000	Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	Pr	20%	Free	851.4

Tariff Stat.	Item	Description	Unit	Import	Export
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		Qty	Duty	Rate	Duty	Rate	No.
6403.3000	Footwear made on a base	Pr	20%	Free			
851.2	or platform of wood, not having an inner sole or a protective metal toe-cap						
6403.4000	Other footwear, incorporating a protective metal toe-cap	Pr	20%	Free			851.2
6403.50000	Other footwear, with outer soles of leather	Pr	20%	Free			851.2
6403.9000	Other footwear	Pr	20%	Free			851.4
64.04	Footwear with outer soles of rubber, plastics leather or composition leather and uppers of textile materials. Footwear with outer soles of rubber or rubber or plastics: Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes etc.						
6404.1110	Sports footwear	Pr	20%	Free			851.2
6404.1190	Other	Pr	20%	Free			851.2
	Other						
6404.1900	Footwear with outer soles of leather or composition leather	Pr	20%	Free			851.2
6404.2010	Sports footwear	pr	20%	Free			851.2
6404.2020	Tennis shoes, basketball shoes, gym shoes, training shoes and the like	Pr	20%	Free			851.2
6404.2090	Other	Pr	20%	Free			851.5
6405.0000	Other footwear.	Pr	20%	Free			851.4
6406.0000	Parts of footwear; removable in-soles, heel cushions and similar articles; gaiters, leg-gings and similar articles, and parts thereof.	..	20%	Free			851.9

Chapter 65

Headgear and parts thereof

Notes.

- This Chapter does not cover:
 - Worn headgear of heading No. 63.09;
 - Asbestos headgear (heading No. 68.12); or
 - Dolls' hats, other toy hats or carnival articles of Chapter 95.
- Heading No. 65.02 does not cover hat-shapes made by sewing, other than those obtained simply by sewing strips in spirals.

	and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone including slate).				
6802.1000	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.	..	15%	Free	661.3
	Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:				
	Marble, travertine and alabaster:				
6802.2110	Tombstones	..	Free	Free	661.3
6802.2190	Other	T	15%	Free	661.3
	Other calcareous stone:				
6802.2210	Tombstones	..	Free	Free	661.3
6802.2290	Other	T	15%	Free	661.3
	Granite:				
6802.2310	Tombstones	..	Free	Free	661.3
6802.2390	Other	T	15%	Free	661.3
	Other stone:				
6802.2910	Tombstones	..	Free	Free	661.3
6802.2990	Other	T	15%	Free	661.3
	Other:				
	Marble, travertine and alabaster:				
6802.9110	Tombstones	..	Free	Free	661.3
6802.9190	Other	T	15%	Free	661.3
	Other calcareous stone:				
6802.9210	Tombstones	..	Free	Free	661.3
6802.9290	Other	T	15%	Free	661.3
	Granite:				
6802.9310	Tombstones	..	Free	Free	661.3
6802.9390	Other	T	15%	Free	661.3
	Other stone:				
6802.9910	Tombstones	..	Free	Free	661.3

(b) Firearm-sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93); or

(c) Goods of Chapter 95 (for example, toy umbrellas, toy sun umbrellas).

2. Heading No. 66.03 does not cover parts, trimmings or accessories of textile material, or covers, tassels, thongs, umbrella cases of the like, of any material. 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.

Tariff	Item	Description	Unit			Import	Export
			Stat.	Qty	Duty			Rate	Duty	Rate	No.
66.01	Umbrellas and sun umbrellas	(including walking-stick umbrellas, garden umbrellas and similar umbrellas).					
6601.1000	Garden or similar umbrellas	..	20%	Free	899.4		
6601.9000	Other	..	20%	Free	899.4		
6602.0000	Walking-sticks, seat-sticks, whips, riding-crops and the like.	..	20%	Free	899.4		
6603.0000	Parts, trimmings and accessories of articles of heading No. 66.01 or 66.02.	..	20%	Free	899.4		

Chapter 67

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

Notes.

- This Chapter does not cover:
 - Straining cloth of human hair (heading No. 59.11);
 - Floral motifs of lace, of embroidery or other textile fabric (Section XI);
 - Footwear (Chapter 64);
 - Headgear or hair-nets (Chapter 65);
 - Toys, sports requisites or carnival articles (Chapter 95); or
 - Feather dusters, powder-puffs or hair sieves (Chapter 96).
- Heading No. 67.01 does not cover:
 - Articles in which feathers or down constitute only filling or padding (for example, bedding of heading No. 95.04);
 - Articles of apparel or clothing accessories in which feathers or down constitute no more than mere trimming or padding; or

(c) Artificial flowers or foliage or parts thereof or made up articles of heading 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.

Tariff Item Description Unit Import Export Stat.

6701.0000 Skins and other parts of . . . 20% Free
899.9

birds with their feathers down, feathers, parts of feathers down and articles thereof (other than goods of heading No. 05.05 and worked gulls and scapes).

6702.0000 Artificial flowers, foliage . . . 20% Free
899.2

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

6703.0000 Human hair, dressed thinned, . . . 20%
Free **899.9**

bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like.

6704.0000 Wigs false beards, eyebrows. . . 20% Free
899.9

and eyelashes, switches and the like, of human or animal hair or switches and the like, of human or animal hair or elsewhere specified or included.

SECTION XIII

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

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 of graphite, bituminised or asphalted paper);

(c) Coated impregnated or covered textile fabric of Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bituminised or asphalted fabric);

(d) Articles of Chapter 71;

(e) Tools or parts of tools, of Chapter 82;

(f) Lithographic stones of heading 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 j) Articles of Chapter 91 (for example, clocks and clock cases);

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

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

(m) Articles of heading 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

(n) 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, quartzite, flint, dolomite and steatite) similarly worked; it does not, however, apply to slate.

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
6801.0000	Setts, curbstones and flag-stones, of natural stone (except slate).	T	15%	Free	661.3
68.02	Worked monumental or building stone (except slate) and articles thereof, other than goods of heading No. 68.01; mosaic cubes				

	crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods) other than those of siliceous fossil meals or of similar siliceous earths.					
II. OTHER CERAMIC PRODUCTS						
6904.0000	Ceramic building bricks, flooring blocks, support or filler tiles and the like.	T	15%	Free	662.4	
6905.0000	Roofing tiles, chimney-pots, cowls, chimney liners, architecture ornaments and other ceramic constructional goods.	..	15%	Free	662.4	
6906.0000	Ceramic pipes, conduits, guttering and pipe fittings.	..	Free	Free	662.4	
6907.0000	Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing.	..	15%	Free	662.4	
6908.0000	Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing.	..	15%	Free	662.4	
Tariff Stat.	Item	Description	Unit	Import	Export	
			Qty	Duty	Rate	Duty RateNo.
6909.0000	Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods.	for labora- . . . . .	..	15%	Free	663.9
6910.0000	Ceramic sinks, wash basins, wash basin pedestals, baths bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.	..	15%	Free	812.9	
6911.0000	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.	..	15%	Free	666.1	

6802.9990	Other	T	15%	Free	661.3
6803.0000	Worked slate and articles of agglomerated slate.	T	15%	Free	661.3
6804.0000	Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding sharpening, polishing, trueing or cutting hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials.	T	15%	Free	663.1
6805.0000	Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up.	T	15%	Free	663.2
Tariff Stat.	Item	Description	Unit	Import	Export
			Qty	Duty	Rate
			Duty	Rate	Duty RateNo.
6806.0000	Slag wool, rock wool and similar mineral wools; ex-foliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading No. 68.11 or of Chapter 69.	T	15%	Free	663.2
6807.0000	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).	..	15%	Free	661.8
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.	..	15%	Free	661.8
6809.0000	Articles of plaster or of composition based on plaster.	..	15%	Free	663.3
6810.0000	Articles of cement, of con-	T	15%	Free	663.3

Tariff Stat.	Item	Description	Unit	Import Rate	Export Rate
		crete or of artificial stone, whether or not reinforced.			
68.11	Articles of asbestos-cement, of cellulose fibre-cement or the like.				
6811.1000	Corrugated sheets	T	Free	Free	661.8
6811.2000	Other sheets, panels, tiles and similar articles - Tubes, pipes and tube or pipe fittings:	T	15%	Free	661.8
6811.3010	Downpipe	T	Free	Free	661.8
6811.3090	Other	T	15%	Free	661.8
	Other articles:				
6811.9010	Ridging and guttering	T	Free	Free	661.8
6811.9090	Other	T	15%	Free	661.8
6812.0000	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.	T	15%	Free	663.8
		Qty	Duty	Rate	Duty
					RateNo.
6813.0000	Friction material and 663.8 thereof (for example, 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.				15%
6814.0000	Worked mica and articles of mica, including agglome- rated or reconstituted mica, whether or not on a support of paper, paperboard or other materials.		15%	Free	663.8
6815.0000	Articles of stone or of other mineral substances (including		15%	Free	663.3

articles of peat), not else-
where specified or included.

Chapter 69

Ceramic products

Notes.

- 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.
- This Chapter does not cover:
 - Products of heading No. 28.44;
 - Articles of Chapter 71 (for example, imitation jewellery);
 - Cermets of heading No. 81.13;
 - Articles of Chapter 82;
 - Electrical insulators (heading No. 85.46) or fittings of insulating material of heading No. 85.47;
 - Artificial teeth (heading No. 90.21);
 - Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
 - Articles of Chapter 95 (for example, toys, games and sports requisites);
 - Articles of heading No. 96.06 (for example, buttons) or of heading No. 96.14 (for example, smoking pipes); or
 - Articles of Chapter 97 (for example, works of art).

Tariff Stat.	Item	Description	Unit	Import Rate	Export Rate
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Qty Duty RateDuty RateNo.

I. GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRAC- TORY GOODS					
6901.0000	Bricks, blocks, tiles and other ceramic goods of sili- ceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.	T	15%	Free	662.3
6902.0000	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar sili- ceous earths.	T	15%	Free	663.7
6903.0000	Other refractory ceramic goods (for example, retorts,	..	15%	Free	663.7

Tariff Stat.	Item	Description	Unit	Import	Export
			Qty	Duty Rate	Duty Rate	No.
7013.0000 665.2	Glassware of a kind used for table, kitchen, office, indoor decoration or similar purposes (other than that of heading No. 70.10 or 70.18).	..	15%	Free	Free
7013.0010	Lead crystal	..	15%	Free	665.2
7014.0000	Signalling glassware and optical elements of glass (other than those of heading No. 70.15), not optically worked.	..	15%	Free	665.9
7015.0000	Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses.	..	15%	Free	664.9
7016.0000	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass' whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms.	..	15%	Free	665.9
7017.0000	Laboratory, hygienic or pharmaceutical glassware or not graduated or calibrated.	..	15%	Free	665.9
7018.0000	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other	..	25%	Free	665.9

6912.0000 666.2	Ceramic tableware, kitchen-ware, other household articles and toilet articles, other than of porcelain or china.	..	15%	Free	Free
6913.0000	Statuettes and other ornamental ceramic articles.	..	15%	Free	666.9
6914.0000	Other ceramic articles	..	15%	Free	663.9

Chapter 70 Glass and glassware

Notes.

- This Chapter does not cover:
 - Goods of heading No. 32.07 (for example, vitrifiable enamels and glazes, glass frit, other glass in the form of powder, granules or flakes);
 - Articles of Chapter 71 (for example, imitation jewellery);
 - Optical fibre cables of heading No. 85.44, electrical insulators (heading No. 85.46) or fittings of insulating material (heading No. 85.47);
 - Optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;
 - 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;
 - 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
 - Buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.
- For the purposes of headings Nos. 70.03, 70.04 and 70.05:
 - glass is not regarded as "worked" by reason of any process it has undergone before annealing;
 - cutting to shape does not affect the classification of glass in sheets;
 - the expression "absorbent or 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.
- The products referred to in heading No. 70.06 remain classified in that heading whether or not they have the character of articles.
- For the purposes of heading No. 70.19, the expression "glass wool" means:

(a) Mineral wools with a silica (SiO₂) content not less than 60% by weight;

(b) Mineral wools with a silica (SiO₂) content less than 60% but with an alkaline oxide (K₂O or Na₂O) content exceeding 5% by weight or a boric oxide (B₂O₃) 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.

Subheading Note.

1. For the purposes of subheadings Nos. 7013.0010, the expression "lead crystal" means only glass having a minimum lead monoxide (Pbo) content by weight of 24%.

Tariff Stat.	Item	Description	Unit	Import	Export
			Qty	Duty Rate	Duty Rate
7001.0000 664.1	Cullet and other scrap of glass; mass.	and other waste and glass in the		15%	Free
7002.0000 664.1	Glass in balls (other than microspheres of heading No. 70.18), rods or tubes, unworked.			15%	Free
7003.0000 Free	Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent or reflecting layer, but not otherwise worked.			15%	
7004.0000 664.3	Drawn glass and blown glass, in sheets whether or not having an absorbent or reflecting layer, but not otherwise worked.			15%	Free
7005.0000 664.4	Float glass and ground or polished glass, in sheets, whether or not having an absorbent or reflecting layer, but not otherwise worked.			15%	Free

Tariff Stat.	Item	Description	Unit	Import	Export
			Qty	Duty Rate	Duty Rate
7006.0000 664.9	Glass of heading 70.04 or 70.05, bent,	No. 70.03, bent,		15%	Free

edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.

70.07 Safety glass, consisting of toughened (tempered) or laminated glass. Toughened (tempered) safety glass: Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:

7007.1110 For use in motor vehicles . . . 35% Free
664.7

7007.1190 Other . . . 15% Free **664.9**

Laminated safety glass:

Of size and shape suitable for incorporation in vehicles aircraft, space-Craft or vessels:

7007.2110 For use in motor vehicles . . . 35% Free
664.7

7007.2190 Other . . . 15% Free **664.9**

7008.0000 Multiple-walled insulating units of glass. . . 15% Free
664.8

70.09 Glass mirrors, whether or not framed, including rear-view mirrors.

7009.1000 Rear-view mirrors for vehicles . . . 35%
Free **664.8**

7009.9000 Other . . . 15% Free **664.8**

7010.0000 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. . . 15%
Free **665.9**

7011.0000 Glass envelopes (including bulbs and tubes), open, and glass parts thereof, with-out fittings, for electric lamps, cathode-ray tubes or the like. . . 15% Free
664.9

7012.0000 Glass inners for vacuum . . . 15% Free
665.1

	graded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport.					
7104.0000	Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.	..	25%	Free	667.3	
Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.	
7105.0000	Dust and powder of natural or synthetic precious or semi-precious stones.	..	25%	Free	277.2	
	II. PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL					
7106.0000	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.	..	25%	Free	681.1	
7107.0000	Base metals clad with silver, not further worked than semi-manufactured.	..	25%	Free	681.1	
7108.0000	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.	..	25%	Free	971.0	
7109.0000	Base metals or silver, clad with gold, not further worked than semi-manufactured.	..	25%	Free	971.0	
7110.0000	Platinum, unwrought/in semi-manufactured forms or in powder form.	..	25%	Free	681.2	
7111.0000	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.	..	25%	Free	681.2	
71.12	Waste and scrap of precious metal or of metal clad with precious metal.					
7112.1000	Of gold, including metal clad with gold but excluding sweepings containing other	G	25%	Free	971.0	

	than prosthetic articles; statuettes and other ornaments of lamp worked glass, other than imitation jewellery; glass microspheres not exceeding 1mm in diameter.				
7019.0000	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).	..	15%	Free	664.9
7020.0000	Other articles of glass.	..	15%	Free	665.9

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) Heading 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(*).

(*)The underline portion of this Note constitutes an optional text.

 - (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) Articles of Chapter 32 (for example, lustres);
 - (d) Handbags or other articles of heading No. 42.02 or articles of heading No. 42.03;
 - (e) Articles of heading No. 43.03 or 43.04;

- (f) Goods of Section XI (textiles and textile articles);
- (g) Footwear, headgear or other articles of Chapter 64 or 65;
- (h) Umbrellas, walking-sticks or other articles of Chapter 66;
- (i 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 stones natural, synthetic or reconstructed; machinery, mechanical appliances or electrical goods, or parts thereof, of Section XVI. However, articles and parts thereof, wholly of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in this Chapter, except unmounted worked sapphires and diamonds for styli (heading 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 of Chapter 96 other than those of headings Nos. 96.01 to 96.06 or 96.15; or
- (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, rhodium and ruthenium.
 (c) The expression "precious or semi-precious stones" does not include any of the substances specified in Note 2(b) to Chapter 96.
5. For the purposes of this Chapter, any alloy (including a sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2%, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules:
 (a) An alloy containing 2% or more, by weight, of platinum is to be treated as an alloy of platinum;
 (b) An alloy containing 2% or more by weight, of gold but no platinum, or less than 25, 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 union 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. For the purposes of heading No. 71.13, the expression "articles of jewellery" means:
 (a) Any small objects of personal adornment (gem-set or not) (for example, rings, bracelets, necklaces, brooches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and
 (b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (such as cigarette cases, powder boxes, chain purses, cachou boxes).
9. For the purposes of heading No. 71.14, the expression "article of goldsmiths' or silversmiths' wares" includes such articles as ornaments, tableware, toilet-ware, smokers' requisites and other articles of household, office or religious use.
10. For the purposes of heading No. 71.17, the expression "imitation jewellery" means article of jewellery within the meaning of paragraph (a) of Note 8 above (but not including buttons or other articles of heading No. 96.06 or dress-combs, hair-slides or the like, and hairpins, of heading No. 96.15), not incorporating natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.

Subheading Notes.

For the purposes of subheadings Nos. 7106.1000, 7108.1100, 7110.1100, 7110.2100, 7110.3100 and 7110.4100, the expressions "powder" and "in powder form" mean products of which 90% or more by weight passes through a sieve having a mesh aperture of 0.5mm.

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
	I. NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STONES				
7101.0000	Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; ungraded pearls, natural or cultured, temporarily strung for convenience of transport.	..	25%	Free	667.1
7102.0000	Diamonds, whether or not worked, but not mounted or set.	..	25%	Free	667.2
7103.0000	Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; un-	..	25%	Free	667.3

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

(a) **Pig iron**

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

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

(b) **Spiegeleisen**

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

(c) **Ferro-alloys**

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

- more than 10% of chromium
- more than 30% of manganese
- more than 3% of phosphorus
- more than 8% of silicon
- a total of more than 10% of other elements, excluding carbon, subject to a maximum content of 10% in the case of copper.

(d) **Steel**

Ferrous materials other than those of heading 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.

(f) **Other alloy steel**

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

- 0.3% or more of aluminium

	precious metals				
7112.2000	Of Platinum, including metalG	25%	Free		
289.2	clad with platinum but ex-cluding sweepings containing other precious metals				
7112.9000	Other G	25%	Free	289.2	
	III. JEWELLERY, GOLD-SMITHS' AND SILVER-SMITHS' WARES AND OTHER ARTICLES				
7113.0000	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.	25%	Free	897.3	

Tariff Stat.	Item	Description	Unit	Import	Export
			Qty	Duty Rate	Duty Rate	No.
7114.0000	Articles of goldsmiths' silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.	or . . .	25%	Free	
897.3					
7115.0000	Other articles of precious metal or of metal clad with precious metal.	. . .	25%	Free	
897.4					
7116.0000	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).	. . .		25%	
Free					
897.3					
7117.0000	Imitation jewellery.	. . .	25%	Free	897.2
71.18	Coin.				
7118.1000	Coin (other than gold coin), not being legal tender	. . .		Free	
Free					
961.0					
7118.9000	Other	. . .	Free	Free	961.0

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 31.15);

- (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 track (heading No. 86.08) or other articles of Section XVII (vehicles, imitation jewellery).
 - (h) Instruments or apparatus of Section XVIII, including clock or watch springs;
 - (i j) Lead shot prepared for ammunition (heading No. 93.06) or other articles of Section XIX (arms and ammunition).
 - (k) Articles of Chapter 94 (for example, furniture, mattress supports, lamps and lighting fittings, illuminated signs, prefabricated buildings);
 - (l) Articles of Chapter 95 (example, toys, games, sports requisites);
 - (m) Hand sieves, buttons, pens, pencil-holders, pen nibs or other articles of Chapter 96 (miscellaneous manufactured articles); or
 - (n) Articles of Chapter 97 (for example, works of art).
2. Throughout the Nomenclature, the expression "parts of general use" means:
- (a) Articles of heading No. 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 Chapters 73 to 76 and 78 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. Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 72 and 74):
- (a) An alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals;
 - (b) An alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present;
 - (c) In this Section the term "alloys" includes sintered mixtures of metal powders, heterogeneous intimate mixtures obtained by melting (other than cermets nets) and intermetallic compounds.
4. Unless the context otherwise requires, any reference in the Nomenclature to a base metal includes a reference to alloys which, by virtue of Note 3 above, are to be classified as alloys of that metal.
5. Classification of composite articles:
- Except where the headings otherwise require, articles of base metal (including articles of mixed materials treated as articles of base metal under the Interpretative Rules) containing two or more base metals are to be treated as articles of the base metal predominating by weight over each of the other metals. For this purpose:
- (a) Iron and steel, or different kinds of iron or steel, are regarded as one and the same metal;
 - (b) An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 3, it is classified; and
 - (c) A cermet of heading No. 81.13 is regarded as a single base metal.
6. In this Section, the following expressions have the meanings hereby assigned to them:

(a) Waste and scrap

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

(b) Powders

Products of which 905 or more by weight passes through a sieve having a mesh aperture of 1mm.

Chapter 72

Iron and Steel

Notes.

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

(d) High speed steel

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

(e) Silico-manganese steel

Alloy steels containing by weight:

- 0.35% or more but not more than 0.7% of carbon,
- 0.5% or more but not more than 1.2% of manganese, and
- 0.6% or more but not more than 2.3% of silicon, but not containing any other element in a proportion that would give the steel the characteristics of another alloy steel.

Tariff Stat.	Item	Description	Unit		ImportExport	
			Qty	Duty	Rate	Duty	RateNo.
I. PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM						
7201.0000	Pig iron and spiegeleisen in pigs, blocks or other primary forms.	T	15%	Free		671.2
7202.0000	Ferro-alloys.	T	15%	Free		671.4
7203.0000	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.	T	15%	Free		671.3
7204.0000	Ferrous waste and scrap; remelting scrap ingots of iron or steel.	T	15%	Free		282.1
7205.0000	Granules and powders, of pig iron, spiegeleisen, iron	T	15%	Free		671.3

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

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

Products roughly cast in the form of ingots without feeder-heads or not 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 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 j) *Semi-finished products*

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

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

These products are not presented in coils.

(k) *Flat-rolled products*

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

- coils of successively superimposed layers, or

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

Flat-rolled products include those with patterns in relief derived directly from rolling (for example grooves ribs, chequers, tears, buttons, lozenges) and those which have been perforated, corrugate 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.

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

Hot-rolled Products in irregularly wound coils, which have a solid cross-section in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons. These products may have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods).

(m) Other bars and rods

Products which do not conform to any of the definitions at (ij), (k) or (l) above or to the definition of wire, which have a uniform solid cross-section along their whole length in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons. These products may:

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

(n) Angles, shapes and sections

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

Chapter 72 does not include products of heading No. 73.01 or 73.02.

(o) Wire

Cold-formed Products in coils, of any uniform solid

cross-section along their whole length, which do not conform to the definition of flat-rolled products

(p) Hollow drill bars and rods

Hollow bars and rods of any cross-section? suitable for drills, of which the greatest external dimension of the cross-section exceeds 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.

Subheading Notes.

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

(a) Alloy pig iron

Pig iron containing, by weight, separately or together:

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

(b) Non-alloy free-cutting steel

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

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

(c) Silicon-electrical steel

7219.0000	Flat-rolled products of stainless steel, of a width of 600mm or more.	T	15%	Free	675.3
7220.0000	Flat-rolled products of stainless steel, of a width of less than 600mm.	T	15%	Free	675.3
7221.0000	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.	T	15%	Free	676.1
7222.0000	Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.	T	15%	Free	676.2
72.23	Wire of stainless steel.				
7223.0010	For binding cases of fruit for export	T	Free	Free	678.2
7223.0090	Other	T	20%	Free	678.2
	IV. OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL				
7224.0000	Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.	T	15%	Free	672.4
7225.0000	Flat-rolled products of other alloy steel, of a width of 600mm or more.	T	15%	Free	675.1
7226.0000	Flat-rolled products of other alloy steel, of a width of greater than 600mm.	T	15%	Free	675.1
7227.0000	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel	T	15%	Free	676.1
7228.0000	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.	T	15%	Free	676.4
Tariff Stat.	Item	Description	Unit	Import	Export
			Qty	Duty	RateDuty
					RateNo.
72.29	Wire of other alloy steel. Of high speed steel:				
7229.1010	For binding cases of fruit for export	T	Free	Free	678.2

or steel.

II. IRON AND NON-ALLOY STEEL

7206.0000	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading No. 72.03).	T	15%	Free	672.4
7207.0000	Semi-finished products of iron or non-alloy steel.	T	15%	Free	672.4
7208.0000	Flat-rolled products of iron or non-alloy steel of a width of 600mm or more, hot-rolled, not clad, plated or coated.	T	15%	Free	673.1
7209.0000	Flat-rolled products of iron or non-alloy steel a width of 600mm or more, cold-rolled (cold-reduced), not clad, plated or coated.	T	15%	Free	673.3
7210.0000	Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, clad, plated or coated as raw material for subsequent processing.	T	Free	Free	674.1
7210.0010	Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, clad, plated or coated.	T	15%	Free	674.1

Tariff Stat. **Item** **Description** **Unit** **Import** **Export**

Qty Duty **RateDuty** **RateNo.**

7211.0000	Flat-rolled products of iron or non-alloy steel of a width of less than 60mm, not clad, plated or coated.	T	15%	Free	673.1
7212.0000	Flat-rolled products of iron or non-alloy steel, of a width of less than 600mm, clad, plated or coated.	T	15%	Free	674.1

Tariff Item	Description	Unit	Qty	Duty Rate	Duty	Rate	Export	Stat. No.
7213.0000	Bars and rods, hot-rolled, T			15%		Free		676.1
	in irregularly wound coils, of iron or non-alloy steel.							
7214.0000	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.	T		15%		Free		676.4
7215.0000	Other bars and rods of iron or non-alloy steel.	T		15%		Free		676.3
7216.0000	Angles, shapes and sections of iron or non-alloy steel.	T		15%		Free		676.8
72.17	Wire of iron or non-alloy steel.							
	Containing by weight less than 0.25% of carbon:							
	Not plated or coated, whether or not polished:							
7217.1110	For binding cases of fruit for export.	T		Free		Free		678.1
7217.1190	Other	T		20%		Free		678.1
	Plated or coated with zinc							
7217.1210	For binding cases of fruit for export	T		Free		Free		678.1
7217.1290	Other:	T		20%		Free		678.1
	Plated or coated with other base metal							
7217.1310	For binding cases of fruit for export	T		Free		Free		678.1
7217.1390	Other	T		20%		Free		678.1
	Other:							
7217.1910	For binding cases of fruit for export	T		Free		Free		678.1
7217.1990	Other	T		20%		Free		678.1

7217.2110	For binding cases of fruit for export	T		Free		Free		678.1
7217.2190	Other	T		20%		Free		678.1
	Plated or coated with zinc:							
7217.2210	For binding cases of fruit for export	T		Free		Free		678.1
7217.2290	Other	T		20%		Free		678.1
	Plated or coated with other base metals:							
7217.2310	For binding cases of fruit for export	T		Free		Free		678.1
7217.2390	Other	T		20%		Free		678.1
	Other:							
7217.2910	For binding cases of fruit for export	T		Free		Free		678.1
7217.2990	Other	T		20%		Free		678.1
	Containing by weight 0.6% or more of carbon:							
	Not plated or coated, whether or not polished:							
7217.3110	For binding cases of fruit for export	T		Free		Free		678.1
7217.3190	Other	T		20%		Free		678.1
	Plated or coated with zinc:							
7217.3210	For binding cases of fruit for export	T		Free		Free		678.1
7217.3290	Other	T		20%		Free		678.1
	Plated or coated with other base metals:							
7217.3310	For binding cases of fruit for export	T		Free		Free		678.1
7217.3390	Other	T		20%		Free		678.1
	Other:							
7217.3910	For binding cases of fruit	T		Free		Free		678.1
7217.3990	Other	T		20%		Free		678.1
7217.4000	Plain wire imported as a raw material for subsequently processing	T		Free		Free		678.1
Tariff Item	Description	Unit Qty		Import Duty Rate		Export Duty Rate		Stat. No.
III.- STAINLESS STEEL								
7218.000	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.	T		15%		Free		672.4

Tariff Stat.	Item	Description	Unit	Import Rate	Export Rate
7313.0000 Free	Barbed wire of iron or steel; twisted hoop or single net wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel.	T	20%		
73.14	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.				
7314.1100 693.5	Woven products of stainless steel	T	15%	Free	
7314.1900	Others Grill, netting and welded at the intersection, of wire with a maximum cross-sectional dimension of 3mm or more and having a mesh size of 100cm² or more:	T	15%	Free	693.5
7314.2010	Fencing	T	20%	Free	693.5
7314.2020	Netting	T	Free	Free	693.5
7314.2090	Others Other grill, netting and fencing, welded at the intersection:	T	15%	Free	693.5
7314.3010	Fencing	T	20%	Free	693.5
7314.3020	Netting	T	Free	Free	693.5
7314.3090	Other Other grill, netting and fencing: Plated or coated with zinc:	T	15%	Free	693.5
7314.4110	Fencing	T	20%	Free	693.5
7314.4120	Netting	T	Free	Free	693.5
7314.4190	Other Plastic coated:	T	15%	Free	693.5
7314.4210	Fencing	T	20%	Free	693.5
7314.4220	Netting	T	Free	Free	693.5
7314.4290	Other Other:	T	15%	Free	693.5

7229.1090	Other Of silico-manganese steel:	T	20%	Free	678.2
7229.2010	For binding cases of fruit for export	T	Free	Free	678.2
7229.2090	Other Other:	T	20%	Free	678.2
7229.9010	For binding cases of fruit for export	T	Free	Free	678.2
7229.9090	Other	T	20%	Free	678.2

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.

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
7301.0000	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel.	T	15%	Free	676.8
7302.0000	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, rail clips, bed-plates, ties and other material specialized for jointing or fixing rails.	T	15%	Free	679.1
7303.0000	Tubes, pipes and hollow profiles, of cast iron.	T	15%	Free	679.1

Tariff Stat.	Item	Description	Unit	Import Rate	Export Rate
			Qty Duty	RateDuty	RateNo.

7304.0000 679.1	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel	T	15%	Free	Free	
7304.1000	Water pipes and fittings exclude taps and valves.	T	Free	Free	679.1	
7305.0000	Other tubes and pipes (for example, welded, riveted or similarly closed), having internal and external circular cross-sections, the external diameter of which exceeds 406.4mm, of iron or steel.	T	15%	Free	679.3	
7306.0000	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.	T	15%	Free	679.4	
7307.0000	Tube or pipe fittings (for eg. couplings, elbows, sleeves), of iron or steel.	..	15%	Free	679.5	
73.08	Structures (excluding pre-fabricated buildings of heading No. 94.06) and parts of structures (for example bridges and bridge-sections, lock-gates, example bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame works, doors and window and their frames and threshold for doors, shutters, balustrades, pillars and columns), of iron or steel, plates rods sangles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel.					
7308.1000	Bridges and bridges-sections	..	15%	Free	691.1	
7308.2000	Towers and lattice masts	..	15%	Free	691.1	
7308.3000	Doors, windows and their frames and thresholds for Doors	..	15%	Free	691.1	
7308.4000	Props and similar equipment for scaffolding, shuttering or pit-propping	..	15%	Free	691.1	

Other:

7308.9010 Free 691.1	Guttering, roofing and ridging	..	Free	Free	
7308.9090	Other	..	15%	Free	691.1
Tariff Item Stat.	Description	Unit	Duty Rate	Duty Rate	ImportExport RateNo.
73.09	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas) of iron or steel, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.				
7309.0010 692.1	Water tanks, complete or broken down.	No	Free	Free	
7309.0090 73.10	Other Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 litres whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	No	15%	Free	692.1
7310.1010 692.4	of a capacity of 50 litres or more:	No	Free	Free	
7310.1020 Free 692.4	Of a capacity of less than 50 litres:	No	No	15%	
7310.1090	Other	No	15%	Free	692.4
7310.2100 Free 692.4	Cans which are to be closed by soldering or crimping	No	No	15%	
Other:					
7310.2910 692.4	Water tanks, complete or broken down	No	Free	Free	
7310.2990	Other	No	15%	Free	692.4
7311.0000 692.4	containers for compressed or liquefied gas, of iron or steel.	No	Free	Free	
7312.0000 Free 693.1	Stranded wire, ropes, cables, plaited bands, slings and	..	Free	Free	

weight of phosphorus falls in heading No. 28.48.

(d) Bars and rods

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

Wire-bars and billets with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, drawing stock (wire-rod) or tubes, are however to be taken to be unwrought copper of heading No. 74.03.

(e) Profiles

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

(f) Wire

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

7314.4910	Fencing	T	20%	Free	693.5
7314.4920	Netting	T	Free	Free	693.5
7314.4990	Other	T	15%	Free	693.5
7314.5000	Expanded metal	T	15%	Free	693.5
7315.0000	Chain and parts thereof, of iron or steel.			Free	699.2
7316.0000	73.17 Anchors, grapnels and parts thereof, of iron or steel.			Free	Free
	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 material, but excluding such articles with heads of copper.				
Tariff Stat.	Item	Description	Unit	Import	Export
			Qty	Duty	Rate
			Duty	Rate	No.
7317.0010	73.17 Staples for use in fencing.			Free	Free
	694.1				
7317.0090	Other		15%	Free	694.1
7318.0000	73.18 Screws, bolts, nuts, coach-screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.			15%	Free
	694.2				
7319.0000	Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stiletos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.	..	15%	Free	699.3
7320.0000	Springs and leaves for springs, of iron or steel.	..	15%	Free	699.4
7320.1000	Springs and leaves for springs, of iron or steel for vehicle	..	35%	Free	699.4
73.21	Stoves, ranges, grates, cookers (including those with subsidiary boilers for				

two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including modified rectangular") cross-section exceeds one-tenth of the width.

(d) Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading No.78.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

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

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

(e) Tubes and pipes

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

Subheading Note.

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

(a) Zinc, not alloyed

Metal containing by weight at least 97.5% of zinc.

(b) Zinc alloys

Metallic substances in which zinc predominates by weight over each of the other element, provided that the total content by weight of such other elements exceeds 2.5%.

(c) Zinc dust

Dust obtained by condensation of zinc vapour, consisting of spherical particles which are finer than zinc powders. At least 80% by weight of the particles pass through a sieve with 63 micro metres (microns) mesh. It must contain at least 85% by weight of metallic zinc.

(b) Profiles

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

(c) Wire

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

(d) Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading No. 78.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

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

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

(e) Tubes and pipes

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangle or regular convex polygons, and which have a uniform wall thickness. Products with a rectangles (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be taken

to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Note.

1. In this Chapter the expression "refined lead" means:

Metal Containing by weight at least 99.9% of lead, provided that the content by weight of any other element does not exceed the limit specified in the following table:

TABLE- Other elements

Element	Limiting content % by weight
Ag Silver	0.02
As Arsenic	0.005
Bi Bismuth	0.05
Ca Calcium	0.002
Cd Cadmium	0.002
Cu Copper	0.008
Fe Iron	0.002
S Sulphur	0.002
Sb Antimony	0.005
Sn Tin	0.005
Zn Zinc	0.002
Other (for example Te), each	0.001

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
7801.000	Unwrought lead	T	15%	Free	685.1
7802.000	Lead waste and scrap.	T	15%	Free	288.2
7803.000	Lead bars, rods, profiles and wires.	T	15%	Free	685.2
7804.000	Lead plates, sheets, strip and foil; lead powder and flakes.	T	15%	Free	685.2

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
7805.000	Lead tube, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	T	15%	Free	685.2
7806.000	Other articles of lead.	T	15%	Free	699.7

**Chapter 79
Zinc and articles thereof**

Note.

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

(a) Bars and rods

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

(b) Profiles

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

(c) Wire

Rolled extruded or drawn product, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and modified rectangles", of which two opposite sides are convex arcs, the other

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
8004.0000	Tin plates, sheets and strip, of a thickness exceeding 0.2mm.	T	15%	Free	687.2
8005.0000	Tin foil (whether or not printed or backed with paper, Paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2mm; tin powders and flakes.	T	15%	Free	687.2
8006.0000	Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	T	15%	Free	687.2
8007.0000	Other articles of tin.	T	15%	Free	687.2

Chapter 81

Other base metals; cermets; articles thereof

Subheading Note.

- Note 1 to Chapter 74, defining "bars and rods", "profiles", "wire" and "plates, sheets, strip and foil" shall apply, mutatis mutandis, to this Chapter.

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
8101.0000	Tungsten (wolfram) and articles thereof, including waste and scrap.	..	15%	Free	689.1
8102.0000	Molybdenum and articles thereof, including waste and scrap.	..	15%	Free	689.1
8103.0000	Tantalum and articles thereof, including waste and scrap.	..	15%	Free	689.1
8104.0000	Magnesium and articles thereof, including waste and scrap.	..	15%	Free	689.1
8105.0000	Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.	..	15%	Free	689.8

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
7901.0000	Unwrought zinc	T	15%	Free	686.1
7902.0000	Zinc waste and scrap.	T	15%	Free	288.2
7903.0000	Zinc dust, powders and flakes.	T	15%	Free	686.3
7904.0000	Zinc bars, rods, profiles and wire.	T	15%	Free	686.3
79.05	Zinc plates, sheets, strip and foil.				
7905.0010	Plates, sheets, strip and foil.	T	15%	Free	686.3
7905.0090	Other	T	15%	Free	686.3
7906.0000	Zinc tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeve).	T	15%	Free	686.3
79.07	Other articles of zinc. Gutters, roof capping, skylight frames and other fabricated building components:				
7907.1010	Guttering, ridging and roofing.	..	Free	Free	699.7
7907.1090	Other.	..	15%	Free	699.7
7907.9000	Other.	..	15%	Free	699.7

Chapter 80 Tin and articles thereof

Note.

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

(a) **Bars and rods**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the Shape of circles, ovals rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two oppositesides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of

the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or descaling), provided that they have not thereby assumed the character of articles of articles or products of other headings.

(b) Profiles

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

(c) Wire

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

(d) Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading No. 80.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

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

Headings Nos. 80.04 and 80.85 apply, inter alia, to plates sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) Tubes and pipes

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

Subheading Note.

1. In this Chapter the following wxpressions have the meaning hereby assigned to them:

(a) Tin, not alloyed

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

TABLE - Other elements

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

(b) Tin alloys

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

- (i) the total content by weight of such other elements exceeds 1%; or
- (ii) the content by weight of either bismuth or copper shall be equal to or greater than the limit specified in the foregoing table.

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
8001.0000	Unwrought tin	T	15%	Free	687.1
8002.0000	Tin waste and scrap.	T	15%	Free	288.2
8003.0000	Tin bars, rods, profiles and wire.	T	15%	Free	687.2

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
8213.0000	Scissors, tailors' shears and similar shears, and blades therefor.	..	15%	Free	696.4
8214.0000	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files).	..	15%	Free	696.5
8215.0000	Spoons' forks, ladles,, skimmers, cake-servers, fish-knives, sugar tongs and similar kitchen or tableware.	..	15%	Free	696.6

Chapter 83
Miscellaneous articles of base metal

Notes.

- For the purpose of this Chapter, parts of base metal are to be classified with their parent articles.
However, articles of iron or steel of heading No. 73.12, 73.15, 73.17, 73.18 or 73.20, or similar articles of other base metal (Chapter 74 to 76 and 78 to 81) are not to be taken as parts os articles of this Chapter.
- For the purposes of heading No.83.02, the word "castors" means those having a diameter (including, where appropriate, tyres) not exceeding 75mm provided that the width of the wheel or tyre fitted thereto is less than 30mm.

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
8301.0000	Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal.	..	15%	Free	699.1
8302.0000	Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the	..	15%	Free	699.1

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
8106.0000	Bismuth and articles thereof, including waste and scrap.	..	15%	Free	689.9
8107.0000	Cadmium and articles thereof, including waste and scrap.	..	15%	Free	689.8
8108.0000	Titanium and articles thereof, including waste and scrap.	..	15%	Free	689.8
8109.0000	Zirconium an articles thereof, including waste and scrap.	..	15%	Free	689.8
8110.0000	Antimony and articles thereof, including waste and scrap.	..	15%	Free	689.9
8111.0000	Manganese and articles thereof, including waste and scrap.	..	15%	Free	689.9
8112.0000	Beryllium, chromium, germanium vanadium, "album, hafnium, indium, niobium (clumbium), rhenium and thallium, and articles of these metals, including waste and scrap.	..	15%	Free	689.9
8113.0000	Cermets and articles thereof, including waste and scrap.	..	15%	Free	689.9

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

Notes.

- Apart from blow lamps, portable forges, grinding wheels with frameworks, manicure or pedicure sets, and goods of heading No.82.09, this Chapter covers only articles with a blade, working edge, working surface or other working part of:
 - Base metal;
 - Metal carbides or cermets;
 - Precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal, metal carbide or cermet; or
 - Abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.

2. Parts of base metal of the articles of this Chapter are to be classified with the articles of which they are parts, except parts separately specified as such and tool-holders for hand tools (heading No. 84.66). However, parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter.

Heads, blades and cutting plates for electric shavers or electric hair clippers are to be classified in heading No. 85.10.

3. Sets consisting of one or more knives of heading No. 82.11 and at least an equal number of articles of heading No. 82.15 are to be classified in heading No. 82.15.

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
8201.0000	Hand tools, the following spades, shovels; mat-tocks, pick hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.	..	Free	Free	695.1
82.02	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).				
8202.1000	Hand saws	..	15%	Free	695.2
8202.2000	Band saw blades.	..	15%	Free	695.2
8202.3000	Circular saw blades (including slitting or slotting saw blades)	..	15%	Free	695.2
8202.4000	Chain saw blades.	..	Free	Free	695.2
8202.9000	Other	..	15%	Free	695.5
8203.0000	Files, rasps, pliers pincers, tweezers, (including cutting pliers), metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.	..	15%	Free	695.2
8204.0000	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.	..	15%	Free	695.3

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
8205.0000	Hand tools (including glaziers' diamond), not elsewhere specified or included; blow lamps, vices, clamps and the like, other than accessories for the parts of, machine tools; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.	..	15%	Free	695.4
8206.0000	tools of two or more of the headings Nos. 82.02 to 82.05, put up in sets for retail sale.	..	15%	Free	695.7
8207.0000	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools.	..	15%	Free	695.6
8208.0000	Knives and cutting blades, for machines or for mechanical appliances.	..	15%	Free	695.6
8209.0000	Plates, sticks, tips, and the like for tools, unmounted, of sintered metal carbides or cermets.	..	15%	Free	695.6
8210.0000	Hand-operated mechanical appliances, weighing 10kg or less, used in the preparation, conditioning or serving of food or drink.	..	15%	Free	697.8
8211.0000	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No. 82.08, and blades therefor.	..	15%	Free	696.8
8212.0000	Razors and razor blades (including razor blades blanks in strips).	..	15%	Free	696.3

2. Subject to Note 1 to this Section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading No. 84.84, 85.44, 85.45, 85.46 or 85.47) are to be classified according to the following rules
 - (a) Parts which are goods included in any of the headings of Chapters 84 or 85 (other than headings Nos. 84.85 and 85.48) are in all cases to be classified in their respective headings;
 - (b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading including a machine of heading No. 84.79 or 85.28 are to be classified in heading No. 85.17
 - (c) All other parts are to be classified in heading No. 84.85 or 85.48.
3. Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines adapted for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.
4. Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.
5. For the purposes of these Notes, the expression "machine" mean any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85.

Chapter 84

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

Notes

1. This Chapter does not cover:
 - (a) Millstones, grindstones or other articles of Chapter 68;
 - (b) Appliances or machinery (for example, pumps) or parts thereof, of ceramic material (Chapter 69);
 - (c) Laboratory glassware (heading No. 70.17); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading No. 70.19 or 20);
 - (d) Articles of heading No. 73.21 or 73.22 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81);
 - (e) Electro-mechanical tools for working in the hand, of heading No. 85.08 or electro-mechanical domestic appliances of heading No. 85.09; or

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
	like; base metal hat racks, hat-pees, brackets and similar fixture); castors with mountings of base metal; automatic door closers of base metal.				
8303.0000	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal.	..	15%	Free	699.1
8304.0000	Filing cabinets, card-index cabinet, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading No. 94.03.	..	15%	Free	895.1
8305.0000	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal.	..	15%	Free	895.1
83.06	Bells gongs and the like, non-electric, of base metal; statuettes and other ornament, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal.				
8306.1000	Bells, gongs and the like	..	15%	Free	699.5
8306.2000	Statuettes and other ornament	..	15%	Free	697.8
8306.3000	Photograph, picture or similar frames; mirrors	..	15%	Free	697.8
8307.0000	Flexible tubing of base metal, with or without fittings.	..	15%	Free	699.5

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
8308.0000	Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, kind used for clothing, footwear, awnings, handbags, travel goods for other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal	..	15%	Free	699.3
8309.0000	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal.	..	15%	Free	699.5
8310.0000	Sign-plates, name-plates, address plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading No.94.05	..	15%	Free	699.5
8311.0000	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying.	..	15%	Free	699.5

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 ARTICLE

1. This Section does not cover
 - (a) Transmission or conveyor belts or belting, of plastics of Chapter 39, or of vulcanised rubber (heading No. 40.10); or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of unhardened vulcanised rubber (heading No 40.16);
 - (b) Articles of leather or of composition leather (heading No. 42.04) or of furskin (heading No. 43.03), of a kind used in machinery or mechanical appliances or for other technical uses;
 - (c) Bobbins, spools, cops, cones cores, reels or similar supports, of any material (for example, Chapter 39, 40, 44, or 48, or Section XV);
 - (d) Perforated cards for Jacquard or similar machines (for example, Chapter 39 or 48 or Section XV);
 - (e) Transmission or conveyor belts of textile material (heading No. 59.10) or other articles of textile material for technical uses (heading No. 59.11);
 - (f) Precious or semi-precious stones (natural, synthetic or reconstructed) of headings Nos. 71.02 to 71.04); or articles wholly of such stones of heading No. 71.16 except unmounted worked sapphires and diamonds for styli (heading No.85.22); and
 - (g) Parts of general use, as defined in Note 2 to Section XV of base metal (Section XV) or similar good of plastics (Chapter 39).
 - (h) Drill pipe (heading No. 73.04);
 - (i) Endless belts of metal wire or strip (Section XV);
 - (k) Articles of Chapter 82 or 83;
 - (l) Articles of Section XVII;
 - (m) Articles of Chapter 90;
 - (n) Clocks, watches or other articles of Chapter 91;
 - (o) Interchangeable tools of heading No. 82.07 or brushes of a kind used as parts of machines of heading No. 96.03, similar interchangeable tools are to be classified according to the constituent material of their working part (for example, in Chapter 40, 42, 43, 45 or 59 or heading No. 68.04 or 69.09); or
 - (p) Articles of Chapter 95.

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
8408.1000	Marine propulsion engines less than or equal to 30 horse power	..	Free	Free	713.3
8408.1100	Marine propulsion engines greater than 30 horse power	..	15%	Free	713.3
8408.2000	Engines of a kind used for the propulsion of vehicles of Chapter 87	..	35%	Free	713.2
8408.9000	Other engines	..	15%	Free	713.8
84.09	Parts suitable for use solely or principally with the engines of heading No. 84.07 or 84.08.				
8409.1000	For aircraft engines	..	15%	Free	713.1
8409.2000	For marine propulsion engine	..	15%	Free	713.3
8409.9000	Other	..	35%	Free	713.9
8410.0000	Hydraulic turbines, water wheels, and regulators therefor.	..	15%	Free	718.1
84.11	Turbo-jets, turbo-propellers and other gas turbines.				
8411.1000	Turbo-jets	..	15%	Free	714.4
8411.2000	Turbo-propellers	..	15%	Free	714.8
8411.8000	Other gas turbines	..	15%	Free	714.8
8411.9000	Parts	..	15%	Free	714.9
84.12	Other engine and motor				
8412.1000	Reaction engines other than turbo-jets	..	15%	Free	714.4
8412.2000	Hydraulic power engines and motors	..	15%	Free	714.9
8412.3000	Pneumatic power engines and motors	..	15%	Free	718.9
8412.8000	Other	..	15%	Free	718.9
8412.9000	Parts	..	15%	Free	718.9
84.13	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.				

- (f) Hand-operated mechanical floor sweepers, not motorised (heading No. 96.03).
2. Subject to the operation of Note 3 to Section XVI, a machine or appliance which answers to a description in one or more of the headings Nos. 84.01 to 84.24 and at the same time to a description in one or other of the headings Nos. 84.25 to 84.80 is to be classified under the appropriate of the former group and not the latter.
- Heading No. 84.19 does not, however, cover:
- (a) Germination plant, incubators or brooders (heading No. 84.36);
- (b) Grain dampening machines (heading No. 84.37);
- (c) Diffusing apparatus for sugar juice extraction (heading No. 84.38)
- (d) Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading No. 85.51); or
- (e) Machinery or plant' designed for mechanical operation, in which a change of temperature, even if necessary, is subsidiary.
- Heading No. 84.22 does not, however, does not cover:**
- (a) Sewing machines for closing bags or similar containers (heading No. 84.52); or
- (b) Office machinery of heading No. 84.72.
3. A machine-tool for working any material which answers to a description in heading No 84.56 and at the same time to a description in heading No. 84.57, 84.58, 84.59, 84.60, 84.61, 84.64, 84.65 is to be classified in heading No. 84.56.
4. Heading No. 84.57 applies only to machine-tools for working metal (other than lathes) which can carry out different types of machining operations either:
- (a) by automatic tool change from a magazine or the like in conformity with a machining programme (machining centers),
- (b) by the automatic use, simultaneous or sequentially, of different unit heads working on a fixed position workpiece (unit construction machines, single station), or
- (c) by the automatic transfer of the workpiece to different unit heads (multi-station transfer machines).
- 5 (A) For the purpose of heading No.84.71, the expression "automatic data processing machines" means:
- (a) Digital machines, capable of (1) storing the processing program or programs and at least the data immediately necessary for the execution of the program; (2) being freely programmed in accordance with the requirements of the user; (3) performing arithmetical computations specified by the user; (4) executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run:

- (b) Analogue machines capable of simulating mathematical models and comprising at least: analogue elements, control elements and programming element;
- (c) Hybrid machines consisting of either a digital machine with analogue elements or an analogue machine with digital elements.
- (B) Automatic data processing machines may be in the form of system consisting of a variable number of separately-housed units. A unit is to be regarded as being a part of the complete system if it meets all the following conditions:
- (a) it is connectable to the central processing unit either directly or through one or more other units;
- (b) it is specifically designed as part of such a system (it must, in particular, unless it is Power supply unit, be able to accept or deliver data in a form (code or signals) which can be used by the system).
- Such unit presented separately are also to be classified in heading No. 84.71. Heading No. 84.71 does not cover machines incorporating or working in conjunction with an automatic data processing machine and performing a specific function. Such machines are classified in the headings appropriate to their respective function or, falling that, in residual headings.
6. Headings No. 84.82 applies inter alia, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1% or by more than 0.05mm, whichever is less. Other steel balls are to be classified in heading No. 73.26.
7. A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose were its sole purpose. Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine the principal purpose of which is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading No. 84.79. Heading No. 84.79 also covers machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
8401.0000	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.	..	15%	Free	718.7

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
8402.0000	Steam or other vapour generating boilers (other than central heating hot water boilers.	..	15%	Free	711.1
8403.0000	Central heating boilers other than those of heading No. 84.02.	..	15%	Free	812.1
8404.0000	Auxiliary plant for use with boilers of heading No. 84.02 84.03 (for example, economisers, super-heaters, soot removers, gas recoverers);	..	15%	Free	711.2
8405.0000	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers.	..	15%	Free	741.7
8406.0000	Steam turbines and other vapour turbines.	..	15%	Free	712.1
84.07	Spark-ignition reciprocating or rotary internal combustion piston engines.				
8407.1000	Aircraft engines	..	15%	Free	713.1
8407.2100	Marine propulsion engines less than or equal to 30 horse power	..	Free	Free	713.3
8407.2200	Marine propulsion engines greater than 30 horse power	..	15%	Free	713.3
8407.2900	Other marine propulsion engines	..	15%	Free	713.3
8407.3000	Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87	..	35%	Free	713.2
8407.9000	Other engines	..	15%	Free	713.8
84.08	Compression-ignition internal combustion piston engines (diesel or semidiesel engines).				

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
8420.0000	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor.	..	15%	Free	845.9
8421.0000	Centrifuges, including centrifugal dryers, filtering or purifying machinery and apparatus, for liquids or gases.		15%	Free	753.5
8421.2310	Oil or petrol filters for motor vehicles except Sub Heading No. 8701.9010		35%	Free	753.5
8421.3110	Intake air filters for motor vehicles except Sub Heading No. 8701.9010	..	35%	Free	753.5
84.22	Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for bottles, cans, boxes, bags or other containers; other packing or wrapping machinery; machinery for aerating beverages.				
	Dish washing machines..				
8422.1100	Of the household type	..	15%	Free	775.3
8422.1900	Other	..	15%	Free	775.3
8422.2000	Machinery for cleaning or drying bottles or other.	..	15%	Free	775.3
8422.3000	Machinery for filling closing, sealing, capsuling or labelling bottles, cans, boxes, bags, or other container; machinery for aerating beverages.	..	15%	Free	775.3
8422.4000	Other packing or wrapping machinery	..	15%	Free	775.3
8422.9000	Parts	..	15%	Free	745.2
8423.0000	Weighing machinery (excluding balances of a sensitivity of 5cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds.	..	15%	Free	745.3

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
8413.1000	Water pumps fitted or designed to be fitted with a measuring device	..	15%	Free	742.1
8413.1100	Water pumps and parts thereof:	..	Free	Free	742.1
8413.2000	Hand pumps, other than those of subheading No. 8413.1000	..	15%	Free	742.1
8413.3000	Fuel, lubricating or cooling medium pumps for internal combustion piston engines rolling-stock other than those of subheading No. 8413.1000	..	15%	Free	742.1
8413.3010	Fuel, lubricating or cooling medium pumps for motor vehicles and parts thereof:	..	35%	Free	742.1
8413.4000	Concrete pumps	..	15%	Free	742.1
8413.5000	Other reciprocation positive displacement pumps	..	15%	Free	742.1
8413.6000	Other rotary positive displacement pumps	..	15%	Free	742.1
8413.7000	Other centrifugal pumps	..	15%	Free	742.1
8413.8000	Other pumps; liquid elevators	..	15%	Free	742.1
8413.9000	Parts	..	15%	Free	742.9
84.14	Air or vacuum pumps, air or other gas compressors and fans; ventilating of recycling hoods incorporating a fan, whether or not (fitted compressors and fans; ventilating or recycling) with filters.				
8414.1000	Vacuum pumps	..	15%	Free	743.1
8414.2000	Hand - or foot-operated air pump	..	15%	Free	743.1
8414.3000	Compressors of a kind used in refrigerating equipment	..	15%	Free	743.1

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
8414.4000	Aircompressors mounted on a wheeled chassis for towing	..	15%	Free	743.1
8414.5000	Fans	..	15%	Free	743.1
8414.6000	Hoods having a maximum horizontal side not exceeding 120cm	..	15%	Free	743.1
8414.8000	Other	..	15%	Free	743.1
8414.9000	Parts	..	15%	Free	743.1
84.15	Air conditioning machines, comprising motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.				
8415.1000	Window or wall types, self-contained	..	15%	Free	741.5
8415.8000	Other	..	15%	Free	741.5
8415.9000	Parts	..	15%	Free	741.5
8416.0000	Furnace burners for liquid fuel, for pulverised solid fuel or for gas, mechanical strokes mechanical grates, mechanical ash discharges and similar appliances.	..	15%	Free	741.2
8417.0000	Industrial or laboratory furnaces and oven, including incinerators, non electric.	..	15%	Free	741.3
84.18	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat Pumps other than air condition machines of heading No. 84. 15.				
8418.1000	Combined refrigerators-freezers, fitted with separate external doors Refrigerators, household type		Free	Free	775.2

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
8418.2100	Compression-type	No	Free	Free	775.2
8418.2200	Absorption-type, electrical	No	Free	Free	775.2
	Other				
8418.2910	Kerosene	No	Free	Free	775.2
8418.2990	Other	No	Free	Free	775.2
8418.3000	Freezers of the chest type, not exceeding 800 litres capacity	No	Free	Free	775.2
8418.4000	Freezers of the upright type, not exceeding 900 litres capacity	No	Free	Free	775.2
8418.5000	Refrigerating or freezing display counters, cabinets, show-cases and the like	No	Free	Free	741.4
	Other refrigerating or freezing equipment; heat pumps				
8418.6100	Compression type units whose condensers are heat exchangers:	No	Free	Free	741.4
8418.6110	Combined refrigerator-freezers, not fitted with separate external doors	No	Free	Free	741.4
8418.6190	Other	No	Free	Free	741.4
	Other:				
8418.6910	Combined refrigerator-freezers, not fitted with separate external doors	No	Free	Free	741.4
8418.6990	Other	No	Free	Free	741.4
8418.9000	Parts	No	15%	Free	741.4
8419.0000	Machinery, plant or laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, steilising, pasteurizing, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of kind used for domestic non-electric.		15%	Free	741.7

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
84.36	Other agricultural, horticultural, forestry, poultry keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.				
8436.1000	Machinery for preparing animal feeding stuffs - Poultry-keeping machinery; poultry incubators and brooders.	..	15%	Free	721.9
	Poultry incubators and brooders.				
8436.2100	Poultry incubators and brooders.	..	15%	Free	721.9
8436.2900	Other	..	15%	Free	721.9
	Other machinery:				
8436.8010	Of a type used in agriculture and parts thereof;	..	Free	Free	721.9
8436.8090	Other	..	15%	Free	721.9
8436.9000	Parts	..	15%	Free	721.9
8437.0000	Machines for cleaning, sorting or grading seed grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery.	..	15%	Free	727.1
8438.0000	Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils.	..	15%	Free	727.2

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
84.24	Mechanical appliances (whether or not hand-operated) for projecting dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines.				
8424.1000	Fire extinguishers, whether or not charged.	..	15%	Free	745.6
8424.2010	Agricultural or horticultural purposes.	..	Free	Free	745.6
8424.2090	Other	..	15%	Free	745.6
8424.3000	Steam or sand blasting machines and similar jet projecting machines.	..	15%	Free	745.6
8424.8000	Other appliances.	..	15%	Free	745.6
8424.9000	Parts.	..	15%	Free	745.6
8425.0000	Pulley tackle & hoists other than skip hoists; winches and capstans; jacks.	..	15%	Free	744.2
8426.0000	Derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane.	..	45%	Free	744.3
84.27	Fork-lift trucks; other works trucks fitted with lifting or handling equipment.- Self-propelled trucks powered by an electric motor:				
8427.1010	Forklift trucks	..	45%	Free	744.1
8427.1090	Other	..	45%	Free	744.1
	Other self-propelled trucks:				
8427.2010	Forklift trucks	..	45%	Free	744.1
8427.2090	Other	..	45%	Free	744.1
8427.9010	Other trucks	..	45%	Free	744.1
8427.9090	Other	..	45%	Free	744.1

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
	Other				
8428.0000	Other lifting, handling loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).	..	45%	Free	744.7
84.29	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.				
8429.1000	Bulldozers and angledozers.	..	15%	Free	723.1
8429.2000	Graders and levellers	..	15%	Free	723.1
8429.3000	Scrapers.	..	15%	Free	723.3
8429.4000	Tamping machines and road rollers.	..	15%	Free	723.3
8429.5000	Mechanical shovels, excavators and shovel loaders	..	15%	Free	723.2
8430.0000	Other moving, grading, leveling, scraping, excavating, tamping, compacting, extracting or boring machinery for earth, minerals or ores pile-drivers and pile-extractors; snow-ploughs and snow-blowers.	..	15%	Free	723.3
8431.0000	Parts suitable for use solely or principally with the machinery of headings Nos.84.25 to 84.30.	..	15%	Free	723.9
84.32	Agricultural, horticultural or forestry machinery for soil preparation or cultivation;				
8432.1000	Ploughs	..	Free	Free	721.1
8432.2000	Harrows, scarifiers, cultivators, weeders and hoes.	..	Free	Free	721.1
8432.3000	Seeders, planters and transplanters.	..	Free	Free	721.1
8432.4000	Manure spreaders and fertilizer distributors.	..	Free	Free	721.1

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
8432.8000	Other machinery	..	Free	Free	721.1
8432.9000	Parts	..	Free	Free	721.1
84.33	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading No. 84.37.				
8433.1000	Mowers for lawns, parks or sports grounds.	..	15%	Free	721.2
8433.2000	Other mowers, including cutter bars for tractor mounting (Agricultural purposes)	..	Free	Free	721.2
8433.3000	Other haymaking machinery.	..	Free	Free	721.2
8433.4000	Straw or fodder balers, including pick-up balers.	..	Free	Free	721.2
8433.5000	Other harvesting machinery; threshing machinery.	..	Free	Free	721.2
8433.6000	Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce.	..	Free	Free	721.2
8433.9000	Parts suitable for use solely or principally with the machinery of headings Nos. 8433.1000, 8433.2000 and 8433.6000.	..	15%	Free	721.2
8433.9100	Parts suitable for use solely or principally with the machinery of headings Nos. 8433.3000 to 8433.5000.	..	Free	Free	721.2
8434.0000	Milking machines, Dairy machines and parts thereof;		15%	Free	721.2
8435.0000	Presses, Crushers, and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages and parts thereof;		15%	Free	721.2

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
8454.0000	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.	..	15%	Free	737.1
8455.0000	Metal-rolling mills and rolls therefor.	..	15%	Free	737.2
8456.0000	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes.	..	15%	Free	731.1
8457.0000	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal.	..	15%	Free	731.2
8458.0000	Lathes for removing metal	..	15%	Free	731.3
8459.0000	Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes of heading No. 84.58.	..	15%	Free	731.4
8460.0000	Machine-tools for deburning sharpening, grinding, honing, lapping, polishing or of otherwise finishing metal., sintered metal carbides or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading No. 84.61.	..	15%	Free	731.6

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
8439.0000	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paper-board.	..	15%		725.1
8440.0000	Book-binding machinery, including book-sewing machines.	..	15%		726.8
8441.0000	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.	..	15%		725.2
8442.0000	Machinery, apparatus and equipment (other than the machine-tools of headings Nos. 84.56 to 84.65), for type-founding or type setting, for preparing or making printing blocks, plates, cylinders or other printing components; printing type, blocks, plates, cylinder and other printing components; printing type, blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).	..	15%	Free	726.3
8443.0000	Printing machinery; machines for uses ancillary to printing.	..	15%	Free	726.5
8444.0000	Machines for extruding, drawing, texturing or cutting man-made textile materials.	..	15%	Free	726.5
8445.0000	Machines for preparing textile fibre; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including	..	15%	Free	724.4

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
	weft-winding) machines and machines for preparing textile yarns for use on the machines of heading No.84.46 or 84.47.				
8446.0000	Weaving machines (looms).	..	15%	Free	724.5
8447.0000	Knitting machines, stitch-bonding machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.	..	15%	Free	724.5
8448.0000	Auxiliary machinery for use with machines of heading No. 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machine of this heading or of heading No. 84.44, 84.45, 84.46, or 84.47 (for example; spindles and spindle flyers, card clothing, combs extruding nipples, shuttles, healds and heald-frames, hosiery needles).	..	15%	Free	724.4
8449.0000	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.	..	15%	Free	724.7
8450.0000	Household or laundry-type washing machines, including machines which both wash and dry.	..	15%	Free	724.7

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
8451.0000	Machinery (other than machines of heading No. 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics.	..	15%	Free	724.7
84.52	Sewing machines, other than book-sewing machines of heading No. 8 4.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles.				
8452.1000	Sewing machines of the household type.	..	15%	Fre	724.3
8452.2000	Other Sewing machines.	..	15%	Free	724.3
8452.3000	Sewing machine needles.	..	15%	Free	724.3
8452.4000	Furniture, bases and covers for Sewing machines and parts thereof.	..	15%	Free	724.3
8452.9000	Other Parts of sewing machines.	..	15%	Free	724.3
8453.0000	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines.	..	15%	Free	724.8

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat . No.
8471.9000	Other	No	15%	Free	752.1
8472.0000	Other office machine (for example, hectograph or stencil duplicating machines, addressing machine, automatic bank-note dispensers, coin-sorting machine, coin-counting or wrapping machines, pencil-sharpening machine, perforating or stapling machines).	No	15%	Free	751.9
84.73	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings Nos. 84.69 to 84.72.				
8473.1000	Parts and accessories of the machines of heading No. 84.69.	..	15%	Free	759.9
8473.2000	Parts and accessories of the machines of heading No. 84.70 except of heading No. 8470.1000.	..	15%	Free	759.9
8473.3000	Parts and accessories of the machines of heading No.84.71, except of Head No. 8471.20000.	..	15%	Free	759.9
8473.4000	Pars and accessories of the machines of heading No. 84.72.	..	15%	Free	759.9
8473.5000	Parts and accessories of the machines of heading No. 8470.1000.	..	Free	Free	752.1
8473.6000	Parts and accessories of the machines of heading No.8471.2000.	..	Free	Free	752.1

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat . No.
8461.0000	Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear fishing, sawing, cutting-off and other machine-tools working by removing metal, sintered metal carbides or cermets, not elsewhere specified or included.	..	15%	Free	731.7
8462.0000	Machine-tools (including presses) for working metal by forging, hammering or die-stamping or machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbide, not specified above.	..	15%	Free	733.1
8463.0000	Other machine-tools for working metal, sintered metal carbides or cermets, without removing material.	..	15%	Free	733.9
8464.0000	Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass.	..	15%	Free	728.1
8465.0000	Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood., cork, bone, hard rubber, hard plastics or similar hard materials.	..	15%	Free	728.1
8465.1000	Timber milling machinery	..	Free	Free	728.1
8465.9000	Other.	..	15%	Free	728.1

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
8466.0000	Parts and accessories suitable for use solely or principally with the machines of heading Nos. 84.56 to 84.65, including work or tool holders, self opening dieheads, dividing heads and other special attachments for machine tools; tool holders for any type of tool for working in the hand.	..	15%	Free	735.1
84.67	Tools for working in the hand, pneumatic or with self-contained non-electric motor.				
8467.1000	Pneumatic - Other tool:.	..	15%	Free	745.1
8467.8100	Chain saws.	..	Free	Free	745.1
8467.8900	Other tools - Parts:	..	15%	Free	745.1
8467.9100	Of Chain saws.	..	15%	Free	745.1
8467.9200	Of Pneumatic tools.	..	15%	Free	745.1
8467.9900	Other	..	15%	Free	745.1
8468.0000	Machine and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading No.85.15; gas-operated surface tempering machines and appliances.	..	15%	Free	737.4
84.69	Typewriters and word-processing machines.				
8469.1000	Automatic typewriters and word-processing machines. Other typewriters, electric:	No	15%	Free	751.1
8469.2100	Weighing not more than 12kg, excluding case. Other Other typewriters, non-electric:	No	15%	Free	751.1

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
8469.3100	Weighing not more than 12kg, excluding case.	No	15%	Free	751.1
8469.3900	Other	No	15%	Free	751.1
84.70	Calculating machines; accounting machines, cash registers, postage franking machine, ticket issuing machines and similar machines, incorporating a calculating device.				
8470.1000	Electronic calculators capable of operation without an external source of power.	No	Free	Free	751.2
8470.2000	Other Electronic calculating machines.	No	Free	Free	751.2
8470.3000	Other calculating machines.	No	15%	Free	751.2
8470.4000	Accounting machines.	No	15%	Free	751.2
8470.5000	Cash registers.	No	15%	Free	751.2
8470.9000	Other.	No	15%	Free	751.2
84.71	Automatic data processing machine and units thereof, magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included.				
8471.1000	Analogue or hybrid automatic data processing machines.	No	15%	Free	752.1
8471.2000	Digital automatic data processing machines, containing in the same housing at least a central processing unit and output unit, whether or not combined.	No	Free	Free	752.1

2. Headings Nos. 85.01 to 85.04 do not apply to goods described in heading No. 85.11, 85.12, 85.40, 85.41 or 85.42.

However, metal tank mercury arc rectifiers remain classified in heading No. 85.04.

3. Heading No. 85.09 covers only the following electromechanical machines of the kind commonly used for domestic purposes:

(a) Vacuum cleaners, floor polishers, food grinders and mixers, and fruit or vegetable juice extractors, of any weight:

(b) Other machines provided the weight of such machines does not exceed 20 kg. The heading does not, however, apply to fans or ventilating or recycling hoods incorporating a fan, whether or not fitted with filters (Heading No. 84.14), centrifugal clothes-dryers (heading No. 84.21), dish washing machines (heading No. 84.22), household washing machines (heading No. 84.50) roller or other ironing machines (heading No.84.20 or 84.51), sewing machines (heading No. 84.52), electric scissors (heading No.85.08) or to electro-thermic appliances (heading No.85.16).

4. For the purposes of heading No. 85.34 "printed circuits" are circuits obtained by forming on an insulating base, by any printing process (for example, embossing, planting-up etching) or by the "film circuit" technique, conductor elements, contacts or other printed components (for example inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semiconductor elements).

The term "printed circuits" does not cover circuits combined with elements other than those obtained during the printing process. Printed circuits may, however, be fitted with non-printed connecting elements. Thin or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading No. 85.42.

5. For the purposes of headings Nos. 85.41 and 85.42

(A) "Diodes, transistors and similar semiconductor devices" are semiconductor devices the operation of which depends on variations in resistivity on the application of an electric field;

(B) "Electronic integrated circuits and microassemblies" are:

(a) Monolithic integrated circuits in which the circuit elements (diodes, transistor, resistors, capacitors, interconnections, etc.) are created in the mass (essentially) and on the surface of a semiconductor material (doped silicon, for example) and are inseparably associated;

(b) Hybrid integrated circuits in which passive elements (resistors, capacitors, interconnections, etc.), obtained by thin- or thick-film technology, and active elements (diodes, transistors, monolithic

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat . No.
8474.0000	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, un-hardened cements, plastering or other mineral products in power or Paste form; machines for forming foundry moulds of sand.	..	15%	Free	728.3
8475.0000	Machine for assembling electric or electronic lamps, tubes or valves or flash-bulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware.	..	15%	Free	728.4
8476.0000	Automatic goods-vending machines (eg.- postage stamp, cigarette, food or beverage machines), including money-changing machines.	..	15%	Free	745.8
8477.0000	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter.	..	15%	Free	728.4
8478.0000	Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.	..	15%	Free	728.4

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
8479.0000	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this chapter.	..	15%	Free	728.4
8480.0000	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.	..	15%	Free	749.1
8481.000	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.	..	15%	Free	747.1
8482.0000	Ball or roller bearings.	..	15%	Free	746.1
8482.1000	Ball or roller bearings for motor vehicles.	..	35%	Free	746.1
8483.0000	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housing and plain shaft bearing; gears and gearing; ball screws; gear boxes an other speed changers, including torque converters; flywheels and pulleys, including "pulley block; clutches and shaft coupling (including universal joints).	..	15%	Free	748.1
8483.1000	Trasmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearing; gears and gearing; ball screws; gear boxes an other speed change's, including torque converters; flywheels and pulleys, including "pulley clutches and shafts couplings "including universal joints "for motor vehicle.	..	35%	Free	748.1

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
8484.0000	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal, sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or packings.	..	15%	Free	749.2
8484.1000	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal, sets or assortment of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings for motor vehicle.	..	35%	Free	749.2
8485.0000	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not included elsewhere in this Chapter.	..	15%	Free	749.9

Chapter 85

Electrical machinery and equipment and parts thereof; sound recorders and recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles.

Notes

- 1 This Chapter does not cover:
- electrically warmed blankets, bed pads, foot-muffs or the like; electrically warmed clothing, footwear or ear pads or other electrically warmed articles worn on or about the person;
 - Articles of glass of heading No. 70.11; or
 - Electrically heated furniture of Chapter 94.

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat . No.
8516.1000	Electric instantaneous or storage water heaters and immersion heaters.	No	15%	Free	775.8
8516.2000	Electric space heating apparatus and electric soil heating apparatus.	No	15%	Free	775.8
8516.3000	Electro-thermic hair-dressing apparatus and Hand drying apparatus.		15%	Free	775.8
8516.4000	Electric smoothing irons	No	15%	Free	775.8
8516.5000	Microwave ovens.	No	15%	Free	775.8
8516.6000	Other ovens; cookers, cooking plates, boiling rings, grillers and roasters.	No	15%	Free	775.8
8516.7000	Other electro-thermic appliances.	No	15%	Free	775.8
8516.8000	Electric heating resistors.	No	15%	Free	775.8
8516.9000	Parts	No	15%	Free	775.8
8517.0000	Electrical apparatus for line telephony or line telegraphy, including such apparatus for carrier-current line systems.	No	15%	Free	764.1
85.18	Microphones and stand therefor; loudspeakers, whether or not mounted in their enclosures headphones, earphones and combined microphone or speaker sets, audio frequency electric amplifiers; electric sound amplifier sets.				
8518.1000	Microphones and stands therefor.		15%	Free	764.2
8518.2000	Loudspeakers, whether or not mounted in their enclosures.		15%	Free	764.2
8518.3000	Headphone, earphones and combined microphone or speaker sets.		15%	Free	764.2

integrated circuits etc.), obtained by semiconductor technology, are combined to all intents and purposes indivisibly, on a single insulating substrate (glass, ceramic, etc.) These circuits may also include discrete components;

- (c) Microassemblies of the moulded module, micromodule or similar type, consisting of discrete, active or both active and passive components which are combined and interconnected.

For the classification of the articles defined on this Note, headings Nos. 85.41 and 85.42 shall take precedence over any other heading in the Nomenclature which might cover them by reference to, in particular, their function.

6. Records tapes and other media of heading No.85.23 or 85.24 remain classified in those headings, whether or not they are presented with the apparatus for which they are intended.

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat . No.
8501.0000	Electric motors and generators (excluding generating sets).	..	15%	Free	716.1
8501.1000	Electrical power generating machinery and switch-gear for public services.	..	Free	Free	716.1
8502.0000	Electric generating sets and rotary converters.	..	15%	Free	716.4
8503.0000	Parts suitable for use solely or principally with the machines of heading No. 85.01 or 85.02.	..	15%	Free	716.9
8504.0000	Electrical transformers, static converters (for example, rectifiers) and inductors.	..	15%	Free	771.1
8505.0000	Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetization electro magnetic or permanent magnet chucks, clamps and similar holding devices; electro magnetic couplings, clutches and brake; electro-magnetic lifting heads.	..	15%	Free	778.8

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
8506.0000	Primary cells and primary batteries. (Dry cell).	..	Free	Free	778.2
8507.0000	Electric accumulators, including separators therefor, whether or not rectangular (including square).	..	20%	Free	778.2
8507.1000	Lead acid of a kind used for starting piston engines.	..	20%	Free	778.2
85.08	Electro-mechanical tools for working in the hand, with self-contained electric motor.				
8508.1000	Drills of all kinds.	..	15%	Free	778.4
8508.2000	Saws.	..	15%	Free	778.4
8508.8000	Other tools.	..	15%	Free	778.4
8508.9000	Parts.	..	15%	Free	778.4
85.09	Electro-mechanical domestic appliances, with self-contained electric motor.				
8509.1000	Vacuum cleaners.	..	15%	Free	775.7
8509.2000	Floor polishers	..	15%	Free	775.7
8509.3000	Kitchen waste disposers.	..	15%	Free	775.7
8509.4000	Food grinders and mixers; fruit or vegetable juice extractors.	..	15%	Free	775.7
8509.8000	Other appliances	..	15%	Free	775.7
8509.9000	Parts	..	15%	Free	775.7
8510.0000	Shavers and hair clippers, with self-contained electric motor.	..	15%	Free	775.4
8511.0000	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (eg. ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors) generators (eg. dynamos, alternators) and cut-outs of a kind used in conjunction with such engines.	..	35%	Free	778.3

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
8512.0000	Electrical lighting or signaling equipment (excluding articles of heading No.85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.		35%	Free	778.3
8513.0000	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading No. 85.12.		15%	Free	741.3
8514.0000	Industrial or laboratory electric (including induction or dielectric) furnaces and ovens; other industrial or laboratory induction or dielectric heating equipment.		15%	Free	813.1
8515.0000	Electric (including electrically heated gas), laser or other light or photon beam ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or sintered metal carbides.		15%	Free	737.3
85.16	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hairdressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading No. 85.45.				

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat . No.
8528.1000	Colour monochrome.	..	Free	Free	761.1
8528.2000	Black and white or other monochrome.	..	Free	Free	761.2
85.29	Parts suitable for use solely or principally with the apparatus of headings Nos. 85.25 to 85.28. Aerials and aerial reflectors of all kinds; parts suitable for use therewith:				
8529.1010	Aerial Suitable for use solely or principally with the apparatus of headings No. 85.25 to 85.27.	..	15%	Free	764.9
8529.1020	Parts suitable for use solely or principally with the apparatus of headings No. 85.25 to 85.27.	..	15%	Free	764.9
8529.1030	Aerial suitable for use solely or principally with the apparatus of heading No. 85.28.	..	Free	Free	764.9
8529.1040	Parts suitable for use solely or principally with the apparatus of heading No. 85.28.	..	Free	Free	764.9
8529.9000	Others.	..	15%	Free	764.9
8530.0000	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading No. 86.08).	..	15%	Free	778.8
8531.0000	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading No. 85.12 or 85.30.	..	15%	Free	778.8
8532.0000	Electrical capacitors, fixed, variable or adjustable (pre-set).	..	15%	Free	778.6

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat . No.
8518.4000	Audio-frequency electric amplifiers.		15%	Free	764.2
8518.5000	Electric sound amplifier sets.		15%	Free	764.2
8518.9000	Parts.		15%	Free	764.9
85.19	Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device.				
8519.1000	Coin- or disc-operated record-players.	..	25%	Free	763.3
8519.2000	Other record-players.	..	25%	Free	763.3
8519.3000	Turntables (record-decks)	..	25%	Free	763.3
8519.4000	Transcribing machine.	..	25%	Free	763.8
8519.0000	Other sound reproducing apparatus.	..	25%	Free	763.8
85.20	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device.				
8520.1000	Dictating machines not capable of operating without an external source of power.		25%	Free	763.8
8520.2000	Telephone answering machines.		25%	Free	763.8
8520.3000	Other magnetic tape recorders incorporating sound reproducing apparatus.	..	25%	Free	763.8
8520.9000	Other.	..	25%	Free	763.8
8521.0000	Video recording or reproducing apparatus.	..	Free	Free	763.8
85.22	Parts and accessories of apparatus of heading Nos. 85.19 to 85.21.				

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
8522.1000	Of a kind used for heading 8521.0000	..	Free	Free	764.9
8522.9000	Other.	..	25%	Free	764.9
85.23	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37.				
8523.1000	Magnetic tapes.	..	Free	Free	898.4
8523.2000	Magnetic disks.	..	Free	Free	898.5
8523.9000	Other.	..	Free	Free	898.5
85.24	Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37.				
8524.1000	Gramophone records.	..	Free	Free	898.7
8524.2000	Magnetic tapes.	..	Free	Free	898.3
8524.9000	Other.	..	Free	Free	898.7
85.25	Transmission apparatus for radio telephony, radio-telegraphy, radio broadcasting or telephony, or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras.				
8525.1000	Transmission apparatus.	..	15%	Free	764.3
8525.2000	Transmission apparatus incorporating reception apparatus reception.	..	15%	Free	764.3
8525.3000	Television cameras.	..	15%	Free	764.8
85.26	Radar apparatus' radio navigation aid apparatus and radio remote control apparatus.				

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
8526.1000	Radar apparatus.	..	15%	Free	764.8
	Other.				
8526.9100	Radio navigation aid apparatus.	..	15%	Free	764.8
8526.9200	Radio remote control apparatus.	..	15%	Free	764.8
85.27	Reception apparatus for radio-telephony or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.				
8527.1000	Radio-broadcast receivers capable of operating without an external source of power, including apparatus capable of receiving also radio-telephony or radio-telegraphy.	..	15%	Free	762.2
8527.2000	Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles, including apparatus capable of receiving also radio-telephony or radio-telegraphy.	..	15%	Free	762.1
8527.3000	Other radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy.	..	15%	Free	762.8
8527.9000	Other apparatus.	..	15%	Free	764.8
85.28	Television receivers (including video monitors and video projectors), whether or not combined, in the same housing, with radio-broadcast receivers or sound or video recording or reproducing apparatus.				

- (c) Articles of Chapter 82 (tools);
 - (d) Articles of heading No. 83.06;
 - (e) Machines or apparatus of headings Nos. 84.01 to 84.79, or parts thereof; articles of heading No. 84.81 or 84.82 or, provided they constitute integral parts of engines or motors, articles of heading No.84.83;
 - (f) Electrical machinery or equipment (Chapter 85);
 - (g) Articles of Chapter 90;
 - (h) Articles of Chapter 91;
 - (ij) Arms (Chapter 93);
 - (k) Lamps or lighting or lighting fittings of heading No. 94.05; or
 - (l) Brushes of a kind used as parts of vehicles (heading No. 96.03).
3. References in Chapters 86 to 88 to "parts" or "accessories" do not apply to parts or accessories which are not for use solely or principally with the articles of those Chapters. A part or accessory which answers to description in two or more of the headings of those Chapter is to be classified under that heading which corresponds to the principal use of that part or accessory.
4. Aircraft specially constructed so that they can also be used as road vehicles are classified as aircraft. Amphibious motor vehicles are classified as motor vehicles.
5. Air-cushion vehicles are to be classified with this Section with the vehicles to which they are most akin as follows:
- (a) In Chapter 86 if designed to travel on a guide-track (Hovertrains);
 - (b) In Chapter 87 if designed to travel over land or over both land water;
 - (c) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing -stages or also able to travel over ice.
- Parts and accessories of air-cushion vehicles are to be classified in the same way as those of vehicles of the heading in which the air-cushion vehicles are classified under the above provisions.
- Hovertrain track fixtures and fittings are to be classified as railway tracks fixtures and fittings, and signalling, safety or traffic control equipment for hovertrain transports systems as signalling, safety or traffic control equipment for railways.

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat . No.
8533.0000	Electrical resistors (including rheostats and potentiometers), other than heating resistors.	..	15%	Free	772.3
8534.0000	Printed circuits.	..	15%	Free	772.2
8535.0000	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuit (for example, switches, fuses, lightning arresters voltage limiters, surge suppressors, plugs, junction boxes), for a voltage exceeding 1000 volts.	..	15%	Free	772.4
8536.0000	Electrical apparatus for switching or protecting electrical circuits or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders, junction boxes), for a voltage not exceeding 1,000 volts.	..	15%	Free	772.5
8537.0000	Boards, panels (including numerical control panels), consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No.85.35 or 85.36 for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, other than switching apparatus of heading No. 85.17.	..	15%	Free	772.6
8538.0000	Parts suitable for use solely or principally with the apparatus of heading No. 85.35, 85.36 or 85.37.	..	15%	Free	772.8

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
8539.0000	Electric filament or discharge lamps, including sealed beam lamp units and ultraviolet or infra-red lamps; arc-lamps.	..	15%	Free	778.2
8539.1000	sealed beam lamp units and parts for use in motor vehicles.	..	35%	Free	778.2
8540.0000	Thermionic cold cathode or photo cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes cathode-ray (tubes, television camera tubes).	..	Free	Free	776.1
8541.0000	Diodes, transistors and similar semi-conductor devices; photosensitive semi-conductor devices, including photo voltaic cells whether or not assembled modules or made up into panel; light emitting diodes; mounted piezo-electric crystals.	..	15%	Free	776.3
8542.0000	Electronic integrated circuits and microassemblies.	..	15%	Free	776.4
8543.0000	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.	..	15%	Free	778.7
8544.0000	Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors whether or not fitted with connectors; optical fibre cable, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors.	..	15%	Free	773.1

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
8545.0000	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes.	..	15%	Free	778.8
8546.0000	Electrical insulators of any material.	..	15%	Free	773.2
8547.0000	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for the purposes of assembly, other than insulators of heading No.85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material.	..	15%	Free	773.2
8548.0000	Electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.	..	15%	Free	778.8

**SECTION XVII
VEHICLES AIRCRAFT, VESSELS AND ASSOCIATE
TRANSPORT EQUIPMENT**

Notes:

1. This Section does not cover articles of heading No. 95.01, 95.03 or 95.08, or bobsleighs, toboggans or the like of heading No. 95.06.
2. The expressions "Parts" and "parts and accessories" do not apply to the following articles, whether or not they are identifiable as for the goods of this Section:
 - (a) Joints, washers or the like of any material (classified according to their constituent material or in heading No. 84.84) or other articles of vulcanised rubber other than hard rubber (heading No. 40.16);
 - (b) Parts of general use, as defined in Note2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
8703.1000	Vehicles specially designed for travelling on snow; golf cars and similar vehicles. Other vehicles, with spark-ignition internal combustion reciprocating piston engine:	No	45%	Free	781.1
8703.2100	Of a cylinder capacity not exceeding 1,000cc.	No	45%	Free	781.2
8703.2200	Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc.		45%	Free	781.2
8703.2300	Of a cylinder capacity exceeding 1,500cc but not exceeding 3,000cc.		45%	Free	781.2
8703.2400	Of a cylinder capacity exceeding 3,000cc. Other vehicles, with compression ignition internal combustion piston engine (diesel or semi-diesel):		45%	Free	781.2
8703.3100	Of a cylinder capacity not exceeding 15,00 cc.	No	45%	Free	781.2
8703.3200	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc.	No	45%	Free	781.2
8703.3300	Of a cylinder capacity exceeding 2500 cc.	No	45%	Free	781.2
8703.9000	Other	No	45%	Free	781.2
87.04	Motor vehicles for the transport of goods.				
8704.1000	Dumpers designed for off-highway use. Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	No	45%	Free	782.1
8704.2100	g.v.w. not exceeding 5 tonnes.	No	45%	Free	782.1

Chapter 86

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

Notes

1. This Chapter does not cover:
 - (a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading No. 44.06 or 68.10);
 - (b) Railway or tramway track construction material of iron or steel of heading No. 73.02; or
 - (c) Electrical signalling, safety or traffic control equipment of heading No.85.30.
2. Heading No. 86.07 applies, inter alia, to:
 - (a) Axles, wheels, wheel sets (running gear), metal tyres, hoops and hubs and other parts of wheels;
 - (b) Frames, underframes, bogies and bissel-bogies;
 - (c) Axle boxes; brake gear;
 - (d) Buffers for rolling-stock; hooks and other coupling gear and corridor connections;
 - (e) Coachwork.
3. Subject to the provisions of Note 1 above, heading No.86.08 applies, inter alia, to:
 - (a) Assembled track, turntables, platform buffers, loading gauges;
 - (b) Semaphores, mechanical signal discs, level crossing control gear, signal and point controls, and other mechanical (including electro-mechanical) signalling, safety or traffic control equipment, whether or no fitted for electric lighting, for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields.

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
8601.0000	Rail locomotives powered from an external source of electricity or by electric accumulators	No	15%	Free	791.1
8602.0000	Other rail locomotives; locomotive tenders.	No	15%	Free	791.2
8603.0000	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading No.86.04.				

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
8604.0000	Railway or tramway maintenance or service vehicles, whether or not self propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles).	No	15%	Free	791.6
8605.0000	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self propelled (excluding those of heading No. 86.04).	No	15%	Free	791.7
8606.0000	Rail or tramway goods vans and wagons, not self-propelled.	No	15%	Free	791.8
8607.0000	Parts of railway or tramway locomotives or rolling-stock.	No	15%	Free	791.9
8608.0000	Railway or tramway track fixtures and fittings; mechanical (including electro mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installation or airfield; parts of the foregoing.	No	15%	Free	791.0
8609.0000	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transports.	No	15%	Free	786.0

Chapter 87

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

Notes

1. This chapter does not cover railway or tramway rolling-stock designed solely for running on rails.
2. For the purposes of this Chapter, "tractor" means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilizers or other goods.
3. For the purposes of heading No. 87.02., the expression "public transport type passenger motor vehicles" means vehicles designed for the transport of ten persons or more (including the driver).
4. Motor chassis fitted with cabs fall in heading Nos. 87.02 to 87.04, and not in heading No. 87.06.
5. Heading No. 87.12 includes all children's bicycles. Other children's cycles fall in heading No. 95.01.

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
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87.01 Tractors (other than tractors of heading No. 8709)

8701.1000	Pedestrian controlled tractors.	No	15%	Free	738.2
8701.2000	Road tractors for semi-trailers.	No	15%	Free	722.3
8701.3000	Tracking laying Tractors.	No	15%	Free	722.3
Other;					
8701.9010	Designed for off-road agricultural use.	No	Free	Free	722.3
8701.9090	Other		15%	Free	722.3
8702.0000	Public transport type passenger motor vehicles.	No	45%	Free	722.3

87.03 Motor cars and other motor vehicles Principally designed for the transport of persons (other than those of heading No. 87.02), including station wagons and racing cars.

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
8708.9110	For vehicles of heading Nos. 87.01 to 87.05 except 8701.9010.		35%	Free	784.3
8708.9120	For vehicles of heading Nos. 8701.9010.		Free	Free	784.3
8708.9190	Other vehicles. Silencers and exhaust pipes:		35%	Free	784.3
8708.9210	For vehicles of heading Nos. 87.01 to 87.05 except 8701.9010.		35%	Free	784.3
8708.9220	For vehicles of heading Nos. 8701.9010.		Free	Free	784.3
8708.9290	Other vehicles. Clutches and parts thereof:		35%	Free	784.3
8708.9310	For vehicles of heading Nos. 87.01 to 87.05 except 8701.9010.		35%	Free	784.3
8708.9320	For vehicles of heading Nos. 8701.9010.		Free	Free	784.3
8708.9390	Other vehicles. Steering wheels, Steering columns and Steering boxes:		35%	Free	784.3
8708.9410	For vehicles of heading Nos. 87.01 to 87.05 except 8701.9010.		35%	Free	784.3
8708.9420	For vehicles of heading Nos. 8701.9010.		Free	Free	784.3
8708.9490	Other vehicles. Other Parts:		35%	Free	784.3
8708.9910	For vehicles of heading Nos. 87.01 to 87.05 except 8701.9010.		35%	Free	784.3
8708.9920	For vehicles of heading Nos. 8701.9010.		Free	Free	784.3
8708.9990	Other vehicles.		35%	Free	784.3

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
8704.2200	g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes.	No	45%	Free	782.1
8704.2300	g.v.w. exceeding 20 tonnes.	No	45%	Free	782.1
	Other, with spark-ignition internal combustion piston engine:				
8704.3100	g.v.w. not exceeding 5 tonnes.	No	45%	Free	782.1
8704.3200	g.v.w. exceeding 5 tonnes.	No	45%	Free	782.1
8704.9000	Other	No	45%	Free	782.1
8705.0000	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshop, mobile radiological units).	No	45%	Free	782.2
8706.0000	Chassis fitted with engines for the motor vehicles of heading Nos. 87.01 to 87.05 except 8701.9010.	..	35%	Free	784.1
8706.1000	For vehicles on heading No. 8701.9010.	..	free	Free	784.1
	87.07 Bodies (including cabs), for the motor vehicles of heading Nos. 87.01 to 87.05.				
8707.1000	For vehicles of heading Nos. 87.01 to 87.05 except 8701.9010.	..	35%	Free	748.2
8707.2000	For vehicles of heading Nos. 8701.9010.	..	Free	Free	748.2

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
8707.9000	Other	..	35%	Free	784.3
87.08	Parts and accessories of the motor vehicles of heading Nos. 87.01 to 87.05.				
	Bumpers and parts thereof:				
8708.1010	For vehicles of heading Nos. 87.01 to 87.05 except 8701.9010.	..	35%	Free	784.3
8708.1020	For vehicles of heading Nos. 8701.9010.	..	Free	Free	784.3
8708.1030	Other	..	35%	Free	784.3
	Other				
	Other parts and accessories of bodies (including cabs):				
	Safety seat belts.				
8708.2110	For vehicles of heading Nos. 87.01 to 87.05 except 8701.9010.	..	35%	Free	784.3
8708.2120	For vehicles of heading Nos. 8701.9010.	..	Free	Free	784.3
8708.2190	Other	..	35%	Free	784.3
	Brakes and servo-breakes and parts thereof:				
	Mounted brake linings:				
8708.3110	For vehicles of heading Nos. 87.01 to 87.05 except 8701.9010.	..	35%	Free	784.3
8708.3120	For vehicles of heading Nos. 8701.9010.	..	Free	Free	784.3
8708.3900	Other		35%	Free	784.3
	Gear boxes:				
8708.4010	For vehicles of heading Nos. 87.01 to 87.05 except 8701.9010.		35%	Free	784.3
8708.4020	For vehicles of heading Nos. 8701.9010.		Free	Free	784.3
8708.4090	Other vehicles.		35%	Free	784.3

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
	Drive-axes with differential, whether or not provided with other transmission components:				
8708.5010	For vehicles of heading Nos. 87.01 to 87.05 except 8701.9010.		35%	Free	784.3
8708.5020	For vehicles of heading Nos. 8701.9010.		Free	Free	784.3
8708.5090	Other vehicles.		35%	Free	784.3
	Non-driving axles and parts thereof:				
8708.6010	For vehicles of heading Nos. 87.01 to 87.05 except 8701.9010.		35%	Free	784.3
8708.6020	For vehicles of heading Nos. 8701. 9010.		Free	Free	784.3
8708.6090	Other vehicles.		35%	Free	784.3
	Road wheels and parts and accessories thereof:				
8708.7010	For vehicles of heading Nos. 87.01 to 87.05 except 8701.9010.		35%	Free	784.3
8708.7020	For vehicles of heading Nos. 8701.9010.		Free	Free	784.3
8708.7090	Other vehicles.		35%	Free	784.3
	Suspension shock-absorbers:				
8708.8010	For vehicles of heading Nos. 87.01 to 87.05 except 8701.9010.	No	35%	Free	784.3
8708.8020	For vehicles of heading Nos. 8701.9010.	..	Free	Free	784.3
8708.8090	Other vehicles.		35%	Free	784.3
	Other parts and accessories:				
	Radiators:				

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
8907.0000	Other floating structures (for example, rafts, tanks, coffer-dams, landing stages, buoys and beacons).	No	15%	Free	793.9
8908.0000	Vessels and other floating structures for breaking up.	No	15%	Free	793.3

SECTION XVIII

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

Chapter 90

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

Notes

1. This Chapter does not cover:
 - (a) Articles of a kind used in machines, appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading No. 40.16), of leather or of composition leather (heading No. 42.04) or of textile material (heading No. 59.11);
 - (b) Refractory goods of heading No. 69.03; ceramic wares for laboratory, chemical or other technical uses, of heading No. 69.09;
 - (c) Glass mirrors, not optically worked, of heading No. 70.09, or mirrors of base metal or of precious metal, not being optical elements (heading No. 83.06 or Chapter 71);
 - (d) Goods of heading No. 70.07, 70.08, 70.11, 70.14, 70.15 or 70.17;
 - (e) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39);
 - (f) Pumps incorporating measuring devices of heading No. 84.13; weight-operated counting or checking machinery, or separately presented weights for balances (heading No. 84.23); lifting or handling machinery (headings Nos. 84.25 to 84.28); paper or paperboard cutting machines of all kinds (heading No. 84.41) fittings for adjusting work or tools on machine-tools, of heading No. 84.66, including fittings with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); calculating machines (heading No. 84.70); valves or other appliances of heading No. 84.81.

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
8709.0000	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms;	No	45%	Free	744.1
8709.1000	Parts for vehicles of Heading No. 8709.0000.		35%	Free	784.3
8710.0000	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons and parts for such vehicles.	..	35%	Free	891.1
87.11	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.				
8711.1000	With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc.	No	30%	Free	785.1
8711.2000	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc.	No	30%	Free	785.1
8711.3000	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc.	No	30%	Free	785.1
8711.4000	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc.	No	30%	Free	785.1

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
8711.5000	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc.	No	30%	Free	785.1
8711.9000	Other.	No	30%		785.1
8712.0000	Bicycles and other cycles (including delivery tricycles), not motorised.	No	Free	Free	785.2
8713.0000	Invalid carriages, whether or not motorised or otherwise mechanically propelled.	No	Free	Free	785.3
87.14	Parts and accessories of vehicles of heading Nos. 87.11 to 87.13.				
8714.1000	Of motorcycles (including mopeds).	..	30%	Free	785.3
8714.2000	Of invalid carriages:	..	Free	Free	785.3
8714.3000	Of bicycles.		Free	Free	785.3
8714.9000	Other.	..	15%	Free	785.3
8715.0000	Baby carriages and parts thereof.	..	15%	Free	894.1
8716.0000	Trailers and semi-trailers; other vehicles, not mechanically propelled, parts thereof.	..	15%	Free	786.0

Chapter 88
Aircraft, spacecraft, and parts thereof

8801.0000	Ballons and dirigibles; gliders, hang gliders and other non-powered aircraft.	No	15%	Free	792.0
8802.0000	Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and spacecraft launch vehicles.	No	15%	Free	792.0
8803.0000	Parts of goods of heading No. 88.01 or 88.02.	..	15%	Free	792.0

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
8804.0000	Parachutes (including dirigible parachutes) and rotachutes; parts thereof and accessories thereto.	..	15%	Free	889.0
8805.0000	Aircraft launching gear deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.	..	15%	Free	792.0

Chapter 89
Ships, boats and floating structures

Note

1. A hull, an unfinished or incomplete vessel, assemblies, unassembled or disassembled, or a complete vessel unassembled or disassembled, is to be classified in heading No. 89.06 if it does not have the essential character of a vessel of a particular kind.

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
8901.0000	Cruise ships, excursion boats, ferry boats, cargo ships, barges and similar vessels for the transport of goods.	No	15%	Free	793.2
8902.0000	Fishing vessels; factory ships and other vessels for processing or preserving fishery products.	No	15%	Free	793.2
8903.0000	Yachts and other vessels for pleasure or sports; rowing boats and canoes.	No	15%	Free	793.1
8904.0000	Tugs and pusher craft.	No	15%	Free	793.7
8905.0000	Light-vessels, fire-floats, dredgers, floating cranes and other vessels the navigability of which subsidiary to their main function; floating docks; floating or submersible drilling or production platforms.	No	15%	Free	793.5
8906.0000	Other vessels, including warships and lifeboats other than rowing boats.	No	15%	Free	793.2

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
9007.1000	Cameras	No	25%	Free	881.2
9007.2000	Projectors.	No	25%	Free	881.2
9007.9000	Parts and accessories.	..	25%	Free	881.2
9008.0000	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.	No	25%	Free	881.3
90.09	Photo-copying apparatus incorporating an optical system or of the contact type and thermo-copying apparatus.				
9009.1000	Electrostatic photo-copying apparatus.	No	25%	Free	751.3
9009.2000	Other photo-copying apparatus.	No	25%	Free	751.3
9009.3000	Thermo-copying apparatus.	No	25%	Free	751.3
9009.9000	Parts and accessories.	..	25%	Free	759.1
9010.0000	Apparatus and equipment for photographic (including cinematographic) laboratories (including apparatus for the projection of circuit patterns on sensitised semiconductor materials), not specified or included elsewhere in this Chapter; negatoscopes; projection screens.	No	25%	Free	881.3
9011.0000	Compound optical microscope, including those for microphotography, microcinematography or microprojection.	No	25%	Free	8714.4
9012.0000	Microscopes other than optical microscopes; diffraction apparatus.	No	15%	Free	871.3

- (g) Searchlights or spotlights of a kind used for cycles or motor vehicles (heading No. 85.12); portable electric lamps of heading No. 85.13; cinematographic sound recording reproducing or re-recording apparatus (heading No. 85.19 or 85.20); sound-heads (Heading No. 85.22); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading No. 85.26); sealed beam lamp navigational aid apparatus or radio remote control apparatus (heading No. 85.26); sealed beam lamp units of heading No. 85.39; optical fibre cables of heading No. 85.44;
- (h) Searchlights or spotlights of heading No. 94.05;
- (ij) articles of Chapter 95;
- (k) Capacity measures, which are to be classified according to their constituent material; or
- (l) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading No. 39.23 or Section XV).
2. Subject to Note 1 above, parts and accessories for machines, apparatus, instruments or articles of this Chapter are to be classified according to the following rules:
- (a) Parts and accessories which are goods included in any of the headings of this Chapter or of Chapter 84, 85 or 91 (other than heading No. 84.85, 85.48 or 90.33) are in all cases to be classified in their respective headings;
- (b) Other parts and accessories, if suitable for use solely or principally with a particular kind of machine instrument or apparatus or with a number of machines, instruments or apparatus of the same heading (including a machine, instrument apparatus of heading No. 90.10, 90.13 or 90.31) are to be classified with the machines, instruments or apparatus of that kind;
- (c) All other parts and accessories are to be classified in heading No. 90.33.
3. This provisions of Notes 4 to Section XVI apply also to this Chapter.
4. Heading No. 90.05 does not apply to telescopic sights for fitting to arms periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter or Section XVI; such telescopic sights and telescopes are to be classified in heading No. 90.13.
5. Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading No. 90.13 and in heading No. 90.31 are to be classified in heading No. 90.31.
6. Heading No. 90.32 applies only to:
- (a) Instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or gases, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled; and

- (b) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled.

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
90.01	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No. 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of such elements of glass not optically worked.				
9001.1000	Optically fibres, optical fibre boundless and cables.	..	Free	Free	884.1
9001.2000	Sheets and plates of polarising material.	..	Free	Free	884.1
9001.3000	Contact lenses	..	Free	Free	884.1
9001.4000	Sepctacle lenses of glass.	..	Free	Free	884.1
9001.5000	Spectacle lenses of other materials.	..	Free	Free	884.1
9001.9000	Other.	..	Free	Free	884.1
9002.0000	Lenses, prisms, mirrors and other elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other such elements of glass not optically worked optical.		Free	Free	884.3
9003.0000	Frames and mountings for spectacles, goggles or the like, and parts thereof.	..	Free	Free	884.2
90.04	Spectacles, goggles and the like, corrective, protective or other.				

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
9004.1000	Sunglasses.	..	15%	Free	884.2
9004.9000	Other	..	15%	Free	884.2
9005.0000	Binoculars, monoculars, other optical telescopes and mountings therefore; other astronomical instruments and mounting therefor, but not including instruments for radio-astronomy.	No	15%	Free	871.1
90.06	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading No. 85.39.				
9006.1000	Cameras of a kind used for printing plates or cylinders.	No	25%	Free	881.1
9006.2000	Cameras of a kind used for recording documents on microfilm, microfiche or other microforms.	No	25%	Free	881.1
9006.3000	Cameras specially designed for under water use, for aerial survey or for medical or surgical examination of internal organs; comparison for forensic or criminological purposes.	No	25%	Free	881.1
9006.4000	Instant print Cameras.	No	25%	Free	881.1
9006.5000	Other Cameras.	No	25%	Free	881.1
9006.6000	Photographic flashlight apparatus and flashbulbs.	No	25%	Free	881.1
9006.9000	Parts and accessories.	..	25%	Free	881.1
90.07	Cinematographic cameras and projectors, whether or not incorporating sound recording or recorducing apparatus.				

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
9027.0000	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instrument and apparatus for measurement or checking viscosity, porosity, expansion, surface tension or the like; instruments and for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes.	No	15%	Free	874.4
9028.0000	Gas, liquid or electricity supply or production meters, including calibrating meters therefor.	No	15%	Free	873.1
9029.0000	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those heading No.90.15; stroboscopes.	No	15%	Free	873.2
9030.0000	Oscilloscopes, spectrum analysers and other instrument an apparatus or measuring or checking electrical quantities, excluding meters of heading No. 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations.	No	15%	Free	874.7

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
90.13	Liquid crystal devices not constituting articles Provided or more specifically in other headings, lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter. Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts machines, appliances, instruments or apparatus of this Chapter or Section XVI:				
9013.1010	Telescopic sights for fittings to arms.	No	15%	Free	871.9
9013.1090	Other	No	15%	Free	871.9
9013.2000	Lasers, other than laser diodes.	No	15%	Free	871.9
9013.8000	Other devices, appliances and instruments.	0	15%	Free	871.9
9013.9000	Parts and accessories	..	15%	Free	871.9
9014.0000	Direction finding compasses; other navigtional instruments and appliances.	No	15%	Free	874.1
9015.0000	Surveying (including photogrammetrical surveying) hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.	No	15%	Free	874.1
9016.0000	Balances of a sentivity of 5cg or better, with or without weights.	No	15%	Free	874.5

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
9017.0000	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter.	No	15%	Free	874.2
9018.0000	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments.	No	Free	Free	774.1
9019.0000	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.	No	Free	Free	872.3
9020.0000	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.	No	Free	Free	872.3
9021.0000	Othopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability.	No	Free	Free	899.6

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
9022.0000	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens examination or treatment tables, chairs and the like.	No	Free	Free	774.2
9023.0000	Instruments, apparatus and modules, designed for demonstrational purposes (for example, in education or exhibition), unsuitable for other uses.	No	Free	Free	874.5
9024.0000	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics).	No	15%	Free	874.5
9025.0000	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments.	No	15%	Free	874.5
9026.0000	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometer, heat meter), excluding instruments and apparatus of heading No. 90.14, 90.15, 90.28 or 90.32.	No	15%	Free	874.3

2. Bows and sticks and similar devices used in playing the musical instruments of heading No. 92.02 or 92.06 presented with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified in the same heading as the relative instruments.

Cards, discs and rolls of heading No. 92.09 presented with an instrument are to be treated as separate articles and not as forming a part of such instrument.

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
9201.0000	Pianos including automatic pianos; harpsichords and other keyboard stringed instruments.	..	20%	Free	898.1
9202.0000	Other string musical instruments (for example, guitars violins, harps).	..	20%	Free	898.1
9203.0000	Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds.	..	20%	Free	898.2
9204.0000	Accordions and similar instruments; mouth organs.	..	20%	Free	898.2
9205.0000	Other wind musical instruments (for example, clarinets trumpets, bagpipes).	..	20%	Free	898.2
9206.0000	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maraccas).	..	20%	Free	898.2
9207.0000	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars accordions).	..	20%	Free	898.2

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
9031.0000	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.	No	15%	Free	874.2
9032.0000	Automatic regulating or controlling instruments and apparatus.	No	15%	Free	874
9033.0000	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.	..	15%	Free	874.9

Chapter 91 Clocks and watches and parts thereof

Notes

1. This Chapter does not cover:
 - (a) Clock or watch glasses or weights (classified according their constituent material);
 - (b) Watch chains (heading No. 71.13 or 71.17, as the case may be);
 - (c) Parts of general use defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39) or of precious metal or metal clad with precious metal (generally heading No. 71.15); clock or watch springs are, however, to be classified as clock or watch parts (heading No. 91.14);
 - (d) Bearing balls (heading No. 73.26 or 84.82, as the case may be);
 - (e) Articles of heading No. 84.12 constructed to work without an escapement;
 - (f) Ball bearings (heading No. 84.82); or
 - (g) Articles of Chapter 85, not yet assembled together or with other components into watch or clock movements or into articles suitable for use solely or principally as parts of such movements (Chapter 85)
2. Heading No. 91.01 covers only watches with case wholly of precious metal or of metal clad with precious metal, or of the same materials combined with natural or cultured pearls, or semi-precious stones (natural synthetic or reconstructed) of heading Nos. 71.01 to 71.04. Watches with case of base metal inlaid with precious metal fall in heading No. 91.02.

3. For the purposes of this Chapter, the expression "watch movements" means devices regulated by a balance-wheel and hairspring, quartz crystal or any other system capable of determining intervals of time, with a display or a system to which a mechanical display can be incorporated. Such watch movements shall not exceed 12mm in thickness and 50mm in width, length or diameter.
4. Except as provided in Note 1, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be classified in this Chapter.

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
9101.0000	Wrist-watches, pocket-watches and other watches including stop-watches, with case of precious metal or of metal clad with precious metal.	No	25%	Free	885.3
9102.0000	Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading No. 91.01.	No	25%	Free	885.4
9103.0000	Clocks with watch movements, excluding clocks of heading No. 91.04.	No	25%	Free	885.7
9104.0000	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.	No	25%	Free	885.7
9105.0000	Other clocks	No	25%	Free	885.7
9106.0000	Time of day recording apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movements or with synchronous motor (for example, time registers, time-recorders).	No	25%	Free	885.9
9107.0000	Time switches with clock or watch movement or with synchronous motor.	No	25%	Free	885.9

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
9108.0000	Watch movements, complete and assembled.	No	25%	Free	885.5
9109.0000	Clock movements, complete and assembled.	No	25%	Free	885.9
9110.0000	Complete watch or clock movements, unassembled or partly assembled (movement sets) incomplete watch or clock movements, assembled; rough watch or clock movements.	No	25%	Free	885.9
9111.0000	Watch cases and parts thereof.	..	25%	Free	885.9
9112.0000	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.	..	25%	Free	885.9
9113.0000	Watch straps, watch bands and watch bracelets, and parts thereof.	..	25%	Free	885.9
9114.0000	Other clock or watch parts.	..	25%	Free	885.9

Chapter 92

Musical instruments; parts and accessories of such articles

Notes

1. This Chapter does not cover:
 - (a) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (b) Microphones, amplifiers, loud-speakers, headphones, switches, stroboscopes or other accessory instruments, apparatus or equipment of Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of this Chapter.
 - (c) Toy instruments or apparatus (heading No. 95.03);
 - (d) Brushes for cleaning musical instruments (heading No. 96.03);
 - (e) Collectors' pieces or antiques (heading No. 97.05 or 97.06); or
 - (f) Spools, reels or similar supports (which are to be classified according of their constituent material: for example, heading No. 39.24, Section XV).

- (e) Furniture specially designed as parts of refrigerators of heading No. 84.18; furniture specially designed for sewing machines (heading No. 84.52);
Lamps or lighting fittings of Chapter 85;
- (g) Furniture specially designed as parts of apparatus of heading No. 85.18 (heading No. 85.18) of heading Nos. 85.19 to 85.21 (heading No. 85.22) or of heading Nos. 85.25 to 85.28 (heading No. 85.29);
- (h) Articles of heading No. 87.14;
- (ij) Dentists' chairs incorporating dental appliances of heading No. 90.18 or dentists' spittoons (heading No. 90.18);
- (k) Articles of Chapter 91 (for example, cloks and clock cases); or
- (l) Toy furniture or toy lamps or lighting fittings (heading No. 95.03), billard tables or other furniture specially constructed for games (heading No. 95.04), furniture for conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns (heading No. 95.05)
2. The articles (other than parts) referred to in headings Nos. 94.01 to 94.03 are to be classified in those heading in those heading only if they are design for placing on the floor or ground.
- The following are, however, to be classified in the above-mentioned headings even if they are designed to be fixed to the wall or to stand one on the other:
- (a) Cupboards, bookcases, other shelved furniture and unit furniture;
- (b) Seats and beds.
3. (a) In heading Nos. 94.01 to 94.03 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other stone of any other material referred to in Chapter 68 or 69.
- (b) Goods described in heading No. 94.04, presented separately are not to be classified in heading No. 94.01, 94.02 or 94.03 as parts of goods.
4. For the purposes of heading No. 94.06, the expression "prefabricated buildings" means building which are finished in the factory or put up as elements, presented together, to be assemble on site, such as housing or worksite accommodation, offices schools, shops sheds, garages or similar buildings.

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
9208.0000	Musical boxes, fair-ground organs mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments.	..	20%	Free	898.2
9209.0000	Parts (for example, mechanisms for musicals boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments metronomes, tuning forks and pitch pipes of all kinds.	..	20%	Free	898.9

**SECTION XIX
ARMS AND AMMUNITION; PARTS AND
ACCESSORIES THEREOF**

Chapter 93

Arms and ammunition; parts and accessories thereof

Notes

1. This Chapter does not cover:
 - (a) Goods of Chapter 36 (for example, percussion caps, detonators, signalling flares);
 - (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (c) Armoured fighting vehicles (heading No. 87.10);
 - (d) Telescopic sights or other optical devices suitable for use with arms, unless mounted on a firearm presented with the firearm on which they are designed to be mounted (Chapter 90);
 - (e) Bows, arrows, fencing foils or toys (Chapter 95); or
 - (f) Collectors' pieces or antiques (heading No. 97.05 or 97.06).
2. In heading No. 93.06, the reference to "parts thereof" does not include radio or radar apparatus of heading No. 85.26.

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
9301.0000	Military weapons, other than revolvers, pistols and arms of heading No. 93.07.	No	25%	Free	891.1
9302.0000	Revolvers and Pistols, other than those of heading No. 93.03 or 93.04.	No	25%	Free	891.1
93.03	Other firearms and similar devices which operated by the firing of an explosive charge (for example, sporting shot-guns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line throwing guns).				
9303.1000	Muzzle-loading firearms.	No	25%	Free	891.3
9303.2000	Other sporting hunting or target-shooting shotguns, including combination shotgun-rifles.	No	25%	Free	891.3
9303.3000	Other sporting, hunting or target-shooting rifles.	No	25%	Free	891.3
9303.9000	Other.	No	25%	Free	891.3
9304.0000	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading No. 93.07.	No	25%	Free	891.3
93.05	Parts and accessories of articles of heading Nos. 93.04.				
9305.1000	Of revolvers or pistols.	..	25%	Free	891.5
9305.2000	Of shotguns or rifles of heading No. 93.03.	..	25%	Free	891.5
9305.9000	Other.	..	25%	Free	891.5

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
93.06	Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads.				
9306.1000	Cartridges for riveting or similar tools or for captive-bolt humane killers and parts thereof.	No	25%	Free	891.2
9306.2000	Shotgun cartridges and parts thereof; air gun pellets.	No	25%	Free	891.2
9306.3000	Other cartridges and parts thereof.	No	25%	Free	891.2
9306.9000	Other.	No	25%	Free	891.2
9307.0000	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheath therefor.	No	25%	Free	891.1

**SECTION XX
MISCELLANEOUS MANUFACTURED ARTICLES**

**Chapter 94
Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or include; illuminated signs, illuminated name-plates and the like; prefabricated buildings.**

Notes

1. This Chapter does not cover:
 - (a) Pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;
 - (b) Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors) of heading No. 70.09;
 - (c) Articles of Chapter 71;
 - (d) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39); or safes of heading No. 83.03;

Chapter 95

Toys, games and sports requisites;
parts and accessories thereof

Notes

1. This Chapter does not cover:
 - (a) Christmas tree candles (heading No. 34.06);
 - (b) Fireworks or other pyrotechnic articles of heading No. 36.04;
 - (c) Yarns, monofilament cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading No. 42.06 or Section XI;
 - (d) Sports bags or other containers of heading No. 42.02, 43.03 or 43.04;
 - (e) Sports clothings or fancy dress, of textiles, of Chapter 61 or 62;
 - (f) Textile flags or bunting, or sails for boats, sailboards or land craft, of Chapter 63;
 - (g) Sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;
 - (h) Walking sticks, whips, riding-crops or the like (heading No. 66.02), or parts thereof (heading No. 66.03).
 - (ij) Unmounted glass eyes for dolls or other toys, of heading No. 70.18;
 - (k) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar good of plastics (Chapter 39);
 - (l) Bells, gongs or the like of heading No. 83.06;
 - (m) Electric motors (heading No. 85.01), electric transformers (heading No. 85.04) or radio remote control apparatus (heading No. 85.26);
 - (n) Sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;
 - (o) Children's bicycles (heading No. 87.12);
 - (p) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
 - (q) Spectacles, goggles or the like, for sports or outdoor games (heading No. 90.04);
 - (r) Decoy calls or whistles (heading No. 92.08);
 - (s) Arms of other articles of Chapter 93;
 - (t) Electric garlands of all kinds (heading No. 94.05); or
 - (u) Racket strings, tents or other camping goods, or gloves (classified according to their constituent material).
2. This Chapter includes articles in which natural or cultured pearls, precious or semi precious stones (natural, synthetic or reconstructed), precious metal clad with precious metal constitute only minor constituents.
3. Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter to be classified with those articles.

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
94.01	Seats (other than those of heading No. 94.02) whether or not convertible into beds, and parts thereof.				
9401.1000	Seats of a kind used for aircraft.		25%	Free	821.1
9401.2000	Seats of a kind used for motor vehicles.		35%	Free	821.1
9401.3000	Swivel seats with variable height adjustment.		25%	Free	821.1
9401.4000	Seats other than gardens Seats or camping equipment, convertible into beds.		25%	Free	821.1
9401.5000	Seats of cane, osier, bamboo or similar materials.		25%	Free	821.1
9401.6000	Other seats, with wooden frames.		25%	Free	821.1
9401.7000	Other seats, with metal frames.		25%	Free	821.1
9401.8000	Other seats.		25%	Free	821.1
9401.9000	Parts.		25%	Free	821.1
94.02	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists chairs); barbers chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles.				
9402.1000	Barbers chairs and similar chair and parts thereof.		25%	Free	872.4

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
9402.2000	Other furnitures of heading No. 94.02 but including heading No. 9402.1000.		Free	Free	874.4
9402.9000	Other.		25%	Free	872.4
94.03	Other furniture and parts thereof.				
9403.1000	Metal furniture of a kind used in offices.		25%	Free	821.3
9403.2000	Other metal furniture.		25%	Free	821.3
9403.3000	Wooden furniture of a kind used in offices.		25%	Free	821.5
9403.4000	Wooden furniture of a kind used in the kitchen - Wooden furniture of a kind used in the bedroom:		25%	Free	821.5
9403.5000	Seats of cane, osier, bamboo or similar materials.		25%	Free	821.5
9403.5010	Camphorwood chests and the like.		25%	Free	821.5
9403.5090	Other.		25%	Free	821.5
9403.6000	Other wooden furniture.		25%	Free	821.5
9403.7000	Furniture of plastics.		25%	Free	821.7
9403.8000	Furniture of other materials, including cane, bamboo or similar materials.		25%	Free	821.7
9403.9000	Parts.		25%	Free	821.8
94.04	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any materials or of cellular rubber or plastics, whether or not covered.				

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
9404.1000	Mattress supports.		15%	Free	821.2
9404.2000	Mattresses.		15%	Free	821.2
9404.3000	Sleeping bags.	..	15%	Free	821.2
9404.9000	Other	..	15%	Free	821.2
94.05	Lamps and lighting fittings including searchlight and spotlight and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.				
9405.1000	Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thorough-fares.	..	15%	Free	894.4
9405.2000	Electric table, desk, bedside or floor-standing lamps.		15%	Free	894.4
9405.3000	Lighting sets of a kind used for Christmas trees.	..	15%	Free	894.4
9405.4000	Other electric lamps and Lighting fittings.	..	15%	Free	894.4
9405.5000	Non-electrical lamps and Lighting fittings.	..	15%	Free	894.4
9405.6000	Illuminated signs, Illuminated name-plates and the like.	..	15%	Free	813.2
9405.9000	Parts.	..	15%	Free	813.9
9406.0000	Prefabricated buildings.	..	15%	Free	811.0

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. Rate No.
96.01	Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearls and other animal carving material, and articles of these materials (including articles obtained by moulding).				
9601.1000	Worked ivory and articles of ivory.	..	15%	Free	899.1
	Other:				
9601.9010	Worked shells, coral and articles thereof.	..	20%	Free	899.1
9601.9090	Other.	..	20%	Free	899.1
9602.0000	Worked vegetables or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin of natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading No. 35.03) and articles of unhardened gelatin.	..	15%	Free	899.1
96.03	Brooms, brushes (including brushes constituting parts of machines appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters, prepared knots and tufts for broom or brush making; paint pads and rollers squeegees (other than roller squeegees).				

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. Rate No.
9501.0000	Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages.	..	20%	Free	894.2
9502.0000	Dolls representing only human beings.	..	20%	Free	894.2
9503.0000	Other toys; reduced-sized ("scale") models and similar recreational models, working or not; puzzles of all kinds.	..	20%	Free	894.2
95.04	Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment.				
9504.1000	Video games of a kind used with a television receiver.	Pk	20%	Free	894.3
9504.2000	Articles and accessories for billiards .	Pk	20%	Free	894.3
9504.3000	Other games, coin- or disc-operated, bowling alley equipment.	Pk	20%	Free	894.3
9504.4000	Playing cards.		T\$0.20 per pack	Free	894.3
9504.9000	Other.	..	20%	Free	894.3
9505.0000	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.	..	20%	Free	894.4
95.06	Articles and equipment for gymnastics, athletics, other sports (including table tennis) or outdoor games, not specified or included elsewhere in this Chapter, swimming pools and paddling pools.				

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
9506.1000	Snow-skis and Other Snow-ski equipment.	..	20%	Free	894.7
9506.2000	Water-skis, surfboards and other water sport equipment.	..	20%	Free	894.7
9506.3000	Golf clubs and Other Golf equipment.	..	20%	Free	894.7
9506.4000	Articles and equipment for table-tennis.	..	20%	Free	894.7
9506.5000	Tennis, badminton or similar rackets, whether or not strung.	..	20%	Free	894.7
9506.6000	Balls, Other than Golf Balls and table-tennis Balls.	..	20%	Free	894.7
9506.7000	Ice skates and roller skates, including boots with skates attached.	..	20%	Free	894.7
9506.9000	Other.	..	20%	Free	894.7
95.07	Fishing rods, fishing-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading No. 92.0 or 97.05) and similar hunting or shooting requisites.				
9507.1000	Fishing rods.	..	Free	Free	894.7
9507.2000	Fish-hooks, whether or not snelled.	..	Free	Free	894.7
9507.3000	Fishing reels.	..	Free	Free	894.7
9507.9000	Other	..	Free	Free	894.7
9508.0000	Roundabouts, swings, shooting galleries and other fairground amusement; travelling circuses, travelling menageries and travelling theatres.	..	20%	Free	894.6

Chapter 96 Miscellaneous manufactured articles

Notes

1. This Chapter does not cover:
 - (a) Pencils for cosmetic or toilet uses (Chapter 33);
 - (b) Articles of Chapter 66 (for example, parts of umbrellas or walking-sticks);
 - (c) Imitation jewellery (heading No. 71.17);
 - (d) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (e) Cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials; heading No. 96.02 applies, however, to separately presented handles or other parts of such articles;
 - (f) Articles of Chapter 90 (for example, spectacle frames (heading No. 90.03), mathematical drawing pens (heading No. 91.17), brushes of a kind specialised for use dentistry or for medical, surgical or veterinary purposes (heading No. 90.18);
 - (g) Articles of Chapter 91 (for example, clock or watch cases);
 - (h) Musical instruments or parts or accessories thereof (Chapter 92);
 - (ij) Articles of Chapter 93 (arms and parts thereof);
 - (k) Articles of Chapter of Chapter 94 (for example, furniture, lamps and lighting fittings);
 - (l) Articles of Chapter 95 (toys, games sports requisites); or
 - (m) Works of art, collectors' piece or antique (Chapter 97).
2. In heading No. 96.02 the expression "vegetables or mineral carving material " means:
 - (a) Hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom); example, corozo and dom);
 - (b) Amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for Jet.
3. In heading No. 96.03 the expression "prepared knots and tufts for broom or brush making" applies only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as trimming to shape at the top, to render for such incorporation.
4. Articles of this Chapter, other than those of heading Nos. 96.01 to 96.15, remain classified in the Chapter whether or not composed wholly or partly of precious metal or metal clad with precious metal, of natural or cultured pearls or precious or semi-precious stones (natural, synthetic or reconstructed) However, heading Nos. 96.01 to 96.06 and 96.15 include articles which natural or cultured pearls; precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

SECTION XXI
WORKS OF ART, COLLECTORS' PIECES AND
ANTIQUES

Chapter 97
Works of art, collectors' pieces and antiques

Notes

1. This Chapter does not cover:
 - (a) Unused postage or revenue stamps, postal stationery (stamped paper) or the like, of current or new issue in the country to which they are destined (Chapter 49);
 - (b) Theatrical scenery, studio back-cloths or the like, of painted canvas (heading No. 59.07) except if they may be classified in heading No. 97.06; or
 - (c) Pearls, natural or cultured, or precious or semi-precious stones (headings Nos. 71.01 to 71.03)
2. For the purposes of heading No. 97.02; the expression "original engravings, prints and lithographs" means impressions produced directly, in black and white or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.
3. Heading No. 97.03 does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character.
4. (a) Subject to Notes 1 to 3 above, articles of this Chapter are to be classified in this Chapter and not in any other Chapter of the Nomenclature.
(b) Heading No. 97.06 does not apply to articles of the preceding headings of this chapter.
5. Frames around paintings, drawings, pastels, collages or similar decorative plaques, engravings, prints or lithographs are to be treated as forming part of those articles, provided they are of a kind and of value normal to those articles.

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
9701.0000	Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading No. 49.06 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques.	..	Free	Free	896.1

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
9603.1000	Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles - Tooth brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances:		15%	Free	899.7
9603.2100	Tooth brushes.	..	15%	Free	899.7
9603.2900	Other. Artists' brushes, writing brushes and similar brushes for the application of cosmetics.	..	15%	Free	899.7
9603.3010	Brushes for use on the person.	..	15%	Free	899.7
9603.3090	Other.	..	15%	Free	899.7
9603.4000	Paints distemper, varnish or similar brushes; (other than brushes of subheading No. 9603.30); paint pads and rollers.	..	15%	Free	899.7
9603.5000	Other brushes constituting parts of machines, appliances or vehicles.		15%	Free	899.7
9603.9000	Other.	..	15%	Free	899.7
9604.0000	Hand sieves and hand riddles.	..	15%	Free	899.8
9605.0000	Travel sets for personal toilets, sewing or shoe or clothes cleaning.	..	25%	Free	831.3
9606.0000	Buttons, press-fasteners, snap-fasteners and press-studs, buttons moulds and other parts of these articles; button blanks.	..	15%	Free	899.8

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
9607.0000	Slide fasteners and parts thereof.	..	15%	Free	899.8
9608.0000	Ball point pens, felt tipped and other porous -tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading No. 96.09.	..	Free	Free	895.2
9609.0000	Pencils (other than pencils of heading No. 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors, chalks.	..	Free	Free	895.2
9610.0000	Slates and boards, with writing or drawing surfaces, whether or not framed.	..	Free	Free	895.2
9611.0000	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks.	..	15%	Free	895.9
9612.0000	Typewriter of similar ribbons, inked or otherwise prepared for giving impressions, whether or not on cartridges; ink-pads, whether or not inked, with or without boxes.	..	15%	Free	895.9

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
9613.0000	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.	..	25%	Free	899.3
9614.0000	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.	..	25%	Free	899.3
9615.0000	Combs, hair-slides and like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading No. 85.16, and parts thereof.	..	25%	Free	899.8
96.16	Scent sprays and similar toilet sprays and mounts and heads thereof; power puffs and for the application of cosmetics or toilet preparations.				
9616.1000	scent sprays and similar toilet sprays, and mounts and heads therefor - Powder - puffs and pads for the application of cosmetics or toilet preparations:	..	25%	Free	899.9
9616.2010	Powder puffs.	..	25%	Free	899.9
9616.2090	Other.	..	25%	Free	899.9
9617.0000	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof; other than glass inners.	..	15%	Free	899.9
9618.0000	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.	..	20%	Free	899.8

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
9805.1100	Instruments and tools to be used by the passenger for the purpose of his profession, trade occupation or employment provided that they have been in his possession and bona fide use for reasonable period;	..	Free	Free	
9805.1200	Such articles in his baggage or his personal (not including firearms or ammunition) which he might reasonable be expected to carry with him for his regular and private use whilst travelling;	..	Free	Free	
9805.1300	Manufactured tobacco (for the personal use the passenger), including cigars and cigarettes not exceeding 500 grams aggregate (500 cigarettes shall be deemed to be equivalent to 500 grams of tobacco) imported by a person above the age of 16 years.	..	Free	Free	
9805.1400	2.25 litres of potable spirits or 4.5 litres of beer imported by a person above the age of 18 years or any combination not exceeding half of each of the quantities specified herein:	..	Free	Free	
9805.1500	Articles (including foodstuffs), which would otherwise be dutiable but for this provision, the aggregate value of which does not exceed \$500.00.	..	Free	Free	

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
9702.0000	Original engravings, prints and lithographs.	..	Free	Free	896.2
9703.0000	Original sculptures and statuary, in any material..	..	Free	Free	896.3
9704.0000	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used, or if unused not of current or new issue in the country to which they are destined.	..	Free	Free	896.4
9705.0000	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.	..	Free	Free	896.5
9706.0000	Antiques of an age exceeding one hundred years.	..	Free	Free	896.6

**SECTION XXI
MISCELLANEOUS**

**Chapter 98
EXEMPTIONS**

Notes

1. Goods admitted free of duty under this Schedule must be classified in detail in accordance with the description of goods contained in Chapter 1-97 of this Schedule.
2. Exemption from duty under Chapter 98 (this Schedule) is governed by the following condition:-
 - (a) That, in the case of goods which are the property of or intended for the use of some particular person or body, exemption, is claimed by the person or body specified in this Schedule or through an authorized representative of the said person or body approved by the Collector of Customs.
 - (b) that, where applicable, the goods are of a kind answering to the description specified in this Schedule.
 - (c) That any conditions specifying the use of the goods, shall be taken, inter alia to limit such goods to the type, kind or quality for such use.

- (d) That where the goods have more than one use, the Collector of Customs shall be satisfied that they are solely for the use specified.
- (e) That, where applicable, the goods shall be imported or taken out of bond by or on behalf of the person of body specified on this Schedule or through an authorized representative of that are solely for the use specified the said person or body approved by the Collector of Customs.

3. Except in the case of goods which the proper officer of customs accepts as accompanied goods exemption from duty shall be claimed by endorsing on the prescribed customs entry or in approved cases attached there to a certificate in the following form:

I hereby certify that the within mentioned goods are imported(*) by (+) taken out of bond for(Name of person or body in respect of which exemption is claimed) for the purpose.....(State purpose for which the goods are to be used) and exemption from duty is claimed under Item No.....of Chapter 98, Schedule 1 to the Custom & Excise Act, subject to the conditions pecified therein.

Signature:.....

Name:.....

Status:.....

Date:.....

(*) Delete whichever is not applicable.

(+) Not to be delivered ex-bond, without the approval of the Collector of Customs.

- 4. The Collector of Customs may require the specimen signature by any person who is authorised and approved to sign the Certificate in item. 3 above.
- 5. When any condition affecting the goods is not fulfilled after the goods leave the Customs Control, the Collector of Customs may disallow the concession and collect duty at the rate applicable under Schedule 1, and such collection shall be without prejudice.

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
9801.0000	Goods required for the use of the reigning sovereign.	..	Free	Free	
9802.0000	goods required for the use of the Government of Tonga.	..	Free	Free	
9803.0000	goods required for the accredited diplomatics representatives to the Kingdom of Tonga.	..	Free	Free	

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
98.04	International Organisations and technical assistance officials.				
9804.1000	Goods required under agreements of technical assistance entered into by the Government of Tonga.	..	Free	Free	
9804.2000	The furniture, effects and equipment (including a motor car) of officials in the services of overseas government or international organisations if imported within six months from the date when official takes up appointment or within such further period as the Controller of Customs may allow, on proof that the right to import such furniture effects and equipment free of duty has been authorised by agreement between the overseas government or international organisation concerned and by the Government of Tonga.	..	Free	Free	
98.05	Personal an household effects and baggage of arriving passengers. Personal effects of passengers being accompanied baggage of passengers passes as such by the proper officer of customs consisting of:				
9805.1000	A reasonable quantity of wearing apparel, articles of personal adornment and toilet requisites;	..	Free	Free	

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
	Provided that articles specified in 9808.13, 9808.14 above (except news-reels with or without sound track) may only be imported free of duty by a person, society or body approved for that purpose by the Controller of Customs.				
9808.2000	Specific materials and equipment, not including those articles specified in 9808.1000 above, to be used solely in educational institutions, for educational purposes in accordance with procedures agreed by the Minister of Education and the Controller of Customs and approved by the Privy Council.	..	Free	Free	
98.09	Charitable gifts				
9809.1000	Goods donated to the Red Cross Society and certified by the person for the time being in charge that they are for free distribution.	..	Free	Free	
9809.2000	Goods imported as charitable gifts, admitted as such by the Collector of Customs, by any organization that such articles are for free distributions.	..	Free	Free	
98.10	Marine life saving equipment. The following equipment which the Collector of Customs is satisfied is required for the purposes of ships and shipping –				

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
9805.2000	The items referred to in heading No. 9805.14 and heading No. 9805.15 above may also be purchased by disembarking passengers at the duty free shop at Fua'amotu airport, prior to passing through customs.	..	Free	Free	
9805.3000	Household effects admitted as such by the Collector of Custom which accompany a person intending to take up residence in the Kingdom and are proved to the satisfaction of the Collector of Customs to have been in bonafide use by person for a reasonable period and are not imported for disposal to a third party; Provided that a person may import household effects under this subparagraph only on the occasion of first taking up residence in the Kingdom.	..	Free	Free	
9805.4000	Baggage (age household effects in the case of a person intending to take up residence in the Kingdom) imported within six months of the arrival of the passenger or such further period as the Controller of Customs may allow provided that the articles would have been exempted from duty had been imported under	..	Free	Free	

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
	items 9805.1000, 9805.1100, 9805.1200 and 9805.2000 hereof; provided that the exemptions in 9805.1000, 9805.2000, 9805.3000 hereof shall not apply to a member of the crew of an aircraft unless such person is finally leaving the aircraft or vessel on arrival in the Kingdom.				
9806.0000	Personal effects (excluding merchandise ... alcoholic beverages and tobacco products) of persons ordinary resident in the Kingdom who have died abroad.	..	Free	Free	
98.07	Ground equipment and fuel for aircraft.				
9807.1000	Ground equipment and technical supplies required for use within the limit of an airport in connection with the establishment or maintenance of international air services or air services operation within the Kingdom;				
9807.2000	Fuel and lubricants solely for use in aircraft specified in 9807.1000 hereof.	..	Free	Free	
98.08	Cultural and educational articles.				
9808.1000	Articles of an educational, scientific or cultural nature of the following description being products of any state which is a party to the agreement	..	Free	Free	

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
	on the importation of educational, Scientific and Cultural materials approved by the general conference of the United Nations Educational, Scientific and Cultural Organisation during its Fifth Session at Florence in June 1950, subject to the satisfaction of the Controller as to their description and use.				
9808.1100	Books, documents, (printed or produced by duplicating processes, but excluding stationery), periodicals, current newspapers, manuscripts (including typescripts), musical compositions, maps and charts;	..	Free	Free	
9808.1200	Paintings and drawings (excluding manufactured wares), hand-painted impressions signed and numbered by the artist, original works and of art of statuary or sculpture; collectors' pieces and objects of art consigned to approved public galleries, museums and other public institutions and not intended for resale: antiques more than one hundred years old;	..	Free	Free	
9808.1300	Films, slides and sound recordings;	..	Free	Free	
9808.1400	Architectural, industrial and engineering plans, models, wall charts and scientific instruments and apparatus:	..	Free	Free	

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
9810.1000	Life saving equipment, including life jackets, life buoys, buoyant apparatus, sea marking dye, distress flares, rockets and other pyrotechnic devices for use in life saving;	..	Free	Free	
9810.2000	Communication and signal equipment, including Morse signalling lamps, code flags, semaphore flags, fog horns and sirens.	..	Free	Free	
98.11	Patterns, samples, advertising matter and documents				
9811.1000	Patterns and samples cut, mutilated or otherwise spoiled to the satisfaction of the Collector of customs so as to render them unmerchantable and show cards, calendars, trade catalogues, price lists and printed posters advertising services and goods offered by firms having no established place of business in the Kingdom;	..	Free	Free	
9811.2000	Waybills, consignment notes, bills of lading, exchange orders, tickets and labels when imported on behalf of shipping companies and air lines domiciled outside the Kingdom.	..	Free	Free	
98.12	Religious goods for use in places of worship, Tomb-stones				
9812.1000	Alter bread and altar wines imported for administering the Sacrament; on the signed declaration of the head of the denomination for which they are intended;	..	Free	Free	

Tariff	Item Description	Unit Qty	Import Duty Rate	Export Duty Rate	Stat. No.
9812.2000	Church bells, on the signed declaration of the head of the denomination for which they are intended;	..	Free	Free	
9812.3000	Tombstones whether engraved or not and commemorative and memorial tablets to a deceased person.				
98.13	Trophies and medals				
9813.1000	Cups, medals, shields and similar trophies when awarded abroad, provided that the purpose for which the trophy was awarded is indelibly inscribed thereon.	..	Free	Free	
9813.2000	Cups, medals, shields and similar trophies approved by the Privy Council to be specially for bestowal as honorary distinctions or prizes provided that the purpose for which the trophy is to be awarded is indelibly inscribed thereon.	..	Free	Free	
9814.0000	Unframed portraits, developed photographs, developed negatives, developed films and sound recordings which the Collector of Customs is satisfied have only a personal or sentimental value to the importer and which are not intended for sale or for public exhibition or performance.	..	Free	Free	
9815.0000	Articles and goods imported for objects of a general public character or beneficial enterprise approved by the Privy Council.	..	Free	Free	