MALAWI REVENUE AUTHORITY

CUSTOMS & EXCISE ACT

(Chapter 42:01)

CUSTOMS AND EXCISE (TARIFFS) ORDER, 2022

(HS 2022 Version)

The Malawi Gazette Supplement dated 29th July, 2022

GOVERNMENT NOTICE NO. 30.

CUSTOMS AND EXCISE ACT

(CAP. 42:01)

CUSTOMS AND EXCISE (TARIFFS) (No. 3) ORDER, 2022

ARRANGEMENT OF PARAGRAPHS

ORDER

1. Citation and commencement
2. Customs Tariff
3. Excise Tariff
4. Dumping Duties Tariff
5. Export Duties Tariff
6. Revocation of Customs and Excise (Tariffs) (NO. 3) Order, 2018

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IN EXERCISE of the powers conferred by section 83 (1) of the Customs and Excise Act, I, SOSTEN ALFRED GWENGWE, Minister of Finance and Economic Affairs, make the following Order -

1. This Order may be cited as the Customs and Excise (Tariffs) (Amendment) (No. 3) Order, 2022. Citation

2. An importer of the goods into Malawi shall pay customs duty in accordance with the provisions of the Customs Tariff set out in the *First Schedule.* — Customs Duty Customs Tariff First Schedule*.

3.—(1) An importer of goods into Malawi shall pay excise duty in accordance with the provisions of the Excise Tariff set out in the *Second Schedule*. — Excise Duty Excise Tariff Second Schedule.

(2) A person who manufactures or produces goods in Malawi shall pay excise duties in accordance with the provisions of the Excise Tariff set out in the *Second Schedule*. — Second Schedule

4. There shall be charged, levied, collected and paid in respect of goods imported into Malawi, dumping duty in accordance with the provisions of the Dumping Duties Tariff set out in the *Third Schedule.* — Dumping DutiesTariff Third Schedule

5. An exporter of goods from Malawi shall pay export duty in accordance with the provisions of the Export Duties Tariff set out in the *Fourth Schedule*. — Export Duties Tariff Fourth Schedule

6. An importer of goods into Malawi shall pay surcharge on specified imported items duty in accordance with the provisions of the of the Surcharge Tariff set out in the *Fifth Schedule*	Surcharge Tariff Fifth Schedule
7. An importer of motor vehicle under temporary importation into Malawi or a person required to renew Certificate of Fitness for a motor vehicle under the Road Traffic Act shall pay Carbon Tax based on motor vehicles engine capacity in accordance with the the provisions of the Carbon Tax Tariff set out in the *Sixth Schedule*.	Carbon Tax Tariff Sixth Schedule Cap.69:01
8. The Customs and Excise (Tariffs) (Amendment)(No. 3) Order, 2018 is revoked	Revocation of the Customs and Excise (Tariffs)(No.3), Order, 2018 Cap 42:01 Supplement

Made this 22nd day of June, 2022.

SOSTEN ALFRED GWENGWE,

(FILE NO. C/RD/6/3/3/13)

Minister of Finance and Economic Affairs

*Note

For ease of reference, there has been included, in Column 11 of the Customs Tariff, Value Added Tax to be charged, levied, collected and paid, in accordance with the Value Added Tax Act, 2005, in respect of goods imported into Malawi

INTRODUCTION

The Nomenclature includes the General rules for the Interpretation of the Harmonized System, the Section, Chapter and Subheading Notes, and the headings and subheadings. Each heading is identified by four digits, the first two indicating the Chapter number and the second two the numerical order in which the heading appears within that Chapter. The heading numbers and texts are shown in heavy type. The subheading numbers and texts are in smaller type.

These provisions (General Interpretative Rules, Section and subheading Notes and numbers and texts of the headings and subheading), and they alone, form the Nomenclature of the Harmonized System.

The Customs Co-operation Council

The Customs Co-operation Council *(C.C.C.) now operating as World Customs Organization (WCO) was established by a Convention signed in Brussels on 15 December 1950. Under the terms of that Convention, the functions of the council are:*

(a) *To study all questions relating to co-operation in customs matters.*

(b) *To examine the technical aspects, as well as the economic factors related thereto, of customs systems with a view to proposing to its Members practical means of attaining the highest possible degree of harmony and uniformity.*

(c) *To prepare draft Conventions and amendments to Conventions and to recommend their adoption by interested Governments.*

(d) *To make recommendations to ensure the uniform interpretation and application of the conventions concluded as a result of its work as well as those concerning the Nomenclature for the Classification of Goods in Customs Tariffs and the Valuation of Goods for Customs Purposes and, to this end, to perform such functions as may be expressly assigned to it in those Conventions in accordance with the provisions thereof.*

(e) *To make recommendations in a conciliatory capacity for the settlement of disputes concerning the interpretation or application of the Conventions referred to in paragraph (d) above.*

(f) *To ensure the circulation of information regarding customs regulations and procedures.*

(g) *On its own initiative or on request, to furnish to interested Governments information or advice on customs matters within the general purposes of the present Convention and to make recommendations thereon.*

(h) *To co-operate with other inter-governmental organizations as regards matters within its competence.*

The Council possesses juridical personality.

INTERNATIONAL CONVENTION
ON THE HARMONIZED COMMODITY DESCRIPTION
AND CODING SYSTEM

(done at Brussels on 14 June 1983)

PREAMBLE

The Contracting Parties to this Convention, established under the auspices of the Customs Co-operation Council,

Desiring to facilitate international trade,

Desiring to facilitate the collection, comparison and analysis of statistics, in particular those on international trade,

Designing to reduce the expense incurred by redescribing, reclassifying and recoding goods as they move from one classification system to another in the course of international trade and to facilitate the standardization of trade documentation and the transmission of data,

Considering that changes in technology and the patterns of international trade require extensive medications to the Convention on Nomenclature for the Classification of Goods in Customs Tariffs, done at Brussels on 15 December 1950,

Considering also that the degree of detail required for Customs and statistical purpose by Governments and trade interests has increased far beyond that provided by Nomenclature annexed to the above-mentioned Convention,

Considering the importance of accurate and comparable data for the purpose of international trade negotiations,

Considering that the Harmonized System is intended to be used for the purpose of Freight tariffs and transport statistics of the various modes of transport,

Considering that the Harmonized System is intended to be incorporated into commercial commodity description and coding systems to the greatest extent possible,

Considering that the Harmonized System is intended to promote as close a correlation as possible between import and export trade statistics and production statistics,

Considering that a close correlation should be maintained between the Harmonized System and the Standard International Trade Classification (SITC) of the United Nations,

Considering the desirability of meeting the aforementioned needs through a combined tariff/statistical nomenclature, suitable for use by the various interests concerned with international trade,

Considering the importance of ensuring that the Harmonized System is kept up-to-date in the light of changes in technology or in patterns of international trade,

Having taken into consideration the work accomplished in this sphere by the Harmonized System Committee set up by the Customs Co-operation Council,

Considering that while the above-mentioned Nomenclature Convention has proved an effective instrument in the attainment of some of these objectives, the best way to achieve the desired results in this respect is to conclude a new international Convention,

Have agreed as follows:

Article 1

Definitions

For the purpose of this Convention:

(a) the "Harmonized Commodity Description and Coding System", hereinafter referred to as the "Harmonized System", means the Nomenclature comprising the headings and subheadings and their related numeric codes, the Section, Chapter and subheading Notes and the General Rules of the interpretation of the Harmonized System, set out in the Annex to this Convention;

(b) "Customs tariff nomenclature" means the nomenclature established under legislation of a Contracting Party for the purposes of levying duties of Customs on imported goods;

(c) "statistical nomenclature" means goods nomenclature established by a Contracting Party for the collection of data for import and export trade statistics;

(d) "combined tariff/statistical nomenclature" means a nomenclature, integrating Customs tariff and statistical nomenclatures, legally required by a Contracting Party for the declaration of goods at importation;

(e) "the Convention establishing the Council" means the Convention establishing a Customs co-operation Council, done at Brussels on 15 December 1950;

(f) "the Council" means the Customs Co-operation Council referred to in paragraph (e) above;

(g) "the Secretary General" means the Secretary General of the Council;

(h) the term "ratification" means ratification, acceptance or approval.

Article 2

The Annex

The Annex to this Convention shall form an integral part thereof, and any reference to the Convention shall include a reference to the Annex.

Article 3

Obligations of Contracting Parties

1. Subject to the exceptions enumerated in Article 4:

   (a) Each Contracting Party undertakes, except as provided in subparagraph (c) of this paragraph, that from the date on which this Convention enters into force in respect of it, its Customs tariff and statistical nomenclatures shall be in conformity with the Harmonized System. It thus undertakes that, in respect of its customs tariff and statistical nomenclatures:

      (i) it shall use all the headings and subheadings of the Harmonized System without addition or modification, together with their related numeric codes;

(ii) it shall apply the General Rules for the Interpretation of the Harmonized System and all the Section, Chapter and subheading Notes, and shall not modify the scope of the Sections, Chapters, headings or subheadings of the Harmonized System; and

(iii) it shall follow the numeric sequence of the Harmonized System;

(b) Each Contracting Party shall also make publicly available its import and export trade statistics in conformity with the six-digit codes of the Harmonized System, or, on the initiative of the Contracting Party, beyond that level, to the extent that publication is not precluded for exceptional reasons such commercial confidentiality or national security;

(c) Nothing in this Article shall require a Contracting Party to use the subheadings of the Harmonized System in its customs tariff nomenclature provided that it meets the obligations at (a) (i), (a) (ii) and (a) (iii) above in a combined tariff/statistical nomenclature.

2. In complying with the undertaking at paragraph 1(a) of this Article, each Contracting Party may make such textual adaptations as may be necessary to give effect to the Harmonized System in its domestic law.

3. Nothing in this Article shall prevent a Contracting Party from establishing, in its Customs tariff or statistical nomenclatures, subdivisions classifying goods beyond the level of the Harmonized systems, provided that any such sub-division is added and coded at a level beyond that of the six-digit numeric code set out in the Annex to this Convention.

Article 4

Partial application by developing countries

1. Any developing country Contracting Party may delay its application of some or all of the subheadings of the Harmonized System for such period as may be necessary, having regard to its pattern of international trade or its administrative resources.

2. A developing country Contracting Party which elects to apply the Harmonized System partially under the provision of this Article agrees to make its best efforts towards the application of the full six-digit Harmonized System within five years of the date on which this Convention enters into force in respect of it or within such further period as it may consider necessary having regard to the provisions of paragraph 1 of this Article.

3. A developing country Contracting Party which elects to apply the Harmonized System partially under the provisions of this Article shall apply all or none of the two-dash subheadings of any one-dash subheading or all or none of the one-dash subheadings of any one heading. In such cases of partial application, the sixth digit or the fifth and sixth digits of that part of the Harmonized System code not applied shall be replaced by “0” or “00” respectively.

4. A developing country which elects to apply the Harmonized System partially under the provisions of this Article shall on becoming a Contracting Party notify the Secretary General of those subheadings which it will not apply on the date when this Convention enters into force in respect of it and shall also notify the Secretary General of those subheadings which it applies thereafter.

5. Any developing country which elects to apply the Harmonized System partially under the provisions of this Article may on becoming a Contracting Party notify the Secretary General that it formally undertakes to apply the full six-digit Harmonized System within three years of the date when this Convention enters into force in respect of it.

6. Any developing country Contracting Party which partially applies the Harmonized System under the provisions of this Article shall be relieved from its obligations under Article 3 in relation to the subheadings not applied.

Article 5

Technical assistance for developing countries

Developed country Contracting Parties shall furnish to developing countries that so request, technical assistance on mutually agreed terms in respect of *inter alia*, training of personnel, transposing their existing nomenclatures to the Harmonized System and advice on applying the provisions of this Convention.

Article 6

Harmonized System Committee

1. There shall be established under this Convention a Committee to be known as the Harmonized System Committee, composed of representatives from each of the Contracting Parties.

2. It shall normally meet at least twice each year.

3. Its meeting shall be convened by the Secretary General and, unless the Contracting Parties otherwise decide, shall be held at the Headquarters of the Council.

4. In the Harmonized System Committee each Contracting Party shall have the right to one vote; nevertheless, for the purposes of this convention and without prejudice to any future Convention, where a Customs or Economic Union as well as one or more of its Member States are Contracting Parties such Contracting Parties shall together exercise only one vote. Similarly, where all the Member States of a Customs or Economic Union which is eligible to become a Contracting party under the provisions of Article II (b) become Contracting Parties, they shall together exercise only one vote.

5. The Harmonized System Committee shall elect its own chairman and one or more Vice-Chairmen.

6. It shall draw up its own Rules of Procedure by decision taken by not less than two-thirds of the votes attributed to its members. The Rules of Procedures so drawn up shall be approved by the Council.

7. It shall invite such intergovernmental or other international organizations as it may consider appropriate to participate as observers in its work.

8. It shall set up Sub-Committees or Working Parties as needed, having regard, in particular, to the provisions of paragraph 1(a) of Article 7, and it shall determine the membership, voting rights and Rules of Procedure for such Sub-Committees or Working Parties.

Article 7

Functions of the Committee

1. The Harmonized System Committee, having regard to the provisions of Article 8, shall have the following functions:

(a) to propose such amendments to this Convention as may be considered desirable, having regard, in particular, to the needs of users and to changes in technology or in patterns of international trade;

(b) to prepare Explanatory Notes, Classification Opinions or other advice as guides to the interpretation of the Harmonized Systems;

(c) to prepare recommendations to secure uniformity in the interpretation and application of the Harmonized System;

(d) to collate and circulate information concerning the application of the Harmonized System;

(e) on its own initiate or on request to furnish information or guidance on any matters concerning the classification of goods in the Harmonized System to Contracting Parties, to members of the Council and to such intergovernmental or other international organization as the Committee may consider appropriate;

(f) to present Reports to each Session of the Council concerning its activities, including proposed amendments, Explanatory Notes, Classification Opinions and other advice;

(g) to exercise such other powers and functions in relation to the Harmonized System as the Council or the Contracting Parties may deem necessary.

2. Administrative decisions of the Harmonized System Committee having budgetary implications shall be subject to approval by the Council.

Article 8

Role of the Council

1. The Council shall examine proposals for amendment of this Convention, prepared by the Harmonized System Committee, and recommend them to the Contracting Parties under the procedure of Article 16 unless any Council Member which is a Contracting Party to this Convention request that the proposals or any part thereof be referred to the Committee for re-examination.

2. The Explanatory Notes, Classification Opinions, other advice on the interpretation of the Harmonized System and recommendations to secure uniformity in the interpretation and application of the Harmonized System, prepared during a session of the Harmonized System Committee under the provisions of paragraph 1 of Article 7, shall be deemed to be approved by the Council if, not later than the end of the second month following the month during which that session was closed, no Contracting Party to this Convention has notified the Secretary General that it requests that such matters be referred to the Council.

3. Where a matter is referred to the Council under the provisions of paragraph 2 of this Article, the Council shall approve such Explanatory Notes, Classification Opinions, other advice or recommendations, unless any Council Member which is a Contracting Party to this Convention request that they be referred in whole or part to the Committee for re-examination.

Article 9

Rate of Customs duty

The Contracting Parties do not assume by this Convention any obligation in relation to rates of Customs duty.

Article 10

Settlement of disputes

1. Any dispute between Contracting Parties concerning the interpretation or application of this Convention shall, so far as possible, be settled by negotiation between them.

2. Any dispute which is not so settled shall be referred by the Parties to the dispute to the Harmonized System Committee which shall thereupon consider the dispute and make recommendations for its settlement.

3. If the Harmonized System Committee is unable to settle the dispute, it shall refer the matter to the Council which shall make recommendations in conformity with Article III (e) of the Convention establishing the Council.

4. The Parties to the dispute may agree in advance to accept the recommendations of the Committee or the Council as binding.

Article 11

Eligibility to become a Contracting Party

The following are eligible to become Contracting Parties to this Convention:

(a) Member States of the Council;

(b) Customs or Economic Unions to which competence has been transferred to enter treaties in respect of some or all of the matters governed by this Convention; and

(c) Any other State to which an invitation to that effect has been addressed by the Secretary General at the direction of the Council.

Article 12

Procedure for becoming a Contracting Party

1. Any eligible State or Customs or Economic Union may become a Contracting Party to this Convention:

(a) by signing it without reservation of ratification;

(b) by depositing an instrument of ratification after having signed the Convention subject to ratification; or

(c) by acceding to it after the Convention has ceased to be open for signature.

2. This Convention shall be open for signature until 31 December 1986 at the Headquarters of the Council in Brussels by the States and Customs or Economic Union referred to in Article11. Thereafter, it shall be open for their accession.

3. The instruments of ratification or accession shall be deposited with the Secretary General.

Article 13

Entry into force

1. This Convention shall enter into force on the first of January which falls at least months but not more than twenty-four months after a minimum of seventeen States or Customs or Economic Unions referred to in Article 11 above have singed it without reservation of ratification or have deposited their instruments of ratification or accession, but not before 1 January 1987.

2. For any State or Customs or Economic Union signing without reservation of ratification, ratifying or acceding to this Convention after the minimum number specified in paragraph 1 of this Article is reached, this Convention shall enter into force on the first of January which falls at least twelve months but not more than twenty-four months after it has signed the Convention without reservation of ratification or has deposited its instrument or ratification or accession, unless it specified an earlier date. However, the date of entry into force under the provisions of this paragraph shall not be earlier than the date of entry into force provided for in paragraph 1 of this Article.

Article 14

Application by dependent territories

1. Any State may, at the time of becoming a Contracting Party to this Convention, or at any time thereafter, declare by notification given to the Secretary General that the Convention shall extend to all or any of the territories for whose international relations it is responsible, named in its notification. Such notification shall take effect on the first of January, which falls at least twelve months but not more than twenty-four months after the date of the receipt thereof by the Secretary General, unless an earlier date is specified in the notification. However, this Convention shall not apply to such territories before it has entered into force for the State concerned.

2. This Convention shall cease to have effect for named territory on the date when the Contracting Party ceases to be responsible for the international relations of that territory or on such earlier date as may be notified to the Secretary General under the procedure of Article 15.

Article 15

Denunciation

This Convention is of unlimited duration. Nevertheless any Contracting Party may denounce it and such denunciation shall take effect one year after the receipt of the instrument of denunciation by the Secretary, unless a later date is specified therein.

Article 16

Amendment procedure

1. The Council may recommend amendments to this Convention to the Contracting Parties.

2. Any Contracting Party may notify the Secretary General of an objection to a commended amendment and may subsequently withdraw such objection within the period specified in paragraph 3 of this Article.

3. Any recommended amendment shall be deemed to be accepted six months after the date of its notification by the Secretary General provided that there is no objection outstanding at the end of this period.

4. Accepted amendments shall enter into force for all Contracting Parties on one of the following dates:-

   (a) where the recommended amendment is notified before 1 April, the date shall be first of January of the second year following the date of such notification.

   (b) Where the recommended amendment is notified on or after 1 April, the date shall be the first of January of the third year following the date of such notification.

5. The statistical nomenclatures of each Contracting Party and its Customs tariff nomenclature or, in the case provided for under paragraph 1 © of Article 3, its combined tariff/statistical nomenclature, shall be brought into conformity with the amended Harmonized System on the date specified in paragraph 4 of this Article.

6. Any State of Customs or Economic Union signing without reservation of ratification, ratifying or acceding this Convention shall be deemed to have accepted any amendments thereto which, at the date when it becomes a Contracting Party, have entered into force or have been accepted under the provisions of paragraph 3 of this Article.

Article 17

Rights of Contracting Parties in respect of the Harmonized System

On any matter affecting the Harmonized System, paragraph 4 of Article 6, Article 8 and paragraph 2 of Article 6, Article 8 and paragraph 2 of Article 16 shall confer rights on a Contracting Party:

(a) in respect of all parts of the Harmonized System which applies under the provisions of this Convention; or

(b) until the date when this Convention enters into force in respect of it in accordance with the provisions of Article 13, in respect o fall parts of the Harmonized System which it is obligated to apply at that date under the provisions of this Convention; or

(c) in respect of all parts of the Harmonized System, provided that it has formally undertaken to apply the full six-digit Harmonized System within the period of three years referred to in paragraph 5 of Article 4 and until the expiration of that period.

Article 18

Reservations

No reservations to this Convention shall be permitted.

Article 19

Notifications by the Secretary General

The Secretary General shall notify Contracting Parties, other signatory States, Member States of the Council which are not Contracting Parties to this Convection, and the Secretary General of the United nations, of the following;

(a) Notifications under Articles 4;

(b) Signatures, ratification's and accessions as referred to in Article 12;

(c) The date on which the Convention shall enter into force in accordance with Article 13;

(d) Notifications under Article 14;

(e) Denunciations under Article 15;

(f) Amendments to the Convention recommended under Article 16;

(g) Objections in respect of recommended amendments under Article 16, and, where appropriate, their withdrawal; and

(h) Amendments accepted under Article 16, and the date of their entry into force.

Article 20

Registration with the United Nations

This Convention shall be registered with the United Nations in accordance with the provisions of Article 102 of the Charter of the United Nations at the request of the Secretary General of the Council.

In witness thereof the undersigned, being duly authorised thereto, have signed this Convention.

Done at Bussels on the 14th day of June 1983 in the English and French languages, both texts being equally authentic, in a single original which shall be deposited with the Secretary General of the Council who shall transmit certified copies thereof to all the State and Customs or Economic Unions referred to in Article 11.

Article 20

Registration with the United Nations

This Convention shall be registered with the United Nations in accordance with the provisions of Article 102 of the Charter of the United Nations at the request of the Secretary General of the Council.

In witness thereof the undersigned, being duly authorised thereto, have signed this Convention.

Done at Brussels on the 14th day of June 1983 in the English and French languages, both texts being equally authentic, in a single original which shall be deposited with the Secretary General of the Council who shall transmit certified copies thereof to all the States and Customs or Economic Unions referred to in Article 11.

FIRST SCHEDULE

CUSTOMS TARIFFS

CONTENTS

PART I INTERPRETATION

PART II APPLICATION

PART III CUSTOMS DUTIES

GENERAL RULE FOR THE INTERPRETATION OF THE HARMONIZED SYSTEM

SECTION I

LIVE ANIMALS AND ANIMAL PRODUCTS

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

SECTION II

VEGETABLE PRODUCTS

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

SECTION III

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

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

SECTION IV

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

Section Notes
16. Preparations of meat, of fish, crustaceans, molluscs or other aquatic invertebrates, or of insects
17. Sugars and sugar confectionery
18. Cocoa and cocoa preparations
19. Preparations of cereals, flour, starch or milk, pastry cooks' products
20. Preparations of vegetables, fruit, nuts or other parts of plants
21. Miscellaneous edible preparations
22. Beverages, spirits and vinegar
23. Residues and waste from the food industries; prepared animal fodder

24. Tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion, other nicotine containing products intended for the intake of nicotine into the human body.

SECTION V

MINERAL PRODUCTS

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

SECTION VI

PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

Section Notes

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

SECTION VII

PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

Section Notes

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

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)

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

SECTION IX

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

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

SECTION X

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

47. Pulp of wood for other fibrous cellulosic material; (recovered waste and scrap) paper or paperboard

48. Paper and paperboard; articles of paper pulp, of paper or of paperboard
49. Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans

SECTION XI

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

SECTION XII

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

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

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

SECTION XIV

NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN

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

SECTION XV

BASE METALS AND ARTICLES OF BASE METALS

Section Notes
72. Iron and steel
73. Articles of iron or steel
74. Copper and articles thereof
75. Nickel and articles thereof
76. Aluminium and articles thereof
77. (Reserved for possible future use in the Harmonized System)
78. Lead and articles thereof
79. Zinc and articles thereof

80. Tin and articles thereof
81. Other base metal; cermets; articles thereof
82. Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal
83. Miscellaneous articles of base metal

SECTION XVI

MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES

Section Notes

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

SECTION XVII

VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

Section 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 parts and accessories thereof
88. Aircraft, spacecraft, and parts thereof
89. Ships, boats and floating structures

SECTION XVIII

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

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

SECTION XIX

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

93. Arms and ammunitions; parts and accessories thereof

SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

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

SECTION XXI

WORKS OF ART; COLLECTORS' PIECES AND ANTIQUES

97. Works of art, collectors' pieces and antiques
98. (Reserved for special uses by contracting parties)
99. (Reserved for special uses by contracting parties)

SECTION XXII

SPECIAL TRANSACTION

INTRODUCTORY NOTE

1. The Customs Tariff follows the texts containing the "International Convention on The

Harmonized Commodity Description and Coding System". Indices to the Nomenclature and to the Explanatory Notes (in 4 volumes) may be referred to at main Customs Offices in Malawi or may be purchased from the World Customs Organization, Rue du Marche, 30, B 1210, Brussels, Belgium

2. Any entry appearing in this Schedule under the heading "REMARKS" is included solely for purposes of information and does not, as such, in any way extend, curtail or govern the tariff imposed or the goods subjected thereto

PART I INTERPRETATION

1. Through the Customs Tariff, unless the context otherwise requires

"absolute alcohol"	means 100 per centum of ethyl alcohol by volume;
"AfCFTA"	means African Continental Free Trade Area;
"C"	means Carat;
"COMESA"	means the Common Market for Eastern and Southern African Countries established under the Treaty therefor first opened for signatures at Lusaka, Zambia, on 21st December, 1981.
"Commissioner General"	means the Commissioner General of Malawi Revenue Authority;
"degree of alcohol"	in relation to liquids containing ethyl alcohol, means degrees of alcohol content by volume as ascertained by Gay Lussacs hydrometer;
"duty-quota licence"	When provided for in any heading or subheading in Part III means a valid licence by or on behalf of the Secretary for the time being responsible for Commerce and Industry specifying that the goods of the description and of the quantities or values set out therein may be accepted for classification in that heading in favour of the person to whom the licence was issued provided such goods are properly classified in that heading or subheading;
"ex"	immediately preceding a section, chapter or heading number means that the goods referred to form only part of the goods classified under that section, chapter or heading;
"g"	means gram, being one-thousandth of a kilogram;
"heading"	means a four-digit numerical code in column 1;
"industrial"	in relation to goods means for use in an industry, other than domestic use;
"industry"	means the industry specified or, where none is specified, means agriculture, mining, manufacturing, electricity or gas generation and distribution for sale, public sewage disposal works, public water supply and such other industry as may be accepted as such by the Commissioner General;
"kg""	means kilogram;
"kPa"	means kilopascal;
"kWhr"	means kilowatt hour (1,000 kWh);
"l"	means litre;
"l.a.a."	means litre of absolute alcohol;
"m"$_2$	means metre;
"m^2 "	means square metre;
"m^3"	means cubic metre;
"machinery part"	shall not include parts of domestic machines or appliances, or of road vehicles of a kind for carrying passengers or goods;
"methylated"	means denatured by any prescribed method;
"n.e.s."	means not elsewhere specified, included or enumerated;

"nomenclature"	means the headings and subheadings and their relative numbers and codes, the section, chapter, heading and subheading notes and the General Rules for the Interpretation of the Harmonized System, set out in the Annex to the Convention;
"p"	means pack;
"SADC"	means the Southern African Development Community established under the Treaty therefor first opened for signatures at Maseru, Lesotho on 24th August, 1996;
"specified country content"	means the proportion of the material and labour or of the material or labour, related to the factory or works cost of the finished article of the specified country in which manufactured goods have been subjected to the last process of manufacture;
"subheading"	means a numerical code in column 2 which has more than four digits;
"tonne"	means a metric ton of one thousand kilograms;
"u"	means units or number of items or pieces (one);
"2u"	means one pair or two pieces/items;
"12u"	means twelve pieces/items;
"1000u"	means pieces/items of (1,000u);
V.A.T	means Value Added Tax
"%"	means per centum *ad valorem*.

2. The interpretation of Part III and the proper classification of goods within the headings and subheadings of all the sections thereof shall be governed by the principles set out in paragraph 3 guided by the current publication of the Nomenclature and of the English text of the Explanatory Notes thereto as issued and amended from time to time by the World Customs Organisation.

3. (1) The titles of sections, chapters and sub-chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions.

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

(*b*) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of given materials or substances 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 any application of Rule 2 (*b*) or for any other reason, goods are *prima facie*, classifiable under two or more headings, classification shall be effected as follows:

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

(*b*) Mixtures, composite goods consisting of different materials or made up of different components and goods put up in sets for retail sale, which cannot be classified by reference to Rule 3(*a*), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion applicable;

(*c*) When goods cannot be classified by reference to Rule 3 (*a*) or Rule 3 (*b*) they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.

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

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

(*a*) Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the

articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This Rule does not, however, apply to containers which give the whole its essential character;

(*b*) Subject to the provisions of Rule 5 (*a*) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision is not winding when such packing materials or packing containers are clearly suitable for repetitive use.

(6) For legal purposes, the classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings and any related Subheading Notes and, *mutatis mutandis*, to the above Rules, on the understanding that only subheadings at the same level are comparable. For the purposes of this Rule the relative Section and Chapter Notes also apply, unless the context otherwise requires.

(7) When any chapter note is preceded by the words, "informative note", such note shall be construed as indicating the goods or the class of goods to be classified within that chapter but, in the event of conflict, the provisions of the Nomenclature relating to that chapter shall prevail.

(8) Goods classified in Section XXII of Part III shall be admitted thereunder notwithstanding the fact that they are also classifiable in any preceding section of that Part.

4. In the column structure of Part III

(*a*) column 1 contains the heading number;

(*b*) column 2 contains subheading number;

(*c*) column 3 contains a description of the goods classified thereunder;

(*d*) column 4 contains a description of unit of quantity, weight, or quantity of goods classified thereunder;

(*e*) columns 5 and 6 contain the rates of customs duty in respect of the goods classified under the corresponding subheading;

(*f*) column 7 contains COMESA rates of customs duty in respect of goods classified under the corresponding subheading;

(fa) column 7A contains AfCFTA rates of Customs duty in respect of goods classified under the corresponding subheading; **(Refer to Govt Not. 31 of 28/05/2021)**

(*g*) column 8 contains SADC rates of customs duty for imports from other Member States other than South Africa, in respect of goods classified under the corresponding subheading;

(*h*) column 9 contains SADC rates of customs duty for imports from South Africa only, in respect of goods classified under the corresponding subheading;

(*i*) column 10 contains excise rates;

(*j*) column 11 contains Value Added Tax rates;

(ja) column 12 contains Advance Income Tax on imports **(Refer to Govt Not. 31 of 28/05/2021)**

(*k*) the last two digits of a subheading represent both as a statistical code and as a Customs commodity identification code; "dashes"in third column represent as follows

one dash represents subdivision of the heading text;
two dashes represent subdivision of one dash subheading text;
three or four dashes represent national subdivisions of the two or three dashes subheading texts, respectively.

5. Where goods are classified in Part III according to their use, either, by way of general description of their use or by reference to their use after importation, the intended use of such goods shall be proved by the importer to the satisfaction of the Commissioner General in accordance with such conditions as he may impose.

6. A miniature bottle of potable spirituous liquor may be deemed to contain spirituous liquor of the highest strength ordinarily imported or sold of like description.

7. The following quantities shall apply for the purposes of Part III

(*a*) unless otherwise specially provided, where goods are subject to duty by weight or quantity, such weight or quantity shall be the net weight or quantity, and duty shall be charged in proportion on any fraction of a whole unit of such weight or quantity. The weight of any goods may be ascertained by weighing net or by deducting from the gross weight the actual tare or an allowance therefor. The Commissioner General may fix allowances for tare and may, in his discretion, grant such allowances subject to such conditions as he may impose;

(*b*) unless otherwise specially provided, where the duty or rate of duty on goods is determined by a reference to weight or quantity, the Commissioner General may determine that a package of such goods shall be deemed to contain a specified weight or quantity of such goods;

(*c*) unless otherwise specially provided, a package of a declared weight or quantity, containing not more that such weight or quantity, shall be deemed to contain not less than such weight or quantity.

8. Goods exported for repair, renovation or alteration (not exported in bond or under drawback) shall, on re-importation, be classified under the heading and charged the rates of duty appropriate to the complete article.

Upon identification of such goods to the satisfaction of the Commissioner General, the value of such goods for duty purposes shall be the cost, if any, of such repair, renovation, or alteration, and such goods shall be deemed to have been manufactured entirely in the country in which such repairs, renovation or alteration took place.

PART II APPLICATION

1. Pursuant to section 82 (*c*) of the Act and subject to the provisions of paragraph 4 of this Part, there shall be charged, levied, collected and paid in respect of goods imported into Malawi, customs duties at the rates set out in columns 5, 6, 7, 7A, 8 and 9 of Part III.
2. Pursuant to section 82 (d) of the Act there shall be charged, levied, collected and paid respect to goods produced or manufactured in Malawi and specified in Column3 of Part III of the Customs Tariff, Excise duties ad valorem or ad rem as set out in Colimn of Part III of the Customs Tariff.

Provided that no such duties shall be payable in respect of goods produced or manufactured in such circumstance that , in accordance with section (1) of the Act, no excise licence is required.

3– (1) Pursuant to section 82 (f) of the Act , there shall be charged , levied and paid in respect of airtime, gaming, and betting including , lotteries, excise duties at the rate of ten percent.

(2) For the purposes of subparagraph (1), "airtime" has the meaning as described by the general information and communication technology (ICT) discipline and includes talk time, short message service (sms), data and data connectivity.

4. Pursuant to section 82A of the Act there shall be charged, levied, and paid in respect of goods imported into Malawi and specified in column 3 of Part III of the Customs Tariff, Excise duties *advalorem* as set out in Column of Part III of the Customs Tariff

5. Pursuant to section 89 of the Act and subject to the provision of paragraphs 3 and 4 of this Part, rebates shall be allowed to an extent sufficient to reduce the rates of duty set out in column 5 of Part III to the rates respectively set out in column 6 or 7, 7A, 8 or 9 of Part III in respect of goods grown, produced or manufactured in any country which is -

(*a*) in column 6 of Part III in respect of goods grown, produced or manufactured in any country which is....

(i) one of the "Member States" or one of the "ACP States" within the meaning given to such terms by the Convention between Member States of the European Union and certain African, Caribbean and Pacific States signed at Lomé, Togo, on the 28th February, 1975;

(ii) an independent country of the Commonwealth, any dependent territory, protectorate or protected state of such independent country, or a territory administered by the Government of such independent country under the trusteeship system of the United Nations; or

(iii) a Contracting Party of the General Agreement on Tariffs and Trade (GATT);

(*b*) (i) in column 7 of Part III in respect of goods imported into Malawi from a COMESA Member State, being goods grown, produced or manufactured in that Member State with a specified country content of not less than thirty-five per cent;

(ii) notwithstanding the provisions of subparagraph 2 (*b*) (i) and pursuant to the specified country content of thirty-five per cent, goods imported from a COMESA Member State that has reduced customs duties to "zero" shall be entered for consumption in Malawi, free of the customs duties specified in column 7 of Part III;

(*c*) in column 7A of Part III in respect of goods imported into Malawi from a country that is a State Party to the AfCFTA other than Republic of South Africa, being goods grown, produced or manufactured in that State Party with a specified country content of not less than thirty-five per cent

(d) in column 8 of Part III in respect of goods imported into Malawi from a SADC Member State other than the Republic of South Africa, being goods grown, produced or manufactured in that Member State with a specified country content of not less than thirty-five per cent; and

(*e*) in column 9 of Part III in respect of goods imported into Malawi from the Republic of South Africa, being goods grown, produced or manufactured in that SADC Member State with a specified country content of not less than thirty-five per cent:

Provided that where such goods do not qualify for the rates specified in columns 7,7A, 8 or 9 of Part III by reason of the level of specified content in respect of manufactured goods, the rates applicable shall be in accordance with paragraph 1 of this Part or subparagraph (*a*), as the case may be. **(Ref. Govt Notice No.31 of 28/05/2021)**

6. For the purposes of section 118 (1) (*b*) (i) of the Act, the specified country content required in respect of manufactured goods which have been subjected to the last process of manufacture in a specified country is set out in the following table-

1	2	3
Section,Chapter or Heading in Part III	*Goods*	*Specified country content of not less than*
	All goods not provided for hereunder	25%
ex Section XI and ex Section XII	Printed textile fabrics; excluding printed textile ex Section XII fabrics classified in headings 58.04, 58.06, 58.07, 60.02 and in Chapters 56, 58 and 59, but including printed rectangular articles classified in headings 62.14 and 62.17	30%
	Note: For the purpose of this specification "printed" in relation to fabrics means (*a*) fabric which has been subjected to any process of printing whereby there is printed on it a design or pattern covering the whole of the surface of the fabric or a substantial portion of it; or (*b*) fabric which has been manufactured from yarns which have been subjected to any process of printing resulting in a fabric bearing a design or pattern over the whole of the surface or over a substantial portion of it: Provided that for the purpose of this Note the word "printed" excludes fabric printed on the reverse side only and fabric printed on either side or on both sides with the only fugitive colours or dyes.	
	Textile fabrics other than printed textile fabrics: excluding the goods of headings 58.04, 58.06 and 60.02 and of Chapters 56, 58 and 59 but including the rectangular articles, other than printed rectangular articles of headings 62.14 and 62.17	50%
Headings 74.05 to 74.07, 74.13, 76.14 and 83.11	All goods in these headings	5%
ex 76.04 and 76.05	Aluminium wire and bars	5%
ex 85.44	Wire, cable, bars, strip and the like: in the length and not made up . .	5%

For the purpose of section 118 (i) (*b*) (ii) of the Act, the process of manufacture to which manufactured goods must be subjected in specified country in which the last process of manufacture has been performed is set out in the following table-

1	2	3

Section,Chapter or Heading in Part III	*Goods*	*Process of Manufacture*
ex Section XI and ex Section XII	Textile fabrics not made up: excluding the goods of headings 58.04, 58.06, 58.07 and 60.02 and of Chapters 56, 58 and 59, but including the rectangular articles of Headings 62.14 and 62.17	All the process of manufacture involved in the manufacture of textile fabrics from natural or man-made fibres or filaments, Whether or not such fibres or Filaments had been grown, Produced or manufactured in The specified country in which the last process of manufacture had been performed

Part III CUSTOMS DUTIES

Section I

LIVE ANIMALS; ANIMAL PRODUCTS

NOTES:

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

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

CHAPTER 1

Live animals

NOTE:

1. This Chapter covers all live animals except:

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

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

(*c*) Animals of heading 95.08.

Supplementary Note.

For the purposes of headings 01.01 to 01.04, the expression "pure-bred breeding animals" applies only to animals certified by the competent national authorities as being "pure-bred", imported specially for breeding purposes.

1	2	3	4	5	6	7	7A	8	9	10	11	12
01.01		**Live horses, asses, mules and hinnies.**										
		- Horses:										
	0101.21.00	-- Pure-bred breeding animals. . . .	U	10%	10%	3%	5%	Free	Free		17.5%	10%
	0101.29.00	-- Other	U	10%	10%	3%	5%	Free	Free		17.5%	10%
		-Asses										
	0101.30.10	---Pure – bred breeding animals .	U	10%	10%	3%	5%	Free	Free		17.5%	10%

	0101.30.90	--- Other . .	U	10%	10%	3%	5%	Free	Free	17.5%	10%
	0101.90.00	-Other	U	10%	10%	3%	5%	Free	Free	17.5%	10%
01.02		**Live bovine animals.**									
		- Cattle:									
	0102.21.00	-- Pure-bred breeding animals. . . .	U	Free	Free	3%	5%	Free	Free	Exempt	10%
	0102.29.00	-- Other.	U	10%	10%	3%	10%	Free	Free	Exempt	10%
		- Buffalo:									
	0102.31.00	-- Pure-bred breeding animals.. . . .	U	10%	10%	3%	5%	Free	Free	Exempt	10%
	0102.39.00	--Other.	U	10%	10%	3%	5%	Free	Free	Exempt	10%
	0102.90.00	-Other	U	10%	10%	3%	5%	Free	Free	Exempt	10%
01.03		**Live swine.**									
	0103.10.00	-Pure-bred breeding animals	U	Free	Free	3%	Free	Free	Free	Exempt	10%
		-Other:									
	0103.91.00	--Weighing less than 50 kg	U	10%	10%	3%	5%	Free	Free	Exempt	10%
	0103.92.00	--Weighing 50 kg or more	U	10%	10%	3%	5%	Free	Free	Exempt	10%
01.04		**Live sheep and goats.**									
		-Sheep:									
	0104.10.10	--- Pure –bred breeding animals ..	U	Free	Free	Free	Free	Free	Free	Exempt	10%
	0104.10.90	--- Other	U	10%	10%	3%	5%	Free	Free	Exempt	10%
		- Goats:									
	0104.20.10	--- Pure –bred breeding animals	U	Free	Free	Free	Free	Free	Free	Exempt	10%
	0104.20.90	--- Other	U	10%	10%	3%	10%	Free	Free	Exempt	10%
01.05		**Live poultry, that is to say, fowls of the species *Gallus domesticus,* ducks, geese, turkeys and guinea fowls.**									
		-Weighing not more than 185 g:									
	0105.11.00	--Fowls of the species *Gallus domesticus*	U	Free	Free	Free	Free	Free	Free	Exempt	10%
	0105.12.00	--Turkeys	U	10%	10%	Free	5%	Free	Free	Exempt	10%
	0105.13.00	--Ducks	U	10%	10%	Free	10%	Free	Free	Exempt	10%
	0105.14.00	--Geese	U	10%	10%	Free	5%	Free	Free	Exempt	10%
	0105.15.00	--Guinea fowls.	U	10%	10%	Free	5%	Free	Free	Exempt	10%
		-Other:									
	0105.94.00	--Fowls of the species *Gallus domesticus*	U	10%	10%	Free	10%	Free	Free	Exempt	10%
	0105.99.00	--Other	U	10%	10%	Free	10%	Free	Free	Exempt	10%
01.06		**Other live animals.**									
		-Mammals:									
	0106.11.00	--Primates	U	10%	10%	Free	5%	Free	Free	Exempt	10%
	0106.12.00	--Whales, dolphins and porpoises (mammals of the order *Cetacea*); manatees and dugongs (mammals of the order *Sirenia*); seals, sea lions and walruses (mammals of the suborder Pinnipedia)	U	10%	10%	Free	5%	Free	Free	Exempt	10%
	0106.13.00	-- Camels and other camelids (Camelidae).	U	10%	10%	Free	5%	Free	Free	Exempt	10%
	0106.14.00	-- Rabbits and hares.	U	10%	10%	Free	5%	Free	Free	Exempt	10%
	0106.19.00	--Other	U	10%	10%	Free	5%	Free	Free	Exempt	10%
	0106.20.00	-Reptiles (including snakes and turtles)	U	10%	10%	Free	5%	Free	Free	Exempt	10%
		-Birds:									
	0106.31.00	--Birds of prey	U	10%	10%	Free	5%	Free	Free	Exempt	10%

0106.32.00	--Psittaciformes (including parrots, parakeets, macaws and cockatoos)	U	10%	10%	Free	5%	Free	Free	Exempt	10%
0106.33.00	-- Ostriches; emus (Dromaius novaehollandie).	U	10%	10%	Free	5%	Free	Free	Exempt	10%
0106.39.00	--Other	U	10%	10%	Free	5%	Free	Free	Exempt	10%
	- Insects:									
0106.41.00	-- Bees	U	10%	10%	Free	5%	Free	Free	Exempt	10%
0106.49.00	-- Other	U	10%	10%	Free	5%	Free	Free	Exempt	10%
0106.90.00	-Other	U	10%	10%	Free	5%	Free	Free	Exempt	10%

CHAPTER 2

Meat and edible meat offal

NOTE: __

1. This Chapter does not cover:

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

(*b*) Edible, non-living insects (heading 04.10);

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

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

1	2	3	4	5	6	7	7A	8	9	10	11	12
02.01		**Meat of bovine animals, fresh or chilled.**										
	0201.10.00	-Carcasses and half-carcasses . .	kg	15%	10%	1%	15%	Free	Free		Exempt	10%
	0201.20.00	-Other cuts with bone in	kg	15%	10%	1%	15%	Free	Free		Exempt	10%
	0201.30.00	-Boneless	kg	15%	10%	1%	15%	Free	Free		Exempt	10%
02.02		**Meat of bovine animals, frozen.**										
	0202.10.00	-Carcasses and half-carcasses . .	kg	15%	10%	1%	5%	Free	Free		Exempt	10%
	0202.20.00	-Other cuts with bone in	kg	15%	10%	1%	15%	Free	Free		Exempt	10%
	0202.30.00	-Boneless	kg	15%	10%	1%	7.5%	Free	Free		Exempt	10%
02.03		**Meat of swine, fresh, chilled or frozen.**										
		-Fresh or chilled:										
	0203.11.00	--Carcasses and half-carcasses . .	kg	15%	10%	1%	7.5%	Free	Free		Exempt	10%
	0203.12.00	--Hams, shoulders and cuts thereof, with bone in	kg	15%	10%	1%	15%	Free	Free		Exempt	10%
	0203.19.00	--Other	kg	15%	10%	1%	15%	Free	Free		Exempt	10%
		-Frozen:										
	0203.21.00	--Carcasses and half-carcasses . .	kg	15%	10%	1%	15%	Free	Free		Exempt	10%
	0203.22.00	--Hams, shoulders and cuts thereof, with bone in.	kg	15%	10%	1%	15%	Free	Free		Exempt	10%
	0203.29.00	--Other	kg	15%	10%	1%	7.5%	Free	Free		Exempt	10%
02.04		**Meat of sheep or goats, fresh, chilled or frozen.**										
	0204.10.00	-Carcasses and half-carcasses of lamb,										

		fresh or chilled	kg	15%	10%	1%	15%	Free	Free	Exempt	10%
		-Other meat of sheep, fresh or chilled:									
	0204.21.00	--Carcasses and half-carcasses . .	kg	15%	10%	1%	15%	Free	Free	Exempt	10%
	0204.22.00	--Other cuts with bone in	kg	15%	10%	1%	15%	Free	Free	Exempt	10%
	0204.23.00	--Boneless	kg	15%	10%	1%	15%	Free	Free	Exempt	10%
	0204.30.00	-Carcasses and half-carcasses of lamb, frozen	kg	15%	10%	1%	15%	Free	Free	Exempt	10%
		-Other meat of sheep, frozen:									
	0204.41.00	--Carcasses and half-carcasses . .	kg	15%	10%	1%	15%	Free	Free	Exempt	10%
	0204.42.00	--Other cuts with bone in	kg	15%	10%	1%	15%	Free	Free	Exempt	10%
	0204.43.00	--Boneless	kg	15%	10%	1%	15%	Free	Free	Exempt	10%
	0204.50.00	-Meat of goats	kg	15%	10%	1%	15%	Free	Free	Exempt	10%
02.05	0205.00.00	**Meat of horses, asses, mules or hinnies, fresh, chilled or frozen** . .	kg	15%	10%	6%	7.5%	Free	Free	Exempt	10%
02.06		**Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.**									
	0206.10.00	-Of bovine animals, fresh or chilled	kg	30%	25%	1%	30%	Free	Free	Exempt	10%
		-Of bovine animals, frozen:									
	0206.21.00	--Tongues	kg	30%	25%	1%	15%	Free	Free	Exempt	10%
	0206.22.00	--Livers	kg	30%	25%	1%	30%	Free	Free	Exempt	10%
	0206.29.00	--Other	kg	30%	25%	1%	30%	Free	Free	Exempt	10%
	0206.30.00	-Of swine, fresh or chilled	kg	30%	25%	1%	15%	Free	Free	Exempt	10%
		-Of swine, frozen:									
	0206.41.00	--Livers	kg	30%	25%	1%	15%	Free	Free	Exempt	10%
	0206.49.00	--Other	kg	30%	25%	1%	15%	Free	Free	Exempt	10%
	0206.80.00	-Other, fresh or chilled	kg	30%	25%	1%	30%	Free	Free	Exempt	10%
	0206.90.00	-Other, frozen	kg	30%	25%	1%	30%	Free	Free	Exempt	10%
02.07		**Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.**									
		-Of fowls of the species *Gallus domesticus:*									
	0207.11.00	--Not cut in pieces, fresh or chilled	kg	30%	25%	6%	10%	Free	Free	Exempt	10%
	0207.12.00	--Not cut in pieces, frozen	kg	30%	25%	6%	30%	Free	Free	Exempt	10%
	0207.13.00	--Cuts and offal, fresh or chilled . .	kg	30%	25%	6%	30%	Free	Free	Exempt	10%
	0207.14.00	--Cuts and offal, frozen	kg	30%	25%	6%	30%	Free	Free	Exempt	10%
		-Of turkeys:									
	0207.24.00	--Not cut in pieces, fresh or chilled	kg	30%	25%	6%	30%	Free	Free	Exempt	10%
	0207.25.00	--Not cut in pieces, frozen . .	kg	30%	25%	6%	30%	Free	Free	Exempt	10%
	0207.26.00	--Cut and offal, fresh or chilled . .	kg	30%	25%	6%	30%	Free	Free	Exempt	10%
	0207.27.00	--Cuts and offal, frozen	kg	30%	25%	6%	30%	Free	Free	Exempt	10%
		- Of ducks:									
	0207.41.00	-- Not cut in pieces, fresh or chilled. .. .	kg	30%	25%	6%	30%	Free	Free	Exempt	10%
	0207.42.00	-- Not cut in pieces, frozen	kg	30%	25%	6%	30%	Free	Free	Exempt	10%
	0207.43.00	-- Fatty livers, fresh or chilled. . . .	kg	30%	25%	6%	30%	Free	Free	Exempt	10%
	0207.44.00	-- Other, fresh or chilled	kg	30%	25%	6%	30%	Free	Free	Exempt	10%
	0207.45.00	-- Other, frozen	kg	30%	25%	6%	30%	Free	Free	Exempt	10%
		- Of geese:									
	0207.51.00	-- Not cut in pieces, fresh or chilled. .. .	kg	30%	25%	6%	30%	Free	Free	Exempt	10%
	0207.52.00	-- Not cut in pieces, frozen . .	kg	30%	25%	6%	30%	Free	Free	Exempt	10%
	0207.53.00	-- Fatty livers, fresh or chilled. . . .	kg	30%	25%	6%	30%	Free	Free	Exempt	10%
	0207.54.00	-- Other, fresh or chilled	kg	30%	25%	6%	12.5%	Free	Free	Exempt	10%
	0207.55.00	-- Other, frozen	kg	30%	25%	6%	30%	Free	Free	Exempt	10%
	0207.60.00	- Of guinea fowls	kg	30%	25%	6%	30%	Free	Free	Exempt	10%

02.08		**Other meat and edible meat offal, fresh, chilled or frozen.**										
	0208.10.00	- Of rabbits or hares	kg	15%	10%	1%	5%	Free	Free		Exempt	10%
	0208.30.00	-Of primates.	kg	15%	10%	1%	15%	Free	Free		Exempt	10%
	0208.40.00	-Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	kg	15%	10%	1%	15%	Free	Free		Exempt	10%
	0208.50.00	-Of reptiles (including snakes and turtles)	kg	15%	10%	1%	15%	Free	Free		Exempt	10%
	0208.60.00	- Of camels and other camelids (Camelidae)	kg	15%	10%	1%	15%	Free	Free		Exempt	10%
	0208.90.00	-Other	kg	15%	10%	1%	15%	Free	Free		Exempt	10%
02.09		**Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked**										
	0209.10.00	- Of pigs	kg	15%	10%	6%	15%	Free	Free		Exempt	10%
	0209.90.00	- Other	kg	15%	10%	6%	15%	Free	Free		Exempt	10%
02.10		**Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.**										

1	**2**	**3**	**4**	**5**	**6**	**7**	**7A**	**8**	**9**	**10**	**11**	**12**
		-Meat of swine:										
	0210.11.00	--Hams, shoulders and cuts thereof, with bone in.	kg	30%	25%	5%	30%	Free	15%		Exempt	10%
	0210.12.00	--Bellies (streaky) and cuts thereof	kg	30%	25%	5%	30%	Free	Free		Exempt	10%
	0210.19.00	--Other	kg	30%	25%	5%	30%	Free	Free		Exempt	10%
	0210.20.00	-Meat of bovine animals	kg	30%	25%	5%	30%	Free	Free		Exempt	10%
		-Other, including edible flours and meals of meat or meat offal:										
	0210.91.00	--Of primates	kg	30%	25%	5%	30%	Free	Free		Exempt	10%
	0210.92.00	--Of whales, dolphins and porpoises (mammals of the order *Cetacea*); of manatees and dugongs (mammals of the order *Sirenia*); of seals lions and walruses (mammals of the suborder Pinnipedia)	kg	30%	25%	5%	30%	Free	15%		Exempt	10%
	0210.93.00	--Of reptiles (including snakes and turtles)	kg	30%	25%	5%	30%	Free	15%		Exempt	10%
	0210.99.00	--Other	kg	30%	25%	5%	30%	Free	Free		Exempt	10%

CHAPTER 3

Fish and crustaceans, molluscs and other aquatic invertebrates

NOTES:

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

1	2	3	4	5	6	7	7A	8	9	10	11	12
03.01		**Live fish.**										
		-Ornamental fish										
	0301.11.00	-- Fresh water	kg	30%	25%	1%	15%	Free	Free		17.5%	10%
	0301.19.00	-- Other	kg	30%	25%	1%	15%	Free	Free		17.5%	10%
		-Other live fish:										
	0301.91.00	--Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster*)	kg	30%	25%	1%	15%	Free	Free		Exempt	10%
	0301.92.00	--Eels (*Anguilla spp.*)	kg	30%	25%	1%	15%	Free	Free		Exempt	10%
	0301.93.00	--Carp(Cyprinus spp, Carassius Spp., Ctenopharyngodin idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni Megalobrama spp)	kg	30%	25%	1%	15%	Free	Free		Exempt	10%
	0301.94.00	--Atlantic and Pacific bluefin tunas (*Thunnus thynnus, Thunnus orientalis)*	kg	30%	25%	1%	15%	Free	Free		Exempt	10%
	0301.95.00	--Southern bluefin tunas *(Thunnus maccoyii)*	kg	30%	25%	1%	15%	Free	Free		Exempt	10%
	0301.99.00	--Other	kg	30%	25%	1%	15%	Free	Free		Exempt	10%
03.02		**Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.**										
		-Salmonidae, excluding edible fish offal of subheading 0302.91 to 0302.99: (+)										

1	2	3	4	5	6	7	7A	8	9	10	11	12
	0302.11.00	--Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhyn-*										

	chus apache and Oncorhynchus chrysogaster)	kg	30%	25%	1%	15%	Free	Free	Exempt	10%
0302.13.00	--Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus*),	kg	30%	25%	1%	15%	Free	Free	Exempt	10%
0302.14.00	--Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	kg	30%	25%	1%	15%	Free	Free	Exempt	10%
0302.19.00	--Other	kg	30%	25%	1%	15%	Free	Free	Exempt	10%
	-Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae* and *Citharidae*), excluding edible fish offal of subheading 0302.91 to 0302.99 :(+)									
0302.21.00	--Halibut (*Reinhardtius hippoglos-soides, Hippoglossus hippoglossus, Hippoglossus stenolepis*)	kg	30%	25%	1%	15%	Free	Free	Exempt	10%
0302.22.00	--Plaice (*Pleuronectes platessa*) . .	kg	30%	25%	1%	15%	Free	Free	Exempt	10%
0302.23.00	--Sole (*Solea spp.*).	kg	30%	25%	1%	15%	Free	Free	Exempt	10%
0302.24.00	-- Turbots (Psetta maxima)" . .	kg	30%	25%	1%	15%	Free	Free	Exempt	10%
0302.29.00	--Other	kg	30%	25%	1%	15%	Free	Free	Exempt	10%
	- Tunas (of the genus Thunnus), skipjack tuna (stripe-bellied bonito) (Katsuwonus pelamis), excluding edible fish offal of subheadings 0302.91 to 0302.99									
0302.31.00	--Albacore or longfinned tunas (*Thunnus alalunga*)	kg	30%	25%	1%	15%	Free	Free	Exempt	10%
0302.32.00	--Yellowfin tunas (*Thunnus albacares*)	kg	30%	25%	1%	15%	Free	Free	Exempt	10%
0302.33.00	-- Skipjack tuna (stripe-bellied bonito) (Katsuwonus pelamis) . .	kg	30%	25%	1%	7.5%	Free	Free	Exempt	10%
0302.34.00	--Bigeye tunas (*Thunnus obesus*) . .	kg	15%	10%	1%	7.5%	Free	Free	Exempt	10%
0302.35.00	--Atlantic and Pacific bluefin tunas (*Thunnus thynnus, Thunnus orientalis*)	kg	15%	10%	1%	7.5%	Free	Free	Exempt	10%
0302.36.00	--Southern bluefin tunas (*Thunnus maccoyii*)	kg	30%	25%	1%	15%	Free	Free	Exempt	10%
0302.39.00	--Other	kg	30%	25%	1%	15%	Free	Free	Exempt	10%
	-Herrings (*Cluppea harengus, Clupea pallasii*), anchovies (Engraulis spp.) Sardines (Sardina pilchardus, Sardinops spp.) sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), Indian mackerels (Rastrellinger spp.), seerfishes (Scomberomorus spp.) jack and horse mackerel (Trachrurus spp.), cobia (Rachycentron canadum) silver pomfrets (Pamus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.) capelin (Mallotus villotus) , swordfish (Xiphias gladius), Kawakawa ((Euthynnus affinis), bonitos (Sarda spp.), marlins, sailfishes, spearfish (Istiophoridae), , excluding edible fish offal of subheading 0302.91 to 0302.99 : (+)									
0302.41.00	-- Herrings (*Cluppea harengus, Clupea pallasii*),	kg	30%	25%	1%	15%	Free	Free	Exempt	10%
0302.42.00	-- Anchovies (Engraulis spp.)	kg	30%	25%	1%	15%	Free	Free	Exempt	10%

0302.43.00	-- Sardines (Sardina pilchardus, Sardinops spp.) sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus)	kg	30%	25%	1%	15%	Free	Free	Exempt	10%
0302.44.00	-- Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)	kg	30%	25%	1%	15%	Free	Free	Exempt	10%
0302.45.00	-- Jack and horse mackerel (Trachrurus spp.)	kg	30%	25%	1%	15%	Free	Free	Exempt	10%
0302.46.00	-- Cobia (Rachycentron canadum)	kg	30%	25%	1%	15%	Free	Free	Exempt	10%
0302.47.00	-- Swordfish (Xiphias gladius)	kg	30%	25%	1%	15%	Free	Free	Exempt	10%
0302.49.00	-- Other	kg	3 0%	25%	1%	12.5%	Free	Free	Exempt	10%
	- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheading 0302.91 to 0302.99 : (+)									
	and roses:									
0302.51.00	--Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*).	kg	30%	25%	1%	15%	Free	Free	Exempt	10%
0302.52.00	--Haddock (Melanogrammus aeglefinus)	kg	30%	25%	1%	15%	Free	Free	Exempt	10%
0302.53.00	--Coalfish (Pollachius virens). .	kg	30%	25%	1%	15%	Free	Free	Exempt	10%
0302.54.00	--Hake (Merluccuis spp. Urophycis spp.)	kg	30%	25%	1%	15%	Free	Free	Exempt	10%
0302.55.00	-- Alaska Pollock (Theragra chalcogramma).	kg	30%	25%	1%	15%	Free	Free	Exempt	10%
0302.56.00	--Blue whitings (Micromesistius poutassou, Micromesistius australis).	kg	30%	25%	1%	15%	Free	Free	Exempt	10%
0302.59.00	--Other . . .	kg	30%	25%	1%	15%	Free	Free	Exempt	10%
	- Tilapias (Orechromis spp. catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.) carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), Catlas catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp,) eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.), excluding edible fish offal of subheadings 0302.91 to 0302.99 : (+)									
0302.71.00	-- Tilapias (Orechromis spp)..	kg	30%	25%	1%	15%	Free	Free	Exempt	10%
0302.72.00	-- Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.	kg	30%	25%	1%	15%	Free	Free	Exempt	10%
0302.73.00	- -Carp (Cyprinus spp.,, Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.)"	kg	30%	25%	1%	15%	Free	Free	Exempt	10%
0302.74.00	- Eels (Anguilla spp.),.	kg	30%	25%	1%	15%	Free	Free	Exempt	10%
0302.79.00	-- Other	kg	30%	25%	1%	15%	Free	Free	Exempt	10%
	-Other fish, excluding edible fish offal of subheading 0302.91 to 0302.99 : (+)									
0302.81.00	-- Dogfish and other sharks. . . .	kg	30%	25%	1%	15%	Free	Free	Exempt	10%
0302.82.00	-- Rays and skates (Rajidae). . . .	kg	30%	25%	1%	15%	Free	Free	Exempt	10%
0302.83.00	-- Toothfish (Dissostichus spp.). . . .	kg	30%	25%	1%	15%	Free	Free	Exempt	10%
0302.84.00	-- Seabass (Dicentrarchus spp.). . .	kg	30%	25%	1%	15%	Free	Free	Exempt	10%
0302.85.00	-- Seabream (Sparidae)	kg	30%	25%	1%	15%	Free	Free	Exempt	10%

0302.89.00	-- Other	kg	30%	25%	1%	15%	Free	Free	Exempt	10%
	- Livers and roes, milt, fish fins,heads, Tails, maws and other edible fish offal:									
0302.91.00	-- Livers, roes and milt . . .	kg	30%	25%	1%	12.5%	Free	Free	Exempt	10%
0302.92.00	-- Shark fins	kg	30%	25%	1%	12.5%	Free	Free	Exempt	10%
0302.99.00	-- Other	kg	30%	25%	1%	12.5%	Free	Free	Exempt	10%
03.03	**Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.**									
	- Salmonidea, excluding edible fish offal of subheading 0303.91 to 0303.99 : (+)									
0303.11.00	--Sockeye salmon (red salmon) *(Oncorhynchus nerka)*	kg	30%	25%	1%	15%	Free	Free	Exempt	10%
0303.12.00	-- Other Pacific salmon (Oncorhynchus) Gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus Masou and Oncorhynchus rhodurus)	kg	30%	25%	1%	15%	Free	Free	Exempt	10%
0303.13.00	-- Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	kg	30%	25%	1%	15%	Free	Free	Exempt	10%
0303.14.00	-- Trout (Salmo trutta, Oncorhynchus Mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus Apache and Oncorhynchus chrysogaster)	kg	30%	25%	1%	15%	Free	Free	Exempt	10%
0303.19.00	--Other	kg	30%	25%	1%	15%	Free	Free	Exempt	10%
	- Tilapias (Oncorhynchus spp.), catfish (Pangasius spp., Silurus spp.,Clarias spp., Ictalurus spp., carp (Cyprinusspp, Carassius spp,Ctenopharyngodon idellus, Hypophthalmichthys spp.,Cirrhinus spp., Mylopharyngodin piceus), Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.) eels (Anguilla spp.,) Nile perch(Lates niloticus) and snakeheads (Channa spp.,) excluding edible fish offal of subheading 0303.91 to 0303.99:									
0303.23.00	-- Tilapias (Oncorhynchus spp). . . .	kg	30%	25%	1%	15%	Free	Free	Exempt	10%
0303.24.00	-- Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp). . . .	kg	30%	25%	1%	15%	Free	Free	Exempt	10%
0303.25.00	-- Carp (Cyprinus spp., Carassius spp, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus) Catla catla, Labeo spp., Osteochillus hasselti, Leptobarbus hoeveni, Megalobrama spp) . .	kg	30%	25%	1%	15%	Free	Free	Exempt	10%
0303.26.00	-- Eels (Anguilla spp)	kg	30%	25%	1%	15%	Free	Free	Exempt	10%
0303.29.00	-- Other	kg	15%	10%	1%	7.5%	Free	Free	Exempt	10%
	- Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae* and *Citharidae*),									

	excluding edible fish offal of subheading 0303.91 to 030.99 : (+)											
0303.31.00	--Halibut (*Reinhardtius hippoglos-soides, Hippoglossus hippoglossus, Hippoglossus stenolepis*)	kg	30%	25%	1%	15%	Free	Free		Exempt	10%
0303.32.00	--Plaice (*Pleuronectes platessa*) . .	kg	30%	25%	1%	15%	Free	Free		Exempt	10%
0303.33.00	--Sole (*Solea spp.*)	kg	30%	25%	1%	15%	Free	Free		Exempt	10%
0303.34.00	--Turbots (*Psetta* maxima), . .	kg	30%	25%	1%	15%	Free	Free		Exempt	10%
0303.39.00	--Other	kg	30%	25%	1%	15%	Free	Free		Exempt	10%
	- Tunas (of the genus Thunnus), skipjack tuna (stripe-bellied bonito) (Katsuwonus pelamis),excluding edible fish offal of subheadings 0303.91 to 0303.99:										
0303.41.00	--Albacore or longfinned tunas (*Thunnus alalunga*)	kg	30%	25%	1%	15%	Free	Free		Exempt	10%
0303.42.00	--Yellowfin tunas (*Thunnus albacares*)	kg	15%	10%	1%	7.5%	Free	Free		Exempt	10%
0303.43.00	-- Skipjack tuna (stripe-bellied bonito) (Katsuwonus pelamis). . .	kg	30%	25%	1%	15%	Free	Free		Exempt	10%
0303.44.00	--Bigeye tunas (*Thunnus obesus*) . .	kg	15%	10%	1%	7.5%	Free	Free		Exempt	10%
0303.45.00	-- Atlantic and Pacific bluefin tunas (*Thunnus thynnus, Thunnus orientalis*)	kg	15%	10%	1%	7.5%	Free	Free		Exempt	10%
0303.46.00	--Southern bluefin tunas (*Thunnus maccoyii*)	kg	30%	25%	1%	15%	Free	Free		Exempt	10%
0303.49.00	--Other	kg	15%	10%	1%	7.5%	Free	Free		Exempt	10%
	-Herrings (*Clupea harengus, Clupea pallasii*), anchovies (Engraulis spp.) sardines (Sardina pilchardus, Sardinops spp.) sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus) , Indian mackerels (Restrelliger spp.), seerfishes (Scomberomous spp.), jack and horse mackerel (Trachurus spp.) jacks, creavalles (Caranx spp.) cobia (Rachycentron canadum), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.), capelin (Mallotus villosus) Swordfish (Xiphias gladius), Kawakawa (Euthynnus affinis), bonitos (Sarda spp.), marlins, sailfishes, spearfish (Istiophoridae) , excluding edible fish offal of subheading 0303.91 to 0303. 99:										
0303.51.00	--Herrings (*Clupea harengus,Clupea pallasii)*	kg	30%	25%	1%	15%	Free	Free		Exempt	10%

1	**2**	**3**	**4**	**5**	**6**	**7**	**7A**	**8**	**9**	**10**	**11**	**12**
	0303.53.00	-- Sardines (Sardina pilchardus, Sardinops spp.,), sardinella (Sardinella spp.,), brisling or sprats (Sprattus sprattus)	kg	15%	10%	1%	7.5%	Free	Free		Exempt	10%
	0303.54.00	-- Mackerel (Scomber scombrus,										

	Scomber australasicus, Scomber japonicus)	kg	15%	10%	1%	7.5%	Free	Free	Exempt	10%
0303.55.00	-- Jack and horse mackerel (Trachurus Spp.)	kg	15%	10%	1%	7.5%	Free	Free	Exempt	10%
0303.56.00	-- Cobia (Rachycentrion canadum)	kg	15%	10%	1%	7.5%	Free	Free	Exempt	10%
0303.57.00	-- Swordfish (Xiphias gladius)	kg	15%	10%	1%	7.5%	Free	Free	Exempt	10%
0303.59.00	-- Other	kg	15%	10%	1%	15%	Free	Free	Exempt	10%
	- Fish of the families Bregmacerotidae Euclichthyidae, Gadidae, Maraenolepidae, excluding edible fish offal of subheading 0303.91 to 0303.99 : (+)									
0303.63.00	-- Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	kg	15%	10%	1%	7.5%	Free	Free	Exempt	10%
0303.64.00	-- Haddock (Melanogrammus aeglefinus)	kg	15%	10%	1%	7.5%	Free	Free	Exempt	10%
0303.65.00	-- Coalfish (Pollachius virens)	kg	15%	10%	1%	7.5%	Free	Free	Exempt	10%
0303.66.00	-- Hake (Merluccius spp., Urophycis spp)	kg	15%	10%	1%	7.5%	Free	Free	Exempt	10%
0303.67.00	-- Alaska Pollack (Theragra chalcogramma)	kg	15%	10%	1%	7.5%	Free	Free	Exempt	10%
0303.68.00	-- Blue whitings (Micromesistius poutassou, Micromesistius australis)	kg	15%	10%	1%	7.5%	Free	Free	Exempt	10%
0303.69.00	-- Other	kg	15%	10%	1%	7.5%	Free	Free	Exempt	10%
	- Other fish, excluding edible fish offal of subheading 0303.91 to 0303.99 : (+)									
0303.81.00	-- Dogfish and other sharks	kg	15%	10%	1%	7.5%	Free	Free	Exempt	10%
0303.82.00	-- Rays and skates (Rajidae)	kg	15%	10%	1%	7.5%	Free	Free	Exempt	10%
0303.83.00	-- Toothfish (Dissostichus spp.)	kg	15%	10%	1%	7.5%	Free	Free	Exempt	10%
0303.84.00	-- Seabass (Dissostichus spp.)	kg	15%	10%	1%	7.5%	Free	Free	Exempt	10%
0303.89.00	--Other	kg	15%	10%	1%	7.5%	Free	Free	Exempt	10%
	-Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal :									
0303.91.00	-- Livers, roes and milt	kg	15%	10%	1%	5%	Free	Free	Exempt	10%
0303.92.00	-- Shark fins	kg	15%	10%	1%	5%	Free	Free	Exempt	10%
0303.99.00	--Other	kg	15%	10%	1%	5%	Free	Free	Exempt	10%
03.04	**Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.**									
	-Fresh or chilled fillets of tilapias (oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp.,Ictalurus spp.,), carp (Cyprinus spp., Carassius spp ., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon idellus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.):									
0304.31.00	-- Tilapias (oreochromis spp.)	kg	15%	10%	6%	5%	Free	Free	Exempt	10%
0304.32.00	-- Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.,)	kg	15%	10%	6%	7.5%	Free	Free	Exempt	10%
0304.33.00	-- Nile perch (Lates niloticus) . .	kg	15%	10%	6%	7.5%	Free	Free	Exempt	10%
0304.39.00	-- Other	kg	15%	10%	6%	7.5%	Free	Free	Exempt	10%
	- Fresh or chilled fillets of other fish:									
0304.41.00	-- Pacific salmon (Oncorhynchus									

	nerka, Oncorhynchus gorbuscha, Oncorhynchus Keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus Masou and Oncorhynchus rhodurus), Atlantic Salmon (Salmo salar) and Danube Salmon (Huchohucho)	kg	15%	10%	6%	7.5%	Free	Free	Exempt	10%
0304.42.00	-- Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae)	kg	15%	10%	6%	7.5%	Free	Free	Exempt	10%
0304.43.00	-- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Cithsridae)	kg	15%	10%	6%	7.5%	Free	Free	Exempt	10%
0304.44.00	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepidae. . . .	kg	15%	10%	6%	7.5%	Free	Free	Exempt	10%
0304.45.00	-- Swordfish (Xiphias gladius) . . .	kg	15%	10%	6%	7.5%	Free	Free	Exempt	10%
0304.46.00	-- Tooth fish (Dissostichus spp.) . .	kg	15%	10%	6%	7.5%	Free	Free	Exempt	10%
0304.47.00	-- Dogfish and other sharks	kg	15%	10%	6%	5%	Free	Free	Exempt	10%
0304.48.00	-- Rays and skates (*Rajidae*) . .	kg	15%	10%	6%	5%	Free	Free	Exempt	10%
0304.49.00	-- Other. . . .	kg	15%	10%	6%	7.5%	Free	Free	Exempt	10%
	- Other, fish or chilled:									
0304.51.00	-- Tilapias (oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.,), carp (Cyprinus spp, Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochillus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.):	kg	15%	10%	6%	7.5%	Free	Free	Exempt	10%
0304.52.00	-- Salmonidae. . . .	kg	15%	10%	6%	7.5%	Free	Free	Exempt	10%
0304.53.00	--Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Moridae and Muraenolepidae	kg	15%	10%	6%	7.5%	Free	Free	Exempt	10%
0304.54.00	-- Swordfish (Xiphias gladius)	kg	15%	10%	6%	7.5%	Free	Free	Exempt	10%
0304.55.00	-- Toothfish (Dissostichus spp.)	kg	15%	10%	6%	7.5%	Free	Free	Exempt	10%
0304.56.00	-- Dogfish and other sharks	kg	15%	10 %	6%	5%	Free	Free	Exempt	10%
0304.57.00	-- Rays and skates (*Rajidae*) . .	kg	15%	10%	6%	5%	Free	Free	Exempt	10%
0304.59.00	-- Other	kg	15%	10%	6%	7.5%	Free	Free	Exempt	10%
	- Frozen fillets of tilapias (Oreochromis spp.), Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp, Carassius spp, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochillus hasselti, Leptobarbus hoeveni, Megalobrama spp.) eels (Anguilla spp.),									

	Nile perch (Lates niloticus) and snakeheads (Channa spp.):									
0304.61.00	-- Tilapias (oreochromis spp.),	kg	15%	10%	6%	7.5%	Free	Free	Exempt	10%
0304.62.00	-- Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.,),	kg	15%	10%	6%	7.5%	Free	Free	Exempt	10%
0304.63.00	--Nile Perch (Lates niloticus)	kg	15%	10%	6%	7.5%	Free	Free	Exempt	10%
0304.69.00	-- Other	kg	15%	10%	6%	7.5%	Free	Free	Exempt	10%
	- Frozen fillets of fish of the Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merluccidae, Moridae and Mursenolepididae:									
0304.71.00	-- Cod (Gadus morhua, Gadua ogac, Gadus macrocephalus)	kg	15%	10%	6%	7.5%	Free	Free	Exempt	10%
0304.72.00	--Haddock (Melanogrammus aeglefinus). .	kg	15%	10%	6%	7.5%	Free	Free	Exempt	10 %
0304.73.00	-- Coalfish (Pollachius virens)	kg	15%	10%	6%	7.5%	Free	Free	Exempt	10%
0304.74.00	-- Hake (Merluccius spp. Urophycis spp.)	kg	15%	10%	6%	7.5%	Free	Free	Exempt	10%
0304.75.00	--Alaska Pollock (Theragra chalcogramma)	kg	15%	10%	6%	7.5%	Free	Free	Exempt	10%
0304.79.00	-- Other	kg	15%	10%	6%	7.5%	Free	Free	Exempt	10%
	- Frozen fillets of other fish:									
0304.81.00	-- Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (salmo salar) and Danube salmon (Hucho hucho)	kg	15%	10%	6%	7.5%	Free	Free	Exempt	10%
0304.82.00	-- Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	kg	15%	10%	6%	7.5%	Free	Free	Exempt	10%
0304.83.00	-- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and CItharidae)	kg	15%	10%	6%	7.5%	Free	Free	Exempt	10%
0304.84.00	-- Swordfish (Xiphias gladius). . . .	kg	15%	10%	6%	7.5%	Free	Free	Exempt	10%
0304.85.00	-- Toothfish (Dissostichus spp.)	kg	15%	10%	6%	7.5%	Free	Free	Exempt	10%
0304.86.00	-- Herrings (Clupea herengus, Clupea pallasii)	kg	15%	10%	6%	7.5%	Free	Free	Exempt	10%
0304.87.00	-- Tunas (of the genus Thunnus), Skipjack tuna (Stripe-bellied bonito) (Katsuwonus pelamis)	kg	15%	10%	6%	7.5%	Free	Free	Exempt	10%
0304.88.00	-- Dogfish, other sharks, rays and skates (*Rajidae*)	kg	15%	10%	6%	5%	Free	Free	Exempt	10%
0304.89.00	-- Other	kg	15%	10%	6%	7.5%	Free	Free	Exempt	10%
	-Other, frozen:									
0304.91.00	-- Swordfish (Xiphias gladius). . . .	kg	15%	10%	6%	7.5%	Free	Free	Exempt	10%
0304.92.00	-- Toothfish (Dissostichus spp.)	kg	15%	10%	6%	7.5%	Free	Free	Exempt	10%
0304.93.00	-- Tilapias (Orechromis spp.), catfish (Pangasius spp., Silurus spp., Clarisd Spp., Ictalurus spp., carp (Cyprinus spp, Carassius spp, Ctenopharyngodon idellus Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngidin piceus), Catla catla, Labeo Spp., Osteochillus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla									

		spp.,Nile perch (Lates niloticus) and snakeheads(Channa spp.)	kg	15%	10%	6%	7.5%	Free	Free	Exempt	10%
	0304.94.00	-- Alaska Pollock (Theragra chalcogramma)	kg	15%	10%	6%	7.5%	Free	Free	Exempt	10%
	0304.95.00	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae,Merlucciidae, Moridae and Muraenolepididae, other than Alaska Pollock (Theragra chalcogramma)	kg	15%	10%	6%	7.5%	Free	Free	Exempt	10%
	0304.96.00	-- Dogfish and other sharks	kg	15%	10 %	6%	5%	Free	Free	Exempt	10%
	0304.97.00	-- Rays and skates (*Rajidae*) . .	kg	15%	10%	6%	5%	Free	Free	Exempt	10%
	0304.99.00	--Other	kg	15%	10%	6%	7.5%	Free	Free	Exempt	10%
03.05		**Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process.**									
	0305.20.00	-Livers, roes and milt of fish, dried, smoked, salted or in brine. . . .	kg	15%	10%	1%	7.5%	Free	Free	Exempt	10%
		- Fish fillets, dried, salted or in brine, but not smoked:									
	0305.31.00	-- Tilapias (Orechromis spp.), catfish (Pangasius spp., Silurus spp., Clarisd Spp., Ictalurus spp., carp (Cyprinus spp., Carrassius spp., Ctenopharyngodon idellus Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngidin piceus), Catlas catla , Labeo spp., Osteochillus hasselti, Leptobarbus hoeveni, Megalobrama spp.) eels (Anguilla spp., Nile perch (Lates niloticus) and snakeheads(Channa spp.)	kg	15%	10%	1%	7.5%	Free	Free	Exempt	10%
	0305.32.00	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Merlucciidae, Moridae and Muraenolepididae	kg	15%	10%	1%	7.5%	Free	Free	Exempt	10%
	0305.39.00	-- Other	kg	15%	10%	1%	7.5%	Free	Free	Exempt	10%
		-Smoked fish, including fillets, than edible fish offal:									
	0305.41.00	--Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha,*									

1	2	3	4	5	6	7	8	9	10	11	12
		Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	kg	15%	10%	1%	7.5%	Free	Free	Exempt	10%
	0305.42.00	--Herrings (*Clupea harengus, Clupea pallasii*)	kg	15%	10%	1%	7.5%	Free	Free	Exempt	10%
	0305.43.00	-- Trout (Salmo trutta, Oncorhynchus mykiss Oncorhynchus clarki, Oncorhynchus									

	Aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster) . . . . . .kg	15%	10%	1%	7.5%	Free	Free	Exempt	10%
0305.44.00	-- Tilapias (Orechromis spp.), catfish (Pangasius spp., Silurus spp., Clarisd Spp., Ictalurus spp., carp (Cyprinus spp, Carassius spp, Ctenopharyngodon idellus Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngidin piceus), Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp., Nile perch (Lates niloticus) and snakeheads(Channa spp.) . . . . . kg	15%	10%	1%	7.5%	Free	Free	Exempt	10%
0305.49.00	--Other . . . . . kg	15%	10%	1%	7.5%	Free	Free	Exempt	10%
	-Dried fish, other than edible fish offal, whether or not salted but not smoked:								
0305.51.00	--Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*) . . . . kg	15%	10%	1%	7.5%	Free	Free	Exempt	10%
0305.52.00	-- Tilapias (Orechromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp., carp (Cyprinus spp, Carassius spp, Ctenopharyngodon idellus Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngidin piceus), Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp., Nile perch (Lates niloticus) and snakeheads(Channa spp.) . . . . . kg	15%	10%	1%	5%	Free	Free	Exempt	10%
0305.53.00	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Merlucciidae, Moridae and Muraenolepididae, other than cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) .. kg	15%	10%	1%	5%	Free	Free	Exempt	10%
0305.54.00	-- Herrings (Clupea harengus, Clupea pallasii), Anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.) brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus), Scomber australasicus, Scomber Japonicus, Indian mackerels, (Rastrellinger spp.), seerfishes (Scomberomorus spp.), jack and horse mackerel (Trachurus spp.), jacks, crevalles (Caranx spp.), cobia (Rachycentron canadum), silver pomfrete (Pampus spp.) Pacific saury (Cololabis saira), scads, (Decapterus spp.) capelin (Mallotus villosus), swordfish (Xiphias gladius), Kawakawa (Euthynnus affinis), bonitos (Sarda spp), marlins, sailfishes, spearfish (Istiophoridae)". .. .. kg	15%	10%	1%	5%	Free	Free	Exempt	10%
0305.59.00	--Other . . . . kg	15%	10%	1%	15%	Free	Free	Exempt	10%
	-Fish, salted but not dried or smoked and fish in brine, other than edible fish offal:								
0305.61.00	--Herrings (*Clupea harengus, Clupea pallasii*) . . . . . kg	15%	10%	1%	7.5%	Free	Free	Exempt	10%
0305.62.00	--Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*) . . . . kg	15%	10%	1%	7.5%	Free	Free	Exempt	10%
0305.63.00	--Anchovies (*Engraulis spp.*) . . kg	15%	10%	1%	7.5%	Free	Free	Exempt	10%

0305.64.00	-- Tilapias (Orechromis spp.), catfish (Pangasius spp., Silurus spp., Clarisd Spp., Ictalurus spp., carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngidin piceus), Catlas catla, Labeo Spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.) , eels (Anguilla spp., Nile perch (Lates niloticus) and snakeheads(Channa spp.)	kg	15%	10%	1%	7.5%	Free	Free	Exempt	10%
0305.69.00	--Other	kg	15%	10%	1%	7.5%	Free	Free	Exempt	10%
	- Fish fins, heads, tails, maws and other edible offal:									
0305.71.00	-- Shark fins	kg	15%	10%	1%	7.5%	Free	Free	Exempt	10%
0305.72.00	-- Fish heads, tails and maws	kg	15%	10%	1%	7.5%	Free	Free	Exempt	10%
0305.79.00	-- Other	kg	15%	10%	1%	5%	Free	Free	Exempt	10%
03.06	**Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smokig process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine**									
	-Frozen:									
0306.11.00	--Rock lobster and other sea crawfish (*Palinurus spp., Panulirus spp., Jasus spp.*)	kg	15%	10%	1%	7.5%	Free	Free	Exempt	10%
0306.12.00	--Lobsters (*Homarus spp.*) . .	kg	15%	10%	1%	7.5%	Free	Free	Exempt	10%
0306.14.00	--Crabs	kg	15%	10%	1%	7.5%	Free	Free	Exempt	10%
0306.15.00	--Norway lobsters (Nephrops norvegicus).	kg	15%	10%	1%	7.5%	Free	Free	Exempt	10%
0306.16.00	--Cold-water shrimps and praws (Pandalus spp., Crangom crangon). .. . . .kg		15%	10%	1%	7.5%	Free	Free	Exempt	10%
0306.17.00	--Other shrimps and prawns . .. . . .kg		15%	10%	1%	7.5%	Free	Free	Exempt	10%
0306.19.00	--Other	kg	15%	10%	1%	7.5%	Free	Free	Exempt	10%
	-Live, fresh or chilled :									
0306.31.00	--Rock lobster and other sea crawfish (*Palinurus spp., Panulirus spp., Jasus spp.*)	kg	15%	10%	1%	5%	Free	Free	Exempt	10%
0306.32.00	--Lobsters (*Homarus spp.*)	kg	15%	10%	1%	5%	Free	Free	Exempt	10%
0306.33.00	--Crabs	kg	15%	10%	1%	5%	Free	Free	Exempt	10%
0306.34.00	--Norway lobsters (Nephrops norvegicus).	kg	15%	10%	1%	5%	Free	Free	Exempt	10%
0306.35.00	--Cold-water shrimps and praws (Pandalus spp., Crangon crangon). .. . . .kg		15%	10%	1%	5%	Free	Free	Exempt	10%
0306.36.00	--Other shrimps and prawns . .. . . .kg		15%	10%	1%	5%	Free	Free	Exempt	10%
0306.39.00	--Other	kg	15%	10%	1%	5%	Free	Free	Exempt	10%
	- Other :									
0306.91.00	--Rock lobster and other sea crawfish (*Palinurus spp., Panulirus spp., Jasus spp.*)	kg	15%	10%	1%	5%	Free	Free	Exempt	10%
0306.92.00	--Lobsters (*Homarus spp.*)	kg	15%	10%	1%	5%	Free	Free	Exempt	10%
0306.93.00	--Crabs	kg	15%	10%	1%	5%	Free	Free	Exempt	10%
0306.94.00	--Norway lobsters (Nephrops									

		norvegicus).	kg	15%	10%	1%	5%	Free	Free		Exempt	10%
	0306.95.00	-- Shrimps and prawns	kg	15%	10%	1%	5%	Free	Free		Exempt	10%
	0306.99.00	--Other	kg	15%	10%	1%	5%	Free	Free		Exempt	10%
03.07		**Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs whether in shell or not, whether or not Cooked before or during the smoking Process**										

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1	2	3	4	5	6	7	7A	8	9	10	11	12
		- Oysters:										
	0307.11.00	-- Live, fresh or chilled.	kg	15%	10%	1%	7.5%	Free	Free		Exempt	10%
	0307.12.00	-- Frozen.	kg	15%	10%	1%		Free	Free		Exempt	10%
	0307.19.00	-- Other.	kg	15%	10%	1%	7.5%	Free	Free		Exempt	10%
		-Scallops and other molluscs of the family Pectinidae*:*										
	0307.21.00	--Live, fresh or chilled . .	kg	15%	10%	1%	7.5%	Free	Free		Exempt	10%
	0307.22.00	-- Frozen.	kg	15%	10%	1%	5%	Free	Free		Exempt	10%
	0307.29.00	--Other	kg	15%	10%	1%	7.5%	Free	Free		Exempt	10%
		-Mussels (*Mytilus spp., Perna spp*.):										
	0307.31.00	--Live, fresh or chilled . .	kg	15%	10%	1%	7.5%	Free	Free		Exempt	10%
	0307.32.00	-- Frozen.	kg	15%	10%	1%	5%	Free	Free		Exempt	10%
	0307.39.00	--Other	kg	15%	10%	1%	7.5%	Free	Free		Exempt	10%
		-Cuttle fish and squid :										
	0307.42.00	--Live, fresh or chilled . .	kg	15%	10%	1%	5%	Free	Free		Exempt	10%
	0307.43.00	--Frozen	kg	15%	10%	1%	5%	Free	Free		Exempt	10%
	0307.49.00	--Other	kg	15%	10%	1%	7.5%	Free	Free		Exempt	10%
		-Octopus (*Octopus spp*.):										
	0307.51.00	--Live, fresh or chilled	kg	15%	10%	1%	7.5%	Free	Free		Exempt	10%
	0307.52.00	-- Frozen.	kg	15%	10%	1%	5%	Free	Free		Exempt	10%
	0307.59.00	--Other	kg	15%	10%	1%	7.5%	Free	Free		Exempt	10%
	0307.60.00	-Snails, other than sea snails . .	kg	15%	10%	1%	7.5%	Free	Free		Exempt	10%
		-Clams, cockles and ark shells(families Arcidae, Arcticidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and veneridae):										
	0307.71.00	--Live, fresh or chilled	kg	15%	10%	1%	7.5%	Free	Free		Exempt	10%
	0307.72.00	--Frozen.	kg	15%	10%	1%	5%	Free	Free		Exempt	10%
	0307.79.00	--Other	kg	15%	10%	1%	7.5%	Free	Free		Exempt	10%
		- Abalone (Haliotis spp.) and stromboid conchs (Strombus spp) :										
	0307.81.00	--Live, fresh or chilled abalone (Hallotis spp.)	kg	15%	10%	1%	7.5%	Free	Free		Exempt	10%
	0307.82.00	--Live, fresh or chilled stromboid conchs (Strombus spp) . .	kg	15%	10%	1%	5%	Free	Free		Exempt	10%
	0307.83.00	--Frozen abalone (Hallotis spp)	kg	15%	10%	1%	5%	Free	Free		Exempt	10%
	0307.84.00	-- Frozen stromboid conchs (Strombus spp)	kg	15%	10%	1%	5%	Free	Free		Exempt	10%

0307.87.00	--Other abalone (Haliotis spp	kg	15%	10%	1%	5%	Free	Free	Exempt	10%
0307.88.00	-- Other stromboid conchs (Strombus Spp.)	kg	15%	10%	1%	5%	Free	Free	Exempt	10%
	- Other									
0307.91.00	--Live, fresh or chilled	kg	15%	10%	1%	7.5%	Free	Free	Exempt	10%
0307.92.00	-- Frozen.	kg	15%	10%	1%	5%	Free	Free	Exempt	10%
0307.99.00	--Other	kg	15%	10%	1%	7.5%	Free	Free	Exempt	10%
03.08	**Aquatic invertebrates other than Crustaceans and molluscs, live, Fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process;**									
	-Sea cucumbers (Stichopus japonicas, Holothuroidea:									
0308.11.00	--Live, fresh or chilled	kg	15%	10%	1%	7.5%	Free	Free	Exempt	10%
0308.12.00	-- Frozen.	kg	15%	10%	1%	5%	Free	Free	Exempt	10%
0308.19.00	--Other	kg	15%	10%	1%	7.5%	Free	Free	Exempt	10%
	-Sea urchins (Strongylocentrotus spp., Paracentrotus lividus, Loxechinus Albus, Echinus esculentus):									
0308.21.00	--Live, fresh or chilled	kg	15%	10%	1%	7.5%	Free	Free	Exempt	10%
0308.22.00	-- Frozen.	kg	15%	10%	1%	5%	Free	Free	Exempt	10%
0308.29.00	--Other	kg	15%	10%	1%	7.5%	Free	Free	Exempt	10%
0308.30.00	--Jellyfish (Rhopilema spp.). . . .	kg	15%	10%	1%	7.5%	Free	Free	Exempt	10%
0308.90.00	--Other	kg	15%	10%	1%	7.5%	Free	Free	Exempt	10%
03.09	**Flours, meals and pellets of fish, crustaceans, molluscs and other aquatic invertebrates, fit for human consumption.**									
0309.10.00	**-- Of fish . . . .**	kg	15%	10%	1%	5%	Free	Free	Exempt	10%
0309.90.00	**-- Other. . . . . .**	kg	15%	10%	1%	5%	Free	Free	Exempt	10%

CHAPTER 4

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

NOTES:

1. The expression "milk" means full cream milk or partially or completely skimmed milk.
2. For the purposes of heading 04.03, yogurt may be concentrated or flavoured and may contain added sugar or other sweetening matter, fruit, nuts, cocoa, chocolate, spices, coffee or coffee extracts, plants, parts of plants, cereals or bakers' wares, provided that any added substance is not used for the purpose of replacing, in whole or in part, any milk constituent, and the product retains the essential character of yogurt.".
3. For the purposes of heading 04.05:
   (*a*) The term "butter" means natural butter, whey butter or recombined butter (fresh, salted or rancid, including canned butter) derived exclusively from milk, with a milkfat content of 80% or more but not more than 95% by weight, a maximum milk solids-not-fat content of 2% by weight and a maximum water content of 16% by weight.

Butter does not contain added emulsifiers, but may contain sodium chloride, food colours, neutralising salts and cultures of harmless lactic-acid-producing bacteria; and

(*b*) The expression "dairy spreads" means a spreadable emulsion of the water-in-oil type, containing milkfat as the only fat in the product, with a milkfat content of 39% or more but less than 80% by weight.

4. Products obtained by the concentration of whey and with the addition of milk or milkfat are to be classified as cheese in heading 04.06 provided that they have the three following characteristics:

(*a*) a milkfat content, by weight of the dry matter, of 5% or more;

(*b*) a dry matter content, by weight, of at least 70% but not exceeding 85%;and

(c) they are moulded or capable of being moulded.

5. This Chapter does not cover:

(a) Non-living insects, unfit for human consumption (heading 05.11)

(*b*) Products obtained from whey, containing by weight more than 95% lactose, expressed as anhydrous lactose calculated on the dry matter (heading 17.02);

(c) Products obtained from milk by replacing one or more of its natural constituents (for example, butyric fats) by another substance (for example, oleic fats) (heading 19.01 or 21.06): or

(d) Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter) (heading 35.02) or globulins (heading 35.04).

6. For the purposes of heading 04.10, the term "insects" means edible non-living insects, whole or in parts, fresh, chilled, frozen, dried, smoked, salted or in brine, as well as flours and meals of insects, fit for human consumption. However, it does not cover edible non-living insects otherwise prepared or preserved (generally Section IV)

Subheading Notes:

1. For the purposes of subheading 0404.10 the expression "modified whey" means products consisting of whey constituents, from which all or part of the lactose, proteins or minerals have been removed, whey to which natural whey constituents have been added, and products obtained by mixing natural whey constituents.

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

Supplementary Note.

1. For the purposes of subheadings 0402.21.10, 0402.99.10 and 0406.90.10, the expression "for infant use" applies only to products which have been specially prepared for youing children up to the age of 36 months and which are presented in packings put up for retail sale bearing on the label, packaging or on the accompanying user directions statements of dosage and mode of application.

For the purposes of subheadings 0402.29.10 and 0405.90.10, the expression "for industrial use " means that the goods will be used in the industrial manufacture of food products.

1	2	3	4	5	6	7	7A	8	9	10	11	12
04.01		**Milk and cream, not concentrated nor containing added sugar or other sweetening matter.**										
	0401.10.00	-Of a fat content, by weight, not exceeding 1%	kg	30%	25%	3%	30%	Free	Free		Exempt	10%
	0401.20.00	-Of a fat content, by weight, exceeding 1% but not exceeding 6%	kg	30%	25%	3%	30%	Free	Free		Exempt	10%

	0401.40.00	-Of a fat content, by weight, exceeding 6% but not exceeding 10%. .	kg	30%	25%	6%	30%	Free	Free		Exempt	10%
	0401.50.00	-Of a fat content, by weight, exceeding 10%.	kg	30%	25%	6%	30%	Free	Free		Exempt	10%
04.02		**Milk and cream, concentrated or containing added sugar or other sweetening matter.**										
	0402.10.00	-In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%. . . .	kg	10%	10%	Free	10%	Free	Free		17.5%	10%
		-In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%:										
		--Not containing added sugar or other sweetening matter:										
	0402.21.10	--- For infant use	kg	10%	10%	1%	10%	Free	Free		17.5%	10%
	0402.21.90	--- Other	kg	10%	10%	1%	10%	Free	Free		17.5%	10%
		--Other										
	0402.29.10	--- For industrial use	kg	10%	10%	1%	10%	Free	Free		17.5%	10%
	0402.29.90	--- Other	kg	10%	10%	1%	10%	Free	Free		17.5%	10%
		- Other:										
	0402.91.00	--Not containing added sugar or other sweetening matter	kg	10%	10%	1%	10%	Free	Free		17.5%	10%
		-- Other										
	0402.99.10	--- For infant use	kg	30%	25%	1%	30%	Free	Free		17.5%	10%
	0402.99.90	--- Other	kg	30%	25%	1%	30%	Free	Free		17.5%	10%
04.03		**Yogurt; buttermilk, curdled milk and cream,kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.**										
	0403.20.00	-Yogurt	kg	15%	10%	6%	5%	Free	Free		17.5%	10%
	0403.90.00	-Other	kg	15%	10%	6%	15%	Free	Free		17.5%	10%
04.04		**Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.**										
	0404.10.00	-Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter . .	kg	30%	25%	6%	30%	Free	Free		17.5%	10%
	0404.90.00	-Other	kg	30%	25%	6%	30%	Free	Free		17.5%	10%
04.05		**Butter and other fats and oils derived from milk; dairy spreads.**										

1	2	3	4	5	6	7	7A	8	9	10	11	12
	0405.10.00	-Butter	kg	30%	25%	5%	30%	Free	15%		17.5%	10%

	0405.20.00	-Dairy spreads	kg	30%	25%	5%	15%	Free	Free	17.5%	10%
		- Other :									
	0405.90.10	--- For industrial use	kg	30%	25%	5%	15%	Free	Free	17.5%	10%
	0405.90.90	--- Other	kg	30%	25%	5%	15%	Free	Free	17.5%	10%
04.06		**Cheese and curd.**									
	0406.10.00	-Fresh (unripened or uncured) cheese, including whey cheese, and curd . .	kg	30%	25%	5%	30%	Free	Free	17.5%	10%
	0406.20.00	-Grated or powdered cheese, of all kinds	kg	30%	25%	5%	15%	Free	Free	17.5%	10%
	0406.30.00	-Processed cheese, not grated or powdered	kg	30%	25%	5%	30%	Free	Free	17.5%	10%
	0406.40.00	-Blue-veined cheese and other cheese containing veins produced by Penicillium roqueforti.	kg	30%	25%	5%	15%	Free	Free	17.5%	10%
		-Other cheese:									
	0406.90.10	--- For infant use	kg	30%	25%	5%	30%	Free	15%	17.5%	10%
	0406.90.90	--- Other	kg	30%	25%	5%	30%	Free	15%	17.5%	10%
04.07		**Birds' eggs, in shell, fresh, preserved or cooked.**									
		-Fertilised eggs for incubation:									
	0407.11.00	--Of fowls of the species Gallus domesticus.	Kg/U10	Free	Free	Free	15%	Free	Free	Exempt	10%
	0407.19.00	---Other	Kg/U10	30%	25%	1%	15%	Free	Free	Exempt	10%
		-Other fresh eggs:									
	0407.21.00	--Of fowls of the species Gallus domesticus.	Kg/U10	Free	Free	Free	Free	Free	Free	Exempt	10%
	0407.29.00	---Other	Kg/U10	30%	25%	1%	15%	Free	Free	Exempt	10%
	0407.90.00	-Other.	Kg/U10	30%	25%	1%	15%	Free	Free	Exempt	10%
04.08		**Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.**									
		-Egg yolks:									
	0408.11.00	--Dried	kg	30%	25%	5%	15%	Free	Free	17.5%	10%
	0408.19.00	--Other	kg	30%	25%	5%	15%	Free	Free	17.5%	10%
		-Other:									
	0408.91.00	--Dried	kg	30%	25%	5%	15%	Free	Free	17.5%	10%
	0408.99.00	--Other	kg	30%	25%	5%	15%	Free	Free	17.5%	10%
04.09	0409.00.00	**Natural honey**	kg	30%	25%	5%	30%	Free	15%	Exempt	10%
04.10		**Insects and other edible products of animal origin, not elsewhere specified or included.**									
	0410.10.00	--Insects	kg	30%	25%	12%	12.5%	Free	15%	17.5%	10%
	0410.90.00	--Other	kg	30%	25%	12%	12.5%	Free	15%	17.5%	10%

CHAPTER 5

Products of animal origin,
not elsewhere specified or included

NOTES:

1. This Chapter does not cover:

(*a*) Edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);

(*b*) Hides or skins (including furskins) other than goods of heading 05.05 and parings and similar waste of raw hides or skins of heading 05.11 (Chapter 41 or 43);

(*c*) Animal textile materials, other than horsehair and horsehair waste (Section XI); or

(*d*) Prepared knots or tufts for broom or brush making (heading 96.03).

2. For the purposes of heading 05.01, the sorting of hair by length (provided the root ends and tip ends, respectively are not arranged together) shall be deemed not to constitute working.

3. Throughout the Nomenclature, elephant, hippopotamus, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as "ivory".

4. Throughout the Nomenclature, the expression "horsehair" means hair of the manes or tails of equine or bovine animals. Heading 05.11 covers, inter alia, horsehair and horsehair waste, whether or not put up as a layer with or without supporting material

1	2	3	4	5	6	7	7A	8	9	10	11	12
05.01	0501.00.00	Human hair, unworked, whether or not washed or scoured; waste of human hair.	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%	
05.02		**Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair;** waste of such bristles or hair.										
	0502.10.00	-Pigs', hogs' or boars' bristles and hair and waste thereof	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%	
	0502.90.00	-Other.	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%	
05.04	0504.00.00	**Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, chilled, frozen, salted, in brine, dried or smoked. .**	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%	
05.05		**Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers.**										
	0505.10.00	-Feathers of a kind used for stuffing down	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%	
	0505.90.00	- Other	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%	

05.06		**Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products**									
	0506.10.00	-Ossein and bones treated with acid . .	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
	0506.90.00	-Other	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
05.07		**Ivory,tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.**									
		-Ivory; ivory powder and waste:									
	0507.10.10	--- Elephant tasks ..	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
	0507.10.20	--- Hippopotamus teeth ..	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
	0507.10.30	--- Rhinoceros horns ..	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
	05.07.10.90	--- Other ..	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
	0507.90.00	-Other	kg	30%	25%	6%	15%	Free	Free	17.5%	10%
05.08	0508.00.00	**Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof**	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%

[05.09]

05.10	0510.00.00	**Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved**	kg	5%	Free	Free	2.5%	Free	Free	17.5%	10%
05.11		**Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.**									
	0511.10.00	-Bovine semen	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
		-Other:									
	0511.91.00	--Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3 . .	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
		--Other :									
	0511.99.10	--- Other semen;embryos for breeding	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
	0511.99.90	---Other	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%

Section II

VEGETABLE PRODUCTS

NOTE:

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

CHAPTER 6

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

NOTES:

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

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

1	2	3	4	5	6	7	7A	8	9	10	11	12
06.01		**Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 12.12.**										
	0601.10.00	-Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant . .	U/kg	10%	10%	3%	5%	Free	Free		Exempt	10%
	0601.20.00	-Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	U/kg	10%	10%	3%	5%	Free	Free		Exempt	10%
06.02		**Other live plants (including their roots), cuttings and slips; mushroom spawn.**										
	0602.10.00	-Unrooted cuttings and slips . .	U/kg	10%	10%	3%	5%	Free	Free		Exempt	10%

CHAPTER – 6 *(continued)* **11:6**

1	2	3	4	5	6	7	7A	8	9	10	11	12
	0602.20.00	-Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	U/kg	10%	10%	3%	5%	Free	Free		Exempt	10%
	0602.30.00	-Rhododendrons and azaleas, grafted or not	U/kg	10%	10%	3%	5%	Free	Free		Exempt	10%
	0602.40.00	-Roses, grafted or not	U/kg	10%	10%	3%	5%	Free	Free		Exempt	10%
	0602.90.00	-Other	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
06.03		**Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.**										
		-Fresh										

0603.11.00	--Roses	kg	30%	25%	12%	15%	Free	Free	17.5%	10%
0603.12.00	--Carnations	kg	30%	25%	12%	15%	Free	Free	17.5%	10%
0603.13.00	--Orchids..	kg	30%	25%	12%	15%	Free	Free	17.5%	10%
0603.14.00	--Chrysanthemums. . . .	kg	30%	25%	12%	15%	Free	Free	17.5%	10%
0603.15.00	--Lilies (Lilium spp.)	kg	30%	25%	12%	15%	Free	Free	17.5%	10%
0603.19.00	--Other	kg	30%	25%	12%	15%	Free	Free	17.5%	10%
0603.90.00	- Other..	kg	30%	25%	12%	15%	Free	Free	17.5%	10%
06.04	**Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.**									
0604.20.00	-Fresh.	kg	30%	25%	12%	15%	Free	15%	17.5%	10%
0604.90.00	-Other.	kg	30%	25%	12%	15%	Free	15%	17.5%	10%

CHAPTER 7 **II:7**

Edible vegetables and certain roots and tubers

NOTES:

1. This Chapter does not cover forage products of heading 12.14.

2. In headings 07.09, 07.10, 07.11 and 07.12 the word "vegetables" includes edible mushrooms, truffles, olives, capers, marrows, pumpkins, aubergines, sweet corn (*Zea mays var. saccharata*), fruits of the genus *Capsicum* or of the genus *Pimenta*, fennel, parsley, chervil, tarragon, cress and sweet marjoram (*Majorana hortensis* or *Origanum majorana*).

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

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

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

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

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

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

5. Heading 07.11 applies to vegetables which have been treated solely to ensure their provisional preservation during transport or storage prior to use (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), provided they remain unsuitable for immediate consumption in that state'.

Supplementary Note.

1. For the purposes of heading 07.13:

(a) "Butter beans, grade1" (subheading 0713.3991) means butter beans (*Phaseolus lunatus L.*) of EXTRA quality, i.e., whole, clean, white butter beans with smooth skin (free from irregularities), not containing any grains affected by insects, moulds, parasites or deformed or immature grains;

(b) "Butter beans, grade 2" (subheading 0713.3992) means butter beans (*Phaseolus lunatus L.*) of SUPERIOR quality, i.e., whole, clean, white or coloured butter beans with smooth skin (free from irregularities), not containing any grains affected by insects, moulds, parasites or deformed grains;

(c) "Butter beans, grade 3" (subheading 0713.3993) means butter beans (*Phaseolus lunatus L.*) of COMMON quality, i.e., whole, clean, white or coloured butter beans with smooth or wrinkled skin, not containing any grains affected by insects, moulds, parasites or deformed grains;

(d) "Butter beans, grade 4" (subheading 0713.3992) means butter beans (*Phaseolus lunatus L.*) of SORTED quality, i.e., whole, clean, white or coloured butter beans with broken, spotted or wrinkled skin not containing any grains affected by insects, moulds, parasites or deformed grains;

1	2	3	4	5	6	7	7A	8	9	10	11	12
07.01		**Potatoes, fresh or chilled.**										
	0701.10.00	-Seed	kg	10%	10%	Free	10%	Free	Free		Exempt	10%
	0701.90.00	-Other	kg	30%	25%	Free	30%	Free	Free		Exempt	10%
07.02	0702.00.00	**Tomatoes, fresh or chilled** . .	kg	30%	25%	Free	15%	Free	Free		Exempt	10%
07.03		**Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.**										
	0703.10.00	-Onions and shallots	kg	30%	25%	Free	15%	Free	Free		Exempt	10%
		-Garlic:										
	0703.20.10	---Seed	kg	30%	25%	Free	15%	Free	Free		Exempt	10%
	0703.20.90	---Other	kg	30%	25%	Free	15%	Free	Free		Exempt	10%
	0703.90.00	-Leeks and other alliaceous vegetables	kg	30%	25%	Free	15%	Free	Free		Exempt	10%
07.04		**Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.**										
	0704.10.00	-Cauliflowers and broccoli	kg	30%	25%	Free	15%	Free	Free		Exempt	10%
	0704.20.00	-Brussels sprouts	kg	30%	25%	Free	10%	Free	Free		Exempt	10%
	0704.90.00	-Other	kg	30%	25%	Free	30%	Free	Free		Exempt	10%
07.05		**Lettuce (*Lactuca sativa*) and chicory (*Cichorium spp.*), fresh or chilled.**										
		-Lettuce:										
	0705.11.00	--Cabbage lettuce (head lettuce) . .	kg	30%	25%	Free	15%	Free	Free		Exempt	10%
	0705.19.00	--Other	kg	30%	25%	Free	30%	Free	Free		Exempt	10%
		-Chicory:										
	0705.21.00	--Witloof chicory (*Cichorium intybus var. foliosum*)	kg	30%	25%	Free	15%	Free	Free		Exempt	10%
	0705.29.00	--Other	kg	30%	25%	Free	30%	Free	Free		Exempt	10%
07.06		**Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.**										
	0706.10.00	-Carrots and turnips	kg	30%	25%	Free	15%	Free	Free		Exempt	10%
	0706.90.00	-Other	kg	30%	25%	Free	15%	Free	Free		Exempt	10%
07.07	0707.00.00	**Cucumbers and gherkins, fresh or chilled**	kg	30%	25%	Free	15%	Free	Free		Exempt	10%
07.08		**Leguminous vegetables, shelled or unshelled, fresh or chilled.**										
	0708.10.00	-Peas (*Pisum sativum*)	kg	30%	25%	Free	15%	Free	Free		Exempt	10%
	0708.20.00	-Beans (*Vigna spp., Phaseolus spp.*)	kg	30%	25%	Free	15%	Free	Free		Exempt	10%
	0708.90.00	-Other leguminous vegetables . .	kg	30%	25%	Free	15%	Free	Free		Exempt	10%
07.09		**Other vegetables, fresh or chilled.**										
	0709.20.00	-Asparagus	kg	30%	25%	Free	15%	Free	Free		Exempt	10%
	0709.30.00	-Aubergines (egg-plants)	kg	30%	25%	Free	30%	Free	Free		Exempt	10%
	0709.40.00	-Celery other than celeriac . .	kg	30%	25%	Free	30%	Free	Free		Exempt	10%
		-Mushrooms and truffles:										
	0709.51.00	--Mushrooms of the genus Agaricus	kg	30%	25%	Free	15%	Free	Free		Exempt	10%
	0709.52.00	--Mushrooms of the genus Boletus	kg	30%	25%	Free	12.5%	Free	Free		Exempt	10%
	0709.53.00	--Mushrooms of the genus Cantharellus	kg	30%	25%	Free	12.5%	Free	Free		Exempt	10%

	0709.54.00	--Shiitake (Lentinus edodes)	kg	30%	25%	Free	12.5%	Free	Free		Exempt	10%
	0709.55.00	--Matsutake (Tricholoma matsutake, Tricholoma magnivelare, Tricholoma anatolicum, Tricholoma dulciolens, Tricholoma caligatum)	kg	30%	25%	Free	12.5%	Free	Free		Exempt	10%
	0709.56.00	--Truffles (Tuber spp.)	kg	30%	25%	Free	12.5%	Free	Free		Exempt	10%
	0709.59.00	--Other	kg	30%	25%	Free	30%	Free	Free		Exempt	10%
	0709.60.00	-Fruits of the genus Capsicum or of the genus *Pimenta*	kg	30%	25%	Free	30%	Free	Free		Exempt	10%
	0709.70.00	-Spinach, New Zealand spinach and orache spinach (garden spinach) . .	kg	30%	25%	Free	30%	Free	Free		Exempt	10%
		-Other:										
	0709.91.00	--Globe artichokes.	kg	30%	25%	Free	30%	Free	Free		Exempt	10%
	0709.92.00	--Olives	kg	30%	25%	Free	30%	Free	Free		Exempt	10%
	0709.93.00	--Pumpkins, squash and gourds (Cucurbita spp.)	kg	30%	25%	Free	15%	Free	Free		Exempt	10%
	0709.99.00	-Other	kg	30%	25%	Free	15%	Free	Free		Exempt	10%
07.10		**Vegetables (uncooked or cooked by steaming or boiling in water), frozen.**										
	0710.10.00	-Potatoes	kg	30%	25%	12%	30%	Free	Free		Exempt	10%
		-Leguminous vegetables, shelled or unshelled:										

1		2	3	4	5	6	7	7A	8	9	10	11	12
	0710.21.00	--Peas (*Pisum sativum*)	kg	30%	25%	12%	30%	Free	Free			Exempt	10%
	0710.22.00	--Beans (*Vigna spp., Phaseolus spp.*)	kg	30%	25%	12%	30%	Free	Free			Exempt	10%
	0710.29.00	--Other	kg	30%	25%	12%	30%	Free	Free			Exempt	10%
	0710.30.00	-Spinach, New Zealand spinach and orache spinach (garden spinach) . .	kg	30%	25%	12%	30%	Free	Free			Exempt	10%
	0710.40.00	-Sweet corn	kg	30%	25%	12%	30%	Free	Free			Exempt	10%
	0710.80.00	-Other vegetables	kg	30%	25%	12%	30%	Free	Free			Exempt	10%
	0710.90.00	-Mixtures of vegetables	kg	30%	25%	12%	30%	Free	Free			Exempt	10%
07.11		**Vegetables provisionally preserved, but unsuitable in that state for immediate consumption..**											
	0711.20.00	-Olives	kg	30%	25%	12%	30%	Free	Free			Exempt	10%
	0711.40.00	-Cucumbers and gherkins	kg	30%	25%	12%	30%	Free	15%			Exempt	10%
		-Mushrooms and truffles:											
	0711.51.00	--Mushrooms of the genus *Agaricus*	kg	30%	25%	12%	30%	Free	Free			Exempt	10%
	0711.59.00	--Other	kg	30%	25%	12%	30%	Free	Free			Exempt	10%
	0711.90.00	-Other vegetables; mixtures of vegetables	kg	30%	25%	12%	30%	Free	Free			Exempt	10%
07.12		**Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.**											
	0712.20.00	-Onions	kg	30%	25%	5%	30%	Free	Free			Exempt	10%
		-Mushrooms, wood ears (*Auricularia spp.*), jelly fungi (*Tremella spp.*) and truffles:											
	0712.31.00	--Mushrooms of the genus *Agaricus*	kg	30%	25%	5%	30%	Free	Free			Exempt	10%
	0712.32.00	--Wood ears (*Auricularia spp.*) . .	kg	30%	25%	5%	15%	Free	Free			Exempt	10%
	0712.33.00	--Jelly fungi (*Tremella spp.*) . .	kg	30%	25%	5%	15%	Free	Free			Exempt	10%
	0712.34.00	--Shiitake (Lentinus edodes) . .	kg	30%	25%	5%	12.5%	Free	Free			Exempt	10%
	0712.39.00	--Other	kg	30%	25%	5%	30%	Free	Free			Exempt	10%

	0712.90.00	-Other vegetables; mixtures of vegetables	kg	30%	25%	5%	30%	Free	Free		Exempt	10%
07.13		**Dried leguminous vegetables, shelled, whether or not skinned or split.**										
		-Peas (*Pisum sativum*):										
	0713.10.10	---Seeds of a kind used for sowing	kg	10%	10%	3%	10%	Free	Free		Exempt	10%
	0713.10.90	---Other	kg	30%	25%	12%	30%	Free	Free		Exempt	10%
		-Chickpeas (*Garbanzos*):										
	0713.20.10	---Seeds of a kind used for sowing	kg	10%	10%	3%	10%	Free	Free		Exempt	10%
	0713.20.90	---Other	kg	30%	25%	12%	30%	Free	Free		Exempt	10%
		-Beans (*Vigna spp., Phaseolus spp.*):										
		--Beans of the species *Vigna mungo* (L.) *Hepper* or *Vigna radiata* (L.) *Wilczek:*										
	0713.31.10	---Seeds of a kind used for sowing	kg	10%	10%	3%	5%	Free	Free		Exempt	10%
	0713.31.90	---Other	kg	30%	25%	12%	30%	Free	Free		Exempt	10%
		--Small red (*Adzuki*) beans (*Phaseolus* or *Vigna angularis*):										
	0713.32.10	---Seeds of a kind used for sowing	kg	10%	10%	3%	5%	Free	Free		Exempt	10%
	0713.32.90	---Other	kg	30%	25%	12%	30%	Free	Free		Exempt	10%
		--Kidney beans, including white pea beans (*Phaseolus vulgaris*):										
	0713.33.10	---Seeds of a kind used for sowing	kg	10%	10%	3%	10%	Free	Free		Exempt	10%
	0713.33.90	---Other	kg	30%	25%	12%	30%	Free	Free		Exempt	10%
		--Bambara beans (Vigna subterranean or Voandzeis subterranea)										
	0713.34.10	--- Seeds of a kind used for sowing	kg	10%	10%	3%	10%	Free	Free		Exempt	10%
	0713.34.90	---Other	kg	30%	25%	12%	30%	Free	Free		Exempt	10%
		--Cow peas (Vigna unguiculata)										
	0713.35.10	--- Seeds of a kind used for sowing	kg	10%	10%	3%	30%	Free	Free		Exempt	10%
	0713.35.90	---Other	kg	30%	25%	12%	15%	Free	Free		Exempt	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
		--Other:										
	0713.39.10	---- Butter beans, grade 1	kg	30%	25%	12%	30%	Free	Free		Exempt	10%
	0713.39.20	---- Butter beans, grade 2	kg	30%	25%	12%	15%	Free	Free		Exempt	10%
	0713.39.30	---- Butter beans grade 3	kg	30%	25%	12%	15%	Free	Free		Exempt	10%
	0713.39.40	---- Butter beans grade 4	kg	30%	25%	12%	15%	Free	Free		Exempt	10%
	0713.39.90	----Other	kg	30%	25%	12%	30%	Free	Free		Exempt	10%
		-Lentils:										
	0713.40.10	---Seeds of a kind used for sowing	kg	10%	10%	3%	10%	Free	Free		Exempt	10%
	0713.40.90	---Other	kg	30%	25%	12%	15%	Free	Free		Exempt	10%
		-Broad beans (*Vicia faba var. major*) and horse beans (*Vicia faba var. equina, Vicia faba var. minor*):										
	0713.50.10	---Seeds of a kind used for sowing	kg	10%	10%	3%	30%	Free	Free		Exempt	10%
	0713.50.90	---Other	kg	30%	25%	12%	30%	Free	Free		Exempt	10%
		-Other:										
		--Pigeon peas (Cajanus cajan)										
	0713.60.10	--- Seeds of a kind used for sowing	kg	10%	10%	3%	10%	Free	Free		Exempt	10%
	0713.60.90	---Other	kg	30%	25%	12%	30%	Free	Free		Exempt	10%
	0713.90.10	---Seeds of a kind used for sowing	kg	10%	10%	3%	10%	Free	Free		Exempt	10%

	0713.90.90	---Other	kg	30%	25%	12%	15%	Free	Free		Exempt	10%
07.14		**Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.**										
	0714.10.00	-Manioc (cassava)	kg	30%	25%	Free	30%	Free	Free		Exempt	10%
	0714.20.00	-Sweet potatoes	kg	30%	25%	Free	30%	Free	Free		Exempt	10%
	0714.30.00	-Yams (Dioscorea spp.).	kg	30%	25%	Free	30%	Free	Free		Exempt	10%
	0714.40.00	-Taro (Colocasia spp.).	kg	30%	25%	Free	15%	Free	Free		Exempt	10%
	0714.50.00	-Yautia (Xanthosoma spp.).. . . .	kg	30%	25%	Free	15%	Free	Free		Exempt	10%
	0714.90.00	-Other	kg	30%	25%	Free	30%	Free	Free		Exempt	10%

CHAPTER 8

Edible fruit and nuts; peel of citrus fruit or melons

NOTES:

1. This Chapter does not cover inedible nuts or fruits.
2. Chilled fruits and nuts are to be classified in the same headings as the corresponding fresh fruits and nuts.
3. Dried fruit or dried nuts of this Chapter may be partially rehydrated, or treated for the following purposes:
   (*a*) For additional preservation or stabilisation (for example, by moderate heat treatment, sulphuring, the addition of sorbic acid or potassium sorbate),
   (*b*) To improve or maintain their appearance (for example, by the addition of vegetable oil or small quantities of glucose syrup), provided that they retain the character of dried fruit or dried nuts.
4. Heading 08.12 applies to fruit and nuts which have been treated solely to ensure their provisional preservation during transport or storage prior to use (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), provided they remain unsuitable for immediate consumption in that state.

Informative Note:

Groundnuts (Chapter 12)

1	2	3	4	5	6	7	7A	8	9	10	11	12
08.01		**Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.**										
		-Coconuts:										
	0801.11.00	--Desiccated	kg	30%	25%	Free	30%	Free	Free		Exempt	10%
	0801.12.00	--In the inner shell (endocarp). . . .	kg	30%	25%	Free	15%	Free	Free		Exempt	10%
	0801.19.00	--Other	kg	30%	25%	5%	30%	Free	Free		Exempt	10%
		-Brazil nuts:										
	0801.21.00	--In shell	kg	30%	25%	Free	15%	Free	Free		Exempt	10%
	0801.22.00	--Shelled	kg	30%	25%	5%	30%	Free	Free		Exempt	10%
		-Cashew nuts:										
	0801.31.00	--In shell	kg	30%	25%	5%	30%	Free	Free		Exempt	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
	0801.32.00	--Shelled	kg	30%	25%	5%	30%	Free	Free		Exempt	10%
08.02		**Other nuts, fresh or dried, whether or not shelled or peeled.**										
		-Almonds:										
	0802.11.00	--In shell	kg	30%	25%	3%	15%	Free	Free		Exempt	10%
	0802.12.00	--Shelled	kg	30%	25%	12%	30%	Free	Free		Exempt	10%
		-Hazelnuts or filberts (*Corylus spp.*):										
	0802.21.00	--In shell	kg	30%	25%	3%	15%	Free	Free		Exempt	10%
	0802.22.00	--Shelled	kg	30%	25%	12%	15%	Free	Free		Exempt	10%
		-Walnuts:										
	0802.31.00	--In shell	kg	30%	25%	3%	15%	Free	Free		Exempt	10%
	0802.32.00	--Shelled	kg	30%	25%	12%	30%	Free	Free		Exempt	10%
		-Chestnuts (*Castanea spp.*):										
	0802.41.00	-- In shell	kg	30%	25%	3%	15%	Free	Free		Exempt	10%
	0802.42.00	-- Shelled	kg	30%	25%	12%	15%	Free	15%		Exempt	10%
		-Pistachios										
	0802.51.00	-- In shell	kg	30%	25%	3%	15%	Free	Free		Exempt	10%
	0802.52.00	-- Shelled	kg	30%	25%	12%	15%	Free	Free		Exempt	10%
		-Macadamia nuts										
	0802.61.00	-- In shell	kg	30%	25%	3%	15%	Free	Free		Exempt	10%
	0802.62.00	-- Shelled	kg	30%	25%	12%	15%	Free	Free		Exempt	10%
	0802.70.00	-Kola nuts (Cola spp.)	kg	30%	25%	3%	15%	Free	Free		Exempt	10%
	0802.80.00	-Areca nuts	kg	30%	25%	3%	15%	Free	Free		Exempt	10%
		-Other:										
	0802.91.00	-Pine nuts, in shell	kg	30%	25%	3%	12.5%	Free	Free		Exempt	10%
	0802.92.00	-Pine nuts, shelled.	kg	30%	25%	3%	12.5%	Free	Free		Exempt	10%
	0802.99.00	-Other	kg	30%	25%	3%	12.5%	Free	Free		Exempt	10%
08.03		**Bananas, including plantains, fresh or dried**										
	0803.10.00	- Plantains	kg	30%	25%	3%	30%	Free	Free		Exempt	10%
	0803.90.00	- Other	kg	30%	25%	3%	30%	Free	Free		Exempt	10%
08.04		**Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.**										
	0804.10.00	-Dates	kg	30%	25%	Free	30%	Free	Free		Exempt	10%
	0804.20.00	-Figs	kg	30%	25%	Free	30%	Free	Free		Exempt	10%
	0804.30.00	-Pineapples	kg	30%	25%	Free	30%	Free	Free		Exempt	10%
	0804.40.00	-Avocados	kg	30%	25%	Free	30%	Free	Free		Exempt	10%
		-Guavas, mangoes and mangosteens:										
	0804.50.10	--- Guavas	kg	30%	25%	Free	15%	Free	Free		Exempt	10%
	0804.50.20	---Mangoes	kg	30%	25%	Free	15%	Free	Free		Exempt	10%
	0804.50.30	--- Mangosteens	kg	30%	25%	Free	15%	Free	Free		Exempt	10%
08.05		**Citrus fruit, fresh or dried.**										
	0805.10.00	-Oranges	kg	30%	25%	Free	30%	Free	Free		Exempt	10%
		-Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids:										
	0805.21.00	-- Mandarins (including tangerines and satsumas) ..	kg	30%	25%	Free	12.5%	Free	Free		Exempt	10%
	0805.22.00	-- Clementines	kg	30%	25%	Free	12.5%	Free	Free		Exempt	10%
	0805.29.00	-- Other	kg	30%	25%	Free	12.5%	Free	Free		Exempt	10%
	0805.40.00	-Grapefruit and pomelos. . . .	kg	30%	25%	Free	30%	Free	Free		Exempt	10%

	0805.50.00	-Lemons (*Citrus limon, Citrus limonum*) and limes (*Citrus aurantifolia, Citrus latifolla*)	kg	30%	25%	Free	30%	Free	Free		Exempt	10%
	0805.90.00	-Other	kg	30%	25%	Free	30%	Free	Free		Exempt	10%
08.06		**Grapes, fresh or dried.**										
	0806.10.00	-fresh	kg	10%	10%	3%	10%	Free	Free		17.5%	10%
	0806.20.00	-Dried	kg	30%	25%	9%	30%	Free	Free		17.5%	10%
08.07		**Melons (including watermelons) and papaws (*papayas*), fresh.**										
		-Melons (including watermelons):										
	0807.11.00	--Watermelons	kg	30%	25%	12%	30%	Free	Free		Exempt	10%
	0807.19.00	--Other	kg	30%	25%	12%	30%	Free	Free		Exempt	10%
	0807.20.00	-Papaws (*papayas*)	kg	30%	25%	12%	30%	Free	Free		Exempt	10%
08.08		**Apples, pears and quinces, fresh.**										
	0808.10.00	- Apples	kg	30%	25%	12%	30%	Free	15%		17.5%	10%
	0808.30.00	- Pears	kg	30%	25%	12%	30%	Free	Free		17.5%	10%
	0808.40.00	- Quinces	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
08.09		**Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.**										
	0809.10.00	-Apricots	kg	30%	25%	12%	30%	Free	Free		Exempt	10%
		-Cherries:										
	0809.21.00	-- Sour cherries (Prunus cerasus). . . .	kg	30%	25%	12%	15%	Free	Free		Exempt	10%
	0809.29.00	-- Other	kg	30%	25%	12%	30%	Free	Free		Exempt	10%
	0809.30.00	-Peaches, including nectarines . .	kg	30%	25%	12%	30%	Free	Free		Exempt	10%
	0809.40.00	-Plums and sloes	kg	30%	25%	12%	30%	Free	Free		Exempt	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
08.10		**Other fruit, fresh.**										
	0810.10.00	-Strawberries	kg	30%	25%	Free	15%	Free	Free		Exempt	10%
	0810.20.00	-Raspberries, blackberries, mulberries and loganberries	kg	30%	25%	Free	15%	Free	Free		Exempt	10%
	0810.30.00	- Black, white or red currants and gooseberries	kg	30%	25%	Free	15%	Free	Free		Exempt	10%
	0810.40.00	-Cranberries, bilberries and other fruits of the genus *Vaccinium*	kg	30%	25%	Free	15%	Free	Free		Exempt	10%
	0810.50.00	-Kiwifruit	kg	30%	25%	Free	30%	Free	Free		Exempt	10%
	0810.60.00	-Durians	kg	30%	25%	Free	15%	Free	Free		Exempt	10%
	0810.70.00	- Persimmons	kg	30%	25%	Free	15%	Free	Free		Exempt	10%
		-Other										
	0810.90.10	---Litchi	kg	30%	25%	Free	15%	Free	Free		Exempt	10%
	0810.90.90	---Other	kg	30%	25%	Free	30%	Free	Free		Exempt	10%
08.11		**Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.**										
	0811.10.00	-Strawberries	kg	30%	25%	12%	15%	Free	Free		Exempt	10%
	0811.20.00	-Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	kg	30%	25%	12%	30%	Free	Free		Exempt	10%
	0811.90.00	-Other	kg	30%	25%	12%	30%	Free	Free		Exempt	10%

08.12		**Fruit and nuts, provisionally preserved but unsuitable in that state for immediate consumption.**										
	0812.10.00	-Cherries	kg	30%	25%	12%	30%	Free	Free	Exempt	10%	
		-Other:										
	0812.90.10	---Litchi provisionally preserved in sulphur water.	kg	30%	25%	12%	15%	Free	Free	Exempt	10%	
	0812.90.90	---Other	.kg	30%	25%	12%	15%	Free	Free	Exempt	10%	
08.13		**Fruit, dried, other than that of 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.**										
	0813.10.00	-Apricots	kg	30%	25%	12%	30%	Free	Free	Exempt	10%	
	0813.20.00	-Prunes	kg	30%	25%	12%	30%	Free	Free	Exempt	10%	
	0813.30.00	-Apples	kg	30%	25%	12%	30%	Free	Free	Exempt	10%	
	0813.40.00	-Other fruit	kg	30%	25%	12%	30%	Free	Free	Exempt	10%	
	0813.50.00	-Mixtures of nuts or dried fruits of this Chapter	kg	30%	25%	12%	30%	Free	Free	Exempt	10%	
08.14	0814.00.00	**Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions**	kg	30%	25%	12%	15%	Free	Free	Exempt	10%	

CHAPTER 9

Coffee, tea, maté and spices

NOTES:

1. Mixtures of the products of headings 09.04 to 09.10 are to be classified as follows:
   (*a*) Mixtures of two or more of the products of the same heading are to be classified in that heading;
   (*b*) Mixtures of two or more of the products of different headings are to be classified in heading 09.10.
2. The addition of other substances to the products of headings 09.04 to 09.10 (or to the mixtures referred to in paragraph (*a*) or (*b*) above) shall not affect their classification provided the resulting mixtures retain the essential character of the goods of those headings. Otherwise such mixtures are not classified in this Chapter;

those constituting mixed condiments or mixed seasonings are classified in heading 21.03.

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

Informative Notes:

1. Coffee substitutes not containing coffee (heading 21.01).
2. Extracts, essences, or concentrates of coffee, tea or maté and preparations with a basis of those extracts, essences or concentrates (heading 21.01).

1	2	3	4	5	6	7	7A	8	9	10	11	12
09.01		**Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.**										

		-Coffee, not roasted:									
		--Not decaffeinated:									
	0901.11.10	--- In berries or in beans with their skins	kg	30%	25%	Free	15%	Free	Free	Exempt	10%
		---In beans stripped of their skins:									
	0901.11.21	----Arabica	kg	30%	25%	Free	15%	Free	Free	Exempt	10%
	0901.11.22	----Canephora(including Robusta and kouillou)	kg	30%	25%	Free	7.5%	Free	Free	Exempt	10%
	0901.11.23	----Liberia	kg	30%	25%	Free	12.5%	Free	Free	Exempt	10%
	0901.11.29	----Other	kg	30%	25%	Free	12.5%	Free	Free	Exempt	10%
	0901.12.00	--Decaffeinated	kg	30%	25%	Free	15%	Free	Free	Exempt	10%
		-Coffee, roasted:									
	0901.21.00	--Not decaffeinated	kg	30%	25%	5%	30%	Free	Free	17.5%	10%
	0901.22.00	--Decaffeinated	kg	30%	25%	5%	30%	Free	Free	17.5%	10%
	0901.90.00	-Other	kg	30%	25%	5%	30%	Free	Free	17.5%	10%
09.02		**Tea, whether or not flavoured.**									
	0902.10.00	-Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	kg	30%	25%	Free	15%	Free	Free	Exempt	10%
	0902.20.00	-Other green tea (not fermented) . .	kg	10%	10%	Free	5%	Free	Free	Exempt	10%
	0902.30.00	-Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg . .	kg	30%	25%	5%	15%	Free	Free	17.5%	10%
	0902.40.00	-Other black tea (fermented) and other partly fermented tea	kg	30%	25%	5%	30%	Free	Free	17.5%	10%
09.03	0903.00.00	Maté	kg	30%	25%	12%	30%	Free	Free	17.5%	10%
09.04		**Pepper of the genus *Piper;* dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta*.**									
		-Pepper:									
		--Neither crushed nor ground									
	0904.11.10	---Green peppercorns, whether or not preserved	kg	30%	25%	5%	15%	Free	Free	17.5%	10%
	0904.11.90	---Other	kg	30%	25%	5%	15%	Free	Free	17.5%	10%
	0904.12.00	--Crushed or ground. . . .	kg	30%	25%	5%	12.5%	Free	Free	17.5%	10%
		-Fruits of the genus *Capsicum* or of the genus *Pimenta:*									
	0904.21.10	-- Dried, neither crushed nor ground. .	kg	30%	25%	5%	Free	Free	15%	17.5%	10%
		-- Crushed or ground :									
		--- Paprika:									
	0904.22.11	--- Crushed or ground . .	kg	30%	25%	5%	15%	Free	Free	17.5%	10%
	0904.22.19	--- Other	kg	30%	25%	5%	15%	Free	Free	17.5%	10%
	0904.22.90	--- Other	kg	30%	25%	5%	12.5%	Free	Free	17.5%	10%
09.05		Vanilla									
		- Neither crushed nor ground:									
	0905.10.10	--- In pods	kg	30%	25%	5%	15%	Free	Free	17.5%	10%
	0905.10.90	--- Other	kg	30%	25%	5%	15%	Free	Free	17.5%	10%
		-- Crushed or ground									
	0905.20.10	-- In powder	kg	30%	25%	5%	15%	Free	Free	17.5%	10%
	0905.20.90	--- Other	kg	30%	25%	5%	15%	Free	Free	17.5%	10%
09.06		**Cinnamon and cinnamon-tree flowers.**									

		-Neither crushed nor ground . .										
	0906.11.00	--Cinnamon (Cinnamomum zeylanicum Blume)	kg	30%	25%	5%	15%	Free	Free		17.5%	10%
	0906.19.00	--Other	kg	30%	25%	5%	15%	Free	Free		17.5%	10%
	0906.20.00	-Crushed or ground	kg	30%	25%	5%	15%	Free	Free		17.5%	10%
09.07		**Cloves (whole fruit, cloves and stems)**										
		-- Neither crushed nor ground										
	0907.10.10	---Whole fruit	kg	30%	25%	5%	15%	Free	Free		17.5%	10%
	0907.10.20	---Cloves	kg	30%	25%	5%	15%	Free	Free		17.5%	10%
	0907.10.30	---Stems	kg	30%	25%	5%	15%	Free	Free		17.5%	10%
		-- Crushed or ground:										
	0907.20.10	---Whole fruit	kg	30%	25%	5%	15%	Free	Free		17.5%	10%
	0907.20.20	---Cloves	kg	30%	25%	5%	15%	Free	Free		17.5%	10%
	0907.20.30	---Stems	kg	30%	25%	5%	15%	Free	Free		17.5%	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
09.08		**Nutmeg, mace and cardamoms.**										
		-Nutmeg:										
	0908.11.00	-- Neither crushed nor ground . .	kg	30%	25%	5%	15%	Free	Free		17.5%	10%
	0908.12.00	-- Crushed or ground.	kg	30%	25%	5%	15%	Free	Free		17.5%	10%
		-Mace:										
	0908.21.00	-- Neither crushed nor ground . .	kg	30%	25%	5%	15%	Free	Free		17.5%	10%
	0908.22.00	-- Crushed or ground.	kg	30%	25%	5%	15%	Free	Free		17.5%	10%
		-Cardamoms:										
	0908.31.00	-- Neither crushed nor ground . .	kg	30%	25%	5%	15%	Free	Free		17.5%	10%
	0908.32.00	-- Crushed or ground.	kg	30%	25%	5%	15%	Free	Free		17.5%	10%
09.09		**Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.**										
		-Seeds of coriander :										
	0909.21.00	--Neither crushed nor ground. . . .	kg	30%	25%	5%	15%	Free	Free		17.5%	10%
	0909.22.00	--Crushed or ground.	kg	30%	25%	5%	15%	Free	Free		17.5%	10%
		-Seeds of cumin:										
	0909.31.00	--Neither crushed nor ground . .	kg	30%	25%	5%	15%	Free	Free		17.5%	10%
	0909.32.00	--Crushed or ground . .	kg	30%	25%	5%	15%	Free	Free		17.5%	10%
		-Seeds of anise, badian, caraway Or fennel; juniper berries:										
	0909.61.00	-- Neither crushed nor ground . .	kg	30%	25%	5%	15%	Free	Free		17.5%	10%
	0909.62.00	-- Crushed or ground . .	kg	30%	25%	5%	15%	Free	Free		17.5%	10%
09.10		**Ginger, saffron, turmeric (*curcuma*), thyme, bay leaves, curry and other spices.**										
		-Ginger:										
	0910.11.00	-- Neither crushed nor ground . .	kg	30%	25%	5%	15%	Free	Free		17.5%	10%
	0910.12.00	-- Crushed or ground.	kg	30%	25%	5%	30%	Free	Free		17.5%	10%

0910.20.00	-Saffron	kg	30%	25%	5%	15%	Free	Free		17.5%	10%
0910.30.00	-Turmeric (*curcuma*)	kg	30%	25%	5%	30%	Free	Free		17.5%	10%
	-Other spices:										
0910.91.00	--Mixtures referred to in Note 1 (b) to this Chapter	kg	30%	25%	5%	30%	Free	Free		17.5%	10%
0910.99.00	--Other	kg	30%	25%	5%	30%	Free	15%		17.5%	10%

II:10

CHAPTER 10

Cereals

NOTES:

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

   (B) The Chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled or broken remains classified in heading 10.06. Similarly, quinoa from which the pericarp has been wholly or partly removed in order to separate the saponin, but which has not undergone any other processes, remains classified in heading 10.08.

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

Subheading Note:

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

Supplementary Notes

1. For the purposes of heading 10.01 to 10.05, goods shall be classified in the appropriate subheadings for seed, provided that it is established that the goods are actually intended for sowing (for example, in bags with labels showing their purpose and by their higher prices). These seeds can be treated to protect them from pests or birds, after sowing.
2. For the purposes of subheading 1006.30.10, "of RL1 or RL2 quality" means --- (DEFINITION TO BE PROVIDED BY MADAGASCAR SINCE THEY ARE THE ONLY ONES WITH SUCH SPECIFICATION)

1	2	3	4	5	6	7	7A	8	9	10	11	12
10.01		**Wheat and meslin.**										
		-Durum wheat:										
	1001.11.00	-- Seed	tonne	Free	Free	Free	Free	Free	Free		Exempt	10%
	1001.19.00	-- Other	tonne	Free	Free	Free	Free	Free	Free		Exempt	10%
		- Other:										
	1001.91.00	-- Seed	tonne	Free	Free	Free	Free	Free	Free		Exempt	10%
	1001.99.00	-- Other	tonne	Free	Free	Free	Free	Free	Free		Exempt	10%
10.02		**Rye.**										
	1002.10.00	- Seed.	tonne	Free	Free	Free	Free	Free	Free		Exempt	10%
	1002.90.00	- Other	tonne	Free	Free	Free	Free	Free	Free		Exempt	10%
10.03		**Barley.**										
	1003.10.00	- Seed.	tonne	Free	Free	Free	Free	Free	Free		Exempt	10%
	1003.90.00	- Other	tonne	Free	Free	Free	Free	Free	Free		Exempt	10%
10.04		**Oats.**										
	1004.10.00	- Seed.	tonne	Free	Free	Free	Free	Free	Free		Exempt	10%
	1004.90.00	- Other	tonne	Free	Free	Free	Free	Free	Free		Exempt	10%
10.05		**Maize (corn).**										
	1005.10.00	-Seed	tonne	Free	Free	Free	Free	Free	Free		Exempt	10%
	1005.90.00	-Other	tonne	Free	Free	Free	Free	Free	Free		Exempt	10%

10.06		**Rice.**										
	1006.10.00	-Rice in the husk (paddy or rough)	tonne	10%	10%	Free	10%	Free	Free		Exempt	10%
	1006.20.00	-Husked (brown) rice	tonne	15%	10%	Free	15%	Free	Free		Exempt	10%
		-Semi-milled or wholly milled rice, whether or not polished or glazed:										
	1006.30.10	---Of RL1 or RL2 quality	tonne	15%	10%	Free	5%	Free	Free		Exempt	10%
	1006.30.90	---Other	tonne	15%	10%	Free	5%	Free	Free		Exempt	10%
	1006.40.00	-Broken rice	tonne	15%	10%	Free	15%	Free	Free		Exempt	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
10.07		**Grain sorghum.**										
	1007.10.00	- Seed	tonne	15%	10%	Free	15%	Free	Free		Exempt	10%
	1007.90.00	- Other	tonne	15%	10%	Free	7.5%	Free	Free		Exempt	10%
10.08		**Buckwheat, millet and canary seeds; other cereals.**										
	1008.10.00	-Buckwheat	tonne	Free	Free	Free	Free	Free	Free		Exempt	10%
		-Millet:										
	1008.21.00	-- Seed	tonne	15%	10%	Free	7.5%	Free	Free		Exempt	10%
	1008.29.00	-- Other	tonne	15%	10%	Free	7.5%	Free	Free		Exempt	10%
	1008.30.00	-Canary seeds	tonne	15%	10%	Free	7.5%	Free	Free		Exempt	10%
	1008.40.00	-Fonio (Digitaria spp.).	tonne	15%	10%	Free	7.5%	Free	Free		Exempt	10%
	1008.50.00	-Quinoa (Chenopodium quinoa) . . .	tonne	15%	10%	Free	7.5%	Free	Free		Exempt	10%
	1008.60.00	-Triticale	tonne	15%	10%	Free	7.5%	Free	Free		Exempt	10%
	1008.90.00	-Other cereals	tonne	15%	10%	Free	7.5%	Free	Free		Exempt	10%

CHAPTER 11

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

NOTES:

1. This Chapter does not cover:

(*a*) Roasted malt put up as coffee substitutes (heading 09.01 or 21.01);

(*b*) Prepared flours, groats, meals or starches of heading 19.01;

(*c*) Corn flakes or other products of heading 19.04;

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

(*e*) Pharmaceutical products (Chapter 30); or

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

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

(*a*) 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).However, germ of cereals, whole, rolled, falked or ground, is always classified in heading 11.04

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

Cereal (1)	Stach content (2)	Ash content (3)	Rate of passage through a sieve with an aperture of 315 micrometres (microns) (4)	500 micrometres (microns) (5)
Wheat and rye	45%	2.5%	80%	—
Barley	45%	3%	80%	—
Oats	45%	5%	80%	
Maize grain (corn) and Sorghum . .	45%	2%	90%	—
Rice	45%	1.6%	80%	—
Buck wheat	45%	4%	80%	

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

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

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

Supplementary Note

For the purposes of headings 11.08 and 11.09, goods shall not be classified under a tariff item that contains the phrase "for industrial use" unless the goods are imported under the authority of a permit issued by the competent national Customs authorities and in compliance with the conditions of the permit.

1	2	3	4	5	6	7	7A	8	9	10	11	12
11.01		**Wheat or meslin flour**										
	1101.00.10	--- Wheat flour	kg	30%	20%	Free	15%	Free	Free		Exempt	10%
	1101.00.20	--- Meslin flour	kg	30%	20%	Free	15%	Free	Free		17.5%	10%
11.02		**Cereal flours other than of wheat or meslin.**										
	1102.20.00	-Maize (corn) flour	kg	15%	10%	Free	15%	Free	Free		Exempt	10%
	1102.90.00	-Other	kg	10%	10%	Free	10%	Free	Free		17.5%	10%
11.03		**Cereal groats, meal and pellets**.			(insertion VAT refer Govt. Not. 9 of 1/03/23)							
		-Groats and meal:										
	1103.11.00	--Of wheat	kg	30%	25%	Free	15%	Free	Free		17.5%	10%
	1103.13.00	--Of maize (corn)	kg	30%	25%	Free	30%	Free	Free		Exempt	10%
	1103.19.00	--Of other cereals	kg	30%	25%	Free	30%	Free	Free		17.5%	10%
	1103.20.00	-Pellets	kg	30%	25%	Free	15%	Free	Free		Exempt	10%
11.04		**Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except**										

		rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.										
		-Rolled or flaked grains:								(Govt. Not. 9 of 1/03/2023)		
	1104.12.00	--Of oats	kg	30%	25%	12%	30%	Free	Free		17.5%	10%
	1104.19.00	--Of other cereals	kg	30%	25%	12%	30%	Free	Free		17.5%	10%
		-Other worked grains (for example, hulled, pearled, sliced or kibbled):										
	1104.22.00	--Of oats	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
	1104.23.00	--Of maize (corn)	kg	30%	25%	12%	30%	Free	Free		Exempt	10%
	1104.29.00	--Of other cereals	kg	30%	25%	12%	30%	Free	Free		17.5%	10%
	1104.30.00	-Germ of cereals, whole, rolled, flaked or ground	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
11.05		**Flour, meal, powder, flakes, granules and pellets of potatoes.**								Govt No. 09 0f 1/3/2023		
	1105.10.00	-Flour, meal and powder	kg	30%	25%	12%	15%	Free	Free		Exempt	10%
	1105.20.00	-Flakes, granules and pellets . .	kg	30%	25%	12%	15%	Free	Free		Exempt	10%
11.06		**Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products** of Chapter 8.										
	1106.10.00	-Of the dried leguminous vegetables of heading 07.13	kg	30%	25%	5%	15%	Free	Free		Exempt	10%
	1106.20.00	-Of sago or of roots or tubers of heading 07.14	kg	30%	25%	5%	15%	Free	15%		Exempt	10%
	1106.30.00	-Of the products of Chapter 8 . .	kg	30%	25%	5%	15%	Free	Free		Exempt	10%
11.07		**Malt, whether or not roasted.**										
		-Not roasted										
	1107.10.10	--- Of Barley.	kg	15%	10%	1%	7.5%	Free	Free		Exempt	10%
	1107.10.20	--- Of Oats or Rye.	kg	15%	10%	1%	7.5%	Free	Free		Exempt	10%
	1107.10.30	--- Of sorghum or millet	kg	15%	10%	1%	7.5%	Free	Free		Exempt	10%
	1107.10.90	--- Other	kg	15%	10%	1%	7.5%	Free	Free		Exempt	10%
		-Roasted										
	1107.20.10	--- Of barley.	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	1107.20.20	--- Of oats or rye	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	1107.20.30	--- Of sorghum or millet	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	1107.20.90	--- Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
					(Insertion of VAT refer Govt No. 9 of 1/03/2023)							
11.08		**Starches; inulin.**										
		-Starches:										
		--Wheat starch										
	1108.11.10	---For Industrial use	kg	5%	Free	Free	2.5%	Free	Free		17.5%	10%
	1108.11.90	---Other	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
		--Maize (corn) starch										
	1108.12.10	---For industrial use	kg	5%	Free	Free	2.5%	Free	Free		17.5%	10%
	1108.12.90	---Other	kg	30%	25%	12%	15%	Free	Free		17.5%	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
		--Potato starch										
	1108.13.10	---For industrial use	kg	5%	Free	Free	2.5%	Free	Free		17.5%	10%

	1108.13.90	---Other	kg	30%	25%	12%	15%	Free	Free	17.5%	10%
		--Manioc (cassava) starch									
	1108.14.10	---For industrial use	kg	5%	Free	Free	2.5%	Free	Free	17.5%	10%
	1108.14.90	---Other	kg	30%	25%	12%	15%	Free	Free	17.5%	10%
		--Other starches									
	1108.19.10	---For industrial use	kg	5%	Free	Free	2.5%	Free	Free	17.5%	10%
	1108.19.90	---Other	kg	30%	25%	12%	15%	Free	Free	17.5%	10%
		-Inulin									
	1108.20.10	---For industrial use	kg	5%	Free	Free	2.5%	Free	Free	17.5%	10%
	1108.20.90	---Other	kg	30%	25%	12%	15%	Free	15%	17.5%	10%
11.09		**Wheat gluten, whether or not dried.**									
	1109.00.10	---For industrial use	kg	5%	Free	Free	2.5%	Free	Free	17.5%	10%
	1109.00.90	---Other	kg	30%	25%	12%	15%	Free	15%	17.5%	10%

CHAPTER 12

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

NOTES:

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

   Heading 12.09 does not, however, apply to the following even if for sowing:
   (*a*) Leguminous vegetables or sweet corn (Chapter 7);
   (*b*) Spices or other products of Chapter 9;
   (*c*) Cereals (Chapter 10); or
   (*d*) Products of headings 12.01 to 12.07 or 12.11.
4. Heading 12.11 applies, *inter alia*, to the following plants or parts thereof: basil, borage, ginseng, hyssop, liquorice, all species of mint, rosemary, rue, sage and wormwood.

   Heading 12.11 does not, however, apply to:
   (*a*) Medicaments of Chapter 30;
   (*b*) Perfumery, cosmetic or toilet preparations of Chapter 33; or
   (*c*) Insecticides, fungicides, herbicides, disinfectants or similar products of heading 38.08.
5. For the purposes of heading 12.12, the term "seaweeds and other algae" does not include:
   (*a*) Dead single-cell micro-organisms of heading 21.02;
   (*b*) Cultures of micro-organisms of heading 30.02; or
   (*c*) Fertilizers of heading 31.01 or 31.05.

CHAPTER 12 – *(continued)*

Subheading Note:

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

Supplementary Note

1. **For the purpose of heading 1211.90.30, khat is an evergreen shrub (Cath edulis) native to tropical East Africa, having dark green opposite leaves that are chewed fresh for their stimulating effects.**
2. **A tealike beverage prepared from the leaves of this plant.**

1	2	3	4	5	6	7	7A	8	9	10	11	12
12.01		**Soya beans, whether or not broken.**										
	1201.10.00	- Seed	kg	15%	10%	6%	7.5%	Free	Free		Exempt	10%
	1201.90.00	- Other	kg	15%	10%	6%	7.5%	Free	Free		Exempt	10%
12.02		**Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.**										
	1202.30.00	- Seed	kg	15%	10%	6%	7.5%	Free	Free		Exempt	10%
		- Other:										
	1202.41.00	-In shell	kg	15%	10%	5%	7.5%	Free	Free		Exempt	10%
	1202.42.00	-Shelled, whether or not broken	kg	15%	10%	5%	7.5%	Free	Free		Exempt	10%
12.03	1203.00.00	Copra	kg	15%	10%	Free	7.5%	Free	Free		Exempt	10%
12.04	1204.00.00	**Linseed, whether or not broken**	kg	15%	10%	Free	7.5%	Free	Free		Exempt	10%
12.05		**Rape or colza seeds, whether or not broken.**										
	1205.10.00	-Low erucic rape or colza seeds . .	kg	15%	10%	Free	7.5%	Free	Free		Exempt	10%
	1205.90.00	-Other	kg	15%	10%	Free	7.5%	Free	Free		Exempt	10%
12.06	1206.00.00	**Sunflower seeds, whether or not broken**	kg	15%	10%	Free	7.5%	Free	Free		Exempt	10%
12.07		**Other oil seeds and oleaginous fruits, whether or not broken.**										
	1207.10.00	- Palm nuts and kernels.	kg	15%	10%	Free	7.5%	Free	Free		Exempt	10%
		-Cotton seeds:										
	1207.21.00	-- Seed	kg	15%	10%	Free	7.5%	Free	Free		Exempt	10%
	1207.29.00	-- Other	kg	15%	10%	Free	7.5%	Free	Free		Exempt	10%
	1207.30.00	- Castor oil seeds	kg	15%	10%	Free	7.5%	Free	Free		Exempt	10%
	1207.40.00	-Sesamum seeds	kg	15%	10%	Free	7.5%	Free	Free		Exempt	10%
	1207.50.00	-Mustard seeds	kg	15%	10%	Free	7.5%	Free	Free		Exempt	10%
	1207.60.00	- Safflower (Carthamus tinctorius) seeds .	kg	15%	10%	Free	7.5%	Free	Free		Exempt	10%
	1207.70.00	- Melon seeds	kg	15%	10%	Free	7.5%	Free	Free		Exempt	10%
		-Other:										
	1207.91.00	--Poppy seeds	kg	15%	10%	Free	7.5%	Free	Free		Exempt	10%
	1207.99.00	--Other	kg	15%	10%	Free	7.5%	Free	Free		Exempt	10%
12.08		**Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.**										
	1208.10.00	-Of soya beans	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	1208.90.00	-Other	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
12.09		**Seeds, fruit and spores, of a kind used for sowing.**										
	1209.10.00	-Sugar beet seeds	kg	5%	Free	Free	2.5%	Free	Free		Exempt	10%
		-Seeds of forage plants:										
	1209.21.00	--Lucerne (*alfalfa*) seeds	kg	5%	Free	Free	2.5%	Free	Free		Exempt	10%
	1209.22.00	--Clover (*Trifolium spp.*) seeds . .	kg	5%	Free	Free	2.5%	Free	Free		Exempt	10%
	1209.23.00	--Fescue seeds	kg	5%	Free	Free	2.5%	Free	Free		Exempt	10%

1209.24.00	--Kentucky blue grass (*Poa pratensis L.*) seeds	kg	5%	Free	Free	2.5%	Free	Free		Exempt	10%
1209.25.00	--Rye grass (*Lolium multiflorum Lam, Lolium perenne L.*) seeds . .	kg	5%	Free	Free	2.5%	Free	Free		Exempt	10%
1209.29.00	--Other	kg	5%	Free	Free	2.5%	Free	Free		Exempt	10%
1209.30.00	-Seeds of herbaceous plants cultivated principally for their flowers . .	kg	5%	Free	Free	2.5%	Free	Free		Exempt	10%
	-Other:										
1209.91.00	--Vegetable seeds	kg	5%	Free	Free	2.5%	Free	Free		Exempt	10%
1209.99.00	--Other	kg	5%	Free	Free	2.5%	Free	Free		Exempt	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
12.10		**Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.**										
		-Hop cones, neither ground nor powdered nor in the form of pellets:										
	1210.10.10	---Imported for industrial use by the holder of an excise licence to brew beer	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	1210.10.90	---Other	kg	25%	25%	12%	12.5%	Free	Free		17.5%	10%
		-Hop cones, ground, powdered or in the form of pellets; lupulin:										
	1210.20.10	---Imported for industrial use by the holder of an excise licence to brew beer	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	1210.20.90	---Other	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
12.11		**Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered.**										
	1211.20.00	-Ginseng roots	kg	Free	Free	Free	Free	Free	Free		Exempt	10%
	1211.30.00	-Coca leaf	kg	15%	10%	Free	7.5%	Free	Free		Exempt	10%
	1211.40.00	-Poppy straw	kg	15%	10%	Free	7.5%	Free	Free		Exempt	10%
	1211.50.00	-Ephedra	kg	15%	10%	Free	5%	Free	Free		Exempt	10%
	1211.60.00	-Bark of African cherry (Prunus africana)”..	kg	15%	10%	Free	5%	Free	Free		Exempt	10%
		-Other										
	1211.90.10	--- For pharmaceutical use. . . .	kg	Free	Free	Free	Free	Free	Free		Exempt	10%
	1211.90.20	--- Pyrethrum. . . .	kg	Free	Free	Free	Free	Free	Free		Exempt	10%
	1211.90.30	--- Khat	kg	Free	Free	Free	Free	Free	Free		Exempt	10%
	1211.90.40	--- Drosera ramentacea.	kg	Free	Free	Free	Free	Free	Free		Exempt	10%
	1211.90.50	--- Periwinkle	kg	Free	Free	Free	Free	Free	Free		Exempt	10%
	1211.90.60	--- Centella asiatica	kg	Free	Free	Free	Free	Free	Free		Exempt	10%

	1211.90.90	--- Other	kg	Free	Free	Free	Free	Free	Free	Exempt	10%
12.12		**Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety *Cichorium intybus sativum*) of a kind used primarily for human consumption, not elsewhere specified or included.**									
		-Seaweeds and other algae:									
	1212.21.00	-- Fit for human consumption. . . .	kg	15%	10%	Free	7.5%	Free	Free	Exempt	10%
	1212.29.00	-- Other	kg	15%	10%	Free	7.5%	Free	Free	Exempt	10%
		-Other:									
	1212.91.00	--Sugar beet	kg	15%	10%	3%	7.5%	Free	Free	Exempt	10%
	1212.92.00	-- Locust beans (carob).	kg	15%	10%	Free	7.5%	Free	Free	Exempt	10%
	1212.93.00	-- Sugar cane	kg	15%	10%	Free	7.5%	Free	Free	Exempt	10%
	1212.94.00	-- Chicory roots	kg	15%	10%	Free	7.5%	Free	Free	Exempt	10%
	1212.99.00	--Other	kg	30%	25%	12%	30%	Free	Free	Exempt	10%
12.13	1213.00.00	**Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets** . .	kg	15%	10%	3%	7.5%	Free	Free	Exempt	10%
12.14		**Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.**									
	1214.10.00	-Lucerne (alfalfa) meal and pellets	kg	10%	10%	3%	5%	Free	Free	Exempt	10%
	1214.90.00	-Other	kg	15%	10%	3%	7.5%	Free	Free	Exempt	10%

CHAPTER 13

Lac; gums, resins and other vegetable saps and extracts

NOTE:

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

   The heading does not apply to:

   (*a*) Liquorice extract containing more than 10% by weight of sucrose or put up as confectionery (heading 17.04);

   (*b*) Malt extract (heading 19.01);

   (*c*) Extracts of coffee, tea or maté (heading 21.01);

   (*d*) Vegetable saps or extracts constituting alcoholic beverages (Chapter 22);

   (*e*) Camphor, glycyrrhizin or other products of heading 29.14 or 29.38;

   (*f*) Concentrates of poppy straw containing not less than 50% by weight of alkaloids (heading 29.39);

   (*g*) Medicaments of heading 30.03 or 30.04 or blood-grouping reagents (heading 30.06);

   (*h*) Tanning or dyeing extracts (heading 32.01 or 32.03);

(*ij*) Essential oils, concretes, absolutes, resinoids, extracted oleoresins, aqueous distillates or aqueous solutions of essential oils or preparations based on odoriferous substances of a kind used for the manufacture of beverages (Chapter 33); or

(*k*) Natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading 40.01).

1	2	3	4	5	6	7	7A	8	9	10	11	12
13.01		**Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).**										
	1301.20.00	-Gum Arabic	kg	10%	5%	1%	5%	Free	Free		17.5%	10%
		-Other										
	1301.90.10	--- Incense and myrrh	kg	10%	5%	1%	5%	Free	Free		17.5%	10%
	1301.90.90	--- Other	kg	10%	5%	1%	5%	Free	Free		17.5%	10%
13.02		**Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.**										
		-Vegetable saps and extracts:										
	1302.11.00	--Opium	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	1302.12.00	--Of liquorice.	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	1302.13.00	--Of hops	kg	5%	Free	Free	2.5%	Free	Free		17.5%	10%
	1302.14.00	-- Of Ephedra	kg	5%	Free	Free	Free	Free	Free		17.5%	10%
		--Other										
	1302.19.10	--- Vanilla oleoresin.	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	1302.19.90	--- Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	1302.20.00	-Pectic substances, pectinates and pectates	kg	5%	Free	Free	2.5%	Free	Free		17.5%	10%
		-Mucilages and thickeners, whether or not modified, derived from vegetable products:										
	1302.31.00	--Agar-agar	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	1302.32.00	--Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	kg	5%	Free	Free	2.5%	Free	Free		17.5%	10%
	1302.39.00	--Other	kg	Free	Free	Free	Free	Free	5%		17.5%	10%

II:14

CHAPTER 14

Vegetable plaiting materials; vegetable products not elsewhere specified or included

NOTES:

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

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

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

1	2	3	4	5	6	7	7A	8	9	10	11	12
14.01		**Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).**										
	1401.10.00	-Bamboos	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	1401.20.00	-Rattans	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
		-Other										
		--- Raffia										
	1401.90.11	---- Dyed	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	1401.90.19	---- Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	1401.90.90	--- Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
[14.02]												
[14.03]												
14.04		**Vegetable products not elsewhere specified or included.**										
	1404.20.00	-Cotton linters	kg	15%	10%	3%	7.5%	Free	Free		17.5%	10%
	1404.90.00	-Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%

Section III

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

CHAPTER 15

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

NOTES:

1. This Chapter does not cover:
   (*a*) Pig fat or poultry fat of heading 02.09;
   (*b*) Cocoa butter, fat or oil (heading 18.04);
   (*c*) Edible preparations containing by weight more than 15% of the products of heading 04.05 (generally Chapter 21);
   (*d*) Greaves (heading 23.01) or residues of headings 23.04 to 23.06;
   (*e*) Fatty acids, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetic or toilet preparations, sulphonated oils or other goods of Section VI; or
   (*f*) Factice derived from oils (heading 40.02).

2. Heading 15.09 does not apply to oils obtained from olives by solvent extraction (heading15.10).
3. Heading 15.18 does not cover fats or oils or their fractions, merely denatured, which are to be classified in the heading appropriate to the corresponding undenatured fats and oils and their fractions.
4. Soap-stocks, oil foots and dregs, stearin pitch, glycerol pitch and wool grease residues fall in heading 15.22.

Subheading Note:

1. For the purposes of subheading 1509.30, virgin olive oil has a free acidity expressed as oleic acid not exceeding 2.0 g/ 100 g and can be distinguished from the other virgin olive oil categories according to the characteristics indicated in the Codex Alimentarius Standard 33-1981
2. For the purposes of subheadings 1514.11 and 1514.19, the expression "low erucic acid rape or colza oil" means the fixed oil which has an erucic acid content of less than 2% by weight.

1	2	3	4	5	6	7	7A	8	9	10	11	12
15.01		**Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03**										
	1501.10.00	- Lard	kg	30%	25%	3%	15%	Free	Free		17.5%	10%
	1501.20.00	- Other pig fat	kg	30%	25%	3%	15%	Free	Free		17.5%	10%
	1501.90.00	- Other	kg	30%	25%	3%	15%	Free	Free		17.5%	10%
15.02		**Fats of bovine animals, sheep or goats, other than those of heading 15.03**										
	1502.10.00	- Tallow	kg	25%	10%	3%	12.5%	Free	Free		17.5%	10%
	1502.90.00	- Other	kg	25%	10%	3%	12.5%	Free	Free		17.5%	10%
15.03	1503.00.00	**Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared**	kg	15%	10%	Free	7.5%	Free	Free	20%	17.5%	10%
15.04		**Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.**										
	1504.10.00	-Fish-liver oils and their fractions	kg	25%	10%	3%	12.5%	Free	Free		17.5%	10%
	1504.20.00	-Fats and oils and their fractions, of fish, other than liver oils	kg	25%	10%	3%	12.5%	Free	Free		17.5%	10%
	1504.30.00	-Fats and oils and their fractions, of marine mammals	kg	25%	10%	3%	12.5%	Free	Free		17.5%	10%
15.05	1505.00.00	**Wool grease and fatty substances derived therefrom (including lanolin)**	kg	25%	10%	3%	12.5%	Free	Free		17.5%	10%
15.06	1506.00.00	**Other animal fats and oils and their fractions, whether or not refined, but not chemically modified** . .	kg	25%	10%	3%	12.5%	Free	Free		17.5%	10%

15.07		**Soya-bean oil and its fractions, whether or not refined, but not chemically modified.**										
	1507.10.00	-Crude oil, whether or not degummed	kg	25%	10%	Free	12.5%	Free	Free		17.5%	10%
	1507.90.00	-Other	kg	30%	25%	5%	30%	Free	15%		Exempt	10%
15.08		**Ground-nut oil and its fractions, whether or not refined, but not chemically modified.**						Govt. Not. 10 of 14/04/2022				
	1508.10.00	-Crude oil	kg	25%	10%	Free	12.5%	Free	Free		17.5%	10%
		-Other:										
	1508.90.10	--- Put up for retail sale	kg	30%	25%	5%	15%	Free	Free		Exempt	10%
	1508.90.90	--- Other.	kg	30%	25%	5%	15%	Free	Free		Exempt	10%
15.09		**Olive oil and its fractions, whether or not refined, but not chemically modified.**						Govt Not. 10 of 14/04/2022				
		-Virgin :										
	1509.20.00	---Extra virgin olive oil	kg	25%	10%	Free	5%	Free	Free		17.5%	10%
	1509.30.00	--- Virgin olive oil	kg	25%	10%	Free	5%	Free	Free		17.5%	10%
	1509.40.00	--- Other virgin olive oils	kg	25%	10%	Free	5%	Free	Free		17.5%	10%
		-Other										
	1509.90.10	--- Put up for retail sale	kg	30%	25%	5%	15%	Free	Free		17.5%	10%
	1509.90.90	--- Other	kg	30%	25%	Free	30%	Free	Free		17.5%	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
15.10		**Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09**										
	1510.10.00	--- Crude olive pomace oil. . . .	kg	30%	25%	5%	15%	Free	15%		17.5%	10%
	1510.90.00	--- Other	kg	30%	25%	5%	12.5%	Free	15%		17.5%	10%
15.11		**Palm oil and its fractions, whether or not refined, but not chemically modified.**										
	1511.10.00	-Crude oil	kg	25%	10%	Free	12.5%	Free	Free		17.5%	10%
		-Other:										
		---Palm olein										
	1511.90.11	--- Refined, bleached and deodorized	kg	30%	25%	5%	30%	Free	15%		Exempt	10%
								Govt. Not. 10 of 14/04/2022				
	1511.90.19	---Other	kg	30%	25%	5%	15%	Free	15%		Exempt	10%
		---Palm stearin										
	1511.90.21	---- Refined, bleached and deodorized	kg	30%	25%	5%	15%	Free	15%		Exempt	10%
	1511.90.29	----Other..	kg	30%	25%	5%	15%	Free	15%		Exempt	10%
								Govt Not. 10 of 14/04/2022				
	1511.90.90	---Other	kg	30%	25%	5%	30%	Free	15%		Exempt	10%

15.12		**Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.**									
		-Sunflower-seed or safflower oil and fractions thereof:									
	1512.11.00	--Crude oil	kg	25%	10%	Free	12.5%	Free	Free	17.5%	10%
	1512.19.00	--Other	kg	30%	25%	5%	30%	Free	15%	Exempt	10%
		-Cotton-seed oil and its fractions:						Govt. Not. 14 of 14/04/2022			
	1512.21.00	--Crude oil, whether or not gossypol has been removed	kg	25%	10%	Free	12.5%	Free	Free	Exempt	10%
	1512.29.00	--Other	kg	30%	25%	5%	30%	Free	Free	Exempt	10%
15.13		**Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.**						Govt. Not. 14 of 14/04/2022			
		-Coconut (copra) oil and its fractions:									
	1513.11.00	--Crude oil	kg	25%	10%	Free	12.5%	Free	Free	17.5%	10%
		--Other:									
	1513.19.10	--- Put up for retail sale.	kg	30%	25%	5%	15%	Free	15%	17.5%	10%
	1513.19.90	--- Other	kg	30%	25%	5%	15%	Free	15%	17.5%	10%
		-Palm kernel or babassu oil and fractions thereof:									
	1513.21.00	--Crude oil	kg	25%	10%	Free	12.5%	Free	Free	17.5%	10%
	1513.29.00	--Other	kg	30%	25%	5%	15%	Free	Free	17.5%	10%
15.14		**Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.**									
		-Low erucic acid rape or colza oil and its fractions:									
	1514.11.00	--Crude oil	kg	25%	10%	Free	12.5%	Free	Free	17.5%	10%
	1514.19.00	--Other	kg	25%	10%	Free	12.5%	Free	15%	17.5%	10%
		-Other:									
	1514.91.00	--Crude oil	kg	30%	25%	5%	15%	Free	Free	17.5%	10%
		--Other :									
	1514.99.10	--- Put up for retail sale	kg	30%	25%	5%	15%	Free	15%	17.5%	10%
	1514.99.90	---Other	kg	30%	25%	5%	30%	Free	15%	17.5%	10%
15.15		**Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.**									
		-Linseed oil and its fractions:									
	1515.11.00	--Crude oil	kg	25%	10%	Free	12.5%	Free	Free	17.5%	10%
	1515.19.00	--Other	kg	30%	25%	5%	30%	Free	Free	17.5%	10%
		-Maize (corn) oil and its fractions:									
	1515.21.00	--Crude oil	kg	25%	10%	Free	12.5%	Free	Free	17.5%	10%
	1515.29.00	--Other	kg	30%	25%	5%	15%	Free	Free	17.5%	10%
	1515.30.00	-Castor oil and its fractions . .	kg	30%	25%	5%	15%	Free	Free	17.5%	10%
		-Sesame oil and its fractions:									
	1515.50.10	--- Put up for retail sale	kg	30%	25%	5%	15%	Free	Free	17.5%	10%
	1515.50.90	--- Other	kg	30%	25%	5%	15%	Free	Free	17.5%	10%
	1515.60.00	--- Microbial fats and oils and their fractions	. .kg	30%	25%	5%	12.5%	Free	Free	17.5%	10%
		---Other									

	1515.90.10	---Put up for retail sale..	kg	30%	25%	5%	15%	Free	Free		17.5%	10%
		---Other										
	1515.90.91	---- Vegetable tallow.	kg	30%	25%	5%	15%	Free	Free		17.5%	10%
	1515.90.99	---- Other	kg	30%	25%	5%	15%	Free	Free		17.5%	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
15.16		**Animal, vegetable or microbial fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.**										
	1516.10.00	-Animal fats and oils and their fractions	kg/l	25%	10%	3%	12.5%	Free	Free		17.5%	10%
	1516.20.00	-Vegetable fats and oils and their fractions	kg/l	30%	25%	12%	30%	Free	15%		17.5%	10%
	1516.20.90	--- Other	kg/l	30%	25%	12%	15%	Free	15%		17.5%	10%
	1516.30.00	- Microbial fats and oils and their fractions	kg/l	30%	25%	12%	12.5%	Free	15%		17.5%	10%
15.17		**Margarine; edible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats and oils or their fractions of heading 15.16.**										
		-Margarine, excluding liquid margarine :										
	1517.10.10	--- Put up for retail sale	kg	30%	25%	5%	30%	Free	15%		17.5%	10%
	1517.10.90	--- Other	kg	30%	25%	5%	30%	Free	15%		17.5%	10%
		-Other:										
	1517.90.10	--- Cocoa butter substitutes. .	kg	30%	25%	12%	15%	Free	25%		17.5%	10%
	1517.90.90	--- Other	kg	30%	25%	12%	15%	Free	25%		17.5%	10%
15.18	1518.00.00	**Animal, vegetable or microbial fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.**	kg	30%	25%	1%	30%	Free	Free		17.5%	10%
[15.19]												
15.20	1520.00.00	**Glycerol, crude; glycerol waters and glycerol lyes**	kg	25%	10%	1%	12.5%	Free	Free		17.5%	10%

15.21		**Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.**										
	1521.10.00	-Vegetable waxes	kg	25%	10%	1%	12.5%	Free	Free		17.5%	10%
	1521.90.00	-Other	kg	25%	10%	1%	12.5%	Free	Free		17.5%	10%
15.22	1522.00.00	**Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes** . .	kg	25%	10%	1%	12.5%	Free	Free		17.5%	10%

Section IV

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

NOTE:

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

CHAPTER 16

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

NOTES:

1. This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, as well as insects, prepared or preserved by the processes specified in Chapter 2 or 3, Note 6 to Chapter 4 or in heading 05.04.
2. Food preparations fall in this Chapter provided that they contain more than 20 % by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading 19.02 or to the preparations of heading 21.03 or 21.04.

Subheading Notes:

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

Supplementary Note.

For the purposes of subheading 1604.20.10, the expression "for infant use" applies only to products which have been specially prepared for young children up to the age of 36 months and which are presented in packings put up for retail sale bearing on the label, packaging or on the accompanying user directions, statements of dosage and mode of application.

1	2	3	4	5	6	7	7A	8	9	10	11	12

16.01	**1601.00.00**	**Sausages and similar products, of meat, meat offal, blood or insects; food preparations based on these products**	kg	30%	25%	5%	30%	Free	Free		17.5%	10%
16.02		**Other prepared or preserved meat, meat offal, blood or insects.**										
	1602.10.00	-Homogenised preparations . .	kg	30%	25%	5%	30%	Free	Free		17.5%	10%
	1602.20.00	-Of liver of any animal	kg	30%	25%	5%	30%	Free	Free		17.5%	10%
		-Of poultry of heading 01.05:										
	1602.31.00	--Of turkeys	kg	30%	25%	5%	15%	Free	Free		17.5%	10%
	1602.32.00	--Of fowls of the species *Gallus domesticus*	kg	30%	25%	5%	30%	Free	Free		17.5%	10%
	1602.39.00	--Other	kg	30%	25%	5%	15%	Free	Free		17.5%	10%
		-Of swine:										
	1602.41.00	--Hams and cuts thereof	kg	30%	25%	5%	15%	Free	Free		17.5%	10%
	1602.42.00	--Shoulders and cuts thereof . .	kg	30%	25%	5%	15%	Free	Free		17.5%	10%
	1602.49.00	--Other, including mixtures . .	kg	30%	25%	5%	30%	Free	Free		17.5%	10%
	1602.50.00	-Of bovine animals	kg	30%	25%	5%	30%	Free	Free		17.5%	10%
	1602.90.00	-Other, including preparations of of any animal	kg	30%	25%	5%	30%	Free	Free		17.5%	10%
16.03	1603.00.00	**Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates**	kg	30%	25%	5%	15%	Free	Free		17.5%	10%
16.04		**Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.**										
		-Fish, whole or in pieces, but not minced:										
		--Salmon:										
	1604.11.10	---Canned	kg	30%	25%	5%	15%	Free	Free		17.5%	10%
	1604.11.90	---Other	kg	30%	25%	5%	15%	Free	Free		17.5%	10%
	1604.12.00	--Herrings	kg	30%	25%	5%	15%	Free	Free		17.5%	10%
	1604.13.00	--Sardines, sardinella and brisling or sprats	kg	30%	25%	5%	15%	Free	Free		17.5%	10%
	1604.14.00	--Tunas, skipjack tuna and bonito (*Sarda spp.*)	kg	30%	25%	5%	15%	Free	Free		17.5%	10%

CHAPTER 16 –*(continued)*

1	2	3	4	5	6	7	7A	8	9	10	11	12
	1604.15.00	--Mackerel	kg	30%	25%	5%	15%	Free	Free		17.5%	10%
	1604.16.00	--Anchovies	kg	30%	25%	5%	15%	Free	Free		17.5%	10%
	1604.17.00	--Eels	kg	30%	25%	5%	15%	Free	Free		17.5%	10%
	1604.18.00	--Shark fins	kg	30%	25%	5%	12.5%	Free	Free		17.5%	10%
	1604.19.00	--Other	kg	30%	25%	5%	15%	Free	Free		17.5%	10%
		-Other prepared or preserved fish:										
	1604.20.10	--- For infant use	kg	30%	25%	5%	15%	Free	Free		17.5%	10%
	1604.20.90	--- Other	kg	30%	25%	5%	15%	Free	Free		17.5%	10%
		-Caviar and caviar substitutes:										
	1604.31.00	-- Caviar	kg	30%	25%	5%	15%	Free	Free		17.5%	10%
	1604.32.00	-- Caviar substitutes.	kg	30%	25%	5%	15%	Free	Free		17.5%	10%
16.05		**Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.**										

1605.10.00	-Crab	kg	30%	25%	12%	15%	Free	Free	17.5%	10%
	-Shrimps and prawns:									
1605.21.00	-- Not in airtight container	kg	30%	25%	12%	12.5%	Free	Free	17.5%	10%
1605.29.00	-- Other	kg	30%	25%	12%	15%	Free	Free	17.5%	10%
1605.30.00	-Lobster	kg	30%	25%	12%	15%	Free	Free	17.5%	10%
1605.40.00	-Other crustaceans	kg	30%	25%	12%	15%	Free	Free	17.5%	10%
	-Molluscs:									
1605.51.00	-- Oysters	kg	30%	25%	12%	15%	Free	Free	17.5%	10%
1605.52.00	-- Scallops, including queen scallops. .	kg	30%	25%	12%	15%	Free	Free	17.5%	10%
1605.53.00	-- Mussels	kg	30%	25%	12%	15%	Free	Free	17.5%	10%
1605.54.00	-- Cuttle fish and squid	kg	30%	25%	12%	15%	Free	Free	17.5%	10%
1605.55.00	-- Octopus	kg	30%	25%	12%	15%	Free	Free	17.5%	10%
1605.56.00	-- Clams, cockles and arkshells. . . .	kg	30%	25%	12%	15%	Free	Free	17.5%	10%
1605.57.00	-- Abalone	kg	30%	25%	12%	15%	Free	Free	17.5%	10%
1605.58.00	-- Snails, other than sea snails . . .	kg	30%	25%	12%	15%	Free	Free	17.5%	10%
1605.59.00	-- Other	kg	30%	25%	12%	15%	Free	Free	17.5%	10%
	- Other aquatic invertabrates:									
1605.61.00	-- Sea cucumbers	kg	30%	25%	12%	15%	Free	Free	17.5%	10%
1605.62.00	-- Sea urchins	kg	30%	25%	12%	15%	Free	Free	17.5%	10%
1605.63.00	-- Jellyfish	kg	30%	25%	12%	15%	Free	Free	17.5%	10%
1605.69.00	-- Other	kg	30%	25%	12%	15%	Free	Free	17.5%	10%

CHAPTER 17

Sugars and sugar confectionery

NOTES:

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

Subheading Notes.

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

Supplementary Notes.

1. For the purposes of heading 17.01, goods shall not be classified under a tariff item that contains the phrase "for industrial use" unless the goods are imported under the authority of a permit issued by the competent national Customs authorities and in compliance with the conditions of the permit.
2. For the purposes of heading 17.02, goods shall not be classified under a tariff item that contains the phrase "for pharmaceutical use" unless the goods are imported under the authority of a permit issued by the competent national Customs authorities and in compliance with the conditions of the permit.

1	2	3	4	5	6	7	7A	8	9	10	11	12
17.01		**Cane or beet sugar and chemically pure sucrose, in solid form.**										
		-Raw sugar not containing added flavouring or colouring matter:										
		--Beet sugar:										
	1701.12.10	--- In form of crystals	kg	30%	25%	5%	15%	Free	15%		17.5%	10%
	1701.12.20	--- In other solid forms	kg	30%	25%	5%	15%	Free	15%		17.5%	10%
	1701.12.90	--- Other	kg	30%	25%	5%	15%	Free	15%		17.5%	10%
		-- Cane sugar specified in Subheading Note 2 to this chapter:										
	1701.13.10	--- In form of crystals	kg	30%	25%	5%	30%	Free	Free		17.5%	10%
	1701.13.20	--- In other solid form	kg	30%	25%	5%	30%	Free	Free		17.5%	10%
	1701.13.90	--- Other	kg	30%	25%	5%	30%	Free	Free		17.5%	10%
		-- Other cane sugar										
	1701.14.10	--- In form of crystals . .	kg	30%	25%	5%	30%	Free	Free		17.5%	10%
	1701.14.20	--- In other solid form	kg	30%	25%	5%	30%	Free	Free		17.5%	10%
	1701.14.90	--- Other	kg	30%	25%	5%	30%	Free	Free		17.5%	10%
		-Other:										
		--Containing added flavouring or colouring matter:										
	1701.91.10	--- For industrial use	kg	30%	25%	5%	30%	Free	15%		17.5%	10%
	1701.91.90	--- Other	kg	30%	25%	5%	30%	Free	15%		17.5%	10%
		--Other										
	1701.99.10	---Icing sugar, sugar in cubes and all sugar packed for retail sale . .	kg	30%	25%	5%	30%	Free	Free		17.5%	10%
	1701.99.90	---Other	kg	30%	25%	5%	30%	Free	Free		17.5%	10%
17.02		**Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.**										
		-Lactose and lactose syrup:										
		--Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter:										
	1702.11.10	--- For pharmaceutical use . .	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	1702.11.90	--- Other	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
		--Other:										
	1702.19.10	--- For pharmaceutical use . .	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	1702.19.90	--- Other	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%

1	2	3	4	5	6	7	8	9	10	11	12
		-Maple sugar and maple syrup:									
	1702.20.10	--- For pharmaceutical use . .	kg	15%	10%	6%	7.5%	Free	Free		17.5% 10%
	1702.20.90	--- Other	kg	15%	10%	6%	7.5%	Free	Free		17.5% 10%
		-Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose									
	1702.30.10	--- For pharmaceutical use . .	kg	15%	10%	6%	7.5%	Free	Free		17.5% 10%

	1702.30.90	--- Other	.kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
		-Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar:										
	1702.40.10	--- For pharmaceutical use . .	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	1702.40.90	--- Other	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
		-Chemically pure fructose:										
	1702.50.10	--- For pharmaceutical use . .	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	1702.50.90	--- Other	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
		-Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar:										
	1702.60.10	--- For pharmaceutical use . .	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	1702.60.90	--- Other	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
		-Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:										
	1702.90.10	--- For pharmaceutical use . ..	.kg	15%	10%	5%	7.5%	Free	Free		17.5%	10%
	1702.90.90	--- Other	kg	15%	10%	5%	7.5%	Free	Free		17.5%	10%
17.03		**Molasses resulting from the extraction or refining of sugar.**										
	1703.10.00	-Cane molasses	kg	30%	25%	1%	30%	Free	Free		17.5%	10%
	1703.90.00	-Other	kg	30%	25%	1%	30%	Free	Free		17.5%	10%
17.04		**Sugar confectionery (including white chocolate), not containing cocoa.**										
	1704.10.00	-Chewing gum, whether or not sugar-coated	kg	30%	25%	6%	30%	Free	Free		17.5%	10%
	1704.90.00	-Other	kg	30%	25%	6%	30%	Free	15%		17.5%	10%

CHAPTER 18

Cocoa and Cocoa Preparations

NOTES:

1. This Chapter does not cover:

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

   (b) Preparations of headings 04.03, 19.01, 19.02, 19.04, 19.05, 21.05, 22.02, 22.08, 30.03 or 30.04

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

1	2	3	4	5	6	7	7A	8	9	10	11	12
18.01	1801.00.00	**Cocoa beans, whole or broken, raw or roasted**	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
18.02	1802.00.00	**Cocoa shells, husks, skins and other cocoa waste**	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%

18.03		**Cocoa paste, whether or not defatted.**										
	1803.10.00	-Not defatted	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
	1803.20.00	-Wholly or partly defatted . .	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
18.04	1804.00.00	**Cocoa butter, fat and oil** . .	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
18.05	1805.00.00	**Cocoa powder, not containing added sugar or other sweetening matter**	kg	30%	25%	12%	30%	Free	Free		17.5%	10%

CHAPTER 18 – *(continued)*

1	2	3	4	5	6	7	7A	8	9	10	11	12
18.06		**Chocolate and other food preparations containing cocoa.**										
	1806.10.00	-Cocoa powder, containing added sugar or other sweetening matter . .	kg	30%	25%	6%	30%	Free	Free		17.5%	10%
	1806.20.00	-Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packing, of a content exceeding 2 kg	kg	30%	25%	6%	30%	Free	Free		17.5%	10%
		-Other, in blocks, slabs or bars:										
	1806.31.00	--Filled	kg	30%	25%	6%	30%	Free	25%		17.5%	10%
	1806.32.00	--Not filled	kg	30%	25%	6%	30%	Free	Free		17.5%	10%
	1806.90.00	-Other	kg	30%	25%	6%	30%	Free	15%		17.5%	10%

CHAPTER 19

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

NOTES:

1. This Chapter does not cover:

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

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

   (*c*) Medicaments or other products of Chapter 30.

2. For the purposes of heading 19.01:

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

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

   (1) Cereal flour and meal of Chapter 11; and

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

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

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

Supplementary Note.

1. For the purposes of heading 19.01, goods shall not be classified under a tariff item that contains the phrase "for industrial use "or "for pharmaceutical use" unless the goods are imported under the authority of a permit issued by the competent national Customs authorities and in compliance with the conditions of the permit.

2. For the purposes of subheading 1901.90.21, the expression "for infant use" applies only to products which have been specially prepared for young children up to the age of 36 months and which are presented in packings put up for retail sale bearing on the label, packaging or on the accompanying user directions, statements of dosage and mode of application.

1	2	3	4	5	6	7	7A	8	9	10	11	12
19.01		**Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere**										

1	2	3	4	5	6	7	7A	8	9	10	11	12
		specified or included.										
		-Preparations suitable for infants or young children , put up for retail sale:										
	1901.10.10	--- Infant milk put up for retail sale	kg	10%	10%	5%	10%	Free	10%		Exempt	10%
	1901.10.90	--- Other	kg	10%	10%	5%	10%	Free	10%		17.5%	10%
		-Mixes and doughs for the preparation of bakers' wares of heading 19.05										
	1901.20.10	--- Biscuit powder	kg	30%	25%	12%	15%	Free	15%		17.5%	10%
	1901.20.90	--- Other	kg	30%	25%	12%	30%	Free	15%		17.5%	10%
		-Other:										
		--- Malt extract										
	1901.90.11	---- For industrial use	kg	30%	25%	12%	15%	Free	15%		17.5%	10%
	1901.90.19	---- Other	kg	30%	25%	12%	15%	Free	15%		17.5%	10%
		-- Other:										
	1901.90.21	---- For infant use	kg	30%	25%	12%	15%	Free	15%		17.5%	10%
	1901.90.22	---- For pharmaceutical use. .	kg	30%	25%	12%	15%	Free	15%		17.5%	10%
	1901.90.29	---- Other	kg	30%	25%	12%	30%	Free	15%		17.5%	10%
19.02		**Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.**										

		-Uncooked pasta, not stuffed or otherwise prepared:									
	1902.11.00	--Containing eggs	kg	30%	25%	5%	15%	Free	Free	17.5%	10%
	1902.19.00	--Other	kg	30%	25%	5%	30%	Free	Free	17.5%	10%
	1902.20.00	-Stuffed pasta, whether or not cooked or otherwise prepared	kg	30%	25%	5%	15%	Free	Free	17.5%	10%
	1902.30.00	-Other pasta	kg	30%	25%	5%	30%	Free	Free	17.5%	10%
	1902.40.00	-Couscous	kg	30%	25%	5%	15%	Free	Free	17.5%	10%
19.03	1903.00.00	**Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms**	kg	30%	25%	12%	15%	Free	Free	17.5%	10%
19.04		**Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included.**									
	1904.10.00	-Prepared foods obtained by the swelling or roasting of cereals or cereal products	kg	30%	25%	12%	30%	Free	25%	17.5%	10%
	1904.20.00	-Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	kg	30%	25%	12%	15%	Free	Free	17.5%	10%
	1904.30.00	-Bulgur wheat	kg	30%	25%	12%	15%	Free	Free	17.5%	10%
	1904.90.00	-Other	kg	30%	25%	12%	30%	Free	Free	17.5%	10%
19.05		**Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.**									
	1905.10.00	-Crispbread	kg	30%	25%	Free	15%	Free	Free	17.5%	10%
	1905.20.00	-Gingerbread and the like	kg	30%	25%	Free	30%	Free	Free	17.5%	10%
		-Sweet biscuits; waffles and wafers:									
	1905.31.00	--Sweet biscuits	kg	30%	25%	Free	30%	Free	15%	17.5%	10%
	1905.32.00	--Waffles and wafers	kg	30%	25%	Free	30%	Free	Free	17.5%	10%
	1905.40.00	-Rusks, toasted bread and similar toasted products	kg	30%	25%	18%	15%	Free	Free	17.5%	10%
		- Other :									
	1905.90.10	--- Communion wafers	kg	30%	25%	Free	15%	Free	Free	17.5%	10%
	1905.90.20	---Ordinary bread	kg	30%	25%	Free	15%	Free	15%	17.5%	10%
	1905.90.30	--- Empty cachets of kind suitable for pharmaceutical use. .	kg	30%	25%	Free	15%	Free	15%	17.5%	10%
	1905.90.90	---Other	kg	30%	25%	5%	30%	Free	25%	17.5%	10%

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

NOTES:

1. This Chapter does not cover:
   (*a*) Vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapter 7, 8 or 11;
   (b) Vegetable fats and oils (Chapter 15)
   (*c*) Food preparations containing more than 20 % by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
   (*d*) Baker's wares and other products of heading 19.05 or
   (e) Homogenized composite food preparations of heading 21.04.
2. Headings 20.07 and 20.08 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading 17.04) or chocolate confectionery (heading 18.06).
3. Headings 20.01, 20.04 and 20.05 cover, as the case may be, only those products of Chapter 7 or of heading 11.05 or 11.06 (other than flour, meal and powder of the products of Chapter 8) which have been prepared or preserved by processes other than those referred to in Note 1 (*a*).
4. Tomato juice the dry weight content of which is 7% or more is to be classified in heading 20.02.
5. For the purposes of heading 20.07, the expression "obtained by cooking" means obtained by heat treatment at atmospheric pressure or under reduced pressure to increase the viscosity of a product through reduction of water content or other means.
6. For the purposes of heading 20.09, the expression "juices, unfermented and not containing added spirit" means juices of an alcoholic strength by volume (see Note 2 to Chapter 22) not exceeding 0.5% vol.

Subheading Notes:

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

1	2	3	4	5	6	7	7A	8	9	10	11	12
20.01		**Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.**										
	2001.10.00	-Cucumbers and gherkins	kg	30%	25%	5%	30%	Free	Free		17.5%	10%
	2001.90.00	-Other	kg	30%	25%	5%	30%	Free	Free		17.5%	10%
20.02		**Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.**										
	2002.10.00	-Tomatoes, whole or in pieces . .	kg	30%	25%	5%	30%	Free	Free		17.5%	10%
		-Other:										
	2002.90.10	--- Tomato paste of which the dry										

		weight content is 36% or more	kg	30%	25%	5%	30%	Free	Free		17.5%	10%
	2002.90.90	--- Other	kg	30%	25%	5%	30%	Free	Free		17.5%	10%
20.03		**Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.**										
	2003.10.00	-Mushrooms of the genus Agaricus	kg	30%	25%	12%	30%	Free	Free		17.5%	10%
	2003.90.00	-Other	kg	30%	25%	12%	30%	Free	Free		17.5%	10%
20.04		**Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.**										
	2004.10.00	-Potatoes	kg	30%	25%	12%	30%	Free	15%		17.5%	10%
	2004.90.00	-Other vegetables and mixtures of vegetables	kg	30%	25%	12%	30%	Free	Free		17.5%	10%
20.05		**Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.**										
		-Homogenised vegetables										
	2005.10.10	--- For infant use	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
	2005.10.90	--- Other	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
	2005.20.00	-Potatoes	kg	30%	25%	12%	30%	Free	25%		17.5%	10%
	2005.40.00	-Peas (*Pisum sativum*)	kg	30%	25%	12%	30%	Free	Free		17.5%	10%
		-Beans (*Vigna spp*., *Phaseolus spp.*):										
	2005.51.00	--Beans, shelled	kg	30%	25%	12%	30%	Free	Free		17.5%	10%
	2005.59.00	--Other	kg	30%	25%	12%	30%	Free	Free		17.5%	10%
	2005.60.00	-Asparagus	kg	30%	25%	12%	30%	Free	Free		17.5%	10%
	2005.70.00	-Olives	kg	30%	25%	12%	30%	Free	Free		17.5%	10%
	2005.80.00	-Sweet corn (*Zea mays var. saccharata*)	kg	30%	25%	12%	30%	Free	Free		17.5%	10%
		- Other vegetables and mixtures of vegetables										
	2005.91.00	--Bamboo shoots.	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
	2005.99.00	--Other.	kg	30%	25%	12%	30%	Free	Free		17.5%	10%
20.06	2006.00.00	**Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)**	kg	30%	25%	12%	30%	Free	Free		17.5%	10%
20.07		**Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter.**										
		-Homogenised preparations :										
	2007.10.10	--- For infant use	kg	30%	25%	5%	15%	Free	Free		17.5%	10%
	2007.10.90	--- Other	kg	30%	25%	5%	15%	Free	Free		17.5%	10%
		-Other:										
	2007.91.00	--Citrus fruit	kg	30%	25%	5%	15%	Free	Free		17.5%	10%
	2007.99.00	--Other	kg	30%	25%	5%	30%	Free	Free		17.5%	10%
20.08		**Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere**										

	specified or included.										
	-Nuts, ground-nuts and other seeds, whether or not mixed together:										
2008.11.00	--Ground-nuts	kg	30%	25%	5%	30%	Free	15%	17.5%	10%	
2008.19.00	--Other, including mixtures . .	kg	30%	25%	5%	30%	Free	Free	17.5%	10%	
2008.20.00	-Pineapples	kg	30%	25%	5%	30%	Free	Free	17.5%	10%	
2008.30.00	-Citrus fruit	kg	30%	25%	5%	30%	Free	Free	17.5%	10%	
2008.40.00	-Pears	kg	30%	25%	5%	30%	Free	Free	17.5%	10%	
2008.50.00	-Apricots	kg	30%	25%	5%	15%	Free	Free	17.5%	10%	
2008.60.00	-Cherries	kg	30%	25%	5%	30%	Free	Free	17.5%	10%	
2008.70.00	-Peaches, including nectarines . .	kg	30%	25%	5%	30%	Free	Free	17.5%	10%	
2008.80.00	-Strawberries	kg	30%	25%	5%	30%	Free	Free	17.5%	10%	
	-Other, including mixtures other than those of subheading 2008.19.00:										
2008.91.00	--Palm hearts	kg	30%	25%	5%	15%	Free	Free	17.5%	10%	
2008.93.00	--Cranberries (Vaccinium macrocarpon, Vaccinium oxycoccos); lingonberries (Vaccinium Vitis-idaea). . . .	kg	30%	25%	5%	15%	Free	Free	17.5%	10%	
	--Mixtures :										
2008.97.10	--- Put up for retail sale (in immediate packings of a net content not exceeding 10kg)	kg	30%	25%	5%	15%	Free	15%	17.5%	10%	
2008.97.90	--- Other	kg	30%	25%	5%	15%	Free	15%	17.5%	10%	
	--Other:										
2008.99.10	--- Put up for retail sale (in immediate packings of a net content not exceeding 10kg)	kg	30%	25%	5%	15%	Free	15%	17.5%	10%	
2008.99.90	--- Other	kg	30%	25%	5%	15%	Free	15%	17.5%	10%	
20.09	**Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.**										
	-Orange juice:										
2009.11.00	--Frozen	kg	30%	25%	5%	30%	Free	Free	17.5%	10%	
2009.12.00	--Not frozen, of a brix value not exceeding 20	kg	30%	25%	5%	15%	Free	Free	17.5%	10%	
2009.19.00	--Other	kg	30%	25%	5%	30%	Free	Free	17.5%	10%	
	-Grapefruit juice; pomelo juice:										
2009.21.00	--Of a brix value not exceeding 20	kg	30%	25%	5%	15%	Free	15%	17.5%	10%	
2009.29.00	--Other	kg	30%	25%	5%	30%	Free	Free	17.5%	10%	
	-Juice of any other single citrus fruit:										
2009.31.00	--Of a brix value not exceeding 20	kg	30%	25%	5%	30%	Free	Free	17.5%	10%	
2009.39.00	--Other	kg	30%	25%	5%	30%	Free	15%	17.5%	10%	
	-Pineapple juice:										
2009.41.00	--Of a brix value not exceeding 20	kg	30%	25%	5%	15%	Free	15%	17.5%	10%	
2009.49.00	--Other	kg	30%	25%	5%	30%	Free	Free	17.5%	10%	
2009.50.00	-Tomato juice	kg	30%	25%	5%	30%	Free	Free	17.5%	10%	
	-Grape juice (including grape must):										
2009.61.00	--Of a brix value not exceeding 30	kg	30%	25%	5%	15%	Free	Free	17.5%	10%	
2009.69.00	--Other	kg	30%	25%	5%	30%	Free	Free	17.5%	10%	
	-Apple juice:										

2009.71.00	--Of a brix value not exceeding 20	kg	30%	25%	5%	15%	Free	Free		17.5%	10%
2009.79.00	--Other	kg	30%	25%	5%	30%	Free	15%		17.5%	10%
	-Juice of any other single fruit, nut or vegetable:										
2009.81.00	-- Cranberry(Vaccinium macrocarpon, Vaccinium oxycoccos) juice; Lingonberry (Vaccinium Vitis-idaea) juice	kg	30%	25%	5%	30%	Free	Free		17.5%	10%
2009.89.00	--Other	kg	30%	25%	5%	30%	Free	25%		17.5%	10%
2009.90.00	-Mixtures of juices	kg	30%	25%	5%	30%	Free	25%		17.5%	10%

CHAPTER 21

Miscellaneous edible preparations

NOTES:

1. This Chapter does not cover:

(*a*) Mixed vegetables of heading 07.12;

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

(*c*) Flavoured tea (heading 09.02);

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

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

(f) Products of heading 24.04

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

(*h*) Prepared enzymes of heading 35.07.

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

3. For the purposes of heading 21.04, the expression "homogenised composite food preparations" means preparations consisting of a finely homogenised mixture of two or more basic ingredients such as meat, fish, vegetables, fruit or nuts, put up for retail sale as food suitable for infants or young chilren or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.

Supplementary Note.

For the purposes of subheadings 2104.20.10, 2106.10.10 and 2106.90.10, the expression "for infant use" applies only to products which have been specially prepared for children up to the age of 36 months and which are presented in packings put up for retail sale bearing on the label, packing or on the accompanying user directions statements of dosage and mode of application.

1	2	3	4	5	6	7	7A	8	9	10	11	12
21.01		**Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes,**										

		and extracts, essences and concentrates thereof.										
		-Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:										
	2101.11.00	--Extracts, essences and concentrates	kg	30%	25%	12%	30%	Free	15%		17.5%	10%
	2101.12.00	--Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	kg	30%	25%	12%	30%	Free	Free		17.5%	10%
	2101.20.00	-Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
	2101.30.00	-Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	kg	30%	25%	12%	30%	Free	Free		17.5%	10%
21.02		**Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No 30.02); prepared baking powders.**										
	2102.10.00	-Active yeasts	kg	30%	25%	5%	30%	Free	Free		17.5%	10%
	2102.20.00	-Inactive yeasts; other single-cell micro-organisms, dead	kg	30%	25%	5%	15%	Free	Free		17.5%	10%
	2102.30.00	-Prepared baking powders . .	kg	30%	25%	5%	30%	Free	Free		17.5%	10%
21.03		**Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.**										
	2103.10.00	-Soya sauce	kg	30%	25%	12%	15%	Free	Free		17.5%	10%

1	**2**	**3**	**4**	**5**	**6**	**7**	**7A**	**8**	**9**	**10**	**11**	**12**
	2103.20.00	-Tomato ketchup and other tomato sauces	kg	30%	25%	12%	30%	Free	15%		17.5%	10%
	2103.30.00	-Mustard flour and meal and prepared mustard	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
	2103.90.00	-Other	kg	30%	25%	12%	30%	Free	25%		17.5%	10%
21.04		**Soups and broths and preparations therefor; homogenized composite food preparations.**										
	2104.10.00	-Soups and broths and preparations therefore	kg	30%	25%	12%	30%	Free	Free		17.5%	10%
		-Homogenised composite food preparations:										
	2104.20.10	---For infant use	kg	30%	25%	12%	15%	Free	15%		17.5%	10%
	2104.20.90	---Other	kg	30%	25%	12%	30%	Free	15%		17.5%	10%
21.05	2105.00.00	**Ice cream and other edible ice, whether or not containing cocoa**	kg	30%	25%	12%	30%	Free	15%		17.5%	10%
21.06		**Food preparations not elsewhere specified or included.**										

	-Protein concentrates and textured protein substances											
2106.10.10	---For infant use	kg	30%	25%	12%	15%	Free	15%		17.5%	10%	
2106.10.90	---Other	kg	30%	25%	12%	30%	Free	15%		17.5%	10%	
	-Other											
2106.90.10	---Food Supplement. . . .	kg	30%	25%	12%	30%	Free	25%		17.5%	10%	
	---Other											
2106.90.21	----Compound non alcoholic preparations of a kind used in the manufacture of beverages . .	kg	30%	25%	12%	15%	Free	25%		17.5%	10%	
2106.90.29	---- Compound alcoholic preparations of a kind used in the manufacture of beverages . .	kg	30%	25%	12%	15%	Free	25%		17.5%	10%	
	-Other:											
2106.90.91	---Oral Rehydration Salts (ORS) . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%	
2106.90.92	--- Powered Drinks . .	kg	30%	25%	12%	30%	Free	25%	20%	17.5%	10%	
2106.90.99	--- Other . .	kg	30%	25%	12%	30%	Free	25%		17.5%	10%	

CHAPTER 22

Beverages, spirits and vinegar

NOTES:

1. This Chapter does not cover:

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

(*b*) Sea water (heading 25.01);

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

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

(*e*) Medicaments of heading 30.03 or 30.04; or

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

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

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

Subheading Note:

1. For the purposes of subheading 2204.10.00, the expression "sparkling wine" means wine which, when kept at a temperature of 20°C in closed containers, has an excess pressure of not less than 3 bars.

1	2	3	4	5	6	7	7A	8	9	10	11	12
22.01		**Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.**										
		- Mineral waters and aerated waters:										
		--Mineral waters :										
	2201.10.11	---In plastic bottles or other plastic containers	l	30%	25%	3%	15%	Free	Free	5%	17.5%	10%
	2201.10.19	---Other	l	30%	25%	3%	15%	Free	Free	5%	17.5%	10%
		--Aerated waters:										
	2201.10.21	--- In plastic bottles or other plastic containers	l	30%	25%	3%	15%	Free	Free	5%	17.5%	10%
	2201.10.29	---Other	l	30%	25%	3%	15%	Free	Free	5%	17.5%	10%
		-Other:										
	2201.90.10	--- In plastic bottles or other plastic containers	l	30%	25%	3%	15%	Free	Free	5%	17.5%	10%
	2201.90.90	--- Other	l	30%	25%	3%	15%	Free	Free	5%	Exempt	10%
				(VAT Exempt refer to Govt. Not.10 of 14/04/2022)								
22.02		**Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit, nut or vegetable juices of heading 20.09.**										
		-Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:										
		Mineral waters, containing added sugar or other sweetening matter or flavoured:										
	2202.10.11	----In plastic bottles or other plastic containers	l	30%	25%	14%	30%	Free	Free	10%	17.5%	10%
	2202.10.19	----Other	l	30%	25%	14%	15%	Free	Free	10%	17.5%	10%
		---Other										
	2202.10.21	----In plastic bottles or other plastic containers	l	30%	25%	14%	15%	Free	Free	10%	17.5%	10%

	2202.10.29	----Other	l	30%	25%	14%	15%	Free	Free	10%	17.5%	10%
		-Other :										
	2202.91.00	-- Non –alcoholic beer	l	30%	25%	14%	30%	Free	Free	10%	17.5%	10%
		-- Other :										
	2202.99.10	---Oral Rehydration Salts (ORS)	l	Free	Free	Free	Free	Free	Free		17.5%	10%
	2202.99.20	---Drinks made from cerials such as maize, sorghum or millet, etc. . . .	l	30%	25%	14%	12.5%	Free	Free	10%	17.5%	10%
	2202.99.90	--- Other ..	l	30%	25%	14%	12.5%	Free	Free	20%	17.5%	10%
22.03		**Beer made from malt.**										
	2203.00.10	In sachets and plastic bottles. .	l	30%	25%	14%	30%	Free	15%	250%	17.5%	10%
	2203.00.90	Other	l	30%	25%	14%	30%	Free	15%	40%	17.5%	10%
22.04		**Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.**										
		-Sparkling wine :										
	2204.10.10	--In sachets and plastic bottles . .	l	30%	25%	6%	15%	Free	15%	250%	17.5%	10%
	2204.10.90	--Other	l	30%	25%	6%	30%	Free	Free	95%	17.5%	10%
		-Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:										
	2204.21.10	--In containers holding 2 l or less . .	l	30%	25%	6%	12.5%	Free	Free	95%	17.5%	10%
	2204.21.90	--In sachets and plastic bottles . .	l	30%	25%	6%	12.5%	Free	Free	250%	17.5%	10%
	2204.22.90	--In containers holding more than 2 l but not more than 10 l . .	l	30%	25%	6%	12.5%	Free	15%	95%	17.5%	10%
	2204.29.00	--Other	l	30%	25%	6%	30%	Free	Free	95%	17.5%	10%
		-Other grape must										
	2204.30.10	--In sachets and plastic bottles . .	l	30%	25%	6%	15%	Free	Free	250%	17.5%	10%
	2204.30.90	--Other	l	30%	25%	6%	30%	Free	Free	95%	17.5%	10%
22.05		**Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.**										
	2205.10.00	-In containers holding 2 l or less . .	l	30%	25%	6%	30%	Free	15%	95%	17.5%	10%
		-Other										
	2205.90.10	--In sachets and plastic bottles . .	l	30%	25%	6%	15%	Free	15%	250%	17.5%	10%
	2205.90.90	--Other	l	30%	25%	5%	30%	Free	Free	95%	17.5%	10%

22.06		**Other fermented beverages (for example, cider, perry, mead, sake'); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.**										
	2206.00.11	----Fortified fruit wine	l	30%	25%	5%	15%	Free	15%	95%	17.5%	10%
	2206.00.19	----Other	l	30%	25%	5%	15%	Free	15%	95%	17.5%	10%
		---Beer, other than made from malt										
	2206.00.21	----Opaque beer	l	30%	25%	5%	15%	Free	25%	10%	17.5%	10%
	2206.00.29	----Other	l	30%	25%	6%	15%	Free	15%	95%	17.5%	10%
	2206.00.30	---Cider, perry,mead	l	30%	25%	6%	15%	Free	15%	95%	17.5%	10%
	2206.00.40	---Mixtures of beer and lemonade (shandy)	l	30%	25%	6%	15%	Free	15%	95%	17.5%	10%
	2206.00.42	---Clear beer made from maize . .	l	30%	25%	20%	15%	Free	15%	20%	17.5%	10%
	2206.00.43	---Clear beer made from sorghum . .	l	30%	25%	20%	15%	Free	15%	20%	17.5%	10%
							(Clear beer refer Govt Not. 7 of 23/02/2024)					
	2206.00.90	---Other	l	30%	25%	6%	15%	Free	15%	95%	17.5%	10%
		-Other										
	2206.00.91	--In sachets and plastic bottles. . . .	l	30%	25%	6%	15%	Free	Free	250%	17.5%	10%
	2206.00.92	---Fermented sweet tea. . ..	kg	30%	25%	6%	15%	Free	15%	10%	17.5%	10%
	2206.00.99	--Other	l	30%	25%	6%	30%	Free	Free	95%	17.5%	10%
22.07		**Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.**										
		-Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher:										
	2207.10.10	---For industrial, pharmaceutical, research, scientific, or other similar purposes as may be approved by the Commissioner General, under such conditions and subject to such										

		limitations and control over disposal as he may specify	l	Free	Free	Free	Free	Free	Free	10%	Exempt	10%
	2207.10.90	---Other	l	30%	25%	9%	30%	Free	Free	90%	17.5%	10%
		-Ethyl alcohol and other spirits, denatured, of any strength:										
	2207.20.10	---For industrial, pharmaceutical, research, scientific or other similar purposes as may be approved by the Commissioner General, under such conditions and subject to such limitations and control over disposal as he may specify	l	5%	5%	1%	2.5%	Free	Free	10%	Exempt	10%
	2207.20.20	---Coloured methylated spirits denatured to the satisfaction of the Commissioner General	l	10%	10%	1%	5%	Free	Free	10%	Exempt	10%
	2207.20.30	---For heating and lighting use . .	l	10%	10%	1%	5%	Free	Free	10%	Exempt	10%
	2207.20.40	---For use as automotive fuel in pure ethanol engines	l	10%	10%	1%	5%	Free	Free	10%	Exempt	10%
	2207.20.50	---For blending with petrol . .	l	10%	10%	1%	5%	Free	Free	10%	Exempt	10%
	2207.20.90	---Other	l	30%	25%	9%	30%	Free	Free	80%	17.5%	10%
22.08		**Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.**										
		-Spirits obtained by distilling grape wine or grape marc:										
		--Cognac, Armagnac and Grapa										
	2208.20.11	---In sachets and plastic bottles. . .	l/laa	30%	25%	9%	15%	Free	15%	250%	17.5%	10%
	2208.20.19	---Other	l/laa	30%	25%	9%	30%	Free	Free	110%	17.5%	10%
		--Other Brandy										
	2208.20.91	---In sachets and plastic bottles. .	l/laa	30%	25%	9%	15%	Free	15%	250%	17.5%	10%
	2208.20.99	---Other	l/laa	30%	25%	9%	30%	Free	15%	110%	17.5%	10%
		-Whiskies										
	2208.30.10	--In sachets and plastic bottles. .	l/laa	30%	25%	9%	30%	Free	Free	250%	17.5%	10%
	2208.30.90	--Other	l/laa	30%	25%	9%	30%	Free	15%	110%	17.5%	10%
		-Rum and other spirits obtained										

		by distilling fermented sugar cane products:											
	2208.40.10	---In sachets and plastic bottles. .	l/laa	30%	25%	9%	30%	Free	15%	250%	17.5%	10%	
	2208.40.90	--Other	l/laa	30%	25%	9%	30%	Free	Free	110%	17.5%	10%	
		-Gin and Geneva:											
		--Powers No. 1 cane spirit											
	2208.50.21	---In sachets and plastic bottles. .	l/laa	30%	25%	9%	15%	Free	15%	250%	17.5%	10%	
	2208.50.29	--Other	l/laa	30%	25%	9%	30%	Free	Free	110%	17.5%	10%	
		--Other											
	2208.50.91	---In sachets and plastic bottles. . .	l/laa	30%	25%	9%	15%	Free	15%	250%	17.5%	10%	
	2208.50.99	--Other	l/laa	30%	25%	9%	30%	Free	Free	110%	17.5%	10%	
		-Vodka											
	2208.60.10	--In sachets and plastic bottles	l/laa	30%	25%	9%	15%	Free	15%	250%	17.5%	10%	
	2208.60.90	--Other	l/laa	30%	25%	9%	30%	Free	Free	110%	17.5%	10%	
		-Liqueurs and cordials											
	2208.70.10	---In sachets and plastic bottles	l/laa	30%	25%	9%	30%	Free	15%	250%	17.5%	10%	
	2208.70.90	--Other	l/laa	30%	25%	9%	30%	Free	15%	110%	17.5%	10%	
		-Other											
	2208.90.10	---In sachets and plastic bottles. .	l/laa	30%	25%	9%	15%	Free	15%	250%	17.5%	10%	
	2208.90.90	--Other	l/laa	30%	25%	9%	30%	Free	Free	110%	17.5%	10%	
22.09	2209.00.00	**Vinegar and substitutes for vinegar obtained from acetic acid**	l	30%	25%	12%	30%	Free	Free	-	17.5%	10%	

CHAPTER 23

Residues and waste from the food industries; prepared animal fodder

NOTE:

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

Subheading Note:

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

1	2	3	4	5	6	7	7A	8	9	10	11	12
23.01		**Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other**										

		aquatic invertebrates, unfit for human consumption; greaves.											
	2301.10.00	-Flours, meals and pellets, of meat or meat offal; greaves	kg	Free	Free	Free	Free	Free	Free		17.5%	10%	

1	2	3	4	5	6	7	7A	8	9	10	11	12
	2301.20.00	-Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
23.02		**Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.**										
	2302.10.00	-Of maize (corn)	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
	2302.30.00	-Of wheat	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
	2302.40.00	-Of other cereals	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
	2302.50.00	-Of leguminous plants	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
23.03		**Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.**										
	2303.10.00	-Residues of starch manufacture and similar residues	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
	2303.20.00	-Beet-pulp, bagasse and other waste of sugar manufacture	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
	2303.30.00	-Brewing or distilling dregs and waste	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
23.04	2304.00.00	**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	Free	Free	Free	Free	Free		17.5%	10%
23.05	2305.00.00	**Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil** . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
23.06		**Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable or microbial fats or oils, other than those of heading 23.04 or 23.05.**										
	2306.10.00	-Of cotton seeds	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2306.20.00	-Of linseed	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2306.30.00	-Of sunflower seeds	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
		-Of rape or colza seeds:										
	2306.41.00	--Of low erucic acid rape or colza seeds	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2306.49.00	--Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2306.50.00	-Of coconut or copra	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2306.60.00	-Of palm nuts or kernels	kg	Free	Free	Free	Free	Free	Free		17.5%	10%

	2306.90.00	-Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
23.07	2307.00.00	**Wine lees; argol**	kg	10%	10%	3%	5%	Free	Free	17.5%	10%
23.08	2308.00.00	**Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included**	kg	Free	Free	3%	Free	Free	Free	17.5%	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
23.09		**Preparations of a kind used in animal feeding.**										
	2309.10.00	-Dog or cat food, put up for retail sale	kg	30%	25%	5%	30%	Free	25%		17.5%	10%
		-Other:										
	2309.90.10	--- Premixes containing Vitamins or antibiotics . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2309.90.91	--- Chicken/ Poultry Feed	kg	Free	Free	Free	Free	Free	Free		Zero	10%
	2309.90.93	--- Fish feed	kg	Free	Free	Free	Free	Free	Free		Zero	10%
							Govt. Not. 35 of 29/06/2021					
	2309.90.94	--- Other.	kg	Free	Free	Free	Free	Free	Free		17.5%	10%

CHAPTER 24

Tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body.

NOTES:

1. This Chapter does not cover medicinal cigarettes (Chapter 30).
2. Any products classifiable in heading 24.04 and any other heading of the Chapter are to be classified in heading 24.04.
3. For the purposes of heading 24.04, the expression "inhalation without combustion" means inhalation through heated delivery or other means, without combustion

Subheading Note.

1.- For the purposes of this heading 2403.11.00, the expression "water pipe tobacco" means tobacco intended for smoking in a water pipe and which consists of a mixture of tobacco and glycerol, whether or not containing aromatic oils and extracts, molasses or sugar, and whether or not flavoured with fruit. However, tobacco-free products intended for smoking in a water pipe are excluded from this subheading.".

1	2	3	4	5	6	7	7A	8	9	10	11	12
24.01		**Unmanufactured tobacco; tobacco refuse.**										
		-Tobacco, not stemmed/stripped:										
		---Burley type:										

2401.10.11	----Leaf	kg	30%	25%	12%	30%	Free	Free		Exempt	10%
2401.10.12	----Strip	kg	30%	25%	12%	30%	Free	Free		Exempt	10%
2401.10.13	----Scrap	kg	30%	25%	12%	30%	Free	Free		Exempt	10%
2401.10.14	----Dark-fired leaf	kg	30%	25%	12%	30%	Free	Free		Exempt	10%
2401.10.15	----Dark-fired strip	kg	30%	25%	12%	30%	Free	Free		Exempt	10%
2401.10.16	----Dark-fired scrap	kg	30%	25%	12%	30%	Free	Free		Exempt	10%
2401.10.19	----Not intended for and not used in the production in Malawi of manufactured tobacco: subject to such conditions as the Commissioner General may impose	kg	10%	10%	Free	5%	Free	Free		Exempt	10%
	---Virginia type:										
2401.10.21	----Flue-cured leaf	kg	30%	25%	12%	30%	Free	Free		Exempt	10%
2401.10.22	----Flue-cured scrap	kg	30%	25%	12%	15%	Free	Free		Exempt	10%
2401.10.23	----Sun-cured leaf	kg	30%	25%	12%	30%	Free	Free		Exempt	10%
2401.10.24	----Sun-cured strip	kg	30%	25%	12%	15%	Free	Free		Exempt	10%
2401.10.25	----Sun-cured scrap	kg	30%	25%	12%	15%	Free	Free		Exempt	10%
2401.10.29	----Not intended for and not used in the production in Malawi of manufactured tobacco: subject to such conditions as the Commissioner General may impose	kg	10%	10%	3%	5%	Free	Free		Exempt	10%
	---Turkish type:										
2401.10.31	----Leaf	kg	30%	25%	12%	15%	Free	Free		Exempt	10%
2401.10.32	----Other	kg	30%	25%	12%	30%	Free	Free		Exempt	10%
2401.10.39	----Not intended for and not used in the production in Malawi of manufactured tobacco: subject to such conditions as the Commissioner General may impose	kg	10%	10%	3%	5%	Free	Free		Exempt	10%
2401.10.99	----Other	kg	30%	25%	9%	12.5%	Free	Free		Exempt	10%
	-Tobacco, partly or wholly stemmed/ stripped:										
	---Burley type:										

1	2	3	4	5	6	7	7A	8	9	10	11	12
	2401.20.11	----Leaf	kg	30%	25%	12%	30%	Free	Free		Exempt	10%
	2401.20.12	----Strip	kg	30%	25%	12%	30%	Free	Free		Exempt	10%
	2401.20.13	----Scrap	kg	30%	25%	12%	30%	Free	Free		Exempt	10%
	2401.20.14	----Dark-fired leaf	kg	30%	25%	12%	30%	Free	Free		Exempt	10%
	2401.20.15	----Dark-fired strip	kg	30%	25%	12%	30%	Free	Free		Exempt	10%
	2401.20.16	----Dark-fired scrap	kg	30%	25%	12%	30%	Free	Free		Exempt	10%
	2401.20.19	----Not intended for and not used in the production in Malawi of manufactured tobacco: subject to such conditions as the Commissioner General may impose	kg	10%	10%	3%	5%	Free	Free		Exempt	10%
		---Virginia type:										
	2401.20.21	----Flue-cured leaf	kg	30%	25%	12%	30%	Free	Free		Exempt	10%
	2401.20.22	----Flue-cured scrap	kg	30%	25%	12%	30%	Free	Free		Exempt	10%
	2401.20.23	----Sun-cured leaf	kg	30%	25%	12%	30%	Free	Free		Exempt	10%

	2401.20.24	----Sun-cured strip	kg	30%	25%	12%	15%	Free	Free		Exempt	10%
	2401.20.25	----Sun-cured scrap	kg	30%	25%	12%	15%	Free	Free		Exempt	10%
	2401.20.29	----Not intended for and not used in the production in Malawi of manufactured tobacco: subject to such conditions as the Commissioner General may impose	kg	10%	10%	3%	5%	Free	Free		Exempt	10%
		---Turkish type:										
	2401.20.31	----Leaf	kg	30%	25%	12%	30%	Free	Free		Exempt	10%
	2401.20.32	----Other	kg	30%	25%	12%	15%	Free	Free		Exempt	10%
	2401.20.39	----Not intended for and not used in the production in Malawi of manufactured tobacco: subject to such conditions as the Commissioner General may impose	kg	10%	10%	3%	5%	Free	Free		Exempt	10%
	2401.20.99	----Other	kg	30%	25%	12%		Free	25%		Exempt	10%
	2401.30.00	-Tobacco refuse	kg	10%	10%	3%	10%	Free	Free		Exempt	10%
24.02		**Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.**										
	2402.10.00	-Cigars, cheroots and cigarillos, containing tobacco	kg	30%	25%	9%	15%	Free	Free	200%	17.5%	10%
	2402.20.00	- Cigarettes containing tobacco . .	U/ Kg	30%	25%	9%	30%	Free	25%	USD 15 per 1,000 sticks of cigarettes	17.5%	10%
	2402.90.00	-Other	kg	30%	25%	9%	30%	Free	15%	200%	17.5%	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
24.03		**Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.**										
		-Smoking tobacco, whether or not containing tobacco substitutes in any proportion:										
	2403.11.00	-- Water pipe tobacco specified in Subheading Note 1 to this chapter . .	kg	30%	25%	3%	15%	Free	15%	200%	17.5%	10%
		-- Other:										
	2403.19.10	---Manufactured tobacco for making cigarettes	kg	30%	25%	3%	15%	Free	Free	200%	17.5%	10%
	2403.19.20	---Manufactured tobacco substitutes for making cigarettes	kg	30%	25%	3%	15%	Free	Free	200%	17.5%	10%
	2403.19.30	--- Manufactured tobacco for use in										

	pipes other than water pipes of subheading 2403.11.00	kg	30%	25%	3%	15%	Free	Free	200%	17.5%	10%
	-Other:											
2403.91.00	--"Homogenised" or "reconstituted" tobacco	kg	30%	25%	3%	30%	Free	Free	200%	17.5%	10%
	---Other:											
2403.99.10	---Snuff	kg	30%	25%	12%	15%	Free	Free	200%	17.5%	10%
2403.99.20	---Tobacco extracts and essences	kg	30%	25%	12%	15%	Free	Free	200%	17.5%	10%
2403.99.90	---Other	kg	30%	25%	12%	15%	Free	Free	200%	17.5%	10%

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

	- Products intended for inhalation without combustion :										
2404.11.00	--- Containing tobacco or reconstituted Tobacco	kg	30%	25%	12%	12.5%	Free	Free	200%	17.5%	10%
2404.12.00	--- Other, containing nicotine	kg	30%	25%	12%	12.5%	Free	Free	200%	17.5%	10%
2404.19.00	--- Other	kg	30%	25%	12%	12.5%	Free	Free	200%	17.5%	10%
	-- Other :										
2404.91.00	--- For oral application	kg	30%	25%	12%	12.5%	Free	Free	200%	17.5%	10%
2404.92.00	--- For transdermal application	kg	30%	25%	12%	12.5%	Free	Free	200%	17.5%	10%
2404.99.00	--- Other	kg	30%	25%	12%	12.5%	Free	Free	200%	17.5%	10%

Section V

MINERAL PRODUCTS

CHAPTER 25

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

NOTES:

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

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

2. This Chapter does not cover:

   (*a*) Sublimed sulphur, precipitated sulphur or colloidal sulphur (heading 28.02);

   (*b*) Earth colours containing 70% or more by weight of combined iron evaluated as Fe 2O3 (heading 28.21);

   (*c*) Medicaments or other products of Chapter 30;

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

   (e) Dolomite ramming mix (heading 38.16)

(*f*) Setts, curbstones or flagstones (heading 68.01); mosaic cubes or the like (heading 68.02); roofing, facing or damp course slates (heading 68.03);

(*g*) Precious or semi-precious stones (heading 71.02 or 71.03);

(*h*) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of sodium chloride or of magnesium oxide, of heading 38.24; optical elements of sodium chloride or of magnesium oxide (heading 90.01);

(*ij*) Billiard chalks (heading 95.04); or

(*k*) Writing or drawing chalks or tailors' chalks (heading 96.09).

3. Any products classifiable in heading 25.17 and any other heading of the Chapter are to be classified in heading 25.17.

4. Heading 25.30 applies, *inter alia*, to: vermiculite, perlite and chlorites, unexpanded; earth colours, whether or not calcined or mixed together; natural micaceous iron oxides; meerschaum (whether or not in polished pieces); amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet; strontianite (whether or not calcined), other than strontium oxide; broken pieces of pottery, brick or concrete.

1	2	3	4	5	6	7	7A	8	9	10	11	12
25.01		**Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water**										
	2501.00.10	---For industrial use.	kg	Free	Free	Free	Free	Free	Free		Zero	10%
		---Other										
	2501.00.91	----Iodised salt	kg	Free	Free	Free	Free	Free	Free		Zero	10%
	2501.00.99	----Other	kg	Free	Free	Free	Free	Free	Free		Zero	10%
25.02	2502.00.00	**Unroasted iron pyrites**	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
25.03	2503.00.00	**Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur** . .	kg	10%	10%	Free	5%	Free	Free		17.5%	10%
25.04		**Natural graphite.**										
	2504.10.00	-In powder or in flakes	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
	2504.90.00	-Other	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
25.05		**Natural sands of all kinds, whether or not coloured, other than metalbearing sands of Chapter 26.**										
	2505.10.00	-Silica sands and quartz sands . .	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
	2505.90.00	-Other	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
25.06		**Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing**										

		or otherwise, into blocks or slabs of a rectangular (including square) shape.										
	2506.10.00	-Quartz	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
	2506.20.00	-Quartzite	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
25.07	2507.00.00	**Kaolin and other kaolinic clays, whether or not calcined**	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
25.08		**Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.**										
	2508.10.00	-Bentonite	kg	10%	10%	Free	5%	Free	Free		17.5%	10%
	2508.30.00	-Fire-clay	kg	10%	10%	Free	5%	Free	Free		17.5%	10%
	2508.40.00	-Other clays	kg	10%	10%	Free	5%	Free	Free		17.5%	10%
	2508.50.00	-Andalusite, kyanite and sillimanite	kg	10%	10%	Free	5%	Free	Free		17.5%	10%
	2508.60.00	-Mullite	kg	10%	10%	Free	5%	Free	Free		17.5%	10%
	2508.70.00	-Chamotte or dinas earths . .	kg	10%	10%	Free	5%	Free	Free		17.5%	10%
25.09	2509.00.00	**Chalk**	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
25.10		**Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.**										
	2510.10.00	-Unground	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
	2510.20.00	-Ground	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
25.11		**Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16.**										
	2511.10.00	-Natural barium sulphate (barytes)	kg	10%	10%	Free	5%	Free	Free		17.5%	10%
	2511.20.00	-Natural barium carbonate (witherite)	kg	10%	10%	Free	5%	Free	Free		17.5%	10%
25.12	2512.00.00	**Siliceous fossil meals (for example,**										

1	**2**	**3**	**4**	**5**	**6**	**7**	**7A**	**8**	**9**	**10**	**11**	**12**
		kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less . .	kg	10%	10%	Free	10%	Free	Free		17.5%	10%
25.13		**Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.**										
	2513.10.00	-Pumice stone . .	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
	2513.20.00	-Emery, natural corundum, natural garnet and other natural abrasives . .	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
25.14	2514.00.00	**Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape**	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
25.15		**Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and**										

		alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.										
		-Marble and travertine:										
	2515.11.00	--Crude or roughly trimmed . .	kg	10%	10%	Free	5%	Free	Free		17.5%	10%
	2515.12.00	--Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	kg	10%	10%	Free	5%	Free	Free		17.5%	10%
	2515.20.00	-Ecaussine and other calcareous monumental or building stone; alabaster	kg	10%	10%	Free	5%	Free	Free		17.5%	10%
25.16		**Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.**										
		-Granite:										
	2516.11.00	--Crude or roughly trimmed . .	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
	2516.12.00	--Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
	2516.20.00	-Sandstone	kg	10%	10%	3%	10%	Free	Free		17.5%	10%
	2516.90.00	-Other monumental or building stone	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
25.17		**Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder,**										

1	**2**	**3**	**4**	**5**	**6**	**7**	**7A**	**8**	**9**	**10**	**11**	**12**
		of stones of heading 25.15 or 25.16, whether or not heat-treated.										
	2517.10.00	-Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
	2517.20.00	-Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
	2517.30.00	-Tarred macadam	kg	10%	10%	3%	5%	Free	Free		17.5%	10%

		-Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated:										
	2517.41.00	--Of marble	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
	2517.49.00	--Other	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
25.18		**Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.**										
	2518.10.00	-Dolomite not calcined or sintered	kg	10%	10%	Free	5%	Free	Free		17.5%	10%
	2518.20.00	-Calcined or sintered dolomite . .	kg	10%	10%	Free	5%	Free	Free		17.5%	10%
25.19		**Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.**										
	2519.10.00	-Natural magnesium carbonate (magnesite)	kg	10%	10%	Free	5%	Free	Free		17.5%	10%
	2519.90.00	-Other	kg	10%	10%	Free	5%	Free	Free		17.5%	10%
25.20		**Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.**										
	2520.10.00	-Gypsum; anhydrite	kg	10%	10%	Free	10%	Free	Free		17.5%	10%
	2520.20.00	-Plasters	kg	10%	10%	Free	5%	Free	Free		17.5%	10%
25.21	2521.00.00	**Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement**	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
25.22		**Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25.**										
	2522.10.00	-Quicklime	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
	2522.20.00	-Slaked lime	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
	2522.30.00	-Hydraulic lime	kg	10%	10%	3%	10%	Free	Free		17.5%	10%

1	2	3	4	5	6	7	7A	8	9	10	11
25.23		**Portland cement, aluminous cement ("ciment fondu"), slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.**									
	2523.10.00	-Cement clinkers	kg	10%	10%	Free	5%	Free	Free		17.5% 10%
		-Portland cement:									
	2523.21.00	--White cement, whether or not artificially coloured	kg	10%	10%	Free	5%	Free	Free		17.5% 10%

	2523.29.00	--Other	kg	10%	10%	Free	10%	Free	Free	17.5%	10%
	2523.30.00	- Aluminous cement (“cimenti fondu”)	kg	10%	10%	Free	5%	Free	Free	17.5%	10%
	2523.90.00	-Other hydraulic cements	kg	10%	10%	Free	5%	Free	Free	17.5%	10%
25.24		**Asbestos**									
	2524.10.00	-Crocidolite	kg	10%	10%	Free	5%	Free	Free	17.5%	10%
	2524.90.00	-Other.	kg	10%	10%	Free	5%	Free	Free	17.5%	10%
25.25		**Mica, including splittings; mica waste.**									
	2525.10.00	-Crude mica and mica rifted into sheets or splittings	kg	10%	10%	3%	5%	Free	Free	17.5%	10%
	2525.20.00	-Mica powder	kg	10%	10%	3%	5%	Free	Free	17.5%	10%
	2525.30.00	-Mica waste	kg	10%	10%	3%	5%	Free	Free	17.5%	10%
25.26		**Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.**									
	2526.10.00	-Not crushed, not powdered. . . .	kg	10%	10%	Free	5%	Free	Free	17.5%	10%
	2526.20.00	-Crushed or powdered	kg	10%	10%	Free	5%	Free	Free	17.5%	10%
[25.27]											
25.28	2528.00.00	**Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H_3BO_3 calculated on the dry weight.** 3	kg	10%	10%	Free	5%	Free	Free	17.5%	10%
25.29		**Feldspar; leucite, nepheline and nepheline syenite; fluorspar.**									
	2529.10.00	-Feldspar	kg	10%	10%	Free	5%	Free	Free	17.5%	10%
		-Fluorspar:									
	2529.21.00	--Containing by weight 97% or less of calcium fluoride. . . .	kg	10%	10%	Free	5%	Free	Free	17.5%	10%
	2529.22.00	--Containing by weight more than 97% of calcium fluoride	kg	10%	10%	Free	5%	Free	Free	17.5%	10%
	2529.30.00	-Leucite; nepheline and nepheline syenite	kg	10%	10%	Free	5%	Free	Free	17.5%	10%
25.30		**Mineral substances not elsewhere specified or included.**									
	2530.10.00	-Vermiculite, perlite and chlorites, unexpanded	kg	10%	10%	Free	5%	Free	Free	17.5%	10%
	2530.20.00	-Kieserite, epsomite (natural magnesium sulphates)	kg	10%	10%	Free	5%	Free	Free	17.5%	10%
	2530.90.00	-Other	kg	10%	10%	Free	5%	Free	Free	17.5%	10%

CHAPTER 26

Ores, slag and ash

NOTES:

1. This Chapter does not cover:
   (*a*) Slag or similar industrial waste prepared as macadam (heading 25.17);
   (*b*) Natural magnesium carbonate (magnesite), whether or not calcined (heading 25.19);

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

(*d*) Basic slag of Chapter 31;

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

(*f*) Waste or scrap of precious metal or of metal clad with precious metal; other waste or scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal (heading 71.12 or 85.49) or

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

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

3. Heading 26.20 applies only to:

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

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

Subheading Notes:

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

2. Slag, ash and residues containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds, are to be classified in subheading 2620.60.00.

1	2	3	4	5	6	7	7A	8	9	10	11	12
26.01		**Iron ores and concentrates, including roasted iron pyrites.**										
		-Iron ores and concentrates, other than roasted iron pyrites:										
	2601.11.00	--Non-agglomerated	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
	2601.12.00	--Agglomerated	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
	2601.20.00	-Roasted iron pyrites	kg	10%	10%	Free	5%	Free	Free		17.5%	10%
26.02	2602.00.00	**Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight**	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
26.03	2603.00.00	**Copper ores and concentrates** . .	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
26.04	2604.00.00	**Nickel ores and concentrates** . .	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
26.05	2605.00.00	**Cobalt ores and concentrates** . .	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
26.06	2606.00.00	**Aluminium ores and concentrates**	kg	10%	10%	3%	5%	Free	Free		17.5%	10%

1	2	3	4	5	6	7	8	9	10	11	12
26.07	2607.00.00	**Lead ores and concentrates** . .	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
26.08	2608.00.00	**Zinc ores and concentrates** . .	kg	10%	10%	3%	5%	Free	Free		17.5%	10%

26.09	2609.00.00	**Tin ores and concentrates** . .	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
26.10	2610.00.00	**Chromium ores and concentrates**	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
26.11	2611.00.00	**Tungsten ores and concentrates**	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
26.12		**Uranium or thorium ores and concentrates.**										
	2612.10.00	-Uranium ores and concentrates . .	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
	2612.20.00	-Thorium ores and concentrates . .	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
26.13		**Molybdenum ores and concentrates.**										
	2613.10.00	-Roasted	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
	2613.90.00	-Other	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
26.14	2614.00.00	**Titanium ores and concentrates**	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
26.15		**Niobium, tantalum, vanadium or zirconium ores and concentrates.**										
	2615.10.00	-Zirconium ores and concentrates	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
	2615.90.00	-Other	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
26.16		**Precious metal ores and concentrates.**										
	2616.10.00	-Silver ores and concentrates . .	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
	2616.90.00	-Other	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
26.17		**Other ores and concentrates.**										
	2617.10.00	-Antimony ores and concentrates . .	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
	2617.90.00	-Other	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
26.18	2618.00.00	**Granulated slag (slag sand) from the manufacture of iron or steel** . .	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
26.19	2619.00.00	**Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel**	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
26.20		**Slag, ash and residues (other than from the manufacture of iron or steel), containing arsenic, metals or metals their compounds.**										
		-Containing mainly zinc:										
	2620.11.00	--Hard zinc spelter	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
	2620.19.00	--Other	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
		-Containing mainly lead:										
	2620.21.00	--Leaded gasoline sludges and leaded anti-knock compound sludges . .	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
	2620.29.00	--Other	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
	2620.30.00	-Containing mainly copper . .	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
	2620.40.00	-Containing mainly aluminium . .	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
	2620.60.00	-Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds . .	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
		-Other:										
	2620.91.00	--Containing antimony, beryllium, cadmium, chromium or their mixtures	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
26.21		**Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste.**										

1	**2**	**3**	**4**	**5**	**6**	**7**	**7A**	**8**	**9**	**10**	**11**	**12**

2621.10.00	-Ash and residues from the incineration of municipal waste	kg	10%	10%	3%	5%	Free	Free	17.5%	10%
2621.90.00	-Other	kg	10%	10%	3%	5%	Free	Free	17.5%	10%

CHAPTER 27

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

NOTES:

1. This Chapter does not cover:

(*a*) Separate chemically defined organic compounds, other than pure methane and propane which are to be classified in heading 27.11;

(*b*) Medicaments of heading 30.03 or 30.04; or

(*c*) Mixed unsaturated hydrocarbons of heading 33.01, 33.02 or 38.05.

2. References in heading 27.10 to "petroleum oils and oils obtained from bituminous minerals" include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents. However, the references do not include liquid synthetic polyolefins of which less than 60% by volume distils at 300°C, after conversion to 1,013 mill bars when a reduced pressure distillation method is used (Chapter 39).

3. For the purposes of heading 27.10, "waste oils" means waste containing mainly petroleum oils and oils obtained from bituminous minerals (as described in note 2 to this Chapter), where or not mixed with water. These include:

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

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

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

Subheading Notes:

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

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

3. For the purposes of subheadings 2707.10, 2707.20, 2707.30 and 2707.40, the terms "benzol (benzene)", "toluol (toluene)", "xylol (xylenes)"and "naphthalene" apply to products which contain more than 50% by weight of benzene, toluene, xylenes, naphthalene respectively.

4. For the purposes of subheading 2710.12 "light oils and preparations" are those of which 90% or more by volume (including losses) distil at 210°C according to the ISO 3405 method (equivalent to the ASTM D 86 method).

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

Informative Note:

Petroleum jelly suitable for the care of the skin, put up in packages of a kind sold by retail is classifiable in heading 33.04.

1	2	3	4	5	6	7	7A	8	9	10	11	12
27.01		**Coal; briquettes, ovoids and similar solid fuels manufactured from coal.**										
		-Coal, whether or not pulverised, but not agglomerated:										
	2701.11.00	--Anthracite	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2701.12.00	--Bituminous coal	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2701.19.00	--Other coal	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2701.20.00	-Briquettes, ovoids and similar soli fuels manufactured from coal . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
27.02		**Lignite, whether or not agglomerated, excluding jet.**										
	2702.10.00	-Lignite, whether or not pulverised, but not agglomerated	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2702.20.00	-Agglomerated lignite	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
27.03	2703.00.00	**Peat (including peat litter), whether or not agglomerated**	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
27.04	2704.00.00	**Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon** . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
27.05	2705.00.00	**Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons**	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
27.06	2706.00.00	**Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars**	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
27.07		**Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.**										
		-Benzole (benzene):										
	2707.10.10	---Suitable for use as spirit. . . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2707.10.90	---Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
		-Toluol (toluene)										
	2707.20.10	---Suitable for use as spirit. . . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2707.20.90	---Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
		-Xylol (xylenes)										
	2707.30.10	---Suitable for use as spirit. . . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2707.30.90	---Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
		-Naphthalene										
.	2707.40.10	---Suitable for use as spirit. . . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2707.40.90	---Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%

		-Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250°C by the ISO 3405 method (equivalent to ASTM D 86 method											
	2707.50.10	---Suitable for use as spirit. . . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%	
	2707.50.90	---Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%	
		-Other:											
	2707.91.00	--Creosote oils	kg	Free	Free	Free	Free	Free	Free		17.5%	10%	
		--Other:											
	2707.99.10	---Coal tar distillates suitable for use as motor spirit or as constituents thereof	l	20%	20%	7%	10%	Free	Free		17.5%	10%	
	2707.99.90	---Other	tonne	Free	Free	Free	Free	Free	Free		17.5%	10%	
27.08		**Pitch and pitch coke, obtained from coal tar or from other mineral tars.**											
	2708.10.00	-Pitch	tonne	Free	Free	Free	Free	Free	Free		17.5%	10%	
	2708.20.00	-Pitch coke	tonne	Free	Free	Free	Free	Free	Free		17.5%	10%	

1	2	3	4	5	6	7	7A	8	9	10	11	12
27.09	2709.00.00	**Petroleum oils and oils obtained from bituminous minerals, crude**	tonne	Free	Free	Free	Free	Free	Free		17.5%	10%
27.10		**Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.**										
		-Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils.										
		--Light oils and preparations:										
		---Aviation spirit and other motor spirits										
	2710.12.11	----Aviation spirit	kg/litre	Free	Free	Free	Free	Free	Free		Exempt	10%
	2710.12.19	----Other motor spirit	kg/litre	10%	10%	2%	10%	Free	Free	10%	Exempt	10%
	2710.12.29	----Jet fuel and turbine fuel for use in aircraft engines	kg/litre	Free	Free	Free	Free	Free	Free		Exempt	10%

2710.12.39	----White spirit and other turpentine substitutes	kg/litre	12.50%	7.50%	1%	13%	Free	Free		17.5%	10%
	---Kerosene										
2710.12.49	----Power kerosene	kg/litre	Free	Free	Free	Free	Free	Free		Exempt	10%
2710.12.59	----Other kerosene	kg/litre	5%	5%	2%	2.5%	Free	Free	5%	Exempt	10%
2710.12.99	----Distillates and other fuels n.e.s. (including diesel oil, gas oil and other oils suitable for high speed engines)	kg/litre	10%	10%	2%	10%	Free	Free	10%	Exempt	10%
	--Other										
	---Resudual fuel oils, lubricating oils, gases; transformer, circuit breaker and insulating oils										
2710.19.11	----Residual fuel oils (including marine and furnance oil) acceptable as such by the Commissioner General . .	kg/litre	30%	25%	2%	12.5%	Free	Free	10%	17.5%	10%
2710.19.19	----Gases and lubricating oils . .	kg/litre	30%	25%	1%	25%	Free	20%	10%	17.5%	10%
								Govt. Not. 7 of 23/02/2024			
2710.19.29	----Transformer, circuit breaker and insulating oils	kg/litre	Free	Free	Free	Free	Free	Free		17.5%	10%
2710.19.99	----Other	kg/litre	30%	25%	1%	25%	20%	Free	10%	17.5%	10%
2710.20.00	- Petroleum oils and oils obtain from Bituminous minerals(other than crude) And preparations not elsewhere specified Or included, containing by weight 70% or More of petroleum oils or of oils obtained from Bituminous minerals, these oils being the basic Constituents of the preparations, containing Biodiesel , other than waste oils ..	kg/litre	10%	10%	2%	5%	Free	Free		Exempt	10%
	-Waste oils:										
2710.91.00	--Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	kg/litre	12.50%	7.50%	1%	6.5%	Free	Free		17.5%	10%
2710.99.00	--Other	kg/litre	Free	Free	Free	Free	Free	Free		17.5%	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
27.11		**Petroleum gases and other gaseous hydrocarbons.**										
		-Liquefied:										
	2711.11.00	--Natural gas	kg	10%	5%	2%	5%	Free	Free		Zero	10%
	2711.12.00	--Propane	kg	10%	5%	2%	5%	Free	Free		Zero	10%
	2711.13.00	--Butanes	kg	10%	5%	2%	5%	Free	Free		Zero	10%
		--Ethylene, propylene, butylene and Butadiene:										
	2711.14.10	---Propylene	kg	10%	5%	2%	5%	Free	Free		Zero	10%
	2711.14.90	---Other	kg	10%	5%	2%	5%	Free	Free		Zero	10%
	2711.19.00	--Other	kg	10%	5%	2%	5%	Free	Free		Zero	10%
		-In gaseous state:										

	2711.21.00	--Natural gas	kg	10%	5%	2%	5%	Free	Free		17.5%	10%
	2711.29.00	--Other	kg	10%	5%	2%	5%	Free	Free		17.5%	10%
27.12		**Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.**										
	2712.10.00	-Petroleum jelly	kg	10%	5%	2%	10%	Free	Free	10%	17.5%	10%
								Govt. Not. 7 of 23/02/2024				
	2712.20.00	-Paraffin wax containing by weight less than 0.75% of oil	kg	10%	5%	2%	5%	Free	Free		17.5%	10%
		-Other:										
	2712.90.10	---Other paraffin wax and similar products, for industrial use. .	kg	10%	5%	2%	5%	Free	Free		17.5%	10%
	2712.90.90	---Other	kg	10%	5%	2%	5%	Free	Free		17.5%	10%
27.13		**Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.**										
		-Petroleum coke:										
	2713.11.00	--Not calcined	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2713.12.00	--Calcined	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
		-Petroleum bitumen:										
	2713.20.10	---In bulk	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2713.20.90	---Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2713.90.00	-Other residues of petroleum oils or of oils obtained from bituminous minerals	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
27.14		**Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.**										
	2714.10.00	-Bituminous or oil shale and tar sands	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2714.90.00	-Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
27.15	2715.00.00	**Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)** . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
27.16	2716.00.00	**Electrical energy. (optional heading)**	kwh	Free	Free	Free	Free	Free	Free		17.5%	10%

Section VI

PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

NOTES:

1. (A) Goods (other than radioactive ores) answering to a description in heading 28.44 or 28.45 are to be classified in those headings and in no other heading of the Nomenclature.

(B) Subject to paragraph (A) above, goods answering to a description in heading 28.43, 28.46 or 25.52 are to be classified in those headings and in no other heading of this Section.

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

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

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

(*b*) presented together; and

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

4. Where a product answers to a description in one or more of the headings in Section VI by virtue of being described by name or function and also to heading 38.27, then it is classifiable in a heading that references the product by name or function and not under heading 38.27.

VI:28

CHAPTER 28

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

NOTES:

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

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

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

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

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

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

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

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

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

(*c*) Carbon disulphide (heading 28.13);

(*d*) Thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, te llurocyanates, tetrathiocyanatodi-amminochromates (reineckates) and other complex cyanates, of inorganic bases (heading 28.42);

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

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

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

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

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

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

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

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

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

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

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

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

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

6. Heading 28.44 applies only to:

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

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

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

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

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

(*f*) Radioactive residues whether or not usable.

The term "isotopes", for the purposes of this Note and of the wording of headings 28.44 and 28.45, refers to: individual nuclides, excluding, however, those existing in nature in the monoisotopic state; mixtures of isotopes of one and the same element, enriched in one or several of the said isotopes, that is, elements of which the natural isotopic composition has been artificially modified.

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

8. Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in this Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in heading 38.18.

Subheading Note.

1. For the purposes of subheading 2852.10.00, the expression "chemically defined" means all organic or inorganic compounds

of mercury meeting the requirements of paragraphs (a) to (e) of Note 1 to Chapter 28 or paragraphs (a) to (h) of Note 1 to Chapter 29.”.

Informative Notes:

This Chapter covers *inter alia:*

Chemical element s (e.g. oxygen, sulphur), inorganic acids and oxygen compounds of non-metallic oxides, hydro-xides and peroxides (e.g. ammonia, caustic soda, lead oxides), metallic salts of organic acid (e.g. nitrates sulphates) the goods of Note 1 of Section VI, and the following miscellaneous goods:

Liquid or compressed air; hydrogen peroxides, phosphides, carbides, nitrides, azides, silicides, borides; distilled and conductivity water, amalgams nes; cyanides and comples cyanides, carbonates and percarbonates, cyanates and complex cyanates; fulminates and thiocyanates, or inorganic bases; sulphoxylates and dithionites stabilised with organic substances.

1	2	3	4	5	6	7	7A	8	9	10	11	12
		I. CHEMICAL ELEMENTS										
28.01		**Fluorine, chlorine, bromine and iodine.**										
	2801.10.00	-Chlorine	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2801.20.00	-Iodine	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2801.30.00	-Fluorine; bromine	kg	10%	5%	6%	5%	Free	Free		17.5%	10%
28.02	2802.00.00	**Sulphur, sublimed or precipitated; colloidal sulphur**	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
28.03	2803.00.00	**Carbon (carbon blacks and other forms of carbon not elsewhere specified or included)**	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
28.04		**Hydrogen, rare gases and other non-metals.**										
	2804.10.00	-Hydrogen	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
		-Rare gases:										
	2804.21.00	--Argon	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2804.29.00	--Other	kg	Free	Free	Free	5%	Free	Free		17.5%	10%
	2804.30.00	-Nitrogen	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2804.40.00	-Oxygen	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2804.50.00	-Boron; tellurium	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
		-Silicon:										
	2804.61.00	--Containing by weight not less than 99.99% of silicon	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2804.69.00	--Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2804.70.00	-Phosphorus	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2804.80.00	-Arsenic	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2804.90.00	-Selenium	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
28.05		**Alkali or alkaline-earth metals; rare-earth metals, scandium and**										

		yttrium, whether or not intermixed or interalloyed; mercury.										
		-Alkali or alkaline-earth metals:										
	2805.11.00	--Sodium	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2805.12.00	--Calcium	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2805.19.00	--Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
		-Alkaline-earth metals:									
	2805.30.00	--Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2805.40.00	-Mercury	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
		II. INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS									
28.06		**Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.**									
	2806.10.00	-Hydrogen chloride (hydrochloric acid)	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2806.20.00	-Chlorosulphuric acid	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
28.07	2807.00.00	**Sulphuric acid; oleum**	kg	Free	Free	Free	Free	Free	Free	17.5%	10%

1	**2**	**3**	**4**	**5**	**6**	**7**	**7A**	**8**	**9**	**10**	**11**	**12**
28.08	2808.00.00	**Nitric acid; sulphonitric acids** . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
28.09		**Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined.**										
	2809.10.00	-Diphosphorus pentaoxide . .	kg	10%	5%	6%	5%	Free	Free		17.5%	10%
	2809.20.00	-Phosphoric acid and polyphosphoric acids	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
28.10	2810.00.00	**Oxides of boron; boric acids** . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
28.11		**Other inorganic acids and other inorganic oxygen compounds of non-metals.**										
		-Other inorganic acids:										
	2811.11.00	--Hydrogen fluoride (hydrofluoric acid)	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2811.12.00	--Hydrogen cyanide (hydrocyanic acid) . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2811.19.00	--Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
		-Other inorganic oxygen compounds of non-metals:										
	2811.21.00	--Carbon dioxide	kg	10%	5%	1%	5%	Free	Free		17.5%	10%
	2811.22.00	--Silicon dioxide	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2811.29.00	--Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
		III. HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS										
28.12		**Halides and halide oxides of non-metals.**										
		-Chlorides and chloride oxides :										
	2812.11.00	--Carbonyl dichloride . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%

	2812.12.00	--Phosphorus oxychloride . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2813.13.00	--Phosphorous trichloride : . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2812.14.00	--Phosphorous pentachloride	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2812.15.00	--Sulphur monochloride	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2812.16.00	--Sulphur dichloride	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2812.17.00	--Thionyl chlrode	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2812.19.00	--Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2812.90.00	--Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
28.13		**Sulphides of non-metals; commercial phosphorus trisulphide.**										
	2813.10.00	-Carbon disulphide	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2813.90.00	-Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
		IV. INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS										
28.14		**Ammonia, anhydrous or in aqueous solution.**										
	2814.10.00	-Anhydrous ammonia	kg	10%	5%	6%	5%	Free	Free		17.5%	10%
	2814.20.00	-Ammonia in aqueous solution . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
28.15		**Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.**										
		-Sodium hydroxide (caustic soda):										
		--Solid										
	2815.11.10	--- For pharmaceutical use .. .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2815.11.90	--- Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2815.12.00	--In aqueous solution (soda lye or liquid soda)	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2815.20.00	-Potassium hydroxide (caustic potash)	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2815.30.00	-Peroxides of sodium or potassium	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
28.16		**Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.**										
	2816.10.00	-Hydroxide and peroxide of magnesium	kg	Free	Free	Free	Free	Free	Free		17.5%	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
	2816.40.00	-Oxides, hydroxides and peroxides of strontium or barium	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
28.17	2817.00.00	**Zinc oxide; zinc peroxide** . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
28.18		**Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.**										

	2818.10.00	-Artificial corundum, whether or not chemically defined	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2818.20.00	-Aluminium oxide, other than artificial corundum	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2818.30.00	-Aluminium hydroxide	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
28.19		**Chromium oxides and hydroxides.**									
	2819.10.00	-Chromium trioxide	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2819.90.00	-Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
28.20		**Manganese oxides.**									
	2820.10.00	-Manganese dioxide	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2820.90.00	-Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
28.21		**Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe_2O_3.**									
	2821.10.00	-Iron oxides and hydroxides . .	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2821.20.00	-Earth colours	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
28.22	2822.00.00	**Cobalt oxides and hydroxides; commercial cobalt oxides** . .	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
28.23	2823.00.00	**Titanium oxides**	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
28.24		**Lead oxides; red lead and orange lead.**									
	2824.10.00	-Lead monoxide (litharge, massicot)	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2824.90.00	-Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
28.25		**Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.**									
	2825.10.00	-Hydrazine and hydroxylamine and their inorganic salts. . . .	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2825.20.00	-Lithium oxide and hydroxide . .	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2825.30.00	-Vanadium oxides and hydroxides	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2825.40.00	-Nickel oxides and hydroxides . .	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2825.50.00	-Copper oxides and hydroxides . .	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2825.60.00	-Germanium oxides and zirconium dioxide	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2825.70.00	-Molybdenum oxides and hydroxides	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2825.80.00	-Antimony oxides	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2825.90.00	-Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
		V. SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS									
28.26		**Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.**									
		-Fluorides:									
	2826.12.00	--Of aluminium	kg	Free	Free	Free	Free	Free	Free	17.5%	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
	2826.19.00	--Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%

	2826.30.00	-Sodium hexafluoroaluminate (synthetic cryolite)	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2826.90.00	-Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
28.27		**Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.**									
	2827.10.00	-Ammonium chloride	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2827.20.00	-Calcium chloride	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
		-Other chlorides:									
	2827.31.00	--Of magnesium	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2827.32.00	--Of aluminium	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2827.35.00	--Of nickel	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2827.39.00	--Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
		-Chloride oxides and chloride hydroxides:									
	2827.41.00	--Of copper	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2827.49.00	--Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
		-Bromides and bromide oxides:									
	2827.51.00	--Bromides of sodium or of potassium	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2827.59.00	--Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2827.60.00	-Iodides and iodide oxides . .	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
28.28		**Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.**									
	2828.10.00	-Commercial calcium hypochlorite and other calcium hypochlorites . .	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2828.90.00	-Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
28.29		**Chlorates and perchlorates; bromates and perbromates; iodates and periodates.**									
		-Chlorates:									
	2829.11.00	--Of sodium	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2829.19.00	--Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2829.90.00	-Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
28.30		**Sulphides; polysulphides, whether or not chemically defined.**									
	2830.10.00	-Sodium sulphides	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2830.90.00	-Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
28.31		**Dithionites and sulphoxylates.**									
	2831.10.00	-Of sodium	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2831.90.00	-Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
28.32		**Sulphites; thiosulphates.**									
	2832.10.00	-Sodium sulphites	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2832.20.00	-Other sulphites	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2832.30.00	-Thiosulphates	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
28.33		**Sulphates; alums; peroxosulphates (persulphates).**									
		-Sodium sulphates:									
	2833.11.00	--Disodium sulphate	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2833.19.00	--Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
		-Other sulphates:									
	2833.21.00	--Of magnesium	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2833.22.00	--Of aluminium	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2833.24.00	--Of nickel	kg	Free	Free	Free	Free	Free	Free	17.5%	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
	2833.25.00	--Of copper	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2833.27.00	--Of barium	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2833.29.00	--Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2833.30.00	-Alums	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2833.40.00	-Peroxosulphates (persulphates) . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
28.34		**Nitrites; nitrates.**										
	2834.10.00	-Nitrites	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
		-Nitrates:										
	2834.21.00	--Of potassium	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2834.29.00	--Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
28.35		**Phosphinates (hypophosphites), phosphonates (phosphites), and phosphates; polyphosphates; whether or not chemically defined.**										
	2835.10.00	-Phosphinates (hypophosphites) and phosphonates (phosphites) . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
		-Phosphates:										
	2835.22.00	--Of mono- or disodium	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2835.24.00	--Of potassium	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2835.25.00	--Calcium hydrogenorthophosphate (“dicalcium phosphate”)	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2835.26.00	--Other phosphates of calcium . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2835.29.00	--Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
		-Polyphosphates:										
	2835.31.00	--Sodium triphosphate (sodium tripolyphosphate)	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2835.39.00	--Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
28.36		**Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.**										
		-Disodium carbonate:										
	2836.20.10	---For pharmaceutical use. .. .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2836.20.90	---Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
		-Sodium hydrogencarbonate (sodium bicarbonate) :										
	2836.30.10	--- Sodium carbonate	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2836.30.90	---Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2836.40.00	-Potassium carbonates	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2836.50.00	-Calcium carbonate	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2836.60.00	-Barium carbonate	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
		-Other:										
	2836.91.00	--Lithium carbonates	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2836.92.00	--Strontium carbonate	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
		--Other:										
	2836.99.10	---For pharmaceutical use. .. .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2836.99.90	---Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
28.37		**Cyanides, cyanide oxides and complex cyanides.**										
		-Cyanides and cyanide oxides:										
	2837.11.00	--Of sodium	kg	Free	Free	Free	Free	Free	Free		17.5%	10%

	2837.19.00	--Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%	
	2837.20.00	-Complex cyanides	kg	Free	Free	Free	Free	Free	Free	17.5%	10%	
[28.38]												
28.39		**Silicates; commercial alkali metal silicates.**										
		-Of sodium:										
	2839.11.00	--Sodium metasilicates	kg	Free	Free	Free	Free	Free	Free	17.5%	10%	
	2839.19.00	--Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%	
	2839.90.00	-Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%	
28.40		**Borates; peroxoborates (perborates).**										
		-Disodium tetraborate (refined borax):										
	2840.11.00	--Anhydrous	kg	Free	Free	Free	Free	Free	Free	17.5%	10%	

1	2	3	4	5	6	7	7A	8	9	10	11	12
	2840.19.00	--Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%	
	2840.20.00	-Other borates	kg	Free	Free	Free	Free	Free	Free	17.5%	10%	
	2840.30.00	-Peroxoborates (perborates) . .	kg	Free	Free	Free	Free	Free	Free	17.5%	10%	
28.41		**Salts of oxometallic or peroxometallic acids.**										
	2841.30.00	-Sodium dichromate	kg	Free	Free	Free	Free	Free	Free	17.5%	10%	
	2841.50.00	-Other chromates and dichromates; peroxochromates	kg	Free	Free	Free	Free	Free	Free	17.5%	10%	
		-Manganites, manganates and permanganates:										
	2841.61.00	--Potassium permanganate . .	kg	Free	Free	Free	Free	Free	Free	17.5%	10%	
	2841.69.00	--Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%	
	2841.70.00	-Molybdates	kg	Free	Free	Free	Free	Free	Free	17.5%	10%	
	2841.80.00	-Tungstates (wolframates)	kg	Free	Free	Free	Free	Free	Free	17.5%	10%	
	2841.90.00	-Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%	
28.42		**Other salts of inorganic acids or peroxoacids (including aluminosilicates whether or not chemically defined), other than azides.**										
	2842.10.00	-Double or complex silicates, including aluminosilicates whether or not chemically defined . .	kg	Free	Free	Free	Free	Free	Free	17.5%	10%	
	2842.90.00	-Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%	
		VI. MISCELLANEOUS										
28.43		**Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.**										
	2843.10.00	-Colloidal precious metals . .	kg	Free	Free	Free	Free	Free	Free	17.5%	10%	
		-Silver compounds:										
	2843.21.00	--Silver nitrate	kg	Free	Free	Free	Free	Free	Free	17.5%	10%	
	2843.29.00	--Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%	
	2843.30.00	-Gold compounds	kg	Free	Free	Free	Free	Free	Free	17.5%	10%	

	2843.90.00	-Other compounds; amalgams . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
28.44		**Radioactive elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.**										
	2844.10.00	-Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	kg	Free	Free	Free	Free	Free	Free		17.5%	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
	2844.20.00	-Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2844.30.00	-Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
		-Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residue:										
	2844.41.00	--Tritium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing tritium or its compounds. .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2844.42.00	-- Actinium-225, actinium-227, californium-253, curium-240, curium-241,curium-242, curium-243, curium-244,einsteinium-253, einsteinium -254, gadolinium -148, polonium-208, polonium-209, poloniu-210, radium-223, uranium-230 or uranium-232,and their										

		compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or compounds ..	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2844.43.00	-- Other radioactive elements and isotopes and compounds; other alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2844.44.00	--Radioactive residues". .. …	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2844.50.00	-Spent (irradiated) fuel elements (cartridges) of nuclear reactors . .	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
28.45		**Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.**									
	2845.10.00	-Heavy water (deuterium oxide) . .	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2845.20.00	- Boron enriched in boron-10 and its compounds	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2845.30.00	- Lithium enriched in lithium-6 and its compounds	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2845.40.00	- Helium-3".	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2845.90.00	-Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
28.46		**Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.**									
	2846.10.00	-Cerium compounds	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2846.90.00	-Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
28.47	2847.00.00	**Hydrogen peroxide, whether or not solidified with urea**	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
[28.48]											
28.49		**Carbides, whether or not chemically defined.**									
	2849.10.00	-Of calcium	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2849.20.00	-Of silicon	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2849.90.00	-Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
28.50	2850.00.00	**Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49**	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
[28.51]											
28.52		**Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams**									
	2852.10.00	- Chemically defined	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2852.90.00	- Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
28.53		**Phosphides, whether or not chemically defined, excluding ferrophosphorus other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals.**										
	2853.10.00	-- Cyanogen chloride (chlorcyan)	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2853.90.00	-- Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%

CHAPTER 29

Organic chemicals

NOTES:

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

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

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

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

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

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

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

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

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

2. This Chapter does not cover:

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

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

(*c*) Methane or propane (heading 27.11);

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

(*e*) Immunological products of heading 30.02.

(f) Urea (heading 31.02 or 31.05)

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

(*h*) Enzymes (heading 35.07);

(*ij*) Metaldehyde, hexamethylenetetramine or similar substances, put up in forms (for example, tablets, sticks

or imilar forms) for use as fuels, or liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm^3 (heading 36.06);

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

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

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

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

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

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

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

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

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

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

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

(3) Co-ordination compounds, other than products classifiable in sub-Chapters X1 or heading 29.41, are to be classified in the heading which occurs last in numerical order in Chapter 29, among those appropriate to the fragments formed by "cleaving" of all metal bonds, other than metal-carbon bonds.

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

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

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

Heading 29.30 (organo-sulphur compounds) and heading 29.31 (other organo-inorganic compounds) do not include sulphonated or halogenated derivatives (including compound derivatives) which, apart from (or compound derivatives). 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.

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

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

8. For the purposes of heading 29.37:

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

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

Subheading Notes:

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

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

Informative Note:

This Chapter contains *inter alia:* hydrocarbons (e.g. methane, ethylene, cyclopropane, chloroform), except ethyl alcohol (e.g. methanol, phenol), ethers aldehydes (e.g. formaldehyde, ethanol, chloral) ketones (e.g. acetones), carboxylic acids and their derivatives (e.g. acetic acid, acetates, propionates), nitrogen function (e.g. lecithins) organo-inaorganic and heterocyclic compounds.

I. HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES

1	2	3	4	5	6	7	7A	8	9	10	11	12
29.01		**Acyclic hydrocarbons.**										
	2901.10.00	-Saturated	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
		-Unsaturated:										
	2901.21.00	--Ethylene	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2901.22.00	--Propene (propylene)	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2901.23.00	--Butene (butylene) and isomers thereof	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2901.24.00	--Buta-1, 3-diene and isoprene . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2901.29.00	--Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
29.02		**Cyclic hydrocarbons.**										
		-Cyclanes, cyclenes and cycloterpenes:										
	2902.11.00	--Cyclohexane	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2902.19.00	--Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2902.20.00	-Benzene	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2902.30.00	-Toluene	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
		-Xylenes:										
	2902.41.00	--*o*-Xylene	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2902.42.00	--*m*-Xylene	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2902.43.00	--*p*-Xylene	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2902.44.00	--Mixed xylene isomers	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2902.50.00	-Styrene	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2902.60.00	-Ethylbenzene	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2902.70.00	-Cumene	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2902.90.00	-Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
29.03		**Halogenated derivatives of hydrocarbons.**										

	-Saturated chlorinated derivatives of acyclic hydrocarbons:										
2903.11.00	--Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
2903.12.00	--Dichloromethane (methylene chloride)	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
2903.13.00	--Chloroforme (trichloromethane) . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
2903.14.00	--Carbon tetrachloride	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
2903.15.00	--Ethylene dichloride (ISO) (1,2-dichloroethane).	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
2903.19.00	--Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	-Unsaturated chlorinated derivatives of acyclic hydrocarbons:										
2903.21.00	--Vinyl chloride (chloroethylene) . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
2903.22.00	--Trichloroethylene	kg	Free	Free	Free	Free	Free	Free		17.5%	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
	2903.23.00	--Tetrachloroethylene (perchloroethylene)	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2903.29.00	--Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
		- Saturated fluorinated derivatives of acyclic hydrocarbons										
	2903.41.00	-- Trifluoromethane (HFC-23)	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2903.42.00	-- Difluoromethane (HFC-32)	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2903.43.00	-- Fluoromethane (HFC-41), 1,2-difluoroethane (HFC-152) and 1,1-difluoroethane (HFC-152a)	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2903.44.00	-- Pentafluoroethane (HFC-125), 1,1,1-trifluoroethane (HFC-143a) and 1,1,2-trifluoroethane (HFC-143) . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2903.45.00	-- 1,1,1,2-Tetrafluoroethane (HFC-134a) and 1,1,2,2-tetrafluoroethane (HFC-134)	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2903.46.00	-- 1,1,1,2,3,3,3-Heptafluoropropane (HFC-227ea), 1,1,1,2,2,3 -hexafluoropropane (HFC-236cb), 1,1,1, 2,3,3-hexafluoropropane (HFC-236ea) and 1,1,1,3,3,3-hexafluoropropane (HFC-236fa)	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2903.47.00	-- 1,1,1,3,3-Pentafluoropropane (HFC-245fa) and 1,1,2,2,3-pentafluoropropane (HFC-245ca)	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2903.48.00	-- 1,1,1,3,3-Pentafluorobutane (HFC-365mfc) and 1,1,1,2,2,3,4,5,5,5-decafluoropentane (HFC-43-10mee)	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2903.49.00	-- Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
		- Unsaturated fluorinated derivatives of acyclic hydrocarbons :										
	2903.51.00	-- 2,3,3,3-Tetrafluoropropene (HFO-1234yf), 1,3,3,3-tetrafluoropropene (HFO-1234ze)										

	and (Z)-1,1,1,4,4,4-hexafluoro-2-butene (HFO-1336mzz)	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
2903.59.00	-- Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	- Brominated or iodinated derivatives of acyclic Hydrocarbons;									
2903.61.00	-- Methyl bromide (bromomethane)	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
2903.62.00	-- Ethylene dibromide (ISO) (1,2-dibromoethane)	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
2903.69.00	-- Other. . . .	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	- Halogenated derivatives of acyclic hydrocarbons containg two or more different halogens:									
2903.71.00	-- Chlorodifluoromethane (HCFC-22). .	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
2903.72.00	-- Dichlorotrifluoroethanes (HCFC-123) .	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
2903.73.00	-- Dichlorofluoroethanes (HCFC-141, 141b)	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
2903.74.00	-- Chlorodifluoroethanes (HCFC-142, 142b)	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
2903.75.00	-- Dichloropentafluoropropanes (HCFC-225, 225ca, 225cb). . . .	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
2903.76.00	-- Bromochlorodifluoromethane (Halon-1211), bromotrifluoromethane (Halon-1301) and dibromotetrafluoroethanes (Halon-2402).	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
2903.77.00	-- Other,perhalogenated only with Fluorine and chlorine	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
2903.78.00	-- Other perhalogenated derivatives. .	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
2903.79.00	-- Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	- Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons:									
2903.81.00	-- 1,2,3,4,5,6-Hexachlorocyclohexane (HCH(ISO)), including lindane (ISO, INN).	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
2903.82.00	-- Aldrin (ISO), chlordane (ISO) and Heptachlor (ISO).	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
2903.83.00	-- Mirex (ISO)	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
2903.89.00	-- Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	- Halogenated derivatives of aromatic Hydrocarbons									
2903.91.00	-- Chlorobenzene, o-dichlorobenzene And p-dichlorobenzene	kg	Free	Free	Free	Free	Free	Free	17.5%	10%

	2903.92.00	-- Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1, 1-trichloro-2.2-bis(p-chlorophenyl) ethane)	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2903.93.00	-- Pentachlorobenzene (ISO) . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2903.94.00	-- Hexabromobiphenyls	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2903.99.00	-- Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
29.04		**Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.**										
	2904.10.00	-Derivatives containing only sulpho groups, their salts and ethyl esters	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2904.20.00	-Derivatives containing only nitro or only nitroso groups	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
		- Perfluorooctane sulphonic acid, its salts and perfluoroctane sulphonyl fluoride :										
	2904.31.00	-- Perfluorooctane sulphonic acid . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2904.32.00	-- Ammonium perfluorooctane sulphonate	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2904.33.00	-- Lithium perfluoroctane sulphonate	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2904.34.00	-- Potassium perfluororoctate sulphonate	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2904.35.00	-- Other salts of perfluorooctane sulphonic acid . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2904.36.00	-- Perfluorooctane sulphonyl fluoride	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
		-Other :										
	2904.91.00	-- Trichloronitromethane (chloropicrin)	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2904.99.00	-- Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
		II. ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES										
29.05		**Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.**										
		-Saturated monohydric alcohols:										
	2905.11.00	--Methanol (methyl alcohol) . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
	2905.12.00	--Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol) . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2905.13.00	--Butan-1-ol (*n*-butyl alcohol) . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2905.14.00	--Other butanols	kg	Free	Free	Free	Free	Free	Free		17.5%	10%

	2905.16.00	--Octanol (octyl alcohol) and isomers thereof	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2905.17.00	--Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol) . .	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2905.19.00	--Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
		-Unsaturated monohydric alcohols:									
	2905.22.00	--Acyclic terpene alcohols . .	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2905.29.00	--Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
		-Diols:									
	2905.31.00	--Ethylene glycol (ethanediol) . .	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2905.32.00	--Propylene glycol (propane-1, 2-diol)	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2905.39.00	--Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
		-Other polyhydric alcohols:									
	2905.41.00	--2-Ethyl-2-(hydroxymethyl) propane-1, 3-diol (trimethylolpropane) . .	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2905.42.00	--Pentaerythritol	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2905.43.00	--Mannitol	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2905.44.00	--D-glucitol (sorbitol)	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2905.45.00	--Glycerol	kg	15%	10%	Free	Free	Free	Free	17.5%	10%
	2905.49.00	--Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
		-Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:									
	2905.51.00	--Ethchlorvynol (INN)	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2905.59.00	--Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
29.06		**Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.**									
		-Cyclanic, cyclenic or cycloterpenic:									
	2906.11.00	--Menthol	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2906.12.00	--Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols . .	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2906.13.00	--Sterols and inositols	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2906.19.00	--Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
		-Aromatic:									
	2906.21.00	--Benzyl alcohol	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2906.29.00	--Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
		III. PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES									
29.07		**Phenols; phenol-alcohols.**									
		-Monophenols:									
	2907.11.00	-Phenol (hydroxybenzene) and its salts	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2907.12.00	--Cresols and their salts	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2907.13.00	--Octylphenol, nonylphenol and their isomers; salts thereof	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2907.15.00	--Naphthols and their salts . .	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2907.19.00	--Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
		-Polyphenols; phenol-alcohols:									
	2907.21.00	--Resorcinol and its salts	kg	Free	Free	Free	Free	Free	Free	17.5%	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12

	2907.22.00	--Hydroquinone (quinol) and its salts	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2907.23.00	--4, 4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2907.29.00	--Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
29.08		**Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.**									
		-Derivatives containing only halogen substituents and their salts . .	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2908.11.00	--Pentachlorophenal (ISO)	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2908.19.00	--Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
		-Other									
	2908.91.00	--Dinoseb (ISO) and its salts. . . .	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2908.92.00	-- 4,6-Dinitro-o-cresol (DNOC (ISO)) and its salts	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2908.99.00	--Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
		IV. ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, ACETAL AND HEMIACETAL PEROXIDES, KETONE PEROXIDES, EPOXIDES WITH A THREE-MEMBERED RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES									
29.09		**Ethers, ether-alcohols, ether-phenols, ether-alcohol- phenols, alcohol peroxides, ether peroxides, acetal and hemiacetal peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives.**									
		-Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives:									
	2909.11.00	--Diethyl ether	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2909.19.00	--Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2909.20.00	-Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2909.30.00	-Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
		-Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:									
	2909.41.00	--2, 2-Oxydiethanol (diethylene glycol, digol)	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2909.43.00	--Monobutyl ethers of ethylene glycol or of diethylene glycol . .	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2909.44.00	--Other monoalkylethers of ethylene glycol or of diethylene glycol . .	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2909.49.00	--Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%

	2909.50.00	-Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
	2909.60.00	-Alcohol peroxides, ether peroxides, acetal and hemiacetal peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
29.10		**Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.**										
	2910.10.00	-Oxirane (ethylene oxide)	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2910.20.00	-Methyloxirane (propylene oxide) . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2910.30.00	-1-Chloro-2, 3-epoxypropane (epichlorohydrin)	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2910.40.00	- Dieldrin (ISO, INN)	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2910.50.00	-Endrin (ISO)	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2910.90.00	-Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
29.11	2911.00.00	**Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives**	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
		V. ALDEHYDE-FUNCTION COMPOUNDS										
29.12		**Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.**										
		-Acyclic aldehydes without other oxygen function:										
	2912.11.00	--Methanal (formaldehyde) . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2912.12.00	--Ethanal (acetaldehyde)	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2912.19.00	--Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
		-Cyclic aldehydes without other oxygen function:										
	2912.21.00	--Benzaldehyde	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2912.29.00	--Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
		-Aldehyde-alcohols, aldehyde-ethers aldehyde-phenols and aldehydes with other oxygen function:										
	2912.41.00	--Vanillin (4-hydroxy-3-methoxy-benzaldehyde)	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2912.42.00	--Ethylvanillin (3-ethoxy-4-hydroxy-benzaldehyde)	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2912.49.00	--Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2912.50.00	-Cyclic polymers of aldehydes . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2912.60.00	-Paraformaldehyde	kg	Free	Free	Free	Free	Free	Free		17.5%	10%

29.13	2913.00.00	**Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12** . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
		VI. KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS										
29.14		**Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.**										

1	2	3	4	5	6	7	7A	8	9	10	11	12
		-Acyclic ketones without other oxygen function:										
	2914.11.00	--Acetone	kg	Free	Free	Free	Free	Free	Free		17.5%	10-%
	2914.12.00	--Butanone (methyl ethyl ketone) . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2914.13.00	--4-Methylpentan-2-one (methyl isobutyl ketone)	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2914.19.00	--Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
		-Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function:										
	2914.22.00	--Cyclohexanone and methylcyclo-hexanones	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2914.23.00	--Ionones and methylionones . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2914.29.00	--Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
		-Aromatic ketones without other oxygen function:										
	2914.31.00	--Phenylacetone (phenylpropan-2-one)	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2914.39.00	--Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2914.40.00	-Ketone-alcohols and ketone-aldehydes	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2914.50.00	-Ketone-phenols and ketones with other oxygen function	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
		-Quinones:										
	2914.61.00	--Anthraquinone	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2914.62.00	--Coenzyme Q 10 (ubidecarenone NN	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2914.69.00	--Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
		-Halogenated, sulphonated, nitrated or nitrosated derivatives :										
	2914.71.00	--Chlordecone (ISO)	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2914.79.00	--Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
		VII. CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES										
29.15		**Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their**										

		halogenated, sulphonated, nitrated or nitrosated derivatives.										
		-Formic acid, its salts and esters:										
	2915.11.00	--Formic acid	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2915.12.00	--Salts of formic acid	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2915.13.00	--Esters of formic acid	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
		-Acetic acid and its salts; acetic anhydride:										
	2915.21.00	--Acetic acid	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2915.24.00	--Acetic anhydride	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2915.29.00	--Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
		-Esters of acetic acid:										
	2915.31.00	--Ethyl acetate	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2915.32.00	--Vinyl acetate	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2915.33.00	--*n*-Butyl acetate	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2915.36.00	--Dinoseb (ISO) acetate. . . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2915.39.00	--Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2915.40.00	-Mono-, di- or trichloroacetic acids, their salts and esters	kg	Free	Free	Free	Free	Free	Free		17.5%	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
	2915.50.00	-Propionic acid, its salts and esters	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2915.60.00	-Butanoic acids, pentanoic acids, their salts and esters	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2915.70.00	-Palmitic acid, stearic acid, their salts and esters	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2915.90.00	-Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
29.16		**Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.**										
		-Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:										
	2916.11.00	--Acrylic acid and its salts . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2916.12.00	--Esters of acrylic acid	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2916.13.00	--Methacrylic acid and its salts . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2916.14.00	--Esters of methacrylic acid . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2916.15.00	--Oleic, linoleic or linolenic acids, their salts and esters	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2916.16.00	-- Binapacryl (ISO)	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2916.19.00	--Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2916.20.00	-Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	kg	Free	Free	Free	Free	Free	Free		17.5%	10%

		-Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:										
	2916.31.00	--Benzoic acid, its salts and esters	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2916.32.00	--Benzoyl peroxide and benzoyl chloride	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2916.34.00	--Phenylacetic acid and its salts . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2916.39.00	--Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
29.17		**Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.**										
		-Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:										
	2917.11.00	--Oxalic acid, its salts and esters . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2917.12.00	--Adipic acid, its salts and esters . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2917.13.00	--Azelaic acid, sebacic acid, their salts and esters	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2917.14.00	--Maleic anhydride	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2917.19.00	--Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2917.20.00	-Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides,										

1	2	3	4	5	6	7	7A	8	9	10	11	12
		halides, peroxides, peroxyacids and their derivatives	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
		-Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:										
	2917.32.00	--Dioctyl orthophthalates	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2917.33.00	--Dinonyl or didecyl orthophthalates	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2917.34.00	--Other esters of orthophthalic acid	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2917.35.00	--Phthalic anhydride	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2917.36.00	--Terephthalic acid and its salts . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2917.37.00	--Dimethyl terephthalate	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2917.39.00	--Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
29.18		**Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.**										
		-Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:										
	2918.11.00	--Lactic acid, its salts and esters . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2918.12.00	--Tartaric acid	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2918.13.00	--Salts and esters of tartaric acid . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2918.14.00	--Citric acid	kg	Free	Free	Free	Free	Free	Free		17.5%	10%

2918.15.00	--Salts and esters of citric acid . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
2918.16.00	--Gluconic acid, its salts and esters	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
2918.17.00	--2,2-Diphenyl-2- hydroxyacetic acid (benzylic acid)	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
2918.18.00	-- Chlorobenzilate (ISO)	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
2918.19.00	--Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	-Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:										
2918.21.00	--Salicylic acid and its salts . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
2918.22.00	--O-Acetylsalicylic acid, its salts and esters	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
2918.23.00	--Other esters of salicylic acid and their salts	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
2918.29.00	--Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
2918.30.00	-Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	-Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
2918.91.00	--2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid, its salts and esters	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
2918.99.00	--Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	VIII. ESTERS OF INORGANIC ACIDS OF NON-METALS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES										

1	2	3	4	5	6	7	7A	8	9	10	11	12
29.19		**Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives**										
	2919.10.00	- Tris(2,3-dibromopropyl) phosphate. .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2919.90.00	- Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
29.20		**Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.**										
		-Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives .										
	2920.11.00	--Parathion (ISO) and parathion-methyl (ISO) (methyl-parathion).	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2920.19.00	--Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%

		- Phosphite esters and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives :									
	2920.21.00	-- Dimethyl phosphite . .	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2920.22.00	-- Diethyl phosphite . .	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2920.23.00	-- Trimethyl phosphite	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2920.24.00	-- Triethyl phosphite . .	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2920.29.00	-- Other .	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2920.30.00	- Endosulfan (ISO)	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2920.90.00	-Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
		IX. NITROGEN-FUNCTION COMPOUNDS									
29.21		**Amine-function compounds.**									
		-Acyclic monoamines and their derivatives; salts thereof:									
	2921.11.00	--Methylamine, di- or trimethylamine and their salts	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2921.12.00	-- 2-(N,N-Dimethylamino) ethylchloride hydrochloride . .	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2921.13.00	--2 -(N,N -Diethylamino) ethylchloride hydrochloride . .	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2921.14.00	-- 2 -(N,N-Disopropylamino) ethylchloride hydrochloride	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2921.19.00	--Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
		-Acyclic polyamines and their derivatives; salts thereof:									
	2921.21.00	--Ethylenediamine and its salts . .	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2921.22.00	--Hexamethylenediamine and its salts	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2921.29.00	--Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2921.30.00	-Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
		-Aromatic monoamines and their derivatives; salts thereof:									
	2921.41.00	--Aniline and its salts	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2921.42.00	--Aniline derivatives and their salts	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2921.43.00	--Toluidines and their derivatives; salts thereof	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2921.44.00	--Diphenylamine and its derivatives; salts thereof	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2921.45.00	--1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2921.46.00	--Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN),									

1	2	3	4	5	6	7	7A	8	9	10	11	12
		levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2921.49.00	--Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
		-Aromatic polyamines and their derivatives; salts thereof:										
	2921.51.00	--*o*-, *m*-, *p*-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2921.59.00	--Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
29.22		**Oxygen-function amino-compounds.**										
		-Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:										
	2922.11.00	--Monoethanolamine and its salts . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2922.12.00	--Diethanolamine and its salts . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2922.14.00	--Dextropropoxyphene (INN) and its salts	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2922.15.00	--Triethanolamine . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2922.16.00	--Diethanolammonium perfluorooctane sulphonate	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2922.17.00	--Methyldiethanolamine and ethyldiethanolamine . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2922.18.00	--2-(N,N-Diisopropylamine)ethanol	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2922.19.00	--Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
		-Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:										
	2922.21.00	--Aminohydroxynaphthalenesulphonic acids and their salts	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2922.29.00	--Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
		-Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof:										
	2922.31.00	--Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2922.39.00	--Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
		-Amino-acids, other than those containing more than one kind of oxygen function; and their esters; salts thereof:										
	2922.41.00	--Lysine and its esters; salts thereof	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2922.42.00	--Glutamic acid and its salts . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2922.43.00	--Anthranilic acid and its salts . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2922.44.00	--Tilidine (INN) and its salts . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2922.49.00	--Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2922.50.00	-Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	kg	Free	Free	Free	Free	Free	Free		17.5%	10%

29.23		**Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined.**											
	2923.10.00	-Choline and its salts	kg	Free	Free	Free	Free	Free	Free		17.5%	10%	

1	2	3	4	5	6	7	7A	8	9	10	11	12
	2923.20.00	-Lecithins and other phosphoaminolipids	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2923.30.00	-Tetraethylammonium perfluorooctane sulphonate . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2923.40.00	-Didecyldimethylammonium perfluorooctane sulphonate	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2923.90.00	-Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
29.24		**Carboxyamide-function compounds; amide-function compounds of carbonic acid.**										
		-Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof:										
	2924.11.00	--Meprobamate (INN)	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2924.12.00	--Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2924.19.00	--Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
		-Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:										
	2924.21.00	--Ureines and their derivatives; salts thereof	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2924.23.00	--2-Acetamidobenzoic acid (n-acetylanthranillic acid) and its salts	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2924.24.00	--Ethinamate (INN)	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2924.25.00	--Alachlor (ISO) . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2924.29.00	--Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
29.25		**Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds.**										
		-Imides and their derivatives; salts thereof:										
	2925.11.00	--Saccharin and its salts	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2925.12.00	--Glutethimide (INN)	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2925.19.00	--Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
		-Imines and their derivatives; salts thereof										
	2925.21.00	--Chlordimeform (ISO).	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2925.29.00	--Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
29.26		**Nitrile-function compounds.**										
	2926.10.00	-Acrylonitrile	kg	Free	Free	Free	Free	Free	Free		17.5%	10%

	2926.20.00	-1-Cyanoguanidine (dicyandiamide)	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2926.30.00	-Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4, 4-diphenylbutane)	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2926.40.00	-alpha Phenylacetoacetonitrile	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2926.90.00	-Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
29.27	2927.00.00	**Diazo-, azo- or azoxy-compounds**	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
29.28	2928.00.00	**Organic derivatives of hydrazine or of hydroxylamine**	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
29.29		**Compounds with other nitrogen function.**									
	2929.10.00	-Isocyanates	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2929.90.00	-Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
		X. ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES										
29.30		**Organo-sulphur compounds.**										
	2930.10.00	-- 2-(N,N-Dimethylamino) ethanethiol.	kg	Free	Free	Free	Free	Free	Free	17.5%	10%	
	2930.20.00	-Thiocarbamates and dithiocarbamates	kg	Free	Free	Free	Free	Free	Free	17.5%	10%	
	2930.30.00	-Thiuram mono-, di- or tetrasulphides	kg	Free	Free	Free	Free	Free	Free	17.5%	10%	
	2930.40.00	-Methionine	kg	Free	Free	Free	Free	Free	Free	17.5%	10%	
	2930.60.00	-2-(N,N-Diethylamino) ethanethiol. .	kg	Free	Free	Free	Free	Free	Free	17.5%	10%	
	2930.70.00	- Bis(2- hydroxyethyl)sulphide (thiodiglycol (INN) . .	kg	Free	Free	Free	Free	Free	Free	17.5%	10%	
	2930.80.00	-Aldicarb (ISO), captafol (ISO) and methamidophos (ISO) .	kg	Free	Free	Free	Free	Free	Free	17.5%	10%	
	2930.90.00	-Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%	
29.31		**Other organo-inorganic compounds**										
	2931.10.00	- Tetramethyl lead and tetraethyl lead. .	kg	Free	Free	Free	Free	Free	Free	17.5%	10%	
	2931.20.00	- Tributyltin compounds.	kg	Free	Free	Free	Free	Free	Free	17.5%	10%	
		-Non-halogenated organo-phosphorous derivatives:										
	2931.41.00	--Dimethyl methylphosphonate . .	kg	Free	Free	Free	Free	Free	Free	17.5%	10%	
	2931.42.00	--Dimethyl propylphosphonate . .	kg	Free	Free	Free	Free	Free	Free	17.5%	10%	
	2931.43.00	--Diethyl ethylphosphonate. .	kg	Free	Free	Free	Free	Free	Free	17.5%	10%	
	2931.44.00	--Methylphosphonic acid.	kg	Free	Free	Free	Free	Free	Free	17.5%	10%	
	2931.45.00	--Salt of methylphosphonic acid and (aminoiminomethyl)urea (1 : 1)	kg	Free	Free	Free	Free	Free	Free	17.5%	10%	
	2931.46.00	--2,4,6-Tripropyl-1,3,5,2,4,6-trioxatriphosphinane 2,4,6-trioxide	kg	Free	Free	Free	Free	Free	Free	17.5%	10%	
	2931.47.00	-- (5-Ethyl-2-methyl-2-oxido-1,3,2-										

		dioxaphosphinan-5-yl) methyl methyl methylphosphonate . .	kg	Free	Free	Free	Free	Free	Free	17.5% 10%
	2931.48.00	--3,9-Dimethyl-2,4,8,10-tetraoxa-3,9-diphosphaspiro[5.5] undecane 3,9-dioxide	kg	Free	Free	Free	Free	Free	Free	17.5% 10%
	2931.49.00	--Other	kg	Free	Free	Free	Free	Free	Free	17.5% 10%
		- Halogenated organo-phosphorous derivatives								
	2931.51.00	-- Methylphosphonic dichloride	kg	Free	Free	Free	Free	Free	Free	17.5% 10%
	2931.52.00	-- Propylphosphonic dichloride	kg	Free	Free	Free	Free	Free	Free	17.5% 10%
	2931.53.00	-- O-(3-chloropropyl) O-[4-nitro-3-(trifluoromethyl)phenyl] Methylphosphonothionate	kg	Free	Free	Free	Free	Free	Free	17.5% 10%
	2931.54.00	-- Trichlorfon (ISO)	kg	Free	Free	Free	Free	Free	Free	17.5% 10%
	2931.59.00	-- Other	kg	Free	Free	Free	Free	Free	Free	17.5% 10%
	2931.90.00	- Other.	kg	Free	Free	Free	Free	Free	Free	17.5% 10%
29.32		**Heterocyclic compounds with oxygen hetero-atom(s) only.**								
		-Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:								
	2932.11.00	--Tetrahydrofuran	kg	Free	Free	Free	Free	Free	Free	17.5% 10%
	2932.12.00	--2-Furaldehyde (furfuraldehyde) . .	kg	Free	Free	Free	Free	Free	Free	17.5% 10%
	2932.13.00	--Furfuryl alcohol and tetrahydrofurfuryl alcohol . .	kg	Free	Free	Free	Free	Free	Free	17.5% 10%
	2932.14.00	--Sucralose	kg	Free	Free	Free	Free	Free	Free	17.5% 10%
	2932.19.00	--Other	kg	Free	Free	Free	Free	Free	Free	17.5% 10%
	2932.20.00	- Lactones	kg	Free	Free	Free	Free	Free	Free	17.5% 10%
		-Other:								
	2932.91.00	--Isosafrole	kg	Free	Free	Free	Free	Free	Free	17.5% 10%
	2932.92.00	--1-(1, 3-Benzodioxol-5-yl) propan-2-one	kg	Free	Free	Free	Free	Free	Free	17.5% 10%
	2932.93.00	--Piperonal	kg	Free	Free	Free	Free	Free	Free	17.5% 10%
	2932.94.00	--Safrole	kg	Free	Free	Free	Free	Free	Free	17.5% 10%
	2932.95.00	--Tetrahydrocannabinols (all isomers)	kg	Free	Free	Free	Free	Free	Free	17.5% 10%
	2932.96.00	--Carbofuran (ISO)	kg	Free	Free	Free	Free	Free	Free	17.5% 10%
	2932.99.00	--Other	kg	Free	Free	Free	Free	Free	Free	17.5% 10%
29.33		**Heterocyclic compounds with nitrogen hetero-atom(s) only.**								
		-Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure:								
	2933.11.00	--Phenazone (antipyrin) and its derivatives	kg	Free	Free	Free	Free	Free	Free	17.5% 10%
	2933.19.00	--Other	kg	Free	Free	Free	Free	Free	Free	17.5% 10%
		-Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:								
	2933.21.00	--Hydantoin and its derivatives . .	kg	Free	Free	Free	Free	Free	Free	17.5% 10%
	2933.29.00	--Other	kg	Free	Free	Free	Free	Free	Free	17.5% 10%
		-Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:								
	2933.31.00	--Pyridine and its salts	kg	Free	Free	Free	Free	Free	Free	17.5% 10%

2933.32.00	--Piperidine and its salts	kg	Free	Free	Free	Free	Free	Free	17.5%	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
	2933.33.00	--Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), carfentanil (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN), remifentanil (INN) and trimeperidine (INN); salts thereof	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2933.34.00	--Other fentanyls and their derivatives..	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2933.35.00	--3-Quinuclidinol	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2933.36.00	--4-Anilino-N-phenethylpiperidine (ANPP)	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2933.37.00	--N-Phenethyl-4-piperidone (NPP). .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2933.39.00	--Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
		-Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused:										
	2933.41.00	--Levorphanol (INN) and its salts	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2933.49.00	--Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
		-Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure:										
	2933.52.00	--Malonylurea (barbituric acid) and its salts	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2933.53.00	--Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbital (INN), methylphenobarbital (INN) pentobarbital (INN), phenobarbital (INN), secbutabarbital (INN) secobarbital (INN) and vinylbital (INN); salts thereof	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2933.54.00	--Other derivatives of malonylurea (barbituric acid); salts thereof . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2933.55.00	--Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2933.59.00	--Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
		-Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure:										
	2933.61.00	--Melamine	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2933.69.00	--Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
		-Lactams:										
	2933.71.00	--6-Hexanelactam (epsilon-caprolactam)	kg	Free	Free	Free	Free	Free	Free		17.5%	10%

	2933.72.00	--Clobazam (INN) and methyprylon (INN)	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2933.79.00	--Other lactams	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
		-Other:										
	2933.91.00	--Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethylloflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN) halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2933.92.00	--Azinphos-methyl (ISO) . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2933.99.00	--Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
29.34		**Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds.**										
	2934.10.00	-Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2934.20.00	-Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2934.30.00	-Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
		-Other:										
	2934.91.00	--Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentani (INN); salts thereof	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2934.92.00	--Other fentanyls and their derivatives	kg	Free	Free	Free		Free	Free		17.5%	10%
	2934.99.00	--Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%

29.35		**Sulphonamides**											
	2935.10.00	- N-Methylperffluorooctane	kg	Free	Free	Free	Free	Free	Free		17.5%	10%	
	2935.20.00	- N-Ethyperfluorooctane sulphonamide	kg	Free	Free	Free	Free	Free	Free		17.5%	10%	
	2935.30.00	- N-Ethyl-N-(2-hydroxyetyl) perfluorooctane sulphonamide . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%	
	2935.40.00	-N-(2-Hydroxethyl)-N-methylperfluorooctane sulphonamide	kg	Free	Free	Free	Free	Free	Free		17.5%	10%	
	2935.50.00	- Other perfluorooctane sulphonamides	kg	Free	Free	Free	Free	Free	Free		17.5%	10%	
	2935.90.00	-Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%	
		XI. PROVITAMINS, VITAMINS AND HORMONES											
29.36		**Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent.**											
		-Vitamins and their derivatives, unmixed:											
	2936.21.00	--Vitamins A and their derivatives	kg	Free	Free	Free	Free	Free	Free		17.5%	10%	
	2936.22.00	--Vitamin B and its derivatives . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%	
	2936.23.00	--Vitamin B_1 and its derivatives . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%	
	2936.24.00	--D- or DL-Pantothenic acid (Vitamin B5) and its derivatives . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%	
	2936.25.00	--Vitamin B and its derivatives	kg	Free	Free	Free	Free	Free	Free		17.5%	10%	
	2936.26.00	--Vitamin B_6 and its derivatives	kg	Free	Free	Free	Free	Free	Free		17.5%	10%	
	2936.27.00	--Vitamin C_{12} and its derivatives . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%	

1	2	3	4	5	6	7	7A	8	9	10	11	12
	2936.28.00	--Vitamin E and its derivatives . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2936.29.00	--Other vitamins and their derivatives	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2936.90.00	-Other, including natural concentrates	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
29.37		**Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analoques thereof, including chain modified polypeptides, used primarily as hormones.**										
		-Polypeptide hormones, protein hormones, their derivatives and structural analogues:										
	2937.11.00	--Somatotropin, its derivatives and structural analogues	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2937.12.00	--Insulin and its salts	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2937.19.00	--Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
		-Steroidal harmones, their derivatives and structural analogues:										

	2937.21.00	--Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2937.22.00	--Halogenated derivatives of adrenal cortical hormones	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2937.23.00	--Oestrogens and progestogens . .	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2937.29.00	--Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
		-Catecholamine hormones, their derivatives and structural analogues:									
	2937.50.00	-Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2937.90.00	-Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
		XII. GLYCOSIDES AND ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES									
29.38		**Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.**									
	2938.10.00	-Rutoside (rutin) and its derivatives	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2938.90.00	-Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
29.39		**Alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.**									
		-Alkaloids of opium and their derivatives; salts thereof:									
	2939.11.00	--Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2939.19.00	--Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2939.20.00	-Alkaloids of cinchona and their derivatives; salts thereof:	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2939.30.00	-Caffeine and its salts	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
		-Alkaloids of ephedra and their derivatives; salts thereof:									
	2939.41.00	--Ephedrine and its salts	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2939.42.00	--Pseudoephedrine (INN) and its salts	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2939.43.00	--Cathine (INN) and its salts . .	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2939.44.00	-- Norephedrine and its salts . .	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2939.45.00	--Levometamfetamine, metamfetamine (INN), metamfetamine racemate and their salts	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	2939.49.00	--Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%

		-Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof:										
	2939.51.00	--Fenetyline (INN) and its salts . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2939.59.00	--Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
		-Alkaloids of rye ergot and their derivatives; salts thereof:										
	2939.61.00	--Ergometrine (INN) and its salts . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2939.62.00	--Ergotamine (INN) and its salts . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2939.63.00	--Lysergic acid and its salts . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2939.69.00	--Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
		-Other, of vegetal origin :										
	2939.72.00	--Cocaine, ecgonine; salts, esters and other derivatives thereof..	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2939.79.00	--Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2939.80.00	--Other . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
		XIII. OTHER ORGANIC COMPOUNDS										
29.40	2940.00.00	**Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39**	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
29.41		**Antibiotics.**										
	2941.10.00	-Penicillins and their derivatives with a penicillanic acid structure; salts thereof	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2941.20.00	-Streptomycins and their derivatives; salts thereof	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2941.30.00	-Tetracyclines and their derivatives; salts thereof	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2941.40.00	-Chloramphenicol and its derivatives; salts thereof	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	2941.50.00	-Erythromycin and its derivatives; salts thereof	kg	Free	Free	Free	Free	Free	Free		17.5%	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
	2941.90.00	-Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
29.42	2942.00.00	**Other organic compounds**. .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%

CHAPTER 30

Pharmaceutical Products

NOTES:

1. This Chapter does not cover:

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

(b) Products, such as tablets, chewing gum or patches (transdermal systems), containing nicotine and intended to assist tobacco use cessation (heading 24.04);"

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

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

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

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

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

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

(ij) Diagnostic reagents of heading 38.22

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

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

(*a*) As unmixed products:

(1) Unmixed products dissolved in water;

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

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

(*b*) As products which have been mixed:

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

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

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

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

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

(*b*) Sterile laminaria and sterile laminaria tents;

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

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

(*e*) Placebos and blinded (or double-blinded) clinical trial kits for use in recognised clinical trials, put up in measured doses, even if they might contain active medicaments;

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

(*g*) First-aid boxes and kits;

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

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

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

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

Subheading Notes.

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

(a) As unimixed products, pure products whether or not containing impurities:

(b) As products which have been mixed:

(1) The products mentioned in (a) above dissolved in water or in other solvents:

(2) The products mentioned in (a) and (b) (1) above with an added stabiliser necessary for their preservation or transport; and

(3) The products mentioned in (a) , (b) (1) and (b) (2) above with any other additive.

2.- Subheading 3003.60 and 3004.60 cover medicaments containing artemisinin (INN) for oral ingestion combined with other pharmaceutical active ingredients, or containing any of the following active principles, whether or not combined with other pharmaceutical active ingredients: amodiaguine (INN); artelinic acid or its salts; artenimol (INN); artemotil (INN); artemether (INN); artesunate (INN); chloroquine (INN); dihydroartemisinin (INN); lumefantrine (INN); mefloquine (INN); pyrimethamine (INN) or sulfadaxine (INN).

1	2	3	4	5	6	7	7A	8	9	10	11	12
30.01		**Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.**										
	3001.20.00	-Extracts of glands or other organs or of their secretions	kg	Free	Free	Free	Free	Free	Free		Zero	10%
		-Other:										
	3001.90.10	---Heparin and its salts	kg	Free	Free	Free	Free	Free	Free		Zero	10%
	3001.90.90	---Other	kg	Free	Free	Free	Free	Free	Free		Zero	10%
30.02		**Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products; cell cultures, whether or not modified.**										

		-Antisera and other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes											
	3002.12.00	--Antisera and other blood fractions	kg	Free	Free	Free	Free	Free	Free		Zero	10%	
	3002.13.00	--Immunological products, unmixed, not put up in measured doses or in forms or packings for retail sale . .	kg	Free	Free	Free	Free	Free	Free		Zero	10%	
	3002.14.00	--Immunological products, mixed, not put up in measured doses or in forms or packings for retail sale.	kg	Free	Free	Free	Free	Free	Free		Zero	10%	
	3002.15.00	--Immunological products, put up in measured doses or in forms or packings for retail sale	kg	Free	Free	Free	Free	Free	Free		Zero	10%	
		-Vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products :											
	3002.41.00	---Vaccines for human medicine . .	kg	Free	Free	Free	Free	Free	Free		Zero	10%	
	3002.42.00	---Vaccines for veterinary medicine	kg	Free	Free	Free	Free	Free	Free		Zero	10%	
	3002.49.00	---Other	kg	Free	Free	Free	Free	Free	Free		Zero	10%	
		- Cell cultures, whether or not modified											
	3002.51.00	---Cell therapy products . .	kg	Free	Free	Free	Free	Free	Free		Zero	10%	
	3002.59.00	---Other	kg	Free	Free	Free	Free	Free	Free		Zero	10%	
		-Other:											
	3002.90.10	---Ricin	kg	Free	Free	Free	Free	Free	Free		Zero	10%	
	3002.90.20	---Saxitoxin	kg	Free	Free	Free	Free	Free	Free		Zero	10%	
	3002.90.90	---Other	kg	Free	Free	Free	Free	Free	Free		Zero	10%	
30.03		**Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.**											
	3003.10.00	-Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	kg	Free	Free	Free	Free	Free	Free		Zero	10%	

1	2	3	4	5	6	7	7A	8	9	10	11	12
	3003.20.00	-Other, containing antibiotics . .	kg	Free	Free	Free	Free	Free	Free		Zero	10%
		-Other, containg hormones or other products of heading 29.37;										
	3003.31.00	--Containing insulin	kg	Free	Free	Free	Free	Free	Free		Zero	10%
	3003.39.00	--Other	kg	Free	Free	Free	Free	Free	Free		Zero	10%
		-Other, containing alkaloids or derivatives thereof ;										
	3003.41.00	--Containing ephedrine or its salts	kg	Free	Free	Free	Free	Free	Free		Zero	10%
	3003.42.00	--Containing pseudoephedrine (INN)										

		or its salts . .	kg	Free	Free	Free	Free	Free	Free	Zero 10%
	3003.43.00	--Containing norephedrine or its salts	kg	Free	Free	Free	Free	Free	Free	Zero 10%
	3003.49.00	--Other	kg	Free	Free	Free	Free	Free	Free	Zero 10%
	3003.60.00	--Other, containing antimalarial active principles described in Subheading Note 2 to the Chapter	kg	Free	Free	Free	Free	Free	Free	Zero 10%
		-Other:								
	3003.90.11	---For Malaria treatment. . .	kg	Free	Free	Free	Free	Free	Free	Zero 10%
	3003.90.19	----For treatment of tumors, cancer, bilharzias or dangerous and chronic, phycological or neurogenic diseases; other organ transplantation medicaments; other cardio vascular medicaments; artificial plasma substitutes	kg	Free	Free	Free	Free	Free	Free	Zero 10%
	3003.90.90	---Other	kg	Free	Free	Free	Free	Free	Free	Zero 10%
30.04		**Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale.**								
	3004.10.00	-Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	kg	Free	Free	Free	Free	Free	Free	Zero 10%
	3004.20.00	-Other, containing antibiotics . .	kg	Free	Free	Free	Free	Free	Free	Zero 10%
		-Other, containing hormones or other products of heading 29.37 :								
	3004.31.00	--Containing insulin	kg	Free	Free	Free	Free	Free	Free	Zero 10%
	3004.32.00	--Containing corticosteroid hormones, their derivatives or structural analogues	kg	Free	Free	Free	Free	Free	Free	Zero 10%
	3004.39.00	--Other	kg	Free	Free	Free	Free	Free	Free	Zero 10%
		-Other,containing alkaloids or derivatives thereof :								
	3004.41.00	--Containing ephedrine or its salts	kg	Free	Free	Free	Free	Free	Free	Zero 10%
	3004.42.00	--Containing pseudoephedrine (INN) or its salts . .	kg	Free	Free	Free	Free	Free	Free	Zero 10%
	3004.43.00	--Containing norephedrine or its salts	kg	Free	Free	Free	Free	Free	Free	Zero 10%
	3004.49.00	--Other	kg	Free	Free	Free	Free	Free	Free	Zero 10%
	3004.50.00	-Other,containing vitamins or other products of heading 29.36. . . .	kg	Free	Free	Free	Free	Free	Free	Zero 10%
	3004.60.00	--Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter	kg	Free	Free	Free	Free	Free	Free	Zero 10%
		-Other:								
	3004.90.10	---For the treatment or prevention of bilhazia and malaria, amoebicides, trypanocides, vermicides and similar products	kg	Free	Free	10%	Free	Free	Free	Zero 10%
	3004.90.90	---Other	kg	Free	Free	2%	Free	Free	Free	Zero 10%

30.05		**Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.**										

1	2	3	4	5	6	7	7A	8	9	10	11	12
	3005.10.00	-Adhesive dressings and other articles having an adhesive layer	kg	Free	Free	Free	Free	Free	Free		Zero	10%
		-Other:										
	3005.90.10	---White absorbent cotton. .. .	kg	Free	Free	Free	Free	Free	Free		Zero	10%
	3005.90.90	---Other . .	kg	Free	Free	Free	Free	Free	Free		Zero	10%
30.06		**Pharmaceutical goods specified in Note 4 to this Chapter.**										
	3006.10.00	-Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers whether or not absorbable.	kg	Free	Free	Free	Free	Free	Free		Zero	10%
	3006.30.00	-Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	kg	Free	Free	Free	Free	Free	Free		Zero	10%
	3006.40.00	-Dental cements and other dental fillings; bone reconstruction cements	kg	Free	Free	Free	Free	Free	Free		Zero	10%
	3006.50.00	-First-aid boxes and kits	kg	10%	10%	Free	5%	Free	Free		Zero	10%
		-Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or spermicides:										
	3006.60.10	---Based on hormones or on other products of Heading 29.37 . .	kg	Free	Free	Free	Free	Free	Free		Zero	10%
	3006.60.90	---Based on spermicides . .	kg	Free	Free	Free	Free	Free	Free		Zero	10%
	3006.70.00	-Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	kg	Free	Free	Free	Free	Free	Free		17.5%	10%

	-Other									
3006.91.00	--Appliances identifiable for ostomy use	.kg	Free	Free	Free	Free	Free	Free	17.5%	10%
3006.92.00	--Waste pharmaceuticals.	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
3006.93.00	---Placebos and blinded (or double-blinded) clinical trial kits for a recognised clinical trial, put up in measured doses . .	kg	Free	Free	Free	Free	Free	Free	17.5%	10%

CHAPTER 31

Fertilisers

NOTES.

1. This Chapter does not cover:

(*a*) Animal blood of heading 05.11;

(*b*) Separate chemically defined compounds (other than those answering to the descriptions in Note 2 (a), 3 (a), 4 (a) or 5 below); or

(*c*) Cultured potassium chloride crystals (other than optical elements) weighing not less than 2.5 g each, of heading 38.24; optical elements of potassium chloride (heading 90.01).

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

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

(i) Sodium nitrate, whether or not pure;

(ii) Ammonium nitrate, whether or not pure;

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

(iv) Ammonium sulphate, whether or not pure;

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

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

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

(viii) Urea, whether or not pure.

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

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

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

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

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

(i) Basic slag;

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

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

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

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

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

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

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

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

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

(iii) Potassium sulphate, whether or not pure;

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

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

5. Ammonium dihydrogenorthophosphate (monoammonium phosphate) and diammonium hydrogenorthophos-phate (diammonium phosphate),

whether or not pure, and intermixtures thereof, are to be classified in heading 31.05.

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

1	2	3	4	5	6	7	7A	8	9	10	11	12
31.01		**Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products:**										
	3101.00.10	---Guano	kg	Free	Free	Free	Free	Free	Free		Zero	10%
	3101.00.20	---Animal or vegetable fertilizers, other than Guano	kg	Free	Free	Free	Free	Free	Free		Zero	10%
	3101.00.90	---Other	kg	Free	Free	Free	Free	Free	Free		Zero	10%
31.02		**Mineral or chemical fertilisers, nitrogenous.**										
	3102.10.00	-Urea, whether or not in aqueous solution	kg	Free	Free	Free	Free	Free	Free		Zero	10%
		-Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate:										

	3102.21.00	--Ammonium sulphate	kg	Free	Free	Free	Free	Free	Free	Zero	10%
	3102.29.00	--Other	kg	Free	Free	Free	Free	Free	Free	Zero	10%
	3102.30.00	-Ammonium nitrate, whether or not in aqueous solution.	kg	Free	Free	Free	Free	Free	Free	Zero	10%
	3102.40.00	-Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances . .	kg	Free	Free	Free	Free	Free	Free	Zero	10%
		-Sodium nitrate:									
	3102.50.10	---With a nitrogen content exceeding 16.3% by weight	kg	Free	Free	Free	Free	Free	Free	Zero	10%
	3102.50.90	---Other	kg	Free	Free	Free	Free	Free	Free	Zero	10%
	3102.60.00	-Double salts and mixtures of calcium nitrate and ammonium nitrate . .	kg	Free	Free	Free	Free	Free	Free	Zero	10%
	3102.80.00	-Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	kg	Free	Free	Free	Free	Free	Free	Zero	10%
	3102.90.00	-Other, including mixtures not specified in the foregoing subheadings	kg	Free	Free	Free	Free	Free	Free	Zero	10%
31.03		**Mineral or chemical fertilisers, phosphatic.**									
		-Superphosphates :									
	3103.11.00	--Containing by weight 35% or more of disphosphorus pentaoxide (P2O5)	kg	Free	Free	Free	Free	Free	Free	Zero	10%
	3103.19.00	--Other	kg	Free	Free	Free	Free	Free	Free	Zero	10%
	3103.90.00	-Other	kg	Free	Free	Free	Free	Free	Free	Zero	10%
31.04		**Mineral or chemical fertilisers, potassic.**									
	3104.20.00	-Potassium chloride	kg	Free	Free	Free	Free	Free	Free	Zero	10%
		-Potassium sulphate:									
	3104.30.10	---With a potassium content exceeding 52% by weight	kg	Free	Free	Free	Free	Free	Free	Zero	10%
	3104.30.90	---Other	kg	Free	Free	Free	Free	Free	Free	Zero	10%
		-Other:									
	3104.90.10	---Magnessium potassium sulphate containing 30% or more by weight of potassium sulphate	. .kg	Free	Free	Free	Free	Free	Free	Zero	10%
	3104.90.90	---Other . .	. .kg	Free	Free	Free	Free	Free	Free	Zero	10%
31.05		**Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.**									
	3105.10.00	-Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	kg	Free	Free	Free	Free	Free	Free	Zero	10%

1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11**	**12**

3105.20.00	-Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	kg	Free	Free	Free	Free	Free	Free	Zero	10%
3105.30.00	-Diammonium hydrogenorthophosphate (diammonium phosphate) . .	kg	Free	Free	Free	Free	Free	Free	Zero	10%
3105.40.00	-Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate) . .	kg	Free	Free	Free	Free	Free	Free	Zero	10%
	-Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus:									
3105.51.00	--Containing nitrates and phosphates	kg	Free	Free	Free	Free	Free	Free	Zero	10%
3105.59.00	--Other	kg	Free	Free	Free	Free	Free	Free	Zero	10%
3105.60.00	-Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	kg	Free	Free	Free	Free	Free	Free	Zero	10%
3105.90.00	-Other	kg	Free	Free	Free	Free	Free	Free	Zero	10%

VI: 32

CHAPTER 32

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

NOTES:

1. This Chapter does not cover:
   (*a*) Separate chemically defined elements or compounds (except those of heading 32.03 or 32.04, inorganic products of a kind used as luminophores (heading 32.06), glass obtained from fused quartz or other fused silica in the forms provided for in heading 32.07, and also dyes and other colouring matter put up in forms or packings for retail sale, of heading 32.12);
   (*b*) Tannates or other tannin derivatives of products of headings 29.36 to 29.39, 29.41 or 35.01 to 35.04; or
   (*c*) Mastics of asphalt or other bituminous mastics (heading 27.15).
2. Heading 32.04 includes mixtures of stabilised diazonium salts and couplers for the production of azo dyes.
3. Headings 32.03, 32.04, 32.05 and 32.06 apply also to preparations based on colouring matter (including, in the case of heading 32.06, colouring pigments of heading 25.30 or Chapter 28, metal flakes and metal powders), of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations.

   The headings do not apply, however, to pigments dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints, including enamels (heading 32.12), or to other preparations of heading 32.07, 32.08, 32.09, 32.10, 32.12, 32.13 or 32.15.
4. Heading 32.08 includes solutions (other than collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution.
5. The expression "colouring matter" in this Chapter does not include products of a kind used as extenders in oil paints, whether or not they are also suitable for colouring distempers.
6. The expression "stamping foils" in heading 32.12 applies only to thin sheets of a kind used for printing, for example, book covers or hat bands, and consisting of:
   (*a*) Metallic powder (including powder of precious metal) or pigment, agglomerated with glue, gelatin or other binder; or
   (b) Metal (including precious metal) or pigment, deposited on a supporting sheet of any material.

1	2	3	4	5	6	7	7A	8	9	10	11	12
32.01		**Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.**										
	3201.10.00	-Quebracho extract	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	3201.20.00	-Wattle extract	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	3201.90.00	-Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
32.02		**Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.**										
	3202.10.00	-Synthetic organic tanning substances	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	3202.90.00	-Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
32.03	3203.00.00	**Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin**	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
32.04		**Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined.**										
		-Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter:										
	3204.11.00	--Disperse dyes and preparations based thereon	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	3204.12.00	--Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
		--Basic dyes and preparations based thereon:										
	3204.13.10	---Opadry	kg	Free	free	Free	Free	Free	Free		17.5%	10%
	3204.13.90	---Other	kg	Free	free	Free	Free	Free	Free		17.5%	10%
	3204.14.00	--Direct dyes and preparations based thereon	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	3204.15.00	--Vat dyes (including those usable in that state as pigments) and preparations based thereon . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%

	3204.16.00	--Reactive dyes and preparations based thereon	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	3204.17.00	--Pigments and preparations based thereon	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	3204.18.00	--Carotenoid colouring matters and preparations based thereon . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
	3204.19.00	--Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	3204.20.00	-Synthetic organic products of a kind used as fluorescent brightening agents	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	3204.90.00	-Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
32.05	3205.00.00	**Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes**	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
32.06		**Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined.**										
		-Pigments and preparations based on titanium dioxide:										
	3206.11.00	--Containing 80% or more by weight of titanium dioxide calculated on the dry matter	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	3206.19.00	--Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	3206.20.00	-Pigments and preparations based on chromium compounds . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	3206.41.00	-Ultramarine and preparations based thereon	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	3206.42.00	--Lithopone and other pigments and preparations based on zinc sulphide	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	3206.49.00	--Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	3206.50.00	-Inorganic products of a kind used as luminophores	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
32.07		**Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes.**										

		-Prepared pigments, prepared opacifiers, prepared colours and similar preparations:										
	3207.10.10	---Put up in forms or packings for retails sale	kg	30%	25%	3%	15%	Free	Free		17.5%	10%
	3207.10.90	---Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
		-Vitrifiable enamels and glazes, engobes (slips) and similar preparations:										
	3207.20.10	---Put up in forms or packings for retails sale	kg	30%	25%	3%	15%	Free	Free		17.5%	10%
	3207.20.90	---Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
		-Liquid lustres and similar preparations:										

1	2	3	4	5	6	7	7A	8	9	10	11	12
	3207.30.10	---Put up in forms or packings for retail sale	kg/l	30%	25%	12%	15%	Free	Free		17.5%	10%
	3207.30.90	---Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	3207.40.00	-Glass frit and other glass, in the form of powder, granules or flakes . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
32.08		**Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter.**										
		-Based on polyesters:										
	3208.10.10	---Varnishes	kg/l	30%	25%	4%	15%	Free	Free		17.5%	10%
	3208.10.90	---Other	kg/l	30%	25%	4%	15%	Free	Free		17.5%	10%
		-Based on acrylic or vinyl polymers:										
	3208.20.10	---Varnishes	kg/l	30%	25%	4%	15%	Free	Free		17.5%	10%
	3208.20.90	---Other	kg/l	30%	25%	4%	30%	Free	Free		17.5%	10%
		-Other:										
	3208.90.10	---Varnishes	kg/l	30%	25%	4%	15%	Free	Free		17.5%	10%
	3208.90.90	---Other	kg/l	30%	25%	4%	30%	Free	15%		17.5%	10%
32.09		**Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.**										
		-Based on acrylic or vinyl polymers:										
	3209.10.10	---Unpigmented	kg/l	30%	25%	4%	30%	Free	25%		17.5%	10%
	3209.10.90	---Other	kg/l	30%	25%	4%	30%	Free	25%		17.5%	10%
		-Other:										
	3209.90.10	--- Unpigmented	kg/l	30%	25%	4%	15%	Free	Free		17.5%	10%
	3209.90.90	---Other	kg/l	30%	25%	4%	30%	Free	Free		17.5%	10%

32.10		**Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather:**										
	3210.00.10	---Prepared water pigments of akind used for finishing leather	kg/l	30%	25%	4%	15%	Free	Free		17.5%	10%
	3210.00.90	---Other . .	kg/l	30%	25%	4%	15%	Free	Free		17.5%	10%
32.11		**Prepared driers.**										
	3211.00.91	----Of a kind used for varnishes. . . .	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
	3211.00.99	----Other . .	kg	30%	25%	6%	15%	Free	Free		17.5%	10%
32.12		**Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale.**										
	3212.10.00	-Stamping foils	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
		-Other:										
	3212.90.10	---Pigments(including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of akind used in the manufacture of paint (including enamels)	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
	3212.90.90	---Other	kg	30%	25%	12%	30%	Free	Free		17.5%	10%
32.13		**Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings.**										
	3213.10.00	-Colours in sets	kg	30%	25%	4%	15%	Free	Free		17.5%	10%
	3213.90.00	-Other	kg	30%	25%	4%	15%	Free	Free		17.5%	10%
32.14		**Glaziers' putty, grafting putty, resin cements, caulking compounds and**										

1	2	3	4	5	6	7	7A	8	9	10	11	12
		other mastics; painters' fillings; non-refractory surfacing preparations for façades, indoor walls, floors, ceilings or the like.										
	3214.10.00	-Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings	kg	30%	25%	2%	30%	Free	15%		17.5%	10%
	3214.90.00	-Other	kg	30%	25%	4%	30%	Free	15%		17.5%	10%
32.15		**Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.**										

	-Printing ink:												
3215.11.00	--Black	kg/l	15%	10%	1%	7.5%	Free	Free	17.5%	10%
3215.19.00	--Other	kg/l	15%	10%	1%	15%	Free	Free	17.5%	10%
	-Other:									
3215.90.10	---Ink of a kind used in ball point pens	kg/l	30%	25%	4%	15%	Free	Free	17.5%	10%
3215.90.90	---Other	kg/l	30%	25%	4%	15%	Free	Free	17.5%	10%

CHAPTER 33

Essential oils and resinoids; perfumery, cosmetic or toilet preparations

NOTES:

1. This Chapter does not cover:
   (*a*) Natural oleoresins or vegetable extracts of heading 13.01 or 13.02;
   (*b*) Soap or other products of heading 34.01; or
   (*c*) Gum, wood or sulphate turpentine or other products of heading 38.05.

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

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

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

Supplementary Note

1. For the purposes of heading 3301 :
   Ylang Ylang is an essential oil extracted from a non citrus plant called canaga odorata var genuina of the custard-apple family (ceae). It is obtained by distillation.The oil is used as flavouring in beverages,desserts and perfumes.

   When the "Ylang Ylang is distilled the first fraction is known as Ylang Ylang Extra. The next fraction is known as Ylang Ylang I, then II and finally III Ylang Ylang I contains more of the heavier, floral base notes. Ylang Ylang III tends to go into soaps and everyday products.

1	2	3	4	5	6	7	7A	8	9	10	11	12
33.01		**Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.**										

1	2	3	4	5	6	7	7A	8	9	10	11	12
		-Essential oils of citrus fruit:										
	3301.12.00	--Of orange	kg/l	Free	Free	Free	Free	Free	Free		17.5%	10%
	3301.13.00	--Of lemon	kg/l	Free	Free	Free	Free	Free	Free		17.5%	10%
	3301.19.00	--Other	kg/l	Free	Free	Free	Free	Free	Free		17.5%	10%
		-Essential oils other than those of citrus fruit:										
	3301.24.00	--Of peppermint (*Mentha piperita*)	kg/l	Free	Free	Free	Free	Free	Free		17.5%	10%
	3301.25.00	--Of other mints	kg/l	Free	Free	Free	Free	Free	Free		17.5%	10%
		--Other:										
		---Of Ylang- Ylang:										
	3301.29.11	----Ylang-ylang Extra	kg/l	15%	10%	2%	7.5%	Free	Free		17.5%	10%
	3301.29.12	----Ylang-ylang grade 1	kg/l	15%	10%	2%	7.5%	Free	Free		17.5%	10%
	3301.29.13	---- Ylang-ylang grade 2	kg/l	15%	10%	2%	7.5%	Free	Free		17.5%	10%
	3301.29.14	---- Concrete	kg/l	15%	10%	2%	7.5%	Free	Free		17.5%	10%
	3301.29.19	---- Other	kg/l	15%	10%	2%	7.5%	Free	Free		17.5%	10%
	3301.29.20	---Of lemon grass	kg/l	15%	10%	2%	7.5%	Free	Free		17.5%	10%
	3301.29.30	---Of clove	kg/l	15%	10%	2%	7.5%	Free	Free		17.5%	10%
	3301.29.40	---Of geranium	kg/l	15%	10%	2%	7.5%	Free	Free		17.5%	10%
	3301.29.50	---Of jasmine . .	kg/l	15%	10%	2%	7.5%	Free	Free		17.5%	10%
	3301.29.60	---Of lavender . .	kg/l	15%	10%	2%	7.5%	Free	Free		17.5%	10%
	3301.29.70	---Of vetivers . .	kg/l	15%	10%	2%	7.5%	Free	Free		17.5%	10%
	3301.29.90	---Other	kg/l	15%	10%	2%	7.5%	Free	Free		17.5%	10%
	3301.30.00	-Resinoids	kg/l	Free	Free	Free	Free	Free	Free		17.5%	10%
		-Other:										
	3301.90.10	---Aqueous distillates and aqueous solutions of essential oils including such products suitable for medicinal use; of a kind used in industry or for dispensing	kg/l	Free	Free	Free	Free	Free	Free		17.5%	10%
	3301.90.90	---Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
33.02		**Mixtures of odoriferous substances and mixtures (including substances, alcoholic solutions) with a basis of one or more of these of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages.**										
		-Of a kind used in the food or drink industries:										
		-Other:										
	3302.10.10	---Alcoholic preparations of a kind used for the manufacture of beverages.	kg/l	Free	Free	Free	Free	Free	Free		17.5%	10%

	3302.10.90	---Other	kg/l	Free	Free	Free	Free	Free	Free			17.5%	10%
	3302.90.10	---Of an alcoholic strength exceeding 30 degrees of alcohol	kg	30%	25%	2%	15%	Free	Free			17.5%	10%
	3302.90.90	--Other	kg	Free	Free	Free	Free	Free	Free			17.5%	10%
33.03		**Perfumes and toilet waters.**											
	3303.00.10	---Perfumes and scents, containing alcohol	kg	30%	25%	7%	30%	Free	Free	50%		17.5%	10%
	3303.00.20	---Toilet waters containing alcohol	kg	30%	25%	7%	30%	Free	Free	50%		17.5%	10%
	3303.00.90	---Other	kg	30%	25%	7%	30%	Free	Free	50%		17.5%	10%
33.04		**Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.**											
	3304.10.00	-Lip make-up preparations . .	kg	30%	25%	9%	15%	Free	Free	50%		17.5%	10%
	3304.20.00	-Eye make-up preparations . .	kg	30%	25%	9%	15%	Free	Free	50%		17.5%	10%
	3304.30.00	-Manicure or pedicure preparations	kg	25%	25%	9%	15%	Free	Free	50%		17.5%	10%
		-Other:											
	3304.91.10	--Baby Powders, whether or not compressed	kg	30%	25%	9%	30%	Free	Free			17.5%	10%
	3304.91.90	--Other	kg	30%	25%	9%	30%	Free	Free	10%		17.5%	10%
	3304.99.10	---Petroleum Jelly, being skin preparation	kg	30%	25%	2%	30%	Free	Free	10%		17.5%	10%
	3304.99.20	---Lotion	kg	30%	25%	2%	30%	Free	15%	10%		17.5%	10%
	3304.99.30	---Glycerine	kg	30%	25%	2%	30%	Free	Free	10%		17.5%	10%
	3304.99.90	---Other	kg	30%	25%	2%	12.5%	Free	Free	10%		17.5%	10%
33.05		**Preparations for use on the hair.**											
	3305.10.00	-Shampoos	kg	30%	25%	9%	30%	Free	Free	10%		17.5%	10%
	3305.20.00	-Preparations for permanent waving or straightening	kg	30%	25%	9%	30%	Free	Free	10%		17.5%	10%
	3305.30.00	-Hair lacquers	kg	30%	25%	9%	30%	Free	Free	10%		17.5%	10%
		-Other:											
	3305.90.10	---Hair dyes and bleaches used on the hair .	kg	30%	25%	9%	30%	Free	Free	10%		17.5%	10%
	3305.90.90	---Other	kg	30%	25%	9%	30%	Free	Free	10%		17.5%	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
33.06		**Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages.**										
	3306.10.00	-Dentifrices	kg	30%	25%	7%	30%	Free	25%		17.5%	10%
	3306.20.00	-Yarn used to clean between the teeth (dental floss)	kg	30%	25%	7%	30%	Free	Free		17.5%	10%
	3306.90.00	-Other	kg	30%	25%	7%	30%	Free	Free		17.5%	10%

33.07		**Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties.**											
	3307.10.00	-Pre-shave, shaving or after-shave preparations	kg	30%	25%	9%	30%	Free	Free	50%	17.5%	10%	
	3307.20.00	-Personal deodorants and anti-perspirants	kg	30%	25%	9%	30%	Free	15%	50%	17.5%	10%	
	3307.30.00	-Perfumed bath salts and other bath preparations	kg	30%	25%	9%	30%	Free	Free	50%	17.5%	10%	
		-Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites:											
	3307.41.00	--"Agarbatti" and other odoriferous preparations which operate by burning	kg	30%	25%	1%	15%	Free	Free	50%	17.5%	10%	
	3307.49.00	--Other	kg	30%	25%	7%	30%	Free	Free	50%	17.5%	10%	
	3307.90.10	-Contact lenses or artificial solution	kg	30%	25%	7%	15%	Free	Free		17.5%	10%	
	3307.90.90	-Other	kg	30%	25%	7%	30%	Free	Free	10%	17.5%	10%	

CHAPTER 34

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

NOTES:

1. This Chapter does not cover:
   (*a*) Edible mixtures or preparations of animal, vegetable or microbial fats or oils of a kind used as mould release preparations (heading 15.17);
   (*b*) Separate chemically defined compounds; or
   (*c*) Shampoos, dentifrices, shaving creams and foams, or bath preparations, containing soap or other organic surface-active agents (heading 33.05, 33.06 or 33.07).
2. For the purposes of heading 34.01, the expression "soap" applies only to soap soluble in water. Soap and the

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

3. For the purposes of heading 34.02, "organic surface-active agents" are products which when mixed with water at

a concentration of 0.5% at 20°C and left to stand for one hour at the same temperature:

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

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

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

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

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

(*b*) Products obtained by mixing different waxes;

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

The heading does not apply to:

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

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

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

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

1	2	3	4	5	6	7	7A	8	9	10	11	12
34.01		**Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent.**										
		-Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent:										
		--For toilet use (including medicated products):										
	3401.11.10	---Medicated soap	kg	30%	25%	5%	30%	Free	25%		17.5%	10%
	3401.11.90	---Other	kg	30%	25%	5%	30%	Free	25%		17.5%	10%
		--Other										
	3401.19.10	--- Medicated soap	kg	30%	25%	5%	15%	Free	25%		17.5%	10%
	3401.19.90	---Other	kg	30%	25%	5%	15%	Free	Free		Zero	10%
		-Soap in other forms										
	3401.20.10	---Medicated soap	kg	15%	10%	5%	15%	Free	Free		17.5%	10%
	3401.20.20	---Noodles for manufacture of toilet soap	kg	Free	Free	5%	15%	Free	15%		17.5%	10%
	3401.20.90	---Other	kg	30%	25%	5%	30%	Free	Free		17.5%	10%
		-Organic surface-active products and preparations for washing the										

		skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap :										
	3401.30.10	---Medicated soap	kg	30%	25%	5%	30%	Free	Free		17.5%	10%
	3401.30.20	---Other	kg	30%	25%	5%	30%	Free	Free		17.5%	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
34.02		**Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01.**										
		-Anionic organic surface-active agents, whether or not put up for retail sale:										
	3402.31.00	---Linear alkylbenzene sulphonic acids and their salts	kg	30%	25%	4%	12.5%	Free	Free		17.5%	10%
	3402.39.00	---Other	kg	30%	25%	4%	12.5%	Free	Free		17.5%	10%
		--- Other organic surface-active agents, whether or not put up for retail sale :										
	3402.41.00	--- Cationic	kg	30%	25%	4%	12.5%	Free	Free		17.5%	10%
	3402.42.00	---Non-ionic	kg	30%	25%	4%	12.5%	Free	Free		17.5%	10%
	3402.49.00	--- Other.	kg	30%	25%	4%	12.5%	Free	25%		17.5%	10%
	3402.50.00	---Preparations put up for retail sale	kg	30%	25%	4%	12.5%	Free	25%		17.5%	10%
		-Other										
	3402.90.10	--- For use in industry, including agriculture, hospitals and similar institutions	kg	30%	25%	4%	15%	Free	Free		17.5%	10%
	3402.90.90	---Other .. ..,.	kg	30%	25%	4%	15%	Free	Free		17.5%	10%
34.03		**Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals.**										
		-Containing petroleum oils or oils obtained from bituminous minerals:										
		--Preparations for the treatment of textile materials, leather, furskins or other materials:										

	3403.11.10	---Put up for retail sale.	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	3403.11.90	---Other	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
		--Other:										
	3403.19.10	---Put up for retail sale	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	3403.19.90	---Other	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
		-Other:										
		--Preparations for the treatment of textile materials, leather, furskins or other materials:										
	3403.91.10	---Put up for retail sale	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	3403.91.90	---Other	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
		--Other:										
	3403.99.10	--- Put up for retail sale	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	3403.99.90	---Other	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
34.04		**Artificial waxes and prepared waxes.**										
	3404.20.00	-Of poly (oxyethylene) (polyethylene glycol)	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	3404.90.00	-Other	kg	10%	5%	6%	5%	Free	Free		17.5%	10%
34.05		**Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of**										

1	2	3	4	5	6	7	7A	8	9	10	11	12
		paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 34.04.										
	3405.10.00	-Polishes, creams and similar preparations for footwear or leather	kg	30%	25%	4%	30%	Free	Free		17.5%	10%
	3405.20.00	-Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	kg	30%	25%	4%	30%	Free	Free		17.5%	10%
	3405.30.00	-Polishes and similar preparations for coachwork, other than metal polishes	kg	30%	25%	4%	30%	Free	Free		17.5%	10%
	3405.40.00	-Scouring pastes and powders and other scouring preparations . .	kg	30%	25%	4%	30%	Free	Free		17.5%	10%
	3405.90.00	-Other	kg	30%	25%	4%	30%	Free	Free		17.5%	10%
34.06	3406.00.00	**Candles, tapers and the like** . .	kg	30%	25%	5%	30%	Free	Free		17.5%	10%

34.07		**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).**											
	3407.00.10	--- Of a kind used in dentistry ..	kg	30%	25%	12%	30%	Free	Free		17.5%	10%
	3407.00.90	---Other	kg	30%	25%	3%	15%	Free	Free		17.5%	10%

CHAPTER 35

Albuminoidal substances; modified starches; glues; enzymes

NOTES:

1. This Chapter does not cover:

(*a*) Yeasts (heading 21.02);

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

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

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

(*e*) Hardened proteins (heading 39.13); or

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

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

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

1	2	3	4	5	6	7	7A	8	9	10	11	12
35.01		**Casein, caseinates and other casein derivatives; casein glues.**										
	3501.10.00	-Casein	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	3501.90.00	-Other	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
35.02		**Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.**										
		-Egg albumin:										
	3502.11.00	--Dried	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	3502.19.00	--Other	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%

	3502.20.00	-Milk albumin, including concentrates of two or more whey proteins . .	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
	3502.90.00	-Other	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
35.03		**Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01.**									
	3503.00.10	---Gelatin and its derivatives . .	kg	15%	10%	4%	7.5%	Free	Free	17.5%	10%
	3503.00.90	---Other	kg	15%	10%	4%	7.5%	Free	Free	17.5%	10%
35.04		**Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.**									
	3504.00.10	---Soya bean protein . .	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
	3504.00.90	---Other . .	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
35.05		**Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.**									
	3505.10.00	-Dextrins and other modified starches	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
		-Glues:									
	3505.20.10	---Sodium starch glycolate . .	.kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
		--Other									
	3505.20.91	----In liquid or paste form	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
	3505.20.99	----Other	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
35.06		**Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg.**									
	3506.10.00	-Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	kg	30%	25%	2%	15%	Free	Free	17.5%	10%
		-Other:									
		--Adhesives based on polymers of heading 39.01 to 39.13 or on rubber:									
	3506.91.10	--- In bulk	kg	15%	10%	2%	7.5%	Free	Free	17.5%	10%
	3506.91.90	--- Other	kg	15%	10%	2%	7.5%	Free	Free	17.5%	10%
	3506.99.00	--Other	kg	15%	10%	2%	15%	Free	Free	17.5%	10%
35.07		**Enzymes; prepared enzymes not elsewhere specified or included.**									
	3507.10.00	-Rennet and concentrates thereof . .	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
	3507.90.00	-Other	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%

CHAPTER 36

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

NOTES:

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

2. The expression "articles of combustible materials" in heading 36.06 applies only to:

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

(*b*) Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm ; and

(*c*) Resin torches, firelighters and the like.

1	2	3	4	5	6	7	7A	8	9	10	11	12
36.01	3601.00.00	**Propellent powders**	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
36.02		**Prepared explosives, other than propellent powders.**										
	3602.00.10	---Dynamite	kg	10%	10%	Free	5%	Free	Free		17.5%	10%
	3602.00.20	---Gelignite	kg	10%	10%	Free	5%	Free	Free		17.5%	10%
	3602.00.30	---Dynagel	kg	10%	10%	Free	5%	Free	Free		17.5%	10%
	3602.00.90	---Other prepared explosives . .	kg	10%	10%	Free	5%	Free	Free		17.5%	10%
36.03		**Safety fuses; detonating cords; percussion or detonating caps; igniters; electric detonators..**										
	3603.10.00	---Safety fuses	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
	3603.20.00	----Detonating cords. . . .	kg	30%	25%	12%	12.5%	Free	Free		17.5%	10%
	3603.30.00	---Percussion caps	kg	30%	25%	12%	12..5%	Free	Free		17.5%	10%
	3603.40.00	---Detonating caps	kg	30%	25%	12%	12.5%	Free	Free		17.5%	10%
	3603.50.00	---Igniters … … . .	kg	30%	25%	12%	12.5%	Free	Free		17.5%	10%
	3603.60.00	---Electric detonators	kg	30%	25%	12%	12..5%	Free	Free		17.5%	10%
36.04		**Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.**										
	3604.10.00	-Fireworks	kg	30%	25%	12%	15%	Free	Free	35%	17.5%	10%
		-Other:										
	3604.90.10	---For signalling	kg	30%	25%	12%	15%	Free	Free	35%	17.5%	10%
	3604.90.90	---Other	kg	30%	25%	12%	15%	Free	Free	35%	17.5%	10%
36.05	3605.00.00	**Matches, other than pyrotechnic articles of heading 36.04** . .	kg	30%	25%	12%	30%	Free	Free		17.5%	10%
36.06		**Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter.**										

3606.10.00	-Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm^3	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
3606.90.00	-Other	kg	30%	25%	12%	15%	Free	Free		17.5%	10%

CHAPTER 37

Photographic or cinematographic goods

NOTES:

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

1	2	3	4	5	6	7	7A	8	9	10	11	12
37.01		**Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs.**										
	3701.10.00	-For X-ray	m	Free	Free	Free	Free	Free	Free		17.5%	10%
	3701.20.00	-Instant print film	kg	30%	25%	6%	15%	Free	Free		17.5%	10%
	3701.30.00	-Other plates and film, with any side exceeding 255 mm	m^2	30%	25%	6%	30%	Free	Free		17.5%	10%
		-Other:										
	3701.91.00	--For colour photography (polychrome)	kg	30%	25%	6%	15%	Free	Free		17.5%	10%
	3701.99.10	---For other ray photography.	m^2	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	3701.99.90	---Other	m	15%	10%	6%	7.5%	Free	Free		17.5%	10%
37.02		**Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.**										
	3702.10.00	-For X-ray	m^2	Free	Free	Free	Free	Free	Free		17.5%	10%
		-Other film, without perforations, of a width not exceeding 105 mm:										
	3702.31.00	--For colour photography (polychrome)	m^2	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	3702.32.00	--Other, with silver halide emulsion	m^2	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	3702.39.00	--Other	m	15%	10%	6%	7.5%	Free	Free		17.5%	10%
		-Other film, without perforations, of a width exceeding 105 mm:										
	3702.41.00	--Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	m^2	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	3702.42.00	--Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography . .	m^2	15%	10%	6%	7.5%	Free	Free		17.5%	10%

	3702.43.00	--Of a width exceeding 610 mm and of a length not exceeding 200 m . .	m^2	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	3702.44.00	--Of a width exceeding 105 mm but not exceeding 610 mm	m^2	15%	10%	6%	7.5%	Free	Free		17.5%	10%
		-Other film, for colour photography (polychrome):										
		--Of a width not exceeding 16 mm.:										
	3702.52.10	---Microfilms	m	30%	25%	12%	15%	Free	Free		17.5%	10%
	3702.52.90	---Other	m	30%	25%	12%	15%	Free	Free		17.5%	10%
	3702.53.00	--Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	m	30%	25%	12%	15%	Free	Free		17.5%	10%
	3702.54.00	--Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides	m	30%	25%	12%	15%	Free	Free		17.5%	10%
		--Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m:										
	3702.55.10	---Cinematography . .	.m	15%	10%	12%	7.5%	Free	Free		17.5%	10%
	3702.55.90	---Other	m	15%	10%	12%	7.5%	Free	Free		17.5%	10%
		--Of a width exceeding 35 mm:										
	3702.56.10	---Cinematography . .	.m	15%	10%	12%	7.5%	Free	Free		17.5%	10%
	3702.56.90	---Other	m	15%	10%	12%	7.5%	Free	Free		17.5%	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
		-Other:										
	3702.96.00	--Of a width exceeding not exceeding 35 mm and of a length not exceeding 30 m . .	m	30%	25%	12%	15%	Free	15%		17.5%	10%
	3702.97.00	--Of a width exceeding not exceeding 35 mm and of a length exceeding 30 m	m	15%	10%	12%	7.5%	Free	Free		17.5%	10%
	3702.98.00	--Of a width exceeding 35 mm . .	m	15%	10%	12%	7.5%	Free	Free		17.5%	10%
37.03		**Photographic paper, paperboard and textiles, sensitised, unexposed.**										
	3703.10.00	-In rolls of a width exceeding 610 mm	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	3703.20.00	-Other, for colour photography (polychrome)	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
		-Other:										
	3703.90.10	---X-ray	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
	3703.90.90	---Other	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
37.04		**Photographic plates, film, paper, paperboard and textiles, exposed but not developed.**										
	3704.00.10	---For X-ray	Kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	3704.00.20	---Cinematography.	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
		---Other										
	3704.00.91	----For other ray photography . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%

	3704.00.99	----Other . .	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
37.05	3705.00.00	**Photographic plates and film, exposed and developed, other than cinematographic film.** . .	kg	15%	10%	3%	5%	Free	Free	17.5%	10%
37.06		**Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.**									
		-Of a width of 35 mm or more:									
	3706.10.10	---For negative cinematographic films. .	m/kg	15%	10%	3%	7.5%	Free	Free	17.5%	10%
	3706.10.90	---For positive cinematographic films	m/kg	15%	10%	3%	7.5%	Free	Free	17.5%	10%
		-Other									
	3706.90.10	---For negative cinematographic films. .	m/kg	15%	10%	3%	7.5%	Free	Free	17.5%	10%
	3706.90.90	---For positive cinematographic films	m/kg	15%	10%	3%	7.5%	Free	Free	17.5%	10%
37.07		**Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use.**									
	3707.10.00	-Sensitising emulsions	kg	30%	25%	12%	30%	Free	Free	17.5%	10%
	3707.90.00	-Other	kg	30%	25%	7%	30%	Free	Free	17.5%	10%

CHAPTER 38

Miscellaneous chemical products

NOTES:

1. This Chapter does not cover:

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

(i) Artificial graphite (heading 38.01);

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

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

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

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

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

(c) Products of heading 24.04

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

(*e*) Medicaments (heading 30.03 or 30.04);

(*f*) Spent catalysts of a kind used for the extraction of base metals or for the manufacture of chemical compounds of base metals (heading 26.20), spent catalysts of a kind used principally for the recovery of precious metal (heading 71.12) or

catalysts consisting of metals or metal alloys in the form of, for example, finely divided powder or woven gauze (Section XIV or XV).

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

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

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

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

(*b*) Fusel oil; Dippel's oil;

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

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

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

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

(*a*) Individual materials or articles segregated from the waste, for example wastes of plastics, rubber, wood, paper, textiles, glass or metals, electrical and electronic waste and scrap (including spent batteries) which fall in their appropriate headings of the Nomenclature;".

(*b*) Industrial waste;

(*c*) Waste pharmaceuticals, as defined in Note 4 (*k*) to Chapter 30; or

(*d*) Clinical waste, as defined in Note 6 (*a*) below.

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

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

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

(b) Waste organic solvents;

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

(*d*) Other waste from chemical or allied industries.

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

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

Subheading Notes:

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

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

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

3. Subheadings 3824.81 to 3824.89 cover only mixtures and preparations containing one or more of the following substances : oxirane (ethylene oxide); polybrominated biphenyls (PBBs); polychlorinated biphenyls (PCBs); polychlorinated terphenyls (PCTs); tris(2,3-dibromopropyl) phosphate; aldrin (ISO); camphechlor (ISO) (toxaphene); chlordane (ISO); chlordecone (ISO); DDT (ISO) (clofenotane (INN); 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane); dieldrin (ISO, INN); endosulfan (ISO); endrin (ISO); heptachlor (ISO); mirex (ISO); 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); pentachlorobenzene (ISO); hexachlorobenzene (ISO); perfluorooctane sulphonic acid, its salts; perfluorooctane sulphonamides; perfluorooctane sulphonyl fluoride; tetra-, penta-, hexa-, hepta- or octabromodiphenyl ethers; short-chain chlorinated paraffins.

   Short-chain chlorinated paraffins are mixtures of compounds, with a chlorination degree of more than 48 % by weight, with the following molecular formula : CxH(2x-y+2)Cly, where x=10 - 13 and y= 1 – 13.

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

Informative Note:

1. This Chapter covers, *inter alia* animal blacks, activated carbon and activated natural mineral products, tall oil, concentrated sulphite lye, genuine spirit of turpentine and other genuine terpenic solvents; crude dipentene, pine oil, rosin and resin acids, rosin spirit and rosin oil; wood tar oils, wood creosote, wood aaptha; vegetable pith, foundry core binders, disinfectants, insecticides, fungicides, weed-killers, rat poisons and the like (*see* Note 1 (*a*) (2) above), prepared glazing and mordants; pickling preparations for metals, flukes, soldering; brazing and welding preparations; anti-knock and anti-corrosive preparations as additives; rubber accelerators; prepared culture media; fire-extinguisher charges.

1	2	3	4	5	6	7	7A	8	9	10	11	12
38.01		**Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures.**										
	3801.10.00	- Artificial graphite	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	3801.20.00	-Colloidal or semi-colloidal graphite	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	3801.30.00	-Carbonaceous pastes for electrodes and similar pastes for furnace linings	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	3801.90.00	-Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%

38.02		**Activated carbon; activated natural mineral products; animal black, including spent animal black.**									
	3802.10.00	-Activated carbon	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	3802.90.00	-Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
38.03	3803.00.00	**Tall oil, whether or not refined** . .	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
38.04	3804.00.00	**Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of headig 38.03** . .	kg	Free	Free	Free	Free	Free	Free	17.5%	10%

38.05		**Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent.**									
	3805.10.00	-Gum, wood or sulphate turpentine oils	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	3805.90.00	-Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
38.06		**Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.**									
	3806.10.00	-Rosin and resin acids	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	3806.20.00	-Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts . .	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	3806.30.00	-Ester gums	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	3806.90.00	-Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
38.07	3807.00.00	**Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch** . .	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
38.08		**Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers).**									
		-Goods specified in Subheading Note 1 to this Chapter :									
	3808.52.00	--DDT (ISO) (clofenotane (INN), in packings of a net weight content									

	not exceeding 300 g	kg	Free	Free	Free	Free	Free	Free	Zero	10%
3808.59.00	--Other . .	kg	Free	Free	Free	Free	Free	Free	Zero	10%
	-Goods specified in Subheading Note 2 to this Chapter :									
3808.61.00	--In packings of a net weight content exceeding 300 g ..	kg	Free	Free	Free	Free	Free	Free	Zero	10%
3808.62.00	--In packings of a net weight content exceeding 300 g but not exceeding 7.5%	kg	Free	Free	Free	Free	Free	Free	Zero	10%
3808.69.00	--Other . .	kg	Free	Free	Free	Free	Free	Free	Zero	10%
	- Other:									
	-- Insecticides:									
3808.91.10	---For agricultural use	kg	Free	Free	Free	Free	Free	Free	Zero	10%
3808.91.21	---Naphthalene balls	kg	Free	Free	Free	Free	Free	Free	Zero	10%
3808.91.22	---Mosquito coils, chips, mats and similar products designed for by burning or heating	kg	Free	Free	Free	Free	Free	Free	Zero	10%
	----Other:									
3808.91.23	-----Pyrethrum based	kg	Free	Free	Free	Free	Free	Free	Zero	10%
3808.91.29	-----Other	kg	Free	Free	Free	Free	Free	Free	Zero	10%
	-- Fungicides:									
3808.92.10	--- For agricultural use	kg	free	free	Free	Free	Free	Free	Zero	10%
3808.92.90	---Other	kg	free	free	Free	Free	Free	Free	Zero	10%
	-- Herbicides, anti-sprouting products and plant-growth regulators:									
3808.93.10	---For agricultural use	kg	free	free	Free	Free	Free	Free	Zero	10%
3808.93.90	---Other	kg	free	free	Free	Free	Free	Free	Zero	10%
	-- Disinfectants:									
3808.94.10	---For agricultural use	kg	free	free	Free	Free	Free	Free	17.5%	10%
3808.94.90	---Other	kg	free	free	Free	Free	Free	Free	17.5%	10%
	-- Other									
3808.99.10	---For agricultural use	kg	free	free	Free	Free	Free	Free	17.5%	10%
3808.99.90	---Other	kg	free	free	Free	Free	Free	Free	17.5%	10%
38.09	**Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included.**									
3809.10.00	-With a basis of amylaceous substances	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	-Other:									
3809.91.00	-Of a kind used in the textile or like industries	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
3809.92.00	--Of a kind used in the paper or like industries	kg	Free	Free	Free	Free	Free	Free	17.5%	10%

	3809.93.00	--Of a kind used in the leather or like industries	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
38.10		**Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods.**									
		-Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials:									
	3810.10.10	---Welding powders.	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
	3810.10.90	---Other	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
	3810.90.00	-Other	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
38.11		**Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils.**									
		-Anti-knock preparations:									
	3811.11.00	--Based on lead compounds. .	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
	3811.19.00	--Other	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
		-Additives for lubricating oils:									
	3811.21.00	--Containing petroleum oils or oils obtained from bituminous minerals	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
	3811.29.00	--Other	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
	3811.90.00	-Other	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
38.12		**Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics.**									
	3812.10.00	-Prepared rubber accelerators . .	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	3812.20.00	-Compound plasticisers for rubber or plastics	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
		-Anti-oxidising preparations and other compound stabilisers for rubber or Plastics :									
	3812.31.00	--Mixtures of oligomers of 2,2,4-trimethyl- 1,2-dithdroquinoline (TMQ) ..	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	3812.39.00	--Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
38.13	3813.00.00	**Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades**	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
38.14		**Organic composite solvents and thinners, not elsewhere specified**									

		or included; prepared paint or varnish removers									
	3814.00.10	--- Paint Removers . .	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	3814.00. 90	--- Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
38.15		**Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.**									
		-Supported catalysts:									

	3815.11.00	--With nickel or nickel compounds as the active substance	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
	3815.12.00	--With precious metal or precious metal compounds as the active substance	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
	3815.19.00	--Other	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
	3815.90.00	-Other	kg	15%	10%	6%	15%	Free	Free	17.5%	10%
38.16	3816.00.00	**Refractory cements, mortars, concretes and similar compositions, including dolomite ramming mix, other than products of heading 38.01**	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
38.17	3817.00.00	**Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02.**	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
38.18	3818.00.00	**Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics**	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
38.19	3819.00.00	**Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals**. .	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
38.20	3820.00.00	**Anti-freezing preparations and prepared de-icing fluids**	kg	15%	10%	6%	15%	Free	Free	17.5%	10%
38.21	3821.00.00	**Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells.**	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
38.22		**Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits, other than those of heading 30.06; certified reference materials.**									

		-Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits :									
	3822.11.00	-- For malaria	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	3822.12.00	-- For Zika and other diseases transmitted by mosquitoes of the genus Aedes .	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	3822.13.00	-- For blood-grouping.	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	3822.19.00	-- Other.	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	3822.90.00	- Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
38.23		**Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.**									
		-Industrial monocarboxylic fatty acids; acid oils from refining:									
	3823.11.00	--Stearic acid	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	3823.12.00	--Oleic acid	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	3823.13.00	--Tall oil fatty acids	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	3823.19.00	--Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	3823.70.00	-Industrial fatty alcohols	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
38.24		**Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included.**									

3824.10.00	-Prepared binders for foundry moulds or cores	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
3824.30.00	-Non-agglomerated metal carbides mixed together or with metallic binders	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
3824.40.00	-Prepared additives for cements, mortars or concretes	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
3824.50.00	-Non-refractory mortars and concretes	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
3824.60.00	-Sorbitol other than that of subheading 2905.44	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	-Goods specified in Subheading Note 3 to this Chapter :									
3824.81.00	-- Containing oxirane(ethylene oxide)	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
3824.82.00	-- Containing polychlorinated biphenyls (PCBs),polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
3824.83.00	-- Containing tris(2,3-dibromopyl) phosphate	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
3824.84.00	--Containing aldrin (ISO),camphechlor (ISO) (ISO) (toxaphene), chlordane									

		(ISO), chlordecone (ISO), DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2, 2-bis(p-chlorophenynyl) ethane), dieldrin (ISO), or mirex (ISO)	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	3824.85.00	--Containing 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN) . .	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	3824.86.00	--Containing pentachlorobenzene (ISO) or hexachlorobenzene (ISO) .	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	3824.87.00	--Containing perffluorooctane sulphonic acid, its salts, perfluorooctane sulphonamides, or perfluorooctane sulphonyl fluoride	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	3824.88.00	--Containing tetra-, penta-, hexa-, hepta- or octabromodiphenyl ethers . .	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	3824.89.00	--Containing short-chain chlorinated paraffins	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
		- Other:									
	3824.91.00	--Mixtures and preparations concsiting mainly of (5-ethyl-2-methyl-2 oxido-1,3,2- dioxaphosphinan-5-yl) methyl methyl methylphosphonate and bis[(5-ethyl-2-methly-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate .	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	3824.92.00	--Polyglycol esters of methylphosphonic acid.. . .	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	3824.99.00	--Other ..	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
38.25		**Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter.**									
	3825.10.00	-Municipal waste	kg	30%	25%	6%	15%	Free	Free	17.5%	10%

	3825.20.00	-Sewage sludge	kg	30%	25%	6%	15%	Free	Free	17.5%	10%
	3825.30.00	-Clinical waste	kg	30%	25%	6%	15%	Free	Free	17.5%	10%
		-Waste organic solvents:									
	3825.41.00	--Halogenated	kg	30%	25%	6%	15%	Free	Free	17.5%	10%
	3825.49.00	--Other	kg	30%	25%	6%	15%	Free	Free	17.5%	10%
	3825.50.00	-Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	kg	30%	25%	6%	15%	Free	Free	17.5%	10%
		-Other wastes from chemical or allied industries:									
	3825.61.00	--Mainly containing organic constituents	kg	30%	25%	6%	15%	Free	Free	17.5%	10%
	3825.69.00	--Other	kg	30%	25%	6%	15%	Free	Free	17.5%	10%
	3825.90.00	-Other	kg	30%	25%	6%	15%	Free	Free	17.5%	10%
38.26	3826.00.00	**Biodiesel and mixtures thereof, not containing less than 70% by weight of petroleum oils or oils obtained**									

	from bituminous minerals. . . .	kg	30%	25%	6%	15%	Free	Free	17.5%	10%
38.27	Mixtures containing halogenated derivatives of methane, ethane or propane, not elsewhere specified or included.									
	- Containing chlorofluorocarbons (CFCs), Whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs); containing hydrobromofluorocarbons (HBFCs); containing carbon tetrachloride; containing 1,1,1-trichloroethane (methyl chloroform) :									
3827.11.00	-- Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	kg	30%	25%	6%	12.5%	Free	Free	17.5%	10%
3827.12.00	-- Containing hydrobromofluorocarbons (HBFCs)	kg	30%	25%	6%	12.5%	Free	Free	17.5%	10%
3827.13.00	-- Containing carbon tetrachloride . . .	kg	30%	25%	6%	12.5%	Free	Free	17.5%	10%
3827.14.00	-- Containing 1,1,1-trichloroethane (methyl chloroform)	kg	30%	25%	6%	12.%	Free	Free	17.5%	10%
3827.20.00	- Containing bromochlorodifluoromethane (Halon-1211), bromotrifluoromethane (Halon-1301) or dibromotetrafluoroethanes (Halon-2402)	kg	30%	25%	6%	12.5%	Free	Free	17.5%	10%
	- Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) :									
3827.31.00	-- Containing substances of subheadings 2903.41 to 2903.48	kg	30%	25%	6%	12.5%	Free	Free	17.5%	10%
3827.32.00	-- Other, containing substances of subheadings 2903.71 to 2903.75. . .	kg	30%	25%	6%	12.5%	Free	Free	17.5%	10%
3827.39.00	-- Other	kg	30%	25%	6%	12.5%	Free	Free	17.5%	10%
3827.40.00	- Containing methyl bromide (bromomethane) or Bromochloromethane	kg	30%	25%	6%	12.5%	Free	Free	17.5%	10%
	-Containing trifluoromethane (HFC-23)									

	or perfluorocarbons (PFCs) but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs) :											
3827.51.00	-- Containing trifluoromethane (HFC-23).	kg	30%	25%	6%	12.5%	Free	Free	17.5%	10%		
3827.59.00	-- Other	kg	30%	25%	6%	12.5%	Free	Free	17.5%	10%		
	- Containing other hydrofluorocarbons (HFCs) but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs) :											
3827.61.00	-- Containing 15 % or more by mass of 1,1,1-trifluoroethane (HFC-143a).	kg	30%	25%	6%	12.5%	Free	Free	17.5%	10%		
3827.62.00	-- Other, not included in the subheading above, containing 55 % or more by mass of pentafluoroethane (HFC- 125) but not containing unsaturated fluorinated derivatives of acyclic hydrocarbons (HFOs).	kg	30%	25%	6%	12.5%	Free	Free	17.5%	10%		
3827.63.00	-- Other, not included in the subheadings above, containing 40 % or more by mass of pentafluoroethane (HFC-125)	kg	30%	25%	6%	12.5%	Free	Free	17.5%	10%		
3827.64.00	-- Other, not included in the subheadings above, containing 30 % or more by mass of 1,1,1,2-tetrafluoroethane (HFC-134a) but not containing unsaturated fluorinated derivatives of acyclic hydrocarbons (HFOs).. . .	kg	30%	25%	6%	12.5%	Free	Free	17.5%	10%		
3827.65.00	-- Other, not included in the subheadings above, containing 20 % or more by mass of difluoromethane (HFC-32) and 20 % or more by mass of pentafluoroethane (HFC-125). . ..	kg	30%	25%	6%	12.5%	Free	Free	17.5%	10%		
3827.68.00	-- Other, not included in the subheadings above, containing substances of subheadings 2903.41 to 2903.48	kg	30%	25%	6%	12.5%	Free	Free	17.5%	10%		
3827.69.00	-- Other. . ..	kg	30%	25%	6%	12.5%	Free	Free	17.5%	10%		
3827.90.00	-- Other	kg	30%	25%	6%	12.5%	Free	Free	17.5%	10%		

Section VII

PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

NOTES:

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

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

(*b*) presented together; and

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

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

CHAPTER 39

Plastics and articles thereof

NOTES:

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

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

2. This Chapter does not cover:

(*a*) Lubricating preparations of 27.10 or 34.03

(*b*) Waxes of heading 27.12 or 34.04;

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

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

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

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

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

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

(*ij*) Prepared hydraulic fluids based on polyglycols, silicones or other polymers of Chapter 39 (heading 38.19);

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

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

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

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

(*o*) Wall coverings of heading 48.14;

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

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

(*r*) Imitation jewellery of heading 71.17;

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

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

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

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

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

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

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

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

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

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

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

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

(*d*) Silicones (heading 39.10);

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

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

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

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

5. Chemically modified polymers, that is those in which only appendages to the main polymer chain have been changed by chemical reaction, are to be classified in the heading appropriate to the unmodified polymer.

This provision does not apply to graft copolymers.

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

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

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

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

8. For the purposes of heading 39.17, the expression "tubes, pipes and hoses" means hollow products, whether

semi-manufactures or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes sausage casings and other lay-flat tubing. However,

except for the last-mentioned, those having an internal cross-section other than round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.

9. For the purposes of heading 39.18, the expression "wall or ceiling coverings of plastics" applies to products in rolls, of a width not less than 45 cm, suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the layer of plastics (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.

10. In headings 39.20 and 39.21, the expression "plates, sheets, film, foil and strip" applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use).

11. Heading 39.25 applies only to the following articles, not being products covered by any of the earlier headings of Sub-Chapter II:

(*a*) Reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 l;

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

(*c*) Gutters and fittings therefor;

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

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

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

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

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

(*ij*) Fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails, switch-plates and other protective plates.

Subheading Note:

1. Within any one heading of this Chapter, polymers (including copolymers) and chemically modified polymers are to be classified according to the following provisions:

(*a*) Where there is a subheading named "Other" in the same series:

(1) The designation in a subheading of a polymer by the prefix "'poly" (for example, polyethylene and polyamide 6, 6) means that the constituent monomer unit or monomer units of the named polymer taken together must contribute 95% or more by weight of the total polymer content.

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

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

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

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

(i) Polymers are to be classified in the subheading covering polymers of that monomer unit which predominates by weight over every other single comonomer unit.

For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series under consideration are to be compared.

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

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

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

1	2	3	4	5	6	7	7A	8	9	10	11	12
		I. PRIMARY FORMS										
39.01		**Polymers of ethylene, in primary forms.**										
	3901.10.00	-Polyethylene having a specific gravity of less than 0.94	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	3901.20.00	-Polyethylene having a specific gravity of 0.94 or more	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	3901.30.00	-Ethylene-vinyl acetate copolymers	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	3901.40.00	-Ethylene-alpha-olefin copolymere, having a specific gravity of less than 0.94	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	3901.90.00	-Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
39.02		**Polymers of propylene or of other olefins, in primary forms.**										
	3902.10.00	-Polypropylene	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	3902.20.00	-Polyisobutylene	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	3902.30.00	-Propylene copolymers	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	3902.90.00	-Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
39.03		**Polymers of styrene, in primary forms.**										
		-Polystyrene:										
	3903.11.00	--Expansible	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	3903.19.00	--Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	3903.20.00	-Styrene-acrylonitrile (SAN) copolymers	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	3903.30.00	-Acrylonitrile-butadiene-styrene (ABS) copolymers	kg	Free	Free	Free	5%	Free	Free		17.5%	10%
	3903.90.00	-Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
39.04		**Polymers of vinyl chloride or of other halogenated olefins, in primary forms.**										
	3904.10.00	-Poly(vinyl chloride), not mixed with any other substances	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
		-Other poly(vinyl chloride):										
	3904.21.00	--Non-plasticised	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	3904.22.00	--Plasticised	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	3904.30.00	-Vinyl chloride-vinyl acetate copolymers	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	3904.40.00	-Other vinyl chloride copolymers . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	3904.50.00	-Vinylidene chloride polymers . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
		-Fluoro-polymers:										
	3904.61.00	--Polytetrafluoroethylene	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	3904.69.00	--Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	3904.90.00	-Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%

39.05		**Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.**										
		-Poly(vinyl acetate):										
	3905.12.00	--In aqueous dispersion	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	3905.19.00	--Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
		-Vinyl acetate copolymers:										
	3905.21.00	--In aqueous dispersion	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	3905.29.00	--Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	3905.30.00	-Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
		-Other:										
	3905.91.00	--Copolymers	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	3905.99.00	--Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
39.06		**Acrylic polymers in primary forms.**										
	3906.10.00	-Poly(methyl methacrylate) . .	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	3906.90.00	-Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
39.07		**Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.**										
	3907.10.00	-Polyacetals	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
		-Other polyethers:										
	3907.21.00	-Bis(polyoxyethylene) methylphosphonate.	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	3907.29.00	-Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	3907.30.00	-Epoxide resins	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	3907.40.00	-Polycarbonates	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	3907.50.00	-Alkyd resins	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
		-Poly(ethylene terephthalate)										
	3907.61.00	-Having a viscosity number of 78 ml/g or higher	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	3907.69.00	-Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	3907.70.00	-Poly(lactic acid)	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
		-Other polyesters:										
	3907.91.00	--Unsaturated	kg	Free	Free	Feee	Free	Free	Free	17.5%	10%
	3907.99.00	--Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
39.08		**Polyamides in primary forms.**										
	3908.10.00	-Polyamide -6, -11, -12, -6, 6, -6,-9, 6, 10 or 6, 12	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	3908.90.00	-Other . . .	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
39.09		**Amino-resins, phenolic resins and polyurethanes, in primary forms.**										
	3909.10.00	-Urea resins; thiourea resins . .	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	3909.20.00	-Melamine resins: .	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
		-Other amino-resins:										
	3909.31.00	--Poly(methylene phenyl isocyanate) (crude MDI, polymetric MDI) . .	kg	Free	Free	Free	Free	Free	Free	17.5%	10%

	3909.39.00	-Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	3909.40.00	-Phenolic resins	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	3909.50.00	-Polyurethanes	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
39.10	3910.00.00	**Silicones in primary forms** . .	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
39.11		**Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms.**									
	3911.10.00	-Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	3911.20.00	-Poly(1,3-phenylene methylphosphonate) . .	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	3911.90.00	-Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
39.12		**Cellulose and its chemical derivatives, not elsewhere**									

		specified or included, in primary forms.									
		-Cellulose acetates:									
	3912.11.00	--Non-plasticised	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	3912.12.00	--Plasticised	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	3912.20.00	-Cellulose nitrates (including collodions)	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
		-Cellulose ethers:									
	3912.31.00	--Carboxymethylcellulose and its salts	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	3912.39.00	--Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	3912.90.00	-Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
39.13		**Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.**									
	3913.10.00	-Alginic acid, its salts and esters . .	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	3913.90.00	-Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
39.14	3914.00.00	**Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms**	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
		II. WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES									
39.15		**Waste, parings and scrap, of plastics.**									
	3915.10.00	-Of polymers of ethylene	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	3915.20.00	-Of polymers of styrene	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	3915.30.00	-Of polymers of vinyl chloride . .	kg	Free	Free	Free	Free	Free	Free	17.5%	10%

	3915.90.00	-Of other plastics	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
39.16		**Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics.**										
	3916.10.00	-Of polymers of ethylene	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	3916.20.00	-Of polymers of vinyl chloride . .	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	3916.90.00	-Of other plastics	kg	15%	10%	6%	15%	Free	Free		17.5%	10%
39.17		**Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.**										
	3917.10.00	-Artificial guts (sausage casings) of hardened protein or of cellulosic materials	kg	15%	10%	1%	15%	Free	Free	10%	17.5%	10%
		-Tubes, pipes and hoses, rigid:										
	3917.21.00	--Of polymers of ethylene	kg	15%	10%	6%	15%	Free	Free	10%	17.5%	10%
	3917.22.00	--Of polymers of propylene . .	kg	15%	10%	6%	15%	Free	Free	10%	17.5%	10%
	3917.23.00	--Of polymers of vinyl chloride . .	kg	15%	10%	6%	15%	Free	Free	10%	17.5%	10%
	3917.29.00	--Of other plastics	kg	15%	10%	6%	15%	Free	Free	10%	17.5%	10%
		-Other tubes, pipes and hoses:										
	3917.31.00	--Flexible tubes, pipes and hoses,										

		having a minimum burst pressure of 27.6 MPa.	kg	30%	25%	6%	30%	Free	Free	10%	17.5%	10%
		--Other, not reinforced or otherwise combined with other materials, without fittings:										
	3917.32.10	---For blood dialysis and the like. .	kg	30%	25%	6%	15%	Free	Free		17.5%	10%
	3917.32.20	---Garden hose	kg	30%	25%	6%	15%	Free	Free		17.5%	10%
	3917.32.90	---Other	kg	30%	25%	6%	15%	Free	Free		17.5%	10%
		--Other, not reinforced or otherwise combined with other materials, with fittings:										
	3917.33.10	---For blood dialysis and the like. ..	kg	30%	25%	6%	15%	Free	Free		17.5%	10%
	3917.33.20	---Garden hose	kg	30%	25%	6%	15%	Free	Free		17.5%	10%
	3917.33.90	---Other	kg	30%	25%	6%	15%	Free	Free		17.5%	10%
		--Other:										
	3917.39.10	---For blood dialysis and the like. ..	kg	30%	25%	6%	30%	Free	Free		17.5%	10%
	3917.39.20	---Garden hose	kg	30%	25%	6%	30%	Free	Free		17.5%	10%
	3917.39.90	---Other	kg	30%	25%	6%	30%	Free	Free		17.5%	10%
		-Fittings										
	3917.40.10	---For blood dialysis tubing and the like . .	.kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	3917.40.90	---Other	kg	30%	25%	6%	7.5%	Free	Free		17.5%	10%
39.18		**Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.**										

		-Of polymers of vinyl chloride:											
	3918.10.10	---In rolls	kg	30%	25%	6%	30%	Free	Free		17.5%	10%
	3918.10.90	--- In tiles	kg	30%	25%	9%	15%	Free	Free		17.5%	10%
	3918.90.00	-Of other plastics	kg	30%	25%	9%	30%	Free	Free		17.5%	10%
39.19		**Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.**										
		-In rolls of a width not exceeding 20 cm:										
	3919.10.10	---For industrial use. . . .	kg	15%	10%	6%	15%	Free	Free		17.5%	10%
	3919.10.90	---Other	kg	15%	10%	6%	15%	Free	Free		17.5%	10%
		-Other										
	3919.90.10	---In rolls of a width exceeding 100cm, unprinted	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	3919.90.20	---In rolls of a width exceeding 100cm, printed	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	3919.90.90	--- Other	kg	15%	10%	6%	15%	Free	Free		17.5%	10%
39.20		**Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.**										
		-Of polymers of ethylene:										
	3920.10.10	---Sterilised for medical use. . . .	kg	15%	10%	1%	15%	Free	Free	10%	17.5%	10%
		---Other:										
	3920.10.91	----Unprinted	kg	15%	10%	1%	7.5%	Free	Free	10%	17.5%	10%
	3920.10.99	----Other	kg	15%	10%	1%	15%	Free	Free	10%	17.5%	10%
		-Of polymers of propylene:										
	3920.20.10	---Unprinted	kg	15%	10%	1%	7.5%	Free	Free	10%	17.5%	10%
	3920.20.90	---Other	kg	15%	10%	1%	7.5%	Free	Free	10%	17.5%	10%
		-Of polymers of styrene:										
	3920.30.10	---Unprinted	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	3920.30.90	---Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
		-Of polymers of vinyl chloride:										
		--Containing by weight not less than 6% of plasticisers:										
	3920.43.10	----Unprinted	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	3920.43.90	----Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	3920.49.00	--Other	kg	15%	10%	1%	15%	Free	Free		17.5%	10%
		-Of acrylic polymers:										
		--Of poly(methyl methacrylate):										
	3920.51.10	---Unprinted	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	3920.51.90	---Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
		--Other:										
		-Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:										
	3920.59.10	---Unprinted	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	3920.59.90	---Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
		--Of polycarbonates:										
	3920.61.10	---Unprinted	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	3920.61.90	---Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%

	--Of poly(ethylene terephthalate):									
3920.62.10	----Unprinted	kg	15%	10%	1%	15%	Free	Free	17.5%	10%
3920.62.90	----Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	--Of unsaturated polyesters:									
3920.63.10	---Unprinted	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
3920.63.90	---Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	--Of other polyesters:									
3920.69.10	---Unprinted	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
3920.69.90	---Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	-Of cellulose or its chemical derivatives:									
	--Of regenerated cellulose:									
3920.71.10	---Unprinted	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
3920.71.90	---Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	--Of cellulose acetate:									
3920.73.10	---Unprinted	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
3920.73.90	---Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	--Of other cellulose derivatives									
	-Of other plastics:									
3920.79.10	---Unprinted	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
3920.79.90	---Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	--Of poly(vinyl butyral):									
3920.91.10	---Not printed	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
3920.91.90	---Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	--Of polyamides:									
3920.92.10	----Not printed	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
3920.92.90	----Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	--Of amino-resins:									
3920.93.10	---Not printed	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
3920.93.90	---Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	--Of phenolic resins:									
3920.94.10	---Not printed	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
3920.94.90	---Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	--Of other plastics:									
3920.99.10	---Not printed	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
3920.99.90	---Other	kg	15%	10%	1%	15%	Free	Free	17.5%	10%

39.21	**Other plates, sheets, film, foil and strip, of plastics.**									
	-Cellular:									
	--Of polymers of styrene:									
3921.11.10	---Unprinted	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
3921.11.90	---Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	--Of polymers of vinyl chloride:									
3921.12.10	---For the manufacture of smart cards	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
3921.12.91	--- Unprinted . .	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
3921.12.99	---Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%

		--Of polyurethanes:										
	3921.13.10	--- Unprinted . .	kg	15%	10%	1%	7.5%	Free	Free	10%	17.5%	10%
	3921.13.90	---Other	kg	15%	10%	1%	7.5%	Free	Free	10%	17.5%	10%
		--Of regenerated cellulose:										
	3921.14.10	--- Unprinted . .	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	3921.14.90	---Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
		--Of other plastics:										
	3921.19.10	--- Unprinted . .	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	3921.19.90	---Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
		-Other:										
	3921.90.10	--- Unprinted . .	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	3921.90.90	---Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
39.22		**Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.**										
	3922.10.00	-Baths, shower-baths, sinks and wash-basins	kg	30%	25%	9%	30%	Free	Free		17.5%	10%
	3922.20.00	-Lavatory seats and covers . .	kg	30%	25%	9%	30%	Free	Free		17.5%	10%
		-Other:										
	3922.90.10	---Dual flashing sanitary system . .	kg	30%	25%	9%	30%	Free	15%		17.5%	10%
	3922.90.90	---Other . .	kg	30%	25%	9%	30%	Free	15%		17.5%	10%
39.23		**Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.**										
		-Boxes, cases, crates and similar articles:										
	3923.10.10	---For the industrial packaging of goods	kg	15%	10%	4%	15%	Free	Free	10%	17.5%	10%
	3923.10.90	---Other	kg	30%	25%	4%	30%	Free	Free	10%	17.5%	10%
		-Sacks and bags (including cones):										
		--Of polymers of ethylene:										
		---For packaging in industry:							(Govt. Notice 25 of 4/04/25)			
	3923.21.10	---Carrier bags with handles . .	kg/U	15%	10%	1%	15%	Free	Free	250%	17.5%	10%
	3923.21.90	---Other	kg/U	30%	25%	1%	30%	Free	15%	10%	17.5%	10%
		--Of other plastics:										
	3923.29.10	---Sterile pouches . .	kg/U	15%	10%	1%	15%	Free	Free	10%	17.5%	10%
	3923.29.20	--- Carrier bags with handles	kg/U	30%	25%	4%	30%	Free	Free	250%	17.5%	10%
	3923.29.90	---Other	kg/U	30%	25%	4%	30%	Free	Free	10%	17.5%	10%
		-Carboys, bottles, flasks and similar articles:										
	3923.30.10	--- For the industrial packaging of goods	kg/U	15%	10%	4%	15%	Free	Free	10%	17.5%	10%
	3923.30.20	---For medical use	kg/U	15%	10%	4%	7.5%	Free	Free		17.5%	10%
	3923.30.90	---Other	kg/U	15%	10%	4%	5%	Free	Free	10%	17.5%	10%
		-Spools, cops, bobbins and similar supports:										
	3923.40.10	---For packaging in industry . .	kg/1000U	15%	10%	4%	15%	Free	Free		17.5%	10%

	3923.40.90	---Other	kg/1000U	30%	25%	4%	30%	Free	Free		17.5%	10%	
		-Stoppers, lids, caps and other closures:											
	3923.50.10	---Insets	kg/1000U	15%	10%	4%	7.5%	Free	Free	10%	17.5%	10%	
	3923.50.90	---Other	kg/1000U	15%	10%	4%	7.5%	Free	Free	10%	17.5%	10%	
		-Other:											
	3923.90.10	---Empty capsules for pharmaceutical use	kg/1000U	15%	10%	4%	7.5%	Free	Free		17.5%	10%	
	3923.90.20	---For packaging tooth paste, cosmetics and similar products	kg/1000U	15%	10%	4%	7.5%	Free	Free		17.5%	10%	
	3923.90.90	---Other.. ..	kg/1000U	15%	10%	4%	15%	Free	Free		17.5%	10%	
39.24		**Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.**											
	3924.10.00	-Tableware and kitchenware . .	kg	30%	25%	2%	30%	Free	Free		17.5%	10%	
		-Other:											
	3924.90.10	---Bins of a kind fitted with wheels	kg	30%	25%	2%	30%	Free	Free		17.5%	10%	
	3924.90.20	---Babies bottles and teats therefor; baby bottle sterlizers..	kg	30%	25%	2%	30%	Free	Free		17.5%	10%	
	3924.90.30	---Cloth hangers.. .	.kg	30%	25%	2%	30%	Free	Free		17.5%	10%	
	3924.90.40	---Table cloth..	kg	30%	25%	2%	15%	Free	Free		17.5%	10%	
	3924.90.90	---Other	.kg	30%	25%	2%	30%	Free	Free		17.5%	10%	
39.25		**Builders' ware of plastics, not elsewhere specified or included.**											
	3925.10.00	-Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	U	30%	25%	9%	30%	Free	Free		17.5%	10%	

	3925.20.00	-Doors, windows and their frames and thresholds for doors	kg	30%	25%	9%	15%	Free	Free		17.5%	10%	
		-Shutters, blinds (including Venetian blinds) and similar articles and parts thereof:											
	3925.30.10	--- Shutters, blinds and similar articles	kg	25%	25%	9%	15%	Free	Free		17.5%	10%	
	3925.30.90	---Fittings and parts there of	kg	25%	25%	9%	15%	Free	Free		17.5%	10%	
		- Other:											
	3925.90.10	---Roofing sheets, ridging and tiles other than those specified in Note 10 to Chapter 39	kg	30%	25%	1%	30%	Free	Free		17.5%	10%	
	3925.90.90	---Other	kg	30%	25%	9%	30%	Free	Free		17.5%	10%	
39.26		**Other articles of plastics and articles of other materials of headings 39.01 to 39.14.**											
		-Office or school supplies:											
	3926.10.10	---For schools	kg	30%	25%	2%	30%	Free	Free		17.5%	10%	
	3926.10.90	---Other	kg	30%	25%	2%	30%	Free	Free		17.5%	10%	
		-Articles of apparel and clothing accessories (including gloves, mittens and mitts):											
	3926.20.10	---For occupation or health safety. .	kg	30%	25%	2%	30%	Free	Free		17.5%	10%	

3926.20.90	--- Other	kg	30%	25%	2%	30%	Free	Free	17.5%	10%
	-Fittings for furniture, coachwork of the like:									
3926.30.10	---Fittings for coachwork	kg	30%	25%	2%	15%	Free	Free	17.5%	10%
3926.30.90	---Other	kg	30%	25%	2%	15%	Free	Free	17.5%	10%
	-Statuettes and other ornamental articles:									
3926.40.10	---Of a kind used for religious purposes	kg	30%	25%	2%	15%	Free	Free	17.5%	10%
3926.40.90	---Other	kg	30%	25%	2%	15%	Free	Free	17.5%	10%
3926.90.10	---Urinary drainage bags. . . .	kg/U	Free	Free	2%	30%	Free	Free	Exempt	10%
3926.90.20	---Clamps, clips and other articles of plastics for artery and vein connecting for medical instruments, tools and apparatus, Broncho dilator covers of plastics r . .	kg	30%	25%	2%	30%	Free	15%	17.5%	10%
						(Govt. Notice 19 of 19th May, 2023)				
3926.90.30	---Conveyor or transmission belt,bolts and nuts; gaskets and friction articles for machines encapsulation and seals; clips for electrical harnesses and other similar articles for technical use	kg	30%	25%	2%	30%	Free	15%	17.5%	10%
3926.90.40	---Cards for the manufacture of "Smart Cards"	kg	30%	25%	2%	30%	Free	15%	17.5%	10%
3926.90.50	---Perforated cards for jacquard or similar machines; containers, clips, hangers, pins and the like, for use in the textile industry	kg	30%	25%	2%	15%	Free	15%	17.5%	10%
3926.90.60	---Boot and shoes lasts	kg	30%	25%	2%	15%	Free	15%	17.5%	10%
3926.90.70	---Floats for fishing nets	kg	30%	25%	2%	15%	Free	15%	17.5%	10%
3926.90.90	---Other	kg	30%	25%	2%	30%	Free	15%	17.5%	10%

VII:40

CHAPTER 40

Rubber and articles thereof

NOTES:

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

2. This Chapter does not cover:

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

(*b*) Footwear or parts thereof of Chapter 64;

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

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

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

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

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

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

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

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

(*a*) Unsaturated synthetic substances which can be irreversibly transformed by vulcanisation with sulphur into non-thermoplastic substances which, at a temperature between 18°C and 29°C, will not break on being extended to three

times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length. For the purposes of this test, substances necessary for the cross-linking, such as vulcanising activators or accelerators, may be added; the presence of substances as provided for by Note 5(B) (ii) and (iii) is also permitted. However, the presence of any substances not necessary for the

cross-linking, such as extenders, plasticisers and fillers, is not permitted;

(*b*) Thioplasts (TM); and

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

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

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

(ii) pigments or other colouring matter, other than those added solely for the purpose of identification; (iii)plasticisers or extenders (except mineral oil in the case of oil-extended rubber), fillers, reinforcing agents, organic solvents or any other substances, except those permitted under (B);

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

(i) emulsifiers or anti-tack agents;

(ii) small amounts of breakdown products of emulsifiers;

(iii) very small amounts of the following: heat-sensitive agents (generally for obtaining thermosensitive rubber latexes), cationic surface-active agents (generally for obtaining electro-positive rubber latexes), antioxidants, coagulants, crumbling agents, freeze-resisting agents, peptisers, preservatives, stabilisers, viscosity-control agents, or similar special-purpose additives.

6. For the purposes of heading 40.04, the expression "waste, parings and scrap" means rubber waste, parings and scrap from the manufacture or working of rubber and rubber goods definitely not usable as such because of cutting-up wear or other reasons.

7. Thread wholly of vulcanised rubber, of which any cross-sectional dimension exceeds 5 mm, is to be classified as strip, rods or profile shapes, of heading 40.08.

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

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

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

1	2	3	4	5	6	7	7A	8	9	10	11	12
40.01		**Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.**										

	4001.10.00	-Natural rubber latex, whether or not pre-vulcanised	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
		-Natural rubber in other forms:									
	4001.21.00	--Smoked sheets	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	4001.22.00	--Technically specified natural rubber (TSNR)	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	4001.29.00	--Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%

	4001.30.00	-Balata, gutta-percha, guayule, chicle and similar natural gums . .	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
40.02		**Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 40.01 with any product of this heading, in primary forms or in plates, sheets or strip.**									
		-Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR):									
	4002.11.00	--Latex	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	4002.19.00	--Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	4002.20.00	-Butadiene rubber (BR)	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
		-Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR):									
	4002.31.00	--Isobutene-isoprene (butyl) rubber (IIR)	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	4002.39.00	--Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
		-Chloroprene (chlorobutadiene) rubber (CR):									
	4002.41.00	--Latex	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	4002.49.00	--Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
		-Acrylonitrile-butadiene rubber (NBR):									
	4002.51.00	--Latex	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	4002.59.00	--Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	4002.60.00	-Isoprene rubber (IR)	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	4002.70.00	-Ethylene-propylene-non-conjugated diene rubber (EPDM)	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	4002.80.00	-Mixtures of any product of heading 40.01 with any product of this heading	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
		-Other:									
	4002.91.00	--Latex	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	4002.99.00	--Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
40.03		**Reclaimed rubber in primary forms or in plates, sheets or** strip:									
	4003.00.10	---Primary forms.	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
	4003.00.90	---Other . .	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
40.04	4004.00.00	**Waste, parings and scrap of rubber (other than hard rubber) and**									

		powders and granules obtained therefrom	kg	15%	10%	6%	15%	Free	Free	17.5%	10%
40.05		**Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.**									
	4005.10.00	-Compounded with carbon black or silica	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	4005.20.00	-Solutions; dispersions other than those of subheading 4005.10 . .	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
		-Other:									
	4005.91.00	--Plates, sheets and strip	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	4005.99.00	--Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
40.06		**Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.**									

	4006.10.00	-"Camel-back" strips for retreading rubber tyres	kg	15%	10%	1%	15%	Free	Free	17.5%	10%
	4006.90.00	-Other	kg	15%	10%	1%	15%	Free	Free	17.5%	10%
40.07	4007.00.00	**Vulcanised rubber thread and cord**	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
40.08		**Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.**									
		-Of cellular rubber:									
		--Plates, sheets and strip:									
	4008.11.10	---Flooring material	kg	30%	25%	3%	30%	Free	Free	17.5%	10%
	4008.11.20	---Imitation leather	kg	30%	25%	3%	30%	Free	Free	17.5%	10%
	4008.11.90	---Other . .	kg	30%	25%	3%	30%	Free	Free	17.5%	10%
	4008.19.00	--Other	kg	30%	25%	3%	30%	Free	Free	17.5%	10%
		-Of non-cellular rubber:									
	4008.21.00	--Plates, sheets and strip	kg	30%	25%	3%	30%	Free	Free	17.5%	10%
	4008.29.00	--Other	kg	30%	25%	3%	30%	Free	Free	17.5%	10%
40.09		**Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).**									
		-Not reinforced or otherwise combined with other materials:									
		--Without fittings:									
	4009.11.10	---Of a kind used for motor vehicles of Chapter 87.	kg	15%	10%	6%	15%	Free	Free	17.5%	10%
	4009.11.90	---Other	kg	15%	10%	6%	15%	Free	Free	17.5%	10%
		--With fittings:									
	4009.12.10	--- Of a kind used for motor vehicles of Chapter 87.	kg	30%	25%	9%	30%	Free	Free	17.5%	10%
	4009.12.90	---Other	kg	30%	25%	9%	30%	Free	Free	17.5%	10%
		-Reinforced or otherwise combined only with metal:									
		--Without fittings:									
	4009.21.10	--- Of a kind used for motor vehicles of Chapter 87.	kg	30%	25%	9%	30%	Free	Free	17.5%	10%
	4009.21.90	---Other	kg	30%	25%	9%	30%	Free	Free	17.5%	10%
		--- With fittings:									

	4009.22.10	--- Of a kind used for motor vehicles of Chapter 87.	kg	30%	25%	9%	30%	Free	Free	17.5%	10%
	4009.22.90	---Other	kg	30%	25%	9%	30%	Free	Free	17.5%	10%
		-Reinforced or otherwise combined only with textile materials:									
		--Without fittings:									
	4009.31.10	--- Of a kind used for motor vehicles of Chapter 87.	kg	30%	25%	9%	30%	Free	Free	17.5%	10%
	4009.31.90	---Other	kg	30%	25%	9%	30%	Free	Free	17.5%	10%
		--With fittings:									
	4009.32.10	--- Of a kind used for motor vehicles of Chapter 87.	kg	30%	25%	9%	30%	Free	Free	17.5%	10%
	4009.32.90	---Other	kg	30%	25%	9%	30%	Free	Free	17.5%	10%
		-Reinforced or otherwise combined with other materials:									
		--Without fittings:									
	4009.41.10	--- Of a kind used for motor vehicles of Chapter 87.	kg	30%	25%	9%	30%	Free	Free	17.5%	10%
	4009.41.90	---Other	kg	30%	25%	9%	30%	Free	Free	17.5%	10%
		--With fittings:									
	4009.42.10	--- Of a kind used for motor vehicles of Chapter 87.	kg	30%	25%	9%	30%	Free	Free	17.5%	10%
	4009.42.90	---Other	kg	30%	25%	9%	30%	Free	Free	17.5%	10%
40.10		**Conveyor or transmission belts or belting, of vulcanised rubber.**									
		-Conveyor belts or belting:									
	4010.11.00	--Reinforced only with metal . .	kg	15%	10%	1%	15%	Free	Free	17.5%	10%
	4010.12.00	--Reinforced only with textile materials	kg	15%	10%	1%	15%	Free	Free	17.5%	10%
	4010.19.00	--Other	kg	15%	10%	1%	15%	Free	Free	17.5%	10%
		-Transmission belts or belting:									
		--Endless transmission belts of trapezoidal cross-section (V-belts) V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm:									
	4010.31.10	--- Of a kind used for motor vehicles of Chapter 87.	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	4010.31.90	---Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
		--Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm:									
	4010.32.10	--- Of a kind used for motor vehicles of Chapter 87.	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	4010.32.90	---Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
		--Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm :									
	4010.33.10	--- Of a kind used for motor vehicles of Chapter 87.	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	4010.33.90	---Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
		--Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside									

	4010.34.10	--- Of a kind used for motor vehicles of Chapter 87.	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	4010.34.90	---Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%

		--Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm:										
	4010.35.10	--- Of a kind used for motor vehicles of Chapter 87.	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	4010.35.90	---Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
		--Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm:										
	4010.36.10	--- Of a kind used for motor vehicles of Chapter 87.	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	4010.36.90	---Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
		--Other:										
	4010.39.10	--- Of a kind used for motor vehicles of Chapter 87.	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	4010.39.90	---Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
40.11		**New pneumatic tyres, of rubber.**										
	4011.10.00	-Of a kind used on motor cars (including station wagons and racing cars)	U	30%	25%	2%	30%	Free	25%		17.5%	10%
	4011.20.00	-Of a kind used on buses or lorries	U	30%	25%	2%	30%	Free	25%		17.5%	10%
	4011.30.00	-Of a kind used on aircraft . .	U	Free	Free	2%	Free	Free	Free		17.5%	10%
	4011.40.00	-Of a kind used on motorcycles . .	U	30%	25%	2%	30%	Free	Free		17.5%	10%
	4011.50.00	-Of a kind used on bicycles . .	U	30%	25%	2%	30%	Free	Free		17.5%	10%
	4011.70.00	-Of a kind used on agricultural or forestry vehicles and machines . .	U	15%	10%	2%	5%	Free	Free		17.5%	10%
	4011.80.00	-Of a kind used on construction, mining or industrial handling vehicles and machines . .	U	15%	10%	2%	5%	Free	Free		17.5%	10%
		-Other										
	4011.90.10	---Of a kind used on tractors, earth movers, graders and simiral machines of chapter 84; low speed tyre cases	U	15%	10%	1%	5%	Free	Free		17.5%	10%
	4011.90.20	---Of kind used on wheelbarrows, stores trucks and simiral appliancess	U	15%	10%	1%	5%	Free	Free		17.5%	10%
	4011.90.90	---Other	U	30%	25%	2%	12.5%	Free	Free		17.5%	10%
40.12		**Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.**										
		-Retreaded tyres:										
	4012.11.00	--Of a kind used on motor cars (including station wagon and racing cars)	U	30%	25%	2%	30%	Free	Free	25%	17.5%	10%
	4012.12.00	--Of a kind used on buses or lorries	U	30%	25%	3%	30%	Free	Free	25%	17.5%	10%
	4012.13.00	--Of a kind used on aircraft . .	U	10%	10%	3%	7.5%	Free	Free	25%	17.5%	10%
	4012.19.00	--Other	U	30%	25%	3%	30%	Free	Free	25%	17.5%	10%
		--Used pneumatic tyres:										
	4012.20.10	---Regrooved tyres	U	30%	25%	3%	15%	Free	Free	25%	17.5%	10%

	4012.20.90	---Other	U	30%	25%	3%	15%	Free	25%	25%	17.5%	10%
		-Other:										
	4012.90.10	---Interchangeable tyre treads	U	Free	Free	3%	15%	Free	Free	Free	17.5%	10%
	4012.90.90	---Other . .	U	30%	25%	3%	15%	Free	Free	25%	17.5%	10%

40.13		**Inner tubes, of rubber.**										
	4013.10.00	-Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	U	30%	25%	2%	30%	Free	Free		17.5%	10%
	4013.20.00	-Of a kind used on bicycles . .	U	30%	25%	3%	30%	Free	Free		17.5%	10%
		-Other:										
	4013.90.10	---Of a kind used for agricultural tractors	U	15%	10%	2%	15%	Free	Free		17.5%	10%
	4013.90.90	---Other	U	30%	25%	2%	30%	Free	Free		17.5%	10%
40.14		**Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.**										
	4014.10.00	-Sheath contraceptives	kg/U	Free	Free	Free	Free	Free	Free		Zero	10%
		-Other:.										
	4014.90.10	---Teats and pacifiers.	kg/U	30%	25%	5%	15%	Free	Free		17.5%	10%
	4014.90.90	---Other	kg/U	30%	25%	5%	15%	Free	Free		17.5%	10%
40.15		**Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber.**										
		-Gloves, mittens and mitts:										
	4015.12.00	--Of a kind used for medical, surgical, dental or veterinary purposes	kg/2U	Free	Free	Free	Free	Free	Free		17.5%	10%
		--Other:										
	4015.19.10	---For radiologists	kg/2U	10%	10%	3%	30%	Free	Free		17.5%	10%
	4015.19.20	---For use in industry	kg/2U	15%	10%	6%	30%	Free	Free		17.5%	10%
	4015.19.90	---Other	kg/2U	30%	25%	12%	30%	Free	Free		17.5%	10%
		-Other:										
	4015.90.10	---Life jackets and belts.	kg/2U	30%	25%	12%	15%	Free	Free		17.5%	10%
	4015.90.20	---Baby bibs	kg/2U	30%	25%	12%	15%	Free	Free		17.5%	10%
	4015.90.90	---Other	kg/2U	30%	25%	12%	30%	Free	Free		17.5%	10%
40.16		**Other articles of vulcanised rubber other than hard rubber.**										
		-Of cellular rubber:										
	4016.10.10	---For medical use.	kg	30%	25%	5%	30%	Free	Free		17.5%	10%
	4016.10.20	---For industrial, agricultural										

		and mining use	kg	30%	25%	5%	15%	Free	15%	17.5%	10%
	4016.10.90	---Other	kg	30%	25%	1%	30%	Free	Free	17.5%	10%
		-Other:									
	4016.91.00	--Floor coverings and mats	kg	30%	25%	5%	30%	Free	Free	17.5%	10%
	4016.92.00	--Erasers	kg	30%	25%	5%	30%	Free	Free	17.5%	10%
		--Gaskets, washers and other seals:									
		---Gaskets:									
	4016.93.11	----Industrial	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	4016.93.19	----Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
		---Disc washers:									
	4016.93.21	----Industrial..	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	4016.93.29	----Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
		---Other seals:									
	4016.93.31	----Industrial	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	4016.93.39	----Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	4016.94.00	--Boat or dock fenders, whether or not inflatable	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	4016.95.00	--Other inflatable articles	kg	30%	25%	1%	30%	Free	Free	17.5%	10%
		--Other:									
	4016.99.10	---For medical and scientific use. .	kg	30%	25%	1%	15%	Free	Free	17.5%	10%
	4016.99.20	---For industrial and mining use . .	kg	30%	25%	1%	15%	Free	Free	17.5%	10%
	4016.99.90	---Other	kg	30%	25%	1%	30%	Free	Free	17.5%	10%
40.17		**Hard rubber (for example, ebonite) in all forms, including waste and scarp; articles of hard rubber:**									
	4017.00.10	---Waste and scrap	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
		---Other:									
	4017.00.91	----For scientific research and industrial use	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
	4017.00.99	----Other	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%

Section VIII

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

CHAPTER 41

Raw hides and skins (other than furskins) and leather

NOTES:

1. This Chapter does not cover:

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

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

(*c*) Hides or skins, with the hair or wool on, raw, tanned or dressed (Chapter 43); the following are, however, to be classified in Chapter 41, namely, raw hides and skins with the hair or wool on, of bovine animals (including buffalo), of equine animals, of sheep or lambs (except Astrakhan, Broadtail, Caracul, Persian or similar lambs, Indian, Chinese,

Mongolian or Tibetan lambs), of goats or kids (except Yemen, Mongolian or Tibetan goats and kids), of swine (including peccary), of chamois, of gazelle, of camels (including dromedaries),of reindeer, of elk, of deer, of roebucks or of dogs.

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

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

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

Informative Note:

This Chapter does not cover articles of leather (Chapter 42) or artciles of Furskin (Chapter 43).

1	2	3	4	5	6	7	7A	8	9	10	11	12
41.01		**Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.**										
	4101.20.00	-Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved	kg	10%	10%	Free	5%	Free	Free		17.5%	10%
	4101.50.00	-Whole hides and skins, of a weight exceeding 16 kg	kg	10%	10%	Free	5%	Free	Free		17.5%	10%
	4101.90.00	-Other, including butts, bends and bellies	kg	10%	10%	Free	5%	Free	Free		17.5%	10%
41.02		**Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (*c*) to this Chapter.**										
	4102.10.00	-With wool on	kg	10%	10%	Free	5%	Free	Free		17.5%	10%
		-Without wool on:										
	4102.21.00	--Pickled	kg	10%	10%	Free	5%	Free	Free		17.5%	10%
	4102.29.00	--Other	kg	10%	10%	Free	5%	Free	Free		17.5%	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
41.03		**Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (*b*) or 1 (*c*) to this Chapter.**										
	4103.20.00	-Of reptiles	kg	10%	10%	Free	5%	Free	Free		17.5%	10%
	4103.30.00	-Of swine	kg	10%	10%	Free	5%	Free	Free		17.5%	10%

	4103.90.00	-Other	kg	10%	10%	Free	5%	Free	Free		17.5%	10%
41.04		**Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.**										
		-In the wet state (including wet-blue):										
		--Full grains, unsplit; grain splits										
	4104.11.10	---Chrome treated . .	kg	30%	25%	1%	15%	Free	Free		17.5%	10%
	4104.11.90	---Other . .	kg	30%	25%	1%	15%	Free	Free		17.5%	10%
		--Other										
	4104.19.10	---Chrome treated.	kg	30%	25%	1%	15%	Free	Free		17.5%	10%
	4104.19.90	---Other	kg	30%	25%	1%	15%	Free	Free		17.5%	10%
		-In the dry state (crust):										
	4104.41.00	--Full grains, unsplit; grain splits . .	kg	30%	25%	1%	15%	Free	Free		17.5%	10%
	4104.49.00	--Other	kg	30%	25%	1%	15%	Free	Free		17.5%	10%
41.05		**Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.**										
	4105.10.00	-In the wet state (including wet-blue)	kg	30%	25%	1%	15%	Free	Free		17.5%	10%
	4105.30.00	-In the dry state (crust)	kg	30%	25%	1%	15%	Free	Free		17.5%	10%
41.06		**Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.**										
		-Of goats or kids:										
	4106.21.00	--In the wet state (including wet-blue)	kg	30%	25%	2%	15%	Free	Free		17.5%	10%
	4106.22.00	--In the dry state (crust)	kg	30%	25%	2%	15%	Free	Free		17.5%	10%
		-Of swine										
	4106.31.00	--In the wet state (including wet-blue)	kg	30%	25%	2%	15%	Free	Free		17.5%	10%
	4106.32.00	--In the dry state (crust)	kg	30%	25%	2%	15%	Free	Free		17.5%	10%
	4106.40.00	-Of reptiles	kg	30%	25%	2%	15%	Free	Free		17.5%	10%
		-Other:										
	4106.91.00	--In the wet state (including wet-blue)	kg	30%	25%	2%	15%	Free	Free		17.5%	10%
	4106.92.00	--In the dry state (crust)	kg	30%	25%	2%	15%	Free	Free		17.5%	10%
41.07		**Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14.**										
		-Whole hides and skins:										
	4107.11.00	--Full grains, unsplit	kg	30%	25%	9%	15%	Free	Free		17.5%	10%
	4107.12.00	--Grain splits	kg	30%	25%	9%	15%	Free	Free		17.5%	10%
	4107.19.00	--Other	kg	30%	25%	9%	15%	Free	Free		17.5%	10%
		-Other, including sides:										
	4107.91.00	--Full grains, unsplit	kg	30%	25%	9%	15%	Free	Free		17.5%	10%
	4107.92.00	--Grain splits	kg	30%	25%	9%	15%	Free	Free		17.5%	10%
	4107.99.00	--Other	kg	30%	25%	9%	15%	Free	Free		17.5%	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12

[41.08]

[41.09]

[41.10]

[41.11]

41.12	4112.00.00	**Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14**	kg	30%	25%	9%	15%	Free	Free	17.5%	10%
41.13		**Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14.**									
	4113.10.00	-Of goats or kids	kg	30%	25%	9%	15%	Free	Free	17.5%	10%
	4113.20.00	-Of swine	kg	30%	25%	9%	15%	Free	Free	17.5%	10%
	4113.30.00	-Of reptiles	kg	30%	25%	9%	15%	Free	Free	17.5%	10%
	4113.90.00	-Other	kg	30%	25%	9%	15%	Free	Free	17.5%	10%
41.14		**Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.**									
	4114.10.00	-Chamois (including combination chamois) leather	kg	30%	25%	9%	15%	Free	Free	17.5%	10%
	4114.20.00	-Patent leather and patent laminated leather; metallised leather	kg	30%	25%	9%	15%	Free	Free	17.5%	10%
41.15		**Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, and powder and flour.**									
	4115.10.00	-Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	kg	30%	25%	9%	15%	Free	Free	17.5%	10%
	4115.20.00	-Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour . .	kg	30%	25%	9%	15%	Free	Free	17.5%	10%

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

NOTES:

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

2. This Chapter does not cover:

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

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

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

(*d*) Articles of Chapter 64;

(*e*) Headgear or parts thereof of Chapter 65;

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

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

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

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

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

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

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

3. (A) In addition to the provisions of Note 2 above, heading 42.02 does not cover:

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

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

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

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

1	2	3	4	5	6	7	7A	8	9	10	11	12
42.01	4201.00.00	**Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material**	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
42.02		**Trunks, suitcases, vanity-cases, executive cases, briefcases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar**										

containers; travelling bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper.

		-Trunks, suitcases, vanity-cases, executive cases, briefcases, school satchels and similar containers:									
	4202.11.00	--With outer surface of leather or of composition leather.	U	30%	25%	4%	15%	Free	Free	17.5%	10%
	4202.12.00	--With outer surface of plastics or of textile materials	U	30%	25%	4%	30%	Free	Free	17.5%	10%
	4202.19.00	--Other	U	30%	25%	4%	15%	Free	Free	17.5%	10%
		-Handbags, whether or not with shoulder strap, including those without handle:									
	4202.21.00	-- With outer surface of leather or of composition leather.	U/kg	30%	25%	4%	15%	Free	Free	17.5%	10%
	4202.22.00	--With outer surface of sheeting of plastics or of textile materials . .	U/kg	30%	25%	4%	15%	Free	Free	17.5%	10%
	4202.29.00	--Other	U/kg	30%	25%	4%	30%	Free	Free	17.5%	10%
		-Articles of a kind normally carried in the pocket or in the handbag:									
	4202.31.00	-- With outer surface of leather or of composition leather.	kg	30%	25%	4%	30%	Free	Free	17.5%	10%
	4202.32.00	--With outer surface of sheeting of plastics or of textile materials .	kg	30%	25%	4%	15%	Free	Free	17.5%	10%
	4202.39.00	--Other	kg	30%	25%	4%	15%	Free	Free	17.5%	10%
		-Other:									
	4202.91.00	-- With outer surface of leather or of composition leather.	kg	30%	25%	4%	15%	Free	Free	17.5%	10%
	4202.92.00	--With outer surface of sheeting of plastics or of textile materials . .	kg	30%	25%	4%	30%	Free	Free	17.5%	10%
	4202.99.00	--Other	kg	30%	25%	4%	15%	Free	Free	17.5%	10%
42.03		**Articles of apparel and clothing accessories, of leather or of composition leather.**									
		-Articles of apparel:									
		-Gloves, mittens and mitts:									
	4203.10.10	---Industrial and occupational. . . .	kg	30%	25%	4%	30%	Free	15%	17.5%	10%
	4203.10.90	---Other	kg	30%	25%	4%	30%	Free	15%	17.5%	10%
		-Gloves, mittens and mitts:									

	4203.21.00	--Specially designed for use in sports	prs	30%	25%	4%	30%	Free	Free	17.5%	10%
		--Other:									
	4203.29.10	---Industrial and occupational. . . .	kg	30%	25%	4%	30%	Free	Free	17.5%	10%
	4203.29.90	---Other	kg	30%	25%	4%	30%	Free	Free	17.5%	10%
	4203.30.00	-Belts and bandoliers	kg	30%	25%	4%	15%	Free	Free	17.5%	10%
		-Other clothing accessories:									
	4203.40.10	--- Industrial and occupational . .	kg	30%	25%	4%	15%	Free	Free	17.5%	10%
	4203.40.20	---Labels and badges	kg	30%	25%	4%	15%	Free	Free	17.5%	10%
	4203.40.90	---Other	kg	30%	25%	4%	15%	Free	Free	17.5%	10%
[42.04]											
42.05		**Other articles of leather or of composition leather:**									
	4205.00.10	---Of a kind used in machinery or mechanical appliances or for other technical uses	kg	30%	25%	4%	15%	Free	Free	17.5%	10%
	4205.00.90	---Other	kg	30%	25%	4%	15%	Free	Free	17.5%	10%
42.06		**Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons:**									
	4206.00.10	---For use in the manufacture of surgical catgut . .	kg	10%	5%	6%	5%	Free	Free	17.5%	10%
	4206.00.90	---Other	kg	10%	5%	6%	5%	Free	Free	17.5%	10%

CHAPTER 43

Furskins and artificial fur; manufactures thereof

NOTES:

1. Throughout the Nomenclature references to "furskins", other than to raw furskins of heading 43.01, apply to hides or skins of all animals which have been tanned or dressed with the hair or wool on.

5. This Chapter does not cover:

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

(*b*) Raw hides or skins, with the hair or wool on, of Chapter 41 (*see* Note 1 (*c*) to that Chapter);

(*c*) Gloves, mittens and mitts, consisting of leather and furskin or of leather and artificial fur (heading 42.03);

(*d*) Articles of Chapter 64;

(*e*) Headgear or parts thereof of Chapter 65; or

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

4. Articles of apparel and clothing accessories (except those excluded by Note 2) lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming are to be classified in heading 43.03 or 43.04 as the case may be.

5. Throughout the Nomenclature the expression "artificial fur" means any imitation of furskin consisting of wool, hair or other fibres gummed or sewn on to leather, woven fabric or other materials, but does not include imitation furskins obtained by weaving or knitting (generally, heading 58.01 or 60.01).

1	2	3	4	5	6	7	7A	8	9	10	11	12
43.01		**Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 41.01, 41.02 or 41.03.**										
	4301.10.00	-Of mink, whole, with or without head, tail or paws	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
	4301.30.00	-Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
	4301.60.00	-Of fox, whole, with or without head, tail or paws	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
	4301.80.00	-Other furskins, whole, with or without head, tail or paws . .	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
	4301.90.00	-Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
43.02		**Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 43.03.**										
		-Whole skins, with or without head, tail or paws, not assembled:										
	4302.11.00	--Of mink	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
	4302.19.00	--Other	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
	4302.20.00	-Heads, tails, paws and other pieces or cuttings, not assembled . .	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
	4302.30.00	-Whole skins and pieces or cuttings thereof, assembled	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
43.03		**Articles of apparel, clothing accessories and other articles of furskin.**										
	4303.10.00	-Articles of apparel and clothing accessories	kg	30%	25%	12%	15%	Free	Free	10%	17.5%	10%
	4303.90.00	-Other	kg	30%	25%	12%	15%	Free	Free	10%	17.5%	10%
43.04	4304.00.00	**Artificial fur and articles thereof**	kg	30%	25%	12%	15%	Free	Free	10%	17.5%	10%

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

CHAPTER 44

Wood and articles of wood; wood charcoal

NOTES:

1. This Chapter does not cover:

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

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

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

(*d*) Activated charcoal (heading 38.02);

(*e*) Articles of heading 42.02;

(*f*) Goods of Chapter 46;

(*g*) Footwear or parts thereof of Chapter 64;

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

(*ij*) Goods of heading 68.08;

(*k*) Imitation jewellery of heading 71.17;

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

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

(*n*) Parts of firearms (heading 93.05);

(*o*) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings, prefabricated buildings);

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

(*q*) Articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils, and monopods, bipods and similar articles) excluding bodies and handles, of wood, for articles of heading 96.03; or

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

2. In this Chapter, the expression "densified wood" means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.

3. Headings 44.14 to 44.21 apply to articles of the respective descriptions of particle board or similar board, fibreboard, laminated wood or densified wood as they apply to such articles of wood.

4. Products of heading 44.10, 44.11 or 44.12 may be worked to form the shapes provided for in respect of the goods of heading 44.09, curved, corrugated, perforated, cut or formed to shapes other than square or rectangular or submitted to any other operation provided it does not give them the character of articles of other headings.

5. Heading 44.17 does not apply to tools in which the blade, working edge, working surface or other working part is formed by any of the materials specified in Note 1 to Chapter 82.

6. Subject to Note 1 above and except where the context otherwise requires, any reference to "wood" in a heading of this Chapter applies also to bamboos and other materials of a woody nature.

Subheading Notes:

1. For the purposes of subheading 4401.31.00, the expression "wood pellets" means by-products such as cutter shavings, Sawdust or chips, of the mechanical wood processing industry, furniture-making or other wood transformation Activities, which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3% by weight. Such pellets are cylindrical, with a diameter not exceeding 25mm and a length not exceeding 100mm..
2. For the purposes of subheading 4401.32, the expression "wood briquettes" means by-products such as cutter shavings, sawdust or chips, of the mechanical wood processing industry, furniture making or other wood transformation activities, which have been agglomerated either directly by compression or by addition of a binder in a proportion not exceeding 3 % by weight. Such briquettes are in the form of cubiform, polyhedral or cylindrical units with the minimum cross-sectional dimension greater than 25 mm.
3. For the purposes of subheading 4407.13, "S-P-F" refers to wood sourced from mixed stands of spruce, pine and fir where the proportion of each species varies and is unknown.
4. For the purposes of subheading 4407.14, "Hem-fir" refers to wood sourced from mixed stands of Western hemlock and fir where the proportion of each species varies and is unknown.

1	2	3	4	5	6	7	7A	8	9	10	11	12
44.01		**Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.**										
		-Fuel wood, in logs, in billets, in twigs, in faggots or in similar Forms : (+)										
	4401.11.00	--Coniferous	kg	10%	10%	Free	5%	Free	Free		17.5%	10%
	4401.12.00	--Non-coniferous	kg	10%	10%	Free	5%	Free	Free		17.5%	10%
		-Wood in chips or particles:										
	4401.21.00	--Coniferous	kg	10%	10%	Free	5%	Free	Free		17.5%	10%
	4401.22.00	--Non-coniferous	kg	10%	10%	Free	10%	Free	Free		17.5%	10%
		-Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms:										
	4401.31.00	-- Wood pellets.	kg	10%	10%	Free	5%	Free	Free		17.5%	10%
	4401.32.00	-- Wood briquettes.	kg	10%	10%	Free	5%	Free	Free		17.5%	10%
	4401.39.00	-- Other.	kg	10%	10%	Free	5%	Free	Free		17.5%	10%
		- Sawdust and wood waste and scrap, not agglomerated										
	4401.41.00	--Sawdust	kg	10%	10%	Free	5%	Free	Free		17.5%	10%
	4401.49.00	-- Other.	kg	10%	10%	Free	5%	Free	Free		17.5%	10%
44.02		**Wood charcoal (including shell or nut charcoal), whether or not agglomerated**										
	4402.10.00	- Of bamboo.	kg	10%	10%	Free	5%	Free	Free		17.5%	10%
	4402.20.00	- Of shell or nut.	kg	10%	10%	Free	5%	Free	Free		17.5%	10%
	4402.90.00	- Other.	kg	10%	10%	Free	10%	Free	Free		17.5%	10%
44.03		**Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.**										
		-Treated with paint, stains, creosote or other preservatives :										

4403.11.00	--Coniferous.	kg	10%	10%	Free	5%	Free	Free	17.5%	10%
4403.12.00	--Non-coniferous	kg	10%	10%	Free	5%	Free	Free	17.5%	10%
	-Other, coniferous:									
4403.21.00	--Of pine (Pinus spp.), of which the smallest cross-sectional dimension is 15 cm or more	kg	10%	10%	Free	5%	Free	Free	17.5%	10%
4403.22.00	--Of pine (Pinus spp.) other. . .	kg	10%	10%	Free	5%	Free	Free	17.5%	10%
4403.23.00	--Of fir (Abies spp.) and spruce (Picea spp.), of which the smallest cross-sectional dimension is 15 cm or more. . .	kg	10%	10%	Free	5%	Free	Free	17.5%	10%
4403.24.00	--Of fir (Abies spp.) and spruce (Picea spp.), other	kg	10%	10%	Free	5%	Free	Free	17.5%	10%
4403.25.00	--Of fir (Abies spp.) and spruce (Picea spp.), of which the smallest cross-sectional dimension is 15 cm or more..	kg	10%	10%	Free	5%	Free	Free	17.5%	10%
4403.26.00	--Other	kg	10%	10%	Free	5%	Free	Free	17.5%	10%
	-Other, of tropical wood :									
4403.41.00	--Dark-Red Meranti, Light-Red Meranti and Meranti Bakau . .	m^3	10%	10%	Free	5%	Free	Free	17.5%	10%
4403.42.00	--Teak.	m^3	10%	10%	Free	5%	Free	Free	17.5%	10%
4403.49.00	--Other	m^3	10%	10%	Free	5%	Free	Free	17.5%	10%
	-Other:									
4403.91.00	--Of oak (*Quercus spp.*)	m^3	10%	10%	Free	5%	Free	Free	17.5%	10%
4403.93.00	--Of beech (Fagus spp.), of which the smallest cross-sectional dimension is 15 cm or more . .	m^3	10%	10%	Free	5%	Free	Free	17.5%	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
	4403.94.00	--Of beech (*Fagus spp.*), othe . .	m^3	10%	10%	Free	5%	Free	Free		17.5%	10%
	4403.95.00	--Of birch (Betula spp.), of which the smallest cross-sectional dimension is 15 cm or more . .	m^3	10%	10%	Free	5%	Free	Free		17.5%	10%
	4403.96.00	--Of birch (*Betula spp.*). other	m^3	10%	10%	Free	5%	Free	Free		17.5%	10%
	4403.97.00	--Of popular and aspen (*Populus spp.*).	m^3	10%	10%	Free	5%	Free	Free		17.5%	10%
	4403.98.00	--Of eucalyptus (*Eucalptus spp.*)	m^3	10%	10%	Free	5%	Free	Free		17.5%	10%
	4403.99.00	--Other	m^3	10%	10%	Free	5%	Free	Free		17.5%	10%
44.04		**Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like.**										
	4404.10.00	-Coniferous	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	4404.20.00	-Non-coniferous	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%

44.05	4405.00.00	**Wood wool; wood flour**	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
44.06		**Railway or tramway sleepers (cross-ties) of wood.**									
		-Not impregnated:									
	4406.11.00	-- Coniferous.	m^3	10%	10%	3%	5%	Free	Free	17.5%	10%
	4406.12.00	-- Non- coniferous	m^3	10%	10%	3%	5%	Free	Free	17.5%	10%
		-Other :									
	4406.91.00	-- Coniferous	m^3	10%	10%	3%	5%	Free	Free	17.5%	10%
	4406.92.00	-- Non-coniferous	m^3	10%	10%	3%	5%	Free	Free	17.5%	10%
44.07		**Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.**									
		-Coniferous:									
		--Of pine (Pinus spp.)									
	4407.11.10	---Of a kind used in carpentry. . . .	m^3	15%	10%	6%	5%	Free	Free	17.5%	10%
	4407.11.90	---Other . .	m^3	15%	10%	6%	5%	Free	Free	17.5%	10%
		-- Of fir (*Abies spp.*)									
	4407.12.10	---Of a kind used in carpentry. . . .	m^3	15%	10%	6%	5%	Free	Free	17.5%	10%
	4407.12.90	---Other . .	m^3	15%	10%	6%	5%	Free	Free	17.5%	10%
	4407.13.00	---Of S-P-F (spruce (Picea spp.), pine (Pinus spp.) and fir (Abies spp.))	m3	15%	10%	6%	5%	Free	Free	17.5%	10%
	4407.14.00	---Of Hem-fir (Western hemlock (Tsuga heterophylla) and fir (Abies spp.))	m3	15%	10%	6%	5%	Free	Free	17.5%	10%
		-- Other									
	4407.19.10	---Of a kind used in carpentry. . . .	m^3	15%	10%	6%	5%	Free	Free	17.5%	10%
	4407.19.90	---Other . .	m^3	15%	10%	6%	5%	Free	Free	17.5%	10%
		-Of tropical wood:									
		--Mahogany (*Swietenia spp.*):									
	4407.21.10	---Of a kind used in carpentry. . . .	m^3	15%	10%	6%	7.5%	Free	Free	17.5%	10%
	4407.21.90	---Other . .	m^3	15%	10%	6%	7.5%	Free	Free	17.5%	10%
		--Virola,Imbuia and Balsa:									
	4407.22.10	---Of a kind used in carpentry. . . .	m^3	15%	10%	6%	7.5%	Free	Free	17.5%	10%
	4407.22.90	---Other . .	m^3	15%	10%	6%	7.5%	Free	Free	17.5%	10%
		--Dark-Red Meranti, Light-Red Meranti and Meranti Bakau:									
	4407.23.00	---Teak.	m3	15%	10%	6%	5%	Free	Free	17.5%	10%
	4407.25.10	---Of a kind used in carpentry. . . .	m^3	15%	10%	6%	7.5%	Free	Free	17.5%	10%
	4407.25.90	---Other . .	m^3	15%	10%	6%	7.5%	Free	Free	17.5%	10%
		--White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan :									
	4407.26.10	---Of a kind used in carpentry. . . .	m^3	15%	10%	6%	7.5%	Free	Free	17.5%	10%
	4407.26.90	---Other . .	m^3	15%	10%	6%	7.5%	Free	Free	17.5%	10%
		-- Sapelli:									
	4407.27.10	---Of a kind used in carpentry. . . .	m^3	15%	10%	6%	7.5%	Free	Free	17.5%	10%
	4407.27.90	---Other . .	m^3	15%	10%	6%	7.5%	Free	Free	17.5%	10%
		-- Iroko:									
	4407.28.10	---Of a kind used in carpentry. . . .	m^3	15%	10%	6%	7.5%	Free	Free	17.5%	10%

			m^3								
4407.28.90	---Other	. .	m	15%	10%	6%	7.5%	Free	Free	17.5%	10%
	--Other:										
			m^3								
4407.29.10	---Of a kind used in carpentry. .	. .	m^3	15%	10%	6%	7.5%	Free	Free	17.5%	10%
4407.29.90	---Other	. .	m	15%	10%	6%	7.5%	Free	Free	17.5%	10%
	-Other:										
	--Of oak (*Quercus spp.*):										
			m^3								
4407.91.10	---Of a kind used in carpentry. .	. .	m^3	15%	10%	6%	7.5%	Free	Free	17.5%	10%
4407.91.90	---Other	. .	m	15%	10%	6%	7.5%	Free	Free	17.5%	10%
	--Of beech (*Fagus spp.*):										
			m^3								
4407.92.10	---Of a kind used in carpentry. .	. .	m^3	15%	10%	6%	7.5%	Free	Free	17.5%	10%
4407.92.90	---Other	. .	m	15%	10%	6%	7.5%	Free	Free	17.5%	10%
	-- Of maple (*Acer spp*):										
			m^3								
4407.93.10	---Of a kind used in carpentry. .	. .	m^3	15%	10%	6%	7.5%	Free	Free	17.5%	10%
4407.93.90	---Other	. .	m	15%	10%	6%	7.5%	Free	Free	17.5%	10%
	-- Of cherry (*Prunus spp*):										
			m^3								
4407.94.10	---Of a kind used in carpentry. .	. .	m^3	15%	10%	6%	7.5%	Free	Free	17.5%	10%
4407.94.90	---Other	. .	m	15%	10%	6%	7.5%	Free	Free	17.5%	10%
	-- Of ash (*Fraxinus spp*):										
			m^3								
4407.95.10	---Of a kind used in carpentry. .	. .	m^3	15%	10%	6%	7.5%	Free	Free	17.5%	10%
4407.95.90	---Other	. .	m	15%	10%	6%	7.5%	Free	Free	17.5%	10%
	-- Of birch (*Betula spp*):										
			m^3								
4407.96.10	---Of a kind used in carpentry. .	. .	m^3	15%	10%	6%	5%	Free	Free	17.5%	10%
4407.96.90	---Other	. .	m	15%	10%	6%	5%	Free	Free	17.5%	10%
	-- Of poplar and aspen (*Populus spp*):										
			m^3								
4407.97.10	---Of a kind used in carpentry. .	. .	m^3	15%	10%	6%	5%	Free	Free	17.5%	10%
4407.97.90	---Other	. .	m	15%	10%	6%	5%	Free	Free	17.5%	10%
	--Other:										
			m^3								
4407.99.10	---Of a kind used in carpentry. .	. .	m^3	15%	10%	6%	7.5%	Free	Free	17.5%	10%
4407.99.90	---Other	. .	m	15%	10%	6%	7.5%	Free	Free	17.5%	10%
44.08	**Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm.**										
	-Coniferous:										
4408.10.10	--- Of a kind used in carpentry. .	. .	kg/m^3	30%	25%	9%	15%	Free	Free	17.5%	10%
4408.10.90	---Other		kg/m^3	30%	25%	9%	15%	Free	Free	17.5%	10%
	-Of tropical wood:										

	--Dark-Red Meranti, Light-Red Meranti and Meranti Bakau:										
4408.31.10	--- Of a kind used in carpentry. .	. .	kg/m^3	30%	25%	9%	15%	Free	Free	17.5%	10%
4408.31.90	---Other		kg/m^3	30%	25%	9%	15%	Free	Free	17.5%	10%
	--Other:										
4408.39.10	--- Of a kind used in carpentry. .	. .	kg/m^3	30%	25%	9%	15%	Free	Free	17.5%	10%
4408.39.90	---Other		kg/m^3	30%	25%	9%	15%	Free	Free	17.5%	10%

		-Other:										
	4408.90.10	--- Of a kind used in carpentry. . . .	kg/m3	30%	25%	9%	15%	Free	Free		17.5%	10%
	4408.90.90	---Other	kg/m3	30%	25%	9%	15%	Free	Free		17.5%	10%
44.09		**Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed.**										
		-Coniferous :										
		-Non-coniferous										
	4409.10.10	--- Of a kind used in carpentry. . . .	kg/m3	30%	25%	9%	15%	Free	Free		17.5%	10%
	4409.10.90	---Other	kg/m3	30%	25%	9%	15%	Free	Free		17.5%	10%
		-Non-coniferous :										
		-- Of bamboo:										
	4409.21.10	--- Of a kind used in carpentry. . . .	kg/m3	30%	25%	9%	15%	Free	Free		17.5%	10%
	4409.21.90	---Other	kg/m3	30%	25%	9%	15%	Free	Free		17.5%	10%
	4409.22.90	--Of tropical wood	kg/m3	30%	25%	9%	12.5%	Free	Free		17.5%	10%
		--Other										
	4409.29.10	--- Of a kind used in carpentry. . . .	kg/m3	30%	25%	9%	15%	Free	Free		17.5%	10%
	4409.29.90	---Other	kg/m3	30%	25%	9%	15%	Free	Free		17.5%	10%
44.10		**Particle board, oriented strand board(OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.**										
		-Of wood :										
	4410.11.00	--Particle board	kg	30%	25%	1%	30%	Free	15%		17.5%	10%
	4410.12.00	--Oriented strand board (OSB). . . .	kg	30%	25%	1%	30%	Free	Free		17.5%	10%
	4410.19.00	--Other	kg	30%	25%	1%	30%	Free	Free		17.5%	10%
	4410.90.00	-Other	kg	30%	25%	1%	30%	Free	Free		17.5%	10%
44.11		**Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.**										
		-Medium density fibreboard (MDF) :										
	4411.12.00	--Of a thickness not exceeding 5mm. .	kg	30%	25%	1%	30%	Free	Free		17.5%	10%
	4411.13.00	--Of a thickness exceeding 5mm but not exceeding 9mm:	kg	30%	25%	1%	15%	Free	Free		17.5%	10%
	4411.14.00	--Of a thickness exceeding 9mm. . .	kg	30%	25%	1%	30%	Free	Free		17.5%	10%
		-Other										
	4411.92.00	--Of a density exceeding 0.8g/cm^3. .. .	kg	30%	25%	1%	30%	Free	15%		17.5%	10%
	4411.93.00	-- Of a density exceeding 0.5g/cm^3 but not exceeding 0.8g/cm^3	kg	30%	25%	1%	15%	Free	Free		17.5%	10%
	4411.94.00	--Of a density not exceeding 0.5g/cm^3 . .	kg	30%	25%	1%	15%	Free	Free		17.5%	10%
44.12		**Plywood, veneered panels and similar laminated wood.**										

		- Of bamboo:									
	4412.10.10	--- Of a kind used in carpentry. . . .	kg/m3	30%	25%	9%	15%	Free	Free	17.5%	10%
	4412.10.90	---Other	kg/m3	30%	25%	9%	15%	Free	Free	17.5%	10%
		- Other plywood, consisting solely of sheets of wood(other than bamboo), each ply not exceeding 6 mm thicknessm3									
	4412.31.00	--With atleast one outer ply of tropical wood . .	kg/m3	30%	25%	9%	15%	Free	Free	17.5%	10%
	4412.33.00	--Other, with at least one outer ply of non-coniferous wood of the species alder (Alnus spp.) ash (*Fraxinus spp*.), beech (Fagus spp.), birch (*Betula spp*.) cherry *(Prunus spp*.) chestnut (*Castanea* spp.) elm (*Ulmus spp*.), hickory (*Carya* spp.), lime (*Tilia spp*.), maple (Acer spp), oak (Quercus spp.) plane tree *(Platanus* spp.), poplar and aspen (*Populus* spp.), robinia (*Robinia spp*.), tulipwood (*Liriodendron spp.)* or walnut (Juglans sp .)	kg/m3	30%	25%	9%	12.5%	Free	Free	17.5%	10%
	4412.34.00	--Other, with at least one outer ply of non-coniferous wood not specified under subheading 4412.33 . .	kg/m3	30%	25%	9%	12.5%	Free	Free	17.5%	10%

	4412.39.00	-- Other with at least one outer plies of coniferous wood . .	kg/m3	30%	25%	9%	15%	Free	Free	17.5%	10%
		- Laminated veneered lumber (LVL):									
	4412.41.00	-- With at least one outer ply of tropical wood	kg/m3	30%	25%	9%	12.5%	Free	15%	17.5%	10%
	4412.42.00	-- Other, with at least one outer ply of non-coniferous wood	kg/m3	30%	25%	9%	12.5%	Free	15%	17.5%	10%
	4412.49.00	-- Other, with both outer plies of coniferous wood	kg/m3	30%	25%	9%	12.5%	Free	15%	17.5%	10%
		- Blockboard, laminboard and battenboard:									
	4412.51.00	-- With at least one outer ply of tropical wood	kg/m3	30%	25%	9%	12.5%	Free	15%	17.5%	10%
	4412.52.00	-- Other, with at least one outer ply of non-coniferous wood	kg/m3	30%	25%	9%	12.5%	Free	15%	17.5%	10%
	4412.59.00	--Other, with both outer plies of coniferous wood	kg/m3	30%	25%	9%	12.5%	Free	15%	17.5%	10%
		-Other :									
	4412.91.00	-- With at least one outer ply of tropical wood	kg/m3	30%	25%	9%	12.5%	Free	15%	17.5%	10%
	4412.92.00	-- Other, with at least one outer ply of non-coniferous wood	kg/m3	30%	25%	9%	12.5%	Free	15%	17.5%	10%
	4412.99.00	-- Other, with both outer plies of coniferous wood	kg/m3	30%	25%	9%	30%	Free	Free	17.5%	10%
44.13	4413.00.00	**Densified wood, in blocks, plates, Strips or profile shapes . . . .**	kg/m	30%	25%	1%	30%	Free	Free	17.5%	10%

44.14		**Wooden frames for paintings, Photographs, mirrors or similar Objects**									
	4414.10.00	- Of tropical wood	kg/m	30%	25%	9%	30%	Free	Free	17.5%	10%
	4414.90.00	- Other	kg/m	30%	25%	9%	12.5%	Free	Free	17.5%	10%
44.15		**Packing cases, boxes, crates, drums and similar packing, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.**									
	4415.10.00	-Cases, boxes, crates, drums and similar packing; cable-drums . .	U	15%	10%	6%	15%	Free	Free	17.5%	10%
	4415.20.00	-Pallets, box pallets and other load boards; pallet collars	kg/U	15%	10%	6%	15%	Free	Free	17.5%	10%
44.16	4416.00.00	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves . .	kg/U	15%	10%	6%	15%	Free	Free	17.5%	10%
44.17	4417.00.00	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood	kg/U	15%	10%	12%	15%	Free	Free	17.5%	10%
44.18		Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.									
		- Windows, French-windows and their frames :									
	4418.11.00	---Of tropical wood	kg	30%	25%	9%	12.5%	Free	15%	17.5%	10%
	4418.19.00	---Other	kg	30%	25%	9%	12.5%	Free	15%	17.5%	10%
		-Doors and their frames and thresholds									
	4418.21.00	---Of tropical wood.	kg	30%	25%	9%	12.5%	Free	15%	17.5%	10%
	4418.29.00	--- Other	kg	30%	25%	9%	12.5%	Free	15%	17.5%	10%
	4418.30.00	--- Posts and beams other than products of subheadings 4418.81 to 4418.89	kg	30%	25%	9%	12.5%	Free	15%	17.5%	10%
	4418.40.00	-Shuttering for concrete constructional work.	kg	30%	25%	9%	15%	Free	Free	17.5%	10%
	4418.50.00	-Shingles and shakes	kg	30%	25%	9%	15%	Free	Free	17.5%	10%
	4418.73.00	--Of bamboo or with at least the top layer (wear layer) of bamboo . .	kg	30%	25%	9%	12.5%	Free	Free	17.5%	10%
	4418.74.00	--Other, for mosaic floors	kg	30%	25%	9%	12.5%	Free	Free	17.5%	10%
	4418.75.00	--Other, multilayer.	kg	30%	25%	9%	12.5%	Free	Free	17.5%	10%
	4418.79.00	--Other	kg	30%	25%	9%	30%	Free	Free	17.5%	10%
		- Engineered structural timber products :									
	4418.81.00	--Glue-laminated timber (glulam). . .	kg	30%	25%	9%	12.5%	Free	Free	17.5%	10%
	4418.82.00	--Cross-laminated timber (CLT or X-lam).	kg	30%	25%	9%	12.5%	Free	Free	17.5%	10%
	4418.83.00	--I beams.	kg	30%	25%	9%	12.5%	Free	Free	17.5%	10%
	4418.89.00	--Other	kg	30%	25%	9%	12.5%	Free	Free	17.5%	10%
		-Other :									
	4418.91.00	--Of bamboo	kg	30%	25%	9%	12.5%	Free	Free	17.5%	10%
	4418.92.00	--Cellular wood panels	kg	30%	25%	9%	12.5%	Free	Free	17.5%	10%

	4418.99.00	-Other	kg	30%	25%	9%	12.5%	Free	Free		17.5%	10%
44.19		**Tableware and kitchenware, of wood**										
		- Of bamboo :										
	4419.11.00	-- Bread boards, chopping boards and similar boards	kg	30%	25%	6%	12.5%	Free	15%		17.5%	10%
	4419.12.00	-- Chopsticks.	kg	30%	25%	6%	12.5%	Free	15%		17.5%	10%
	4419.19.00	-- Other	kg	30%	25%	6%	12.5%	Free	15%		17.5%	10%
	4419.20.00	-- Of tropical wood	kg	30%	25%	6%	12.5%	Free	15%		17.5%	10%
	4419.90.00	-- Other	kg	30%	25%	6%	12.5%	Free	15%		17.5%	10%
44.20		**Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.**										
		-Statuettes and other ornaments:										
	4420.11.00	---Of tropical wood..	kg	30%	25%	6%	12.5%	Free	Free		17.5%	10%
	4420.19.00	---Other	kg	30%	25%	6%	12.5%	Free	Free		17.5%	10%
	4420.90.00	-Other	kg	30%	25%	6%	30%	Free	Free		17.5%	10%
44.21		**Other articles of wood.**										
	4421.10.00	-Clothes hangers	kg	30%	25%	6%	30%	Free	Free		17.5%	10%
	4421.20.00	-Coffins	kg	Free	Free	Free	Free	Free	Free		Exempt	10%
		-Other:										
	4421.91.10	--- Of bamboo	kg	30%	25%	6%	Free	Free	Free		17.5%	10%
	4421.99.00	--Other	kg	30%	25%	6%	30%	Free	15%		17.5%	10%

IX: 45

CHAPTER 45

Cork and articles of cork

NOTES:

1. This Chapter does not cover:

(*a*) Footwear or parts of footwear of Chapter 64;
(*b*) Headgear or parts of headgear of Chapter 65; or
(*c*) Articles of Chapter 95 (for example, toys, games, sports requisites).

1	2	3	4	5	6	7	7A	8	9	10	11	12
45.01		**Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.**										
	4501.10.00	-Natural cork, raw or simply prepared	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	4501.90.00	-Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
45.02		**Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip, (including sharp-edged blanks for corks or stoppers) :**										

	4502.00.10	---Suitable for use in packaging and lagging, engines,machinery pipping and buildings.	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
	4502.00.20	---Of a kind used for cigarette tips	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
	4502.00.30	---Of a kind used for floor coverings	kg	15%	10%	6%	15%	Free	Free	17.5%	10%
	4502.00.90	---Other	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
45.03		**Articles of natural cork.**									
	4503.10.00	-Corks and stoppers	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
		- Other:									
	4503.90.10	---Floats for fishing nets	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
	4503.90.20	---Lifebouys	kg	Free	Free	6%	Free	Free	Free	17.5%	10%
	4503.90.90	---Other	kg	30%	25%	6%	15%	Free	Free	17.5%	10%
45.04		**Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.**									
	4504.10.00	-Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
		-Other:									
	4504.90.10	---Floats for fishing nets	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
	4504.90.20	---Lifebouys	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
	4504.90.90	---Other	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%

IX:46

CHAPTER 46

Manufactures of straw, of esparto or of other plaiting materials; basket ware and wickerwork

NOTES:

1. In this Chapter the expression "plaiting materials" means materials in a state or form suitable for plaiting, interlacing or similar processes; it includes straw, osier or willow, bamboos, rattans, rushes, reeds, strips of

wood, strips of other vegetable material (for example, strips of bark, narrow leaves and raffia or other strips obtained from broad leaves), unspun natural textile fibres, monofilament and strip and the like of plastics and strips of paper, but not strips of leather or composition leather or of felt or nonwovens, human hair, horsehair, textile rovings or yarns, or monofilament and strip and the like of Chapter 54.

2. This Chapter does not cover:
   (*a*) Wall coverings of heading 48.14;
   (*b*) Twine, cordage, ropes or cables, plaited or not (heading 56.07);
   (*c*) Footwear or headgear or parts thereof of Chapter 64 or 65;
   (*d*) Vehicles or bodies for vehicles of basket ware (Chapter 87); or
   (*e*) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings).

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

1	2	3	4	5	6	7	7A	8	9	10	11	12

46.01		**Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).**										
		-Mats, matting and screens of vegetable materials										
	4601.21.00	--Of bamboo	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
	4601.22.00	--Of rattan	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
	4601.29.00	--Other	kg	30%	25%	12%	30%	Free	Free		17.5%	10%
		-Other:										
	4601.92.00	--Of bamboo	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
	4601.93.00	--Of rattan	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
	4601.94.00	-- Of other vegetable materials . .	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
	4601.99.00	-- Other . .	kg	30%	25%	12%	15%	Free	15%		17.5%	10%
46.02		**Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah.**										
		-Of vegetable materials										
	4602.11.00	--Of bamboo.	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
	4602.12.00	-- Of rattan	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
	4602.19.00	-- Other.	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
	4602.90.00	- Other	kg	30%	25%	12%	15%	Free	Free		17.5%	10%

Section X

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

CHAPTER 47

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

NOTE: __

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

1	2	3	4	5	6	7	7A	8	9	10	11	12
47.01	4701.00.00	**Mechanical wood pulp**	kg	10%	10%	Free	5%	Free	Free		17.5%	10%
47.02	4702.00.00	**Chemical wood pulp, dissolving grades**	kg	10%	10%	3%	5%	Free	Free		17.5%	10%

47.03		**Chemical wood pulp, soda or sulphate, other than dissolving grades.**										
		-Unbleached:										
	4703.11.00	--Coniferous	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
	4703.19.00	--Non-coniferous	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
		-Semi-bleached or bleached:										
	4703.21.00	--Coniferous	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
	4703.29.00	--Non-coniferous	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
47.04		**Chemical wood pulp, sulphite, other than dissolving grades.**										
		-Unbleached:										
	4704.11.00	--Coniferous	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
	4704.19.00	--Non-coniferous	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
		-Semi-bleached or bleached:										
	4704.21.00	--Coniferous	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
	4704.29.00	--Non-coniferous	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
47.05	4705.00.00	**Wood pulp obtained by a combination of mechanical and chemical pulping processes** . .	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
47.06		**Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.**										
	4706.10.00	-Cotton linters pulp	kg	10%	10%	3%	10%	Free	Free		17.5%	10%
	4706.20.00	-Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
	4706.30.00	- Other, of bamboo.	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
		-Other:										
	4706.91.00	--Mechanical	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
	4706.92.00	--Chemical	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
	4706.93.00	--Obtained by a combination of mechanical and chemical processes. .	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
47.07		**Recovered (waste and scrap) paper or paperboard.**										
	4707.10.00	-Unbleached kraft paper or paperboard or corrugated paper or paperboard	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	4707.20.00	-Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	4707.30.00	-Paper or paperboard made mainly of mechanical (for example, newspapers, journals and similar printed matter)	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	4707.90.00	-Other, including unsorted waste and scrap	kg	Free	Free	Free	Free	Free	Free		17.5%	10%

CHAPTER 48

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

NOTES:

1. For the purposes of this Chapter, except where the context otherwise requires, a reference to “paper” includes references to paperboard (irrespective of thickness or weight per m².

2. This Chapter does not cover:

(*a*) Articles of Chapter 30;

(*b*) Stamping foils of heading 32.12;

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

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

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

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

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

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

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

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

(*l*) Articles of Chapter 64 or Chapter 65;

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

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

(*o*) Articles of heading 92.09;

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

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

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

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

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

(A) For paper or paperboard weighing not more than 150 g/m2 :

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

1. weighing not more than 80 g/m2, or

2. coloured throughout the mass; or

(b) containing more than 8 % ash, and

1. weighing not more than 80 g/m2, or

2. coloured throughout the mass; or

(c) containing more than 3 % ash and having a brightness of 60 % or more; or

(d) containing more than 3 % but not more than 8 % ash, having a brightness less than 60 %, and a burst index equal to or less than 2.5 kPa·m2/g; or

(e) containing 3 % ash or less, having a brightness of 60 % or more and a burst index equal to or less than 2.5 kPa·m2/g.

(B) For paper or paperboard weighing more than 150 g/m2 :

(a) coloured throughout the mass; or

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

1. a caliper of 225 micrometres (microns) or less, or

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

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

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

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

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

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

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

(*b*) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.

9. For the purposes of heading 48.14, the expression "wallpaper and similar wall coverings" applies only to:

(*a*) Paper in rolls, of a width of not less than 45 cm and not more than 160 cm, suitable for wall or ceiling decoration:

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

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

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

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

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

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

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

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

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

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

Subheading Notes:

1. For the purposes of subheadings 4804.11 and 4804.19, "kraftliner" means machine-finished or machine-glazed paper and paperboard, of which not less than 80% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphate or soda processes, in rolls, weighing more than 115 g/m² and having a minimum Mullen bursting strength as indicated in the following table or the linearly interpolated or extrapolated equivalent for any other weight.

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

2. For the purposes of subheadings 4804.21 and 4804.29, "sack kraft paper" means machine-finished paper, of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes, in rolls, weighing not less than 60 g/m² but not more than 115 g/m² and meeting one of the following sets of specifications:

(*a*) Having a Mullen burst index of not less than 3.7 kPa.m²/g and a stretch factor of more than 4.5% in the cross direction and of more than 2% in the machine direction.

(*b*) Having minima for tear and tensile as indicated in the following table or the linearly interpolated equivalent for any other weight:

Machine Weight g/m²	*Minimum tear mN*		*Minimum tensile kN/m*	
	Machine direction	*Machine direction plus Cross direction*	*cross direction*	*Machine direction plus cross direction*
60	700	1,510	1.9	6
70	830	1,790	2.3	7.2
80	965	2,070	2.8	8.3
100	1,230	2,635	3.7	10.6
115	1,425	3,060	4.4	12.3

3. For the purposes of subheading 4805.11, "semi-chemical fluting paper" means paper, in rolls, of which not less than 65% by weight of the total fibre content consists of unbleached hardwood fibres obtained by a combination of mechanical and chemical pulping process, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.8 newtons/g/m² at 50% relative humidity, at 23°C.

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

5. Subheadings 4805.24 and 4805.25 cover paper and paperboard made wholly or mainly of pulp of recovered (waste and scrap) paper or paperboard. Testliner may also have a surface layer of dyed paper or of paper made of bleached or unbleached non-recovered pulp. These products have a mullen burst index of not less than 2 kPa.m²/g.

6. For the purposes of subheading 4805.30, "sulphite wrapping paper" means machine-glazed paper, of which more than 40% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphite process, having an ash content not exceeding 8% and having a Mullen burst index of not less than 1.47kPa.m²/g.

7. For the purposes of subheading 4810.22, "light-weight coated paper" means paper, coated on both sides, of a total weight not exceeding 72 g/m², with a coating not exceeding 15 g/m² per side, on a base of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by a mechanical process.

1	2	3	4	5	6	7	7A	8	9	10	11	12
48.01		**Newsprint, in rolls or sheets:**										
	4801.00.10	---In rolls, weighing less than 42g/m²	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	4801.00.90	---Other..	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
48.02		**Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 48.01 or 48.03; hand-made paper and paperboard.**										
		-Hand-made paper and paperboard :										
	4802.10.10	---In original mill wrappers flat or folded	kg	15%	10%	6%	15%	Free	Free		17.5%	10%
	4802.10.90	---Other	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
		-Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard:										
	4802.20.10	---In original mill wrappers flat or folded	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	4802.20.90	---Other	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
		-Wallpaper base:										
	4802.40.10	---In original mill wrappers flat or Folded	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	4802.40.90	---Other	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
		-Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:										
		--Weighing less than 40 g/m²:										
	4802.54.10	---In original mill wrappers flat or folded	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	4802.54.90	---Other	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
		--Weighing 40 g/m² or more but not more than 150 g/m², in rolls:										

	4802.55.10	---In original mill wrappers flat or folded	kg	15%	10%	6%	7.5%	Free	Free			17.5%	10%
	4802.55.90	---Other	kg	15%	10%	6%	7.5%	Free	Free			17.5%	10%
		--Weighing 40 g/m² or more but not more than 150 g/m², in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:											
	4802.56.10	---In original mill wrappers flat or folded	kg	15%	10%	6%	15%	Free	5%	10%		17.5%	10%
	4802.56.90	---Other	kg	15%	10%	6%	15%	Free	5%	10%		17.5%	10%
		--Other, weighing 40 g/m² or more but not more than 150 g/m² :											
	4802.57.10	---In rolls	kg	15%	10%	6%	7.5%	Free	Free			17.5%	10%
	4802.57.90	---In sheets	kg	15%	10%	6%	7.5%	Free	Free			17.5%	10%
		--Weighing more than 150 g/m² :											
	4802.58.10	---In rolls	kg	15%	10%	6%	7.5%	Free	Free			17.5%	10%
	4802.58.90	---In sheets	kg	15%	10%	6%	7.5%	Free	Free			17.5%	10%
		-Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process:											
		--In rolls:											
	4802.61.10	---In original mill wrappers, flat or folded	kg	15%	10%	6%	7.5%	Free	Free			17.5%	10%
	4802.61.90	---Other	kg	15%	10%	6%	7.5%	Free	Free			17.5%	10%
		--In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:											
	4802.62.10	---In original mill wrappers, flat or folded	kg	30%	25%	6%	15%	Free	Free	10%		17.5%	10%
	4802.62.90	---Other	kg	30%	25%	6%	15%	Free	Free	10%		17.5%	10%
		--Other:											
	4802.69.10	---In original mill wrappers, flat or folded	kg	15%	10%	6%	7.5%	Free	Free			17.5%	10%
	4802.69.90	---Other	kg	15%	10%	6%	7.5%	Free	Free			17.5%	10%.
48.03	4803.00.00	**Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets** . .	kg	15%	10%	3%	7.5%	Free	Free			17.5%	10%
48.04		**Uncoated kraft paper and paperboard, in rolls or sheets,**											

1	**2**	**3**	**4**	**5**	**6**	**7**	**7A**	**8**	**9**	**10**	**11**	**12**

		other than that of heading 48.02 or 48.03.									
		-Kraftliner:									
	4804.11.00	--Unbleached	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
		--Other:									
	4804.19.10	---Of a kind used in dry battery . . .	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	4804.19.90	---Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
		-Sack kraft paper:									
	4804.21.00	--Unbleached	kg	15%	10%	1%	5%	Free	Free	17.5%	10%
	4804.29.00	--Other	kg	15%	10%	1%	15%	Free	Free	17.5%	10%
		-Other kraft paper and paperboard weighing 150 g/m² or less:									
	4804.31.00	--Unbleached	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	4804.39.00	--Other	kg	15%	10%	1%	15%	Free	Free	17.5%	10%
		-Other kraft paper and paperboard weighing more than 150 g/m² but less than 225 g/m²:									
	4804.41.00	--Unbleached	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	4804.42.00	--Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	4804.49.00	--Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
		-Other kraft paper and paperboard weighing 225 g/m² or more:									
	4804.51.00	--Unbleached	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	4804.52.00	--Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	4804.59.00	--Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
48.05		**Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter.**									
		-Fluting paper:									
	4805.11.00	--Semi-chemical fluting paper . .	kg	15%	10%	Free	7.5%	Free	Free	17.5%	10%
	4805.12.00	--Straw fluting paper	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	4805.19.00	--Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
		-Testliner (recycled liner board):									
	4805.24.00	--Weighing 150 g/m² or less . .	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	4805.25.00	--Weighing more than 150 g/m² . .	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	4805.30.00	-Sulphite wrapping paper	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	4805.40.00	-Filter paper and paperboard . .	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	4805.50.00	-Felt paper and paperboard . .	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
		-Other:									
	4805.91.00	--Weighing 150 g/m² or less . .	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	4805.92.00	--Weighing more than 150 g/m² but less than 225 g/m²	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	4805.93.00	--Weighing 225 g/m² or more . .	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%

48.06		**Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.**											

1	2	3	4	5	6	7	7A	8	9	10	11	12
		-Vegetable parchment:										
	4806.10.10	---Printed	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	4806.10.90	---Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	4806.20.00	-Greaseproof papers	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	4806.30.00	-Tracing papers	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	4806.40.00	-Glassine and other glazed transparent or translucent papers	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
48.07	4807.00.00	**Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets**	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
48.08		**Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 48.03.**										
	4808.10.00	-Corrugated paper and paperboard, whether or not perforated	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	4808.40.00	-Kraft paper, creped or crinkled, whether or not embossed or perforated	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	4808.90.00	-Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
48.09		**Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets.**										
	4809.20.00	-Self-copy paper	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
		-Other:. . .										
	4809.90.10	---Carbon or similar paper .. .	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	4809.90.90	---Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
48.10		**Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in**										

		rolls or rectangular (including square) sheets, of any size.									
		-Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:									
		--In rolls:									
	4810.13.10	---Ruled, lined or squared. .. .	kg	10%	5%	1%	5%	Free	Free	17.5%	10%
	4810.13.20	---Original ,flat or folded . . .	kg	10%	5%	1%	5%	Free	Free	17.5%	10%
	4810.13.90	---Other..	kg	10%	5%	1%	5%	Free	Free	17.5%	10%
	4810.14.00	--In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	kg	30%	25%	1%	15%	Free	Free	10% 17.5%	10%

	4810.19.00	--Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
		-Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process:									
	4810.22.00	--Light-weight coated paper . .	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	4810.29.00	--Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
		-Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes:									
	4810.31.00	--Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m² or less . .	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	4810.32.00	--Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m²	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
		--Other:									
	4810.39.10	---Separator paper of a kind used in dry cell batteries. . . .	.kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	4810.39.90	---Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
		-Other paper and paperboard									
	4810.92.00	--Multi-ply	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	4810.99.00	--Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
48.11		**Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-**									

		decorated or printed, in rolls or rectangular (including square) sheets, of any size other than goods of the kind described in heading 48.03, 48.09 or 48.10.									
	4811.10.00	-Tarred, bituminised or asphalted paper and paperboard	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
		-Gummed or adhesive paper and paperboard:									
		--Self-adhesive:									
	4811.41.10	---Unprinted paper.	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	4811.41.90	---Other..	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	4811.49.00	--Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
		-Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):									
		--Bleached, weighing more than 150 g/m²:									
	4811.51.10	---Wrapping paper	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	4811.51.20	---In original mill wrappers.. ..	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	4811.51.90	---Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	4811.59.00	--Other	kg	15%	10%	1%	15%	Free	Free	17.5%	10%
		-Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol:									
	4811.60.10	---Unprinted	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	4811.60.90	---Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
		-Other paper, paperboard, cellulose wadding and webs of cellulose fibres:									
	4811.90.10	---In original mill wrappers, flat or folded..	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	4811.90.20	---Paper coated with aluminium used in industries..	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	4811.90.90	---Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%

48.12	4812.00.00	**Filter blocks, slabs and plates, of paper pulp**	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
48.13		**Cigarette paper, whether or not cut to size or in the form of booklets or tubes.**									
	4813.10.00	-In the form of booklets or tubes . .	kg	Free	Free	1%	Free	Free	Free	17.5%	10%
	4813.20.00	-In rolls of a width not exceeding 5 cm	kg	Free	Free	1%	Free	Free	Free	17.5%	10%
	4813.90.00	-Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
48.14		**Wallpaper and similar wall coverings; window transparencies of paper.**									
	4814.20.00	-Wallpaper and similar wall coverings, consisting of paper coated or covered,									

		on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	kg	30%	25%	12%	15%	Free	Free	17.5%	10%
	4814.90.00	-Other	kg	30%	25%	12%	15%	Free	Free	17.5%	10%

[48. 15]

48.16		**Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes.**									
	4816.20.00	-Self-copy paper	kg	30%	25%	5%	15%	Free	Free	17.5%	10%
		-Other:									
	4816.90.10	---Carbon or similar copying paper.	kg	30%	25%	5%	15%	Free	Free	17.5%	10%
	4816.90.90	---Other..	kg	30%	25%	5%	15%	Free	Free	17.5%	10%
48.17		**Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.**									
	4817.10.00	-Envelopes	kg	30%	25%	12%	15%	Free	Free	17.5%	10%
	4817.20.00	-Letter cards, plain postcards and correspondence cards	kg	30%	25%	12%	15%	Free	Free	17.5%	10%
	4817.30.00	-Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	kg	30%	25%	12%	15%	Free	Free	17.5%	10%
48.18		**Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.**									

		-Toilet paper:									
	4818.10.10	--- Put up for retail sale	kg	15%	10%	5%	7.5%	Free	Free	17.5%	10%
	4818.10.90	--- Other	kg	15%	10%	5%	7.5%	Free	Free	17.5%	10%

		-Handkerchiefs, cleansing or facial tissues and towels:									
	4818.20.10	--- Handkerchiefs and facial tissues ..	kg	30%	25%	5%	30%	Free	Free	17.5%	10%
	4818.20.20	--- Towels	kg	30%	25%	5%	15%	Free	Free	17.5%	10%
	4818.20.90	--- Other	kg	30%	25%	5%	15%	Free	Free	17.5%	10%
	4818.30.00	-Tablecloths and serviettes . .	kg	30%	25%	5%	30%	Free	Free	17.5%	10%
	4818.50.00	-Articles of apparel and clothing accessories	kg	30%	25%	5%	15%	Free	Free	17.5%	10%
		-Other:									
	4818.90.10	---Tapes in rolls of cellulose wadding cellulose fibres to manufacture sanitary towels and diapers. . . .	kg	30%	25%	5%	15%	Free	Free	17.5%	10%
	4818.90.90	---Other..	kg	30%	25%	5%	15%	Free	Free	17.5%	10%
48.19		**Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.**									
	4819.10.00	-Cartons, boxes and cases, of corrugated paper or paperboard . .	kg/U	30%	25%	1%	30%	Free	Free	17.5%	10%
		-Folding cartons, boxes and cases, of non-corrugated paper or paperboard:									
	4819.20.10	---Skillets, free hinge lid packets . .	kg/U	30%	25%	1%	15%	Free	Free	17.5%	10%
	4819.20.20	---Packages of paper and paperboard impregnated or coated with webs of polyethylene whether or not containing aluminium chips ..	kg/U	30%	25%	1%	15%	Free	Free	17.5%	10%
	4819.20.30	---Mono cartons ..	kg/U	30%	25%	1%	30%	Free	Free	17.5%	10%
	4819.20.90	---Other	kg/U	30%	25%	1%	30%	Free	Free	17.5%	10%
	4819.30.00	-Sacks and bags, having a base of a width of 40 cm or more	kg/U	30%	25%	1%	15%	Free	Free	17.5%	10%
		-Other sacks and bags, including cones:									
	4819.40.10	---Bags for packing cement. .	kg	30%	25%	1%	15%	Free	Free	17.5%	10%
	4819.40.90	---Other	kg	30%	25%	1%	15%	Free	Free	17.5%	10%
		-Other packing containers, including record sleeves:									
	4819.50.10	---Seed packets	kg	30%	25%	1%	15%	Free	Free	17.5%	10%
	4819.50.90	---Other	kg	30%	25%	1%	15%	Free	Free	17.5%	10%
	4819.60.00	-Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	kg	30%	25%	5%	15%	Free	Free	17.5%	10%
48.20		**Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles,**									

		exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.									
		-Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles:									
	4820.10.10	---Registers, account books, order books, receipt books..	kg	30%	25%	4%	30%	Free	15%	17.5%	10%
	4820.10.20	---Note books, letter pads and memorandum pads . .	kg	30%	25%	4%	30%	Free	15%	17.5%	10%
	4820.10.30	---Diaries	kg	30%	25%	4%	15%	Free	15%	17.5%	10%
	4820.10.90	---Other..	kg	30%	25%	4%	15%	Free	15%	17.5%	10%
	4820.20.10	---Exercise books with soft cover . .	.kg	30%	25%	4%	30%	Free	Free	Zero	10%
	4820.20.90	---Exercise books with hard cover . .	.kg	30%	25%	4%	30%	Free	Free	17.5%	10%
		-Binders (other than book covers), folders and file covers:									
	4820.30.10	---Binders (other than book covers)	kg	30%	25%	4%	15%	Free	Free	17.5%	10%
	4820.30.90	---Other	kg	30%	25%	4%	30%	Free	Free	17.5%	10%
	4820.40.00	-Manifold business forms and interleaved carbon sets	.kg	30%	25%	4%	15%	Free	Free	17.5%	10%
	4820.50.00	-Albums for samples or for collections	kg	30%	25%	4%	15%	Free	Free	17.5%	10%
	4820.90.00	-Other	kg	30%	25%	9%	30%	Free	Free	17.5%	10%
48.21		**Paper or paperboard labels of all kinds, whether or not printed.**									
		-Printed:									
	4821.10.10	---For use in industry	kg	30%	25%	9%	15%	Free	15%	17.5%	10%
	4821.10.90	---Other	kg	30%	25%	9%	30%	Free	15%	17.5%	10%
		-Other:									
	4821.90.10	--- Reinforced paper labels. .	kg	30%	25%	9%	30%	Free	15%	17.5%	10%
	4821.90.90	---Other	kg	30%	25%	9%	30%	Free	15%	17.5%	10%

48.22		**Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).**									
	4822.10.00	-Of a kind used for winding textile yarn	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
	4822.90.00	-Other	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
48.23		**Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard,**									

	cellulose wadding or webs of cellulose fibres.										
4823.20.00	-Filter paper and paperboard . .	kg	15%	10%	1%	15%	Free	Free		17.5%	10%
4823.40.00	-Rolls, sheets and dials, printed for self-recording apparatus	kg	15%	10%	1%	15%	Free	Free		17.5%	10%
	-Trays, dishes, plates, cups and the like, of paper or paperboard										
4823.61.00	--Of bamboo . .	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
	--Of other:										
4823.69.10	---Artificial banana leaves for religious use. . .	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
4823.69.90	---Other	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
	-Moulded or pressed articles of paper pulp:										
4823.70.10	---For use in egg packaging. .	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
4823.70.90	---Other	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
	-Other:										
4823.90.10	---Dress patterns, sausages cases	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
4823.90.20	---Perforated paper and paperboard cards for Jacquard or similar machines	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
4823.90.30	---Paper gaskets and washers . .	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
4823.90.40	---Confectionery wrappers, fruit wrappers and other wrappings, cut to size, jam pot covers; shaped papers for bags	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
4823.90.90	---Other	kg	30%	25%	4%	30%	Free	Free		17.5%	10%

CHAPTER 49

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

NOTES.

1. This Chapter does not cover:

(*a*) Photographic negatives or positives on transparent bases (Chapter 37);

(*b*) Maps, plans or globes, in relief, whether or not printed (heading 90.23);

(*c*) Playing cards or other goods of Chapter 95; or

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

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

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

4. Heading 49.01 also covers:

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

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

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

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

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

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

Supplementary Notes:

1) For the purpose of this section, khanga, kikoi and kitenge are all made up articles within the meaning of Section Note 7 to Section XI.

2) For the purpose of Headings 52.08, 52.09, 52.10, 52.11, 52.12, 55.13 and 55.14, the expressions "Khanga", "Kikoi" and "Kitenge" refer to:

a) Khanga: A Khanga is plain weave unisex light weight cotton (usually 100%) fabric printed with various designs and fast colours. It is presented as a length fabric, simply cut from a longer piece. Khanga are sold as co-joined rectangular pairs of cloth whivh must be cut and hemmed to form two peces, most commonly worn in tandem as a skirt and head covering. Printed using silk screen method, they characterised by a border on each side of cloth and the inclusion of text printed in a narrow box usually at the bottom of the fabric. They may be also used to cover other clothes, as baby slings, table cloths and decorative wall hangings. The dimensions may differ but usually the size is 320 cm x 110/112 cm and rectangular in shape with border along all sides.

b) Kikoi: the Kikoi is a plain weave unisex light weight fabric characterised by fringes at both ends and woven checks or woven stripes of coloured yarn. Kikoi are usually made from 100% woven con or a blend of polyster and cotton. Kikoi may be used as a table cloth, sarong, throw, scarf, shawl, sling for the baby, towel, throw over a chair and many more uses. It is usually available in two sizes namely; (171 cm x 104 cm) and Large (230 cm x 310 cm).

c) Kitenge: This is a plain weave light weight fabric which is thicker quality with an edging on the long sides. Printed by using rotary printing machines, prints of the Kitenge are visible on both sides of the fabric. The dimensions and weight are not standard and differ from manufacturer to manufacturer.

Informative Note:

1. For the purpose of subheading 4911.10.10, the expression "Trade advertising material" means price lists, pails lists and trade notices imported in a consignment containing not more than one copy of any one document or in a consignment containing not more than 3.5 kg in weight.

1	2	3	4	5	6	7	7A	8	9	10	11	12
49.01		**Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.**										
		-In single sheets, whether or not folded:								Govt. Not. 35 of 29/06/2021		
	4901.10.10	---Brochures and leaflets	kg	Free	Free	Free	Free	Free	Free		Zero	10%
	4901.10.90	---Other	kg	Free	Free	Free	Free	Free	Free		Zero	10%
		-Other:										

	4901.91.00	--Dictionaries and encyclopaedias, and serial instalments thereof	kg	Free	Free	Free	Free	Free	Free	Zero	10%
		--Other:									
	4901.99.10	---Text books	kg	Free	Free	Free	Free	Free	Free	Zero	10%
	4901.99.20	---Directories	kg	Free	Free	Free	Free	Free	Free	Zero	10%
	4901.99.90	---Other	kg	Free	Free	Free	Free	Free	Free	Zero	10%
49.02		**Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.**		(VAT changed to Zero - Govt. Not. 35 of 29/06/2021)							
	4902.10.00	-Appearing at least four times a week	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
		- Other:									
	4902.90.10	---Newspapers	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	4902.90.90	---Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
49.03	4903.00.00	**Children's picture, drawing or colouring books**	kg	Free	Free	Free	Free	Free	Free	Zero	10%
49.04	4904.00.00	**Music, printed or in manuscript, whether or not bound or illustrated**	kg	10%	10%	3%	(Govt. Not. 35 of 29/06/2021) 5%	Free	Free	17.5%	10%
49.05		**Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.**									
	4905.20.00	-In book form	kg	Free	Free	Free	Free	Free	Free	Zero	10%
	4905.90.00	--Other	kg	Free	Free	Free	Free	Free	Free	Zero	10%
							(Govt. Not. 35 of 29/06/2021)				
49.06	4906.00.00	**Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing**	kg	10%	10%	3%	5%	Free	Free	17.5%	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
49.07		**Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title.**										
	4907.00.10	---Postage, revenue, and similar stamp-impressed paper . .	kg	Free	Free	Free	Free	Free	Free	Zero	10%	
	4907.00.20	---Banknotes and other paper currency, documents of title (for example, stock, share and bond certificates)	kg	Free	Free	Free	(Govt. Not. 35 of 29/06/2021) Free	Free	Free	Zero	10%	

	4907.00.30	---Cheque forms and cheque books	kg	30%	25%	12%	15%	Free	Free	17.5%	10%
	4907.00.90	--- Other	kg	30%	25%	12%	15%	Free	Free	17.5%	10%
49.08		**Transfers (decalcomanias).**									
	4908.10.00	-Transfers (decalcomanias), vitrifiable	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
	4908.90.00	-Other	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
49.09	4909.00.00	**Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings**	kg	30%	25%	4%	15%	Free	Free	17.5%	10%
49.10	4910.00.00	**Calendars of any kind, printed, including calendar blocks** . .	kg	30%	25%	12%	30%	Free	Free	17.5%	10%
49.11		**Other printed matter, including printed pictures and photographs.**									
		-Trade advertising material, commercial catalogues and the like:									
	4911.10.10	---Trade advertising material, including catalogues as specified under Informative Note 1 to this Chapter	kg	10%	10%	3%	5%	Free	Free	17.5%	10%
	4911.10.90	---Other	kg	30%	25%	12%	30%	Free	Free	17.5%	10%
		-Other:									
	4911.91.00	--Pictures, designs and photographs	kg	10%	10%	3%	5%	Free	Free	17.5%	10%
		--Other:									
	4911.99.10	--- Publicity matter relating to trade Fairs, exhibitions, travel or religious Crusade posters and the like	kg	10%	10%	3%	5%	Free	Free	17.5%	10%
	4911.99.20	---Forms, tickets, and similar articles, whether carrying advertisement or not, of a kind specialised for airline use; blank carnets; triptiques, health certificates and the like . .	kg	10%	10%	3%	5%	Free	Free	17.5%	10%
	4911.99.30	---Documents not being stationery or advertising matter	kg	10%	10%	3%	5%	Free	Free	17.5%	10%
	4911.99.90	---Other	kg	30%	25%	12%	30%	Free	Free	17.5%	10%

Section XI

TEXTILES AND TEXTILE ARTICLES

NOTES:

1. This Section does not cover:

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

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

(*c*) Cotton linters or other vegetable materials of Chapter 14;

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

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

(*f*) Sensitised textiles of headings 37.01 to 37.04;

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

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

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

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

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

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

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

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

(*p*) Goods of Chapter 67;

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

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

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

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

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

(*v*) Articles of Chapter 97.

2. (A) Goods classifiable in Chapters 50 to 55 or in heading 58.09 or 59.02 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates by weight over any other single textile material. When no one textile material predominates by weight, the goods are to be classified as if consisting wholly of that one textile material which is covered by the heading which occurs last in numerical order among those which equally merit consideration.

(B) For the purposes of the above rule:

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

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

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

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

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

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

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

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

(*c*) Of true hemp or flax:

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

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

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

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

(*f*) Reinforced with metal thread.

(B) Exceptions:

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

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

(*c*) Silkworm gut of heading 50.06, and monofilaments of Chapter 54;

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

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

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

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

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

(ii) 125 g in other cases;

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

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

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

(iii) 500 g in other cases;

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

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

(ii) 125 g in other cases.

(B) Exceptions:

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

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

(ii) Single yarn of wool or fine animal hair, bleached, dyed or printed, 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

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

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

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

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

(*b*) Dressed for use as sewing thread; and

(*c*) With a final "Z" twist.

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

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

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

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

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

(*a*) Cut otherwise than into squares or rectangles;

(*b*) Produced in the finished state, ready for use (or merely needing separation by cutting dividing threads) without sewing or other working (for example, certain dusters, towels, table cloths, scarf squares, blankets);

(c) Cut to size and with at least one heat-sealed edge with a visibly tapered or compressed border and the other edges treated as described in any other subparagraph of this Note, but excluding fabrics the cut edges of which have been prevented from unravelling by hot cutting or by other simple means.

(*d*) Hemmed or with rolled edges, or with a knotted fringe at any of the edges, but excluding fabrics the cut edges of which have been prevented from unravelling by whipping or by other simple means;

(*e*) Cut to size and having undergone a process of drawn thread work;

(*f*) Assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more textiles assembled in layers, whether or not padded);

(*g*) Knitted or crocheted to shape, whether presented as separate items or in the form of a number of items in the length.

8. For the purposes of Chapters 50 to 60:

(*a*) Chapters 50 to 55 and 60 and, except where the context otherwise requires, Chapters 56 to 59 do not apply to goods made up within the meaning of Note 7 above; and

(*b*) Chapters 50 to 55 and 60 do not apply to goods of Chapters 56 to 59.

9. The woven fabrics of Chapters 50 to 55 include fabrics consisting of layers of parallel textile yarns superimposed on each other at acute or right angles. These layers are bonded at the intersections of the yarns by an adhesive or by thermal bonding.

10. Elastic products consisting of textile materials combined with rubber threads are classified in this Section.

11. For the purposes of this Section, the expression "impregnated" includes "dipped".

12. For the purposes of this Section, the expression "polyamides" includes "aramids"

13. For the purposes of this Section and, where applicable, throughout the Nomenclature, the expression "elastomeric yarn"means filament yarn, including monofilament, of synthetic textile material, other than textured yarn, which does not break on being extended to three times its original length and which returns, after being extended to twice its original length, within a period of five minutes, to a length not greater than one and a half times its original length.''

14. Unless the context otherwise requires, textile garments of different headings are to be classified in their own headings even if put up in sets for retail sale. For the purposes of this Note, the expression "textile garments"means garments of headings 61.01 to 61.14 and headings 62.01 to 62.11.

15. Subject to Note 1 to Section XI, textiles, garments and other textile articles, incorporating chemical, mechanical or electronic components for additional functionality, whether incorporated as built-in components or within the fibre or fabric, are classified in their respective headings in Section XI provided that they retain the essential character of the goods of this Section.

Subheading Notes:

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

(*a*) **Unbleached yarn**

Yarn which

(i) has the natural colour of its constituent fibres and has not been bleached, dyed (whether or not in the mass) or printed; or

(ii) is of indeterminate colour ("grey yarn"), manufactured from garnetted stock.

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

(*b*) **Bleached yarn**

Yarn which

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

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

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

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

Yarn which

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

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

(iii) is obtained from 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.

(*d*) **Unbleached woven fabric**

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

(*e*) **Bleached woven fabric**

Woven fabric which

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

(ii) consists of bleached yarn; or

(iii) consists of unbleached and bleached yarn.

(*f*) **Dyed woven fabric**

Woven fabric which

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

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

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

Woven fabric (other than printed woven fabric) which

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

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

(iii) consists of marl or mixture yarns.

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

(*h*) **Printed woven fabric**

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

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

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

(*ij*) **Plain weave**

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

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

(B) For the application of this rule:

(*a*) where appropriate, only the part which determines the classification under Interpretative Rule 3 shall be taken into account;

(*b*) in the case of textile products consisting of a ground fabric and a pile or looped surface no account shall be taken of the ground fabric;

(*c*) In the case of embroidery of heading 58.10 and goods thereof, only the ground fabric shall be taken into account. However, embroidery without visible ground, and goods thereof, shall be classified with reference to the embroidering threads alone.

Informative Note:

Throughout this Section, "fents"shall be deemed to be remnants of woven pieces of goods in irregular lengths, of which the majority do not exceed 5 metres, or such other lengths as the Commissioner General may determine.

XI:50

CHAPTER 50

Silk

1	2	3	4	5	6	7	7A	8	9	10	11	12
50.01	5001.00.00	**Silk-worm cocoons suitable for reeling**	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
50.02	5002.00.00	**Raw silk (not thrown)**	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
50.03		**Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock):**										
	5003.00.10	---Not carded or combed	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
	5003.00.90	---Other	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
50.04	5004.00.00	**Silk yarn (other than yarn spun from silk waste) not put up for retail sale**	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
50.05	5005.00.00	**Yarn spun from silk waste, not put up for retail sale**	kg	Free	Free	Free	Free	Free	Free		17.5%	10%

50.06	5006.00.00	**Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut**	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
50.07		**Woven fabrics of silk or of silk waste.**										
	5007.10.00	-Fabrics of noil silk	kg/m^2	30%	25%	19%	15%	Free	Free		17.5%	10%
	5007.20.00	-Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk	kg/m^2	30%	25%	19%	15%	Free	Free		17.5%	10%
	5007.90.00	-Other fabrics	kg/m^2	30%	25%	19%	15%	Free	Free		17.5%	10%

CHAPTER 51

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

NOTES.

1. Throughout the Nomenclature:

(*a*) "Wool" means the natural fibre grown by sheep or lambs;

(*b*) "Fine animal hair" means the hair of alpaca, llama, vicuna, camel (including dromedary), yak, Angora,Tibetan, Kashmir,or similar goats (but not common goats), rabbit (including Angora rabbit), hare, beaver, nutria or musk-rat;

(*c*) "Coarse animal hair" means the hair of animals not mentioned above, excluding brush-making hair and bristles (heading 05.02) and horsehair (heading 05.11).

1	2	3	4	5	6	7	7A	8	9	10	11	12
51.01		**Wool, not carded or combed.**										
		-Greasy, including fleece-washed wool:										
	5101.11.00	--Shorn wool	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
	5101.19.00	--Other	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
		-Degreased, not carbonised:										
	5101.21.00	--Shorn wool	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
	5101.29.00	--Other	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
	5101.30.00	-Carbonised	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
51.02		**Fine or coarse animal hair, not carded or combed.**										
		-Fine animal hair:										
	5102.11.00	--Of kashmir (cashmere) goats . .	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
	5102.19.00	--Other	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
	5102.20.00	-Coarse animal hair	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
51.03		**Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garneted stock.**										
	5103.10.00	-Noils of wool or of fine animal hair	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
	5103.20.00	-Other waste of wool or of fine animal hair	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
	5103.30.00	-Waste of coarse animal hair . .	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
51.04	5104.00.00	**Garnetted stock of wool or of fine or coarse animal hair**	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
51.05		**Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).**										
	5105.10.00	-Carded wool	kg	10%	10%	Free	5%	Free	Free		17.5%	10%

		-Wool tops and other combed wool:										
	5105.21.00	--Combed wool in fragments . .	kg	10%	10%	Free	5%	Free	Free		17.5%	10%
	5105.29.00	--Other	kg	10%	10%	Free	5%	Free	Free		17.5%	10%
		-Fine animal hair, carded or combed:										
	5105.31.00	--Of Kashmir (cashmere) goats . .	kg	10%	10%	Free	5%	Free	Free		17.5%	10%
	5105.39.00	--Other	kg	10%	10%	Free	5%	Free	Free		17.5%	10%
	5105.40.00	-Coarse animal hair, carded or combed	kg	10%	10%	Free	5%	Free	Free		17.5%	10%
51.06		**Yarn of carded wool, not put up for retail sale.**										
	5106.10.00	-Containing 85% or more by weight of wool	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	5106.20.00	-Containing less than 85% by weight of wool	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
51.07		**Yarn of combed wool, not put up for retail sale.**										
	5107.10.00	-Containing 85% or more by weight of wool	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	5107.20.00	-Containing less than 85% by weight of wool	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
51.08		**Yarn of fine animal hair (carded or combed), not put up for retail sale.**										
	5108.10.00	-Carded	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	5108.20.00	-Combed	kg	Free	Free	Free	Free	Free	Free		17.5%	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
51.09		**Yarn of wool or of fine animal hair, put up for retail sale.**										
	5109.10.00	-Containing 85% or more by weight of wool or of fine animal hair . .	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
	5109.90.00	-Other	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
51.10	5110.00.00	**Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale**	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
51.11		**Woven fabrics of carded wool or of carded fine animal hair.**										
		-Containing 85% or more by weight of wool or of fine animal hair:										
	5111.11.00	--Of a weight not exceeding 300 g/m²	kg/m2	30%	25%	19%	15%	Free	Free		17.5%	10%
	5111.19.00	--Other	kg/m2	30%	25%	19%	15%	Free	Free		17.5%	10%
	5111.20.00	-Other, mixed mainly or solely with man-made filaments	kg/m2	30%	25%	19%	15%	Free	Free		17.5%	10%
	5111.30.00	-Other, mixed mainly or solely with man-made staple fibres	kg/m2	30%	25%	19%	15%	Free	Free		17.5%	10%
	5111.90.00	-Other	kg/m	30%	25%	19%	15%	Free	Free		17.5%	10%
51.12		**Woven fabrics of combed wool or of combed fine animal hair.**										
		-Containing 85% or more by weight of wool or of fine animal hair:										
	5112.11.00	--Of a weight not exceeding 200 g/m²	kg/m2	30%	25%	19%	15%	Free	Free		17.5%	10%

	5112.19.00	--Other	kg/m2	30%	25%	19%	15%	Free	Free		17.5%	10%
	5112.20.00	-Other, mixed mainly or solely with man-made filaments	kg/m2	30%	25%	19%	15%	Free	Free		17.5%	10%
	5112.30.00	-Other, mixed mainly or solely with man-made staple fibres	kg/m2	30%	25%	19%	15%	Free	Free		17.5%	10%
	5112.90.00	-Other	kg/m2	30%	25%	19%	15%	Free	Free		17.5%	10%
51.13	5113.00.00	**Woven fabrics of coarse animal hair or of horsehair**	kg/m2	30%	25%	19%	15%	Free	Free		17.5%	10%

CHAPTER 52

Cotton

Subheading Note:

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

1	2	3	4	5	6	7	7A	8	9	10	11	12
52.01		**Cotton, not carded or combed:**										
	5201.00.10	---"Long staple cotton" of fibres with a length exceeding 30mm	kg	10%	10%	Free	5%	Free	15%		17.5%	10%
	5201.00.20	---"Medium staple cotton", of fibres with a length of 25mm or more but not more than 30mm	kg	10%	10%	Free	5%	Free	15%		17.5%	10%
	5201.00.90	---"Short staple cotton", of fibres with a length less than 25mm	kg	10%	10%	Free	5%	Free	15%		17.5%	10%
52.02		**Cotton waste (including yarn waste and garnetted stock).**										
	5202.10.00	-Yarn waste (including thread waste)	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
		-Other:										
	5202.91.00	--Garnetted stock	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	5202.99.00	--Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
52.03		**Cotton, carded or combed:**										
	5203.00.10	---"Long staple cotton" of fibres with a length exceeding 30mm	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	5203.00.20	---"Medium staple cotton", of fibres with a length of 25mm or more but not more than 30mm	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	5203.00.90	---"Short staple cotton", of fibres with a length less than 25mm	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
52.04		**Cotton sewing thread, whether or not put up for retail sale.**										
		-Not put up for retail sale:										
	5204.11.00	--Containing 85% or more by weight of cotton	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	5204.19.00	--Other	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%

	5204.20.00	-Put up for retail sale	kg	30%	25%	12%	15%	Free	Free	17.5%	10%
52.05		**Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale.**									
		-Single yarn, of uncombed fibres:									
	5205.11.00	--Measuring 714.29 decitex or more (not exceeding 14 metric number)	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	5205.12.00	--Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	5205.13.00	--Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	5205.14.00	--Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	5205.15.00	--Measuring less than 125 decitex (exceeding 80 metric number) . .	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
		-Single yarn, of combed fibres:\									
	5205.21.00	--Measuring 714.29 decitex or more (not exceeding 14 metric number). .	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	5205.22.00	--Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	5205.23.00	--Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	5205.24.00	--Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	5205.26.00	--Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	5205.27.00	--Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	5205.28.00	--Measuring less than 83.33 decitex (exceeding 120 metric number) . .	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
		-Multiple (folded) or cabled yarn, of uncombed fibres:									
	5205.31.00	--Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	kg	15%	10%	1%	15%	Free	Free	17.5%	10%
	5205.32.00	--Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding									

	43 metric number per single yarn)	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
5205.33.00	--Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
5205.34.00	--Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
5205.35.00	--Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	-Multiple (folded) or cabled yarn, of combed fibres:										
5205.41.00	--Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn) . .	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
5205.42.00	--Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
5205.43.00	--Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
5205.44.00	--Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
5205.46.00	--Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
5205.47.00	--Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	kg	15%	10%	1%	15%	Free	Free		17.5%	10%
5205.48.00	--Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
52.06	**Cotton yarn (other than sewing thread), containing less than 85%**										

1	2	3	4	5	6	7	7A	8	9	10	11	12

	by weight of cotton, not put up for retail sale.											
	-Single yarn, of uncombed fibres:											
5206.11.00	--Measuring 714.29 decitex or more (not exceeding 14 metric number)	kg	15%	10%	1%	15%	Free	Free		17.5%	10%
5206.12.00	--Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number) . .	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
5206.13.00	--Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
5206.14.00	--Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	kg	15%	10%	1%	15%	Free	Free		17.5%	10%
5206.15.00	--Measuring less than 125 decitex (exceeding 80 metric number) . .	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	-Single yarn, of combed fibres:										
5206.21.00	--Measuring 714.29 decitex or more (not exceeding 14 metric number)	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
5206.22.00	--Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
5206.23.00	--Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
5206.24.00	--Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
5206.25.00	--Measuring less than 125 decitex (exceeding 80 metric number) . .	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	-Multiple (folded) or cabled yarn, of uncombed fibres:										
5206.31.00	--Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn) . .	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
5206.32.00	--Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
5206.33.00	--Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
5206.34.00	--Measuring per single yarn less than 192.31 decitex but not less than 125										

1	**2**	**3**	**4**	**5**	**6**	**7**	**7A**	**8**	**9**	**10**	**11**	**12**

		decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	5206.35.00	--Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
		-Multiple (folded) or cabled yarn, of combed fibres:									
	5206.41.00	--Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn) . .	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	5206.42.00	--Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	5206.43.00	--Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	5206.44.00	--Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	5206.45.00	--Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
52.07		**Cotton yarn (other than sewing thread) put up for retail sale.**									
	5207.10.00	-Containing 85% or more by weight of cotton	kg	30%	25%	4%	30%	Free	Free	17.5%	10%
	5207.90.00	-Other	kg	30%	25%	4%	15%	Free	Free	17.5%	10%
52.08		**Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m .**									
		-Unbleached:									
	5208.11.00	--Plain weave, weighing not more than 100 g/m	kg/m2	30%	25%	5%	30%	Free	Free	17.5%	10%
	5208.12.00	--Plain weave, weighing more than 100 g/m	kg/m2	30%	25%	5%	15%	Free	Free	17.5%	10%
	5208.13.00	--3-thread or 4-thread twill, including cross twill	kg/m2	30%	25%	5%	30%	Free	Free	17.5%	10%
	5208.19.00	--Other fabrics	kg/m2	30%	25%	5%	15%	Free	Free	17.5%	10%
		-Bleached:									
	5208.21.00	--Plain weave, weighing not more than 100 g/m	kg/m2	30%	25%	5%	15%	Free	Free	17.5%	10%
	5208.22.00	--Plain weave, weighing more than 100 g/m	kg/m2	30%	25%	5%	15%	Free	Free	17.5%	10%
	5208.23.00	--3-thread or 4-thread twill, including cross twill	kg/m2	30%	25%	5%	15%	Free	Free	17.5%	10%
	5208.29.00	--Other fabrics	kg/m2	30%	25%	5%	30%	Free	Free	17.5%	10%
		-Dyed:									
	5208.31.00	--Plain weave, weighing not more than 100 g/m	kg/m2	30%	25%	5%	15%	Free	Free	17.5%	10%

	5208.32.00	--Plain weave, weighing more than 100 g/m^2	kg/m^2	30%	25%	5%	30%	Free	Free		17.5%	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
	5208.33.00	--3-thread or 4-thread twill, including cross twill	kg/m^2	30%	25%	5%	30%	Free	Free		17.5%	10%
	5208.39.00	--Other fabrics	kg/m^2	30%	25%	5%	15%	Free	Free		17.5%	10%
		-Of yarns of different colours:										
	5208.41.00	--Plain weave, weighing not more than 100 g/m^2	kg/m^2	30%	25%	5%	30%	Free	15%		17.5%	10%
	5208.42.00	--Plain weave, weighing more than 100 g/m^2	kg/m^2	30%	25%	5%	15%	Free	Free		17.5%	10%
	5208.43.00	--3-thread or 4-thread twill, including cross twill	kg/m^2	30%	25%	5%	30%	Free	Free		17.5%	10%
	5208.49.00	--Other fabrics	kg/m^2	30%	25%	5%	30%	Free	Free		17.5%	10%
		-Printed:										
		--Plain weave, weighing not more than 100 g/m^2:										
	5208.51.10	---Khanga, kikoi, kitenge and similar fabrics	kg/m^2	30%	25%	5%	15%	Free	Free		17.5%	10%
	5208.51.90	---Other	kg/m^2	30%	25%	5%	15%	Free	Free		17.5%	10%
		--Plain weave, weighing more than 100 g/m^2:										
	5208.52.10	--- Khanga, kikoi, kitenge and similar fabrics	kg/m^2	30%	25%	5%	15%	Free	Free		17.5%	10%
	5208.52.90	---Other	kg/m^2	30%	25%	5%	15%	Free	Free		17.5%	10%
	5208.59.00	--Other fabrics	kg/m^2	30%	25%	5%	15%	Free	Free		17.5%	10%
52.09		**Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m^2 .**										
		-Unbleached:										
		--Plain weave:										
	5209.11.10	---Canvass weighing not less than 340g/m^2	kg/m^2	30%	25%	5%	15%	Free	Free		17.5%	10%
	5209.11.90	---Other	kg/m^2	30%	25%	5%	15%	Free	Free		17.5%	10%
	5209.12.00	--3-thread or 4-thread twill, including cross twill	kg/m^2	30%	25%	5%	30%	Free	Free		17.5%	10%
	5209.19.00	--Other fabrics	kg/m^2	30%	25%	5%	15%	Free	Free		17.5%	10%
		-Bleached:										
	5209.21.00	--Plain weave.	kg/m^2	30%	25%	5%	30%	Free	Free		17.5%	10%
	5209.22.00	--3-thread or 4-thread twill, including cross twill	kg/m^2	30%	25%	5%	15%	Free	Free		17.5%	10%
	5209.29.00	--Other fabrics	kg/m^2	30%	25%	5%	15%	Free	Free		17.5%	10%
		- Dyed:										
	5209.31.00	--Plain weave.	kg/m^2	30%	25%	5%	15%	Free	Free		17.5%	10%
	5209.32.00	--3-thread or 4-thread twill, including cross twill	kg/m^2	30%	25%	5%	30%	Free	Free		17.5%	10%
	5209.39.00	--Other fabrics	kg/m^2	30%	25%	5%	15%	Free	Free		17.5%	10%
		-Of yarns of different colours:										
	5209.41.00	--Plain weave.	kg/m^2	30%	25%	5%	15%	Free	Free		17.5%	10%
	5209.42.00	--Denim	kg/m^2	30%	25%	5%	30%	Free	Free		17.5%	10%
	5209.43.00	--Other fabrics of 3-thread or 4-thread twill, including cross twill . .	kg/m^2	30%	25%	5%	15%	Free	Free		17.5%	10%

	5209.49.00	--Other fabrics	kg/m²	30%	25%	5%	15%	Free	Free		17.5%	10%
		-Printed:										
		--Plain weave:										
	5209.51.10	--- Khanga, kikoi, kitenge and similar fabrics	kg/m²	30%	25%	5%	15%	Free	Free		17.5%	10%
	5209.51..90	---Other	kg/m²	30%	25%	5%	15%	Free	Free		17.5%	10%.
	5209.52.00	--3-thread or 4-thread twill, including cross twill	kg/m²	30%	25%	5%	15%	Free	Free		17.5%	10%
	5209.59.00	--Other fabrics	kg/m²	30%	25%	5%	15%	Free	Free		17.5%	10%
52.10		**Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m².**										
		-Unbleached:										
	5210.11.00	--Plain weave.	kg/m²	30%	25%	5%	30%	Free	Free		17.5%	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
	5210.19.00	--Other fabrics	kg/m²	30%	25%	5%	15%	Free	Free		17.5%	10%
		-Bleached:										
	5210.21.00	--Plain weave.	kg/m²	30%	25%	5%	30%	Free	Free		17.5%	10%
	5210.29.00	--Other fabrics	kg/m²	30%	25%	5%	15%	Free	Free		17.5%	10%
		-Dyed:										
	5210.31.00	--Plain weave.	kg/m²	30%	25%	5%	15%	Free	Free		17.5%	10%
	5210.32.00	--3-thread or 4-thread twill, including cross twill	kg/m²	30%	25%	5%	15%	Free	Free		17.5%	10%
	5210.39.00	--Other fabrics	kg/m²	30%	25%	5%	15%	Free	Free		17.5%	10%
		-Of yarns of different colours:										
	5210.41.00	--Plain weave.	kg/m²	30%	25%	5%	15%	Free	Free		17.5%	10%
	5210.49.00	--Other fabrics	kg/m²	30%	25%	5%	30%	Free	Free		17.5%	10%
		-Printed:										
		--Plain weave:										
	5210.51.10	--- Khanga, kikoi, kitenge and similar fabrics	kg/m²	30%	25%	5%	15%	Free	Free		17.5%	10%
	5210.51.90	---Other	kg/m²	30%	25%	5%	15%	Free	Free		17.5%	10%
	5210.59.00	--Other fabrics	kg/m²	30%	25%	5%	15%	Free	Free		17.5%	10%
52.11		**Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m².**										
		-Unbleached:										
	5211.11.00	--Plain weave.	kg/m²	30%	25%	5%	15%	Free	Free		17.5%	10%
	5211.12.00	--3-thread or 4-thread twill, including cross twill	kg/m²	30%	25%	5%	30%	Free	Free		17.5%	10%
	5211.19.00	--Other fabrics	kg/m²	30%	25%	5%	15%	Free	Free		17.5%	10%
	5211.20.00	-Bleached:	kg/m²	30%	25%	5%	30%	Free	Free		17.5%	10%
		-Dyed:										
	5211.31.00	--Plain weave.	kg/m²	30%	25%	5%	15%	Free	Free		17.5%	10%

	5211.32.00	--3-thread or 4-thread twill, including cross twill	kg/m2	30%	25%	5%	15%	Free	Free		17.5%	10%
	5211.39.00	--Other fabrics	kg/m2	30%	25%	5%	15%	Free	Free		17.5%	10%
		-Of yarns of different colours:										
	5211.41.00	--Plain weave.	kg/m2	30%	25%	5%	30%	Free	Free		17.5%	10%
	5211.42.00	--Denim	kg/m2	30%	25%	5%	15%	Free	Free		17.5%	10%
	5211.43.00	--Other fabrics of 3-thread or 4-thread twill, including cross twill . .	kg/m2	30%	25%	5%	15%	Free	Free		17.5%	10%
	5211.49.00	--Other fabrics	kg/m2	30%	25%	5%	30%	Free	Free	50%	17.5%	10%
		-Printed:										
		--Plain weave:										
	5211.51.10	--- Khanga, kikoi, kitenge and similar fabrics	kg/m2	30%	25%	5%	15%	Free	Free		17.5%	10%
	5211.51.90	---Other.	kg/m2	30%	25%	5%	15%	Free	Free		17.5%	10%
	5211.52.00	--3-thread or 4-thread twill, including cross twill	kg/m2	30%	25%	5%	15%	Free	Free		17.5%	10%
	5211.59.00	--Other fabrics	kg/m2	30%	25%	5%	15%	Free	Free		17.5%	10%
52.12		**Other woven fabrics of cotton.**										
		-Weighing not more than 200 g/m2:										
	5212.11.00	--Unbleached	kg/m2	30%	25%	5%	15%	Free	Free		17.5%	10%
	5212.12.00	--Bleached	kg/m2	30%	25%	5%	30%	Free	Free		17.5%	10%
	5212.13.00	--Dyed	kg/m2	30%	25%	5%	30%	Free	Free		17.5%	10%
	5212.14.00	--Of yarns of different colours . .	kg/m2	30%	25%	5%	15%	Free	Free		17.5%	10%
		--Printed:										
	5212.15.10	--- Khanga, kikoi, kitenge and similar fabrics	kg/m2	30%	25%	5%	15%	Free	Free		17.5%	10%
	5212.15.90	---Other	kg/m2	30%	25%	5%	15%	Free	Free		17.5%	10%
		-Weighing more than 200 g/m2:										
	5212.21.00	--Unbleached	kg/m2	30%	25%	5%	15%	Free	Free		17.5%	10%
	5212.22.00	--Bleached	kg/m2	30%	25%	5%	30%	Free	Free		17.5%	10%
	5212.23.00	--Dyed	kg/m2	30%	25%	5%	15%	Free	Free		17.5%	10%
	5212.24.00	--Of yarns of different colours . .	kg/m2	30%	25%	5%	15%	Free	Free		17.5%	10%
		--Printed:										
	5212.25.10	--- Khanga, kikoi, kitenge and similar fabrics	kg/m2	30%	25%	5%	15%	Free	Free		17.5%	10%
	5212.25.90	---Other	kg/m2	30%	25%	5%	15%	Free	Free		17.5%	10%

CHAPTER 53

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

53.01		**Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).**										
	5301.10.00	-Flax, raw or retted	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
		-Flax, broken, scutched, hackled or otherwise processed, but not spun:										
	5301.21.00	--Broken or scutched	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	5301.29.00	--Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	5301.30.00	-Flax tow and waste	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
53.02		**True hemp (*Cannabis sativa L.*), raw or processed but not spun; tow and waste of true hemp**										

		(including yarn waste and garnetted stock).										
	5302.10.00	-True hemp, raw or retted	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	5302.90.00	-Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
53.03		**Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).**										
	5303.10.00	-Jute and other textile bast fibres, raw or retted	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	5303.90.00	-Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
53.05	5305.00.00	**Coconut, abaca (Manila hemp or *Musa textiles Nee*), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock).** . .	kg	10%	5%	3%	5%	Free	Free		17.5%	10%
53.06		**Flax yarn.**										
	5306.10.00	-Single	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	5306.20.00	-Multiple (folded) or cabled . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
53.07		**Yarn of jute or of other textile bast fibres of heading 53.03.**										
	5307.10.00	-Single	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	5307.20.00	-Multiple (folded) or cabled . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
53.08		**Yarn of other vegetable textile fibres; paper yarn.**										
	5308.10.00	-Coir yarn	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	5308.20.00	-True hemp yarn	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	5308.90.00	-Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
53.09		**Woven fabrics of flax.**										
		-Containing 85% or more by weight of flax:										
	5309.11.00	--Unbleached or bleached	kg/m2	15%	10%	Free	7.5%	Free	Free		17.5%	10%
	5309.19.00	--Other	kg/m	15%	10%	Free	7.5%	Free	Free		17.5%	10%
		-Containing less than 85% by weight of flax:										

1	2	3	4	5	6	7	7A	8	9	10	11	12
	5309.21.00	--Unbleached or bleached	kg/m2	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	5309.29.00	--Other	kg/m	15%	10%	6%	7.5%	Free	Free		17.5%	10%
53.10		**Woven fabrics of jute or of other textile bast fibres of heading 53.03.**										
	5310.10.01	---Hessian cloth	kg/m2	Free	Free	Free	Free	Free	Free		17.5%	10%

	5310.10.02	---Other	kg/m²	10%	5%	6%	5%	Free	Free		17.5%	10%
	5310.90.00	-Other	kg/m	10%	5%	6%	5%	Free	Free		17.5%	10%
53.11	5311.00.00	**Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn**	kg/m²	15%	10%	6%	7.5%	Free	Free		17.5%	10%

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CHAPTER 54

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

NOTES:

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

   (*a*) By polymerisation of organic monomers to produce polymers such as polyamides, polyesters, polyolefins or polyurethanes, or by chemical modification of polymers produced by this process (for example, poly(vinyl alcohol) prepared by the hydrolysis of poly(vinyl acetate));or

   (*b*) By dissolution or chemical treatment of natural organic polymers (for example, cellulose) to produce polymers such as coppramonium rayon (cupro) or viscose rayon ,or by chemical modification of natural organic polymers (for example, cellulose, casein and other proteins, or alginic acid), to produce polymers such as cellulose acetate or alginates.

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

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

1	2	3	4	5	6	7	7A	8	9	10	11	12
54.01		**Sewing thread of man-made filaments, whether or not put up for retail sale.**										
		-Of synthetic filaments:										
	5401.10.10	---Put up for retail sale	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	5401.10.90	---Other	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	5401.20.00	-Of artificial filaments	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
54.02		**Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.**										
		-High tenacity yarn of nylon or other polyamides, whether or not textured :										
	5402.11.00	-- Of aramids	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	5402.19.00	-- Other.	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	5402.20.00	-High tenacity yarn of polyesters, whether or not textured . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
		-Textured yarn:										

1	2	3	4	5	6	7	7A	8	9	10	11	12

	5402.31.00	--Of nylon or other polyamides, measuring per single yarn not more than 50 tex	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	5402.32.00	--Of nylon or other polyamides, measuring per single yarn more than 50 tex	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	5402.33.00	--Of polyesters	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	5402.34.00	-- Of polypropylene	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	5402.39.00	--Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
		-Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:									
	5402.44.00	-- Elastomeric	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	5402.45.00	-- Other, of nylon or other polyamides	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	5402.46.00	-- Other, of polyesters, partially oriented	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	5402.47.00	-- Other, of polyesters	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	5402.48.00	-- Other, of polypropyrene. . . .	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	5402.49.00	-- Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	5402.51.00	--Of nylon or other polyamides . .	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	5402.52.00	--Of polyesters	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	5402.53.00	--Of polypropylene.	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	5402.59.00	--Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
		-Other yarn, multiple (folded) or cabled:									
	5402.61.00	--Of nylon or other polyamides . .	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	5402.62.00	--Of polyesters	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	5402.63.00	--Of polypropylene.	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	5402.69.00	--Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
54.03		**Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.**									
	5403.10.00	-High tenacity yarn of viscose rayon	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
		-Other yarn, single:									
	5403.31.00	--Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	5403.32.00	--Of viscose rayon, with a twist exceeding 120 turns per metre . .	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	5403.33.00	--Of cellulose acetate	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	5403.39.00	--Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
		-Other yarn, multiple (folded) or cabled:									
	5403.41.00	--Of viscose rayon	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	5403.42.00	--Of cellulose acetate	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	5403.49.00	--Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
54.04		**Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm.**									
		-Monofilament									
	5404.11.00	-- Elastomeric	kg	Free	Free	Free	Free	Free	Free	17.5%	10%

	5404.12.00	-- Other, of polypropylene. . . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	5404.19.00	-- Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%

CHAPTER 54–(*continued*) **XI: 54**

1	2	3	4	5	6	7	7A	8	9	10	11	12
	5404.90.00	-Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
54.05	5405.00.00	**Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm**. .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
54.06	5406.00.00	**Man-made filament yarn (other than sewing thread), put up for retail sale** . .	kg	30%	25%	1%	15%	Free	Free		17.5%	10%
54.07		**Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.**										
		-Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters:										
	5407.10.10	---For manufacture of conveyer belts and tyres	kg/m2	30%	25%	6%	15%	Free	Free		17.5%	10%
	5407.10.90	---Other.	kg/m2	30%	25%	6%	15%	Free	Free		17.5%	10%
	5407.20.00	-Woven fabrics obtained from strip or the like	kg/m2	30%	25%	6%	15%	Free	Free		17.5%	10%
		-Fabrics specified in Note 9 to Section XI:										
	5407.30.10	---Mosquito and fruit tree netting. .. .	kg/m2	30%	25%	6%	15%	Free	Free		17.5%	10%
	5407.30.90	---Other.	kg/m2	30%	25%	6%	15%	Free	Free		17.5%	10%
		-Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides:										
		--Unbleached or bleached:										
	5407.41.10	---Mosquito and fruit tree netting. .. .	kg/m2	30%	25%	6%	15%	Free	Free		17.5%	10%
	5407.41.90	---Other	kg/m2	30%	25%	6%	15%	Free	Free		17.5%	10%
		--Dyed:										
	5407.42.10	---Mosquito and fruit tree netting ..	kg/m2	30%	25%	6%	15%	Free	Free		17.5%	10%
	5407.42.90	---Other..	kg/m2	30%	25%	6%	15%	Free	Free		17.5%	10%
	5407.43.00	--Of yarns of different colours . .	kg/m2	30%	25%	6%	15%	Free	Free		17.5%	10%
	5407.44.00	--Printed	kg/m2	30%	25%	6%	15%	Free	Free		17.5%	10%
		-Other woven fabrics, containing 85% or more by weight of textured polyester filaments:										
		--Unbleached or bleached :										
	5407.51.10	---Mosquito and fruit tree netting. .. .	kg/m2	30%	25%	6%	15%	Free	Free		17.5%	10%
	5407.51.90	---Other	kg/m2	30%	25%	6%	15%	Free	Free		17.5%	10%
		--Dyed:										
	5407.52.10	---Mosquito and fruit tree netting. .. .	kg/m2	30%	25%	6%	15%	Free	Free		17.5%	10%

			kg/m^2									
5407.52.90	---Other.	kg/m^2	30%	25%	6%	15%	Free	Free		17.5%	10%	
5407.53.00	--Of yarns of different colours . .	kg/m^2	30%	25%	6%	15%	Free	Free		17.5%	10%	
5407.54.00	--Printed	kg/m	30%	25%	6%	15%	Free	Free		17.5%	10%	
	-Other woven fabrics, containing 85% or more by weight of polyester filaments:											
	--Containing 85% or more by weight of non-textured polyester filaments:	kg/m^2										
5407.61.10	---Mosquito and fruit tree netting. .. .	kg/m^2	30%	25%	6%	15%	Free	Free		17.5%	10%	
5407.61.90	---Other.	kg/m	30%	25%	6%	15%	Free	Free		17.5%	10%	
	--Other:	kg/m^2										
5407.69.10	---Mosquito and fruit tree netting. .. .	kg/m^2	30%	25%	6%	15%	Free	Free		17.5%	10%	
5407.69.90	---Other	kg/m	30%	25%	6%	15%	Free	Free		17.5%	10%	
	-Other woven fabrics, containing 85% or more by weight of synthetic filaments:											
	--Unbleached or bleached:	kg/m^2										
5407.71.10	---Mosquito and fruit tree netting. .. .	kg/m^2	30%	25%	6%	15%	Free	Free		17.5%	10%	
5407.71.90	---Other	kg/m	30%	25%	6%	15%	Free	Free		17.5%	10**%**	
	--Dyed:	kg/m^2										
5407.72.10	---Mosquito and fruit tree netting. .. .	kg/m_2	30%	25%	6%	15%	Free	Free		17.5%	10%	
5407.72.90	---Other.	kg/m^2	30%	25%	6%	15%	Free	Free		17.5%	10%	
5407.73.00	--Of yarns of different colours . .	kg/m^2	30%	25%	6%	15%	Free	Free		17.5%	10%	
5407.74.00	--Printed	kg/m	30%	25%	6%	15%	Free	Free		17.5%	10%	
	-Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton:											
	--Unbleached or bleached:	kg/m^2										
5407.81.10	---Mosquito and fruit tree netting. .. .	kg/m^2	30%	25%	6%	15%	Free	Free		17.5%	10%	
5407.81.90	---Other	kg/m	30%	25%	6%	15%	Free	Free		17.5%	10%	
	--Dyed:	kg/m^2										
5407.82.10	---Mosquito and fruit tree netting. .. .	kg/m^2	30%	25%	6%	15%	Free	Free		17.5%	10%	
5407.82.90	---Other.	kg/m	30%	25%	6%	15%	Free	Free		17.5%	10%	

1	2	3	4	5	6	7	7A	8	9	10	11	12
			kg/m^2									
	5407.83.00	--Of yarns of different colours . .	kg/m^2	30%	25%	6%	15%	Free	Free		17.5%	10%
	5407.84.00	--Printed	kg/m	30%	25%	6%	15%	Free	Free		17.5%	10%
		-Other woven fabrics:										
		--Unbleached or bleached:	kg/m^2									
	5407.91.10	---Mosquito and fruit tree netting. .. .	kg/m^2	30%	25%	6%	15%	Free	Free		17.5%	10%
	5407.91.90	---Other	kg/m	30%	25%	6%	15%	Free	Free		17.5%	10%
		--Dyed:	kg/m^2									
	5407.92.10	---Mosquito and fruit tree netting. .. .	kg/m^2	30%	25%	6%	15%	Free	Free		17.5%	10%
	5407.92.90	---Other	kg/m^2	30%	25%	6%	15%	Free	Free		17.5%	10%
	5407.93.00	--Of yarns of different colours . .	kg/m^2	30%	25%	6%	15%	Free	Free		17.5%	10%
	5407.94.00	--Printed	kg/m	30%	25%	6%	15%	Free	Free		17.5%	10%
54.08		**Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05.**										

5408.10.00	-Woven fabrics obtained from high tenacity yarn, of viscose rayon . .	kg/m2	30%	25%	6%	15%	Free	Free		17.5%	10%
	-Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like:										
	--Woven fabric of plastic:										
5408.21.10	---Mosquito and fruit tree netting. .. .	kg/m2	10%	10%	6%	5%	Free	Free		17.5%	10%
5408.21.90	---Other.	kg/m2	10%	10%	6%	5%	Free	Free		17.5%	10%
	--Dyed:										
5408.22.10	---Mosquito and fruit tree netting. .. .	kg/m2	30%	25%	6%	15%	Free	Free		17.5%	10%
5408.22.90	---Other	kg/m2	30%	25%	6%	15%	Free	Free		17.5%	10%
5408.23.00	--Of yarns of different colours . .	kg/m2	30%	25%	6%	15%	Free	Free		17.5%	10%
5408.24.00	--Printed	kg/m2	30%	25%	6%	15%	Free	Free		17.5%	10%
	-Other woven fabrics:										
	--Unbleached or bleached:										
5408.31.10	---Mosquito and fruit tree netting. .. .	kg/m2	30%	25%	6%	15%	Free	Free		17.5%	10%
5408.31.90	---Other	kg/m2	30%	25%	6%	15%	Free	Free		17.5%	10%
	--Dyed:										
5408.32.10	---Mosquito and fruit tree netting. .. .	kg/m2	30%	25%	6%	15%	Free	Free		17.5%	10%
5408.32.90	---Other	kg/m2	30%	25%	6%	15%	Free	Free		17.5%	10%
5408.33.00	--Of yarns of different colours . .	kg/m2	30%	25%	6%	15%	Free	Free		17.5%	10%
5408.34.00	--Printed	kg/m2	30%	25%	6%	15%	Free	Free		17.5%	10%

CHAPTER 55

Man-made staple fibres

NOTE:

1. Headings 55.01 and 55.02 apply only to man-made filament tow, consisting of parallel filaments of a uniform length equal to the length of the tow, meeting the following specifications:

(*a*) Length of tow exceeding 2 m;

(*b*) Twist less than 5 turns per metre;

(*c*) Measuring per filament less than 67 decitex;

(*d*) Synthetic filament tow only: the tow must be drawn, that is to say, be incapable of being stretched by more than 100% of its length;

(*e*) Total measurement of tow more than 20,000 decitex.

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

1	2	3	4	5	6	7	7A	8	9	10	11	12
55.01		**Synthetic filament tow.**										
		- Of nylon or other polyamides :										
	5501.11.00	-Of aramids	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
	5501.19.00	-Other	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
	5501.20.00	-Of polyesters	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
	5501.30.00	-Acrylic or modacrylic	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
	5501.40.00	- Of polypropylene.	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
	5501.90.00	-Other	kg	10%	10%	3%	5%	Free	Free		17.5%	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
55.02		**Artificial filament tow**										
	5502.10.00	- Of cellulose acetate.	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
	5502.90.00	-Other	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
55.03		**Synthetic staple fibres, not carded, combed or otherwise processed for spinning.**										
		-Of nylon or other polyamides										
	5503.11.00	--Of aramids . .	kg	10%	10%	Free	5%	Free	Free		17.5%	10%
	5503.19.00	--Other	kg	10%	10%	Free	5%	Free	Free		17.5%	10%
	5503.20.00	-Of polyesters	kg	10%	10%	Free	5%	Free	Free		17.5%	10%
	5503.30.00	-Acrylic or modacrylic	kg	10%	10%	Free	5%	Free	Free		17.5%	10%
	5503.40.00	-Of polypropylene	kg	10%	10%	Free	5%	Free	Free		17.5%	10%
	5503.90.00	-Other	kg	10%	10%	Free	5%	Free	Free		17.5%	10%
55.04		**Artificial staple fibres, not carded,** 5% **combed or otherwise processed for spinning.**										
	5504.10.00	-Of viscose rayon	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
	5504.90.00	-Other	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
55.05		**Waste (including noils, yarn waste and garnetted stock) of man-made fibres.**										
	5505.10.00	-Of synthetic fibres	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
	5505.20.00	-Of artificial fibres	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
55.06		**Synthetic staple fibres, carded, combed or otherwise processed for spinning.**										
	5506.10.00	-Of nylon or other polyamides . .	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
	5506.20.00	-Of polyesters	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
	5506.30.00	-Acrylic or modacrylic	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
	5506.40.00	-Of polypropylene	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
	5506.90.00	-Other	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
55.07	5507.00.00	**Artificial staple fibres, carded, combed or otherwise processed for spinning**	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
55.08		**Sewing thread of man-made staple fibres, whether or not put up for retail sale.**										
		-Of synthetic staple fibres:										
	5508.10.10	--- Put up for retail sale ..	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	5508.10.90	--- Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
		-Of artificial staple fibres:										
	5508.20.10	--- Put up for retail sale ..	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	5508.20.90	--- Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
55.09		**Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.**										

1	2	3	4	5	6	7	7A	8	9	10	11	12
		-Containing 85% or more by weight of staple fibres of nylon or other polyamides:										
	5509.11.00	--Single yarn	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	5509.12.00	--Multiple (folded) or cabled yarn	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
		-Containing 85% or more by weight of polyester staple fibres:										
	5509.21.00	--Single yarn	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	5509.22.00	--Multiple (folded) or cabled yarn	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
		-Containing 85% or more by weight of acrylic or modacrylic staple fibres:										
	5509.31.00	--Single yarn	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	5509.32.00	--Multiple (folded) or cabled yarn	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
		-Other yarn, containing 85% or more by weight of synthetic staple fibres:										
	5509.41.00	--Single yarn	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	5509.42.00	--Multiple (folded) or cabled yarn	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
		-Other yarn, of polyester staple fibres:										
	5509.51.00	--Mixed mainly or solely with artificial staple fibres	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	5509.52.00	--Mixed mainly or solely with wool or fine animal hair	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	5509.53.00	--Mixed mainly or solely with cotton	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	5509.59.00	--Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
		-Other yarn, of acrylic or modacrylic staple fibres:										
	5509.61.00	--Mixed mainly or solely with wool or fine animal hair	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	5509.62.00	--Mixed mainly or solely with cotton	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	5509.69.00	--Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
		-Other yarn:										
	5509.91.00	--Mixed mainly or solely with wool or fine animal hair	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	5509.92.00	--Mixed mainly or solely with cotton	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	5509.99.00	--Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
55.10		Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.										
		-Containing 85% or more by weight of artificial staple fibres:										
	5510.11.00	--Single yarn	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	5510.12.00	--Multiple (folded) or cabled yarn	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	5510.20.00	-Other yarn, mixed mainly or solely with wool or fine animal hair . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	5510.30.00	-Other yarn, mixed mainly or solely with cotton	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	5510.90.00	-Other yarn	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
55.11		**Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.**										

	5511.10.00	-Of synthetic staple fibres, containing 85% or more by weight of such fibres	kg	30%	25%	5%	15%	Free	Free		17.5%	10%
	5511.20.00	-Of synthetic staple fibres, containing less than 85% by weight of such fibres	kg	30%	25%	5%	15%	Free	Free		17.5%	10%
	5511.30.00	-Of artificial staple fibres	kg	30%	25%	5%	15%	Free	Free		17.5%	10%
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:										
	5512.11.10	---Canvas weighing not less than 340g/m^2	kg/m^2	30%	25%	6%	15%	Free	Free		17.5%	10%
	5512.11.90	---Other.	kg/m	30%	25%	6%	15%	Free	Free		17.5%	10%
		--Other:										
	5512.19.10	---Canvas weighing not less than 340g/m^2	kg/m^2	30%	25%	6%	15%	Free	Free		17.5%	10%
	5512.19.90	---Other	kg/m	30%	25%	6%	15%	Free	Free		17.5%	10%
		-Containing 85% or more by weight of acrylic or modacrylic staple fibres:										
		--Unbleached or bleached:										
	5512.21.10	---Canvas weighing not less than 340g/m^2	kg/m^2	30%	25%	6%	15%	Free	Free		17.5%	10%
	5512.21.90	---Other	kg/m	30%	25%	6%	15%	Free	Free		17.5%	10%
		--Other:										
	5512.29.10	---Canvas weighing not less than 340g/m^2	kg/m^2	30%	25%	6%	15%	Free	Free		17.5%	10%
	5512.29.90	---Other	kg/m	30%	25%	6%	15%	Free	Free		17.5%	10%
		-Other:										
		--Unbleached or bleached:										
	5512.91.10	---Canvas weighing not less than 340g/m^2	kg/m^2	30%	25%	6%	15%	Free	Free		17.5%	10%
	5512.91.90	---Other	kg/m	30%	25%	6%	15%	Free	Free		17.5%	10%
		--Other:										
	5512.99.10	---Canvas weighing not less than 340g/m^2	kg/m^2	30%	25%	6%	15%	Free	Free		17.5%	10%
	5512.99.90	---Other	kg/m	30%	25%	6%	15%	Free	Free		17.5%	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
55.13		**Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m^2.**										
		-Unbleached or bleached:										
	5513.11.00	--Of polyester staple fibres, plain weave	kg/m^2	30%	25%	6%	15%	Free	Free		17.5%	10%
	5513.12.00	--3-thread or 4-thread twill, including cross twill, of polyester staple fibres	kg/m^2	30%	25%	6%	15%	Free	Free		17.5%	10%
	5513.13.00	--Other woven fabrics of polyester staple fibres	kg/m^2	30%	25%	6%	15%	Free	Free		17.5%	10%
	5513.19.00	--Other woven fabrics	kg/m	30%	25%	6%	15%	Free	Free		17.5%	10%
		-Dyed:										

	5513.21.00	--Of polyester staple fibres, plain weave	kg/m²	30%	25%	6%	15%	Free	Free		17.5%	10%
	5513.23.00	--Other woven fabrics of polyester staple fibres	kg/m²	30%	25%	6%	15%	Free	Free		17.5%	10%
	5513.29.00	--Other woven fabrics	kg/m²	30%	25%	6%	15%	Free	Free		17.5%	10%
		-Of yarns of different colours:										
	5513.31.00	--Of polyester staple fibres, plain weave	kg/m²	30%	25%	6%	15%	Free	Free		17.5%	10%
	5513.39.00	--Other woven fabrics	kg/m²	30%	25%	6%	15%	Free	Free		17.5%	10%
		-Printed:										
		--Of polyester staple fibres, plain Weave:										
	5513.41.10	---Khanga, kikoi, kitenge and similar fabrics	kg/m²	30%	25%	6%	15%	Free	Free		17.5%	10%
	5513.41.90	---Other	kg/m²	30%	25%	6%	15%	Free	Free		17.5%	10%
	5513.49.00	--Other woven fabrics	kg/m²	30%	25%	6%	15%	Free	Free		17.5%	10%
55.14		**Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m².**										
		-Unbleached or bleached:										
	5514.11.00	--Of polyester staple fibres, plain weave	kg/m²	30%	25%	6%	15%	Free	Free		17.5%	10%
	5514.12.00	--3-thread or 4-thread twill, including cross twill, of polyester staple fibres	kg/m²	30%	25%	6%	15%	Free	Free		17.5%	10%
	5514.19.00	--Other woven fabrics	kg/m²	30%	25%	6%	15%	Free	Free		17.5%	10%
		-Dyed:										
	5514.21.00	--Of polyester staple fibres, plain weave	kg/m²	30%	25%	6%	15%	Free	Free		17.5%	10%
	5514.22.00	--3-thread or 4-thread twill, including cross twill, of polyester staple fibres	kg/m²	30%	25%	6%	15%	Free	Free		17.5%	10%
	5514.23.00	--Other woven fabrics of polyester staple fibres	kg/m²	30%	25%	6%	15%	Free	Free		17.5%	10%
	5514.29.00	--Other woven fabrics	kg/m²	30%	25%	6%	15%	Free	Free		17.5%	10%
	5514.30.00	-Of yarns of different colours: . .	kg/m²	30%	25%	6%	15%	Free	Free		17.5%	10%
		-Printed:										
		--Of polyester staple fibres, plain weave:										
	5514.41.10	---Khanga, kikoi, kitenge and similar fabrics	kg/m²	30%	25%	6%	15%	Free	Free		17.5%	10%
	5514.41.90	---Other	kg/m²	30%	25%	6%	15%	Free	Free		17.5%	10%
	5514.42.00	--3-thread or 4-thread twill, including cross twill, of polyester staple fibres	kg/m²	30%	25%	6%	15%	Free	Free		17.5%	10%
	5514.43.00	--Other woven fabrics of polyester staple fibres	kg/m²	30%	25%	6%	15%	Free	Free		17.5%	10%
	5514.49.00	--Other woven fabrics	kg/m²	30%	25%	6%	15%	Free	Free		17.5%	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
55.15		**Other woven fabrics of synthetic staple fibres.**										
		-Of polyester staple fibres:										

		--Mixed mainly or solely with viscose rayon staple fibres :									
	5515.11.10	---Canvas weighing not less than 340g/m^2	kg/m^2	30%	25%	6%	15%	Free	Free	17.5%	10%
	5515.11.90	---Other	kg/m^2	30%	25%	6%	15%	Free	Free	17.5%	10%
		--Mixed mainly or solely with man-made filaments:									
	5515.12.10	---Canvas weighing not less than 340g/m^2	kg/m^2	30%	25%	6%	15%	Free	Free	17.5%	10%
	5515.12.90	---Other	kg/m^2	30%	25%	6%	15%	Free	Free	17.5%	10%
		--Mixed mainly or solely with wool or fine animal hair:									
	5515.13.10	---Canvas weighing not less than 340g/m^2	kg/m^2	30%	25%	6%	15%	Free	Free	17.5%	10%
	5515.13.90	---Other	kg/m^2	30%	25%	6%	15%	Free	Free	17.5%	10%
		--Other:									
	5515.19.10	---Canvas weighing not less than 340g/m^2	kg/m^2	30%	25%	6%	15%	Free	Free	17.5%	10%
	5515.19.90	---Other	kg/m^2	30%	25%	6%	15%	Free	Free	17.5%	10%
		-Of acrylic or modacrylic staple fibres:									
		--Mixed mainly or solely with man-made filaments:									
	5515.21.10	---Canvas weighing not less than 340g/m^2	kg/m^2	30%	25%	6%	15%	Free	Free	17.5%	10%
	5515.21.90	---Other	kg/m^2	30%	25%	6%	15%	Free	Free	17.5%	10%
		--Mixed mainly or solely with wool or fine animal hair:									
	5515.22.10	---Canvas weighing not less than 340g/m^2	kg/m^2	30%	25%	6%	15%	Free	Free	17.5%	10%
	5515.22.90	---Other	kg/m^2	30%	25%	6%	15%	Free	Free	17.5%	10%
		--Other:									
	5515.29.10	---Canvas weighing not less than 340g/m^2	kg/m^2	30%	25%	6%	15%	Free	Free	17.5%	10%
	5515.29.90	---Other	kg/m^2	30%	25%	6%	15%	Free	Free	17.5%	10%
		-Other woven fabrics:									
		--Mixed mainly or solely with man-made filaments:									
	5515.91.10	---Canvas weighing not less than 340g/m^2	kg/m^2	30%	25%	6%	15%	Free	Free	17.5%	10%
	5515.91.90	---Other	kg/m^2	30%	25%	6%	15%	Free	Free	17.5%	10%
		--Other:									
	5515.99.10	---Canvas weighing not less than 340g/m^2	kg/m^2	30%	25%	6%	15%	Free	Free	17.5%	10%
	5515.99.90	---Other	kg/m^2	30%	25%	6%	15%	Free	Free	17.5%	10%
55.16		**Woven fabrics of artificial staple fibres.**									
		-Containing 85% or more by weight of artificial staple fibres:									
	5516.11.00	--Unbleached or bleached	kg/m^2	30%	25%	6%	15%	Free	Free	17.5%	10%
	5516.12.00	--Dyed	kg/m^2	30%	25%	6%	15%	Free	Free	17.5%	10%
	5516.13.00	--Of yarns of different colours . .	kg/m^2	30%	25%	6%	15%	Free	Free	17.5%	10%
	5516.14.00	--Printed	kg/m^2	30%	25%	6%	15%	Free	Free	17.5%	10%
		-Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments:									

		kg/m^2									
5516.21.00	--Unbleached or bleached	kg/m^2	30%	25%	6%	15%	Free	Free		17.5%	10%
5516.22.00	--Dyed	kg/m^2	30%	25%	6%	15%	Free	Free		17.5%	10%
5516.23.00	--Of yarns of different colours . .	kg/m^2	30%	25%	6%	15%	Free	Free		17.5%	10%
5516.24.00	--Printed	kg/m	30%	25%	6%	15%	Free	Free		17.5%	10%
	-Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair:	kg/m^2									
5516.31.00	--Unbleached or bleached	kg/m^2	30%	25%	6%	15%	Free	Free		17.5%	10%
5516.32.00	--Dyed	kg/m^2	30%	25%	6%	15%	Free	Free		17.5%	10%
5516.33.00	--Of yarns of different colours . .	kg/m^2	30%	25%	6%	15%	Free	Free		17.5%	10%
5516.34.00	--Printed	kg/m	30%	25%	6%	15%	Free	Free		17.5%	10%
	-Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton:	kg/m^2									
5516.41.00	--Unbleached or bleached	kg/m^2	30%	25%	6%	15%	Free	Free		17.5%	10%
5516.42.00	--Dyed	kg/m^2	30%	25%	6%	15%	Free	Free		17.5%	10%
5516.43.00	--Of yarns of different colours . .	kg/m^2	30%	25%	6%	15%	Free	Free		17.5%	10%
5516.44.00	--Printed	kg/m	30%	25%	6%	15%	Free	Free		17.5%	10%
	-Other:	kg/m^2									
5516.91.00	--Unbleached or bleached	kg/m^2	30%	25%	6%	15%	Free	Free		17.5%	10%
5516.92.00	--Dyed	kg/m^2	30%	25%	6%	15%	Free	Free		17.5%	10%
5516.93.00	--Of yarns of different colours . .	kg/m^2	30%	25%	6%	15%	Free	Free		17.5%	10%
5516.94.00	--Printed	kg/m	30%	25%	6%	15%	Free	Free		17.5%	10%

CHAPTER 56

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

NOTES:

1. This Chapter does not cover:

(*a*) Wadding, felt or nonwovens, impregnated, coated or covered with substances or preparations (for example, perfumes or cosmetics of Chapter 33, soaps or detergents of heading 34.01, polishes, creams or similar preparations of heading 34.05, fabric softeners of heading 38.09) where the textile material is present merely as a carrying medium;

(*b*) Textile products of heading 58.11;

(*c*) Natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (heading 68.05);

(*d*) Agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading 68.14);

(*e*) Metal foil on a backing of felt or nonwovens (generally Section XIVor XV); or

(f) Sanitary towels (pads) and tampons, napkins (diapers) and napkin liners and similar articles of heading 96.19.

2. The term "felt" includes needleloom felt and fabrics consisting of a web of textile fibres the cohesion of which has been enhanced by a stitch-bonding process using fibres from the web itself.

3. Headings 56.02 and 56.03 cover respectively felt and nonwovens, impregnated, coated, covered or laminated with plastics or rubber whatever the nature of these materials (compact or cellular).

Heading 56.03 also includes nonwovens in which plastics or rubber forms the bonding substance.

Headings 56.02 and 56.03 do not, however, cover:

(*a*) Felt impregnated, coated, covered or laminated with plastics or rubber, containing 50% or less by weight of textile material or felt completely embedded in plastics or rubber (Chapter 39 or 40);

(*b*) Nonwovens, either completely embedded in plastics or rubber, or entirely coated or covered on both sides with such materials, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39 or 40); or

(*c*) Plates, sheets or strip of cellular plastics or cellular rubber combined with felt or nonwovens, where the textile material is present merely for reinforcing purposes (Chapter 39 or 40).

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

1	2	3	4	5	6	7	7A	8	9	10	11	12
56.01		**Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.**										
		-Wadding; of textile materials and articles thereof:										
		--Of cotton:										
	5601.21.10	---For industrial use	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	5601.21.90	---Other	kg	30%	25%	12%	30%	Free	Free		17.5%	10%
		--Of man-made fibres:										
	5601.22.10	---For industrial use	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	5601.22.90	---Other	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
		--Other:										
	5601.29.10	---For industrial use	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	5601.29.90	---Other	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
	5601.30.00	-Textile flock and dust and mill neps	kg	30%	25%	12%	15%	Free	Free		17.5%	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
56.02		**Felt, whether or not impregnated, coated, covered or laminated.**										
	5602.10.00	-Needleloom felt and stitch-bonded fibre fabrics	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
		-Other felt, not impregnated, coated, covered or laminated:										
	5602.21.00	--Of wool or fine animal hair . .	kg	30%	25%	1%	15%	Free	Free		17.5%	10%
	5602.29.00	--Of other textile materials . .	kg	30%	25%	1%	15%	Free	Free		17.5%	10%
		-Other:										
	5602.90.10	---For industrial use. . . .	kg	30%	25%	1%	15%	Free	Free		17.5%	10%
	5602.90.90	---Other	kg	30%	25%	1%	15%	Free	Free		17.5%	10%
56.03		**Nonwovens, whether or not impregnated, coated, covered or laminated.**										
		-Of man-made filaments:										
	5603.11.00	--Weighing not more than 25 g/m²	kg	30%	25%	3%	15%	Free	Free		17.5%	10%
	5603.12.00	--Weighing more than 25 g/m² but not more than 70 g/m²	kg	30%	25%	3%	15%	Free	Free		17.5%	10%
	5603.13.00	--Weighing more than 70 g/m² but not more than 150 g/m²	kg	30%	25%	3%	15%	Free	Free		17.5%	10%
	5603.14.00	--Weighing more than 150 g/m² . .	kg	30%	25%	3%	15%	Free	Free		17.5%	10%
		-Other:										
	5603.91.00	--Weighing not more than 25 g/m²	kg	30%	25%	3%	15%	Free	Free		17.5%	10%
	5603.92.00	--Weighing more than 25 g/m² but not										

		more than 70 g/m²	kg	30%	25%	3%	15%	Free	Free		17.5%	10%
	5603.93.00	--Weighing more than 70 g/m² but not more than 150 g/m²	kg	30%	25%	3%	15%	Free	Free		17.5%	10%
	5603.94.00	--Weighing more than 150 g/m² . .	kg	30%	25%	3%	15%	Free	Free		17.5%	10%
56.04		**Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics.**										
	5604.10.00	-Rubber thread and cord, textile covered	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	5604.90.00	-Other	kg	30%	25%	9%	15%	Free	Free		17.5%	10%
56.05	5605.00.00	**Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal**	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
56.06	5606.00.00	**Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn**	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
56.07		**Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.**										
		-Of sisal or other textile fibres of the genus *Agave*:										
	5607.21.00	--Binder or baler twine	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	5607.29.00	--Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
		-Of polyethylene or polypropylene:										
	5607.41.00	--Binder or baler twine	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
	5607.49.00	--Other	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
		--Of Other synthetic fibres										
	5607.50.10	---Nylon twine for industrial use . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	5607.50.20	---Other	kg	30%	20%	6%	15%	Free	Free		17.5%	10%
		-Other:										
	5607.90.10	--- Of abaca(manila hemp or musa textilis nee) or other hard (leaf) fibres	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	5607.90.90	---Other	kg	15%	10%	6%	15%	Free	Free		17.5%	10%
56.08		**Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.**										
		-Of man-made textile materials:										
	5608.11.00	--Made up fishing nets	kg	30%	25%	6%	30%	Free	Free		17.5%	10%
		--Other:										
		---Fruit-tree and seed bed nets:										
	5608.19.10	--- Mosquito net, fruit-tree and seed bed net.	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%

	5608.19.90	---Other	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
		---Other:										
	5608.90.10	---Mosquito net, fruit-tree and seed bed nets	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	5608.90.90	---Other	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
56.09		**Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.**										
	5609.00.10	---Ships fender and other ships gear	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	5609.00.20	---Shoe laces	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	5609.00.30	---Safety slings	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	5609.00.90	---Other	kg	30%	25%	12%	15%	Free	Free		17.5%	10%

CHAPTER 57

Carpets and other textile floor coverings

NOTES:

1. For the purposes of this Chapter, the term "carpets and other textile floor coverings" means floor coverings in which textile materials serve as the exposed surface of the article when in use and includes articles having the characteristics of textile floor coverings but intended for use for other purposes.

2 This Chapter does not cover floor covering underlays.

57.01		**Carpets and other textile floor coverings, knotted, whether or not made up.**										
	5701.10.00	-Of wool or fine animal hair . .	m^2	30%	25%	7%	15%	Free	Free		17.5%	10%
	5701.90.00	-Of other textile materials	m	30%	25%	7%	15%	Free	Free		17.5%	10%
57.02		**Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs.**										
	5702.10.00	-"Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs . .	m^2	30%	25%	7%	15%	Free	Free		17.5%	10%
	5702.20.00	-Floor coverings of coconut fibres (coir)	m^2	30%	25%	7%	15%	Free	Free		17.5%	10%
		-Other, of pile construction, not made up:										
	5702.31.00	--Of wool or fine animal hair . .	m^2	30%	25%	7%	15%	Free	Free		17.5%	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
	5702.32.00	--Of man-made textile materials . .	m^2	30%	25%	7%	15%	Free	Free		17.5%	10%
	5702.39.00	--Of other textile materials . .	m	30%	25%	7%	15%	Free	Free		17.5%	10%
		-Other, of pile construction, made up:	m^2									
	5702.41.00	--Of wool or fine animal hair . .	m^2	30%	25%	7%	15%	Free	Free		17.5%	10%
	5702.42.00	--Of man-made textile materials . .	m	30%	25%	7%	15%	Free	Free		17.5%	10%

	5702.49.00	--Of other textile materials . .	m^2	30%	25%	7%	15%	Free	Free	17.5%	10%
	5702.50.00	-Other, not of pile construction, not made up:	m^2	30%	25%	7%	15%	Free	Free	17.5%	10%
	5702.91.00	--Of wool or fine animal hair . .	m^2	30%	25%	7%	15%	Free	Free	17.5%	10%
	5702.92.00	--Of man-made textile materials . .	m^2	30%	25%	7%	15%	Free	Free	17.5%	10%
	5702.99.00	--Of other textile materials . .	m^2	30%	25%	7%	15%	Free	Free	17.5%	10%
57.03		**Carpets and other textile floor coverings (including turf), tufted, whether or not made up.**	m^2								
	5703.10.00	-Of wool or fine animal hair . .	m^2	30%	25%	7%	15%	Free	Free	17.5%	10%
		- Of nylon or other polyamides :	m^2								
	5703.21.00	-Turf	m^2	30%	25%	7%	12.5%	Free	Free	17.5%	10%
	5703.29.00	-Other.	m^2	30%	25%	7%	12.5%	Free	Free	17.5%	10%
		- Of other man-made textile materials :	m^2								
	5703.31.00	-Turf	m^2	30%	25%	7%	12.5%	Free	Free	17.5%	10%
	5703.39.00	-Other	m^2	30%	25%	7%	12.5%	Free	Free	17.5%	10%
	5703.90.00	-Of other textile materials	m^2	30%	25%	7%	15%	Free	Free	17.5%	10%
57.04		**Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.**									
	5704.10.00	-Tiles, having a maximum surface area of 0.3 m^2	m^2	30%	25%	7%	15%	Free	Free	17.5%	10%
	5704.20.00	-Tiles, having a maximum surface area exceeding 0.3 m^2 but not exceeding 1 m	m^2	30%	25%	7%	12.5%	Free	Free	17.5%	10%
	5704.90.00	-Other	m^2	30%	25%	7%	15%	Free	Free	17.5%	10%
57.05	5705.00.00	**Other carpets and other textile floor coverings, whether or not made up**	m^2	30%	25%	7%	15%	Free	Free	17.5%	10%

CHAPTER 58

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

NOTES:

1. This Chapter does not apply to textile fabrics referred to in Note 1 to Chapter 59, impregnated, coated, covered or laminated, or to other goods of Chapter 59.

2. Heading 58.01 also includes woven weft pile fabrics which have not yet had the floats cut, at which stage they have no pile standing up.

3. For the purposes of heading 58.03, "gauze" means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass.

4. Heading 58.04 does not apply to knotted net fabrics of twine, cordage or rope, of heading 56.08.

5. For the purposes of heading 58.06, the expression "narrow woven fabrics" means:

(*a*) Woven fabrics of a width not exceeding 30 cm, whether woven as such or cut from wider pieces, provided with selvedges (woven, gummed or otherwise made) on both edges;

(*b*) Tubular woven fabrics of a flattened width not exceeding 30 cm; and

(*c*) Bias binding with folded edges, of a width when unfolded not exceeding 30 cm.

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

6. In heading 58.10, the expression "embroidery" means, *inter alia*, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn appliqué work of sequins, beads or ornamental motifs of textile or

other materials. The heading does not apply to needlework tapestry (heading 58.05).

7. In addition to the products of heading 58.09, this Chapter also includes articles made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

1	2	3	4	5	6	7	7A	8	9	10	11	12
			2									
58.01		**Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.**										
	5801.10.00	-Of wool or fine animal hair . .	kg/m2	30%	25%	12%	15%	Free	Free		17.5%	10%
		-Of cotton:										
	5801.21.00	--Uncut weft pile fabrics	kg/m2	30%	25%	12%	15%	Free	Free		17.5%	10%
	5801.22.00	--Cut corduroy	kg/m2	30%	25%	12%	15%	Free	Free		17.5%	10%
	5801.23.00	--Other weft pile fabrics	kg/m2	30%	25%	12%	15%	Free	Free		17.5%	10%
	5801.26.00	--Chenille fabrics	kg/m2	30%	25%	12%	15%	Free	Free		17.5%	10%
	5801.27.00	--Warp pile fabrics	kg/m2	30%	25%	12%	15%	Free	Free		17.5%	10%
		-Of man-made fibres:										
	5801.31.00	--Uncut weft pile fabrics	kg/m2	30%	25%	12%	15%	Free	Free		17.5%	10%
	5801.32.00	--Cut corduroy	kg/m2	30%	25%	12%	15%	Free	Free		17.5%	10%
	5801.33.00	--Other weft pile fabrics	kg/m2	30%	25%	12%	15%	Free	Free		17.5%	10%
	5801.36.00	--Chenille fabrics	kg/m2	30%	25%	12%	15%	Free	Free		17.5%	10%
	5801.37.00	--Warp pile fabrics	kg/m2	30%	25%	12%	12.5%	Free	Free		17.5%	10%
	5801.90.00	-Of other textile materials	kg/m2	30%	25%	12%	15%	Free	Free		17.5%	10%
58.02		**Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 58.06; tufted textile fabrics, other than products of heading 57.03.**										
		-Terry towelling and similar woven terry fabrics, of cotton:										
	5802.10.00	--Terry towelling and similar woven terry fabrics, of cotton	kg/m2	30%	25%	12%	12.5%	Free	Free		17.5%	10%
	5802.20.00	-Terry towelling and similar woven terry fabrics, of other textile materials	kg/m2	30%	25%	12%	15%	Free	Free		17.5%	10%
	5802.30.00	-Tufted textile fabrics	kg/m2	30%	25%	12%	15%	Free	Free		17.5%	10%
58.03	5803.00.00	**Gauze, other than narrow fabrics of heading 58.06.**	kg/m2	30%	25%	5%	15%	Free	Free		17.5%	10%
58.04		**Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 60.02 to 60.06.**										
	5804.10.00	-Tulles and other net fabrics . .	kg/m2	30%	25%	12%	15%	Free	Free		17.5%	10%
		-Mechanically made lace:										
	5804.21.00	--Of man-made fibres	kg/m2	30%	25%	6%	15%	Free	Free		17.5%	10%
	5804.29.00	--Of other textile materials . .	kg/m2	30%	25%	6%	15%	Free	Free		17.5%	10%

		-Hand-made lace:										
	5804.30.10	---Of wool, of animal hair, of cotton or of man-made filaments or fibres	kg/m²	30%	25%	6%	15%	Free	Free		17.5%	10%
	5804.30.90	---Other	kg/m	30%	25%	6%	15%	Free	Free		17.5%	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
58.05	5805.00.00	**Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up** . .	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
58.06		**Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).**										
	5806.10.00	-Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	kg	30%	25%	20%	15%	Free	Free		17.5%	10%
	5806.20.00	-Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread	kg	30%	25%	6%	15%	Free	Free		17.5%	10%
		-Other woven fabrics:										
		--Of cotton:										
	5806.31.10	---Ladder tape of a kind used for the manufacture of Venetian blinds	kg	30%	25%	20%	15%	Free	Free		17.5%	10%
	5806.31.20	---Ribbon	kg	30%	25%	20%	15%	Free	Free		17.5%	10%
	5806.31.90	---Other	kg	30%	25%	20%	15%	Free	Free		17.5%	10%
	5806.32.00	--Of man-made fibres	kg	30%	25%	20%	15%	Free	Free		17.5%	10%
	5806.39.00	--Of other textile materials . .	kg	30%	25%	20%	15%	Free	Free		17.5%	10%
	5806.40.00	-Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	kg	30%	25%	20%	15%	Free	Free		17.5%	10%
58.07		**Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.**										
		-Woven:										
	5807.10.10	---Labels, labelling in the piece or in strips	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	5807.10.90	---Other	kg	30%	25%	6%	15%	Free	Free		17.5%	10%
		-Other:										
	5807.90.10	---Labels, labelling in the piece or in strips	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	5807.90.90	---Other	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
58.08		**Braids in the piece; ornamental trimmings in the piece, without**										

		embroidery, other than knitted or crocheted; tassels, pompons and similar articles.										
	5808.10.00	-Braids in the piece	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
	5808.90.00	-Other	kg	30%	25%	9%	15%	Free	Free		17.5%	10%
58.09	5809.00.00	**Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included**	m^2	30%	25%	12%	15%	Free	Free		17.5%	10%
58.10		**Embroidery in the piece, in strips or in motifs.**										
		-Embroidery without visible ground:										
		-Other embroidery:										
	5810.10.10	---Labels and badges for use in the manufacture of textile articles	m	30%	25%	6%	15%	Free	Free		17.5%	10%
	5810.10.90	---Other	m	30%	25%	6%	15%	Free	Free		17.5%	10%
	5810.91.00	--Of cotton	kg	30%	25%	6%	15%	Free	Free		17.5%	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
	5810.92.00	--Of man-made fibres	kg	30%	25%	6%	15%	Free	Free		17.5%	10%
	5810.99.00	--Of other textile materials . .	kg	30%	25%	6%	15%	Free	Free		17.5%	10%
58.11		**Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10.**										
	5811.00.10	---Of a kind used in the manufacture of blankets	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
	5811.00.90	---Other	kg	30%	25%	12%	15%	Free	Free		17.5%	10%

CHAPTER 59

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

NOTES:

1. Except where the context otherwise requires, for the purposes of this Chapter the expression "textile fabrics"applies only to the woven fabrics of Chapters 50 to 55 and headings 58.03 and 58.06, the braids and ornamental trimmings in the piece of heading 58.08 and the knitted or crocheted fabrics of headings 60.02 to 60.06.

2. Heading 59.03 applies to:

(*a*) Textile fabrics, impregnated, coated, covered or laminated with plastics, whatever the weight per square metre and whatever the nature of the plastic material (compact or cellular), other than:

(1) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;

(2) Products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7 mm, at a temperature between 15°C and 30°C (usually Chapter 39);

(3) Products in which the textile fabric is either completely embedded in plastics or entirely coated or covered on both sides with such material, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39);

(4) Fabrics partially coated or partially covered with plastics and bearing designs resulting from these treatments (usually Chapters 50 to 55, 58 or 60);

(5) Plates, sheets or strip of cellular plastics, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 39); or

(6) Textile products of heading 58.11;

(*b*) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with plastics, of heading 56.04.

3. For the purposes of heading 59.03, "textile fabrics laminated with plastics" means products made by the assembly of one or more layers of fabrics with one or more sheets or film of plastics which are combined by any process that bonds the layers together, whether or not the sheets or film of plastics are visible to the naked eye in the cross-section.

4. For the purposes of heading 59.05, the expression "textile wall coverings" applies to products in rolls, of a width of not less than 45 cm, suitable for wall or ceiling decoration, consisting of a textile surface which has been fixed on a backing or has been treated on the back (impregnated or coated to permit pasting).

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

5. For the purposes of heading 59.06, the expression "rubberised textile fabrics" means:

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

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

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

(*b*) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading 56.04; and

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

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

6. Heading 59.07 does not apply to:

(*a*) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;

(*b*) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like);

(*c*) Fabrics partially covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; however, imitation pile fabrics remain classified in this heading;

(*d*) Fabrics finished with normal dressings having a basis of amylaceous or similar substances;

(*e*) Wood veneered on a backing of textile fabrics (heading 44.08);

(*f*) Natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading 68.05);

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

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

7. Heading 59.10 does not apply to:

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

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

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

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

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

(ii) Bolting cloth;

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

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

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

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

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

1	2	3	4	5	6	7	7A	8	9	10	11	12
59.01		**Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations.**										

1	2	3	4	5	6	7	7A	8	9	10	11	12
	5901.10.00	-Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	kg/m^2	15%	10%	6%	7.5%	Free	Free		17.5%	10%
		-Other:										
	5901.90.10	---Tracing cloth, prepared painted canvas.	kg/m^2	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	5901.90.90	---Other	kg/m^2	30%	25%	12%	15%	Free	Free		17.5%	10%
59.02		**Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.**										
	5902.10.00	-Of nylon or other polyamides . .	kg/m^2	30%	25%	12%	15%	Free	Free		17.5%	10%
	5902.20.00	-Of polyesters	kg/m^2	30%	25%	12%	15%	Free	Free		17.5%	10%
	5902.90.00	-Other	kg/m^2	30%	25%	12%	15%	Free	Free		17.5%	10%
59.03		**Textile fabrics impregnated, coated, covered or laminated with plastics,**										

		other than those of heading 59.02.									
		-With poly (vinyl chloride) :									
	5903.10.10	---Imitation leather	kg/m2	30%	25%	6%	15%	Free	Free	17.5%	10%
	5903.10.20	---Fusible interlining	kg/m2	30%	25%	6%	15%	Free	Free	17.5%	10%
	5903.10.91	----Of a kind used for book binding	kg/m2	30%	25%	6%	15%	Free	Free	17.5%	10%
	5903.10.99	----Other	kg/m2	30%	25%	6%	15%	Free	Free	17.5%	10%
		-With polyurethane:									
	5903.20.10	---Imitation leather	kg/m2	30%	25%	6%	15%	Free	Free	17.5%	10%
	5903.20.20	---Fusible interlining	kg/m2	30%	25%	6%	15%	Free	Free	17.5%	10%
	5903.20.91	----Of a kind used for book binding. .	kg/m2	30%	25%	6%	15%	Free	Free	17.5%	10%
	5903.20.99	----Other	kg/m2	30%	25%	6%	15%	Free	Free	17.5%	10%
		-Other:									
	5903.90.10	---Imitation leather	kg/m2	30%	25%	6%	15%	Free	Free	17.5%	10%
	5903.90.20	---Fusible interlining	kg/m2	30%	25%	6%	15%	Free	Free	17.5%	10%
	5903.90.91	----Of a kind used for book binding. .	kg/m2	30%	25%	6%	15%	Free	Free	17.5%	10%
	5903.90.99	----Other	kg/m2	30%	25%	6%	15%	Free	Free	17.5%	10%
59.04		**Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.**									
	5904.10.00	-Linoleum	kg	30%	25%	12%	15%	Free	Free	17.5%	10%
	5904.90.00	-Other	kg	30%	25%	12%	15%	Free	Free	17.5%	10%
59.05	5905.00.00	**Textile wall coverings**	kg	30%	25%	12%	15%	Free	Free	17.5%	10%
59.06		**Rubberised textile fabrics, other than those of heading 59.02.**									
	5906.10.00	-Adhesive tape of a width not exceeding 20 cm	kg	30%	25%	12%	15%	Free	Free	17.5%	10%
		-Other:									
	5906.91.00	--Knitted or crocheted	kg	30%	25%	6%	15%	Free	Free	17.5%	10%
	5906.99.00	--Other	kg	30%	25%	6%	15%	Free	Free	17.5%	10%
59.07		**Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the Like:**									
	5907.00.10	--- Textile fabrics otherwise impregnated, coated or covered. ..	kg/m2	30%	25%	12%	15%	Free	Free	17.5%	10%
	5907.00.90	--- Other ..	kg/m	30%	25%	12%	15%	Free	Free	17.5%	10%
59.08	5908.00.00	**Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated**	kg	30%	25%	12%	15%	Free	Free	17.5%	10%
59.09		**Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials**									

	5909.00.10	---Fire hose	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	5909.00.90	---Other	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
59.10	5910.00.00	**Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated**										

1	2	3	4	5	6	7	7A	8	9	10	11	12
		with plastics, or reinforced with metal or other material . .	kg	15%	10%	1%	15%	Free	Free		17.5%	10%
59.11		**Textile products and articles, for technical uses, specified in Note 8 to this Chapter.**										
	5911.10.00	-Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	5911.20.00	-Bolting cloth, whether or not made up	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
		-Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement):										
	5911.31.00	--Weighing less than 650 g/m² . .	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	5911.32.00	--Weighing 650 g/m² or more . .	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	5911.40.00	-Filtering or straining cloth of a kind used in oil presses or the like, including that of human hair . .	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
		-Other:										
	5911.90.10	---Of a kind used in connection with domestic machines or appliances	kg	30%	25%	3%	15%	Free	Free		17.5%	10%
	5911.90.90	---Other	kg	15%	10%	1%	15%	Free	Free		17.5%	10%

CHAPTER 60

Knitted or crocheted fabrics

NOTES:

1. This Chapter does not cover:

(*a*) Crochet lace of heading 58.04;

(*b*) Labels, badges or similar articles, knitted or crocheted, of heading 58.07; or

(*c*) Knitted or crocheted fabrics, impregnated, coated, covered or laminated, of Chapter 59. However, knitted or crocheted pile fabrics, impregnated, coated, covered or laminated, remain classified in heading 60.01.

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

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

Subheading Note.

Subheading 6005.35 covers fabrics of polyethylene monofilament or polyester multifilament, wedding not less than 30 g/m2 and not more than 55 g/m2, having a mesh size of not less than 20 holes/cm2 and not more than 100 holes/cm2, and not more than 100 holes/cm2, and impregnated or coated with alpha-cypermethrin (INN, ISO), lambda-cyhalothrin (ISO), permethrin (ISO) or pirimiphos –methly (ISO).

1	2	3	4	5	6	7	7A	8	9	10	11	12
60.01		**Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted.**										
	6001.10.00	-"Long pile" fabrics	kg/m2	30%	25%	6%	15%	Free	Free		17.5%	10%
		-Looped pile fabrics:										

1	2	3	4	5	6	7	7A	8	9	10	11	12
	6001.21.00	--Of cotton	kg/m2	30%	25%	6%	15%	Free	Free		17.5%	10%
	6001.22.00	--Of man-made fibres	kg/m2	30%	25%	6%	15%	Free	Free		17.5%	10%
	6001.29.00	--Of other textile materials . .	kg/m2	30%	25%	6%	15%	Free	Free		17.5%	10%
		-Other:										
	6001.91.00	--Of cotton	kg/m2	30%	25%	6%	15%	Free	Free		17.5%	10%
	6001.92.00	--Of man-made fibres	kg/m2	30%	25%	6%	15%	Free	Free		17.5%	10%
	6001.99.00	--Of other textile materials . .	kg/m2	30%	25%	6%	15%	Free	Free		17.5%	10%
60.02		**Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01.**										
	6002.40.00	-Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	kg/m2	30%	25%	6%	15%	Free	Free		17.5%	10%
	6002.90.00	-Other	kg/m2	30%	25%	6%	15%	Free	Free		17.5%	10%
60.03		**Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02.**										
	6003.10.00	-Of wool or fine animal hair . .	kg/m2	30%	25%	6%	15%	Free	Free		17.5%	10%
	6003.20.00	-Of cotton	kg/m2	30%	25%	6%	15%	Free	Free		17.5%	10%
	6003.30.00	-Of synthetic fibres	kg/m2	30%	25%	6%	15%	Free	Free		17.5%	10%
	6003.40.00	-Of artificial fibres	kg/m2	30%	25%	6%	15%	Free	Free		17.5%	10%
	6003.90.00	-Other	kg/m2	30%	25%	6%	15%	Free	Free		17.5%	10%
60.04		**Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01.**										

	6004.10.00	-Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	kg/m2	30%	25%	6%	15%	Free	Free		17.5%	10%
	6004.90.00	-Other	kg/m	30%	25%	6%	15%	Free	Free		17.5%	10%
60.05		**Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04.**										
		-Of cotton:										
	6005.21.00	--Unbleached or bleached	kg/m2	30%	25%	6%	15%	Free	Free		17.5%	10%
	6005.22.00	--Dyed	kg/m2	30%	25%	6%	15%	Free	Free		17.5%	10%
	6005.23.00	--Of yarns of different colours . .	kg/m2	30%	25%	6%	15%	Free	Free		17.5%	10%
	6005.24.00	--Printed	kg/m	30%	25%	6%	15%	Free	Free		17.5%	10%
		-Of synthetic fibres:										
	6005.35.00	--Fabrics specified in Subheading Note 1 to this Chapter	kg/m2	30%	25%	6%	12.5%	Free	Free		17.5%	10%
	6005.36.00	--Other, unbleached or bleached . .	kg/m2	30%	25%	6%	12.5%	Free	Free		17.5%	10%
	6005.37.00	--Other, dyed . .	kg/m2	30%	25%	6%	12.5%	Free	Free		17.5%	10%
	6005.38.00	--Other, of yarms of different colours. .	kg/m2	30%	25%	6%	12.5%	Free	Free		17.5%	10%
	6005.39.00	--Other printed . .	kg/m	30%	25%	6%	12.5%	Free	Free		17.5%	10%
		-Of artificial fibres:										
	6005.41.00	--Unbleached or bleached . .	kg/m2	30%	25%	6%	15%	Free	Free		17.5%	10%
	6005.42.00	--Dyed	kg/m2	30%	25%	6%	15%	Free	Free		17.5%	10%
	6005.43.00	--Of yarns of different colours . .	kg/m2	30%	25%	6%	15%	Free	Free		17.5%	10%
	6005.44.00	--Printed	kg/m2	30%	25%	6%	15%	Free	Free		17.5%	10%
	6005.90.00	-Other	kg/m	30%	25%	6%	15%	Free	Free		17.5%	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
60.06		**Other knitted or crocheted fabrics.**										
	6006.10.00	-Of wool or fine animal hair . .	kg/m2	30%	25%	6%	15%	Free	Free		17.5%	10%
		-Of cotton:										
	6006.21.00	--Unbleached or bleached	kg/m2	30%	25%	6%	15%	Free	Free		17.5%	10%
	6006.22.00	--Dyed	kg/m2	30%	25%	6%	15%	Free	Free		17.5%	10%
	6006.23.00	--Of yarns of different colours . .	kg/m2	30%	25%	6%	15%	Free	Free		17.5%	10%
	6006.24.00	--Printed	kg/m	30%	25%	6%	15%	Free	Free		17.5%	10%
		-Of synthetic fibres:										
	6006.31.00	--Unbleached or bleached	kg/m2	30%	25%	6%	15%	Free	Free		17.5%	10%
	6006.32.00	--Dyed	kg/m2	30%	25%	6%	15%	Free	Free		17.5%	10%
	6006.33.00	--Of yarns of different colours . .	kg/m2	30%	25%	6%	15%	Free	Free		17.5%	10%
	6006.34.00	--Printed	kg/m	30%	25%	6%	15%	Free	Free		17.5%	10%
		-Of artificial fibres:										
	6006.41.00	--Unbleached or bleached . .	kg/m2	30%	25%	6%	15%	Free	Free		17.5%	10%
	6006.42.00	--Dyed	kg/m2	30%	25%	6%	15%	Free	Free		17.5%	10%
	6006.43.00	--Of yarns of different colours . .	kg/m2	30%	25%	6%	15%	Free	Free		17.5%	10%
	6006.44.00	--Printed	kg/m2	30%	25%	6%	15%	Free	Free		17.5%	10%
	6006.90.00	-Other	kg/m	30%	25%	6%	15%	Free	Free		17.5%	10%

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CHAPTER 61

Articles of apparel and clothing accessories, knitted or crocheted

NOTES.

1. This Chapter applies only to made up knitted or crocheted articles.
2. This Chapter does not cover:
   (*a*) Goods of heading 62.12;
   (*b*) Worn clothing or other worn articles of heading 63.09; or
   (*c*) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).
3. For the purposes of headings 61.03 and 61.04:

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

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

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

   The term "suit" includes the following sets of garments, whether or not they fulfil all the above conditions: morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers; evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;

dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.

(*b*) The term "ensemble" means a set of garments (other than suits and articles of heading 61.07, 61.08 or 61.09), composed of several pieces made up in identical fabric, put up for retail sale, and comprising: one garment designed to cover the upper part of the body, with the exception of pullovers which may form a second upper garment in the sole context of twin sets, and of waistcoats which may also form asecond upper garment; and one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size.

The term "ensemble" does not apply to track suits or ski suits, of heading 61.12.

4. Headings 61.05 and 61.06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment, or garments having an average of less than 10 stitches per linear centimetre in each direction counted on an area measuring at least 10 cm x 10 cm. Heading 61.05 does not cover sleeveless garments. "Shirts" and "shirt-blouses" are garments designed to cover the upper part of the body, having long or short sleeves and a full or partial opening starting at the neckline. "Blouses" are loose-fitting garments also designed to cover the upper part of the body but may be sleeveless and with or without an opening at the neckline. "Shirts", "shirt-blouses" and "blouses" may also have a collar.

5. Heading 61.09 does not cover garments with a drawstring, ribbed waistband or other means of tightening at the bottom of the garment.

6. For the purposes of heading 61.11:

   (*a*) The expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm;

(*b*) Articles which are, *prima facie*, classifiable both in heading 61.11 and in other headings of this Chapter are to be classified in heading 61.11.

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

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

(*b*) a "'ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising: one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition; and one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

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

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

8. Garments which are, *prima facie*, classifiable both in heading 61.13 and in other headings of this Chapter, excluding heading 61.11, are to be classified in heading 61.13.

9. Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys' garments, and those designed for right over left closure at the front as women's or girls' garments.

These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

Garments which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments.

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

61.01		**Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03.**										
		-Of cotton:										
	6101.20.10	---Wind-cheaters, wind-jackets and similar articles	U	30%	25%	12%	15%	Free	Free	17.5%	10%	
	6101.20.90	---Other	U	30%	25%	12%	15%	Free	Free	17.5%	10%	
		-Of man-made fibres:										
	6101.30.10	---Wind-cheaters, wind-jackets and similar articles	U	30%	25%	12%	15%	Free	Free	17.5%	10%	
	6101.30.90	---Other	U	30%	25%	12%	15%	Free	Free	17.5%	10%	
		-Of other textile materials:										
	6101.90.10	---Wind-cheaters, wind-jackets and similar articles	U	30%	25%	12%	15%	Free	Free	17.5%	10%	
	6101.90.90	---Other	U	30%	25%	12%	15%	Free	Free	17.5%	10%	
61.02		**Women's or girls' overcoats,**										

		car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.04.									
		-Of wool or fine animal hair:									
	6102.10.10	---Wind-cheaters, wind-jackets and similar articles	U	30%	25%	12%	15%	Free	Free	17.5%	10%
	6102.10.90	---Other	U	30%	25%	12%	15%	Free	Free	17.5%	10%
		-Of cotton:									
	6102.20.10	---Wind-cheaters, wind-jackets and similar articles	U	30%	25%	12%	15%	Free	Free	17.5%	10%
	6102.20.90	---Other	U	30%	25%	12%	15%	Free	Free	17.5%	10%
		-Of man-made fibres:									
	6102.30.10	---Wind-cheaters, wind-jackets and similar articles	U	30%	25%	12%	15%	Free	Free	17.5%	10%
	6102.30.90	---Other	U	30%	25%	12%	15%	Free	Free	17.5%	10%
		-Of other textile materials:									
	6102.90.10	---Wind-cheaters, wind-jackets and similar articles	U	30%	25%	12%	15%	Free	Free	17.5%	10%
	6102.90.90	---Other	U	30%	25%	12%	15%	Free	Free	17.5%	10%
61.03		**Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.**									
	6103.10.00	-Suits.	U	30%	25%	12%	15%	Free	Free	17.5%	10%
		-Ensembles:									
	6103.22.00	--Of cotton	U	30%	25%	5%	15%	Free	Free	17.5%	10%
	6103.23.00	--Of synthetic fibres	U	30%	25%	5%	15%	Free	Free	17.5%	10%
	6103.29.00	--Of other textile materials . .	U	30%	25%	5%	15%	Free	Free	17.5%	10%
		-Jackets and blazers:									
	6103.31.00	--Of wool or fine animal hair . .	U	30%	25%	5%	15%	Free	Free	17.5%	10%
	6103.32.00	--Of cotton	U	30%	25%	5%	15%	Free	Free	17.5%	10%
	6103.33.00	--Of synthetic fibres	U	30%	25%	5%	15%	Free	Free	17.5%	10%
	6103.39.00	--Of other textile materials . .	U	30%	25%	5%	15%	Free	Free	17.5%	10%
		-Trousers, bib and brace overalls, breeches and shorts:									
	6103.41.00	--Of wool or fine animal hair . .	U	30%	25%	5%	15%	Free	Free	17.5%	10%
	6103.42.00	--Of cotton	U	30%	25%	5%	15%	Free	Free	17.5%	10%
	6103.43.00	--Of synthetic fibres	U	30%	25%	5%	15%	Free	Free	17.5%	10%
	6103.49.00	--Of other textile materials . .	U	30%	25%	5%	15%	Free	Free	17.5%	10%
61.04		**Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.**									
		-Suits:									
	6104.13.00	--Of synthetic fibres	U	30%	25%	5%	15%	Free	Free	17.5%	10%
	6104.19.00	--Of other textile materials . .	U	30%	25%	5%	15%	Free	Free	17.5%	10%
		-Ensembles:									
	6104.22.00	--Of cotton	U	30%	25%	5%	30%	Free	Free	17.5%	10%
	6104.23.00	--Of synthetic fibres	U	30%	25%	5%	15%	Free	Free	17.5%	10%
	6104.29.00	--Of other textile materials . .	U	30%	25%	5%	15%	Free	Free	17.5%	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
		- Jackets and blazers:										
	6104.31.00	--Of wool or fine animal hair . .	U	30%	25%	5%	30%	Free	Free		17.5%	10%
	6104.32.00	--Of cotton	U	30%	25%	5%	15%	Free	Free		17.5%	10%
	6104.33.00	--Of synthetic fibres	U	30%	25%	5%	15%	Free	Free		17.5%	10%
	6104.39.00	--Of other textile materials . .	U	30%	25%	5%	15%	Free	Free		17.5%	10%
		-Dresses:										
	6104.41.00	--Of wool or fine animal hair . .	U	30%	25%	5%	15%	Free	Free		17.5%	10%
	6104.42.00	--Of cotton	U	30%	25%	5%	15%	Free	Free		17.5%	10%
	6104.43.00	--Of synthetic fibres	U	30%	25%	5%	15%	Free	Free		17.5%	10%
	6104.44.00	--Of artificial fibres	U	30%	25%	5%	15%	Free	Free		17.5%	10%
	6104.49.00	--Of other textile materials . .	U	30%	25%	5%	15%	Free	Free		17.5%	10%
		-Skirts and divided skirts:										
	6104.51.00	--Of wool or fine animal hair . .	U	30%	25%	5%	15%	Free	Free		17.5%	10%
	6104.52.00	--Of cotton	U	30%	25%	5%	15%	Free	Free		17.5%	10%
	6104.53.00	--Of synthetic fibres	U	30%	25%	5%	15%	Free	Free		17.5%	10%
	6104.59.00	--Of other textile materials . .	U	30%	25%	5%	15%	Free	Free		17.5%	10%
		-Trousers, bib and brace overalls, breeches and shorts:										
		--Of wool or fine animal hair:										
	6104.61.10	---Trousers, breeches and shorts	U	30%	25%	5%	15%	Free	Free		17.5%	10%
	6104.61.90	---Other	U	30%	25%	5%	15%	Free	Free		17.5%	10%
		--Of cotton:										
	6104.62.10	---Trousers, breeches and shorts. .	U	30%	25%	5%	15%	Free	Free		17.5%	10%
	6104.62.90	---Other	U	30%	25%	5%	15%	Free	Free		17.5%	10%
		--Of synthetic fibres:										
	6104.63.10	---Trousers, breeches and shorts. .	U	30%	25%	5%	15%	Free	Free		17.5%	10%
	6104.63.90	---Other	U	30%	25%	5%	15%	Free	Free		17.5%	10%
		--Of other textile materials:										
	6104.69.10	---Trousers, breeches and shorts. .	U	30%	25%	5%	15%	Free	Free		17.5%	10%
	6104.69.90	---Other	U	30%	25%	5%	15%	Free	Free		17.5%	10%
61.05		**Men's or boys' shirts, knitted or crocheted.**										
	6105.10.00	-Of cotton	U	30%	25%	5%	15%	Free	Free		17.5%	10%
	6105.20.00	-Of man-made fibres	U	30%	25%	5%	15%	Free	Free		17.5%	10%
	6105.90.00	-Of other textile materials	U	30%	25%	5%	30%	Free	Free		17.5%	10%
61.06		**Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.**										
	6106.10.00	-Of cotton	U	30%	25%	12%	15%	Free	Free		17.5%	10%
	6106.20.00	-Of man-made fibres	U	30%	25%	12%	15%	Free	Free		17.5%	10%
	6106.90.00	-Of other textile materials	U	30%	25%	12%	15%	Free	Free		17.5%	10%
61.07		**Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.**										
		-Underpants and briefs:										
	6107.11.00	--Of cotton	U	30%	25%	5%	15%	Free	Free		17.5%	10%
	6107.12.00	--Of man-made fibres	U	30%	25%	5%	15%	Free	Free		17.5%	10%

	6107.19.00	--Of other textile materials . .	U	30%	25%	5%	15%	Free	Free		17.5%	10%
		-Nightshirts and pyjamas:										
	6107.21.00	--Of cotton	U	30%	25%	5%	15%	Free	Free		17.5%	10%
	6107.22.00	--Of man-made fibres	U	30%	25%	5%	15%	Free	Free		17.5%	10%
	6107.29.00	--Of other textile materials . .	U	30%	25%	5%	30%	Free	Free		17.5%	10%
		-Other:										
	6107.91.00	--Of cotton	U	30%	25%	5%	15%	Free	Free		17.5%	10%
	6107.99.00	--Of other textile materials . .	U	30%	25%	5%	15%	Free	Free		17.5%	10%
61.08		**Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted.**										
		-Slips and petticoats:										
	6108.11.00	--Of man-made fibres	U	30%	25%	5%	15%	Free	Free		17.5%	10%
	6108.19.00	--Of other textile materials . .	U	30%	25%	5%	15%	Free	Free		17.5%	10%
		-Briefs and panties:										
	6108.21.00	--Of cotton	U	30%	25%	5%	15%	Free	Free		17.5%	10%
	6108.22.00	---Of man-made fibres	U	30%	25%	5%	15%	Free	Free		17.5%	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
	6108.29.00	--Of other textile materials . .	U	30%	25%	5%	15%	Free	Free		17.5%	10%
		-Nightdresses and pyjamas:										
	6108.31.00	--Of cotton	U	30%	25%	12%	15%	Free	Free		17.5%	10%
	6108.32.00	--Of man-made fibres	U	30%	25%	12%	15%	Free	Free		17.5%	10%
	6108.39.00	--Of other textile materials . .	U	30%	25%	12%	15%	Free	Free		17.5%	10%
		-Other:										
	6108.91.00	--Of cotton	U	30%	25%	12%	15%	Free	Free		17.5%	10%
	6108.92.00	--Of man-made fibres	U	30%	25%	12%	15%	Free	Free		17.5%	10%
	6108.99.00	--Of other textile materials . .	U	30%	25%	12%	15%	Free	Free		17.5%	10%
61.09		**T-shirts, singlets and other vests, knitted or crocheted.**										
	6109.10.00	-Of cotton	U	30%	25%	5%	30%	Free	Free		17.5%	10%
	6109.90.00	-Of other textile materials	U	30%	25%	5%	30%	Free	Free		17.5%	10%
61.10		**Jerseys, pullovers, cardigans, waist coats and similar articles, knitted or crocheted.**										
		-Of wool or fine animal hair:										
	6110.11.00	--Of wool	U	30%	25%	12%	15%	Free	Free		17.5%	10%
	6110.12.00	--Of Kashmir (cashmere) goats . .	U	30%	25%	12%	15%	Free	Free		17.5%	10%
	6110.19.00	--Other	U	30%	25%	12%	15%	Free	Free		17.5%	10%
	6110.20.00	-Of cotton	U	30%	25%	9%	15%	Free	Free		17.5%	10%
	6110.30.00	- Of man-made fibres	U	30%	25%	9%	15%	Free	Free		17.5%	10%
	6110.90.00	-Of other textile materials	U	30%	25%	12%	15%	Free	Free		17.5%	10%
61.11		**Babies' garments and clothing accessories, knitted or crocheted.**										
	6111.20.00	-Of cotton	U	30%	25%	12%	15%	Free	Free		17.5%	10%
	6111.30.00	-Of synthetic fibres	U	30%	25%	12%	30%	Free	Free		17.5%	10%
	6111.90.00	-Of other textile materials	U	30%	25%	12%	15%	Free	Free		17.5%	10%
61.12		**Track suits, ski suits and swimwear, knitted or crocheted.**										
		-Track suits:										
	6112.11.00	--Of cotton	U	30%	25%	9%	15%	Free	Free		17.5%	10%

	6112.12.00	--Of synthetic fibres	U	30%	25%	9%	30%	Free	Free		17.5%	10%
	6112.19.00	--Of other textile materials . .	U	30%	25%	12%	15%	Free	Free		17.5%	10%
	6112.20.00	-Ski suits	U	30%	25%	12%	30%	Free	Free		17.5%	10%
		-Men's or boys' swimwear:										
	6112.31.00	--Of synthetic fibres	U	30%	25%	12%	30%	Free	Free		17.5%	10%
	6112.39.00	--Of other textile materials . .	U	30%	25%	12%	15%	Free	Free		17.5%	10%
		-Women's or girls' swimwear:										
	6112.41.00	--Of synthetic fibres	U	30%	25%	12%	15%	Free	Free		17.5%	10%
	6112.49.00	--Of other textile materials . .	U	30%	25%	12%	30%	Free	Free		17.5%	10%
61.13		**Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07:**										
	6113.00.10	---Clothes for professional protection; divers suits	kg/U	30%	25%	12%	15%	Free	Free		17.5%	10%
	6113.00.90	---Other	kg/U	30%	25%	12%	15%	Free	Free		17.5%	10%
61.14		**Other garments, knitted or crocheted.**										
	6114.20.00	-Of cotton	kg/U	30%	25%	12%	15%	Free	Free		17.5%	10%
	6114.30.00	-Of man-made fibres	kg/U	30%	25%	12%	15%	Free	Free		17.5%	10%
	6114.90.00	-Of other textile materials . .	kg/U	30%	25%	12%	15%	Free	Free		17.5%	10%
61.15		**Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example,stockings for varicose veins) and footwear without applied soles, knitted or crocheted.**										

1	2	3	4	5	6	7	7A	8	9	10	11	12
		-Panty hose and tights:										
	6115.10.00	-Graduated compression hosiery for example, stockings for varicose veins)	kg/2U	30%	25%	5%	15%	Free	Free		17.5%	10%
		- Other panty hose and tights										
	6115.21.00	--Of synthetic fibres, measuring per single yarn less than 67 decitex . .	kg/2U	30%	25%	5%	15%	Free	Free		17.5%	10%
	6115.22.00	--Of other synthetic fibres measuring per single yarn 67 decitex or more . .	kg/2U	30%	25%	5%	30%	Free	Free		17.5%	10%
	6115.29.00	-- Of other textile materials. .	kg/2U	30%	25%	5%	15%	Free	Free		17.5%	10%
	6115.30.00	--Other women's full length or knee length hosiery, measuring per single yarn less than 67 decitex. .	kg/2U	30%	25%	5%	15%	Free	Free		17.5%	10%
	6115.94.00	-- Of wool or fine animal hair . .	kg/2U	30%	25%	5%	30%	Free	Free		17.5%	10%
	6115.95.00	--Of cotton	kg/2U	30%	25%	5%	15%	Free	Free		17.5%	10%
	6115.96.00	--Of synthetic fibres	kg/2U	30%	25%	5%	15%	Free	Free		17.5%	10%
	6115.99.00	--Of other textile materials . .	kg/2U	30%	25%	5%	15%	Free	Free		17.5%	10%
61.16		**Gloves, mittens and mitts, knitted or crocheted.**										
		-Impregnated, coated or covered with plastics or rubber:										
	6116.10.10	---Impregnated, coated, covered or laminated with plastics or rubber.	kg/2U	30%	25%	12%	15%	Free	Free		17.5%	10%
	6116.10.90	---Other	kg/2U	30%	25%	12%	15%	Free	Free		17.5%	10%

		-Other:										
	6116.91.00	--Of wool or fine animal hair . .	kg/2U	30%	25%	12%	15%	Free	Free		17.5%	10%
	6116.92.00	--Of cotton	kg/2U	30%	25%	12%	15%	Free	Free		17.5%	10%
	6116.93.00	--Of synthetic fibres	kg/2U	30%	25%	12%	30%	Free	Free		17.5%	10%
	6116.99.00	--Of other textile materials . .	kg/2U	30%	25%	12%	15%	Free	Free		17.5%	10%
61.17		**Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.**										
		-Shawls, scarves, mufflers, mantillas, veils and the like:										
	6117.10.10	---Chales, chiromani, maouoi, msoutrou	kg/2U	30%	25%	12%	15%	Free	Free		17.5%	10%
	6117.10.90	---Other	kg/2U	30%	25%	12%	15%	Free	Free		17.5%	10%
	6117.80.00	-Other accessories	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
	6117.90.00	-Parts	kg	30%	25%	12%	15%	Free	Free		17.5%	10%

CHAPTER 62

Articles of apparel and clothing accessories, not knitted or crocheted

NOTES:

1. This Chapter applies only to made up articles of any textile fabric other than wadding, excluding knitted or crocheted articles (other than those of heading 62.12).

2. This Chapter does not cover:

(*a*) Worn clothing or other worn articles of heading 63.09; or

(*b*) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).

3. For the purposes of headings 62.03 and 62.04:

(*a*) The term "suit" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising: one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back

is made from the same fabric as the lining of the suit coat or jacket; and one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

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

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

The term "suit" includes the following sets of garments, whether or not they fulfil all the above conditions: orning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers; evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though

perhaps
revealing more of the shirt front), but has shiny silk or imitation silk lapels.

(*b*) The term "ensemble" means a set of garments (other than suits and articles of heading 62.07 or 62.08) composed of several pieces made up in identical fabric, put up for retail sale, and comprising:one

garment designed to cover the upper part of the body, with the exception of waistcoats which may also form a second upper garment; and one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

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

4. Headings 62.05 and 62.06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment. Heading 62.05 does not cover sleeveless garments.

"Shirts" and "shirt-blouses" are garments designed to cover the upper part of the body, having long or short sleeves and a full or partial opening starting at the neckline. "Blouses" are loose-fitting garments also designed to cover the upper part of the body but may be sleeveless and with or without an opening at the neckline. "Shirts", "shirt-blouses" and "blouses" may also have a collar.

5. For the purposes of heading 62.09:

(*a*) The expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm;

(*b*) Articles which are, *prima facie*, classifiable both in heading 62.09 and in other headings of this Chapter are to be classified in heading 62.09.

6. Garments which are, *prima facie*, classifiable both in heading 62.10 and in other headings of this Chapter, excluding heading 62.09, are to be classified in heading 62.10.

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

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

(*b*) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising: one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition; and one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

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

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

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

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

1	2	3	4	5	6	7	7A	8	9	10	11	12
62.01		**Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03.**										
		-Overcoats, raincoats, car-coats, capes, cloaks and similar articles:										
	6201.20.00	--Of wool or fine animal hair . .	U	30%	25%	5%	12.5%	Free	Free		17.5%	10%
	6201.30.00	--Of cotton	U	30%	25%	5%	12.5%	Free	Free		17.5%	10%
	6201.40.00	--Of man-made fibres	U	30%	25%	5%	12.5%	Free	Free		17.5%	10%
	6201.90.00	--Of other textile materials . .	U	30%	25%	5%	12.5%	Free	Free		17.5%	10%
62.02		**Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04.**										
		-Overcoats, raincoats, car-coats, capes, cloaks and similar articles:										
	6202.20.00	--Of wool or fine animal hair . .	U	30%	25%	5%	12.5%	Free	Free		17.5%	10%
	6202.30.00	--Of cotton	U	30%	25%	5%	12.5%	Free	Free		17.5%	10%
	6202.40.00	--Of man-made fibres	U	30%	25%	5%	12.5%	Free	Free		17.5%	10%
	6202.90.00	--Of other textile materials . .	U	30%	25%	5%	12.5%	Free	Free		17.5%	10%
62.03		**Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).**										
		-Suits:										
	6203.11.00	--Of wool or fine animal hair . .	U	30%	25%	5%	15%	Free	Free		17.5%	10%
	6203.12.00	--Of synthetic fibres	U	30%	25%	5%	15%	Free	Free		17.5%	10%
	6203.19.00	--Of other textile materials . .	U	30%	25%	5%	30%	Free	Free		17.5%	10%
		-Ensembles:										
		--Of cotton:										
	6203.22.10	---Kurtapyjamas	U	30%	25%	5%	15%	Free	Free		17.5%	10%
	6203.22.90	---Other	U	30%	25%	5%	15%	Free	Free		17.5%	10%
	6203.23.00	--Of synthetic fibres	U	30%	25%	5%	15%	Free	Free		17.5%	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
		--Of other textile materials:										
	6203.29.10	---Kurtapyjamas	U	30%	25%	5%	15%	Free	Free		17.5%	10%
	6203.29.90	---Other	U	30%	25%	5%	15%	Free	Free		17.5%	10%
		-Jackets and blazers:										
	6203.31.00	--Of wool or fine animal hair . .	U	30%	25%	5%	15%	Free	Free		17.5%	10%
	6203.32.00	--Of cotton	U	30%	25%	5%	15%	Free	Free		17.5%	10%
	6203.33.00	--Of synthetic fibres	U	30%	25%	5%	15%	Free	Free		17.5%	10%
	6203.39.00	--Of other textile materials . .	U	30%	25%	5%	15%	Free	Free		17.5%	10%
		-Trousers, bib and brace overalls, breeches and shorts:										

	6203.41.00	--Of wool or fine animal hair . .	U	30%	25%	5%	15%	Free	Free	17.5%	10%
	6203.42.00	--Of cotton	U	30%	25%	5%	15%	Free	Free	17.5%	10%
	6203.43.00	--Of synthetic fibres	U	30%	25%	5%	30%	Free	Free	17.5%	10%
	6203.49.00	--Of other textile materials . .	U	30%	25%	5%	30%	Free	Free	17.5%	10%
62.04		**Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).**									
		-Suits:									
	6204.11.00	--Of wool or fine animal hair . .	U	30%	25%	5%	15%	Free	Free	17.5%	10%
	6204.12.00	--Of cotton	U	30%	25%	5%	30%	Free	Free	17.5%	10%
	6204.13.00	--Of synthetic fibres	U	30%	25%	5%	15%	Free	Free	17.5%	10%
	6204.19.00	--Of other textile materials . .	U	30%	25%	5%	15%	Free	Free	17.5%	10%
		-Ensembles:									
	6204.21.00	--Of wool or fine animal hair . .	U	30%	25%	5%	30%	Free	Free	17.5%	10%
		--Of cotton:									
	6204.22.10	---Kurtapyjamas	U	30%	25%	5%	15%	Free	Free	17.5%	10%
	6204.22.90	---Other	U	30%	25%	5%	15%	Free	Free	17.5%	10%
	6204.23.00	--Of synthetic fibres	U	30%	25%	5%	15%	Free	Free	17.5%	10%
		--Of other textile materials:									
	6204.29.10	---Kurtapyjamas	U	30%	25%	5%	15%	Free	Free	17.5%	10%
	6204.29.90	---Other	U	30%	25%	5%	15%	Free	Free	17.5%	10%
		-Jackets and blazers:									
	6204.31.00	--Of wool or fine animal hair . .	U	30%	25%	5%	15%	Free	Free	17.5%	10%
	6204.32.00	--Of cotton	U	30%	25%	5%	15%	Free	Free	17.5%	10%
	6204.33.00	--Of synthetic fibres	U	30%	25%	5%	30%	Free	Free	17.5%	10%
	6204.39.00	--Of other textile materials . .	U	30%	25%	5%	15%	Free	Free	17.5%	10%
		-Dresses:									
	6204.41.00	--Of wool or fine animal hair . .	U	30%	25%	5%	15%	Free	Free	17.5%	10%
	6204.42.00	--Of cotton	U	30%	25%	5%	15%	Free	Free	17.5%	10%
	6204.43.00	--Of synthetic fibres	U	30%	25%	5%	15%	Free	Free	17.5%	10%
	6204.44.00	--Of artificial fibres	U	30%	25%	5%	15%	Free	Free	17.5%	10%
	6204.49.00	--Of other textile materials . .	U	30%	25%	5%	15%	Free	Free	17.5%	10%
		-Skirts and divided skirts:									
	6204.51.00	--Of wool or fine animal hair . .	U	30%	25%	5%	15%	Free	Free	17.5%	10%
	6204.52.00	--Of cotton	U	30%	25%	5%	15%	Free	Free	17.5%	10%
	6204.53.00	--Of synthetic fibres	U	30%	25%	5%	15%	Free	Free	17.5%	10%
	6204.59.00	--Of other textile materials . .	U	30%	25%	5%	15%	Free	Free	17.5%	10%
		-Trousers, bib and brace overalls, breeches and shorts:									
	6204.61.00	--Of wool or fine animal hair . .	U	30%	25%	5%	30%	Free	Free	17.5%	10%
	6204.62.00	--Of cotton	U	30%	25%	5%	15%	Free	Free	17.5%	10%
	6204.63.00	--Of synthetic fibres	U	30%	25%	5%	15%	Free	Free	17.5%	10%
	6204.69.00	--Of other textile materials . .	U	30%	25%	5%	15%	Free	Free	17.5%	10%
62.05		**Men's or boys' shirts.**									
		-Of cotton:									
	6205.20.10	---Kurtas	U	30%	25%	5%	15%	Free	Free	17.5%	10%
	6205.20.90	---Other	U	30%	25%	5%	15%	Free	Free	17.5%	10%
		-Of man-made fibres:									
	6205.30.10	---Kurtas	U	30%	25%	5%	15%	Free	Free	17.5%	10%
	6205.30.90	---Other	U	30%	25%	5%	15%	Free	Free	17.5%	10%
	6205.90.00	-Of other textile materials	U	30%	25%	5%	30%	Free	Free	17.5%	10%
62.06		**Women's or girls' blouses, shirts and shirt-blouses.**									

1	2	3	4	5	6	7	7A	8	9	10	11	12
	6206.10.00	-Of silk or silk waste	U	30%	25%	5%	15%	Free	Free		17.5%	10%
	6206.20.00	-Of wool or fine animal hair . .	U	30%	25%	5%	30%	Free	Free		17.5%	10%
		-Of cotton:										
	6206.30.10	---Kurtas	U	30%	25%	5%	15%	Free	Free		17.5%	10%
	6206.30.90	---Other	U	30%	25%	5%	15%	Free	Free		17.5%	10%
		-Of man-made fibres:										
	6206.40.10	---Kurtas	U	30%	25%	5%	15%	Free	Free		17.5%	10%
	6206.40.90	---Other	U	30%	25%	5%	15%	Free	Free		17.5%	10%
	6206.90.00	-Of other textile materials	U	30%	25%	5%	15%	Free	Free		17.5%	10%
62.07		**Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.**										
		-Underpants and briefs:										
	6207.11.00	--Of cotton	U	30%	25%	5%	15%	Free	Free		17.5%	10%
	6207.19.00	--Of other textile materials . .	U	30%	25%	5%	15%	Free	Free		17.5%	10%
		-Nightshirts and pyjamas:										
	6207.21.00	--Of cotton	U	30%	25%	12%	15%	Free	Free		17.5%	10%
	6207.22.00	--Of man-made fibres	U	30%	25%	12%	15%	Free	Free		17.5%	10%
	6207.29.00	--Of other textile materials . .	U	30%	25%	12%	15%	Free	Free		17.5%	10%
		-Other:										
	6207.91.00	--Of cotton	kg/U	30%	25%	5%	15%	Free	Free		17.5%	10%
	6207.99.00	--Of other textile materials . .	kg/U	30%	25%	5%	30%	Free	Free		17.5%	10%
62.08		**Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles.**										
		-Slips and petticoats:										
	6208.11.00	--Of man-made fibres	U	30%	25%	5%	15%	Free	Free		17.5%	10%
	6208.19.00	--Of other textile materials . .	U	30%	25%	5%	15%	Free	Free		17.5%	10%
		-Nightdresses and pyjamas:										
	6208.21.00	--Of cotton	U	30%	25%	5%	15%	Free	Free		17.5%	10%
	6208.22.00	--Of man-made fibres	U	30%	25%	5%	15%	Free	Free		17.5%	10%
	6208.29.00	--Of other textile materials . .	U	30%	25%	5%	15%	Free	Free		17.5%	10%
		-Other:										
	6208.91.00	--Of cotton	kg/U	30%	25%	5%	15%	Free	Free		17.5%	10%
	6208.92.00	--Of man-made fibres	kg/U	30%	25%	5%	30%	Free	Free		17.5%	10%
	6208.99.00	--Of other textile materials . .	kg/U	30%	25%	5%	15%	Free	Free		17.5%	10%
62.09		**Babies' garments and clothing accessories.**										
		-Of cotton:										
	6209.20.10	---Baby napkins	kg/U	30%	25%	5%	15%	Free	Free		17.5%	10%
	6209.20.90	---Other	kg/U	30%	25%	5%	15%	Free	Free		17.5%	10%
	6209.30.00	-Of synthetic fibres	kg/U	30%	25%	5%	15%	Free	Free		17.5%	10%
	6209.90.00	-Of other textile materials	kg/U	30%	25%	5%	15%	Free	Free		17.5%	10%
62.10		**Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.**										
		-Of fabrics of heading 56.02 or 56.03:										

	6210.10.10	---Industrial and occupational	kg/U	30%	25%	5%	15%	Free	Free		17.5%	10%
	6210.10.90	---Other	kg/U	30%	25%	5%	15%	Free	Free		17.5%	10%
		-Other garments, of the type Described in heading 62.01										
	6210.20.10	---Industrial and occupational	kg/U	30%	25%	5%	15%	Free	Free		17.5%	10%
	6210.20.90	---Other garments . .	kg/U	30%	25%	5%	15%	Free	Free		17.5%	10%
		-Other garments, of the type described in subheadings 62.02.										
	6210.30.10	---Industrial and occupational	kg/U	30%	25%	5%	15%	Free	Free		17.5%	10%
	6210.30.90	---Other garments	.kg/U	30%	25%	5%	15%	Free	Free		17.5%	10%
		-Other men's or boys' garments:										
	6210.40.10	---Industrial and occupational	kg/U	30%	25%	5%	15%	Free	Free		17.5%	10%
	6210.40.90	---Other	kg/U	30%	25%	5%	15%	Free	Free		17.5%	10%
		-Other women's or girls' garments:										
	6210.50.10	---Industrial and occupational	kg/U	30%	25%	5%	15%	Free	Free		17.5%	10%
	6210.50.90	---Other	kg/U	30%	25%	5%	15%	Free	Free		17.5%	10%
62.11		**Track suits, ski suits and swimwear; other garments.**										
		-Swimwear:										

1	2	3	4	5	6	7	7A	8	9	10	11	12
	6211.11.00	--Men's or boys'	U	30%	25%	5%	15%	Free	Free		17.5%	10%
	6211.12.00	--Women's or girls'.	U	30%	25%	5%	15%	Free	Free		17.5%	10%
	6211.20.00	-Ski suits	U	30%	25%	5%	15%	Free	Free		17.5%	10%
		-Other garments, men's or boys':										
		--Of cotton:										
	6211.32.10	---Fouta or dhoti	kg/U	30%	25%	5%	15%	Free	Free		17.5%	10%
	6211.32.90	---Other	kg/U	30%	25%	5%	15%	Free	Free		17.5%	10%
		--Of man-made fibres:										
	6211.33.10	---Fouta or dhoti	kg/U	30%	25%	5%	15%	Free	Free		17.5%	10%
	6211.33.90	---Other	kg/U	30%	25%	5%	15%	Free	Free		17.5%	10%
		--Of other textile materials:										
	6211.39.10	---Fouta or dhoti	kg/U	30%	25%	5%	15%	Free	Free		17.5%	10%
	6211.39.90	---Other	kg/U	30%	25%	5%	15%	Free	Free		17.5%	10%
		-Other garments, women's or girls:										
		--Of cotton:										
	6211.42.10	---Of khanga, kikoi, kitenge and other similar fabrics, saree . .	kg/U	30%	25%	5%	15%	Free	Free		17.5%	10%
	6211.42.20	---Churidar, salwar kameez. .	kg/U	30%	25%	5%	15%	Free	Free		17.5%	10%
	6211.42.90	---Other	kg/U	30%	25%	5%	15%	Free	Free		17.5%	10%
		--Of man-made fibres:										
	6211.43.10	---Of khanga, kikoi, kitenge and other similar fabrics, saree . .	kg/U	30%	25%	5%	15%	Free	Free		17.5%	10%
	6211.43.90	---Other	kg/U	30%	25%	5%	15%	Free	Free		17.5%	10%
		--Of other textile materials:										
	6211.49.10	---Industrial or occupational . .	kg/U	30%	25%	5%	15%	Free	Free		17.5%	10%
	6211.49.20	---Of khanga, kikoi, kitenge and other similar fabrics, saree . .	kg/U	30%	25%	5%	15%	Free	Free		17.5%	10%
	6211.49.90	---Other	kg/U	30%	25%	5%	15%	Free	Free		17.5%	10%
62.12		**Brassières, girdles, corsets, braces, suspenders, garters and similar**										

		articles and parts thereof, whether or not knitted or crocheted.										
	6212.10.00	-Brassières	kg/U	30%	25%	5%	15%	Free	Free		17.5%	10%
	6212.20.00	-Girdles and panty-girdles	kg/U	30%	25%	5%	15%	Free	Free		17.5%	10%
	6212.30.00	-Corselettes	kg/U	30%	25%	5%	15%	Free	Free		17.5%	10%
		-Other										
	6212.90.10	---Surgical and maternity belts, suspensory bandages and similar surgical articles	kg	10%	10%	Free	30%	Free	Free		17.5%	10%
	6212.90.90	---Other	kg	30%	25%	5%	15%	Free	Free		17.5%	10%
62.13		**Handkerchiefs.**										
	6213.20.00	-Of cotton	kg/U	30%	25%	5%	15%	Free	Free		17.5%	10%
	6213.90.00	-Of other textile materials	kg/U	30%	25%	5%	15%	Free	Free		17.5%	10%
62.14		**Shawls, scarves, mufflers, mantillas, veils and the like.**										
		-Of silk or silk waste:										
	6214.10.10	---Shawls, scarves ,mufflers and mantillas	U	30%	25%	5%	15%	Free	Free		17.5%	10%
	6214.10.90	---Other	U	30%	25%	5%	15%	Free	Free		17.5%	10%
		-Of wool or fine animal hair:										
	6214.20.10	---Shawls, scarves mufflers and mantillas	U	30%	25%	5%	15%	Free	Free		17.5%	10%
	6214.20.90	---Other	U	30%	25%	5%	15%	Free	Free		17.5%	10%
		-Of synthetic fibres:										
	6214.30.10	---Shawls, scarves mufflers and mantillas	U	30%	25%	5%	15%	Free	Free		17.5%	10%
	6214.30.90	---Other	U	30%	25%	5%	15%	Free	Free		17.5%	10%
		-Of artificial fibres:										
	6214.40.10	---Shawls, scarves mufflers and mantillas	U	30%	25%	5%	15%	Free	Free		17.5%	10%
	6214.40.90	---Other	U	30%	25%	5%	15%	Free	Free		17.5%	10%
		-Of other textile materials:										
	6214.90.10	---Shawls, scarves mufflers and mantillas	U	30%	25%	5%	15%	Free	Free		17.5%	10%
	6214.90.90	---Other	U	30%	25%	5%	15%	Free	Free		17.5%	10%
62.15		**Ties, bow ties and cravats.**										
	6215.10.00	-Of silk or silk waste	kg/U	30%	25%	5%	15%	Free	Free		17.5%	10%
	6215.20.00	-Of man-made fibres	kg/U	30%	25%	5%	30%	Free	Free		17.5%	10%
	6215.90.00	-Of other textile materials . .	kg/U	30%	25%	5%	15%	Free	Free		17.5%	10%
62.16		**-Gloves, mittens and mitts:**										
	6216.00.10	---Industrial and occupational	kg/2U	30%	25%	1%	15%	Free	Free		17.5%	10%
	6216.00.90	---Other	kg/2U	30%	25%	1%	15%	Free	Free		17.5%	10%
62.17		**Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12.**										
		-Accessories:										
	6217.10.10	---Shoulder pads	kg	25%	25%	5%	12.5%	Free	Free		17.5%	10%
	6217.10.90	---Other	kg	25%	25%	5%	12.5%	Free	Free		17.5%	10%
		-Parts:										
	6217.90.10	---Shoulder pads, collars, beams . .	kg	30%	25%	5%	15%	Free	Free		17.5%	10%
	6217.90.90	---Other	kg	30%	25%	5%	15%	Free	Free		17.5%	10%

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

NOTES:

1. Sub-Chapter 1 applies only to made up articles, of any textile fabric.
2. Sub-Chapter 1 does not cover:
   (a) Goods of Chapters 56 to 62; or

   (*b*) Worn clothing or other worn articles of heading 63.09.
3. Heading 63.09 applies only to the following goods:
   (*a*) Articles of textile materials:
      (i) Clothing and clothing accessories, and parts thereof;
      (ii) Blankets and travelling rugs;
      (iii) Bed linen, table linen, toilet linen and kitchen linen;
      (iv) Furnishing articles, other than carpets of headings 57.01 to 57.05 and tapestries of heading 58.05;
   (*b*) Footwear and headgear of any material other than asbestos.

   In order to be classified in this heading, the articles mentioned above must comply with both of the following requirements:
      (i) They must show signs of appreciable wear; and
      (ii) They must be presented in bulk or in bales, sacks or similar packings.

Subheading Note.

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

Supplementary Note

For the purpose of heading 63.10, goods shall not be classified under a tariff item that contains the phrase "Used or new rags for use in the manufacture of blankets" unless the goods are imported under the authority of a license issued by the competent Authority of a Member State.

1	2	3	4	5	6	7	7A	8	9	10	11	12
		I. OTHER MADE UP TEXTILE ARTICLES										
63.01		**Blankets and travelling rugs.**										
	6301.10.00	-Electric blankets	U	30%	25%	5%	15%	Free	Free		17.5%	10%
	6301.20.00	-Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair . .	kg/U	30%	25%	5%	15%	Free	Free		17.5%	10%
	6301.30.00	-Blankets (other than electric blankets) and travelling rugs, of cotton	kg/U	30%	25%	5%	15%	Free	Free		17.5%	10%
	6301.40.00	-Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	kg/U	30%	25%	5%	30%	Free	Free		17.5%	10%
	6301.90.00	-Other blankets and travelling rugs	kg/U	30%	25%	5%	30%	Free	Free		17.5%	10%
63.02		**Bed linen, table linen, toilet linen and kitchen linen.**										
	6302.10.00	-Bed linen, knitted or crocheted . .	kg	30%	25%	5%	15%	Free	Free		17.5%	10%
		-Other bed linen, printed:										
	6302.21.00	--Of cotton	kg	30%	25%	5%	15%	Free	Free		17.5%	10%

6302.22.00	--Of man-made fibres	kg	30%	25%	5%	30%	Free	Free	17.5%	10%
6302.29.00	--Of other textile materials . .	kg	30%	25%	5%	15%	Free	Free	17.5%	10%
	-Other bed linen:									
6302.31.00	--Of cotton	kg	30%	25%	5%	15%	Free	Free	17.5%	10%
6302.32.00	--Of man-made fibres	kg	30%	25%	5%	15%	Free	Free	17.5%	10%
6302.39.00	--Of other textile materials . .	kg	30%	25%	5%	15%	Free	Free	17.5%	10%
6302.40.00	-Table linen, knitted or crocheted . .	kg	30%	25%	5%	15%	Free	Free	17.5%	10%
	-Other table linen:									
6302.51.00	--Of cotton	kg	30%	25%	5%	15%	Free	Free	17.5%	10%
6302.53.00	--Of man-made fibres	kg	30%	25%	5%	15%	Free	Free	17.5%	10%
6302.59.00	--Of other textile materials . .	kg	30%	25%	5%	15%	Free	Free	17.5%	10%
	-Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton:									
6302.60.10	---Knitted or crocheted	kg	30%	25%	5%	30%	Free	Free	17.5%	10%
6302.60.90	---Other	kg	30%	25%	5%	15%	Free	Free	17.5%	10%
	-Other:									
	--Of cotton									
6302.91.10	---Knitted or crocheted toilet linen and kitchen linen	kg	30%	25%	5%	15%	Free	Free	17.5%	10%
6302.91.90	---Other	kg	30%	25%	5%	15%	Free	Free	17.5%	10%
	--Of man-made fibres									
6302.93.10	---Knitted or crocheted toilet linen and kitchen linen	kg	30%	25%	5%	15%	Free	Free	17.5%	10%
6302.93.90	---Other	kg	30%	25%	5%	15%	Free	Free	17.5%	10%
	--Of other textile materials									
6302.99.10	---Knitted or crocheted toilet linen and kitchen linen	kg	30%	25%	5%	15%	Free	Free	17.5%	10%
6302.99.90	---Other	kg	30%	25%	5%	15%	Free	Free	17.5%	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
63.03		**Curtains (including drapes) and interior blinds; curtain or bed valances.**										
		-Knitted or crocheted:										
	6303.12.00	--Of synthetic fibres	kg	30%	25%	5%	30%	Free	Free	17.5%	10%	
	6303.19.00	--Of other textile materials . .	kg	30%	25%	5%	30%	Free	Free	17.5%	10%	
		-Other:										
	6303.91.00	--Of cotton	kg	30%	25%	5%	15%	Free	Free	17.5%	10%	
	6303.92.00	--Of synthetic fibres	kg	30%	25%	5%	15%	Free	Free	17.5%	10%	
	6303.99.00	--Of other textile materials . .	kg	30%	25%	5%	15%	Free	Free	17.5%	10%	
63.04		**Other furnishing articles, excluding those of heading 94.04.**										
		-Bedspreads:										
	6304.11.00	--Knitted or crocheted	kg/U	30%	25%	5%	15%	Free	Free	17.5%	10%	
	6304.19.00	--Other	kg/U	30%	25%	5%	15%	Free	Free	17.5%	10%	
	6304.20.00	-Bed nets specified in Subheading Note 1 to this Chapter	kg/U	30%	25%	5%	12.5%	Free	Free	17.5%	10%	
		-Other:										
		--Knitted or crocheted:										

	6304.91.10	---Mosquito and sandfly nets . .	kg/U	10%	10%	Free	5%	Free	Free		Zero	10%
	6304.91.90	---Other	kg	30%	25%	5%	30%	Free	Free		17.5%	10%
		--Not knitted or crocheted, of cotton:										
	6304.92.10	---Mosquito and sandfly nets . .	kg/U	10%	10%	Free	5%	Free	Free		Zero	10%
	6304.92.90	---Other	kg	30%	25%	5%	15%	Free	Free		17.5%	10%
		--Not knitted or crocheted, of synthetic fibres:										
	6304.93.10	---Mosquito and sandfly nets . .	kg/U	10%	10%	Free	5%	Free	Free		Zero	10%
	6304.93.90	---Other	kg	30%	25%	5%	15%	Free	Free		17.5%	10%
		--Not knitted or crocheted, of other textile materials:										
	6304.99.10	---Mosquito and sandfly nets . .	kg/U	10%	10%	Free	5%	Free	Free		Zero	10%
	6304.99.90	---Other	kg	30%	25%	5%	15%	Free	Free		17.5%	10%
63.05		**Sacks and bags, of a kind used for the packing of goods.**										
	6305.10.00	-Of jute or of other textile bast fibres of heading 53.03	kg/U	20%	15%	1%	10%	Free	Free	10%	17.5%	10%
	6305.20.00	-Of cotton	kg/U	20%	15%	1%	10%	Free	Free		17.5%	10%
		-Of man-made textile materials:										
	6305.32.00	--Flexible intermediate bulk containers	kg	20%	15%	1%	10%	Free	Free		17.5%	10%
	6305.33.10	--Polypropylene woven sacks for packing of cement.	kg/U	25%	20%	1%	30%	Free	Free		17.5%	10%
	6305.33.90	-- Other	kg/U	25%	20%	1%	30%	Free	Free		17.5%	10%
				(Govt. Notice 25 of 4/04/25)								
	6305.39.00	--Other	kg/U	20%	15%	1%	10%	Free	Free		17.5%	10%
	6305.90.00	--Of other textile materials . .	kg/U	20%	15%	1%	10%	Free	Free		17.5%	10%
63.06		**Tarpaulins, awnings and sunblinds; tents (including temporary canopies and similar articles); sails for boats, sailboards or landcraft; camping goods.**										
		-Tarpaulins, awnings and sunblinds:										
		--Of synthetic fibres										
	6306.12.10	---Tarpaulins.	kg	30%	25%	1%	15%	Free	Free		17.5%	10%
	6306.12.90	---Other	kg	30%	25%	1%	15%	Free	Free		17.5%	10%
		--Of other textile materials:										
	6306.19.10	---Tarpaulins.	kg	30%	25%	1%	15%	Free	Free		17.5%	10%
	6306.19.90	---Other	kg	30%	25%	1%	15%	Free	Free		17.5%	10%
		-Tents (including temporary canopies and similar articles):										
	6306.22.00	--Of synthetic fibres	kg/U	30%	25%	5%	30%	Free	Free		17.5%	10%
	6306.29.00	--Of other textile materials . .	kg/U	30%	25%	5%	30%	Free	15%		17.5%	10%
	6306.30.00	-Sails:	kg/U	30%	25%	5%	15%	Free	Free		17.5%	10%
	6306.40.00	-Pneumatic mattresses	kg/U	30%	25%	5%	15%	Free	Free		17.5%	10%
	6306.90.00	--Other . .	kg	30%	25%	5%	30%	Free	Free		17.5%	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
63.07		**Other made up articles, including dress patterns.**										

	6307.10.00	-Floor-cloths, dish-cloths, dusters and similar cleaning cloths	kg	30%	25%	5%	30%	Free	Free	17.5%	10%
	6307.20.00	-Life-jackets and life-belts	kg/U	10%	10%	1%	5%	Free	Free	17.5%	10%
		Other:									
	6307.90.10	---Dress patterns	kg	30%	25%	5%	15%	Free	Free	17.5%	10%
	6307.90.20	---Industrial and occupational not elsewhere specified . .	kg	30%	25%	5%	15%	Free	Free	17.5%	10%
	6307.90.30	---Knee supports	kg	30%	25%	5%	15%	Free	Free	17.5%	10%
	6307.90.40	---Shoe laces	kg	30%	25%	5%	15%	Free	Free	17.5%	10%
	6307.90.50	---Sanitary towels . . .	kg	30%	25%	5%	15%	Free	Free	17.5%	10%
	6307.90.60	---Car seat covers	kg	30%	25%	5%	15%	Free	Free	17.5%	10%
	6307.90.90	---Other	kg	30%	25%	5%	30%	Free	Free	17.5%	10%
		II. SETS									
63.08	6308.00.00	**Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale**	kg	The rates of duty applicable to the subheading covering the constituent products							
		III. WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS									
63.09	6309.00.00	**Worn clothing and other worn articles**	kg/U	30%	25%	14%	30%	Free	Free	17.5%	10%
63.10		**Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.**									
		-Sorted:									
	6310.10.10	---Used or new rags for use in the manufacture of blankets	kg	30%	25%	3%	15%	Free	Free	17.5%	10%
	6310.10.90	---Other	kg	30%	25%	3%	15%	Free	Free	17.5%	10%
		-Other									
	6310.90.10	---Used or new rags for use in the manufacture of blankets	kg	30%	25%	3%	15%	Free	Free	17.5%	10%
	6310.90.90	---Other	kg	30%	25%	3%	15%	Free	Free	17.5%	10%

Section XII

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

CHAPTER 64

Footwear, gaiters and the like; parts of such articles

NOTES:

1. This Chapter does not cover:

   (*a*) Disposable foot or shoe coverings of flimsy material (for example, paper, sheeting of plastics) without applied soles. These products are classified according to their constituent material;

   (*b*) Footwear of textile material, without an outer sole glued, sewn or otherwise affixed or applied to the upper (Section XI);

   (*c*) Worn footwear of heading 63.09;

(*d*) Articles of asbestos (heading 68.12);

(*e*) Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading 90.21); or

(*f*) Toy footwear or skating boots with ice or roller skates attached; shin-guards or similar protective sportswear (Chapter 95).

2. For the purposes of heading 64.06, the term "parts" does not include pegs, protectors, eyelets, hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods of heading 96.06.

3. For the purposes of this Chapter:

(*a*) the terms "rubber" and "plastics" include woven fabrics or other textile products with an external layer of rubber or plastics being visible to the naked eye; for the purpose of this provision, no account should be taken of any resulting change of colour; and

(*b*) the term "leather" refers to the goods of headings 41.07 and 41.12 to 41.14.

4. Subject to Note 3 to this Chapter:

(*a*) the material of the upper shall be taken to be the constituent material having the greatest external surface area, no account being taken of accessories or reinforcements such as ankle patches, edging, ornamentation, buckles, tabs, eyelet stays or similar attachments;

(*b*) the constituent material of the outer sole shall be taken to be the material having the greatest surface area in contact with the ground, no account being taken of accessories or reinforcements such as spikes, bars, nails, protectors or similar attachments.

Subheading Note:

1. For the purposes of subheadings 6402.12, 6402.19, 6403.12, 6403.19 and 6404.11, the expression "sports footwear" applies only to:

(*a*) footwear which is designed for a sporting activity and has, or has provision for the attachment of spike, sprigs, stops, clips, bars or the like;

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

1	2	3	4	5	6	7	7A	8	9	10	11	12
64.01		**Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.**										
	6401.10.00	-Footwear incorporating a protective metal toe-cap	2U	30%	25%	5%	30%	Free	Free		17.5%	10%
		-Other footwear:										
		--Covering the ankle but not covering the knee:										
	6401.92.10	---Manufactured by direct injection moulding	2U	30%	25%	5%	15%	Free	Free		17.5%	10%
	6401.92.90	---Other	2U	30%	25%	5%	15%	Free	Free		17.5%	10%
		--Other:										
	6401.99.10	---Manufactured by direct injection moulding	2U	30%	25%	5%	15%	Free	Free		17.5%	10%

	6401.99.90	---Other	2U	30%	25%	5%	15%	Free	Free		17.5%	10%
64.02		**Other footwear with outer soles and uppers of rubber or plastics.**										
		-Sports footwear:										
	6402.12.00	--Ski-boots, cross-country ski footwear and snowboard boots	2U	30%	25%	5%	30%	Free	Free		17.5%	10%
	6402.19.00	--Other	2U	30%	25%	5%	30%	Free	Free		17.5%	10%
		-Footwear with upper straps or thongs assembled to the sole by means of Plugs:										
	6402.20.10	---Rubber or plastics sandals with v-shaped straps attached to the sole by plugs which lock into holes in the sole	2U	30%	25%	5%	15%	Free	Free		17.5%	10%
	6402.20.90	---Other	2U	30%	25%	5%	15%	Free	Free		17.5%	10%
	6402.91.10	---With insoles of length not exceeding 15cm	2U	30%	25%	5%	15%	Free	Free		17.5%	10%
	6402.91.20	---With insoles of exceeding 15cm but not exceeding 21cm. . . .	2U	30%	25%	5%	15%	Free	Free		17.5%	10%
	6402.91.90	---Other	2U	30%	25%	5%	15%	Free	Free		17.5%	10%
		--Other										
	6402.99.10	---With insoles of length not exceeding 15cm	2U	30%	25%	5%	15%	Free	Free		17.5%	10%
	6402.99.20	---With insoles of exceeding 15cm but not exceeding 21cm. . . .	2U	30%	25%	5%	15%	Free	Free		17.5%	10%
	6402.99.30	---Produced in a single piece of Rubber or plastic	2U	30%	25%	5%	15%	Free	Free		17.5%	10%
	6402.99.40	---Slippers with open heel and without functional laces, buckles or fasteners and with uppers of rubber or plastics other than those with uppers of woven fabrics or other textile products with an external layer of rubber or plastics visible to the naked eye	2U	30%	25%	5%	15%	Free	Free		17.5%	10%
	6402.99.90	---Other	2U	30%	25%	5%	30%	Free	Free		17.5%	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
64.03		**Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.**										

	-Sports footwear:										
6403.12.00	--Ski-boots, cross-country ski footwear and snowboard boots	2U	30%	25%	5%	30%	Free	Free	17.5%	10%	
	--Other:										
6403.19.10	---Sports footwear which has provision for the attachment of spikes and studs	2U	30%	25%	5%	30%	Free	Free	17.5%	10%	
6403.19.90	---Other	2U	30%	25%	5%	15%	Free	Free	17.5%	10%	
	-Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe:										
6403.20.10	---Kolapuri chappals and similar footwear	2U	30%	25%	5%	15%	Free	Free	17.5%	10%	
6403.20.20	---Other, with insoles of a length not exceeding 15cm	2U	30%	25%	5%	15%	Free	Free	17.5%	10%	
6403.20.30	---Other, with insoles of a length exceeding 15cm but not exceeding 21cm	2U	30%	25%	5%	15%	Free	Free	17.5%	10%	
6403.20.90	---Other	2U	30%	25%	5%	15%	Free	Free	17.5%	10%	
	-Other footwear, incorporating a protective metal toe-cap:										
6403.40.10	---With insoles of a length not exceeding 15cm	2U	30%	25%	5%	15%	Free	Free	17.5%	10%	
6403.40.20	---With insoles of a length exceeding 15cm but not exceeding 21 cm . .	2U	30%	25%	5%	15%	Free	Free	17.5%	10%	
6403.40.90	---Other	2U	30%	25%	5%	15%	Free	Free	17.5%	10%	
	-Other footwear with outer soles of leather:										
	--Covering the ankle:										
6403.51.10	---With insoles of a length not exceeding 15cm	2U	30%	25%	5%	15%	Free	Free	17.5%	10%	
6403.51.20	---With insoles of exceeding 15cm but not exceeding 21 cm	2U	30%	25%	5%	15%	Free	Free	17.5%	10%	
6403.51.90	---Other	2U	30%	25%	5%	15%	Free	Free	17.5%	10%	
	--Other:										
6403.59.10	---With insoles of a length not exceeding 15cm	2U	30%	25%	5%	15%	Free	Free	17.5%	10%	
6403.59.20	---With insoles of a length exceeding 15cm but not exceeding 21 cm . .	2U	30%	25%	5%	15%	Free	Free	17.5%	10%	
6403.59.90	---Other	2U	30%	25%	5%	15%	Free	Free	17.5%	10%	
	--Covering the ankle:										
6403.91.10	---Tennis shoes, basketball shoes, gym shoes and the like	2U	30%	25%	5%	15%	Free	Free	17.5%	10%	
	---Other										
6403.91.20	----With insoles of a length not exceeding 15cm	2U	30%	25%	5%	15%	Free	Free	17.5%	10%	
6403.91.30	----With insoles of a length exceeding 15cm but not exceeding 21 cm . .	2U	30%	25%	5%	15%	Free	Free	17.5%	10%	
6403.91.90	----Other	2U	30%	25%	5%	15%	Free	15%	17.5%	10%	
	--Other:										

	6403.99.10	---Tennis shoes, basketball shoes, gym shoes and the like	2U	30%	25%	5%	15%	Free	15%		17.5%	10%
	6403.99.20	----With insoles of a length not exceeding 15cm	2U	30%	25%	5%	15%	Free	15%		17.5%	10%
	6403.99.30	----With insoles of a exceeding 15cm but not exceeding 21 cm	2U	30%	25%	5%	15%	Free	15%		17.5%	10%
	6403.99.90	----Other	2U	30%	25%	5%	15%	Free	15%		17.5%	10%
64.04		**Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.**										
		-Footwear with outer soles of rubber or plastics:										
	6404.11.00	--Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like . .	2U	30%	25%	5%	30%	Free	Free		17.5%	10%
	6404.19.00	--Other	2U	30%	25%	5%	30%	Free	15%		17.5%	10%
	6404.20.00	-Footwear with outer soles of leather or composition leather	2U	30%	25%	5%	30%	Free	Free		17.5%	10%
64.05		**Other footwear.**										
	6405.10.00	-With uppers of leather or composition leather	2U	30%	25%	5%	30%	Free	15%		17.5%	10%
	6405.20.00	-With uppers of textile materials . .	2U	30%	25%	5%	30%	Free	Free		17.5%	10%
	6405.90.00	-Other	2U	30%	25%	5%	30%	Free	Free		17.5%	10%
64.06		**Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.**										
	6406.10.00	-Uppers and parts thereof, other than stiffeners	kg/2U	30%	25%	5%	30%	Free	Free		17.5%	10%
	6406.20.00	-Outer soles and heels, of rubber or plastics	kg/2U	30%	25%	5%	30%	Free	Free		17.5%	10%
		-Other:										
	6406.90.10	---Stiffeners including camaros . .	kg/2U	30%	25%	5%	15%	Free	Free		17.5%	10%
	6406.90.20	---Gaiters, leggings and similar articles, and parts thereof	kg/2U	30%	25%	5%	15%	Free	Free		17.5%	10%
	6406.90.30	---Stiffeners including camaros . .	kg/2U	30%	25%	5%	15%	Free	Free		17.5%	10%
	6406.90.40	---Inner and middle soles, in-soles	kg/2U	30%	25%	5%	15%	Free	Free		17.5%	10%
	6406.90.90	---Other	kg/2U	30%	25%	5%	15%	Free	Free		17.5%	10%

CHAPTER 65

Headgear and parts thereof

NOTES:

1. This Chapter does not cover:
   (*a*) Worn headgear of heading 63.09;
   (*b*) Asbestos headgear (heading 68.12); or
   (*c*) Dolls' hats, other toy hats or carnival articles of Chapter 95.
2. Heading 65.02 does not cover hat-shapes made by sewing, other than those obtained simply by sewing strips in spirals.

1	2	3	4	5	6	7	7A	8	9	10	11	12
65.01		**Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt** .										
	6501.00.10	---Hoods of felt	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
	6501.00.90	---Other	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
65.02	6502.00.00	**Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed**	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
[65.03]												
65.04	6504.00.00	**Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed**	kg/U	30%	25%	12%	15%	Free	Free	10%	17.5%	10%
65.05	6505.00.00	**Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed**.. .	kg/U	30%	25%	12%	30%	Free	Free	10%	17.5%	10%
65.06		**Other headgear, whether or not lined or trimmed.**										
		-Safety headgear:										
	6506.10.10	---Industrial and occupational . .	kg	15%	10%	12%	7.5%	Free	Free		17.5%	10%
	6506.10.90	---Other	kg	15%	10%	12%	7.5%	Free	Free		17.5%	10%
		-Other:										
	6506.91.00	--Of rubber or of plastics	kg/U	30%	25%	12%	15%	Free	Free		17.5%	10%
	6506.99.00	--Of other materials	kg/U	30%	25%	12%	30%	Free	Free		17.5%	10%
65.07	6507.00.00	**Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear** . .	kg	30%	25%	12%	15%	Free	Free		17.5%	10%

CHAPTER 66

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

NOTES.

1. This Chapter does not cover:

(a) Measure walking-sticks or the like (heading 90.17);

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

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

2. Heading 66.03 does not cover parts, trimmings or accessories of textile material, or covers, tassels, thongs, umbrella cases or the like, of any material. Such goods presented with, but not fitted to, articles of heading 66.01 or 66.02 are to be classified separately and are not to be treated as forming part of those articles.

1	2	3	4	5	6	7	7A	8	9	10	11	12
66.01		**Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas).**										
	6601.10.00	-Garden or similar umbrellas . .	U	30%	25%	4%	15%	Free	Free	10%	17.5%	10%
		-Other:										
	6601.91.00	--Having a telescopic shaft . .	U	30%	25%	4%	15%	Free	Free	10%	17.5%	10%
	6601.99.00	--Other	U	30%	25%	4%	15%	Free	Free	10%	17.5%	10%
66.02		**Walking-sticks, seat-sticks, whips, riding-crops and the like.**										
	6602.00.10	---Walking-sticks and seat-sticks specially designed for the disabled	U/kg	30%	25%	12%	15%	Free	15%	10%	17.5%	10%
	6602.00.90	---Other	U/kg	30%	25%	12%	15%	Free	15%	10%	17.5%	10%
66.03		**Parts, trimmings and accessories of articles of heading 66.01 or 66.02.**										
	6603.20.00	-Umbrella frames, including frames mounted on shafts (sticks) . .	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
	6603.90.00	-Other	kg	30%	25%	12%	15%	Free	Free		17.5%	10%

CHAPTER 67

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

NOTES:

1. This Chapter does not cover:

(*a*) Filtering or Straining cloth of human hair (heading 59.11);

(*b*) Floral motifs of lace, of embroidery or other textile fabric (Section XI);

(*c*) Footwear (Chapter 64);

(*d*) Headgear or hair-nets (Chapter 65);

(*e*) Toys, sports requisites or carnival articles (Chapter 95); or

(*f*) Feather dusters, powder-puffs or hair sieves (Chapter 96).

2. Heading 67.01 does not cover:

(*a*) Articles in which feathers or down constitute only filling or padding (for example, bedding of heading 94.04);

(*b*) Articles of apparel or clothing accessories in which feathers or down constitute no more than mere trimming or padding; or

(*c*) Artificial flowers or foliage or parts thereof or made up articles of heading 67.02.

3. Heading 67.02 does not cover:

(*a*) Articles of glass (Chapter 70); or

(*b*) Artificial flowers, foliage or fruit of pottery, stone, metal, wood or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, glueing, fitting into one another or similar methods.

1	2	3	4	5	6	7	7A	8	9	10	11	12
67.01	6701.00.00	**Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes)** . .	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
67.02		**Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.**										
		-Of plastics										
	6702.10.10	---Unassembled parts of artificial flowers in uncoloured or undyed state;	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
	6702.10.20	---Wreaths	kg	30%	25%	12%	15%	Free	Free		Exempt	10%
	6702.10.90	---Other	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
		-Of other materials:										
	6702.90.10	---Unassembled parts of artificial flowers in uncoloured or undyed state;	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
	6702.90.20	---Wreaths	kg	30%	25%	12%	15%	Free	Free		Exempt	10%
	6702.90.90	---Other	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
67.03		**Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like.**										
	6703.00.10	---Prepared for use in making wigs or the like	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
	6703.00.90	---Other	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
67.04		**Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included.**										
		-Of synthetic textile materials:										
	6704.11.00	--Complete wigs	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
	6704.19.00	--Other	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
	6704.20.00	-Of human hair	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
	6704.90.00	-Of other materials	kg	30%	25%	12%	15%	Free	Free		17.5%	10%

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

CHAPTER 68

Articles of stone, plaster, cement, asbestos, mica or similar materials

NOTES:

1. This Chapter does not cover:

(*a*) Goods of Chapter 25;

(*b*) Coated, impregnated or covered paper and paperboard of heading 48.10 or 48.11 (for example, paper and paperboard coated with mica powder or graphite, bituminised or asphalted paper);

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

(*d*) Articles of Chapter 71;

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

(*f*) Lithographic stones of heading 84.42;

(*g*) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;

(*h*) Dental burrs (heading 90.18);

(*ij*) Articles of Chapter 91 (for example, clocks and clock cases);

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

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

(*m*)Articles of heading 96.02, if made of materials specified in Note 2 (*b*) to Chapter 96, or of heading 96.06 (for example, buttons), of heading 96.09 (for example, slate pencils) heading 96.10 (for example, drawing slates); or heading 96.20 (monopods, bipods, tripods, and similar articles), or

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

2. In heading 68.02 the expression "worked monumental or building stone" applies not only to the varieties of stone referred to in heading 25.15 or 25.16 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it does not, however, apply to slate.

1	2	3	4	5	6	7	7A	8	9	10	11	12
68.01	6801.00.00	**Setts, curbstones and flagstones, of natural stone (except slate)** . .	kg	10%	5%	6%	5%	Free	Free		17.5%	10%
68.02		**Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate).**										
	6802.10.00	- Tiles, cubes and similar articles, whether										

		or not rectangular (including square), the largest face of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder..	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
		-Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:									
		--Marble, travertine and alabaster									
	6802.21.10	---Floor and wall coverings. . .	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
	6802.21.90	---Other	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
		--Granite									
	6802.23.10	---Tomb stone	kg	15%	10%	6%	7.5%	Free	Free	Exempt	10%
	6802.23.90	---Other	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
		--Other stone									
	6802.29.10	---Tomb stones	kg	15%	10%	6%	7.5%	Free	Free	Exempt	10%
	6802.29.90	---Other	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
		-Other:									
		--Marble, travertine and alabaster									
	6802.91.10	---Tomb stone	kg	15%	10%	6%	7.5%	Free	Free	Exempt	10%
	6802.91.90	---Other	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
		--Other calcareous stone									
	6802.92.10	---Tomb stone	kg	15%	10%	6%	7.5%	Free	Free	Exempt	10%
	6802.92.90	---Other	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
		--Granite									
	6802.93.10	---Tomb stones	kg	15%	10%	6%	7.5%	Free	Free	Exempt	10%
	6802.93.90	---Other	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
		--Other stone:									
	6802.99.10	--- Tomb stone	kg	15%	10%	6%	7.5%	Free	Free	Exempt	10%
	6802.99.90	--- Other	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
68.03	6803.00.00	**Worked slate and articles of slate or of agglomerated slate**	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
68.04		**Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials.**									
	6804.10.00	-Millstones and grindstones for milling, grinding or pulping	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
		-Other millstones, grindstones, grinding wheels and the like:									
	6804.21.00	--Of agglomerated synthetic or natural diamond	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	6804.22.00	--Of other agglomerated abrasives or of ceramics	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	6804.23.00	--Of natural stone	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	6804.30.00	-Hand sharpening or polishing stones	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
68.05		**Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up.**									
	6805.10.00	-On a base of woven textile fabric only	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%

	6805.20.00	-On a base of paper or paperboard only	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	6805.30.00	-On a base of other materials . .	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
68.06		**Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 68.11 or 68.12.**										
	6806.10.00	-Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls . .	kg	15%	10%	6%	15%	Free	Free		17.5%	10%
	6806.20.00	-Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof) . .	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	6806.90.00	-Other	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
68.07		**Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).**										
	6807.10.00	-In rolls	kg	15%	10%	6%	15%	Free	Free		17.5%	10%
	6807.90.00	-Other	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
68.08	6808.00.00	**Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders**	kg	30%	25%	9%	15%	Free	Free		17.5%	10%
68.09		**Articles of plaster or of compositions based on plaster.**										
		-Boards, sheets, panels, tiles and similar articles, not ornamented:										

1	2	3	4	5	6	7	7A	8	9	10	11	12
	6809.11.00	--Faced or reinforced with paper or paperboard only	kg	30%	25%	9%	30%	Free	15%		17.5%	10%
	6809.19.00	--Other	kg	30%	25%	9%	30%	Free	Free		17.5%	10%
	6809.90.00	-Other articles	kg	30%	25%	9%	30%	Free	15%		17.5%	10%
68.10		**Articles of cement, of concrete or of artificial stone, whether or not reinforced.**										
		-Tiles, flagstones, bricks and similar articles:										
	6810.11.10	---Building blocks and bricks . .	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	6810.11.90	---Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	6810.19.00	--Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
		-Other articles:										
	6810.91.00	--Prefabricated structural components for building or civil engineering	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
		--Other:										
	6810.99.10	---Railway sleepers	kg	10%	10%	Free	5%	Free	Free		17.5%	10%
	6810.99.20	---Reservoirs, troughs.	kg	30%	25%	1%	15%	Free	Free		17.5%	10%

	6810.99.90	---Other	kg	30%	25%	1%	15%	Free	Free		17.5%	10%
68.11		**Articles of asbestos-cement, of cellulose fibre-cement or the like.**										
	6811.40.00	-Containing asbestos	kg	30%	25%	1%	15%	Free	Free		17.5%	10%
		-Not containing asbestos										
	6811.81.00	--Corrugated sheets	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	6811.82.00	--Other sheets, panels, tiles and similar articles	kg	15%	10%	1%	15%	Free	Free		17.5%	10%
	6811.89.00	-Other articles	kg	30%	25%	1%	15%	Free	Free		17.5%	10%
68.12		**Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 68.11 or 68.13.**										
	6812.80.00	-Of crocidolite	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
		-Other										
		--Clothing, clothing accessories, footwear and headgear:										
	6812.91.10	---Firemen`s suits	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	6812.91.20	---Footwear and headgear	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	6812.91.90	---Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	6812.99.00	--Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
68.13		**Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials.**										

1	2	3	4	5	6	7	7A	8	9	10	11	12
		-Containing asbestos:										
	6813.20.10	---Friction material not cut to size	kg	10%	10%	Free	5%	Free	Free		17.5%	10%
	6813.20.90	---Other	kg	10%	10%	Free	5%	Free	Free		17.5%	10%
		-Not containing asbestos										
		--Brake linings and pads:										
	6813.81.10	---Friction material not cut to size	kg	10%	10%	Free	5%	Free	Free		17.5%	10%
	6813.81.90	---Other	kg	10%	10%	Free	5%	Free	Free		17.5%	10%
		--Other:										
	6813.89.10	---Friction material not cut to size	kg	30%	25%	5%	15%	Free	Free		17.5%	10%
	6813.89.90	---Other	kg	30%	25%	5%	15%	Free	Free		17.5%	10%
68.14		**Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials.**										

	6814.10.00	-Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support . .	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	6814.90.00	-Other	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
68.15		**Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included.**										
		-Carbon fibres; articles of carbon fibres for non-electrical uses; other articles of graphite or other carbon for non-electrical uses :										
	6815.11.00	-Carbon fibres	kg	15%	10%	1%	5%	Free	Free		17.5%	10%
	6815.12.00	-Fabrics of carbon fibres	kg	15%	10%	6%	5%	Free	Free		17.5%	10%
	6815.13.00	--Other articles of carbon fibres . .	kg	15%	10%	6%	5%	Free	Free		17.5%	10%
	6815.19.00	--Other	kg	15%	10%	6%	5%	Free	Free		17.5%	10%
		-Other articles:										
	6815.91.00	--Containing magnesite, magnesia in the form of periclase, dolomite including in the form of dolime, or chromite	.kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	6815.99.00	--Other	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%

CHAPTER 69

Ceramic products

NOTES:

1. This Chapter applies only to ceramic products which have been fired after shaping:

(a) Headings 69.04 to 69.14 apply only to such products other than those classifiable in headings 69.01 to 69.03;

(b) Articles heated to temperatures less than 800 °C for purposes such as curing of resins, accelerating hydration reactions, or for the removal of water or other volatile components, are not considered to be fired. Such articles are excluded from Chapter 69; and

(c) Ceramic articles are obtained by firing inorganic, non-metallic materials which have been prepared and shaped previously at, in general, room temperature. Raw materials comprise, inter alia, clays, siliceous materials including fused silica, materials with a high melting point, such as oxides, carbides, nitrides, graphite or other carbon, and in some cases binders such as refractory clays or phosphates.

2. This Chapter does not cover:

(*a*) Products of heading 28.44;

(*b*) Articles of heading 68.04;

(*c*) Articles of Chapter 71 (for example, imitation jewellery);

(*d*) Cermets of heading 81.13;

(*e*) Articles of Chapter 82;

(*f*) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;

(*g*) Artificial teeth (heading 90.21);

(*h*) Articles of Chapter 91 (for example, clocks and clock cases);

(ij) Articles of chapter 94(for example, furniture, luminaires and lighting fittings, prefabricated buildings);

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

(*l*) Articles of heading 96.06 (for example, buttons) or of heading 96.14 (for example, smoking pipes); or

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

1	2	3	4	5	6	7	7A	8	9	10	11	12

1	2	3	4	5	6	7	7A	8	9	10	11	12
		I. GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS										
69.01	6901.00.00	**Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths**	kg	15%	10%	6%	15%	Free	Free		17.5%	10%
69.02		**Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths.**										
	6902.10.00	-Containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr O	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	6902.20.00	-Containing by weight more than 50% of alumina (Al_2O_3), of silica (SiO_2) or of a mixture or compound of these products	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	6902.90.00	-Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
69.03		**Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths, rods and slide gates), other than those of siliceous fossil meals or of similar siliceous earths.**										
	6903.10.00	-Containing by weight more than 50 % of free carbon	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	6903.20.00	-Containing by weight more than 50% of alumina (Al_2O_3) or of a mixture or compound of alumina and of silica (SiO_2).	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	6903.90.00	-Other	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
		II OTHER CERAMIC PRODUCTS										
69.04		**Ceramic building bricks, flooring blocks, support or filler tiles and the like.**										
	6904.10.00	-Building bricks	1000U/kg	30%	25%	9%	15%	Free	Free		17.5%	10%
	6904.90.00	-Other	kg	30%	25%	9%	15%	Free	Free		17.5%	10%
69.05		**Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.**										
	6905.10.00	-Roofing tiles.	kg	30%	25%	9%	15%	Free	Free		17.5%	10%
	6905.90.00	-Other	kg	25%	25%	9%	15%	Free	Free		17.5%	10%
69.06	6906.00.00	**Ceramic pipes, conduits, guttering and pipe fittings**	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
69.07		**Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and**										

		the like, whether or not on a backing; finishing ceramics.										
		- Flags and paving, hearth or wall tiles, other than those of subheading 6907.30 and 6907.40 ;										
	6907.21.00	-- Of a water absorption coefficient by weight not exceeding 0.5% . .	m^2/kg	30%	25%	2%	12.5%	Free	15%		17.5%	10%
	6907.22.00	-Of a water absorption coefficient by weight exceeding 0.5% but not exceeding 10%	m^2/kg	30%	25%	9%	12.5%	Free	15%		17.5%	10%
	6907.23.00	-- Of a water absorption coefficient by weight exceeding 10%	m/kg	30%	25%	9%	12.5%	Free	15%		17.5%	10%
	6907.30.00	-Mosaic cubes and the like, other than those of subheading 6907.40 . .	m/kg	30%	25%	9%	12.5%	Free	Free		17.5%	10%
	6907.40.00	-Finishing ceramics.	m/kg	30%	25%	9%	12.5%	Free	15%		17.5%	10%

[69.08]

1	2	3	4	5	6	7	7A	8	9	10	11	12
69.09		**Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods.**										
		-Ceramic wares for laboratory, chemical or other technical uses:										
	6909.11.00	--Of porcelain or china	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	6909.12.00	--Articles having a hardness equivalent to 9 or more on the Mohs scale . .	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	6909.19.00	--Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	6909.90.00	-Other	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
69.10		**Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.**										
		-Of porcelain or china										
	6910.10.10	--- Dual flushing sanitary system ..	U/kg	30%	25%	2%	15%	Free	Free		17.5%	10%
	6910.10.90	-Other	U/kg	30%	25%	2%	30%	Free	Free		17.5%	10%
		-Other:										
	6910.90.10	--- Dual flushing sanitary system ..	U/kg	30%	25%	2%	15%	Free	15%		17.5%	10%
	6910.90.90	-Other	U/kg	30%	25%	2%	30%	Free	15%		17.5%	10%
69.11		**Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.**										

	6911.10.00	-Tableware and kitchenware . .	kg	30%	25%	4%	15%	Free	Free	17.5%	10%
	6911.90.00	-Other	kg	30%	25%	12%	15%	Free	Free	17.5%	10%
69.12	6912.00.00	**Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china**	kg	30%	25%	4%	15%	Free	Free	17.5%	10%
69.13		**Statuettes and other ornamental ceramic articles.**									
	6913.10.00	-Of porcelain or china	kg	30%	25%	12%	15%	Free	Free	17.5%	10%
	6913.90.00	-Other	kg	30%	25%	12%	15%	Free	Free	17.5%	10%
69.14		**Other ceramic articles.**									
	6914.10.00	-Of porcelain or china	kg	30%	25%	12%	15%	Free	Free	17.5%	10%
		-Other									
	6914.90.10	---Ceramic guides for wire drawing machines	kg	30%	25%	12%	15%	Free	Free	17.5%	10%
	6914.90.20	---Beads for personal adornment . .	kg	30%	25%	12%	15%	Free	Free	17.5%	10%
	6914.90.90	---Other	kg	30%	25%	12%	15%	Free	Free	17.5%	10%

CHAPTER 70

Glass and glassware

NOTES:

1. This Chapter does not cover:

(*a*) Goods of heading 32.07 (for example, vitrifiable enamels and glazes, lass frit, other glass in the form of powder, granules or flakes);

(*b*) Articles of Chapter 71 (for example, imitation jewellery);

(*c*) Optical fibre cables of heading 85.44, electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;

(d) Front windscreens (windshields), rear windows and other windows framed, for vehicles of Chapters 86 to 88;

(e) (e) Front windscreens (windshields), rear windows and other windows, whether or not framed, incorporating heating devices or other electrical or electronic devices, for vehicles of Chapters 86 to 88;".

(*f*) Optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;

(*g*) Luminaires and lighting fittings, illuminated signs, illuminated name-plates or the like, having a permanently fixed light source, or parts thereof of heading 94.05;

(*h)* Toys, games, sports requisites, Christmas tree ornaments or other articles of Chapter 95 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 95); or

(*ij*) Buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.

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

(*a*) glass is not regarded as "worked" by reason of any process it has undergone before annealing;

(*b*) cutting to shape does not affect the classification of glass in sheets;

(*c*) the expression "absorbent, reflecting or non-reflecting layer" means a microscopically thin coating of metal or of a chemical compound (for example, metal oxide) which absorbs, for example, infra-red light or improves the reflecting qualities

of the glass while still allowing it to retain a degree of transparency or translucency; or which prevents light from being reflected on the surface of the glass.

3. The products referred to in heading 70.06 remain classified in that heading whether or not they have the character of articles.

4. For the purposes of heading 70.19, the expression "glass wool" means:

(*a*) Mineral wools with a silica (SiO_2) content not less than 60% by weight;

(*b*) Mineral wools with a silica (SiO_2) content less than 60% but with an alkaline oxide (K_2O or Na_2O) content exceeding 5% by weight or a boric oxide (B_2O_3) content exceeding 2% by weight.

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

5. Throughout the Nomenclature, the expression "glass" includes fused quartz and other fused silica.

Subheading Note:

1. For the purposes of subheadings 7013.21, 7013.31 and 7013.91, the expression "lead crystal" means only glass having a minimum lead monoxide (PbO) content by weight of 24%.

1	2	3	4	5	6	7	7A	8	9	10	11	12
70.01	7001.00.00	**Cullet and other waste and scrap of glass, excluding glass from cathode-ray tubes or other activated glass of heading 85.49; glass in the mass . . . . . .**	m^2/kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
70.02		**Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked.**										
	7002.10.00	-Balls	m^2/kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	7002.20.00	-Rods	m^2/kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
		-Tubes:										
	7002.31.00	--Of fused quartz or other fused silica	m^2/kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	7002.32.00	--Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C	m^2/kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	7002.39.00	--Other	m^2/kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
70.03		**Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.**										

1	2	3	4	5	6	7	7A	8	9	10	11	12
		-Non-wired sheets:										
	7003.12.00	--Coloured throughout the mass (body tinted), opacified, flashed										

		or having an absorbent, reflecting or non-reflecting layer	m^2/kg	30%	25%	9%	15%	Free	Free	17.5%	10%
	7003.19.00	--Other	m^2/kg	30%	25%	9%	30%	Free	Free	17.5%	10%
	7003.20.00	-Wired sheets	m^2/kg	30%	25%	9%	15%	Free	Free	17.5%	10%
	7003.30.00	-Profiles	m /kg	30%	25%	9%	15%	Free	Free	17.5%	10%
70.04		**Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.**									
	7004.20.00	-Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer. . .	m^2/kg	30%	25%	1%	15%	Free	Free	17.5%	10%
	7004.90.00	-Other glass	m /kg	30%	25%	1%	15%	Free	Free	17.5%	10%
70.05		**Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.**									
	7005.10.00	-Non-wired glass, having an absorbent, reflecting or non-reflecting layer	m /kg	30%	25%	9%	30%	Free	25%	17.5%	10%
		-Other non-wired glass:									
	7005.21.00	--Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground . .	m^2/kg	30%	25%	9%	30%	Free	15%	17.5%	10%
	7005.29.00	--Other	m^2/kg	30%	25%	9%	30%	Free	Free	17.5%	10%
	7005.30.00	-Wired glass	m /kg	30%	25%	9%	15%	Free	Free	17.5%	10%
70.06	7006.00.00	**Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials**	kg	30%	25%	9%	15%	Free	Free	17.5%	10%
70.07		**Safety glass, consisting of toughened (tempered) or laminated glass.**									
		-Toughened (tempered) safety glass:									
	7007.11.00	--Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	kg	30%	25%	9%	15%	Free	Free	17.5%	10%
		--Other:									
	7007.19.10	---In sheets	m/kg	30%	25%	9%	15%	Free	Free	17.5%	10%
	7007.19.90	---Other	m kg	30%	25%	9%	15%	Free	Free	17.5%	10%
		-Laminated safety glass:									
	7007.21.00	--Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	kg	30%	25%	9%	15%	Free	Free	17.5%	10%
		--Other:									
	7007.29.10	---In sheets	m/kg	30%	25%	9%	15%	Free	15%	17.5%	10%
	7007.29.90	---Other	m kg	30%	25%	9%	30%	Free	Free	17.5%	10%
70.08	7008.00.00	**Multiple-walled insulating units of glass**	kg	30%	25%	9%	15%	Free	Free	17.5%	10%
70.09		**Glass mirrors, whether or not framed, including rear-view mirrors.**									
	7009.10.00	-Rear-view mirrors for vehicles . .	kg	30%	25%	4%	15%	Free	Free	17.5%	10%
		-Other:									

1	2	3	4	5	6	7	7A	8	9	10	11	12
	7009.91.00	--Unframed	kg	30%	25%	4%	15%	Free	Free		17.5%	10%
	7009.92.00	--Framed	kg	30%	25%	4%	30%	Free	Free		17.5%	10%
70.10		**Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass.**										
		-Ampoules:										
	7010.10.10	---For pharmaceutical use	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	7010.10.90	---Other	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	7010.20.00	-Stoppers, lids and other closures . .	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
		-Other:										
	7010.90.10	---Bottles of a nominal capacity not exceeding 0.15 litre	U/kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7010.90.20	---Bottles of a nominal capacity exceeding 0.15 litre but not more than 0.33 litre	U/kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7010.90.30	---Bottles of a nominal capacity exceeding 0.33 litre but not more than 1 litre	U/kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7010.90.40	---Bottles of a nominal capacity exceeding 1 litre	U/kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7010.90.90	---Other	U/kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
70.11		**Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps and light sources, cathode-ray tubes or the like.**										
	7011.10.00	-For electric lighting	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	7011.20.00	-For cathode-ray tubes	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	7011.90.00	-Other.	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
[70.12]												
70.13		**Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18).**										
		-Of glass-ceramics:										
	7013.10.10	---Infants` feeding bottles	kg	30%	25%	4%	15%	Free	Free		17.5%	10%
	7013.10.90	---Other	kg	30%	25%	4%	15%	Free	Free		17.5%	10%
		-Stemware drinking glasses, other than of glass-ceramics:										
	7013.22.00	--Of lead crystal	U/kg	30%	25%	4%	15%	Free	Free		17.5%	10%
	7013.28.00	--Other	U/kg	30%	25%	4%	15%	Free	Free		17.5%	10%
		-Other drinking glasses other than of glass ceramics:										

	7013.33.00	--Of lead crystal	kg	30%	25%	4%	15%	Free	Free		17.5%	10%
	7013.37.00	--Other	kg	30%	25%	4%	15%	Free	Free		17.5%	10%
		- Glassware of a kind used for table (other than drinking glasses) or kitchen purposes, other than of glass-ceramics :										
		--Of lead crystal:										
	7013.41.10	---Infants` feeding bottles	kg	30%	25%	4%	15%	Free	Free		17.5%	10%
	7013.41.90	---Other	kg	30%	25%	4%	15%	Free	Free		17.5%	10%
		--Of glass having a linear coefficient -6 of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C:										
	7013.42.10	---Infants` feeding bottles	kg	30%	25%	4%	15%	Free	Free		17.5%	10%
	7013.42.90	---Other	kg	30%	25%	4%	15%	Free	Free		17.5%	10%
		--Other:										
	7013.49.10	---Infants` feeding bottles	kg	30%	25%	4%	15%	Free	Free		17.5%	10%
	7013.49.90	---Other	kg	30%	25%	4%	15%	Free	Free		17.5%	10%
		-Other glassware:										
		--Of lead crystal:										
	7013.91.10	---Statuettes and ornamental glassware	kg	30%	25%	4%	15%	Free	Free		17.5%	10%
	7013.91.90	---Other	kg	30%	25%	4%	15%	Free	Free		17.5%	10%
		--Other:										
	7013.99.10	---Statuettes and ornamental glassware	kg	30%	25%	4%	15%	Free	Free		17.5%	10%
	7013.99.20	---Bottles for scent sprays or toilet sprays, empty	kg	30%	25%	4%	15%	Free	Free		17.5%	10%
	7013.99.90	---Other	kg	30%	25%	4%	15%	Free	Free		17.5%	10%
70.14		**Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.**										
	7014.00.10	---Lenses for switchboards or panel lights, road traffic lights, spotlight bulbs, buoys and magnifying glass	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	7014.00.90	---Other	kg	30%	25%	12%	15%	Free	Free		17.5%	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
70.15		**Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses.**										
	7015.10.00	-Glasses for corrective spectacles . .	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
	7015.90.00	-Other	kg	30%	25%	12%	15%	Free	Free		17.5%	10%

70.16		**Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms.**										
	7016.10.00	-Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
	7016.90.00	-Other	kg	30%	25%	9%	15%	Free	Free		17.5%	10%
70.17		**Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.**										
	7017.10.00	-Of fused quartz or other fused silica	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	7017.20.00	-Of other glass having a linear coefficient of expansion not exceeding 5 x 10 per Kelvin within a temperature range of 0°C to 300°C	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	7017.90.00	-Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
70.18		**Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter.**										
		-Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares:										
	7018.10.10	---Glass beads	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
	7018.10.90	---Other	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
	7018.20.00	-Glass microspheres not exceeding 1 mm in diameter	kg	30%	25%	9%	15%	Free	Free		17.5%	10%
		-Other:										
	7018.90.10	---Statuettes and ornamental glassware	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
	7018.90.90	---Other	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
70.19		**Glass fibres (including glass wool) and articles thereof (for example, yarn, rovings, woven fabrics).**										

1	2	3	4	5	6	7	7A	8	9	10	11	12

		-Slivers, rovings, yarn and chopped strands and mats thereof :										
	7019.11.00	--Chopped strands, of a length of not more than 50 mm	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	7019.12.00	--Rovings	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	7019.13.00	-- Other yarn, slivers	kg	15%	10%	6%	5%	Free	Free		17.5%	10%
		-- Other yarn, slivers										
	7019.14.00	-- Mechanically bonded mats	kg	15%	10%	6%	5%	Free	Free		17.5%	10%
	7019.15.00	-- Chemically bonded mats	kg	15%	10%	6%	5%	Free	Free		17.5%	10%
	7019.19.00	-- Other	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
		- Mechanically bonded fabrics :										
	7019.61.00	-- Closed woven fabrics of rovings. .	kg	15%	10%	6%	5%	Free	Free		17.5%	10%
	7019.62.00	-- Other closed fabrics of rovings. .. .	kg	15%	10%	6%	5%	Free	Free		17.5%	10%
	7019.63.00	-- Closed woven fabrics, plain weave, of yarns, not coated or laminated . .	kg	15%	10%	6%	5%	Free	Free		17.5%	10%
	7019.64.00	-- Closed woven fabrics, plain weave, of yarns, coated or laminated. . . .	kg	15%	10%	6%	5%	Free	Free		17.5%	10%
	7019.65.00	-- Open woven fabrics of a width not exceeding 30 cm.	kg	15%	10%	6%	5%	Free	Free		17.5%	10%
	7019.66.00	-- Open woven fabrics of a width exceeding 30 cm	kg	15%	10%	6%	5%	Free	Free		17.5%	10%
	7019.69.00	-- Other	kg	15%	10%	6%	5%	Free	Free		17.5%	10%
		- Chemically bonded fabrics :										
	7019.71.00	-- Veils (thin sheets)	kg	15%	10%	6%	5%	Free	Free		17.5%	10%
	7019.72.00	-- Other closed fabrics	kg	15%	10%	6%	5%	Free	Free		17.5%	10%
	7019.73.00	-- Other open fabrics	kg	15%	10%	6%	5%	Free	Free		17.5%	10%
	7019.80.00	- Glass wool and articles of glass wool	kg	15%	10%	6%	5%	Free	Free		17.5%	10%
		- Other:										
	7019.90.10	---Equipment for scafflolding and sheltering	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
	7019.90.20	---Interwoven netting glass fibre for the manufacture of grinding and cutting wheels. .	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
	7019.90.40	---Sanitaryware and parts thereof. .	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
	7019.90.90	---Other	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
70.20		**Other articles of glass.**										
	7020.00.10	---Glass inners for vacuum flasks or other vacuum vessels	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	7020.00.20	---Filters for use with automatic data processing machines	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	7020.00.30	---Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	7020.00.40	---Other industrial articles . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	7020.00.50	---Articles for husbandry(e.g. tanks, troughs, etc.) and horticultural appliances	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	7020.00.60	---Lifebouys	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	7020.00.70	---Floats for fishing nets	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	7020.00.90	---Other	kg	30%	25%	9%	30%	Free	Free		17.5%	10%

Section XIV

NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN

CHAPTER 71

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

NOTES:

1. Subject to Note 1 (*a*) to Section VI and except as provided below, all articles consisting wholly or partly:

(*a*) Of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or

(*b*) Of precious metal or of metal clad with precious metal, are to be classified in this Chapter.

2. (A) Headings 71.13, 71.14 and 71.15 do not cover articles in which precious metal or metal clad with precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph (*b*) of the foregoing Note does not apply to such articles.

(B) Heading 71.16 does not cover articles containing precious metal or metal clad with precious metal (other than as minor constituents).

3. This Chapter does not cover:

(*a*) Amalgams of precious metal, or colloidal precious metal (heading 28.43);

(*b*) Sterile surgical suture materials, dental fillings or other goods of Chapter 30;

(*c*) Goods of Chapter 32 (for example, lustres);

(*d*) Supported catalysts (heading 38.15);

(*e*) Articles of heading 42.02 or 42.03 referred to in Note 2 (B) to Chapter 42;

(*f*) Articles of heading 43.03 or 43.04;

(*g*) Goods of Section XI (textiles and textile articles);

(*h*) Footwear, headgear or other articles of Chapter 64 or 65;

(*ij*) Umbrellas, walking-sticks or other articles of Chapter 66;

(*k*) Abrasive goods of heading 68.04 or 68.05 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); articles of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed); machinery, mechanical appliances or electrical goods, or parts thereof, of Section XVI. However, articles and parts thereof, wholly of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in this Chapter, except unmounted worked sapphires and diamonds for styli (heading 85.22);

(*l*) Articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments);

(*m*) Arms or parts thereof (Chapter 93);

(*n*) Articles covered by Note 2 to Chapter 95;

(*o*) Articles classified in Chapter 96 by virtue of Note 4 to that Chapter; or

(*p*) Original sculptures or statuary (heading 97.03), collectors' pieces (heading 97.05) or antiques of an age exceeding one hundred years (heading 97.06), other than natural or cultured pearls or precious or semi-precious stones.

4. (A) The expression "precious metal" means silver, gold and platinum.

(B) The expression "platinum" means platinum, iridium, osmium, palladium, rhodium and ruthenium.

(C) The expression "precious or semi-precious stones" does not include any of the substances specified in Note 2 (*b*) to Chapter 96.

5. For the purposes of this Chapter, any alloy (including a sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2%, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules:

(*a*) An alloy containing 2% or more, by weight, of platinum is to be treated as an alloy of platinum;

(*b*) An alloy containing 2% or more, by weight, of gold but no platinum, or less than 2%, by weight, of platinum, is to be treated as an alloy of gold;

(*c*) Other alloys containing 2% or more, by weight, of silver are to be treated as alloys of silver.

6. Except where the context otherwise requires, any reference in the Nomenclature to precious metal or to any particular precious metal includes a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to metal clad with precious metal or to base metal or non-metals plated with precious metal.

7. Throughout the Nomenclature the expression "metal clad with precious metal" means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. Except where the context otherwise requires, the expression also covers base metal inlaid with precious metal.

8. Subject to Note 1 (*a*) to Section VI, goods answering to a description in heading 71.12 are to be classified in that heading and in no other heading of the Nomenclature.

9. For the purposes of heading 71.13, the expression "articles of jewellery" means:

(*a*) Any small objects of personal adornment (for example, rings, bracelets, necklaces, brooches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and

(*b*) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (for example, cigar or cigarette cases, snuff boxes, cachou or pill boxes, powder boxes, chain purses or prayer beads).

These articles may be combined or set, for example, with natural or cultured pearls, precious or semi-precious stones, synthetic or reconstructed precious or semi-precious stones, tortoise shell, mother -of -pearl, ivory, natural or reconstituted amber, jet or coral.

10. For the purposes of heading 71.14, the expression "articles of goldsmiths' or silversmiths' wares" includes such articles as ornaments, tableware, toilet-ware, smokers' requisites and other articles of household, office or religious use.

11. For the purposes of heading 71.17, the expression "imitation jewellery" means articles of jewellery within the meaning of paragraph (*a*) of Note 9 above (but not including buttons or other articles of heading 96.06, or dress-combs, hair-slides or the like, or hairpins, of heading 96.15), not incorporating natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.

Subheading Notes:

1. For the purposes of subheadings 7106.10, 7108.11, 7110.11, 7110.21, 7110.31 and 7110.41, the expressions "powder" and "in powder form" mean products of which 90% or more by weight passes through a sieve having a mesh aperture of 0.5 mm.

2. Notwithstanding the provisions of Chapter Note 4 (B), for the purposes of subheadings 7110.11 and 7110.19, the expression "platinum" does not include iridium, osmium, palladium, rhodium or ruthenium.

3. For the classification of alloys in the subheadings of heading 71.10, each alloy is to be classified with that metal, platinum, palladium, rhodium, iridium, osmium or ruthenium which predominates by weight over each other of these metals.

1	2	3	4	5	6	7	7A	8	9	10	11	12
		I. NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STONES										
71.01		**Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport.**										

	7101.10.00	-Natural pearls	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
		- Cultured pearls:										
	7101.21.00	--Unworked	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
	7101.22.00	--Worked	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
71.02		**Diamonds, whether or not worked, but not mounted or set.**										
	7102.10.00	-Unsorted	C/kg	10%	10%	Free	5%	Free	Free		17.5%	10%
		-Industrial:										
	7102.21.00	--Unworked or simply sawn, cleaved or bruted	C/kg	15%	10%	Free	7.5%	Free	Free		17.5%	10%
	7102.29.00	--Other	C/kg	15%	10%	4%	7.5%	Free	Free		17.5%	10%
		-Non-industrial:										
	7102.31.00	--Unworked or simply sawn, cleaved or bruted	C/kg	30%	25%	2%	15%	Free	Free		17.5%	10%
	7102.39.00	--Other	C/kg	30%	25%	8%	15%	Free	Free		17.5%	10%
71.03		**Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport.**										

1	2	3	4	5	6	7	7A	8	9	10	11	12
		-Unworked or simply sawn or roughly shaped.										
	7103.10.10	--- Tanzanite	kg	10%	10%	Free	5%	Free	Free		17.5%	10%
	7103.10.20	--- Alexandrite ..	kg	10%	10%	Free	5%	Free	Free		17.5%	10%
	7103.10.90	--- Other	kg	10%	10%	Free	5%	Free	Free		17.5%	10%
		-Otherwise worked:										
	7103.91.00	--Rubies, sapphires and emeralds	C/kg	15%	10%	2%	7.5%	Free	Free		17.5%	10%
		--Other:										
	7103.99.10	--- Tanzanite	C/ kg	15%	10%	3%	7.5%	Free	Free		17.5%	10%
	7103.99.20	--- Alexandrite ..	C/ kg	15%	10%	3%	7.5%	Free	Free		17.5%	10%
	7103.99.90	--- Other	C/kg	15%	10%	3%	7.5%	Free	Free		17.5%	10%
71.04		**Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.**										
	7104.10.00	-Piezo-electric quartz	kg	15%	10%	2%	7.5%	Free	Free		17.5%	10%
		-Other, unworked or simply sawn or roughly shaped:										
	7104.21.00	-Diamonds	kg	15%	10%	Free	5%	Free	Free		17.5%	10%
	7104.29.00	-Other.	kg	15%	10%	Free	5%	Free	Free		17.5%	10%
		-Other:										
	7104.91.00	-Diamonds	kg	15%	10%	Free	5%	Free	Free		17.5%	10%
	7104.99.00	-Other	kg	30%	25%	8%	15%	Free	Free		17.5%	10%

71.05		**Dust and powder of natural or synthetic precious or semi-precious stones.**									
	7105.10.00	-Of diamonds.	C/kg	10%	10%	3%	5%	Free	Free	17.5%	10%
	7105.90.00	-Other	kg	10%	10%	3%	5%	Free	Free	17.5%	10%
		II. PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL									
71.06		**Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.**									
	7106.10.00	-Powder	kg	10%	10%	3%	5%	Free	Free	17.5%	10%
		-Other:									
	7106.91.00	--Unwrought	kg	10%	10%	3%	5%	Free	Free	17.5%	10%
		--Semi-manufactured:									
	7106.92.10	--Bars, rods, profile and wire . .	kg	30%	25%	12%	15%	Free	Free	17.5%	10%
	7106.92.90	--Other	kg	30%	25%	12%	15%	Free	Free	17.5%	10%
71.07		**Base metals clad with silver, not further worked than semi-manufactured.**									
	7107.00.10	---Bars, rods, tubes and pipes . .	kg	15%	10%	3%	7.5%	Free	Free	17.5%	10%
	7107.00.20	--- Sheets, plates and strips . .	kg	15%	10%	3%	7.5%	Free	Free	17.5%	10%
	7107.00.90	---Other	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
71.08		**Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.**									
		-Non-monetary:									
	7108.11.00	--Powder	kg	10%	10%	3%	5%	Free	Free	17.5%	10%
	7108.12.00	--Other unwrought forms	kg	10%	10%	3%	5%	Free	Free	17.5%	10%
	7108.13.00	--Other semi-manufactured forms	kg	30%	25%	12%	15%	Free	Free	17.5%	10%
	7108.20.00	-Monetary	kg	30%	25%	12%	15%	Free	Free	17.5%	10%
71.09		**Base metals or silver, clad with gold, not further worked than semi-manufactured.**									
	7109.00.10	---Bars, rods, tubes and pipes . .	kg	10%	10%	3%	5%	Free	Free	17.5%	10%
	7109.00.20	--- Sheets, plates and strips. .	kg	10%	10%	3%	5%	Free	Free	17.5%	10%
	7109.00.90	---Other	kg	30%	25%	12%	15%	Free	Free	17.5%	10%
71.10		**Platinum, unwrought or in semi-manufactured forms, or in powder form.**									
		-Platinum:									
	7110.11.00	--Unwrought or in powder form . .	kg	10%	10%	3%	5%	Free	Free	17.5%	10%
	7110.19.00	--Other	kg	30%	25%	12%	15%	Free	Free	17.5%	10%
		- Palladium:									
	7110.21.00	--Unwrought or in powder form . .	kg	10%	10%	3%	5%	Free	Free	17.5%	10%
	7110.29.00	--Other	kg	30%	25%	12%	15%	Free	Free	17.5%	10%
		-Rhodium:									
	7110.31.00	--Unwrought or in powder form	kg	10%	10%	3%	5%	Free	Free	17.5%	10%
	7110.39.00	--Other	kg	30%	25%	12%	15%	Free	Free	17.5%	10%
		-Iridium, osmium and ruthenium:									
	7110.41.00	--Unwrought or in powder form . .	kg	10%	10%	3%	5%	Free	Free	17.5%	10%

	7110.49.00	--Other	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
71.11		**Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.**										
	7111.00.10	---Bars, rods, sections, wire, plates, sheets, strip, tubes and pipes . .	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
	7111.00.90	---Other	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
71.12		**Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal other than goods of heading 85.49.**										
	7112.30.00	-Ash containing precious metal or precious metal compounds . .	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
		-Other:										
	7112.91.00	--Of gold, including metal clad with gold but excluding sweepings containing other precious metals . .	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
	7112.92.00	--Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
	7112.99.00	--Other	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
		III. JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES										
71.13		**Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.**										
		-Of precious metal whether or not plated or clad with precious metal:										
	7113.11.10	--Of silver, whether or not plated or clad with other precious metal ..	kg	30%	25%	12%	15%	Free	Free	70%	17.5%	10%
	7113.11.90	---Other . .	kg	30%	25%	12%	15%	Free	Free	70%	17.5%	10%
		--Of other precious metal, whether or not plated or clad with precious metal:										
	7113.19.90	---Other	kg	30%	25%	12%	12.5%	Free	Free	70%	17.5%	10%
		-Of base metal clad with precious metal										
	7113.20.10	---Parts, unfinished or incomplete ..	kg	30%	25%	12%	15%	Free	Free	70%	17.5%	10%
	7113.20.90	--- Other ..	kg	30%	25%	12%	15%	Free	Free	70%	17.5%	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12

71.14		**Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.**										
		-Of precious metal whether or not plated or clad with precious metal:										
	7114.11.00	--Of silver, whether or not plated or clad with other precious metal . .	kg	30%	25%	12%	15%	Free	Free	70%	17.5%	10%
	7114.19.00	--Of other precious metal, whether or not plated or clad with precious metal	kg	30%	25%	12%	15%	Free	Free	70%	17.5%	10%
	7114.20.00	-Of base metal clad with precious metal	kg	30%	25%	12%	15%	Free	Free	70%	17.5%	10%
71.15		**Other articles of precious metal or of metal clad with precious metal.**										
	7115.10.00	-Catalysts in the form of wire cloth or grill, of platinum.	kg	30%	25%	12%	15%	Free	Free	70%	17.5%	10%
		-Other:										
	7115.90.10	---Chains and similar articles produced in continuous length exceeding 200cm,clasps and parts suitable for use in manufacture of jewery, of precious metal..	kg	30%	25%	12%	15%	Free	Free	70%	17.5%	10%
	7115.90.20	--- Chains and similar articles produced in continuous length exceeding 200cm,clasps and parts suitable for use in manufacture of jewery, of metal clad with precious metal..	kg	30%	25%	12%	15%	Free	Free	70%	17.5%	10%
	7115.90.90	---Other	kg	30%	25%	12%	15%	Free	Free	70%	17.5%	10**%**
71.16		**Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).**										
	7116.10.00	-Of natural or cultured pearls . .	kg	30%	25%	12%	15%	Free	Free	70%	17.5%	10%
	7116.20.00	-Of precious or semi-precious stones (natural, synthetic or reconstructed)	kg	30%	25%	12%	15%	Free	Free	70%	17.5%	10%
71.17		**Imitation jewellery.**										
		-Of base metal, whether or not plated with precious metal:										
	7117.11.00	--Cuff-links and studs	kg	30%	25%	11%	15%	Free	Free	70%	17.5%	10%
	7117.19.10	--Ornamental motifs,whether or not polished, assembled by small links into strips of indefinite length	kg	30%	25%	8%	15%	Free	Free	70%	17.5%	10%
	7117.19.90	--Other	kg	30%	25%	8%	15%	Free	Free	70%	17.5%	10%
		-Other:										
	7117.90.10	--Ornamental motifs,whether or not polished, assembled by small links into strips of indefinite length	kg	30%	25%	11%	15%	Free	Free	70%	17.5%	10%
	7117.90.90	---Other	kg	30%	25%	11%	15%	Free	Free	70%	17.5%	10%
71.18		**Coin.**										
		-Coin (other than gold coin), not being legal tender:										
	7118.10.10	---Of silver	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
	7118.10.90	---Other	kg	10%	10%	3%	5%	Free	Free		17.5%	10%

	-Other											
7118.90.10	---Of silver or gold	. .	. .	kg	Free	Free	Free	Free	Free	Free	Exempt	10%
7118.90.90	---Other			kg	Free	Free	Free	Free	Free	Free	Exempt	10%

Section XV

BASE METALS AND ARTICLES OF BASE METAL

NOTES:

1. This Section does not cover:

(*a*) Prepared paints, inks or other products with a basis of metallic flakes or powder (headings 32.07 to 32.10, 32.12, 32.13 or 32.15);

(*b*) Ferro-cerium or other pyrophoric alloys (heading 36.06);

(*c*) Headgear or parts thereof of heading 65.06 or 65.07;

(*d*) Umbrella frames or other articles of heading 66.03;

(*e*) Goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewellery);

(*f*) Articles of Section XVI (machinery, mechanical appliances and electrical goods);

(*g*) Assembled railway or tramway track (heading 86.08) or other articles of Section XVII (vehicles, ships and boats, aircraft);

(*h*) Instruments or apparatus of Section XVIII, including clock or watch springs;

(ij) Lead shot prepared for ammunition (heading 93.06) or other articles of Section XIX (arms and ammunition);

(*k*) Articles of Chapter 94 (for example, furniture, mattress supports, luminaires and lighting fittings, illuminated signs, prefabricated buildings);

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

(*m*) Hand sieves, buttons, pens, pencil-holders, pen nibs,monopds, bipods, tripods and similar articles or other articles of Chapter 96 (miscellaneous manufactured articles); or

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

2. Throughout the Nomenclature, the expression "parts of general use" means:

(*a*) Articles of heading 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metal, other than articles specially designed for use exclusively in implants in medical, surgical, dental or veterinary sciences (heading 90.21);

(*b*) Springs and leaves for springs, of base metal, other than clock or watch springs (heading 91.14); and

(*c*) Articles of headings 83.01, 83.02, 83.08, 83.10 and frames and mirrors, of base metal, of heading 83.06.

In Chapters 73 to 76 and 78 to 82 (but not in heading 73.15) references to parts of goods do not include references to parts of general use as defined above.

Subject to the preceding paragraph and to Note 1 to Chapter 83, the articles of Chapter 82 or 83 are excluded from Chapters 72 to 76 and 78 to 81.

3. Throughout the Nomenclature, the expression "base metals" means: iron and steel, copper, nickel, aluminium, lead, zinc, tin, tungsten (wolfram), molybdenum, tantalum, magnesium, cobalt, bismuth, cadmium, titanium, zirconium, antimony, manganese, beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium.

4. Throughout the Nomenclature, the term "cermets" means products containing a microscopic heterogeneous combination of a metallic component and a ceramic component. The term cermets" includes sintered metal carbides (metal carbides sintered with a metal).

5. Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 72 and 74):

(*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) and intermetallic compounds.

6. Unless the context otherwise requires, any reference in the Nomenclature to a base metal includes a reference to alloys which, by virtue of Note 5 above, are to be classified as alloys of that metal.

7. Classification of composite articles:

Except where the headings otherwise require, articles of base metal (including articles of mixed materials treated as articles of base metal under the General Interpretative Rules) containing two or more base metals are to be treated as articles of the base metal predominating by weight over each of the other metals.

For this purpose:

(*a*) Iron and steel, or different kinds of iron or steel, are regarded as one and the same metal;

(*b*) An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 5, it is classified; and

(*c*) A cermet of heading 81.13 is regarded as a single base metal.

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

(*a*) **Waste and scrap**

(i) All metal waste and scrap;

(ii) Metal goods definitely not usable as such because of breakage, cutting-up, wear or other reasons:

(*b*) **Powders**

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

9. For the purposes of Chapters 74 to 76 and 78 to 81, the following expressions have the meanings hereby assigned to them :

(a) Bars and rods

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

Wire-bars and billets of Chapter 74 with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, drawing stock (wire-rod) or tubes, are however to be taken to be unwrought copper of heading 74.03. This provision applies mutatis mutandis to the products of Chapter 81.

(b) Profiles

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

(c) Wire

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

(d) Plates, sheets, strip and foil

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

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width;

- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

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

(e) Tubes and pipes

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

CHAPTER 72

Iron and steel

NOTES:

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

(*a*) **Pig iron**

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

not more than 10% of chromium

not more than 6% of manganese

not more than 3% of phosphorus

not more than 8% of silicon

a total of not more than 10% of other elements.

(*b*) **Spiegeleisen**

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

(*c*) **Ferro-alloys**

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

more than 10% of chromium

more than 30% of manganese

more than 3% of phosphorus

more than 8% of silicon

a total of more than 10% of other elements, excluding carbon, subject to a maximum content

of 10% in the case of copper.

(*d*) **Steel**

Ferrous materials other than those of heading 72.03 which (with the exception of certain types produced in the form of castings) are usefully malleable and which contain by weight 2% or less of carbon. However, chromium steels may contain higher proportions of carbon.

(*e*) **Stainless steel**

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

(*f*) **Other alloy steel**

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

0.3% or more of aluminium

0.0008% or more of boron

0.3% or more of chromium

0.3% or more of cobalt

0.4% or more of copper

0.4% or more of lead

1.65% or more of manganese

0.08% or more of molybdenum

0.3% or more of nickel

0.06% or more of niobium

0.6% or more of silicon

0.05% or more of titanium

0.3% or more of tungsten (wolfram)

0.1% or more of vanadium

0.05% or more of zirconium

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

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

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

(*h*) **Granules**

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

(*ij*) **Semi-finished products**

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

These products are not presented in coils.

(*k*) **Flat-rolled products**

Rolled products of solid rectangular (other than square) cross-section, which do not conform

to the definition at (*ij*) above in the form of: straight lengths, which if of a thickness less than 4.75 mm are of a width measuring at least ten times the thickness or if of a thickness of 4.75 mm or more are of a width which exceeds 150 mm and measures at least twice the thickness.

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

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

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

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

(*m*) **Other bars and rods**

Products which do not conform to any of the definitions at (*ij*), (*k*) or (*l*) above or to the definition of wire, which have a uniform solid cross-section along their whole length in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel).

These products may:

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

be twisted after rolling.

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

Products having a uniform solid cross-section along their whole length which do not conform to any of the definitions at (*ij*), (*k*), (*l*) or (*m*) above or to the definition of wire. Chapter 72 does not include products of heading 73.01 or 73.02.

(*o*) **Wire**

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

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

Hollow bars and rods of any cross-section, suitable for drills, of which the greatest external dimension of the cross-section exceeds 15 mm but does not exceed 52 mm, and of which the greatest internal dimension does not exceed one half of the greatest external dimension. Hollow bars and rods of iron or steel not conforming to this definition are to be classified in heading 73.04.

2. Ferrous metals clad with another ferrous metal are to be classified as products of the ferrous metal predominating by weight.

3. Iron or steel products obtained by electrolytic deposition, by pressure casting or by sintering are to be classified, according to their form, their composition and their appearance, in the headings of this Chapter appropriate to similar hot-rolled products.

Subheading Notes:

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

(*a*) **Alloy pig iron**

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

more than 0.2% of chromium

more than 0.3% of copper

more than 0.3% of nickel

more than 0.1% of any of the following elements: aluminium, molybdenum, titanium, tungsten (wolfram), vanadium.

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

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

0.08% or more of sulphur

0.1% or more of lead

more than 0.05% of selenium

more than 0.01% of tellurium

more than 0.05% of bismuth.

(*c*) **Silicon-electrical steel**

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

(*d*) **High speed steel**

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

(*e*) **Silico-manganese steel**

Alloy steels containing by weight:

not more than 0.7% of carbon,

0.5% or more but not more than 1.9% of manganese, and

0.6% or more but not more than 2.3% of silicon, but no other element in a proportion that

Would give the steel the characteristics of another alloy steel.

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

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

percentage.

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

1	2	3	4	5	6	7	7A	8	9	10	11	12
		I. PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM										
72.01		**Pig iron and spiegeleisen in pigs, blocks or other primary forms.**										
	7201.10.00	-Non-alloy pig iron containing by weight 0.5% or less of phosphorus	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
	7201.20.00	-Non-alloy pig iron containing by weight more than 0.5% of phosphorus	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
	7201.50.00	-Alloy pig iron; spiegeleisen . .	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
72.02		**Ferro-alloys.**										
		-Ferro-manganese:										
	7202.11.00	--Containing by weight more than 2% of carbon	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
	7202.19.00	--Other	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
		-Ferro-silicon:										
	7202.21.00	--Containing by weight more than 55% of silicon	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
	7202.29.00	--Other	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
	7202.30.00	-Ferro-silico-manganese	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
		-Ferro-chromium:										
	7202.41.00	--Containing by weight more than 4% of carbon	kg	10%	10%	3%	5%	Free	Free		17.5%	10%

	7202.49.00	--Other	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
	7202.50.00	-Ferro-silico-chromium	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
	7202.60.00	-Ferro-nickel	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
	7202.70.00	-Ferro-molybdenum	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
	7202.80.00	-Ferro-tungsten and ferro-silico-tungsten	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
		-Other:										
	7202.91.00	--Ferro-titanium and ferro-silico-titanium	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
	7202.92.00	--Ferro-vanadium	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
	7202.93.00	--Ferro-niobium	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
	7202.99.00	--Other	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
72.03		**Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms.**										
	7203.10.00	-Ferrous products obtained by direct reduction of iron ore	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
	7203.90.00	-Other	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
72.04		**Ferrous waste and scrap; remelting scrap ingots of iron or steel.**										
	7204.10.00	-Waste and scrap of cast iron . .	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
		-Waste and scrap of alloy steel:										
	7204.21.00	--Of stainless steel	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
	7204.29.00	--Other	kg	10%	10%	3%	5%	Free	Free		17.5%	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
	7204.30.00	-Waste and scrap of tinned iron o	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
		-Other waste and scrap:										
	7204.41.00	--Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
	7204.49.00	--Other	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
	7204.50.00	-Remelting scrap ingots	kg	10%	10%	1%	5%	Free	Free		17.5%	10%
72.05		**Granules and powders, of pig iron, spiegeleisen, iron or steel.**										
	7205.10.00	-Granules	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
		-Powders:										
	7205.21.00	--Of alloy steel	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
	7205.29.00	--Other	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
		II. IRON AND NON-ALLOY STEEL										
72.06		**Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03).**										
	7206.10.00	-Ingots	kg	10%	10%	1%	5%	Free	Free		17.5%	10%
		-Other:										

	7206.90.10	---Of a high carbon steel	kg	10%	10%	1%	5%	Free	Free	17.5%	10%
	7206.90.90	---Other	kg	10%	10%	1%	5%	Free	Free	17.5%	10%
72.07		**Semi-finished products of iron or non-alloy steel.**									
		-Containing by weight less than 0.25% of carbon:									
	7207.11.00	--Of rectangular (including square) cross-section, the width measuring less than twice the thickness . .	kg	10%	10%	1%	5%	Free	Free	17.5%	10%
	7207.12.00	--Other, of rectangular (other than square) cross-section	kg	10%	10%	1%	5%	Free	Free	17.5%	10%
	7207.19.00	--Other	kg	10%	10%	1%	5%	Free	Free	17.5%	10%
		-Containing by weight 0.25% or more of carbon:									
	7207.20.10	---Of a high carbon steel	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	7207.20.90	---Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
72.08		**Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated.**									
	7208.10.00	-In coils, not further worked than hot-rolled, with patterns in relief . .	kg	10%	10%	1%	5%	Free	Free	17.5%	10%
		-Other, in coils, not further worked than hot-rolled, pickled:									
	7208.25.00	--Of a thickness of 4.75 mm or more	kg	10%	10%	1%	5%	Free	Free	17.5%	10%
	7208.26.00	--Of a thickness of 3 mm or more but less than 4.75 mm	kg	10%	10%	1%	5%	Free	Free	17.5%	10%
	7208.27.00	--Of a thickness of less than 3 mm	kg	10%	10%	1%	5%	Free	Free	17.5%	10%
		-Other, in coils, not further worked than hot-rolled:									
	7208.36.00	--Of a thickness exceeding 10 mm	kg	10%	10%	1%	5%	Free	Free	17.5%	10%
	7208.37.00	--Of a thickness of 4.75 mm or more but not exceeding 10 mm . .	kg	10%	10%	1%	5%	Free	Free	17.5%	10%
	7208.38.00	--Of a thickness of 3 mm or more but less than 4.75 mm	kg	10%	10%	1%	5%	Free	Free	17.5%	10%
	7208.39.00	--Of a thickness of less than 3 mm	kg	10%	10%	1%	5%	Free	Free	17.5%	10%
	7208.40.00	-Not in coils, not further worked than hot-rolled, with patterns in relief	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
		-Other, not in coils, not further worked than hot-rolled:									
	7208.51.00	--Of a thickness exceeding 10 mm	kg	15%	10%	1%	15%	Free	Free	17.5%	10%
	7208.52.00	--Of a thickness of 4.75 mm or more but not exceeding 10 mm . .	kg	15%	10%	1%	5%	Free	Free	17.5%	10%
	7208.53.00	--Of a thickness of 3 mm or more but less than 4.75 mm	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	7208.54.00	--Of a thickness of less than 3 mm	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
		-Other:									
	7208.90.10	---In coils	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	7208.90.90	---Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
72.09		**Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated.**									

		-In coils, not further worked than cold-rolled (cold-reduced):									
	7209.15.00	--Of a thickness of 3 mm or more	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	7209.16.00	--Of a thickness exceeding 1 mm but less than 3 mm	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	7209.17.00	--Of a thickness of 0.5 mm or more but not exceeding 1 mm	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	7209.18.00	--Of a thickness of less than 0.5 mm	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
		-Not in coils, not further worked than cold-rolled (cold-reduced):									
	7209.25.00	--Of a thickness of 3 mm or more	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	7209.26.00	--Of a thickness exceeding 1 mm but less than 3 mm. . . .	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	7209.27.00	--Of a thickness of 0.5 mm or more but not exceeding 1 mm	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	7209.28.00	--Of a thickness of less than 0.5 mm	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
		-Other:									
	7209.90.10	---In coils	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	7209.90.90	---Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
72.10		**Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.**									
		-Plated or coated with tin:									
		--Of a thickness of 0.5 mm or more :									
	7210.11.10	---In coils	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	7210.11.90	---Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
		--Of a thickness of less than 0.5 mm:									
	7210.12.10	---In coils	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	7210.12.90	---Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
		-Plated or coated with lead, including terne-plate:									
	7210.20.10	---In coils	kg	15%	10%	1%	5%	Free	Free	17.5%	10%
	7210.20.90	---Other	kg	15%	10%	1%	5%	Free	Free	17.5%	10%
		-Electrolytically plated or coated with Zinc:									
	7210.30.10	---In coils	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	7210.30.90	---Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
		Otherwise plated or coated with zinc:									
		--Corrugated:									
	7210.41.10	---In coils	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	7210.41.90	---Other	kg	25%	20%	1%	7.5%	Free	Free	17.5%	10%
				Govt. Not. 7 of 23/02/2024							
		--Other:									
	7210.49.10	---In coils	kg	Free	Free	1%	7.5%	Free	Free	17.5%	10%
	7210.49.20	---Galvanized steel coils, zinc coated	kg	Free	Free	1%	7.5%	Free	Free	17.5%	10%
	7210.49.90	---Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
		-Plated or coated with chromium oxides or with chromium and chromium oxides:									
	7210.50.10	---In coils	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	7210.50.90	---Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
		--Plated or coated with aluminium-zinc alloys:									
	7210.61.10	---In coils	kg	Free	Free	1%	7.5%	Free	Free	17.5%	10%
	7210.61.90	---Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
		--Other:									

	7210.69.10	---In coils	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7210.69.90	---Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
		-Painted, varnished or coated with plastics:										
	7210.70.10	---In coils	kg	15%	10%	1%	5%	Free	Free		17.5%	10%
	7210.70.90	---Other	kg	15%	10%	1%	5%	Free	Free		17.5%	10%
		-Other:										
	7210.90.10	---In coils	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7210.90.90	---Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
72.11		**Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated.**										
		-Not further worked than hot-rolled:										
	7211.13.00	--Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7211.14.00	--Other, of a thickness of 4.75 mm or more	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7211.19.00	--Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
		-Not further worked than cold-rolled (cold-reduced):										
	7211.23.00	--Containing by weight less than 0.25% of carbon	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7211.29.00	--Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7211.90.00	-Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
72.12		**Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.**										
		-Plated or coated with tin:										
	7212.10.10	---In coils	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7212.10.90	---Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
		-Electrolytically plated or coated with zinc:										
	7212.20.10	---In coils	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7212.20.90	---Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
		-Otherwise plated or coated with zinc:										
	7212.30.10	---In coils	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7212.30.90	---Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
		-Painted, varnished or coated with Plastics:										
	7212.40.10	---In coils	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7212.40.90	---Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
		-Otherwise plated or coated:										
	7212.50.10	---In coils	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7212.50.90	---Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
		-Clad:										
	7212.60.10	---In coils	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7212.60.90	---Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
72.13		**Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.**										

		-Containing indentations, ribs, grooves or other deformations produced during the rolling process:										
	7213.10.10	---Of circular cross-section not exceeding 6mm in diameter	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7213.10.20	---Of circular cross-section exceeding 6mm in diameter	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7213.10.90	---Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
		-Other, of free-cutting steel:										
	7213.20.10	---Of circular cross-section not exceeding 6mm in diameter	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7213.20.20	---Of circular cross-section exceeding 6mm in diameter	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7213.20.90	---Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
		--Of circular cross-section measuring less than 14 mm in diameter:										
	7213.91.10	---Of circular cross-section not exceeding 6mm in diameter	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7213.91.20	---Of circular cross-section exceeding 6mm in diameter	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7213.91.90	---Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
		--Other:										
	7213.99.10	---Of circular cross-section 14mm or more in diameter. . . .	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7213.99.90	---Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
72.14		**Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling.**										
		-Forged:										
	7214.10.10	---Of circular cross-section not exceeding 6mm in diameter	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7214.10.20	---Of circular cross-section exceeding 6mm in diameter	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7214.10.90	---Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
		-Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling:										

1	2	3	4	5	6	7	7A	8	9	10	11	12
	7214.20.10	---Of circular cross-section not exceeding 6mm in diameter	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7214.20.20	---Of circular cross-section exceeding 6mm in diameter	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7214.20.90	---Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
		-Other, of free-cutting steel:										
	7214.30.10	---Of circular cross-section not exceeding 6mm in diameter	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7214.30.20	---Of circular cross-section exceeding 6mm in diameter	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7214.30.90	---Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7214.91.00	--Of rectangular (other than square) cross-section	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%

		--Other:									
	7214.99.10	---Of circular cross-section not exceeding 6mm in diameter	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	7214.99.20	---Of circular cross-section exceeding 6mm in diameter	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	7214.99.90	---Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
72.15		**Other bars and rods of iron or non-alloy steel.**									
		-Of free-cutting steel, not further worked than cold-formed or cold-finished:									
	7215.10.10	---Of circular cross-section not exceeding 6mm in diameter	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	7215.10.20	---Of circular cross-section exceeding 6mm in diameter	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	7215.10.90	---Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
		-Other, not further worked than cold-formed or cold-finished:									
	7215.50.10	---Of circular cross-section not exceeding 6mm in diameter	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	7215.50.20	---Of circular cross-section exceeding 6mm in diameter	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	7215.50.90	---Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
		-Other:									
	7215.90.10	---Of circular cross-section not exceeding 6mm in diameter	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	7215.90.20	---Of circular cross-section exceeding 6mm in diameter	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	7215.90.90	---Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
72.16		**Angles, shapes and sections of iron or non-alloy steel.**									
		-U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm:									
	7216.10.10	---Galvanised	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	7216.10.90	---Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
		-L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm									
		--L sections :									
	7216.21.10	---Galvanised	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	7216.21.90	---Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
		--T sections :									
	7216.22.10	---Galvanised	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	7216.22.90	---Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
		-U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80 mm or more:									
		--U sections:									
	7216.31.10	---Galvanised	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	7216.31.90	---Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
		--I sections:									
	7216.32.10	---Galvanised	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	7216.32.90	---Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
		--H sections:									
	7216.33.10	---Galvanised	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%

	7216.33.90	---Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
		-L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more:										
	7216.40.10	---Galvanised	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7216.40.90	---Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
		-Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded:										
	7217.50.10	---Galvanised	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7217.50.90	---Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
		-Angles, shapes and sections, not further worked than cold-formed or cold-finished										
		--Obtained from flat-rolled products:										
	7216.61.10	---Galvanised	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7216.61.90	---Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
		-Other:										
	7216.69.10	---Galvanised	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7216.69.90	---Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
		--Cold-formed or cold-finished from flat-rolled products:										
	7216.91.10	---Galvanised	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7216.91.90	---Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
		--Other:										
	7216.99.10	---Galvanised	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7216.99.90	---Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
72.17		**Wire of iron or non-alloy steel.**										
	7217.10.00	-Not plated or coated, whether or not polished	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7217.20.00	-Plated or coated with zinc . .	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7217.30.00	-Plated or coated with other base metals	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7217.90.00	-Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
		III. STAINLESS STEEL										
72.18		**Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.**										
	7218.10.00	-Ingots and other primary forms . .	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
		-Other:										
	7218.91.00	--Of rectangular (other than square) cross-section	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7218.99.00	--Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
72.19		**Flat-rolled products of stainless steel, of a width of 600 mm or more.**										

		-Not further worked than hot-rolled, in coils:										
	7219.11.00	--Of a thickness exceeding 10 mm	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7219.12.00	--Of a thickness of 4.75 mm or more but not exceeding 10 mm . .	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7219.13.00	--Of a thickness of 3 mm or more but less than 4.75 mm	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7219.14.00	--Of a thickness of less than 3 mm	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
		-Not further worked than hot-rolled, not in coils:										
	7219.21.00	--Of a thickness exceeding 10 mm	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7219.22.00	--Of a thickness of 4.75 mm or more but not exceeding 10 mm . .	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7219.23.00	--Of a thickness of 3 mm or more but less than 4.75 mm	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7219.24.00	--Of a thickness of less than 3 mm	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
		-Not further worked than cold-rolled (cold-reduced):										
	7219.31.00	--Of a thickness of 4.75 mm or more	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7219.32.00	--Of a thickness of 3 mm or more but less than 4.75 mm	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7219.33.00	--Of a thickness exceeding 1 mm but less than 3 mm.	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7219.34.00	--Of a thickness of 0.5 mm or more but not exceeding 1 mm	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7219.35.00	--Of a thickness of less than 0.5 mm	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7219.90.00	-Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
72.20		**Flat-rolled products of stainless steel, of a width of less than 600 mm.**										
		-Not further worked than hot-rolled:										
	7220.11.00	--Of a thickness of 4.75 mm or more	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7220.12.00	--Of a thickness of less than 4.75 mm	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7220.20.00	-Not further worked than cold-rolled (cold-reduced)	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7220.90.00	-Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
72.21		**Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel:**										
	7221.00.10	---Of circular cross-section. .	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7221.00.90	---Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
72.22		**Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.**										
		-Bars and rods, not further worked than hot-rolled, hot-drawn or extruded:										
	7222.11.00	--Of circular cross-section . .	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
	7222.19.00	--Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
		-Bars and rods, not further worked than cold-formed or cold-finished:										
	7222.20.10	---Of circular cross-section. .	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7222.20.90	---Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%

		-Other bars and rods:									
	7222.30.10	---Of circular cross-section. .	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	7222.30.90	---Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	7222.40.00	-Angles, shapes and sections . .	kg	15%	10%	1%	15%	Free	Free	17.5%	10%
72.23	7223.00.00	**Wire of stainless steel**	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
		IV. OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL									
72.24		**Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.**									
	7224.10.00	-Ingots and other primary forms . .	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	7224.90.00	-Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
72.25		**Flat-rolled products of other alloy steel, of a width of 600 mm or more.**									
		-Of silicon-electrical steel:									
	7225.11.00	--Grain-oriented	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	7225.19.00	--Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	7225.30.00	-Other, not further worked than hot-rolled, in coils	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	7225.40.00	-Other, not further worked than hot-rolled, not in coils	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	7225.50.00	-Other, not further worked than cold-rolled (cold-reduced) . .	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
		-Other:									
	7225.91.00	--Electrolytically plated or coated with zinc	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	7225.92.00	--Otherwise plated or coated with zinc	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	7225.99.00	--Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
72.26		**Flat-rolled products of other alloy steel, of a width of less than 600 mm.**									
		-Of silicon-electrical steel:									
	7226.11.00	--Grain-oriented	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	7226.19.00	--Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	7226.20.00	-Of high speed steel	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
		-Other:									
	7226.91.00	--Not further worked than hot-rolled	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	7226.92.00	--Not further worked than cold-rolled (cold-reduced)	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	7226.99.00	--Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
72.27		**Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.**									
		-Of high speed steel:									
	7227.10.10	---Of circular cross-section not exceeding 6mm in diameter	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	7227.10.20	---Of a circular cross-section exceeding 6mm in diameter	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	7227.10.90	---Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
		-Of silico-manganese steel:									
	7227.20.10	---Of circular cross-section not exceeding 6mm in diameter	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	7227.20.20	---Of a circular cross-section exceeding 6mm in diameter	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%

	7227.20.90	---Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
		-Other:										
	7227.90.10	---Of circular cross-section not exceeding 6mm in diameter	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7227.90.20	---Of a circular cross-section exceeding 6mm in diameter	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7227.90.90	---Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
72.28		**Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.**										
		-Bars and rods, of high speed steel:										
	7228.10.10	---Of circular cross-section not exceeding 6mm in diameter	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7228.10.20	---Of a circular cross-section exceeding 6mm in diameter	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7228.10.90	---Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
		-Bars and rods, of silico-manganese steel:										
	7228.20.10	---Of circular cross-section not exceeding 6mm in diameter	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7228.20.20	---Of a circular cross-section exceeding 6mm in diameter	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7228.20.90	---Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
		-Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded :										
	7228.30.10	---Of circular cross-section not exceeding 6mm in diameter	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7228.30.20	---Of a circular cross-section exceeding 6mm in diameter	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7228.30.90	---Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
		-Other bars and rods, not further worked than forged:										
	7228.40.10	---Of circular cross-section not exceeding 6mm in diameter	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7228.40.20	---Of a circular cross-section exceeding 6mm in diameter	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7228.40.90	---Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
		-Other bars and rods, not further worked than cold-formed or cold-finished:										
	7228.50.10	---Of circular cross-section not exceeding 6mm in diameter	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7228.50.20	---Of a circular cross-section exceeding 6mm in diameter	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7228.50.90	---Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
		-Other bars and rods:										
	7228.60.10	---Of circular cross-section not exceeding 6mm in diameter	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%

	7228.60.20	---Of a circular cross-section exceeding 6mm in diameter	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7228.60.90	---Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7228.70.00	-Angles, shapes and sections . .	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7228.80.00	-Hollow drill bars and rods . .	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
72.29		**Wire of other alloy steel.**										
	7229.20.00	-Of silico-manganese steel . .	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7229.90.00	-Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%

CHAPTER 73

Articles of iron or steel

NOTES:

1. In this Chapter the expression "cast iron" applies to products obtained by casting in which iron predominates by weight over each of the other elements and which do not comply with the chemical composition of steel as defined in Note 1 (*d*) to Chapter 72.

2. In this Chapter the word "wire" means hot or cold-formed products of any cross-sectional shape, of which no cross-sectional dimension exceeds 16 mm.

1	2	3	4	5	6	7	7A	8	9	10	11	12
73.01		**Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel.**										
	7301.10.00	-Sheet piling	kg	10%	10%	1%	5%	Free	Free		17.5%	10%
	7301.20.00	-Angles, shapes and sections . .	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
73.02		**Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails.**										
		-Rails:										
	7302.10.10	---Weighing 17kg or more per meter	kg	10%	10%	1%	5%	Free	Free		17.5%	10%
	7302.10.90	---Other	kg	10%	10%	1%	5%	Free	Free		17.5%	10%
	7302.30.00	-Switch blades, crossing frogs, point rods and other crossing pieces . .	kg	10%	10%	1%	5%	Free	Free		17.5%	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
	7302.40.00	-Fish-plates and sole plates . .	kg	10%	10%	1%	5%	Free	Free		17.5%	10%

	7302.90.00	-Other	kg	10%	10%	1%	5%	Free	Free	17.5%	10%
73.03		**Tubes, pipes and hollow profiles, of cast iron:**									
	7303.00.10	---Tubes, pipes and hollow profiles of cast iron D.	kg	10%	10%	1%	5%	Free	Free	17.5%	10%
	7303.00.20	--- Tubes, pipes and hollow profiles of cast iron O.	kg	10%	10%	1%	5%	Free	Free	17.5%	10%
	7303.00.90	---Other	kg	10%	10%	1%	5%	Free	Free	17.5%	10%
73.04		**Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.**									
		-Line pipe of a kind used for oil or gas pipelines :									
	7304.11.00	--Of stainless steel	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	7304.19.00	--Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
		-Casing, tubing and drill pipe, of a kind used in drilling for oil or gas:									
	7304.22.00	--Drill pipe of stainless steel. . . .	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
		--Other drill pipe:									
	7304.23.10	---Galvanised	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	7304.23.90	---Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	7304.24.00	--Other, of stainless steel	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
		--Other									
	7304.29.10	---Galvanised	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	7304.29.90	---Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
		-Other, of circular cross-section, of iron or non-alloy steel:									
		--Cold-drawn or cold-rolled (cold-reduced):									
	7304.31.10	---Galvanised	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	7304.31.90	---Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
		-Other, of circular cross- section, of stainless steel.:									
	7304.39.10	---Galvanised	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	7304.39.90	---Other	kg	15%	10%	1%	15%	Free	Free	17.5%	10%
	7304.41.00	--Cold-drawn or cold-rolled . . (cold- reduced):	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	7304.49.00	--Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
		-Other, of circular cross-section, of other alloy steel									
		--Cold-drawn or cold- rolled (cold-reduced):									
	7304.51.10	---Galvanised	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	7304.51.90	---Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
		--Other:									
	7304.59.10	---Galvanised	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	7304.59.90	---Other	kg	15%	10%	1%	15%	Free	Free	17.5%	10%
		-Other:									
	7304.90.10	---Galvanised	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	7304.90.90	---Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
73.05		**Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the**									

		external diameter of which exceeds 406.4 mm, of iron or steel.										
		-Line pipe of a kind used for oil or gas pipelines:										
		--Longitudinally submerged arc welded:										
	7305.11.10	---Galvanised	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7305.11.90	---Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
		--Other, longitudinally welded:										
	7305.12.10	---Galvanised	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7305.12.90	---Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
		--Other:										
	7305.19.10	---Galvanised	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7305.19.90	---Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7305.20.00	-Casing of a kind used in drilling for oil or gas	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
		-Other, welded:										
		--Longitudinally welded:										
	7305.31.10	---Galvanised	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7305.31.90	---Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
		--Other:										
	7305.39.10	---Galvanised	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7305.39.90	---Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
		-Other:										
	7305.90.10	---Galvanised	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7305.90.90	---Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
73.06		**Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.**										
		-Line pipe of a kind used for oil or gas pipelines:										

1	2	3	4	5	6	7	7A	8	9	10	11	12
		--Welded, of stainless steel :										
	7306.11.10	---Galvanised	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7306.11.90	---Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7306.19.00	--Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
		-Casing and tubing of a kind used in drilling for oil or gas:										
		--Welded, of stainless steel:										
	7306.21.10	---Galvanised	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7306.21.90	---Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7306.29.00	--Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
		-Other, welded, of circular cross-section, of iron or non-alloy steel:										
	7306.30.10	---Galvanised	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7306.30.90	---Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7306.40.00	-Other, welded, of circular cross-section, of stainless steel	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%

		-Other, welded, of circular cross-section, of other alloy steel:									
	7306.50.10	---Galvanised	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	7306.50.90	---Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
		-Other, welded, of non-circular cross-section									
		--Of square or rectangular cross-section:									
	7306.61.10	---Galvanised	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	7306.61.90	---Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
		--Of other non-circular cross-section:									
	7306.69.10	---Galvanised	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	7306.69.90	---Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
		-Other:									
	7306.90.10	---Galvanised	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	7306.90.20	---Tubes and pipes of mild steel, enamelled, open seam, with an outside diameter of 18mm or 22mm inclusive and thickness of 1.4 to 1.9mm, inclusive	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	7306.90.90	---Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
73.07		**Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.**									
		-Cast fittings:									
	7307.11.00	--Of non-malleable cast iron . .	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	7307.19.00	--Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
		-Other, of stainless steel:									
	7307.21.00	--Flanges	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	7307.22.00	--Threaded elbows, bends and sleeves	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	7307.23.00	--Butt welding fittings	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	7307.29.00	--Other	kg	15%	10%	1%	15%	Free	Free	17.5%	10%
		-Other:									
		--Flanges:									
	7307.91.10	---Galvanised	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	7307.91.90	---Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
		--Threaded elbows, bends and sleeves:									
	7307.92.10	---Galvanised	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	7307.92.90	---Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
		--Butt welding fittings:									
	7307.93.10	---Galvanised	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	7307.93.90	---Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
		--Other:									
	7307.99.10	---Galvanised	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	7307.99.90	---Other	kg	15%	10%	1%	15%	Free	Free	17.5%	10%
73.08		**Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like,**									

		prepared for use in structures, of iron or steel.										
	7308.10.00	-Bridges and bridge-sections . .	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7308.20.00	-Towers and lattice masts	kg	Free	Free	2%	Free	Free	Free		17.5%	10%
	7308.30.00	-Doors, windows and their frames and thresholds for doors	kg	30%	25%	2%	15%	Free	Free		17.5%	10%
	7308.40.00	-Equipment for scaffolding, shuttering, propping or pitpropping	kg	15%	10%	1%	15%	Free	Free		17.5%	10%
		-Other:										
	7308.90.10	---Steel structures for agricultural purposes	kg	30%	25%	2%	30%	Free	15%		17.5%	10%
	7308.90.20	---Rods for reinforcement	kg	30%	25%	2%	15%	Free	15%		17.5%	10%
	7308.90.30	---Large scale rack and shelving systems, being structures for permanent installation	kg	30%	25%	2%	15%	Free	15%		17.5%	10%
	7308.90.40	---Gates of a kind used in agricultural and railway fencing; lifts; spiral chutes designed for use in lifts; spiral gravity chutes	kg	30%	25%	2%	15%	Free	15%		17.5%	10%
	7308.90.50	---Made frames	kg	30%	25%	2%	15%	Free	15%		17.5%	10%
	7308.90.60	---Smoke stacks	kg	30%	25%	2%	15%	Free	15%		17.5%	10%
	7308.90.70	---Mining head frames and superstructures; underground yielding arches for use in mines; shaft guides rails. . . .	.kg	30%	25%	2%	15%	Free	15%		17.5%	10%
	7308.90.80	---Roofing tiles coated with acrylic paint and the weather side coated with natural sand granules .. .	kg	30%	25%	2%	(Govt. Notice 9 of 1st March, 2023) 30%	Free	15%	5%	17.5%	10%
	7308.90.90	---Other.	kg	30%	25%	2%	30%	Free	15%		17.5%	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
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 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.**										
	7309.00.10	--- Grain silos	kg/U	30%	25%	2%	15%	Free	15%		17.5%	10%
	7309.00.20	--- Tanks, vats and similar containers.	kg/U	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7309.00.90	---Other	kg/U	15%	10%	1%	15%	Free	Free		17.5%	10%
73.10		**Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.**										
		-Of a capacity of 50 l or more:										

	7310.10.10	---Of a capacity of 210 l or more for industrial use..	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	7310.10.90	---Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
		-Of a capacity of less than 50 l:									
	7310.21.00	--Cans which are to be closed by soldering or crimping	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
		--Other:									
	7310.29.10	---Cans and ends of beverages . .	kg	30%	25%	1%	15%	Free	Free	17.5%	10%
	7310.29.20	---Aerosol cans	kg	30%	25%	1%	15%	Free	Free	17.5%	10%
	7310.29.30	---Cryogenic containers designed for for the storage of bull semen, steel trinks and similar articles of steel	kg	30%	25%	1%	15%	Free	Free	17.5%	10%
	7310.29.90	---Other	kg	30%	25%	1%	15%	Free	Free	17.5%	10%
73.11		**Containers for compressed or liquefied gas, of iron or steel:**									
	7311.00.10	---Sealed containers for packing butagas of a capacity of more than 100 litres; for packing chlorine gas of a capacity not exceeding 1.1 ton . .	kg/U	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	7311.00.20	---Cylinders designed for the packing and conveyance of ozone depleting substances	kg/U	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	7311.00.91	--- Gas cylinder	kg/U	Free	Free	Free	Free	Free	Free	Zero	10%
	7311.00.92	---Other	kg/U	15%	10%	1%	5%	Free	Free	17.5%	10%
73.12		**Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.**									
		-Stranded wire, ropes and cables:									
	7312.10.10	---Wire of a kind used in the manufacture of tyres	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	7312.10.20	---Cable suitable for use in the manufacture of speedometer cables	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	7312.10.90	---Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
		-Other									
	7312.90.10	---Of a kind used in the manufacture of tyres	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	7312.90.90	---Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
73.13		**Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel.**									
	7313.00.10	---Barbed iron or steel wire . .	kg	30%	25%	2%	30%	Free	Free	17.5%	10%
	7313.00.90	---Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%

73.14		**Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.**										
		-Woven cloth:										
	7314.12.00	--Endless bands for machinery, of stainless steel	kg	30%	25%	2%	15%	Free	Free		17.5%	10%
	7314.14.00	--Other woven cloth, of stainless steel	kg	30%	25%	2%	15%	Free	Free		17.5%	10%
		--Other:										
	7314.19.10	---Endless bands for machinery . .	kg	30%	25%	2%	15%	Free	Free		17.5%	10%
	7314.19.90	---Other	kg	30%	25%	2%	15%	Free	Free		17.5%	10%
	7314.20.00	-Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm² or more	kg	30%	25%	2%	30%	Free	Free		17.5%	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
		-Other grill, netting and fencing, welded at the intersection:										
	7314.31.00	--Plated or coated with zinc . .	kg	30%	25%	2%	15%	Free	Free		17.5%	10%
	7314.39.00	--Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
		-Other cloth, grill, netting and fencing:										
	7314.41.00	--Plated or coated with zinc . .	kg	30%	25%	2%	15%	Free	Free		17.5%	10%
	7314.42.00	--Coated with plastics	kg	30%	25%	2%	15%	Free	Free		17.5%	10%
		--Other:										
	7314.49.10	--- Gabions of all kinds	kg	30%	25%	2%	15%	Free	15%		17.5%	10%
	7314.49.90	--- Other	kg	30%	25%	2%	12.5%	Free	15%		17.5%	10%
	7314.50.00	-Expanded metal	kg	30%	25%	2%	30%	Free	Free		17.5%	10%
73.15		**Chain and parts thereof, of iron or steel.**										
		-Articulated link chain and parts thereof:										
	7315.11.00	--Roller chain	kg	15%	10%	1%	15%	Free	Free		17.5%	10%
		--Other chain:										
	7315.12.10	---Transmission chain	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7315.12.90	---Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
		--Parts:										
	7315.19.10	--- For chains of subheading 7315.11.00 or 7315.12.10 ..	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7315.19.90	--- Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7315.20.00	-Skid chain	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
		-Other chain:										
	7315.81.00	--Stud-link	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7315.82.00	--Other, welded link	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7315.89.00	--Other	kg	15%	10%	1%	15%	Free	Free		17.5%	10%
		-Other parts:										
	7315.90.10	---For chains of subheading 7315.82.00 or 7315.89.00	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7315.90.90	---Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
73.16	7316.00.00	**Anchors, grapnels and parts thereof, of iron or steel**	kg	30%	25%	2%	15%	Free	Free		17.5%	10%
73.17		**Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and**										

		similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.										
		---Wire nails, tacks; drawing pins:										
	7317.00.10	---Carding tacks for textile carding machines and the like	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7317.00.20	---Drawing pins	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7317.00.30	---Wire nails.	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7317.00.40	---Hook and ring nails	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7317.00.90	--- Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
73.18		**Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.**										
		-Threaded articles:										
	7318.11.00	--Coach screws	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7318.12.00	--Other wood screws	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7318.13.00	--Screw hooks and screw rings . .	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7318.14.00	--Self-tapping screws	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7318.15.00	--Other screws and bolts, whether or not with their nuts or washers . .	kg	15%	10%	1%	15%	Free	Free		17.5%	10%
	7318.16.00	--Nuts	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7318.19.00	--Other	kg	15%	10%	1%	15%	Free	Free		17.5%	10%
		-Non-threaded articles:										
	7318.21.00	--Spring washers and other lock washers	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7318.22.00	--Other washers	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7318.23.00	--Rivets	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7318.24.00	--Cotters and cotter-pins	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7318.29.00	--Other	kg	15%	10%	1%	15%	Free	Free		17.5%	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
73.19		**Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.**										
	7319.40.00	--Safety pins and other pins. . . .	kg	30%	25%	9%	15%	Free	Free		17.5%	10%
		--Other:										
	7319.90.10	---Sewing, darning or embroidery needles	kg	30%	25%	9%	15%	Free	Free		17.5%	10%
	7319.90.90	---Other	kg	30%	25%	9%	15%	Free	Free		17.5%	10%

73.20		**Springs and leaves for springs, of iron or steel.**										
	7320.10.00	-Leaf-springs and leaves therefor . .	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7320.20.00	-Helical springs	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7320.90.00	-Other	kg	30%	25%	9%	15%	Free	Free		17.5%	10%
73.21		**Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel.**										
		-Cooking appliances and plate warmers:										
		--For gas fuel or for both gas and other fuels:								Govt Not. 09 of 1/03/2023		
	7321.11.10	---For gas fuels	U/kg	Free	Free	2%	30%	Free	Free		Exempt	10%
	7321.11.90	---Other	U/kg	30%	25%	2%	15%	Free	Free		17.5%	10%
		--For liquid fuel:										
	7321.12.10	---Cooking stoves of the pressure type using oil fuel	U/kg	30%	25%	2%	15%	Free	Free		17.5%	10%
	7321.12.90	---Other	U/kg	30%	25%	2%	15%	Free	Free		17.5%	10%
	7321.19.10	--Wood cook stoves . .	U/kg	30%	25%	2%	12.5%	Free	Free		Zero	10%
	7321.19.20	--Other, . .	U/kg	30%	25%	2%	12.5%	Free	Free		17.5%	10%
		- Other appliances										
	7321.81.00	--For gas fuel or for both gas and other fuels	U/kg	30%	25%	2%	15%	Free	Free		17.5%	10%
	7321.82.00	--For liquid fuel	U/kg	30%	25%	2%	15%	Free	Free		17.5%	10%
	7321.89.00	--Other, including appliances for solid fuel	U/kg	30%	25%	2%	15%	Free	Free		17.5%	10%
		-Parts:										
	7321.90.10	---For articles of subheading 7321.11.00	U/kg	30%	25%	2%	15%	Free	Free		17.5%	10%
	7321.90.90	---Other	U/kg	30%	25%	2%	15%	Free	Free		17.5%	10%
73.22		**Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel.**										
		-Radiators and parts thereof:										
	7322.11.00	--Of cast iron	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7322.19.00	--Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7322.90.00	-Other	kg	30%	25%	2%	15%	Free	Free		17.5%	10%
73.23		**Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.**										

1	2	3	4	5	6	7	7A	8	9	10	11
		-Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like									
	7323.10.10	---Gloves	kg	30%	25%	4%	15%	Free	Free	17.5%	10%
	7323.10.20	---Pot scourers and scouring or polishing pads	kg	30%	25%	4%	15%	Free	Free	17.5%	10%
	7323.10.90	--Other . .	kg	30%	25%	4%	30%	Free	Free	17.5%	10%
		-Other:									
		--Of cast iron, not enamelled:									
	7323.91.10	---Pressure cookers. . . .	kg	30%	25%	4%	15%	Free	Free	17.5%	10%
	7323.91.90	---Other	kg	30%	25%	4%	15%	Free	Free	17.5%	10%
		--Of cast iron, enamelled:									
	7323.92.10	---Pressure cookers. . . .	kg	30%	25%	4%	15%	Free	Free	17.5%	10%
	7323.92.90	---Other	kg	30%	25%	4%	15%	Free	Free	17.5%	10%
		--Of stainless steel:									
	7323.93.10	---Pressure cookers. . . .	kg	30%	25%	4%	15%	Free	Free	17.5%	10%
	7323.93.90	---Other	kg	30%	25%	4%	30%	Free	Free	17.5%	10%
		--Of iron (other than cast iron) or steel, enamelled:									
	7323.94.10	---Pressure cookers. . . .	kg	30%	25%	4%	15%	Free	Free	17.5%	10%
	7323.94.90	---Other	kg	30%	25%	4%	15%	Free	Free	17.5%	10%
		--Other:									
	7323.99.10	---Pressure cookers. . . .	kg	30%	25%	4%	15%	Free	Free	17.5%	10%
	7323.99.90	---Other	kg	30%	25%	4%	30%	Free	Free	17.5%	10%
73.24		**Sanitary ware and parts thereof, of iron or steel.**									
	7324.10.00	-Sinks and wash basins, of stainless steel	kg	30%	25%	2%	15%	Free	Free	17.5%	10%
		-Baths:									
	7324.21.00	--Of cast iron, whether or not enamelled	kg	30%	25%	2%	15%	Free	Free	17.5%	10%
	7324.29.00	--Other	kg	30%	25%	2%	15%	Free	Free	17.5%	10%
	7324.90.00	-Other, including parts	kg	30%	25%	2%	30%	Free	Free	17.5%	10%
73.25		**Other cast articles of iron or steel.**									
		-Of non-malleable cast iron:									
	7325.10.10	--- Of a kind used in agriculture . .	kg	15%	10%	5%	7.5%	Free	Free	17.5%	10%
	7325.10.90	--- Other . .	kg	15%	10%	5%	7.5%	Free	Free	17.5%	10%
		-Other:									
	7325.91.00	--Grinding balls and similar articles for mills	kg	15%	10%	5%	7.5%	Free	Free	17.5%	10%
		--Other:									
	7325.99.10	---Of a kind used in agriculture . .	kg	15%	10%	5%	7.5%	Free	Free	17.5%	10%
	7325.99.20	---Inspection traps, gratings, drain covers and similar castings for									

		sewage and water system. .	kg	15%	10%	5%	7.5%	Free	Free	17.5%	10%
	7325.99.30	---Hydrant pillars and covers, drinking fountains, pillar boxes, fire alarms pillars and bollards	kg	30%	25%	5%	15%	Free	Free	17.5%	10%
	7325.99.40	---Gutters and gutter spouts; mine tubbing	kg	30%	25%	5%	15%	Free	Free	17.5%	10%
	7325.99.50	---Counterweights; imitation flowers or foliage, mercury bottles . .	kg	30%	25%	5%	15%	Free	Free	17.5%	10%
	7325.99.60	---Metallurgical pots and crucibles	kg	30%	25%	5%	15%	Free	Free	17.5%	10%
		---Other:									
	7325.99.90	---Other	kg	30%	25%	5%	15%	Free	Free	17.5%	10%
73.26		**Other articles of iron or steel.**									
		-Forged or stamped, but not further worked:									
	7326.11.00	--Grinding balls and similar articles for mills	kg	15%	10%	5%	7.5%	Free	Free	17.5%	10%
		--Other:									
	7326.19.10	--- Of a kind used in agriculture . .	kg	15%	10%	5%	7.5%	Free	Free	17.5%	10%
	7326.19.20	-- Roads studs thimbles, forged, hooks, chain or rope fittings, fencing posts, tent pegs ..	kg	30%	25%	5%	5%	Free	Free	17.5%	10%
	7326.19.30	--- Hangers, stays and similar supports for fixing piping and tubing	kg	30%	25%	5%	15%	Free	Free	17.5%	10%
	7326.19.40	--- Ladders and steps, capacity measures, imitation flowers or foliage	kg	30%	25%	5%	15%	Free	Free	17.5%	10%
	7326.19.50	-- Boxes and cases e.g. tool boxes; cigarette cases; cosmestic or powder boxes and cases	kg	30%	25%	5%	15%	Free	Free	17.5%	10%
	7326.19.90	--- Other	kg	30%	25%	5%	15%	Free	Free	17.5%	10%
	7326.20.10	--- Of a kind used in agriculture . .	kg	30%	25%	5%	15%	Free	Free	17.5%	10%
	7326.20.20	---Prefabricated wire beads designed for use in the manufacture of cycle tyres. . . .	kg	30%	25%	5%	15%	Free	15%	17.5%	10%
	7326.20.30	---Waste paper baskets . .	kg	30%	25%	5%	15%	Free	15%	17.5%	10%
	7326.20.90	---Other	kg	30%	25%	5%	30%	Free	15%	17.5%	10%
		-Other:									
	7326.90.01	--- Of a kind used in agriculture . .	kg	30%	25%	5%	15%	Free	Free	17.5%	10%
	7326.90.02	-- Traps and snares for destruction of pests	kg	30%	25%	5%	15%	Free	Free	17.5%	10%
	7326.90.03	--- Reels for fire hoses	kg	30%	25%	5%	15%	Free	Free	17.5%	10%
	7326.90.04	--- Healed wires for textile loom	kg	30%	25%	5%	15%	Free	Free	17.5%	10%
	7326.90.05	-- Transmission or conveyor belt fasteners	kg	30%	25%	5%	7.5%	Free	Free	17.5%	10%
	7326.90.06	--- Steel fibres for strengthening flooring of cement	kg	30%	25%	5%	7.5%	Free	Free	17.5%	10%
	7326.90.07	---Honeycomb and similar floor plates or tiles	kg	30%	25%	5%	7.5%	Free	Free	17.5%	10%
	7326.90.10	---Shackles, hooks, swivels, thimbles, ferrules and the like of a kind suitable for use as chain or wire rope fittings; buckles; crane hooks . .	kg	30%	25%	5%	15%	Free	Free	17.5%	10%
	7326.90.11	---Clips used for tying of tobacco leaves before curing. .	kg	30%	25%	5%	15%	Free	Free	17.5%	10%
	7326.90.12	---Tags for animlas . .	kg	30%	25%	5%	15%	Free	Free	17.5%	10%
	7326.90.14	---Foundry chaplets. .	kg	30%	25%	5%	15%	Free	Free	17.5%	10%

7326.90.15	---Ladders	kg	30%	25%	5%	15%	Free	Free	17.5%	10%
7326.90.16	---Preformed metal ends of Aerosol cans	kg	30%	25%	5%	15%	Free	Free	17.5%	10%
7326.90.17	---Steel clips for wheel balance weights	kg	30%	25%	5%	15%	Free	Free	17.5%	10%
7326.90.18	---Wedges and barrels, being component parts of anchorage for the stressing of concrete	kg	30%	25%	5%	15%	Free	Free	17.5%	10%
7326.90.90	---Other	kg	30%	25%	5%	30%	Free	Free	17.5%	10%

CHAPTER 74

Copper and articles thereof

NOTE: —

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

(*a*) **Refined copper**

Metal containing at least 99.85% by weight of copper; or

Metal containing at least 97.5% by weight of copper, provided that the content by weight of any other element does not exceed the limit specified in the following table:

TABLE Other elements

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

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

(*b*) **Copper alloys**

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

(i) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table; or

(ii) the total content by weight of such other elements exceeds 2.5%.

(*c*) **Master alloys**

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

Subheading Note:

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

(*a*) **Copper-zinc base alloys (brasses**)
Alloys of copper and zinc, with or without other elements. When other elements are present:

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

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

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

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

Informative Note:

1. Subject to the provisions of Note 3 of Section XV, the copper-base metal alloys which may be classified with copper in this Chapter include:

(*a*) Bronzes, i.e. alloys of copper and tin, sometimes containing other elements which confer special properties; and

(b) Brasses, i.e. copper-zinc alloys.

1	2	3	4	5	6	7	7A	8	9	10	11	12
74.01	7401.00.00	**Copper mattes; cement copper (precipitated copper).**	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
74.02	7402.00.00	**Unrefined copper; copper anodes for electrolytic refining**	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
74.03		**Refined copper and copper alloys, unwrought.**										
		-Refined copper:										
	7403.11.00	--Cathodes and sections of cathodes	kg	15%	10%	Free	7.5%	Free	Free		17.5%	10%
	7403.12.00	--Wire-bars	kg	15%	10%	Free	7.5%	Free	Free		17.5%	10%
	7403.13.00	--Billets	kg	15%	10%	Free	7.5%	Free	Free		17.5%	10%
	7403.19.00	--Other	kg	15%	10%	Free	7.5%	Free	Free		17.5%	10%
		-Copper alloys:										
	7403.21.00	--Copper-zinc base alloys (brass) . .	kg	15%	10%	Free	7.5%	Free	Free		17.5%	10%
		--Copper-tin base alloys (bronze):										
	7403.22.10	---Rods of circular cross-section of a diameter exceeding 25mm of bronze containing not less than 3% by weight of tin	kg	15%	10%	Free	7.5%	Free	Free		17.5%	10%
	7403.22.90	---Other	kg	15%	10%	Free	7.5%	Free	Free		17.5%	10%
	7403.29.00	--Other copper alloys (other than master alloys of heading 74.05) . .	kg	15%	10%	Free	7.5%	Free	Free		17.5%	10%
74.04	7404.00.00	**Copper waste and scrap**	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
74.05	7405.00.00	**Master alloys of copper**	kg	15%	10%	Free	7.5%	Free	Free		17.5%	10%
74.06		**Copper powders and flakes.**										

	7406.10.00	-Powders of non-lamellar structure	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7406.20.00	-Powders of lamellar structure; flakes	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
74.07		**Copper bars, rods and profiles.**										
	7407.10.00	-Of refined copper	kg	15%	10%	1%	15%	Free	Free		17.5%	10%
		-Of copper alloys:										
	7407.21.00	--Of copper-zinc base alloys (brass)	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7407.29.00	--Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
74.08		**Copper wire.**										
		-Of refined copper:										
	7408.11.00	--Of which the maximum cross-sectional dimension exceeds 6 mm	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7408.19.00	--Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
		-Of copper alloys:										
	7408.21.00	--Of copper-zinc base alloys (brass)	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7408.22.00	--Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver) . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	7408.29.00	--Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
74.09		**Copper plates, sheets and strip, of a thickness exceeding 0.15 mm.**										
		-Of refined copper:										
	7409.11.00	--In coils	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7409.19.00	--Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
		-Of copper-zinc base alloys (brass):										
	7409.21.00	--In coils	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7409.29.00	--Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
		-Of copper-tin base alloys (bronze):										
	7409.31.00	--In coils	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7409.39.00	--Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7409.40.00	-Of copper-nickel base alloys (cupro-nickel) or copper- nickel-zinc base alloys (nickel silver) . .	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7409.90.00	-Of other copper alloys	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
74.10		**Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15 mm.**										
		-Not backed:										
	7410.11.00	--Of refined copper	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7410.12.00	--Of copper alloys	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
		-Backed:										
	7410.21.00	--Of refined copper	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7410.22.00	--Of copper alloys	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
74.11		**Copper tubes and pipes.**										
	7411.10.00	-Of refined copper	kg	30%	25%	1%	15%	Free	Free		17.5%	10%

		-Of copper alloys:									
	7411.21.00	--Of copper-zinc base alloys (brass)	kg	30%	25%	1%	15%	Free	Free	17.5%	10%
	7411.22.00	--Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver) . .	kg	30%	25%	1%	15%	Free	Free	17.5%	10%
		--Other:									
	7411.29.10	---Bushing material, cast, having an outside diameter exceeding 25mm of bronze but not exceeding 180mm, of bronze containing not less than 3% by weight of tin. .	kg	30%	25%	1%	15%	Free	Free	17.5%	10%
	7411.29.90	---Other	kg	30%	25%	1%	15%	Free	Free	17.5%	10%
74.12		**Copper tube or pipe fittings (for example, couplings, elbows, sleeves).**									
	7412.10.00	-Of refined copper	kg	30%	25%	1%	15%	Free	Free	17.5%	10%
	7412.20.00	-Of copper alloys	kg	30%	25%	1%	15%	Free	Free	17.5%	10%
74.13		**Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.**									
	7413.00.10	---Cables	kg	30%	25%	1%	15%	Free	Free	17.5%	10%
	7413.00.90	---Other	kg	30%	25%	1%	15%	Free	Free	17.5%	10%
[74.14]											
74.15		**Nails, tacks, drawing pins, staples (other than those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper.**									
	7415.10.00	-Nails and tacks, drawing pins, staples and similar articles . .	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
		-Other articles, not threaded:									
	7415.21.00	--Washers (including spring washers)	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	7415.29.00	--Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
		-Other threaded articles:									
		--Screws; bolts and nuts:									
	7415.33.10	---Wood screws	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	7415.33.90	---Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	7415.39.00	--Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
[74.16]											
[74.17]											
74.18		**Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper.**									

		-Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:										
	7418.10.10	---Gloves	kg	30%	25%	1%	15%	Free	Free		17.5%	10%
	7418.10.20	---Pressure stoves;cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof	kg	30%	25%	1%	15%	Free	Free		17.5%	10%
	7418.10.30	---Table or other household articles of a type used for religious purpose ..	kg	30%	25%	1%	15%	Free	Free		17.5%	10%
	7418.10.90	---Other	kg	30%	25%	1%	15%	Free	Free		17.5%	10%
		-Sanitary ware and parts thereof . .										
	7418.20.10	---Dual flushing sanitary system . .	kg	30%	25%	1%	15%	Free	Free		17.5%	10%
	7418.20.90	---Other	kg	30%	25%	1%	15%	Free	Free		17.5%	10%
74.19		**Other articles of copper.**										
		-Other:										
		--Cast, moulded, stamped or forged, but not further worked:										
	7419.20.00	---Cast, moulded, stamped or forged, but not further worked	kg	15%	10%	1%	5%	Free	Free		17.5%	10%
	7419.80.00	---Other	kg	30%	25%	1%	12.5%	Free	Free		17.5%	10%

XV:75

CHAPTER 75

Nickel and articles thereof

Subheading Notes:

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

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

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

(i) the cobalt content by weight does not exceed 1.5%; and

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

TABLE Other elements

(*Private*) *Element*		*Limiting content % by weight*
Fe	*Iron*	*0.5*
O	*Oxygen*	*0.4*
Other elements, each		*0.3*

(*b*) **Nickel alloys**

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

(i) the content by weight of cobalt exceeds 1.5%;

(ii) the content by weight of at least one of the other elements shall be greater than the limit Specified in the foregoing table; or

(iii) the total content by weight of elements other than nickel plus cobalt exceeds 1%.

2. Notwithstanding the provisions of Note 9 (c) to Section XV for the purposes of subheading 7508.10 the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

Informative Note:

1. Subject to the provisions of Note 3 to section XV, the principle nickel alloy which may be classified in this chapter include:

(*a*) Nickel-ferrous alloys (e.g. “Mumental” “Permalloy”);

(*b*) Nickel chromium alloys (e.g. “iconel”, “nichrome”);

(*c*) Cupro-nickels (e.g. “constantan”); and

(c) Copper-zinc nickel (e.g. certain “German silver”).

1	2	3	4	5	6	7	7A	8	9	10	11	12
75.01		**Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.**										
	7501.10.00	-Nickel mattes	kg	10%	10%	1%	5%	Free	Free		17.5%	10%
	7501.20.00	-Nickel oxide sinters and other intermediate products of nickel metallurgy	kg	10%	10%	1%	5%	Free	Free		17.5%	10%
75.02		**Unwrought nickel.**										
	7502.10.00	-Nickel, not alloyed	kg	10%	10%	1%	5%	Free	Free		17.5%	10%
	7502.20.00	-Nickel alloys	kg	10%	10%	1%	5%	Free	Free		17.5%	10%
75.03	7503.00.00	**Nickel waste and scrap**	kg	10%	10%	1%	5%	Free	Free		17.5%	10%
75.04	7504.00.00	**Nickel powders and flakes** . .	kg	10%	10%	1%	5%	Free	Free		17.5%	10%
75.05		**Nickel bars, rods, profiles and wire.**										
		-Bars, rods and profiles:										
	7505.11.00	--Of nickel, not alloyed	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	7505.12.00	--Of nickel alloys	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
		-Wire:										
	7505.21.00	--Of nickel, not alloyed	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7505.22.00	--Of nickel alloys	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
75.06		**Nickel plates, sheets, strip and foil.**										
	7506.10.00	-Of nickel, not alloyed	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7506.20.00	-Of nickel alloys	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
75.07		**Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).**										
		-Tubes and pipes:										
	7507.11.00	--Of nickel, not alloyed	kg	30%	25%	1%	15%	Free	Free		17.5%	10%
	7507.12.00	--Of nickel alloys	kg	30%	25%	1%	15%	Free	Free		17.5%	10%
	7507.20.00	-Tube or pipe fittings	kg	30%	25%	1%	15%	Free	Free		17.5%	10%
75.08		**Other articles of nickel.**										
		-Cloth, grill and netting, of nickel wire:										
	7508.10.10	---Woven wire(including wire gauze and wire cloth) expanded metal. .	kg	30%	25%	4%	15%	Free	Free		17.5%	10%
	7508.10.90	-- Other . .	kg	30%	25%	4%	15%	Free	Free		17.5%	10%

7508.90.10:	---Electroplating anodes wrought or unwrought including those produced by electrolysis . . .	kg	30%	25%	4%	15%	Free	Free	17.5%	10%
7508.90.20	---Sanitary ware and parts thereof	kg/U	30%	25%	4%	15%	Free	Free	17.5%	10%
7508.90.30	--- Structures such as window frames and fabricated parts of structure	kg/U	30%	25%	4%	15%	Free	Free	17.5%	10%
7508.90.40	--- Reservoirs, vats and similar containers, of any capacity, not fitted with mechanical or thermal equipment	kg/U	30%	25%	4%	15%	Free	Free	17.5%	10%
7508.90.50	--- Nails, tacks, nuts, bolts and like	kg/U	30%	25%	4%	15%	Free	Free	17.5%	10%
7508.90.90	---Other	kg	30%	25%	9%	15%	Free	Free	17.5%	10%

CHAPTER 76

Aluminium and articles thereof

Subheading Notes:

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

(*a*) **Aluminium, not alloyed**
Metal containing by weight at least 99% of aluminium, provided that the content by weight of any other element does not exceed the limit specified in the following table:

TABLE Other elements

(*Private*) *Element*	*Limiting content % by weight*
Fe + Si (*iron plus silicon*)	*1* [2]
Other elements ( ), *each*	*0.1*( )

[1]

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

(*b*) **Aluminium alloys**
Metallic substances in which aluminium predominates by weight over each of the other elements, provided that:
(i) the content by weight of at least one of the other elements or of iron plus silicon taken together is greater than the limit specified in the foregoing table; or
(ii) the total content by weight of such other elements exceeds 1%.

2. Notwithstanding the provisions of Note 9 (c) to Section XV, for the purposes of subheading 7616.91 the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

Informative Note:

1. Subject to the provisions of Note 3 to Section XV, the principle alloys which may be classified in this Chapter include:
(*a*) Alluminium-silicon alloys (e.g. Alpex", "Silumin");
(*b*) Various others (e.g. "Duralumin", "Magnlalium").

1	2	3	4	5	6	7	7A	8	9	10	11	12
76.01		**Unwrought aluminium.**										
	7601.10.00	-Aluminium, not alloyed	kg	15%	10%	Free	7.5%	Free	Free		17.5%	10%
	7601.20.00	-Aluminium alloys	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
76.02	7602.00.00	**Aluminium waste and scrap** . .	kg	15%	10%	Free	7.5%	Free	Free		17.5%	10%
76.03		**Aluminium powders and flakes.**										
	7603.10.00	-Powders of non-lamellar structure	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7603.20.00	-Powders of lamellar structure; flakes	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
76.04		**Aluminium bars, rods and profiles.**										
	7604.10.00	-Of aluminium, not alloyed . .	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
		-Of aluminium alloys:										
	7604.21.00	--Hollow profiles	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7604.29.00	--Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
76.05		**Aluminium wire.**										
		-Of aluminium, not alloyed:										
	7605.11.00	--Of which the maximum cross-sectional dimension exceeds 7 mm	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7605.19.00	--Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
		-Of aluminium alloys:										
	7605.21.00	--Of which the maximum cross-sectional dimension exceeds 7 mm . .	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7605.29.00	--Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
76.06		**Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm.**										
		-Rectangular (including square):										
	7606.11.00	--Of aluminium, not alloyed . .	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7606.12.00	--Of aluminium alloys	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
		-Other:										
		--Of aluminium, not alloyed:										
	7606.91.10	---Corrugated or channelled sheeting and similar outer roofing material	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7606.91.90	---Other	kg	30%	25%	1%	15%	Free	Free		17.5%	10%
		--Of aluminium alloys:										
	7606.92.10	---Corrugated or channelled sheeting and similar outer roofing material	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%

	7606.92.90	---Other	kg	30%	25%	1%	15%	Free	Free		17.5%	10%
76.07		**Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm.**										
		-Not backed:										
	7607.11.00	--Rolled but not further worked . .	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
		--Other:										
	7607.19.10	---Put up for retail sale	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7607.19.20	---Other, unprinted	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7607.19.90	---Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
		-Backed:										

	7607.20.10	---Unprinted.	kg	30%	25%	5%	15%	Free	Free	17.5%	10%
	7607.20.90	---Other	kg	30%	25%	5%	7.5%	Free	15%	17.5%	10%
76.08		**Aluminium tubes and pipes.**									
		-Of aluminium, not alloyed:									
	7608.10.10	---Of a kind used in air conditioning units, heat exchangers and radiators	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	7608.10.20	---Irrigation pipes	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	7608.10.90	---Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
		-Of aluminium alloys:									
	7608.20.10	---Of a kind used in air conditioning units, heat exchangers and radiators	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	7608.20.20	---Irrigation pipes	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	7608.20.90	---Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
76.09	7609.00.00	**Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)**	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
76.10		**Aluminium structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures.**									
	7610.10.00	-Doors, windows and their frames and thresholds for doors	kg	30%	25%	4%	30%	Free	Free	17.5%	10%
		-Other:									
	7610.90.10	---Bridges and bridge sections . .	kg	30%	25%	4%	15%	Free	Free	17.5%	10%
	7610.90.20	---Towers and lattice masts. .	kg	30%	25%	4%	15%	Free	Free	17.5%	10%
	7610.90.30	---Other structure, of a kind used in agriculture.	kg	30%	25%	4%	15%	Free	Free	17.5%	10%
	7610.90.40	---Props and similar equipment for use in scaffolding.	kg	30%	25%	4%	15%	Free	Free	17.5%	10%
	7610.90.50	---Pylons and masts for supporting electric power lines.	kg	30%	25%	4%	15%	Free	Free	17.5%	10%
	7610.90.60	---Other structures and parts thereof	kg	30%	25%	4%	15%	Free	Free	17.5%	10%
	7610.90.90	---Other	kg	30%	25%	4%	30%	Free	Free	17.5%	10%
76.11		**Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.**									
	7611.00.10	---Of sectional construction other than of flanged sections of corrugated sheet construction . .	kg/U	30%	25%	4%	15%	Free	Free	17.5%	10%
	7611.00.90	---Other	kg/U	15%	10%	1%	7.5%	Free	Free	17.5%	10%
76.12		**Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible**									

		tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.											
	7612.10.00	-Collapsible tubular containers . .	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%	

1	2	3	4	5	6	7	7A	8	9	10	11	12
		-Other:										
	7612.90.10	---For packaging of food and drink	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7612.90.20	---Tubes for packaging pastes in industry	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7612.90.30	---Crygenic containers for the storage of semen	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7612.90.90	---Other	kg	30%	25%	2%	15%	Free	Free		17.5%	10%
76.13	7613.00.00	**Aluminium containers for compressed or liquefied gas** . .	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
76.14		**Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.**										
	7614.10.00	-With steel core	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7614.90.00	-Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
76.15		**Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium.**										
		-Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:										
	7615.10.10	---Gloves	kg	30%	25%	2%	15%	Free	Free		17.5%	10%
	7615.10.20	---Pressure cookers.	kg	30%	25%	2%	15%	Free	Free		17.5%	10%
	7615.10.30	---Alluminium pots.	kg	30%	25%	2%	30%	Free	Free		17.5%	10%
	7615.10.90	---Other	kg	30%	25%	2%	30%	Free	Free		17.5%	10%
		-Sanitary ware and parts thereof:										
	7615.20.10	---Dual flushing sanitary system . .	kg	30%	25%	2%	15%	Free	Free		17.5%	10%
	7615.20.90	---Other	kg	30%	25%	2%	15%	Free	Free		17.5%	10%
76.16		**Other articles of aluminium.**										
	7616.10.00	-Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles . .	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
		-Other:										
		--Cloth, grill, netting and fencing, of aluminium wire:										
	7616.91.10	---Conveyor belts and belting . .	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7616.91.90	---Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
		--Other:										

7616.99.10	---Tags for animals.	kg	30%	25%	9%	7.5%	Free	Free		17.5%	10%
7616.99.20	---Blanks and circles,unpressed . .	kg	30%	25%	9%	15%	Free	15%		17.5%	10%
7616.99.30	---Crygenic containers designed for the storage of bull semen	kg	30%	25%	9%	15%	Free	15%		17.5%	10%
7616.99.40	---Transmission line fittings . .	kg	30%	25%	9%	15%	Free	15%		17.5%	10%
7616.99.50	---Tubes for packing pastes. .	kg	30%	25%	9%	15%	Free	15%		17.5%	10%
7616.99.90	---Other	kg	30%	25%	9%	30%	Free	Free		17.5%	10%

CHAPTER 77

(*Reserved for possible future use in the Harmonised System*)

CHAPTER 78

Lead and articles thereof

Subheading Note:

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

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

TABLE Other elements

	(*Private*) *Element*	*Limiting content % by weight*
Ag	Silver	0.02
As	Arsenic	0.005
Bi	Bismuth	0.05
Ca	Calcium	0.002

Cd	Cadmium	0.002
Cu	Copper	0.08
Fe	Iron	0.002
S	Sulphur	0.002
Sb	Antimony	0.005
Sn	Tin	0.005
Zn	Zinc	0.002
Other (for example Te), each		0.001

1	2	3	4	5	6	7	7A	8	9	10	11	12
78.01		**Unwrought lead.**										
	7801.10.00	-Refined lead	kg	10%	10%	Free	5%	Free	Free		17.5%	10%
		-Other:										
	7801.91.00	--Containing by weight antimony as the principal other element . .	kg	10%	10%	Free	5%	Free	Free		17.5%	10%
	7801.99.00	--Other	kg	10%	10%	Free	5%	Free	Free		17.5%	10%

78.02	7802.00.00	**Lead waste and scrap**	kg	10%	10%	Free	5%	Free	Free	17.5%	10%
[78.03]												
78.04		**Lead plates, sheets, strip and foil; lead powders and flakes.**										
		-Plates, sheets, strip and foil:										
	7804.11.00	--Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	7804.19.00	--Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	7804.20.00	-Powders and flakes	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
[78.05]												
78.06		**Other articles of lead.**										
	7806.00.10	---Containers(for example,collapsible tubes) for the conveyance or packing of goods	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	7806.00.20	---Of a kind used for packing, lagging, caulking and the like	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	7806.00.30	---Of a kind used in agriculture, mining or manufacturing	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	7806.00.40	---Keels for yachts or boats. .	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	7806.00.90	---Other	kg	30%	25%	9%	15%	Free	Free	17.5%	10%

CHAPTER 79

Zinc and articles thereof

Subheading Note:

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

(*a*) **Zinc, not alloyed**

Metal containing by weight at least 97.5% of zinc.

(*b*) **Zinc alloys**

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

(*c*) **Zinc dust**

Dust obtained by condensation of zinc vapour, consisting of spherical particles which are finer than zinc powders. At least 80% by weight of the particles pass through a sieve with 63 micrometers (microns) mesh.

It must contain at least 85% by weight of metallic zinc.

1	2	3	4	5	6	7	7A	8	9	10	11	12
79.01		**Unwrought zinc.**										
		-Zinc, not alloyed:										

	7901.11.00	--Containing by weight 99.99% or more of zinc	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	7901.12.00	--Containing by weight less than 99.99% of zinc	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	7901.20.00	-Zinc alloys	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
79.02	7902.00.00	**Zinc waste and scrap**	kg	Free	Free	Free	Free	Free	Free		17.5%	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
79.03		**Zinc dust, powders and flakes.**										
	7903.10.00	-Zinc dust	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	7903.90.00	-Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
79.04	7904.00.00	**Zinc bars, rods, profiles and wire**	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
79.05	7905.00.00	**Zinc plates, sheets, strip and foil**	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
[79.06]												
79.07		**Other articles of zinc:**										
	7907.00.10	---Structures of a kind used for agriculture	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	7907.00.20	---Of a kind used in the manufacture of dry cell batteries. . . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	7907.00.30	---Zinc anodes for marine purposes, electrical appliances. . . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	7907.00.90	---Other	kg	30%	25%	9%	15%	Free	Free		17.5%	10%

XV:80

CHAPTER 80

Tin and articles thereof

Subheading Note:

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

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

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

TABLE — Other elements

(*Private*) *Element*		*Limiting content % by weight*
Bi	Bismuth	0.1
Cu	Copper	0.4

(*b*) **Tin alloys**

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

(i) the total content by weight of such other elements exceeds 1%; or

(ii) the content by weight of either bismuth or copper is equal to or greater than the limit specified in the foregoing table.

1	2	3	4	5	6	7	7A	8	9	10	11	12
80.01		**Unwrought tin.**										
	8001.10.00	-Tin, not alloyed	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	8001.20.00	-Tin alloys	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
80.02	8002.00.00	**Tin waste and scrap**	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
80.03		**Tin bars, rods, profiles and wire:**										
	8003.00.10	---Solder rods	kg	15%	10%	Free	7.5%	Free	Free		17.5%	10%
	8003.00.90	---Other	kg	15%	10%	Free	7.5%	Free	Free		17.5%	10%
[80.04]												
[80.05]												
[80.06]												
80.07		**Other articles of tin.**										
	8007.00.10	---For industrial use	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	8007.00.90	---Other	kg	30%	25%	13%	15%	Free	Free		17.5%	10%

CHAPTER 81

Other base metals; cermets; articles thereof

81.01		**Tungsten (wolfram) and articles thereof, including waste and scrap.**										
	8101.10.00	-Powders	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
		-Other:										
	8101.94.00	--Unwrought tungsten, including bars and rods obtained simply by Sintering	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	8101.96.00	--Wire	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	8101.97.00	--Waste and scrap	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	8101.99.00	--Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
81.02		**Molybdenum and articles thereof, including waste and scrap.**										
	8102.10.00	-Powders	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
		-Other:										
	8102.94.00	--Unwrought molybdenum, including bars and rods obtained simply by sintering	kg	Free	Free	Free	Free	Free	Free		17.5%	10%

	8102.95.00	--Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil . .	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	8102.96.00	--Wire	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	8102.97.00	--Waste and scrap	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	8102.99.00	--Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
81.03		**Tantalum and articles thereof, including waste and scrap.**									
	8103.20.00	-Unwrought tantalum, including bars and rods obtained simply by sintering; powders	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	8103.30.00	-Waste and scrap	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
		-Other									
	8103.91.00	---Crucibles	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	8103.99.00	---Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
81.04		**Magnesium and articles thereof, including waste and scrap.**									
		-Unwrought magnesium:									
	8104.11.00	--Containing at least 99.8% by weight of magnesium	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	8104.19.00	--Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	8104.20.00	-Waste and scrap	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	8104.30.00	-Raspings, turnings and granules, graded according to size; powders	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	8104.90.00	-Other	kg	30%	25%	13%	15%	Free	Free	17.5%	10%
81.05		**Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.**									
	8105.20.00	-Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders . .	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
	8105.30.00	-Waste and scrap	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	8105.90.00	-Other	kg	30%	25%	6%	15%	Free	Free	17.5%	10%
81.06		**Bismuth and articles thereof, including waste and scrap.**									
	8106.10.00	---Containing more than 99.99 % of bismuth, by weight	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	8106.90.00	---Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
[81.07]											
81.08		**Titanium and articles thereof, including waste and scrap.**									
	8108.20.00	-Unwrought titanium; powders . .	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	8108.30.00	-Waste and scrap	kg	Free	Free	free	Free	Free	Free	17.5%	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12

	8108.90.00	-Other	kg	30%	25%	13%	Free	15%	Free	17.5%	10%
81.09		**Zirconium and articles thereof, including waste and scrap.**									
		-Unwrought zirconium; powders :									
	8109.21.00	---Containing less than 1 part hafnium to 500 parts zirconium by weight . .	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	8109.29.00	--- Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
		- Waste and scrap :									
	8109.31.00	--- Containing less than 1 part hafnium to 500 parts zirconium by weight	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	8109.39.00	---Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
		- Other :									
	8109.91.00	---Containing less than 1 part hafnium to 500 parts zirconium by weight . .	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	8109.99.00	---Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
81.10		**Antimony and articles thereof, including waste and scrap.**									
	8110.10.00	-Unwrought antimony, powders . .	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	8110.20.00	-Waste and scrap	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	8110.90.00	-Other	kg	30%	25%	13%	15%	Free	Free	17.5%	10%
81.11		**Manganese and articles thereof, including waste and scrap:**									
	8111.00.10	---Unwrought manganese powders	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	8111.00.20	---Waste and scrap	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	8111.00.90	---Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
81.12		**Beryllium, chromium, hafnium, rhenium, thallium, cadmium, germanium, vanadium, gallium, indium and niobium (columbium), and articles of these metals, including waste and scrap.**									
		-Beryllium:									
	8112.12.00	--Unwrought; powders	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	8112.13.00	-- Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	8112.19.00	-Other .. -- ..	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
		-Chromium:									
	8112.21.00	--Unwrought; powders	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	8112.22.00	--Waste and scrap	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	8112.29.00	--Other	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
		-Hafnium :									
	8112.31.00	--Unwrought; waste and scrap; powders	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	8112.39.00	-- Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
		- Rhenium :									
	8112.41.00	-- Unwrought; waste and scrap; powders	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	8112.49.00	-- Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
		-Thallium:									
	8112.51.00	--Unwrought; powders	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	8112.52.00	--Waste and scrap	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	8112.59.00	--Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
		- Cadmium :									
	8112.61.00	--Waste and scrap	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	8112.69.00	--Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
		-Other:									

	8112.92.00	--Unwrought; waste and scrap; powders	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	8112.99.00	--Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
81.13		**Cermets and articles thereof, including waste and scrap:**										
	8113.00.10	---Unwrought; powders	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	8113.00.20	---Waste and scrap	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	8113.00.90	---Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%

CHAPTER 82

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

NOTES:

1. Apart from blow lamps, portable forges, grinding wheels with frameworks, manicure or pedicure sets, and goods of heading 82.09, this Chapter covers only articles with a blade, working edge, working surface or other working part of:
   (*a*) Base metal;
   (*b*) Metal carbides or cermets;
   (*c*) Precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal, metal carbide or cermet; or
   (*d*) Abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.

10. Parts of base metal of the articles of this Chapter are to be classified with the articles of which they are parts,

except parts separately specified as such and tool-holders for hand tools (heading 84.66).

However, parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter.

Heads, blades and cutting plates for electric shavers or electric hair clippers are to be classified in heading 85.10.

3. Sets consisting of one or more knives of heading 82.11 and at least an equal number of articles of heading 82.15 are to be classified in heading 82.15.

1	2	3	4	5	6	7	7A	8	9	10	11	12
82.01		**Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.**										
	8201.10.00	-Spades and shovels	U	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	8201.30.00	-Mattocks, picks, hoes and rakes . .	U	15%	10%	3%	7.5%	Free	Free		17.5%	10%
	8201.40.00	-Axes, bill hooks and similar hewing tools	U	15%	10%	1%	7.5%	Free	Free		17.5%	10%

	8201.50.00	-Secateurs and similar one-handed pruners and shears (including poultry shears)	U	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	8201.60.00	-Hedge shears, two-handed pruning shears and similar two-handed shears	U	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	8201.90.00	-Other hand tools of a kind used in agriculture, horticulture or forestry	U	15%	10%	1%	7.5%	Free	Free		17.5%	10%
82.02		**Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).**										
	8202.10.00	-Hand saws	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	8202.20.00	-Band saw blades	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
		-Circular saw blades (including slitting or slotting saw blades):										
	8202.31.00	--With working part of steel . .	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	8202.39.00	--Other, including parts	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	8202.40.00	-Chain saw blades	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
		-Other saw blades:										
	8202.91.00	--Straight saw blades, for working metal	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	8202.99.00	--Other	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
82.03		**Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.**										
	8203.10.00	-Files, rasps and similar tools . .	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	8203.20.00	-Pliers (including cutting pliers), pincers, tweezers and similar tools	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	8203.30.00	-Metal cutting shears and similar tools	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
	8203.40.00	-Pipe-cutters, bolt croppers, perforating punches and similar tools . .	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
82.04		**Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.**										
		-Hand-operated spanners and wrenches:										
	8204.11.00	--Non-adjustable	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	8204.12.00	--Adjustable	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	8204.20.00	-Interchangeable spanner sockets, with or without handles	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
82.05		**Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than**										

		accessories for and parts of, machine-tools; or water-jet cutting machines; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.									
	8205.10.00	-Drilling, threading or tapping tools	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	8205.20.00	-Hammers and sledge hammers . .	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	8205.30.00	-Planes, chisels, gouges and similar cutting tools for working wood . .	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	8205.40.00	-Screwdrivers	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
		-Other hand tools (including glaziers' diamonds):									
		--Household tools:									
	8205.51.10	---Can keys of a type normally supplied with canned goods	kg	30%	25%	5%	15%	Free	Free	17.5%	10%
	8205.51.90	---Other	kg	30%	25%	5%	15%	Free	Free	17.5%	10%
		--Other									
	8205.59.10	---Pistols, guns or cans for oil or grease	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	8205.59.20	---Trowels	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	8205.59.30	--For hand tools, including shoe last	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	8205.59.90	---Other	kg	15%	10%	1%	15%	Free	Free	17.5%	10%
	8205.60.00	-Blow lamps	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	8205.70.00	-Vices, clamps and the like . .	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
		- Other, including sets of articles of two or more subheading of this heading:									
	8205.90.10	---Sets comprised mainly of tools of subheading 8205.51.90	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	8205.90.90	---Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
82.06		**Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale:**									
	8206.00.10	---Sets comprised mainly of tools of subheading 8205.51.90	kg	30%	25%	9%	15%	Free	Free	17.5%	10%
	8206.00.90	---Other	kg	30%	25%	9%	30%	Free	Free	17.5%	10%
82.07		**Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools.**									
		-Rock drilling or earth boring tools:									
	8207.13.00	--With working part of cermets . .	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
		--Other, including parts:									
	8207.19.10	---Taper plugs	kg	10%	5%	6%	5%	Free	Free	17.5%	10%
	8207.19.90	---Other	kg	10%	5%	6%	5%	Free	Free	17.5%	10%
	8207.20.00	-Dies for drawing or extruding metal	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
	8207.30.00	-Tools for pressing, stamping or punching	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
		-Tools for tapping or threading:										
	8207.40.10	---For hand tools	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	8207.40.90	---Other	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	8207.50.00	-Tools for drilling, other than for rock drilling	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
		-Tools for boring or broaching:										
	8207.60.10	---For hand tools	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	8207.60.90	---Other	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	8207.70.00	-Tools for milling	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
		-Tools for turning:										
	8207.80.90	---Other	kg	15%	10%	6%	5%	Free	Free		17.5%	10%
		-Other interchangeable tools:										
	8207.90.10	---For hand tools	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	8207.90.90	---Other	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
82.08		**Knives and cutting blades, for machines or for mechanical appliances.**										
	8208.10.00	-For metal working	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	8208.20.00	-For wood working	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	8208.30.00	-For kitchen appliances or for machines used by the food industry	kg	15%	10%	5%	7.5%	Free	Free		17.5%	10%
	8208.40.00	-For agricultural, horticultural or forestry machines	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
		-Other:										
	8208.90.10	---For machines used in textile and leather industries	kg	30%	25%	1%	15%	Free	Free		17.5%	10%
	8208.90.90	---Other	kg	30%	25%	1%	30%	Free	Free		17.5%	10%
82.09	8209.00.00	**Plates, sticks, tips and the like for tools, un mounted, of cermets** . .	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
82.10	8210.00.00	**Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink** . .	kg	30%	25%	13%	15%	Free	Free		17.5%	10%
82.11		**Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor.**										
	8211.10.00	-Sets of assorted articles	kg	30%	25%	5%	15%	Free	Free		17.5%	10%
		-Other:										
	8211.91.00	--Table knives having fixed blades	kg	30%	25%	5%	15%	Free	Free		17.5%	10%
		--Other knives having fixed blades :										
	8211.92.10	---Pruning knives and blades thereof	kg	30%	25%	5%	15%	Free	Free		17.5%	10%
	8211.92.90	---Other	kg	30%	25%	5%	15%	Free	Free		17.5%	10%
	8211.93.00	--Knives having other than fixed blades	kg	30%	25%	5%	15%	Free	Free		17.5%	10%
	8211.94.00	--Blades	kg	30%	25%	5%	15%	Free	Free		17.5%	10%
	8211.95.00	--Handles of base metal	kg	10%	5%	5%	5%	Free	Free		17.5%	10%
82.12		**Razors and razor blades (including razor blade blanks in strips).**										
	8212.10.00	-Razors	kg	30%	25%	5%	15%	Free	Free		17.5%	10%
		-Safety razor blades, including razor blade blanks in strips										

	8212.20.10	---Finished safety razor blades . .	kg	30%	25%	5%	15%	Free	15%		17.5%	10%
	8212.20.20	---Unfinished safety razor blades . .	kg	30%	25%	5%	15%	Free	15%		17.5%	10%
	8212.20.90	---Other	kg	30%	25%	5%	15%	Free	15%		17.5%	10%
	8212.90.00	-Other parts	kg	30%	25%	5%	15%	Free	Free		17.5%	10%
82.13		**Scissors, tailors' shears and similar shears, and blades therefor.**										
	8213.00.10	---Specially designed for In **industrial or** professional use	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	8213.00.90	---Other	kg	30%	25%	13%	15%	Free	Free		17.5%	10%
82.14		**Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files).**										

	8214.10.00	-Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	kg	30%	25%	13%	15%	Free	Free		17.5%	10%
	8214.20.00	-Manicure or pedicure sets and instruments (including nail files) . .	kg	30%	25%	13%	15%	Free	Free		17.5%	10%
	8214.90.00	-Other	kg	30%	25%	4%	15%	Free	Free		17.5%	10%
82.15		**Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.**										
	8215.10.00	-Sets of assorted articles containing at least one article plated with precious metal	kg	30%	25%	13%	15%	Free	Free	20%	17.5%	10%
	8215.20.00	-Other sets of assorted articles . .	kg	30%	25%	13%	15%	Free	Free	20%	17.5%	10%
		-Other:										
	8215.91.00	--Plated with precious metal . .	kg	30%	25%	13%	15%	Free	Free	20%	17.5%	10%
	8215.99.00	--Other	kg	30%	25%	13%	15%	Free	Free	20%	17.5%	10%

CHAPTER 83

Miscellaneous articles of base metal

NOTES:

1. For the purposes of this Chapter, parts of base metal are to be classified with their parent articles. However, articles of iron or steel of heading 73.12, 73.15, 73.17, 73.18 or 73.20, or similar articles of other base metal (Chapters 74 to 76 and 78 to 81) are not to be taken as parts of articles of this Chapter.

2. For the purposes of heading 83.02, the word "castors" means those having a diameter (including, where appropriate, tyres) not exceeding 75 mm, or those having a diameter (including, where appropriate, tyres) exceeding 75 mm provided that the width of the wheel or tyre fitted thereto is less than 30 mm.

1	2	3	4	5	6	7	7A	8	9	10	11	12

83.01		**Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal.**										
		-Padlocks:										
	8301.10.10	---Unassembled	kg/U	30%	25%	2%	30%	Free	15%		17.5%	10%
	8301.10.90	---Other	kg/U	30%	25%	2%	30%	Free	15%		17.5%	10%
		-Locks of a kind used for motor vehicles										
	8301.20.10	---Unassembled	kg	30%	25%	2%	15%	Free	Free		17.5%	10%
	8301.20.90	---Other	kg	30%	25%	2%	15%	Free	Free		17.5%	10%
		Locks of a kind used for furniture:										
	8301.30.10	---Unassembled	kg	30%	25%	2%	15%	Free	Free		17.5%	10%
	8301.30.90	---Other	kg	30%	25%	2%	15%	Free	Free		17.5%	10%
		-Other locks:										
	8301.40.10	---Locks of the cylinder or lever type for doors and windows	kg	30%	25%	2%	30%	Free	15%		17.5%	10%
	8301.40.20	---Unassembled	kg	30%	25%	2%	15%	Free	15%		17.5%	10%
	8301.40.90	---Other	kg	30%	25%	2%	30%	Free	15%		17.5%	10%
	8301.50.00	-Clasps and frames with clasps, incorporating locks	kg	30%	25%	2%	15%	Free	Free		17.5%	10%
	8301.60.00	-Parts	kg	30%	25%	2%	30%	Free	Free		17.5%	10%
	8301.70.00	-Keys presented separately . .	kg	30%	25%	2%	15%	Free	Free		17.5%	10%
83.02		**Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and**										

1	2	3	4	5	6	7	7A	8	9	10	11	12
		similar fixtures; castors with mountings of base metal; automatic door closers of base metal.										
	8302.10.00	-Hinges	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	8302.20.00	-Castors	kg	30%	25%	6%	15%	Free	Free		17.5%	10%
	8302.30.00	-Other mountings, fittings and similar articles suitable for motor vehicles	kg	30%	25%	3%	15%	Free	Free		17.5%	10%
		-Other mountings, fittings and similar articles:										
	8302.41.00	--Suitable for buildings	kg	30%	25%	1%	30%	Free	Free		17.5%	10%
	8302.42.00	--Other, suitable for furniture . .	kg	30%	25%	1%	30%	Free	Free		17.5%	10%
		--Other:										
	8302.49.10	---Of a kind specially designed for railway stock	kg	10%	10%	1%	5%	Free	Free		17.5%	10%
	8302.49.20	---Of a kind specially designed for aircraft	kg	10%	10%	1%	5%	Free	Free		17.5%	10%
	8302.49.30	---Of a kind specially designed for vessels	kg	30%	25%	1%	15%	Free	Free		17.5%	10%
	8302.49.40	---For coffins	kg	Free	Free	Free	Free	Free	Free		17.5%	10%

	8302.49.50	---Lid guides, handles, corner protectors, lid struts and runners, closing rods, and the like for travel goods, handbags or Other textile or leather goods . .	kg	30%	25%	2%	15%	Free	15%		17.5%	10%
	8302.49.60	---Door and window fittings . .	kg	30%	25%	2%	15%	Free	15%		17.5%	10%
	8302.49.90	---Other	kg	30%	25%	3%	30%	Free	Free		17.5%	10%
	8302.50.00	-Hat-racks, hat-pegs, brackets and similar fixtures	kg	30%	25%	3%	15%	Free	Free		17.5%	10%
	8302.60.00	-Automatic door closers	kg	30%	25%	3%	15%	Free	Free		17.5%	10%
83.03		**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.**										
	8303.00.10	---Cash and deed boxes and the like	kg/U	30%	25%	3%	15%	Free	Free		17.5%	10%
	8303.00.90	---Other	Kg/U	30%	25%	1%	30%	Free	Free		17.5%	10%
83.04	8304.00.00	**Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03**	kg	30%	25%	13%	15%	Free	Free		17.5%	10%
83.05		**Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal.**										
		-Fittings for loose-leaf binders or files:										
	8305.10.10	---Binders for the manufacture of box files	kg	30%	25%	13%	15%	Free	Free		17.5%	10%
	8305.10.90	---Other	kg	30%	25%	13%	15%	Free	Free		17.5%	10%
	8305.20.00	-Staples in strips	kg	30%	25%	13%	15%	Free	Free		17.5%	10%
	8305.90.00	-Other, including parts	kg	30%	25%	13%	15%	Free	Free		17.5%	10%
83.06		**Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal.**										
		-Bells, gongs and the like:										
	8306.10.10	---For domestic use	kg	30%	25%	13%	15%	Free	Free		17.5%	10%
	8306.10.90	---Other (including cattle bells, ships bells and industrial alarm bells) . .	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
		-Statuettes and other ornaments:										
	8306.21.00	--Plated with precious metal . .	kg	30%	25%	13%	15%	Free	Free		17.5%	10%
	8306.29.00	--Other	kg	30%	25%	13%	15%	Free	Free		17.5%	10%

	8306.30.00	-Photograph, picture or similar frames; mirrors	kg	30%	25%	13%	15%	Free	Free		17.5%	10%
83.07		**Flexible tubing of base metal, with or without fittings.**										
		-Of iron or steel:										
	8307.10.10	---For industrial use, or in the length not made up	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	8307.10.90	---Other	kg	30%	25%	13%	15%	Free	Free		17.5%	10%
		-Of other base metal:										
	8307.90.10	---For industrial use, or in the length not made up	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	8307.90.90	---Other	kg	30%	25%	13%	15%	Free	Free		17.5%	10%
83.08		**Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, or clothing accessories, footwear, jewellery, wrist-watches, books, awnings, leather goods, travel goods or saddlery or for other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal.**										
		-Hooks, eyes and eyelets:										
	8308.10.10	---For industrial use	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	8308.10.90	---Other	kg	30%	25%	13%	15%	Free	Free		17.5%	10%
	8308.20.00	-Tubular or bifurcated rivets . .	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
		-Other, including parts:										
	8308.90.10	---Beads and spangles of base metal	kg	30%	25%	13%	15%	Free	Free		17.5%	10%
	8308.90.90	---Other	kg	30%	25%	13%	15%	Free	Free		17.5%	10%
83.09		**Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal.**										
		-Crown corks:										
	8309.10.10	---Crown corks that can be torn apart	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	8309.10.90	---Other	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	8309.90.00	-Other	kg	15%	10%	1%	15%	Free	Free		17.5%	10%
83.10		**Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05**										
	8310.00.10	---Warning signs	kg	15%	10%	3%	7.5%	Free	Free		17.5%	10%
	8310.00.20	---Tags for animals	kg	15%	10%	3%	7.5%	Free	Free		17.5%	10%
	8310.00.90	---Other (including advertising signs)	kg	30%	25%	7%	30%	Free	Free		17.5%	10%
83.11		**Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of**										

agglomerated base metal powder, used for metal spraying.

1	2	3	4	5	6	7	7A	8	9	10	11	12
	8311.10.00	-Coated electrodes of base metal, for electric arc-welding	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	8311.20.00	-Cored wire of base metal, for electric arc-welding	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	8311.30.00	-Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	kg	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	8311.90.00	-Other	kg	15%	10%	1%	15%	Free	Free		17.5%	10%

XVI

Section XVI

MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES

NOTES:

1. This Section does not cover:

(*a*) Transmission or conveyor belts or belting, of plastics of Chapter 39, or of vulcanised rubber (heading 40.10), or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16);

(*b*) Articles of leather or of composition leather (heading 42.05) or of furskin (heading 43.03), of a kind used in machinery or mechanical appliances or for other technical uses;

(*c*) Bobbins, spools, cops, cones, cores, reels or similar supports, of any material (for example, Chapters 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 and belting of textile material (heading 59.10) or other articles of textile material for technical uses (heading 59.11);

(*f*) Precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.02 to 71.04, or articles wholly of such stones of heading 71.16, except unmounted worked sapphires and diamonds for styli (heading 85.22);

(*g*) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

(*h*) Drill pipe (heading 73.04);

(*ij*) Endless belts of metal wire or strip (Section XV);

(*k*) Articles of Chapter 82 or 83;

(*l*) Articles of Section XVII;

(*m*) Articles of Chapter 90;

(*n*) Clocks, watches or other articles of Chapter 91;

(*o*) Interchangeable tools of heading 82.07 or brushes of a kind used as parts of machines (heading 96.03); similar interchangeable tools are to be classified according to the constituent material of their working part (for example, in Chapter 40, 42, 43, 45 or 59 or heading 68.04 or 69.09);

(*p*) Articles of Chapter 95; or

(*q*) Typewriter or similar ribbons, whether or not on spools or in cartridges (classified according to their constituent material, or in heading 96.12 if inked or otherwise prepared for giving impressions),or monopods, bipods, tripods and similar articles, of heading 96.20.

2. Subject to Note 1 to this Section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading 84.84, 85.44, 85.45, 85.46 or 85.47) are to be classified according to the following rules:

(*a*) Parts which are goods included in any of the headings of Chapter 84 or 85 (other than headings 84.09, 84.31, 84.48, 84.66, 84.73, 84.87, 85.03, 85.22, 85.29, 85.38 and 85.48) are in all cases to be classified in their respective headings;

(*b*) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading 84.79 or 85.43) are to be classified with the machines of that kind or in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate. However, parts which are equally suitable for use principally with the goods of headings 85.17 and 85.25 to 85.28 are to be classified in heading 85.17, and parts which are suitable for use solely or principally with the goods of heading 85.24 are to be classified in heading 85.29;

(c) All other parts are to be classified in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate or, failing that, in heading 84.87 or 85.48.

3. Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.

4. Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.

5. For the purposes of these Notes, the expression "machine" means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85.

6. (A) Throughout the Nomenclature, the expression "electrical and electronic waste and scrap" means electrical and electronic assemblies, printed circuit boards, and electrical or electronic articles that :

(i) have been rendered unusable for their original purposes by breakage, cutting-up or other processes or are economically unsuitable for repair, refurbishment or renovation to render them fit for their original purposes; and

(ii) are packaged or shipped in a manner not intended to protect individual articles from damage during transportation, loading and unloading operations.

(B) Mixed consignments of "electrical and electronic waste and scrap" and other waste and scrap are to be classified in heading 85.49.

(C) This Section does not cover municipal waste, as defined in Note 4 to Chapter 38.

Informative Note:

1. The expression "parts suitable for use solely or principally with a particular machine(s)" means parts, assemblies as may be appropriate, in the context, not interchangeable and not suitable to be interchangeable for use in or on road vehicles falling within Chapter 87 or in or on engine or other parts, assemblies, appliances or accessories.

CHAPTER 84

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

NOTES:

1. This Chapter does not cover:

(*a*) Millstones, grindstones or other articles of Chapter 68;

(*b*) Machinery or appliances (for example, pumps) of ceramic material and ceramic parts of machinery or appliances of any material (Chapter 69);

(*c*) Laboratory glassware (heading 70.17); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading 70.19 or 70.20);

(*d*) Articles of heading 73.21 or 73.22 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81);

(*e*) Vacuum cleaners of heading 85.08

(*f*) Electro-mechanical domestic appliances of heading 85.09; digital cameras of heading 85.25;

(*g*) Radiators for the articles of Section XVII, or

(h) Hand-operated mechanical floor sweepers, not motorised (heading 96.03).

2. Subject to the operation of Note 3 to Section XVI and subject to Note 11 to this Chapter, a machine or appliance which answers to a description in one or more of the headings 84.01 to 84.24, or heading 84.86 and at the same time to a description in one or more of the headings 84.25 to 84.80 is to be classified under the appropriate heading of the former group or under heading 84.86, as the case may be, and not the latter group.

A) Heading 84.19 does not, however, cover :

(i) Germination plant, incubators or brooders (heading 84.36);

(ii) Grain dampening machines (heading 84.37);

(iii) Diffusing apparatus for sugar juice extraction (heading 84.38);

(iv) Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading 84.51); or

(v) Machinery, plant or laboratory equipment, designed for a mechanical operation, in which a change of temperature, even if necessary, is subsidiary.

(B) Heading 84.22 does not cover :

(i) Sewing machines for closing bags or similar containers (heading 84.52); or

(ii) Office machinery of heading 84.72.

(C) Heading 84.24 does not cover :

(i) Ink-jet printing machines (heading 84.43); or

(ii) Water-jet cutting machines (heading 84.56).

3. A machine-tool for working any material which answers to a description in heading 84.56 and at the same time to a description in heading 84.57, 84.58, 84.59, 84.60, 84.61, 84.64 or 84.65 is to be classified in heading 84.56.

4. heading 84.57 applies only to machine-tools for working metal, other than lathes (including turning centres), which can carry out different types of machining operations either:

(*a*) by automatic tool change from a magazine or the like in conformity with a machining programme (machining centres);

(*b*) by the automatic use, simultaneously or sequentially, of different unit heads working on a fixed position workpiece (unit construction machines, single station); or

(*c*) by the automatic transfer of the workpiece to different unit heads (multi-station transfer machines).

5. For the purposes of heading 84.62, a "slitting line" for flat products is a processing line composed of an uncoiler, a coil flattener, a slitter and a recoiler. A "cut-to-length line" for flat products is a processing line composed of an uncoiler, a coil flattener, and a shear

6. (A) For the purposes of heading 84.71,the expression "automatic data processing machines"means machines capable of :

(*i*) Storing the processing program or programs and at least the data immediately necessary for the execution of the program;

(ii) Being freely programmed in accordance with the requirements of the user;

(iii) Performing arithmetical computations specified by the user; and

(iv) Executing, without human intervention, a processing programm which requires them to modify their execution, by logical decision during the processing run.

(B) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units.

(C) Subject to paragraphs (D) and (E) below, a unit is to be regarded as being part of an automatic data processing system if it meets all of the following conditions :

(i) It is of a kind solely or principally used in an automatic data processing system;

(ii) It is connectable to the central processing unit either directly or through one or more other units; and

(iii) It is able to accept or deliver data in a form (codes or signals) which can be used by the system.

Separately presented units of an automatic data processing machine are to be classified in heading 84.71.

However, keyboards, X-Y co-ordinate input devices and disk storage units which satisfy the conditions of paragraphs (C) (ii) and (C) (iii) above, are in all cases to be classified as units of heading 84.71.

(D) Heading 84.71 does not cover the following when presented separately, even if they meet all of the conditions set forth in Note 6 (C) above :

(i) Printers, copying machines, facsmile machines, whether or not combined;
(ii) Apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as local or wide area network).
(iii) Loud speakers and microphones;
(iv) Television cameras, digital cameras and video camera recorders;
(v) Monitors and projectors, not incorporating television reception apparatus.

(E) Machines incorporating or working in conjunction with an automatic data processing machine and performing a specific function other than data processing are to be classified in the headings appropriate to their respective functions or, failing that, in residual headings.

7. Heading 84.82 applies, *inter alia*, to polished steel balls, the maximum and minimum diameters of which do

not differ from the nominal diameter by more than 1% or by more than 0.05 mm, whichever is less.

Other steel balls are to be classified in heading 73.26.

8. A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose were its sole purpose.

Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine the principal purpose of which is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading 84.79. Heading 84.79 also covers machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.

9. For the purposes of heading 84.70, the term "pocket-size" applies only to machines the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.

10. For the purposes of heading 84.85, the expression "additive manufacturing" (also referred to as 3D printing) means the formation of physical objects, based on a digital model, by the successive addition and layering, and consolidation and solidification, of material (for example, metal, plastics or ceramics).

Subject to Note 1 to Section XVI and Note 1 to Chapter 84, machines answering to the description in heading 84.85 are to be classified in that heading and in no other heading of the Nomenclature.

11. (A) Notes 12 (a) and 12 (b) to Chapter 85 also apply with respect to the expressions "semiconductor devices" and "electronic integrated circuits", respectively, as used in this Note and in heading 84.86. However, for the purposes of this Note and of heading 84.86, the expression "semiconductor devices" also covers photosensitive semiconductor devices and light emitting diodes (LED).

(B) For the purposes of this Note and of heading 84.86, the expression "manufacture of flat panel displays" covers the the fabrication of substrates into a flat panel. It does not cover the manufacture of glass or the assembly of printed circuit boards or other electronic components onto the flat panel. The expression "flat panel display" does not cover cathode-ray tube technology.

(C) Heading 84.86 also includes machines and apparatus solely or principally of a kind used for :

(i) the manufacture or repair of masks and reticles;
(ii) assembling semiconductor devices or electronic integrated circuits;
(iii) lifting, handling, loading or unloading of boules, wafers, semiconductor devices, electronic integrated circuits and flat panel displays.

(D) Subject to Note 1 to Section XVI and Note 1 to Chapter 84, machines and apparatus answering to the description in heading 84.86 are to be classified in that heading and in no other heading of the Nomenclature.

Subheading Notes:

1. For the purposes of subheading 8465.20, the term " machining centres' applies only to machine-tools for working wood, cork, bone, hard rubber, hard plastics or similar hard materials, which can carry out different types of machining opeartions by automatic tool change from a magazine or the like in conformity with a machining programme.

2. For the purposes of subheading 8471.49, the term "systems" means automatic data processing machines whose units satisfy the conditions laid down in Note 6 (C) to Chapter 84 and which comprise at least a central processing unit, one input unit (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or a printer).

3. For the purposes of subheading 8481.20 , the expression " valves for oleohydraulic or pneumatic transmissions" means valves which are used specifically in the transmission of " fluid power" in a hydraulic or pneumatic system, where the energy source is supplied in the form of pressurised fluids (liquids or gas). These valves may be of any type (for example, pressure-reducing type, check type). Subheading 8481.20 takes precedence over all other subheadings of heading 84.81.

4. Subheading 8482.40 applies only to bearings with cylindrical rollers of a uniform diameter not exceeding 5 mm and having a length which is at least three times the diameter. The ends of the rollers may be rounded.

Supplementary Note

1. For the purpose of subheading 8418.6110 and 8418.6910, goods shall not be classified under a tariff item that contains the phrase "For industrial use, including fishing and dairy" unless the goods are imported under the authority of a license issued by the competent national Authorities and in compliance with the conditions of the license.

1	2	3	4	5	6	7	7A	8	9	10	11	12
84.01		**Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.**										
	8401.10.00	-Nuclear reactors	kg/U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8401.20.00	-Machinery and apparatus for isotopic separation, and parts thereof . .	kg	Free	Free	Free	Free	Free	Free		Exempt	10%
	8401.30.00	-Fuel elements (cartridges), non-irradiated	kg	Free	Free	Free	Free	Free	Free		Exempt	10%
	8401.40.00	-Parts of nuclear reactors	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
84.02		**Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers.**										
		-Steam or other vapour generating boilers:										

1	2	3	4	5	6	7	7A	8	9	10	11	12
		--Watertube boilers with a steam production exceeding 45 t per hour :										
	8402.11.10	---Water tubes for boilers for steam engines	kg	free	free	Free	Free	Free	Free		Exempt	10%
	8402.11.20	---Water tubes for boilers for vessels	kg	free	free	Free	Free	Free	Free		Exempt	10%
	8402.11.90	---Other	kg	free	free	Free	Free	Free	Free		Exempt	10%
		--Watertube boilers with a steam production not exceeding 45 t per hour:										

	8402.12.10	---Water tubes for boilers for steam engines	kg	free	free	Free	Free	Free	Free	Exempt	10%
	8402.12.20	---Water tubes for boilers for vessels	kg	free	free	Free	Free	Free	Free	Exempt	10%
	8402.12.90	---Other	kg	free	free	Free	Free	Free	Free	Exempt	10%
		--Other vapour generating boilers, including hybrid boilers:									
	8402.19.10	---Firetube and other shell having a generating capacity not exceeding 30t per hour	kg	free	free	Free	Free	Free	Free	Exempt	10%
	8402.19.90	---Other	kg	free	free	Free	Free	Free	Free	Exempt	10%
	8402.20.00	-Super-heated water boilers . .	kg	Free	Free	Free	Free	Free	Free	Exempt	10%
	8402.90.00	-Parts	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
84.03		**Central heating boilers other than those of heading 84.02.**									
		-Boilers:									
	8403.10.10	---Industrial	U	Free	Free	Free	Free	Free	Free	Exempt	10%
	8403.10.90	---Other	U	Free	Free	9%	Free	Free	Free	17.5%	10%
	8403.90.00	-Parts	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
84.04		**Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units.**									
		-Auxiliary plant for use with boilers of heading 84.02 or 84.03:									
	8404.10.10	---Steam accumulators of a working pressure not exceeding 1,800 kilopascals and an internal volume not exceeding 250 cubic metres	kg	free	free	Free	Free	Free	Free	Exempt	10%
	8404.10.20	---Super heaters of a working pressure not exceeding 4000 kilopascals at a temperature of 450^{0}C	kg	free	free	Free	Free	Free	Free	Exempt	10%
		---Other									
	8404.10.31	----For use with boilers of heading 84.03	kg	Free	Free	Free	Free	Free	Free	Exempt	10%
	8404.10.39	----Other	kg	30%	25%	9%	15%	Free	Free	17.5%	10%
	8404.20.00	-Condensers for steam or other vapour power units	kg	free	free	Free	Free	Free	Free	Exempt	10%
	8404.90.00	-Parts	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
84.05		**Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers.**									
		-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:									
	8405.10.10	---Industrial	kg	Free	Free	Free	Free	Free	Free	Exempt	10%
	8405.10.90	---Other	kg	30%	25%	9%	15%	Free	Free	17.5%	10%
	8405.90.00	-Parts	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
84.06		**Steam turbines and other vapour turbines.**									
	8406.10.00	-Turbines for marine propulsion . .	U	free	free	Free	Free	Free	Free	Exempt	10%
		-Other turbines:									
	8406.81.00	--Of an output exceeding 40 MW . .	U	free	free	Free	Free	Free	Free	Exempt	10%
	8406.82.00	--Of an output not exceeding 40 MW	U	free	free	Free	Free	Free	Free	Exempt	10%
	8406.90.00	-Parts	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
84.07		**Spark-ignition reciprocating or rotary internal combustion piston engines.**									
	8407.10.00	-Aircraft engines	U	30%	25%	Free	Free	Free	Free	Exempt	10%
		-Marine propulsion engines :		(Govt Notice 25 of 4/04/25)							
		--Outboard motors :									
	8407.21.10	---Not exceeding 25 hp	U	30%	25%	Free	Free	Free	Free	17.5%	10%
	8407. 21.20	--- Excceding 25 hp but not exceeding 50 hp	U	30%	25%	Free	Free	Free	Free	17.5%	10%
	8407.21.30	--- Exceeding 50 hp but not exceeding 115 hp	U	30%	25%	Free	Free	Free	Free	17.5%	10%
	8407.21.90	---Other outboard motors	U	30%	25%	9%	Free	Free	Free	17.5%	10%
	8407.29.00	--Other	U	30%	25%	9%	7.5%	Free	Free	17.5%	10%
		-Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:									
	8407.31.00	--Of a cylinder capacity not exceeding 50 cc	U	30%	25%	13%	15%	Free	Free	17.5%	10%
		--Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:									
	8407.32.10	---For tractors	U	30%	25%	Free	Free	Free	Free	17.5%	10%
	8407.32.90	---Other	U	30%	25%	Free	Free	Free	Free	17.5%	10%
		--Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc:		(Govt. Notice 25 of 4/04/25)							
	8407.33.10	---For tractors	U	30%	25%	Free	Free	Free	Free	17.5%	10%
	8407.33.90	---Other	U	30%	25%	13%	Free	Free	Free	17.5%	10%
		--Of a cylinder capacity exceeding 1,000 cc:									
	8407.34.10	---For tractors	U	30%	25%	Free	Free	Free	Free	17.5%	10%
	8407.34.90	---Other	U	30%	25%	13%	Free	Free	Free	17.5%	10%
		-Other engines:									
	8407.90.10	---Railway locomotive engines . .	U	30%	25%	Free	Free	Free	Free	Exempt	10%
	8407.90.20	---Engines constructed for stationary use	U	30%	25%	4%	Free	Free	Free	17.5%	10%
	8407.90.30	---For use in vessels (other than outboard motors)	U	30%	25%	9%	15%	Free	Free	17.5%	10%
	8407.90.90	---Other	U	30%	25%	13%	7.5%	Free	Free	17.5%	10%

84.08		**Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).**		(Govt. Notice 25 of 4/04/25)								
		-Marine propulsion engines:										
	8408.10.10	---Outboard motors. . . .	U	30%	25%	9%	Free	Free	Free		17.5%	10%
	8408.10.20	---Other marine propulsion engines not exceeding 60 hp. . . .	U	30%	25%	9%	Free	Free	Free		17.5%	10%
	8408.10.90	---Other	U	30%	25%	9%	Free	Free	Free		17.5%	10%
		-Engines of a kind used for the propulsion of vehicles of Chapter 87:		(Govt. Notice 25 of 4/04/25)								
		---For tractors:										
	8408.20.10	---For agricultural tractors. .	U	30 %	25%	5%	15%	Free	Free		17.5%	10%
	8408.20.90	---Other	U	30%	25%	13%	Free	Free	Free		17.5%	10%
		-Other engines:										
	8408.90.10	---For industrial use, including agricultural, water supply, sewage and drainage	U	30%	25%	13%	Free	Free	Free		17.5%	10%
	8408.90.90	---Other	U	30%	25%	13%	Free	Free	Free		17.5%	10%
84.09		**Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08.**		(Govt. Notice 25 of 4/04/25)								

1	**2**	**3**	**4**	**5**	**6**	**7**	**7A**	**8**	**9**	**10**	**11**	**12**
	8409.10.00	-For aircraft engines. . . .	kg	Free	Free	Free	Free	Free	Free		Exempt	10%
		-Other:										
		--Suitable for use solely or principally with spark-ignition internal combustion piston engines:										
	8409.91.10	---Nozzles and other parts of engines for propelling vehicles of chapter 87	kg	Free	Free	13%	Free	Free	Free		17.5%	10%
	8409.91.20	---For marine propulsion engines, other than outboard	kg	Free	Free	4%	Free	Free	Free		17.5%	10%
	8409.91.90	---Other	kg	10%	5%	4%	5%	Free	Free		17.5%	10%
	8409.99.10	---For use in stationary engines	U	10%	5%	4%	10%	Free	Free		17.5%	10%
	8409.99.90	---Others..	U	Free	Free	4%	Free	Free	Free		17.5%	10%
84.10		**Hydraulic turbines, water wheels, and regulators therefor.**										
		-Hydraulic turbines and water wheels:										
	8410.11.00	--Of a power not exceeding 1,000 kW	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8410.12.00	--Of a power exceeding 1,000 kW but not exceeding 10,000 kW . .	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8410.13.00	--Of a power exceeding 10,000 kW	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8410.90.00	-Parts, including regulators . .	U	Free	Free	Free	Free	Free	Free		17.5%	10%
84.11		**Turbo-jets, turbo-propellers and other gas turbines.**										
		-Turbo-jets:										
		--Of a thrust not exceeding 25 kN:										
	8411.11.10	---For aircraft	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8411.11.20	---For vessels	U	30%	25%	9%	15%	Free	Free		17.5%	10%
	8411.11.90	---Other	U	free	free	free	Free	Free	Free		17.5%	10%
		--Of a thrust exceeding 25 kN:										
	8411.12.10	---For aircraft	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8411.12.20	---For vessels	U	30%	25%	9%	15%	Free	Free		17.5%	10%

	8411.12.90	---Other	U	free	free	free	Free	Free	Free	17.5%	10%
		-Turbo-propellers:									
		--Of a power not exceeding 1,100 kW:									
	8411.21.10	---For aircraft	U	Free	Free	Free	Free	Free	Free	Exempt	10%
	8411.21.20	---For vessels	U	30%	25%	9%	15%	Free	Free	17.5%	10%
	8411.21.90	---Other	U	free	free	free	Free	Free	Free	17.5%	10%
		--Of a power exceeding 1,100 kW:									
	8411.22.10	---For aircraft	U	Free	Free	Free	Free	Free	Free	Exempt	10%
	8411.22.20	---For vessels	U	30%	25%	9%	15%	Free	Free	17.5%	10%
	8411.22.90	---Other	U	free	free	free	Free	Free	Free	17.5%	10%
		-Other gas turbines:									
	8411.81.00	--Of a power not exceeding 5,000 kW	U	free	free	free	Free	Free	Free	17.5%	10%
	8411.82.00	--Of a power exceeding 5,000 kW	U	free	free	free	Free	Free	Free	17.5%	10%
		-Parts:									
	8411.91.00	--Of turbo-jets or turbo-propellers	kg	free	free	free	Free	Free	Free	17.5%	10%
	8411.99.00	-Other	kg	free	free	free	Free	Free	Free	17.5%	10%
84.12		**Other engines and motors.**									
		-Reaction engines other than turbo-jets:									
	8412.10.10	---For aircraft	kg/U	Free	Free	Free	Free	Free	Free	Exempt	10%
	8412.10.20	---For vessels	kg/U	Free	Free	Free	Free	Free	Free	17.5%	10%
	8412.10.90	---Other	kg/U	free	free	free	Free	Free	Free	17.5%	10%
		-Hydraulic power engines and motors:									
		--Linear acting (cylinders):									
	8412.21.10	---For aircraft	kg/U	Free	Free	Free	Free	Free	Free	Exempt	10%
	8412.21.20	---For vessels	kg/U	30%	25%	9%	30%	Free	Free	17.5%	10%
	8412.21.90	---Other	kg/U	free	free	free	Free	Free	Free	17.5%	10%
	8412.29.00	--Other	kg/U	10%	5%	4%	5%	Free	Free	17.5%	10%
		-Pneumatic power engines and motors:									
		--Linear acting (cylinders):									
	8412.31.10	---For aircraft	kg/U	Free	Free	Free	Free	Free	Free	Exempt	10%
	8412.31.20	---For vessels	kg/U	30%	25%	9%	15%	Free	Free	17.5%	10%
	8412.31.90	---Other	kg/U	free	free	free	Free	Free	Free	17.5%	10%
	8412.39.00	--Other	kg/U	free	free	free	Free	Free	Free	17.5%	10%
	8412.80.00	-Other	kg/U	Free	Free	Free	Free	Free	Free	17.5%	10%
	8412.90.00	-Parts	kg	free	free	free	Free	Free	Free	17.5%	10%
		-Other rotary positive displacement									
84.13		**Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.**									
		-Pumps fitted or designed to be fitted with a measuring device:									
	8413.11.00	--Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages . .	U	15%	10%	2%	15%	Free	Free	17.5%	10%
		--Other:									
	8413.19.10	---Domestic paraffin pumps. .	U	15%	10%	2%	7.5%	Free	Free	17.5%	10%
	8413.19.90	---Other	U	15%	10%	2%	7.5%	Free	Free	17.5%	10%
		-Hand pumps, other than those of subheading 8413.11 or 8413.19									
	8413.20.10	--For water supply, sewage, drainage or irrigation	U	Free	Free	Free	Free	Free	Free	Exempt	10%
	8413.20.90	--Others	U	30%	25%	2%	15%	Free	Free	17.5%	10%
		-Fuel, lubricating or cooling medium pumps for internal combustion									

		piston engines										
	8413.30.10	---Aircraft or for use with railways rolling stock	U	Free	Free	Free	Free	Free	Free	Exempt	10%
	8413.30.20	---For vessels	U	30%	25%	1%	30%	Free	Free	17.5%	10%
	8413.30.90	---Other	U	30%	25%	2%	30%	Free	Free	17.5%	10%
	8413.40.00	-Concrete pumps	U	Free	Free	Free	Free	Free	Free	17.5%	10%
		-Other reciprocating positive displacement pumps									
	8413.50.10	---For water supply, sewage, drainage or irrigation	U	Free	Free	Free	Free	Free	Free	Exempt	10%
	8413.50.20	---For industrial use.	U	Free	Free	Free	Free	Free	Free	Exempt	10%
	8413.50.90	---Other	U	Free	Free	2%	Free	Free	Free	17.5%	10%
		-Other rotary positive displacement pumps									
	8413.60.10	---For water supply,sewage, drainage or irrigation	U	Free	Free	Free	Free	Free	Free	Exempt	10%
	8413.60.20	---For industrial use	U	Free	Free	Free	Free	Free	Free	Exempt	10%
	8413.60.90	---Other	U	Free	Free	2%	Free	Free	Free	17.5%	10%
		-Other centrifugal pumps:									
	8413.70.10	---For water supply, sewage, drainage or irrigation	U	Free	Free	Free	Free	Free	Free	Exempt	10%
	8413.70.20	--- Horizontal centrifugal pumps having a horizontal axle up to 14 inches with or without motor other than one inch pumps with a capacity of ½ horse power and Jet pumps	U	15%	10%	2%	7.5%	Free	Free	17.5%	10%
	8413.70.90	---Other	U	15%	10%	2%	15%	Free	Free	17.5%	10%
		-Other pumps,liquid elevators:									
		--Pumps:									
	8413.81.10	--- Solar pumps	U	Free	Free	Free	Free	Free	Free	Exempt	10%
	8413.81.20	--- Wind pumps	U	Free	Free	Free	Free	Free	Free	Exempt	10%
	8413.81.90	---Other	U	Free	Free	2%	Free	Free	Free	17.5%	10%
		--Liquid elevators									
	8413.82.10	---For water supply, sewage, drainage or irrigation	U	Free	Free	Free	Free	Free	Free	Exempt	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
	8413.82.20	---For industrial use	U	Free	Free	Free	Free	Free	Free		17.5%	10%
	8413.82.90	---Other	U	Free	Free	2%	Free	Free	Free		17.5%	10%
		-Parts:										
	8413.91.00	--Of pumps	kg	15%	10%	4%	15%	Free	Free		17.5%	10%
	8413.92.00	--Of liquid elevators.	kg	free	free	Free	Free	Free	Free		17.5%	10%
84.14		**Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters; gas-tight biological safety cabinets, whether or not fitted with filters.**										
		-Vacuum pumps:										
	8414.10.10	---specialised for industrial use . .	U	15%	10%	1%	7.5%	Free	Free		Exempt	10%

	8414.10.90	---Other	U	15%	10%	2%	7.5%	Free	Free	20%	17.5%	10%
	8414.20.00	-Hand- or foot-operated air pumps	U	15%	10%	2%	7.5%	Free	Free		17.5%	10%
		-Compressors of a kind used in refrigerating equipment:										
	8414.30.10	---specialised for industrial use . .	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8414.30.20	---Other compressors of a power not exceeding 368W	U	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	8414.30.90	---Other	U	15%	10%	2%	15%	Free	Free	20%	17.5%	10%
	8414.40.00	-Air compressors mounted on a wheeled chassis for towing. .	U	15%	10%	1%	7.5%	Free	Free		Exempt	10%
		-Fans:										
		--Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W:										
	8414.51.10	---Draught fans, of a working capacity not exceeding 120m^3 per minute at a pressure of 7,5kpa	U	15%	10%	13%	7.5%	Free	Free	20%	17.5%	10%
	8414.51.90	---Other	U	15%	10%	13%	7.5%	Free	Free	20%	17.5%	10%
		--Other										
	8414.59.10	---Draught fans, of a working capacity not exceeding 120m^3 per minute at a pressure of 7,5kpa	U	15%	10%	4%	7.5%	Free	Free		17.5%	10%
	8414.59.20	---Fans and blowers used for ventilation in conditioning machines, as parts of electric vacuum cleaners	U	15%	10%	4%	7.5%	Free	Free		17.5%	10%
	8414.59.90	---Other	U	15%	10%	4%	15%	Free	Free		17.5%	10%
	8414.60.00	-Hoods having a maximum horizontal side not exceeding 120 cm . .	U	30%	25%	13%	15%	Free	Free	20%	17.5%	10%
	8414.70.00	---Gas-tight biological safety cabinets	U	Free	Free	Free	Free	Free	Free		17.5%	10%
	8414.80.10	---Compressors	U	Free	Free	Free	Free	Free	Free		17.5%	10%
	8414.80.90	---Other	U	Free	Free	Free	Free	Free	Free		17.5%	10%
	8414.90.00	-Parts	kg	15%	10%	13%	7.5%	Free	Free		17.5%	10%
84.15		**Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.**										
	8415.10.00	- Of a kind designed to be fixed to a window, wall, ceiling or floor, self-contained or "split-system"	U	15%	10%	2%	15%	Free	15%	20%	17.5%	10%
	8415.20.00	-Of a kind used for persons, in motor vehicles	kg	15%	10%	2%	7.5%	Free	Free	20%	17.5%	10%
		-Other:										
	8415.81.00	--Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	kg/U	15%	10%	2%	15%	Free	Free	20%	17.5%	10%
	8415.82.00	--Other, incorporating a refrigerating7.5% unit	kg/U	15%	10%	2%	7.5%	Free	Free	20%	17.5%	10%
	8415.83.00	--Not incorporating a refrigerating unit	kg/U	15%	10%	2%	7.5%	Free	Free	20%	17.5%	10%
	8415.90.00	-Parts	kg	Free	Free	2%	Free	Free	Free		17.5%	10%
84.16		**Furnace burners for liquid fuel, for pulverised solid fuel or for gas;**										

1	2	3	4	5	6	7	7A	8	9	10	11	12
		mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.										
	8416.10.00	-Furnace burners for liquid fuel . .	kg	free	free	Free	Free	Free	Free		Exempt	10%
	8416.20.00	-Other furnace burners, including combination burners	kg	free	free	Free	Free	Free	Free		Exempt	10%
	8416.30.00	-Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	kg	free	free	free	Free	free	free		Exempt	10%
	8416.90.00	-Parts	kg	Free	Free	free	Free	free	free		17.5%	10%
84.17		**Industrial or laboratory furnaces and ovens, including incinerators, non-electric.**										
	8417.10.00	-Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	U	free	free	free	Free	free	free		Exempt	10%
	8417.20.00	-Bakery ovens, including biscuit ovens	U	free	free	free	Free	free	free		Exempt	10%
	8417.80.00	-Other	U	free	free	free	Free	free	free		Exempt	10%
	8417.90.00	-Parts	kg	Free	Free	free	Free	free	free		17.5%	10%
84.18		**Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.**										
		-Combined refrigerator-freezers, fitted with separate external doors or drawers, or combinations thereof:										
	8418.10.10	---Industrial	kg/U	Free	Free	Free	Free	Free	Free		17.5%	10%
	8418.10.90	---Other	kg/U	30%	25%	4%	30%	Free	Free	20%	17.5%	10%
		-Refrigerators, household type:										
	8418.21.00	--Compression-type	kg/U	30%	25%	4%	30%	Free	Free	20%	17.5%	10%
	8418.29.10	---Solar refrigerators	kg/U	Free	Free	4%	30%	Free	Free		17.5%	10%
	8418.29.90	--Other	kg/U	30%	25%	4%	30%	Free	Free	20%	17.5%	10%
	8418.30.00	-Freezers of the chest type, not exceeding 800 l capacity	kg/U	30%	25%	4%	30%	Free	Free	20%	17.5%	10%
		-Freezers of the upright type, not exceeding 900 l capacity:										
	8418.40.10	---Designed for keeping corpses or for for preserving blood;	kg/U	15%	10%	4%	7.5%	Free	Free	20%	17.5%	10%
	8418.40.20	---Designed for laboratory, scientific And research use	kg/U	15%	10%	4%	7.5%	Free	Free	20%	17.5%	10%
	8418.40.90	---Other	kg/U	15%	10%	4%	7.55	Free	Free	20%	17.5%	10%
	8418.50.00	-Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment	kg/U	15%	10%	4%	15%	Free	Free	20%	17.5%	10%

		-Other refrigerating or freezing equipment ; heat pumps:										
	8418.61.00	--Heat pumps other than air conditioning machines of heading 84.15	kg/U	Free	Free	Free	Free	Free	Free		17.5%	10%
		--Other:										
	8418.69.10	---Of a kind used in industry including fishing and dairy	kg/U	Free	Free	Free	Free	Free	Free		17.5%	10%
	8418.69.20	---Designed for keeping corpses or for preserving blood	kg/U	Free	Free	Free	Free	Free	Free		17.5%	10%
	8418.69.30	---Designed for laboratory scientific and research use	kg/U	Free	Free	Free	Free	Free	Free		17.5%	10%
	8418.69.40	---Ice cream makers and ice cube making machines	kg/U	Free	Free	Free	Free	Free	Free		17.5%	10%
	8418.69.90	---Other	kg/U	Free	Free	Free	Free	Free	Free		17.5%	10%
		-Parts:										
	8418.91.00	--Furniture designed to receive refrigerating or freezing equipment	kg/U	15%	10%	1%	15%	Free	Free		17.5%	10%
		--Other:										
	8418.99.10	---Condensers and evaporators . .	kg/U	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	8418.99.90	---Other	kg/U	15%	10%	1%	15%	Free	Free		17.5%	10%
84.19		**Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a**										

1	2	3	4	5	6	7	7A	8	9	10	11	12
		process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric.										
		-Instantaneous or storage water heaters, non-electric:										
		--Instantaneous gas water heaters::										
	8419.11.10	---Of the household type	kg/U	Free	Free	Free	Free	Free	Free		17.5%	10%
	8419.11.90	---Other	kg/U	Free	Free	Free	Free	Free	Free		17.5%	10%
	8419.12.00	---Solar water heaters	kg/U	Free	Free	Free	Free	Free	Free		17.5%	10%
		--Other:										
	8419.19.10	---Unassembled	kg/U	Free	Free	Free	Free	Free	Free		17.5%	10%
	8419.19.90	----Other	kg/U	Free	Free	Free	Free	Free	Free		17.5%	10%
	8419.20.00	-Medical, surgical or laboratory sterilisers	kg/U	Free	Free	Free	Free	Free	Free		Exempt	10%
		-Dryers:										
	8419.33.00	--Lyophilisation apparatus, freeze drying units and spray dryers	kg/U	Free	Free	Free	Free	Free	Free		Exempt	10%

	8419.34.00	--Other, for agricultural products	kg/U	Free	Free	Free	Free	Free	Free	Exempt	10%
	8419.35.00	--Other, for wood, paper pulp, paper or paperboard	kg/U	Free	Free	Free	Free	Free	Free	Exempt	10%
	8419.39.00	--Other	kg/U	Free	Free	Free	Free	Free	Free	Exempt	10%
	8419.40.00	-Distilling or rectifying plant . .	kg/U	Free	Free	Free	Free	Free	Free	Exempt	10%
	8419.50.00	-Heat exchange units	kg/U	Free	Free	Free	Free	Free	Free	Exempt	10%
	8419.60.00	-Machinery for liquefying air or other gases	kg/U	Free	Free	Free	Free	Free	Free	Exempt	10%
		-Other machinery, plant and equipment:									
	8419.81.00	--For making hot drinks or for cooking or heating food	kg/U	Free	Free	Free	Free	Free	Free	Exempt	10%
	8419.89.00	--Other	kg/U	Free	Free	Free	Free	Free	Free	17.5%	10%
	8419.90.00	-Parts	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
84.20		**Calendering or other rolling machines, other than for metals or glass, and cylinders therefor.**									
	8420.10.00	-Calendering or other rolling machines	U	Free	Free	Free	Free	Free	Free	Exempt	10%
		-Parts:									
	8420.91.00	--Cylinders	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	8420.99.00	--Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
84.21		**Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.**									
		-Centrifuges, including centrifugal dryers:									
		--Cream separators:									
	8421.11.10	---Industrial	U	Free	Free	Free	Free	Free	Free	Exempt	10%
	8421.11.20	---Other	U	30%	25%	2%	15%	Free	Free	17.5%	10%
		--Clothes-dryers:									
	8421.12.10	--- For industrial use including textile manufacturing . .	U	Free	Free	Free	Free	Free	Free	Exempt	10%
	8421.12.20	---Other	U	30%	25%	1%	15%	Free	Free	17.5%	10%
		--Other:									
	8421.19.10	---Industrial.	U	Free	Free	Free	Free	Free	Free	Exempt	10%
	8421.19.20	--- Other	U	30%	25%	1%	7.5%	Free	Free	17.5%	10%
		-Filtering or purifying machinery and apparatus for liquids:									
		--For filtering or purifying water:									
	8421.21.10	---Industrial type (including water supply, sewerage and drainage)	U	Free	Free	Free	Free	Free	Free	Exempt	10%
	8421.21.20	---Other	U	15%	10%	1%	7.5%	Free	Free	17.5%	10%
		--For filtering or purifying beverages other than water:									
	8421.22.10	---Industrial type	U	Free	Free	Free	Free	Free	Free	Exempt	10%
	8421.22.90	---Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	8421.23.00	--Oil or petrol-filters for internal combustion engines	kg	15%	10%	1%	15%	Free	Free	17.5%	10%
		--Other:									
	8421.29.10	---Of a kind used in Industrial machinery (including agriculture, water supply, sewerage and drainage)	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	8421.29.90	---Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%

		-Filtering or purifying machinery and apparatus for gases:									
	8421.31.00	--Intake air filters for internal combustion engines	kg	15%	10%	1%	15%	Free	Free	17.5%	10%
	8421.32.00	--Catalytic converters or particulate filters, whether or not combined, for purifying or filtering exhaust gases from internal combustion engines. .	kg	15%	10%	1%	5%	Free	Free	17.5%	10%
		--Other:									
	8421.39.10	---For use in industry including agriculture machinery	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	8421.39.20	---Bag filters and cyclones	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	8421.39.90	---Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
		-Parts:									
	8421.91.00	--Of centrifuges, including centrifugal dryers	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	8421.99.00	--Other	kg	15%	10%	2%	15%	Free	Free	17.5%	10%
84.22		**Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping m-achinery); machinery for aerating beverages.**									
		-Dish washing machines:									
	8422.11.00	--Of the household type	U	30%	25%	13%	15%	Free	Free	17.5%	10%
	8422.19.00	--Other	U	Free	Free	Free	Free	Free	Free	17.5%	10%
		-Machinery for cleaning or drying bottles or other containers:									
	8422.20.10	---Domestic	kg	30%	25%	13%	15%	Free	Free	17.5%	10%
	8422.20.90	---Other	kg	free	free	Free	Free	Free	Free	Exempt	10%
	8422.30.00	-Machinery for filling, closing, sealing, or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	kg/U	Free	Free	Free	Free	Free	Free	Exempt	10%
	8422.40.00	-Other packing or wrapping machinery (including heat-shrink wrapping machinery)	kg/U	Free	Free	Free	Free	Free	Free	Exempt	10%
		-Parts:									
	8422.90.10	---For industrial dish washing machines	kg	15%	10%	13%	7.5%	Free	15%	17.5%	10%
	8422.90.90	---Other	kg	15%	10%	13%	7.5%	Free	15%	17.5%	10%
84.23		**Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds.**									
		-Personal weighing machines, including baby scales; household scales:									
	8423.10.10	---Weighing machines for babies and									

1	2	3	4	5	6	7	7A	8	9	10	11	12
		invalids (e.g. chair scales, baby scales, bed scales)	U	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	8423.10.90	---Other	U	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	8423.20.00	-Scales for continuous weighing of goods on conveyors	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	8423.30.00	-Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	U	Free	Free	Free	Free	Free	Free		17.5%	10%
		-Other weighing machinery:										
		--Having a maximum weighing capacity not exceeding 30 kg:										
	8423.81.10	---Counter scales and coin operated scales.	U	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	8423.81.90	---Other	U	15%	10%	6%	7.5%	Free	Free		17.5%	10%
		--Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg:										
	8423.82.10	---Counter scales and coin operated scales.	U	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	8423.82.90	---Other	U	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	8423.89.00	--Other	U	15%	10%	6%	7.5%	Free	Free		17.5%	10%
		-Weighing machine weights of all kinds; parts of weighing machinery:										
	8423.90.10	---Weights	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	8423.90.90	---Other	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
84.24		**Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire-extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines.**										
	8424.10.00	-Fire-extinguishers, whether or not charged	U	Free	Free	Free	Free	Free	Free		17.5%	10%
	8424.20.00	-Spray guns and similar appliances	U	Free	Free	Free	Free	Free	Free		17.5%	10%
	8424.30.00	-Steam or sand blasting machines and similar jet projecting machines	U	Free	Free	Free	Free	Free	Free		17.5%	10%
		-Agricultural or horticultural sprayers :										
	8424.41.00	--Portable sprayers	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8424.49.00	--Other	U	Free	Free	Free	Free	Free	Free		Exempt	10%
		-Other appliances:					(Govt. Not. 35 of 29/06/2021)					
	8424.82.00	--Agricultural or horticultural . .	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8424.89.00	--Other	U	Free	Free	Free	Free	Free	Free		17.5%	10%
	8424.90.00	-Parts	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
84.25		**Pulley tackle and hoists other than skip hoists; winches and capstans; jacks.**										
		-Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles:										
	8425.11.00	--Powered by electric motor . .	U	Free	Free	Free	Free	Free	Free		17.5%	10%
	8425.19.00	--Other	U	Free	Free	Free	Free	Free	Free		17.5%	10%

		-Winches; capstans:										
	8425.31.00	--Powered by electric motor . .	U	Free	Free	Free	Free	Free	Free		17.5%	10%
	8425.39.00	--Other	U	Free	Free	Free	Free	Free	Free		17.5%	10%
		-Jacks; hoists of a kind used for raising vehicles:										
	8425.41.00	--Built-in jacking systems of a type used in garages	U	Free	Free	Free	Free	Free	Free		17.5%	10%
	8425.42.00	--Other jacks and hoists, hydraulic	U	Free	Free	Free	Free	Free	Free		17.5%	10%
	8425.49.00	--Other	U	Free	Free	Free	Free	Free	Free		17.5%	10%
84.26		**Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane.**										
		-Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers:										
	8426.11.00	--Overhead travelling cranes on fixed support	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8426.12.00	--Mobile lifting frames on tyres and straddle carriers	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8426.19.00	--Other	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8426.20.00	-Tower cranes	U	Free	Free	Free	Free	Free	Free		Exempt	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
	8426.30.00	-Portal or pedestal jib cranes . .	U	Free	Free	Free	Free	Free	Free		Exempt	10%
		-Other machinery, self-propelled:										
	8426.41.00	--On tyres	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8426.49.00	--Other	U	Free	Free	Free	Free	Free	Free		Exempt	10%
		-Other machinery:										
	8426.91.00	--Designed for mounting on road vehicles	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8426.99.00	--Other	U	Free	Free	Free	Free	Free	Free		Exempt	10%
84.27		**Fork-lift trucks; other works trucks fitted with lifting or handling equipment.**										
	8427.10.00	-Self-propelled trucks powered by an electric motor	U	free	free	Free	Free	Free	Free		Exempt	10%
	8427.20.00	-Other self-propelled trucks . .	U	free	free	Free	Free	Free	Free		Exempt	10%
	8427.90.00	-Other trucks	U	free	free	Free	Free	Free	Free		Exempt	10%
84.28		**Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).**										
	8428.10.00	-Lifts and skip hoists	U	Free	Free	Free	Free	Free	Free		Zero	10%
	8428.20.00	-Pneumatic elevators and conveyors	U	Free	Free	Free	Free	Free	Free		Zero	10%
		-Other continuous-action elevators and conveyors, for goods or materials:										
	8428.31.00	--Specially designed for underground use	U	Free	Free	Free	Free	Free	Free		Zero	10%
	8428.32.00	--Other, bucket type	U	Free	Free	Free	Free	Free	Free		Zero	10%
	8428.33.00	--Other, belt type	U	Free	Free	Free	Free	Free	Free		Zero	10%
	8428.39.00	--Other	U	Free	Free	Free	Free	Free	Free		Zero	10%
	8428.40.00	-Escalators and moving walkways	U	Free	Free	Free	Free	Free	Free		Zero	10%

8428.60.00	-Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	U	Free	Free	Free	Free	Free	Free	Zero	10%
8428.70.00	--Industrial robots	U	Free	Free	Free	Free	Free	Free	Zero	10%
	-Other machinery:									
8428.90.10	--Sugar cane loaders	U	Free	Free	Free	Free	Free	Free	Zero	10%
8428.90.90	--Other	U	Free	Free	Free	Free	Free	Free	Zero	10%
84.29	**Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.**									
	-Bulldozers and angledozers:									
8429.11.00	--Track laying	U	Free	Free	Free	Free	Free	Free	Exempt	10%
8429.19.00	--Other	U	Free	Free	Free	Free	Free	Free	Zero	10%
8429.20.00	- Graders and levellers	U	Free	Free	Free	Free	Free	Free	Exempt	10%
8429.30.00	-Scrapers	U	Free	Free	Free	Free	Free	Free	Exempt	10%
8429.40.00	-Tamping machines and road rollers	U	Free	Free	Free	Free	Free	Free	Exempt	10%
	-Mechanical shovels, excavators and shovel loaders:									
8429.51.00	--Front-end shovel loaders	U	Free	Free	Free	Free	Free	Free	Exempt	10%
8429.52.00	--Machinery with a 360° revolving superstructure	U	Free	Free	Free	Free	Free	Free	Exempt	10%
8429.59.00	--Other	U	Free	Free	Free	Free	Free	Free	Exempt	10%
84.30	**Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers.**									
8430.10.00	-Pile-drivers and pile-extractors . .	U	free	free	Free	Free	Free	Free	Exempt	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
	8430.20.00	-Snow-ploughs and snow-blowers	U	free	free	Free	Free	Free	Free		Exempt	10%
		-Coal or rock cutters and tunnelling machinery:										
	8430.31.00	--Self-propelled	kg/U	free	free	Free	Free	Free	Free		Exempt	10%
	8430.39.00	--Other	kg/U	free	free	Free	Free	Free	Free		Exempt	10%
		-Other boring or sinking machinery:										
	8430.41.00	--Self-propelled	kg/U	free	free	Free	Free	Free	Free		Exempt	10%
	8430.49.00	--Other	kg/U	free	free	Free	Free	Free	Free		Exempt	10%
	8430.50.00	-Other machinery, self-propelled . .	U	free	free	Free	Free	Free	Free		Exempt	10%
		-Other machinery, not self-propelled:										
	8430.61.00	--Tamping or compacting machinery	U	free	free	Free	Free	Free	Free		Exempt	10%
	8430.69.00	--Other	U	free	free	Free	Free	Free	Free		Exempt	10%
84.31		**Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30.**										
	8431.10.00	-Of machinery of heading 84.25 . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%

	8431.20.00	-Of machinery of heading 84.27 . .	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
		-Of machinery of heading 84.28:									
	8431.31.00	--Of lifts, skip hoists or escalators	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	8431.39.00	--Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
		-Of machinery of heading 84.26, 84.29 or 84.30:									
	8431.41.00	--Buckets, shovels, grabs and grips	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	8431.42.00	--Bulldozer or angledozer blades . .	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	8431.43.00	--Parts for boring or sinking machinery of subheading 8430.41 or 8430.49	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	8431.49.00	--Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
84.32		**Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.**									
		-Ploughs:									
	8432.10.10	---Single furrow mouldboard ploughs of a weight less than 55kg	U	Free	Free	Free	Free	Free	Free	Exempt	10%
	8432.10.20	---Disc ploughs of a weight not less than 55kg	U	Free	Free	Free	Free	Free	Free	Exempt	10%
	8432.10.30	---Mouldboard ploughs of weight not less than 55kg	U	Free	Free	Free	Free	Free	Free	Exempt	10%
	8432.10.90	---Other	U	Free	Free	Free	Free	Free	Free	Exempt	10%
		-Harrows, scarifiers, cultivators, weeders and hoes:									
		--Disc harrows:									
	8432.21.10	---Disc harrow with less than 30 discs	U	Free	Free	Free	Free	Free	Free	Exempt	10%
	8432.21.90	---Disc harrows with 30 discs or more	U	Free	Free	Free	Free	Free	Free	Exempt	10%
		--Other:									
	8432.29.10	---Scarifiers and rippers	U	Free	Free	Free	Free	Free	Free	Exempt	10%
	8432.29.20	---Cultivators and weeders .	U	Free	Free	Free	Free	Free	Free	Exempt	10%
	8432.29.30	--- Mechanical rotary hoes . .	U	Free	Free	Free	Free	Free	Free	Exempt	10%
	8432.29.40	--- Dam scoops of a capacity not exceeding 2.5 cubic metres .	U	Free	Free	Free	Free	Free	Free	Exempt	10%
	8432.29.50	-- Dam scoop of a capacity exceeding 2.5 cubic metres	U	Free	Free	Free	Free	Free	Free	Exempt	10%
		-Seeders, planters and transplanters:									
	8432.31.00	--No-till direct seeders, planters and transplanters. . ..	U	Free	Free	Free	Free	Free	Free	Exempt	10%
	8432.39.00	-- Other	U	Free	Free	Free	Free	Free	Free	Exempt	10%
		-Manure spreaders and fertiliser Distributors :									
	8432.41.00	--Manure spreaders. ..	U	Free	Free	Free	Free	Free	Free	Exempt	10%
	8432.42.00	-- Fertilizer distributors. . . .	U	Free	Free	Free	Free	Free	Free	Exempt	10%
		-Other machinery:									
	8432.80.10	---Lawn or sports-ground rollers . .	U	30%	25%	1%	15%	Free	Free	17.5%	10%
	8432.80.90	---Other	U	Free	Free	Free	Free	Free	Free	Exempt	10%
	8432.90.00	-Parts	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
84.33		**Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37.**									

1	2	3	4	5	6	7	7A	8	9	10	11	12
		-Mowers for lawns, parks or sports-grounds:										
	8433.11.00	--Powered, with the cutting device rotating in a horizontal plane . .	U	Free	Free	Free	Free	Free	Free		17.5%	10%
	8433.19.00	--Other	U	Free	Free	Free	Free	Free	Free		17.5%	10%
	8433.20.00	-Other mowers, including cutter bars for tractor mounting	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8433.30.00	-Other haymaking machinery . .	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8433.40.00	-Straw or fodder balers, including pick-up balers	U	Free	Free	Free	Free	Free	Free		Exempt	10%
		-Other harvesting machinery; threshing machinery:										
	8433.51.00	--Combine harvester-threshers . .	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8433.52.00	--Other threshing machinery . .	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8433.53.00	--Root or tuber harvesting machines	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8433.59.00	--Other	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8433.60.00	-Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	U	Free	Free	Free	Free	Free	Free		Exempt	10%
		-Parts:										
	8433.90.10	---Parts of mowers of subheading 8433.11 or 8433.19	kg	10%	5%	Free	5%	Free	Free		17.5%	10%
	8433.90.90	---Other	kg	10%	5%	Free	5%	Free	Free		17.5%	10%
84.34		**Milking machines and dairy machinery.**										
	8434.10.00	-Milking machines	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8434.20.00	-Dairy machinery	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8434.90.00	-Parts	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
84.35		**Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.**										
	8435.10.00	-Machinery	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8435.90.00	-Parts	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
84.36		**Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.**										
		-Machinery for preparing animal feeding stuffs:					(Govt. Not. 35 of 29/06/2021)					
	8436.10.10	--- Machinery for production of fish feed	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8436.10.90	--- Other	U	Free	Free	Free	Free	Free	Free		Exempt	10%
		-Poultry-keeping machinery; poultry incubators and brooders:										
	8436.21.00	--Poultry incubators and brooders	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8436.29.00	--Other	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8436.80.00	-Other machinery	U	Free	Free	Free	Free	Free	Free		Exempt	10%

		-Parts:									
	8436.91.00	--Of poultry-keeping machinery or poultry incubators and brooders . .	U	Free	Free	Free	Free	Free	Free	17.5%	10%
	8436.99.00	--Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
84.37		**Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery.**									
	8437.10.00	-Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	U	Free	Free	Free	Free	Free	Free	Exempt	10%
		-Other machinery:									
	8437.80.10	---For rice meal	U	Free	Free	Free	Free	Free	Free	Exempt	10%
	8437.80.90	---Other..	U	Free	Free	Free	Free	Free	Free	Exempt	10%
	8437.90.00	-Parts	kg	Free	Free	Free	Free	Free	Free	17.5%	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
84.38		**Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable or microbial fats or oils.**										
	8438.10.00	-Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products . .	U	Free	Free	Free	Free	Free	Free	Exempt		10%
	8438.20.00	-Machinery for the manufacture of confectionery, cocoa or chocolate	U	Free	Free	Free	Free	Free	Free	Exempt		10%
	8438.30.00	-Machinery for sugar manufacture	U	Free	Free	Free	Free	Free	Free	Exempt		10%
	8438.40.00	-Brewery machinery	U	Free	Free	Free	Free	Free	Free	Exempt		10%
	8438.50.00	-Machinery for the preparation of meat or poultry	U	Free	Free	Free	Free	Free	Free	Exempt		10%
	8438.60.00	-Machinery for the preparation of fruits, nuts or vegetables	U	Free	Free	Free	Free	Free	Free	Exempt		10%
	8438.80.00	-Other machinery	U	Free	Free	Free	Free	Free	Free	Exempt		10%
	8438.90.00	-Parts	kg	Free	Free	Free	Free	Free	Free	17.5%		10%
84.39		**Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.**										
	8439.10.00	-Machinery for making pulp of fibrous cellulosic material . .	U	Free	Free	Free	Free	Free	Free	Exempt		10%
	8439.20.00	-Machinery for making paper or paperboard	U	Free	Free	Free	Free	Free	Free	Exempt		10%
	8439.30.00	-Machinery for finishing paper or paperboard	U	Free	Free	Free	Free	Free	Free	Exempt		10%
		-Parts:										
	8439.91.00	--Of machinery for making pulp of fibrous cellulosic material . .	kg	10%	5%	4%	5%	Free	Free	17.5%		10%

	8439.99.00	--Other	kg	10%	5%	4%	5%	Free	Free		17.5%	10%
84.40		**Book-binding machinery, including book-sewing machines.**										
	8440.10.00	-Machinery	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8440.90.00	-Parts	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
84.41		**Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.**										
	8441.10.00	-Cutting machines	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8441.20.00	-Machines for making bags, sacks or envelopes	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8441.30.00	-Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8441.40.00	-Machines for moulding articles in paper pulp, paper or paperboard . .	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8441.80.00	-Other machinery	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8441.90.00	-Parts	kg	Free	Free	Free	Free	Free	Free		17.5%	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
84.42		**Machinery, apparatus and equipment (other than the machine of headings 84.56 to 84.65), for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).**										
	8442.30.00	- Machinery, apparatus and equipment	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8442.40.00	-Parts of the foregoing machinery, apparatus or equipment	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	8442.50.00	-Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)..	kg	Free	Free	Free	Free	Free	Free		Exempt	10%
84.43		**Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; other printers, copyingmachines and facsmile machines, whether or not combined; parts and accessories thereof.**										

	-Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42 :											
8443.11.00	--Offset printing machinery, reel-fed	U	Free	Free	Free	Free	Free	Free		Exempt	10%	
8443.12.00	--Offset printing machinery,sheet-fed, office type (using sheets with one sidenot exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)	U	Free	Free	Free	Free	Free	Free		Exempt	10%	
8443.13.00	--Other offset printing machinery . .	U	Free	Free	Free	Free	Free	Free		Exempt	10%	
8443.14.00	--Letterpress printing machinery, reel fed,excluding flexographic printing:	U	Free	Free	Free	Free	Free	Free		Exempt	10%	
8443.15.00	--Letterpress printing machinery, other than reel fed,excluding flexographic printing:	U	Free	Free	Free	Free	Free	Free		Exempt	10%	
8443.16.00	--Flexographic printing machinery. .	U	Free	Free	Free	Free	Free	Free		Exempt	10%	
8443.17.00	-Gravure printing machinery . .	U	Free	Free	Free	Free	Free	Free		Exempt	10%	
8443.19.00	--Other	U	Free	Free	Free	Free	Free	Free		Exempt	10%	
	-Other printers, copying machines . . and facsmile machines, whether or not combined :											
	--Machines which perform two or more of the functions of printing, copying or facsmile transmission, capable of connecting to an automatic data processing machine or to a network:											
8443.31.10	---Machines performing copying as the principal function	U	Free	Free	Free	Free	Free	Free		17.5%	10%	
8443.31.90	---Other	U	Free	Free	Free	Free	Free	Free		17.5%	10%	

1	2	3	4	5	6	7	7A	8	9	10	11	12
		--Other, capable of connecting to an automatic data processing machines or to a network										
	8443.32.10	---Machines performing copying as the principal function	U	Free	Free	Free	Free	Free	Free		17.5%	10%
	8443.32.90	---Other	U	Free	Free	Free	Free	Free	Free		17.5%	10%
		--Other:										
	8443.39.10	---Photocopying machines	U	30%	25%	Free	15%	Free	Free		17.5%	10%
	8443.39.90	---Other	U	Free	Free	Free	Free	Free	Free		17.5%	10%
		-Parts and accessories										
	8443.91.00	--Parts and accessories of printing machinery used for printing by means of plates and other printing components of heading 84.42 . .	U	Free	Free	Free	Free	Free	Free		17.5%	10%
	8443.99.00	-- Other	U	Free	Free	Free	Free	Free	Free		17.5%	10%

84.44	8444.00.00	**Machines for extruding, drawing, texturing or cutting man-made textile materials**	U	Free	Free	Free	Free	Free	Free		Exempt	10%
84.45		**Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 84.46 or 84.47.**										
		-Machines for preparing textile fibres:										
	8445.11.00	--Carding machines	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8445.12.00	--Combing machines	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8445.13.00	--Drawing or roving machines . .	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8445.19.00	--Other	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8445.20.00	-Textile spinning machines . .	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8445.30.00	-Textile doubling or twisting machines	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8445.40.00	-Textile winding (including weft-winding) or reeling machines	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8445.90.00	-Other	U	Free	Free	Free	Free	Free	Free		Exempt	10%
84.46		**Weaving machines (looms).**										
	8446.10.00	-For weaving fabrics of a width not exceeding 30 cm	U	Free	Free	Free	Free	Free	Free		Exempt	10%
		-For weaving fabrics of a width exceeding 30 cm, shuttle type:										
	8446.21.00	--Power looms	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8446.29.00	--Other	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8446.30.00	-For weaving fabrics of a width exceeding 30 cm, shuttleless type	U	Free	Free	Free	Free	Free	Free		Exempt	10%
84.47		**Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.**										
		-Circular knitting machines:										
	8447.11.00	--With cylinder diameter not exceeding 165 mm	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8447.12.00	--With cylinder diameter exceeding 165 mm	U	Free	Free	Free	Free	Free	Free		Exempt	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
		-Flat knitting machines; stitch-bonding machines:										
	8447.20.10	---Knitting machines of the household type	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8447.20.90	---Other	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8447.90.00	-Other	U	Free	Free	Free	Free	Free	Free		Exempt	10%

84.48		**Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 84.44, 84.45, 84.46 or 84.47 (for example, pindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles).**									
		-Auxiliary machinery for machines of heading 84.44, 84.45, 84.46 or 84.47:									
	8448.11.00	--Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith . .	kg	Free	Free	Free	Free	Free	Free	Exempt	10%
	8448.19.00	--Other	kg	Free	Free	Free	Free	Free	Free	Exempt	10%
	8448.20.00	-Parts and accessories of machines of heading 84.44 or of their auxiliary machinery	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
		-Parts and accessories of machines of heading 84.45 or of their auxiliary machinery:									
	8448.31.00	--Card clothing	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	8448.32.00	--Of machines for preparing textile fibres, other than card clothing . .	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	8448.33.00	--Spindles, spindle flyers, spinning rings and ring travellers	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	8448.39.00	--Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
		-Parts and accessories of weaving machines (looms) or of their auxiliary machinery:									
	8448.42.00	--Reeds for looms, healds and heald-frames	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	8448.49.00	--Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
		-Parts and accessories of machines of heading 84.47 or of their auxiliary machinery:									
		--Sinkers, needles and other articles used in forming stitches:									
	8448.51.10	---Of a kind used in knitting machines of the household type	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	8448.51.90	---Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
		--Other:									
	8448.59.10	---Of a kind used in knitting machines of the household type	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	8448.59.90	---Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
84.49		**Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats**									
	8449.00.10	---Machinery for the manufacture or finishing of felt or nonwovens									

		in the piece or in shapes, including machinery for making felt hats; blocks for making hats	kg	Free	Free	Free	Free	Free	Free		Exempt	10%
	8449.00.90	---Other	kg	Free	Free	Free	Free	Free	Free		Exempt	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
84.50		**Household or laundry-type washing machines, including machines which both wash and dry.**										
		-Machines, each of a dry linen capacity not exceeding 10 kg:										
		--Fully-automatic machines:										
	8450.11.10	---Unassembled	U/kg	30%	25%	13%	15%	Free	Free		17.5%	10%
	8450.11.90	---Other	U/kg	30%	25%	13%	15%	Free	Free		17.5%	10%
		--Other machines, with built-in centrifugal drier:										
	8450.12.10	---Unassembled	U/kg	30%	25%	13%	15%	Free	Free		17.5%	10%
	8450.12.90	---Other	U/kg	30%	25%	13%	15%	Free	Free		17.5%	10%
		--Other:										
	8450.19.10	---Unassembled	U/kg	30%	25%	13%	15%	Free	Free		17.5%	10%
	8450.19.90	---Other	U/kg	30%	25%	13%	15%	Free	Free		17.5%	10%
		-Machines, each of a dry linen capacity exceeding 10 kg										
	8450.20.10	--Unassembled	U/kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	8450.20.20	---Other, of the household type . .	U/kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	8450.20.90	---Other	U/kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	8450.90.00	-Parts	kg	30%	25%	13%	15%	Free	Free		17.5%	10%
84.51		**Machinery (other than machines of heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics.**										
		-Dry-cleaning machines:										
	8451.10.10	--Unassembled	U/kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	8451.10.20	---Other, of the household type . .	U/kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	8451.10.90	---Other	U/kg	Free	Free	Free	Free	Free	Free		17.5%	10%
		-Drying machines:										
	8451.21.00	--Each of a dry linen capacity not exceeding 10 kg	U/kg	30%	25%	13%	15%	Free	Free		17.5%	10%
		--Other:										
	8451.29.10	---Industrial including textile										

		manufacturing	U	Free	Free	Free	Free	Free	Free		17.5%	10%
	8451.29.90	---Other	U	Free	Free	Free	Free	Free	Free		17.5%	10%
		-Ironing machines and presses (including fusing presses) :										
	8451.30.10	---Industrial including textile manufacturing	U	Free	Free	Free	Free	Free	Free		17.5%	10%
	8451.30.90	---Other	U	Free	Free	Free	Free	Free	Free		17.5%	10%
	8451.40.00	-Washing, bleaching or dyeing machines	U	Free	Free	Free	Free	Free	Free		17.5%	10%
	8451.50.00	-Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	U	Free	Free	Free	Free	Free	Free		17.5%	10%
		-Other machinery:										
	8451.80.10	---Industrial including textile manufacturing	U	Free	Free	Free	Free	Free	Free		17.5%	10%
	8451.80.20	---Of the household type	U	Free	Free	Free	Free	Free	Free		17.5%	10%
	8451.80.90	---Other	U	Free	Free	Free	Free	Free	Free		17.5%	10%
		-Parts:										
	84 51.90.10	---For machines of subheading 8451.10 or 8451.21	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	8451.90.20	---For industrial machines,including textile manufacturing, other than machines of subheading 8451.10 or 8451.21	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	8451.90.90	---Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
84.52		**Sewing machines, other than book-sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles.**										
	8452.10.00	-Sewing machines of the household type	U	Free	Free	Free	Free	Free	Free		17.5%	10%
		-Other sewing machines:										
	8452.21.00	--Automatic units	U	Free	Free	Free	Free	Free	Free		17.5%	10%
	8452.29.00	--Other	U	Free	Free	Free	Free	Free	Free		17.5%	10%
	8452.30.00	-Sewing machine needles	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	8452.90.00	-Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
84.53		**Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines.**										
	8453.10.00	-Machinery for preparing, tanning or working hides, skins or leather . .	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8453.20.00	-Machinery for making or repairing footwear	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8453.80.00	-Other machinery	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8453.90.00	-Parts	kg	Free	Free	Free	Free	Free	Free		17.5%	10%

84.54		**Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.**										
	8454.10.00	-Converters	U	Free	Free	Free	Free	Free	Free	Exempt	10%
	8454.20.00	-Ingot moulds and ladles	U	Free	Free	Free	Free	Free	Free	Exempt	10%
	8454.30.00	-Casting machines	U	Free	Free	Free	Free	Free	Free	Exempt	10%
	8454.90.00	-Parts	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
84.55		**Metal-rolling mills and rolls therefor.**									
	8455.10.00	-Tube mills	U	Free	Free	Free	Free	Free	Free	Exempt	10%
		-Other rolling mills:									
	8455.21.00	--Hot or combination hot and cold . .	U	Free	Free	Free	Free	Free	Free	Exempt	10%
	8455.22.00	--Cold	U	Free	Free	Free	Free	Free	Free	Exempt	10%
	8455.30.00	-Rolls for rolling mills	U	Free	Free	Free	Free	Free	Free	Exempt	10%
	8455.90.00	-Other parts	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
84.56		**Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes; water-jet cutting machines.**									
		-Operated by laser or other light or photon beam processes :									
	8456.11.00	--Operated by laser	U	Free	Free	Free	Free	Free	Free	Exempt	10%
	8456.12.00	--Operated by other light or photon beam processes	U	Free	Free	Free	Free	Free	Free	Exempt	10%
	8456.20.00	-Operated by ultrasonic processes	U	Free	Free	Free	Free	Free	Free	Exempt	10%
	8456.30.00	-Operated by electro-discharge processes	U	Free	Free	Free	Free	Free	Free	Exempt	10%
	8456.40.00	--Operated by plasma arc processes	U	Free	Free	Free	Free	Free	Free	Exempt	10%
	8456.50.00	--Water-jet cutting machines . . .	U	Free	Free	Free	Free	Free	Free	Exempt	10%
	8456.90.00	-Other.	U	Free	Free	Free	Free	Free	Free	Exempt	10%
84.57		**Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal.**									
	8457.10.00	-Machining centres	U	Free	Free	Free	Free	Free	Free	Exempt	10%
	8457.20.00	-Unit construction machines (single station)	U	Free	Free	Free	Free	Free	Free	Exempt	10%
	8457.30.00	-Multi-station transfer machines . .	U	Free	Free	Free	Free	Free	Free	Exempt	10%
84.58		**Lathes (including turning centres) for removing metal.**									
		-Horizontal lathes:									
	8458.11.00	--Numerically controlled	U	Free	Free	Free	Free	Free	Free	Exempt	10%
	8458.19.00	--Other	U	Free	Free	Free	Free	Free	Free	Exempt	10%
		-Other lathes:									
	8458.91.00	--Numerically controlled	U	Free	Free	Free	Free	Free	Free	Exempt	10%
	8458.99.00	--Other	U	Free	Free	Free	Free	Free	Free	Exempt	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12

84.59		**Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 84.58.**									
	8459.10.00	-Way-type unit head machines . .	U	Free	Free	Free	Free	Free	Free	Exempt	10%
		-Other drilling machines:									
	8459.21.00	--Numerically controlled	U	Free	Free	Free	Free	Free	Free	Exempt	10%
	8459.29.00	--Other	U	Free	Free	Free	Free	Free	Free	Exempt	10%
		-Other boring-milling machines:									
	8459.31.00	--Numerically controlled	U	Free	Free	Free	Free	Free	Free	Exempt	10%
	8459.39.00	--Other	U	Free	Free	Free	Free	Free	Free	Exempt	10%
		-Other boring machines :									
	8459.41.00	--Numerically controlled	U	Free	Free	Free	Free	Free	Free	Exempt	10%
	8459.49.00	--Other	U	Free	Free	Free	Free	Free	Free	Exempt	10%
		-Milling machines, knee-type:									
	8459.51.00	--Numerically controlled	U	Free	Free	Free	Free	Free	Free	Exempt	10%
	8459.59.00	--Other	U	Free	Free	Free	Free	Free	Free	Exempt	10%
		-Other milling machines:									
	8459.61.00	--Numerically controlled	U	Free	Free	Free	Free	Free	Free	Exempt	10%
	8459.69.00	--Other	U	Free	Free	Free	Free	Free	Free	Exempt	10%
	8459.70.00	-Other threading or tapping machines	U	Free	Free	Free	Free	Free	Free	Exempt	10%
84.60		**Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 84.61.**									
		-Flat-surface grinding machines :									
	8460.12.00	--Numerically controlled	U	Free	Free	Free	Free	Free	Free	Exempt	10%
	8460.19.00	--Other	U	Free	Free	Free	Free	Free	Free	Exempt	10%
		-Other grinding machines :									
	8460.22.00	--Centreless grinding machines, numerically controlled	U	Free	Free	Free	Free	Free	Free	Exempt	10%
	8460.23.00	--Other cylindrical grinding machines, numerically controlled	U	Free	Free	Free	Free	Free	Free	Exempt	10%
	8460.24.00	-- Other,numerically controlled . .	U	Free	Free	Free	Free	Free	Free	Exempt	10%
	8460.29.00	--Other	U	Free	Free	Free	Free	Free	Free	Exempt	10%
		-Sharpening (tool or cutter grinding) machines:									
	8460.31.00	--Numerically controlled	U	Free	Free	Free	Free	Free	Free	Exempt	10%
	8460.39.00	--Other	U	Free	Free	Free	Free	Free	Free	Exempt	10%
	8460.40.00	-Honing or lapping machines . .	U	Free	Free	Free	Free	Free	Free	Exempt	10%
	8460.90.00	-Other	U	Free	Free	Free	Free	Free	Free	Exempt	10%
84.61		**Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included.**									
	8461.20.00	-Shaping or slotting machines . .	U	Free	Free	Free	Free	Free	Free	Exempt	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
	8461.30.00	-Broaching machines	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8461.40.00	-Gear cutting, gear grinding or gear finishing machines	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8461.50.00	-Sawing or cutting-off machines . .	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8461.90.00	-Other	U	Free	Free	Free	Free	Free	Free		Exempt	10%
84.62		**Machine-tools (including presses) for working metal by forging, hammering or die forging (excluding rolling mills); machine-tools (including presses, slitting lines and cut-to-length lines) for working metal by bending, folding, straightening, flattening, shearing, punching, notching or nibbling (excluding draw-benches); presses for working metal or metal carbides, not specified above.**										
		-Hot forming machines for forging, die forging (including presses) and hot hammers :										
	8462.11.00	-Closed die forging machines . .	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8462.19.00	-- Other	U	Free	Free	Free	Free	Free	Free		Exempt	10%
		- Bending, folding, straightening or flattening machines (including press brakes) for flat products :										
	8462.22.00	-- Profile forming machines . .	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8462.23.00	--Numerically controlled press brakes	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8462.24.00	-- Numerically controlled panel benders	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8462.25.00	--Numerically controlled roll forming machines	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8462.26.00	-- Other numerically controlled bending, folding, straightening or flattening machines	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8462.29.00	-- Other	U	Free	Free	Free	Free	Free	Free		Exempt	10%
		- Slitting lines, cut-to-length lines and other shearing machines (excluding presses) for flat products, other than combined punching and shearing machines :										
	8462.32.00	-- Slitting lines and cut-to-length lines	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8462.33.00	--Numerically controlled shearing machines	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8462.39.00	--Other	U	Free	Free	Free	Free	Free	Free		Exempt	10%
		- Punching, notching or nibbling machines (excluding presses) for flat products including combined punching and shearing machines :										
	8462.42.00	--Numerically controlled	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8462.49.00	--Other	U	Free	Free	Free	Free	Free	Free		Exempt	10%
		- Machines for working tube, pipe, hollow section and bar (excluding presses) :										
	8462.51.00	--Numerically controlled	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8462.59.00	--Other	U	Free	Free	Free	Free	Free	Free		Exempt	10%

		- Cold metal working presses :										
	8462.61.00	--Hydraulic presses	U	Free	Free	Free	Free	Free	Free	Exempt	10%
	8462.62.00	--Mechanical presses	U	Free	Free	Free	Free	Free	Free	Exempt	10%
	8462.63.00	--Servo-presses	U	Free	Free	Free	Free	Free	Free	Exempt	10%
	8462.69.00	--Other	U	Free	Free	Free	Free	Free	Free	Exempt	10%
	8462.90.00	--Other	U	Free	Free	Free	Free	Free	Free	Exempt	10%
84.63		**Other machine-tools for working metal or cermets, without removing material.**									
	8463.10.00	-Draw-benches for bars, tubes, profiles, wire or the like	U	Free	Free	Free	Free	Free	Free	Exempt	10%
	8463.20.00	-Thread rolling machines	U	Free	Free	Free	Free	Free	Free	Exempt	10%
	8463.30.00	-Machines for working wire . .	U	Free	Free	Free	Free	Free	Free	Exempt	10%
	8463.90.00	-Other	U	Free	Free	Free	Free	Free	Free	Exempt	10%
84.64		**Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass.**									
	8464.10.00	-Sawing machines	U	Free	Free	Free	Free	Free	Free	Exempt	10%
	8464.20.00	-Grinding or polishing machines . .	U	Free	Free	Free	Free	Free	Free	Exempt	10%
	8464.90.00	-Other	U	Free	Free	Free	Free	Free	Free	Exempt	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
84.65		**Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.**										
	8465.10.00	-Machines which can carry out different types of machining operations without tool change between such operations	U	Free	Free	Free	Free	Free	Free	Exempt	10%	
	8465.20.00	- Machining centres. . . .	U	Free	Free	Free	Free	Free	Free	Exempt	10%	
		-Other:										
	8465.91.00	--Sawing machines	U	Free	Free	Free	Free	Free	Free	Exempt	10%	
	8465.92.00	--Planing, milling or moulding (by cutting) machines	U	Free	Free	Free	Free	Free	Free	Exempt	10%	
	8465.93.00	--Grinding, sanding or polishing machines	U	Free	Free	Free	Free	Free	Free	Exempt	10%	
	8465.94.00	--Bending or assembling machines	U	Free	Free	Free	Free	Free	Free	Exempt	10%	
	8465.95.00	--Drilling or morticing machines . .	U	Free	Free	Free	Free	Free	Free	Exempt	10%	
	8465.96.00	--Splitting, slicing or paring machines	U	Free	Free	Free	Free	Free	Free	Exempt	10%	
	8465.99.00	--Other	U	Free	Free	Free	Free	Free	Free	Exempt	10%	
84.66		**Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to**										

		84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for the machines; tool holders for any type of tool for working in the hand.										
	8466.10.00	-Tool holders and self-opening dieheads	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	8466.20.00	-Work holders	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	8466.30.00	-Dividing heads and other special attachments for the machines. .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
		-Other:										
	8466.91.00	--For machines of heading 84.64 . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	8466.92.00	--For machines of heading 84.65 . .	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	8466.93.00	--For machines of headings 84.56 to 84.61	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	8466.94.00	--For machines of heading 84.62 or 84.63.	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
84.67		**Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor.**										
		-Pneumatic:										
		--Rotary type (including combined rotary-percussion) :										
	8467.11.10	---Greasing pistols or guns. .	U	Free	Free	Free	Free	Free	Free		17.5%	10%
	8467.11.90	---Other	U	Free	Free	Free	Free	Free	Free		17.5%	10%
		--Other										
	8467.19.10	---Greasing pistols or guns. .	U	Free	Free	Free	Free	Free	Free		17.5%	10%
	8467.19.90	---Other	U	Free	Free	Free	Free	Free	Free		17.5%	10%
		-With self-contained electric motor:										
	8467.21.00	--Drills of all kinds	U	Free	Free	Free	Free	Free	Free		17.5%	10%
	8467.22.00	--Saws	U	Free	Free	Free	Free	Free	Free		17.5%	10%
	8467.29.00	--Other	U	Free	Free	Free	Free	Free	Free		17.5%	10%
		-Other tools:										
	8467.81.00	--Chain saws	U	Free	Free	Free	Free	Free	Free		17.5%	10%
	8467.89.00	--Other	U	Free	Free	Free	Free	Free	Free		17.5%	10%
		-Parts:										
	8467.91.00	--Of chain saws	kg	Free	Free	Free	Free	Free	Free		17.5%	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
	8467.92.00	--Of pneumatic tools	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	8467.99.00	--Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
84.68		**Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 85.15; gas-operated surface tempering machines and appliances.**										
	8468.10.00	-Hand-held blow pipes	U	Free	Free	Free	Free	Free	Free		17.5%	10%
	8468.20.00	-Other gas-operated machinery and apparatus	U	Free	Free	Free	Free	Free	Free		17.5%	10%
	8468.80.00	-Other machinery and apparatus . .	U	Free	Free	Free	Free	Free	Free		17.5%	10%
	8468.90.00	-Parts	kg	Free	Free	Free	Free	Free	Free		17.5%	10%

[84.69]

84.70		**Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers.**										
	8470.10.00	-Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions	U	Free	Free	13%	Free	Free	Free	10%	17.5%	10%
		-Other electronic calculating machines:										
	8470.21.00	--Incorporating a printing device . .	U	Free	Free	13%	Free	Free	Free	10%	17.5%	10%
	8470.29.00	--Other	U	Free	Free	13%	Free	Free	Free	10%	17.5%	10%
	8470.30.00	-Other calculating machines . .	U	Free	Free	13%	Free	Free	Free	10%	17.5%	10%
	8470.50.00	-Cash registers	U	Free	Free	13%	Free	Free	Free	10%	17.5%	10%
	8470.90.00	-Other	U	Free	Free	13%	Free	Free	Free	10%	17.5%	10%
84.71		**Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included.**										
	8471.30.00	-Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display	U	Free	Free	Free	Free	Free	Free		17.5%	10%
		-Other automatic data processing machines:										

1	2	3	4	5	6	7	7A	8	9	10	11	12
	8471.41.00	--Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	U	Free	Free	Free	Free	Free	Free		17.5%	10%
	8471.49.00	--Other, presented in the form of systems	U	Free	Free	Free	Free	Free	Free		17.5%	10%

		-Processing units other than those of subheading 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units									
	8471.50.10	---Network file servers	U	Free	Free	Free	Free	Free	Free	17.5%	10%
	8471.50.90	---Other	U	Free	Free	Free	Free	Free	Free	17.5%	10%
		-Input or output units, whether or not containing storage units in the same housing:									
	8471.60.10	---Braille terminals, specially designed for use by the blind. . . .	U	Free	Free	Free	Free	Free	Free	17.5%	10%
	8471.60.90	---Other	U	Free	Free	Free	Free	Free	Free	17.5%	10%
		Storage units:									
	8471.70.20	---Computer external hard drive . .	U	Free	Free	Free	Free	Free	Free	17.5%	10%
	8471.70.90	---Other	U	Free	Free	Free	Free	Free	Free	17.5%	10%
	8471.80.00	-Other units of automatic data processing machines	U	Free	Free	Free	Free	Free	Free	17.5%	10%
	8471.90.00	-Other	U	Free	Free	Free	Free	Free	Free	17.5%	10%
84.72		**Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines).**									
	8472.10.00	-Duplicating machines	No.	Free	Free	9%	Free	Free	Free	17.5%	10%
	8472.30.00	-Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps . .	No.	30%	25%	9%	15%	Free	Free	17.5%	10%
		-Other:									
	8472.90.10	---Automatic teller machines . .	No.	Free	Free	9%	Free	Free	Free	17.5%	10%
	8472.90.20	---Data recording, reproducing and displaying machines	No.	Free	Free	9%	Free	Free	Free	17.5%	10%
	8472.90.30	---Ticketing machines of a kind used in buses	No.	Free	Free	9%	Free	Free	Free	17.5%	10%
	8472.90.40	---Automatic banknote dispensers, operating in conjuction with an automatic data processing machine whether on-line or off-line . .	No.	Free	Free	9%	Free	Free	Free	17.5%	10%
	8472.90.50	---Cheque writing and cheque signing machines	No.	Free	Free	9%	Free	Free	Free	17.5%	10%
	8472.90.90	---Other	No.	Free	Free	9%	Free	Free	Free	17.5%	10%
84.73		**Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 84.70 to 84.72.**									
		-Parts and accessories of the machines of heading 84.70:									

8473.21.00	--Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	kg	Free	Free	13%	Free	Free	Free	17.5%	10%
8473.29.00	--Other	kg	Free	Free	13%	Free	Free	Free	17.5%	10%
8473.30.00	-Parts and accessories of the machines of heading 84.71	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
8473.40.00	-Parts and accessories of the machines of heading 84.72	kg	Free	Free	13%	Free	Free	Free	17.5%	10%
8473.50.00	-Parts and accessories equally suitable for use with the machines of two or more of the headings 84.70 to 84.72	kg	Free	Free	13%	Free	Free	Free	17.5%	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
84.74		**Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand.**										
	8474.10.00	-Sorting, screening, separating or washing machines	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8474.20.00	-Crushing or grinding machines . .	U	Free	Free	Free	Free	Free	Free		Exempt	10%
		-Mixing or kneading machines:										
	8474.31.00	--Concrete or mortar mixers . .	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8474.32.00	--Machines for mixing mineral substances with bitumen	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8474.39.00	--Other	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8474.80.00	-Other machinery	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8474.90.00	-Parts	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
84.75		**Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware.**										
	8475.10.00	-Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes . .	kg	Free	Free	Free	Free	Free	Free		Exempt	10%
		-Machines for manufacturing or hot working glass or glassware:										
	8475.21.00	--Machines for making optical fibres and preforms thereof	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8475.29.00	--Other	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8475.90.00	-Parts	kg	Free	Free	Free	Free	Free	Free		17.5%	10%

84.76		**Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines.**										
		-Automatic beverage-vending machines:										
	8476.21.00	--Incorporating heating or refrigerating devices	U	30%	25%	13%	15%	Free	Free		17.5%	10%
	8476.29.00	--Other	U	15%	10%	13%	7.5%	Free	Free		17.5%	10%
		-Other machines:										
	8476.81.00	--Incorporating heating or refrigerating devices	U	30%	25%	13%	15%	Free	Free		17.5%	10%
	8476.89.00	--Other	U	30%	25%	13%	15%	Free	Free		17.5%	10%
	8476.90.00	-Parts	U	30%	25%	13%	15%	Free	Free		17.5%	10%
84.77		**Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter.**										

1	2	3	4	5	6	7	7A	8	9	10	11	12
	8477.10.00	-Injection-moulding machines . .	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8477.20.00	-Extruders	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8477.30.00	-Blow moulding machines . .	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8477.40.00	-Vacuum moulding machines and other thermoforming machines . .	U	Free	Free	Free	Free	Free	Free		Exempt	10%
		-Other machinery for moulding or otherwise forming:										
	8477.51.00	--For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8477.59.00	--Other	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8477.80.00	-Other machinery	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8477.90.00	-Parts	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
84.78		**Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.**										
	8478.10.00	-Machinery	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8478.90.00	-Parts	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
84.79		**Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.**										
		-Machinery for public works, building or the like:										
	8479.10.10	---Vibrators	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8479.10.20	---Other machines and mechanical appliances for public works. .	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8479.10.90	---Other	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8479.20.00	-Machinery for the extraction or preparation of animal or fixed vegetable or microbial fats or oils	U	Free	Free	Free	Free	Free	Free		Exempt	10%

	8479.30.00	-Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8479.40.00	-Rope or cable-making machines . .	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8479.50.00	-Industrial robots, not elsewhere specified or included	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8479.60.00	-Evaporative air coolers	U	Free	Free	Free	Free	Free	Free		Exempt	10%
		- Passenger boarding bridges:										
	8479.71.00	-- Of a kind used in airports. . . .	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8479.79.00	-- Other	U	Free	Free	Free	Free	Free	Free		Exempt	10%
		-Other machines and mechanical appliances:										
	8479.81.00	--For treating metal, including electric wire coil-winders . .	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8479.82.00	--Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8479.83.00	-- Cold isostatic presses	U	Free	Free	Free	Free	Free	Free		Exempt	10%
		--Other:										
	8479.89.10	---Air humidifiers and air dehumidifiers other than the appliances of heading 84.15	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8479.89.30	--- Diving bells and metal dividing suits, mechanically equipped . .	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8479.89.40	---Waste compactors	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8479.89.50	---Heat thermal transfer printers . .	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8479.89.60	---For the manufacture of pharmaceuticals	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8479.89.90	--- Other	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8479.90.00	-Parts	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
84.80		**Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.**										
	8480.10.00	-Moulding boxes for metal foundry	kg	Free	Free	Free	Free	Free	Free		Exempt	10%
	8480.20.00	-Mould bases	kg	Free	Free	Free	Free	Free	Free		Exempt	10%
	8480.30.00	-Moulding patterns	kg	Free	Free	Free	Free	Free	Free		Exempt	10%
		-Moulds for metal or metal carbides:										
	8480.41.00	--Injection or compression types . .	kg	Free	Free	Free	Free	Free	Free		Exempt	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
	8480.49.00	--Other	kg	Free	Free	Free	Free	Free	Free		Exempt	10%
	8480.50.00	- Moulds for glass	kg	Free	Free	Free	Free	Free	Free		Exempt	10%
	8480.60.00	-Moulds for mineral materials . .	kg	Free	Free	Free	Free	Free	Free		Exempt	10%
		-Moulds for rubber or plastics:										
	8480.71.00	--Injection or compression types . .	kg	15%	10%	Free	Free	Free	Free		17.5%	10%
	8480.79.00	--Other	kg	15%	10%	Free	Free	Free	Free		17.5%	10%

84.81		**Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.**										
	8481.10.00	-Pressure-reducing valves . .	kg	15%	10%	4%	15%	Free	Free		17.5%	10%
	8481.20.00	-Valves for oleohydraulic or pneumatic transmissions	kg	15%	10%	4%	7.5%	Free	Free		17.5%	10%
	8481.30.00	-Check (nonreturn) valves . .	kg	15%	10%	4%	7.5%	Free	Free		17.5%	10%
	8481.40.00	-Safety or relief valves	kg	15%	10%	4%	15%	Free	Free		17.5%	10%
		-Other appliances:										
	8481.80.10	---Fire-hydrants	kg	15%	10%	4%	7.5%	Free	Free		17.5%	10%
	8481.80.20	---Other, of a kind used for household purposes. . . .	kg	15%	10%	4%	7.5%	Free	Free		17.5%	10%
	8481.80.90	---Other	kg	15%	10%	4%	15%	Free	Free		17.5%	10%
	8481.90.00	-Parts	kg	15%	10%	4%	15%	Free	Free		17.5%	10%
84.82		**Ball or roller bearings.**										
	8482.10.00	-Ball bearings	U	15%	10%	4%	15%	Free	Free		17.5%	10%
	8482.20.00	-Tapered roller bearings, including cone and tapered roller assemblies	U	15%	10%	4%	15%	Free	Free		17.5%	10%
	8482.30.00	-Spherical roller bearings	U	15%	10%	4%	7.5%	Free	Free		17.5%	10%
	8482.40.00	-Needle roller bearings, including cage and needle roller assemblies . .	U	15%	10%	4%	7.5%	Free	Free		17.5%	10%
	8482.50.00	-Other cylindrical roller bearings, including cage and roller assemblies	U	15%	10%	4%	7.5%	Free	Free		17.5%	10%
	8482.80.00	-Other, including combined ball/roller bearings	U	15%	10%	4%	15%	Free	Free		17.5%	10%
		-Parts:										
	8482.91.00	--Balls, needles and rollers . .	kg	15%	10%	4%	7.5%	Free	Free		17.5%	10%
	8482.99.00	--Other	kg	15%	10%	4%	15%	Free	Free		17.5%	10%
84.83		**Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints).**										
		-Transmission shafts (including cam shafts and crank shafts) and cranks:										
	8483.10.10	---Of a kind used in machinery of this chapter or in agricultural tractors	U	Free	Free	Free	Free	Free	Free		17.5%	10%
	8483.10.20	---Of a kind used for aircraft or railway rolling stock	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8483.10.30	---Of a kind used for vessels of chapter 89	U	15%	10%	9%	7.5%	Free	Free		17.5%	10%
	8483.10.90	---Other	U	15%	10%	13%	15%	Free	Free		17.5%	10%

		-Bearing housings, incorporating ball or roller bearings:									
	8483.20.10	---Of a kind used in machinery of this this chapter or in agricultural tractors	U	Free	Free	Free	Free	Free	Free	17.5%	10%
	8483.20.20	---Of a kind used for aircraft or railway rolling stock	U	Free	Free	Free	Free	Free	Free	Exempt	10%
	8483.20.30	---Of a kind used for vessels of Chapter 89	U	30%	25%	9%	15%	Free	Free	17.5%	10%
	8483.20.90	---Other	U	15%	10%	13%	7.5%	Free	Free	17.5%	10%
		-Bearing housings, not incorporating ball or roller bearings; plain shaft bearings:									
	8483.30.10	---Of a kind used in machinery of this this chapter or in agricultural tractors	U	Free	Free	Free	Free	Free	Free	17.5%	10%
	8483.30.20	---Of a kind used for aircraft or railway rolling stock	U	Free	Free	Free	Free	Free	Free	Exempt	10%
	8483.30.30	---Of a kind used for vessels of chapter 89	U	15%	10%	9%	7.5%	Free	Free	17.5%	10%
	8483.30.90	---Other	U	15%	10%	13%	15%	Free	Free	17.5%	10%
		-Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters:									
	8483.40.10	---Of a kind used in machinery of this this chapter or in agricultural tractors	U	Free	Free	Free	Free	Free	Free	Exempt	10%
	8483.40.20	---Of a kind used for aircraft or railway rolling stock	U	Free	Free	Free	Free	Free	Free	Exempt	10%
	8483.40.30	---Of a kind used for vessels of chapter 89	U	30%	25%	9%	15%	Free	Free	17.5%	10%
	8483.40.90	---Other	U	Free	Free	13%	Free	Free	Free	17.5%	10%
		-Flywheels and pulleys, including pulley blocks:									
	8483.50.10	---For industrial machinery	U	Free	Free	Free	Free	Free	Free	17.5%	10%
	8483.50.90	---Other	U	15%	10%	13%	7.5%	Free	Free	17.5%	10%
		- Clutches and shaft couplings(Including universal joints)									
	8483.60.10	---For industrial machinery. .	U	Free	Free	4%	Free	Free	Free	17.5%	10%
	8483.60.90	---Other	U	15%	10%	4%	15%	Free	Free	17.5%	10%
		-Toothed wheels, chain sprockets and other transmission elements presented separately; parts:									
	8483.90.10	---For industrial machinery. .	kg	Free	Free	13%	Free	Free	Free	17.5%	10%
	8483.90.90	---Other	kg	15%	10%	13%	15%	Free	Free	17.5%	10%
84.84		**Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals.**									

	-Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal:										
	---Specialised for machinery of this Chapter or of tractors:										
8484.10.10	---Of a kind used in machinery of this Chapter or in agricultural tractors	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
8484.10.20	---Of a kind used for aircraft or railway	kg	Free	Free	Free	Free	Free	Free	Exempt	10%
8484.10.30	---Of a kind used for vessels of Chapter 89	kg	Free	Free	9%	Free	Free	Free	17.5%	10%
8484.10.90	---Other	kg	15%	10%	13%	7.5%	Free	Free	17.5%	10%
8484.20.00	-Mechanical seals	kg	15%	10%	13%	7.5%	Free	Free	17.5%	10%
8484.90.00	-Other	kg	15%	10%	13%	7.5%	Free	Free	17.5%	10%
84.85	**Machines for additive manufacturing.**									
8485.10.00	--- By metal deposit	kg	Free	Free	Free	5%	Free	Free	Exempt	10%
8485.20.00	--- By plastics or rubber deposit . .	kg	Free	Free	Free	Free	Free	Free	Exempt	10%
8485.30.00	--- By plaster, cement, ceramics or glass deposit	kg	Free	Free	Free	Free	Free	Free	Exempt	10%
8485.80.00	--- Other	kg	Free	Free	Free	Free	Free	Free	Exempt	10%
8485.90.00	--- Parts.	kg	Free	Free	Free	5%	Free	Free	17.5%	10%
84.86	**Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus and specified in Note 11 (C) to this Chapter; parts and accessories.**									
	- Machines and apparatus for the manufacture of boules or wafers:									
8486.10.10	---For sawing monocrystal semiconductor (boules) into slices, or wafers into chips . .	kg	Free	Free	Free	Free	Free	Free	Exempt	10%
8486.10.90	---Other	kg	Free	Free	Free	Free	Free	Free	Exempt	10%
	- Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits:									
8486.20.10	---For scribing or scoring semiconductor wafer processing	kg	Free	Free	Free	Free	Free	Free	Exempt	10%
8486.20.20	---Centrifugal dryers for semiconductor wafer processing	kg	Free	Free	Free	Free	Free	Free	Exempt	10%
8486.20.30	---Spraying appliances for etching, stripping or cleaning semiconductor wafers.	kg	Free	Free	Free	Free	Free	Free	Exempt	10%
8486.20.40	---Machines for cleaning and removing contaminants from metal leads or semiconductor packages prior to the electroplating process . .	kg	Free	Free	Free	Free	Free	Free	Exempt	10%
8486.20.50	--Of a kind operated by laser or any other light	kg	Free	Free	Free	Free	Free	Free	Exempt	10%
8486.20.60	---Encapsulation equipment.. ..	kg	Free	Free	Free	Free	Free	Free	Exempt	10%
8486.20.70	---Apparatus for wet etching,									

		developing, stripping or cleaning semiconductor wafers	kg	Free	Free	Free	Free	Free	Free	Exempt	10%
	8486.20.90	---Other	kg	Free	Free	Free	Free	Free	Free	Exempt	10%
		- Machines and apparatus for the manufacture of flat panel displays:									
	8486.30.10	---Apparatus for wet etching, developing, stripping or cleaning semiconductor wafers	kg	Free	Free	Free	Free	Free	Free	Exempt	10%
	8486.30.90	---Other	kg	Free	Free	Free	Free	Free	Free	Exempt	10%
		- Machines and apparatus specified in Note 11 (C) to this Chapter:									
	8486.40.10	---Automatic machines (robot) for transport, handling and storage of semiconductor wafers, wafer cassettes, wafer boxes and other material for semiconductor devices	kg	Free	Free	Free	Free	Free	Free	Exempt	10%
	8486.40.20	---Focused ion beam milling machines to produce or repair masks and reticles for patterns on semiconductor devices	kg	Free	Free	Free	Free	Free	Free	Exempt	10%
	8486.40.30	---Patterns generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates	kg	Free	Free	Free	Free	Free	Free	Exempt	10%
	8486.40.90	---Other	kg	Free	Free	Free	Free	Free	Free	Exempt	10%
		- Parts and accessories:									
	8486.90.10	---Of machinery of subheading 8421.19.10 . .	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	8486.90.20	---For articles of subheading 8424.89.10 or 8424.89.20	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	8486.90.30	---Laser cutters for cutting contacting tracks in semiconductor production by laser beam	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	8486.90.40	--- For grinding or polishing machines	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	8486.90.50	---Parts of machines of subheading 8456.10.10, 8456.90.10 or 8456.90.20	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	8486.90.60	---Parts of equipment of subheading 8477.10.10	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	8486.90.70	---For apparatus of heading 85.14	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	8486.90.80	---For pattern generating apparatus	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	8486.90.90	---Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
84.87		**Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter.**									
	8487.10.00	-Ships' or boats' propellers and blades therefor	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
	8487.90.00	-Other	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%

CHAPTER 85

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

NOTES:

1. This Chapter does not cover:

(*a*) Electrically warmed blankets, bed pads, foot-muffs or the like; electrically warmed clothing, footwear or ear pads or other electrically warmed articles worn on or about the person;

(*b*) Articles of glass of heading 70.11;

(*c*) Machines and apparatus of heading 84.86;

(*d*) Vacuum apparatus of a kind used in medical, surgical, dental or veterinary sciences (Chapter 90.18); or

(e) Electrically heated furniture of Chapter 94.

2.- Headings 85.01 to 85.04 do not apply to goods described in heading 85.11, 85.12, 85.40, 85.41 or 85.42

However, metal tank mercury arc rectifiers remain classified in heading 85.04.

3. For the purposes of heading 85.07 , the expression "electric accumulators" includes those presented with ancillary components which contribute to the accumulators's function of storing and supplying energy or protect it from damage, such as electrical connectors, temperature control devices (for example, thermistors) and circuit protection devices. They may also include a portion of the protective housing of the goods in which they are to be used.

4. Heading 85.09 covers only the following electro-mechanical machines of the kind commonly used for domestic purposes:

(*a*) Floor polishers, food grinders and mixers, and fruit or vegetable juice extractors, of any weight;

(*b*) Other machines provided the weight of such machines does not exceed 20 kg.

The heading does not, however, apply to fans or ventilating or recycling hoods incorporating a fan, whether or not fitted with filters (heading 84.14), centrifugal clothes-dryers (heading 84.21), dish washing machines (heading 84.22), household washing machines (heading 84.50), roller or other ironing machines (heading 84.20 or 84.51), sewing machines (heading 84.52), electric scissors (heading 84.67) or to electro-thermic appliances (heading 85.16).

5. For the purposes of heading 85.17, the term "smartphones" means telephones for cellular networks, equipped with a mobile operating system designed to perform the functions of an automatic data processing machine such as downloading and running multiple applications simultaneously, including third-party applications, and whether or not integrating other features such as digital cameras and navigational aid systems.

6. For the purposes of heading 85.23 :

(a) "Solid-state non-volatile storage devices" (for example, "flash memory cards" or "flash electronic storage Cards)" are storage devices with a connecting socket, comprising in the same housing one or more flash memories (for example "FLASH E^2PROM") in the form of integrated circuits mounted on a printed circuit board. They may include a controller in the form of an integrated circuit and discrete passive components, such as capacitors and resistors;

(b) The term "smart cards" means cards which have embedded in them one or more electronic integrated circuits (a microprocessor, random access memory (RAM) or read-only memory (ROM) in the form of chips. These cards may contain contacts, a magnetic stripe or an embedded antenna but do not contain any other active or passive circuit elements.

7. For the purposes of heading 85.24, "flat panel display modules" refer to devices or apparatus for the display of information, equipped at a minimum with a display screen, which are designed to be incorporated into articles of other headings prior to use. Display screens for flat panel display modules include, but are not limited to, those which are flat, curved, flexible, foldable or stretchable in form. Flat panel display modules may incorporate additional elements, including those necessary for receiving video signals and the allocation of those signals to pixels on the display. However, heading 85.24 does not include display modules which are equipped with components for converting video signals (e.g., a scaler IC, decoder IC or application processer) or have otherwise assumed the character of goods of other headings.

For the classification of flat panel display modules defined in this Note, heading 85.24 shall take precedence over any other heading in the Nomenclature.

8. For the purposes of heading 85.34 "printed circuits" are circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the "film circuit" technique, conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semiconductor elements).

   The expression "printed circuits" does not cover circuits combined with elements other than those obtained during the printing process, nor does it cover individual, discrete resistors, capacitors or inductances. Printed circuits may, however, be fitted with non-printed connecting elements.

   Thin- or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading 85.42.

9. For the purpose of heading 85.36, "connectors for optical fibres, optical fibre bundles or cables" means connectors that simply mechanically align optical fibres end to end in a digital line system. They perform no other function, such as the amplification, regeneration or modification of a signal.

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

11. For the purposes of heading 85.39, the expression "light-emitting diode (LED) light sources" covers :

    (a) Light-emitting diode (LED) modules" which are electrical light sources based on light-emitting diodes (LED) arranged in electrical circuits and containing further elements like electrical, mechanical, thermal or optical elements. They also contain discrete active elements, discrete passive elements, or articles of heading 85.36 or 85.42 for the purposes of providing power supply or power control. Light-emitting diode (LED) modules do not have a cap designed to allow easy installation or replacement in a luminaire and ensure mechanical and electrical contact.

    (b) Light-emitting diode (LED) lamps" which are electrical light sources containing one or more LED modules containing further elements like electrical, mechanical, thermal or optical elements. The distinction between light-emitting diode (LED) modules and light-emitting diode (LED) lamps is that lamps have a cap designed to allow easy installation or replacement in a luminaire and ensure mechanical and electrical contact.

12. For the purposes of headings 85.41 and 85.42:

    (a) (i) "Semiconductor devices" are semiconductor devices the operation of which depends on variations in resistivity on the application of an electric field or semiconductor-based transducers.

    Semiconductor devices may also include assembly of plural elements, whether or not equipped with active and passive device ancillary functions.

    Semiconductor-based transducers" are, for the purposes of this definition, semiconductor-based sensors, semiconductor-based actuators, semiconductor-based resonators and semiconductor-based oscillators, which are types of discrete semiconductor-based devices, which perform an intrinsic function, which are able to convert any kind of physical or chemical phenomena or an action into an electrical signal or an electrical signal into any type of physical phenomenon or an action.

    All the elements in semiconductor-based transducers are indivisibly combined, and may also include necessary materials indivisibly attached, that enable their construction or function.

    The following expressions mean :

    (1) "Semiconductor-based" means built or manufactured on a semiconductor substrate or made of semiconductor materials, manufactured by semiconductor technology, in which the semiconductor substrate or material plays a critical and unreplaceable role of transducer function and performance, and the operation of which is based on semiconductor properties including physical, electrical, chemical and optical properties.

(2) "Physical or chemical phenomena" relate to phenomena, such as pressure, acoustic waves, acceleration, vibration, movement, orientation, strain, magnetic field strength, electric field strength, light, radioactivity, humidity, flow, chemicals concentration, etc.

(3) "Semiconductor-based sensor" is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of detecting physical or chemical quantities and converting these into electric signals caused by resulting variations in electric properties or displacement of a mechanical structure.

(4) "Semiconductor-based actuator" is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of converting electric signals into physical movement.

(5) "Semiconductor-based resonator" is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures in response to an external input.

(6) "Semiconductor-based oscillator" is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures.

(ii) "Light-emitting diodes (LED)" are semiconductor devices based on semiconductor materials which convert electrical energy into visible, infra-red or ultra-violet rays, whether or not electrically connected among each other and whether or not combined with protective diodes. Light-emitting diodes (LED) of heading 85.41 do not incorporate elements for the purposes of providing power supply or power control;"

(b) "Electronic integrated circuits" are:

(i) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, inductances, etc.) are created in the mass (essentially) and on the surface of a semiconductor or compound semiconductor material (for example, doped silicon, gallium arsenide, silicon germanium, indium phosphide) and are inseparably associated;

(ii) Hybrid integrated circuits in which passive elements (resistors, capacitors, inductances, etc.), obtained by thin- or thick-film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc.), obtained by semiconductor technology, are combined to all intents and purposes indivisibly, by interconnections or interconnecting cables, on a single insulating substrates (glass, ceramic, etc.). These circuits may also include discrete components;

(iii) Multichip intergrated circuits consisting of two or more interconnected monolithic intergrated circuits combined to all intents and purposes indivisibly, whether or not on one or more insulating substrates, with or without leadframes, but with no other active or passive circuit elements.

(iv) Multi-component integrated circuits (MCOs) : a combination of one or more monolithic, hybrid, or multi-chip integrated circuits with at least one of the following components : silicon-based sensors, actuators, oscillators, resonators or combinations thereof, or components performing the functions of articles classifiable under heading 85.32, 85.33, 85.41, or inductors classifiable under heading 85.04 , formed to all intents and purposes indivisibly

into a single body like an integrated circuit, as a component of akind used for assembly onto a printed circuit board (PCB) or other carrier, through the connecting of pins, leads, balls, lands, bumps, or pads.

For the purpose of this definition :

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

   (b)" Silicon based actuators" consist of microelectronic and mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of converting electrical signals into pysical movement.

   (c) " Silicon based resonators" are components that consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures in response to an external input.

   (d) "Silicon based oscillators"are active components that consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures."

For the classification of the articles defined in this Note, headings 85.41 and 85.42 shall take precedence over any other heading in the Nomenclature, except in the case of heading 85.23, which might cover them by reference to, in particular, their function.

Subheading Notes:

1.Subheading 8525.81 covers only high-speed television cameras, digital cameras and video camera recorders having one or more of the following characteristics :
- writing speed exceeding 0.5 mm per microsecond;
- time resolution 50 nanoseconds or less;
- frame rate exceeding 225,000 frames per second.

2.In respect of subheading 8525.82, radiation-hardened or radiation-tolerant television cameras, digital cameras and video camera recorders are designed or shielded to enable operation in a high-radiation environment. These cameras are designed to withstand a total radiation dose of at least 50 × 103 Gy(silicon) (5 × 106 RAD (silicon)), without operational degradation.

3. Subheading 8525.83 covers night vision television cameras, digital cameras and video camera recorders which use a photocathode to convert available light to electrons, which can be amplified and converted to yield a visible image. This subheading excludes thermal imaging cameras (generally subheading 8525.89).

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

5 . For the purposes of subheadings 8549.11 to 8549.19, "spent primary cells, spent primary batteries and spent electric accumulators" are those which are neither usable as such because of breakage, cutting-up, wear or other reasons, nor capable of being recharged.

Supplementary Note.

- For the purposes of heading 8519. 8120 the term “pocket-size” applies only to machines the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.

Informative Note:

1. The term “chasis” for the purpose of subheading 8529.90.10 means any intergrated circuit or any assembly chassis, sub-chassis module or ready-to-use printed or conductively coated (whether or not imported with other components), having a radio-electronic function, whether wired-up or in kit form, but not being any of the complete or finished units (with or without cabinets), of headings 85.27 and 85.28.

85.01		**Electric motors and generators (excluding generating sets).**									
		-Motors of an output not exceeding 37.5 W									
	8501.10.10	---Motors, with V-belts or pulleys, for sewing machines.	U	Free	Free	13%	Free	Free	Free	17.5%	10%
	8501.10.90	---Other	U	Free	Free	13%	Free	Free	Free	17.5%	10%
	8501.20.00	-Universal AC/DC motors of an output exceeding 37.5 W	U	Free	Free	Free	Free	Free	Free	17.5%	10%
		- Other DC motors; DC generators, other than photovoltaic generators :									
	8501.31.00	--Of an output not exceeding 750 W	U	Free	Free	Free	Free	Free	Free	17.5%	10%
	8501.32.00	--Of an output exceeding 750 W but not exceeding 75 kW . .	U	Free	Free	Free	Free	Free	Free	17.5%	10%
	8501.33.00	--Of an output exceeding 75 kW but not exceeding 375 kW	U	Free	Free	Free	Free	Free	Free	17.5%	10%
	8501.34.00	--Of an output exceeding 375 kW	U	Free	Free	Free	Free	Free	Free	17.5%	10%
		-Other AC motors, single-phase:									
	8501.40.10	---Single-phase induction motors of a power rating of not less than 0.18kw and not more than 2.6kw, of a voltage from 110V to 550V and a motor speed of not less than 700 or more than 3000 revolutions per minute, but excluding submersible motors, geared motors, motors identifiable as flame proof and motors equipped with brakes or clutches	U	Free	Free	Free	Free	Free	Free	17.5%	10%
	8501.40.20	---Of an output of 92W or more, but not exceeding 552W, of a single speed	U	Free	Free	Free	Free	Free	Free	17.5%	10%
	8501.40.30	---Of an output exceeding 37.5Kw but not exceeding 1000Kw, variable speed	U	Free	Free	Free	Free	Free	Free	17.5%	10%
	8501.40.40	---Sewing machine motors with clutches and brakes. . . .	U	Free	Free	Free	Free	Free	Free	17.5%	10%
	8501.40.90	---Other	U	Free	Free	Free	Free	Free	Free	17.5%	10%
		-Other AC motors, multi-phase:									
	8501.51.00	--Of an output not exceeding 750 W	U	Free	Free	Free	Free	Free	Free	17.5%	10%
		--Of an output exceeding 750 W but not exceeding 75 kW:									

8501.52.10	---Sewing machine motors with clutches and brakes. . . .	U	Free	Free	Free	Free	Free	Free	17.5%	10%
8501.52.20	---Other, of an output exceeding 750W but not exceeding 74Kw	U	Free	Free	Free	Free	Free	Free	17.5%	10%
8501.52.30	---Of a kind used with vertical engines (hollow shaft) or submersible for depth pumps.	U	Free	Free	Free	Free	Free	Free	17.5%	10%
8501.52.90	---Other	U	Free	Free	Free	Free	Free	Free	17.5%	10%
	--Of an output exceeding 75 kW:									
8501.53.10	---Of an output not exceeding 200Kw	U	Free	Free	Free	Free	Free	Free	17.5%	10%
8501.53.90	---Other	U	Free	Free	Free	Free	Free	Free	17.5%	10%
	-AC generators (alternators), other than photovoltaic generators:									
8501.61.00	--Of an output not exceeding 75 kVA	U	Free	Free	Free	Free	Free	Free	17.5%	10%
8501.62.00	--Of an output exceeding 75 kVA but not exceeding 375 kVA	U	Free	Free	Free	Free	Free	Free	17.5%	10%
8501.63.00	--Of an output exceeding 375 kVA but not exceeding 750 kVA . .	U	Free	Free	Free	Free	Free	Free	17.5%	10%
8501.64.00	--Of an output exceeding 750 kVA	U	Free	Free	Free	Free	Free	Free	17.5%	10%
	- Photovoltaic DC generators :									
8501.71.00	--Of an output not exceeding 50 W . ..	U	Free	Free	Free	Free	Free	Free	17.5%	10%
8501.72.00	--Of an output exceeding 50 W . . .	U	Free	Free	Free	Free	Free	Free	17.5%	10%
8501.80.00	--Photovoltaic AC generators . . .	U	Free	Free	Free	Free	Free	Free	17.5%	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
85.02		**Electric generating sets and rotary converters.**										
		-Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines):										
	8502.11.00	--Of an output not exceeding 75 kVA	U	Free	Free	Free	Free	Free	Free		17.5%	10%
	8502.12.00	--Of an output exceeding 75 kVA but not exceeding 375 kVA	U	Free	Free	free	Free	Free	Free		17.5%	10%
	8502.13.00	--Of an output exceeding 375 kVA	U	Free	Free	Free	Free	Free	Free		17.5%	10%
	8502.20.00	-Generating sets with spark-ignition internal combustion piston engines	U	Free	Free	Free	Free	Free	Free		17.5%	10%
		-Other generating sets:										
	8502.31.00	--Wind-powered	U	Free	Free	Free	Free	Free	Free		17.5%	10%
	8502.39.00	--Other	U	Free	Free	Free	Free	Free	Free		17.5%	10%
	8502.40.00	-Electric rotary converters . .	U	Free	Free	Free	Free	Free	Free		17.5%	10%
85.03		**Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02:**										

	8503.00.10	---For generators or converters . .	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
		---For motors:									
	8503.00.21	----Single-phase, of an output of 92W or more but not exceeding 552W	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	8503.00.22	----Tripple-phase, of an output exceeding 552W not exceeding 18.4Kw . .	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	8503.00.90	---Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
85.04		**Electrical transformers, static converters (for example, rectifiers) and inductors.**									
	8504.10.10	-Ballasts for discharge lamps or tubes not exceeding 100 w	U	15%	10%	6%	7.5%	Free	Free	17.5%	10%
	8504.10.90	- Other --	U	15%	10%	6%	7.5%	Free	Free	17.5%	10%
		-Liquid dielectric transformers:									
		--Having a power handling capacity not exceeding 650 kVA:									
	8504.21.10	---Core type, oil immersed (including earthing compensators and reactors but automatic voltage regulators, furnace transformers with a working capacity exceeding 650 Kva rectifier transformers and starter transformers) exceeding 132KVa in a range from a minimum size of 5 Kva. maximum working capacity to a maximum size of 650Kva maximum working capacity	U	10%	5%	6%	5%	Free	Free	17.5%	10%
	8504.21.90	---Other	U	10%	5%	6%	5%	Free	Free	17.5%	10%
		--Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA									
	8504.22.10	---Core type, oil immersed (including Earthing compensators and reactors But not including transductors, chokes, Automatic voltage regulators, furnace Transformers with a capacity exceeding 5000Kva rectifier and starter transformers) Of a maximum working voltage not Exceeding 132KVa.	U	15%	10%	6%	7.5%	Free	Free	17.5%	10%
	8504.22.90	---Other	U	15%	10%	6%	7.5%	Free	Free	17.5%	10%
		--Having a power handling capacity exceeding 10,000 kVA:									
		-Other transformers:									
	8504.23.10	---Core type,oil immersed (including Earthing compensators and reactors But not including transductors, chokes, Automatic regulators,furnace Transformers, rectifier transformers And starter transformers) of a maximum Working voltage not exceeding 132KVa And maximum size not exceeding 30000 Kva maximum working capacity . .	U	10%	5%	6%	5%	Free	Free	17.5%	10%
	8504.23.90	---Other	U	10%	5%	6%	5%	Free	Free	17.5%	10%
		--Having a power handling capacity not exceeding 1 kVA:									
	8504.31.10	---Of a capacity not exceeding 100W	U	15%	10%	6%	7.5%	Free	Free	17.5%	10%

	8504.31.90	---Other	U	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	8504.32.00	--Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	U	Free	Free	Free	Free	Free	Free		17.5%	10%
	8504.33.00	--Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	U	Free	Free	Free	Free	Free	Free		17.5%	10%
	8504.34.00	--Having a power handling capacity exceeding 500 kVA	U	Free	Free	Free	Free	Free	Free		17.5%	10%
		-Static converters										
	8504.40.10	---Power supplies for the automatic data processing machines of heading 8471, excluding uninterruptible power supply units (ups)..	U	Free	Free	Free	Free	Free	Free		17.5%	10%
	8504.40.20	---Uninterruptible power supply supply units(ups) ..	U	Free	Free	Free	Free	Free	Free		17.5%	10%
	8504.40.30	--- Inverters ..	U	Free	Free	Free	Free	Free	Free		Zero	10%
		--- Other										
	8504.40.91	----Solar battery chargers	U	Free	Free	Free	Free	Free	Free		Zero	10%
	8504.40.92	----Electric motor vehicle charger	U	Free	Free	Free	Free	Free	Free		Zero	10%
					(On EMVC refer Govt Not. 9 of 1/03/2023)							
	8504.40.99	----Other	U	10%	5%	6%	5%	Free	Free		17.5%	10%
		-Other inductors:										
	8504.50.10	---Of a kind used for automatic data processing machines and units thereof	U	Free	Free	Free	Free	Free	Free		17.5%	10%
	8504.50.90	---Other	U	Free	Free	Free	Free	Free	Free		17.5%	10%
	8504.90.00	-Parts	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
85.05		**Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads.**										

1	2	3	4	5	6	7	7A	8	9	10	11	12
		-Permanent magnets and articles intended to become permanent magnets after magnetisation:										
	8505.11.00	--Of metal	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	8505.19.00	--Other	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	8505.20.00	-Electro-magnetic couplings, clutches and brakes	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
	8505.90.00	-Other, including parts	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
85.06		**Primary cells and primary batteries.**										
	8506.10.00	-Manganese dioxide	U	30%	25%	13%	15%	Free	Free	10%	17.5%	10%
	8506.30.00	-Mercuric oxide	U	30%	25%	13%	15%	Free	Free	10%	17.5%	10%
	8506.40.00	-Silver oxide	U	30%	25%	13%	15%	Free	Free	10%	17.5%	10%
	8506.50.00	-Lithium	U	30%	25%	13%	15%	Free	Free	10%	17.5%	10%

	8506.60.00	-Air-zinc	U	30%	25%	13%	15%	Free	Free	10%	17.5%	10%
		-Other primary cells and primary batteries										
	8506.80.10	--- Solar primary cells and primary batteries	U	Free	Free	Free	Free	Free	Free		Zero	10%
	8506.80.90	---Other	U	30%	25%	13%	30%	Free	Free	10%	17.5%	10%
	8506.90.00	-Parts	kg	15%	10%	13%	7.5%	Free	Free		17.5%	10%
85.07		**Electric accumulators, including separators therefor, whether or not rectangular (including square).**										
	8507.10.00	-Lead-acid, of a kind used for starting piston engines	U	30%	25%	13%	30%	Free	15%		17.5%	10%
	8507.20.10	---Lead-acid solar accumulator . .	U	Free	Free	Free	Free	Free	Free		Zero	10%
	8507.20.90	---Other	U	30%	25%	13%	15%	Free	Free		17.5%	10%
		-Nickel-cadmium										
	8507.30.10	--- Solar accumulators	U	Free	Free	Free	Free	Free	Free		Zero	10%
	8507.30.90	--- Other	U	30%	25%	13%	15%	Free	Free		17.5%	10%
		- Nickel-metal hydride										
	8507.50.10	-- Solar accumulators..	U	Free	Free	Free	Free	Free	Free		Zero	10%
	8507.50.90	--- Other	U	30%	25%	13%	15%	Free	Free		17.5%	10%
		- Lithium-ion										
	8507.60.10	-- Solar accumulators..	U	Free	Free	Free	Free	Free	Free		Zero	10%
	8507.60.90	--- Other	U	30%	25%	13%	15%	Free	Free		17.5%	10%
		-Other accumulators										
	8507.80.10	--- Solar accumulators	U	Free	Free	Free	Free	Free	Free		Zero	10%
	8507.80.90	---Other	U	30%	25%	13%	30%	Free	Free		17.5%	10%
	8507.90.00	-Parts	kg	15%	10%	13%	7.5%	Free	Free		17.5%	10%
85.08		**Vacuum cleaners**										
		-With self-contained electric motor:										
	8508.11.00	-- Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 l	U	30%	25%	13%	15%	Free	Free		17.5%	10%
	8508.19.00	-- Other	U	30%	25%	13%	15%	Free	Free		17.5%	10%
	8508.60.00	- Other vacuum cleaners . .	U	30%	25%	13%	15%	Free	Free		17.5%	10%
		- Parts:										
	8508.70.10	---Of a kind used with vacuum cleaners of 8508.11.00	U	15%	10%	13%	7.5%	Free	Free		17.5%	10%
	8508.70.90	---Other	U	15%	10%	13%	7.5%	Free	Free		17.5%	10%
85.09		**Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08.**										
	8509.40.00	-Food grinders and mixers; fruit or vegetable juice extractors . .	U	30%	25%	13%	15%	Free	Free	20%	17.5%	10%
	8509.80.00	-Other appliances	U	30%	25%	13%	15%	Free	Free	20%	17.5%	10%
	8509.90.00	-Parts	kg	15%	10%	13%	7.5%	Free	Free		17.5%	10%
85.10		**Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.**										
	8510.10.00	-Shavers	U	30%	25%	13%	15%	Free	Free		17.5%	10%
		-Hair clippers:										
	8510.20.10	---Of a kind used on animals . .	U	30%	25%	13%	15%	Free	Free		17.5%	10%
	8510.20.90	---Other	U	30%	25%	13%	15%	Free	Free		17.5%	10%
	8510.30.00	-Hair-removing appliances . .	U	30%	25%	13%	15%	Free	Free		17.5%	10%

8510.90.00	-Parts	kg	15%	10%	13%	7.5%	Free	Free	17.5%	10%
85.11	**Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines.**									
	-Sparking plugs:									
8511.10.10	---Of a kind used for industrial machinery	U	Free	Free	Free	Free	Free	Free	17.5%	10%
8511.10.20	---Of a kind used in aircraft or locomotives	U	15%	10%	3%	7.5%	Free	Free	Exempt	10%
8511.10.30	---Of a kind used in vessels of Chapter 89.	U	15%	10%	9%	7.5%	Free	Free	17.5%	10%
8511.10.90	--- Other	U	15%	10%	13%	7.5%	Free	Free	17.5%	10%
	-Ignition magnetos; magneto-dynamos; magnetic flywheels:									
8511.20.10	---Of a kind used in industrial machinery	U	Free	Free	Free	Free	Free	Free	17.5%	10%
8511.20.20	---Of a kind used in aircraft or locomotives	U	Free	Free	Free	Free	Free	Free	17.5%	10%
8511.20.30	---Of a kind use in in vessels of chapter 89	U	15%	10%	9%	7.5%	Free	Free	17.5%	10%
8511.20.90	--- Other	U	15%	10%	13%	7.5%	Free	Free	17.5%	10%
	-Distributors; ignition coils:									
8511.30.10	---Of a kind used in industrial machinery	U	Free	Free	Free	Free	Free	Free	17.5%	10%
8511.30.20	---Of a kind used in aircraft or locomotives	U	Free	Free	Free	Free	Free	Free	Exempt	10%
8511.30.30	---Of a kind used in vessels of chapter 89	U	15%	10%	9%	7.5%	Free	Free	17.5%	10%
8511.30.90	--- Other	U	15%	10%	13%	7.5%	Free	Free	17.5%	10%
	-Starter motors and dual purpose starter-generators:									
8511.40.10	---Of a kind used in industrial machinery	U	Free	Free	Free	Free	Free	Free	17.5%	10%
8511.40.20	---Of a kind used in aircraft or locomotives	U	Free	Free	Free	Free	Free	Free	Exempt	10%
8511.40.30	---Of a kind used in vessels of chapter 89	U	30%	25%	9%	15%	Free	Free	17.5%	10%
8511.40.90	--- Other	U	15%	10%	13%	7.5%	Free	Free	17.5%	10%
	-Other generators:									
8511.50.10	---Of a kind used in industrial machinery	U	Free	Free	Free	Free	Free	Free	17.5%	10%

	8511.50.20	---Of a kind used in aircraft or locomotives	U	Free	Free	Free	Free	Free	Free	Exempt	10%
	8511.50.30	---Of a kind used in vessels of chapter 89	U	30%	25%	9%	15%	Free	Free	17.5%	10%
	8511.50.90	---Other	U	15%	10%	13%	7.5%	Free	Free	17.5%	10%
	8511.80.00	-Other equipment	U	15%	10%	13%	7.5%	Free	Free	17.5%	10%
	8511.90.00	-Parts	kg	15%	10%	13%	7.5%	Free	Free	17.5%	10%
85.12		**Electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.**									
	8512.10.00	-Lighting or visual signalling equipment of a kind used on bicycles . .	U	15%	10%	13%	15%	Free	Free	17.5%	10%
	8512.20.00	-Other lighting or visual signalling equipment	U	15%	10%	6%	7.5%	Free	Free	17.5%	10%
	8512.30.00	-Sound signalling equipment . .	U	15%	10%	6%	7.5%	Free	Free	17.5%	10%
	8512.40.00	-Windscreen wipers, defrosters and demisters	U	15%	10%	13%	7.5%	Free	Free	17.5%	10%
	8512.90.00	-Parts	kg	15%	10%	13%	7.5%	Free	Free	17.5%	10%
85.13		**Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12.**									
		-Lamps									
	8513.10.10	---Minors safety lamps	U	15%	10%	13%	7.5%	Free	Free	17.5%	10%
	8513.10.90	---Other	U	15%	10%	13%	7.5%	Free	Free	17.5%	10%
	8513.90.00	-Parts	kg	15%	10%	13%	7.5%	Free	Free	17.5%	10%
85.14		**Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss.**									
		- Resistance heated furnaces and ovens :									
	8514.11.00	---Hot isostatic presses	U	Free	Free	Free	Free	Free	Free	Zero	10%
	8514.19.00	---Other	U	Free	Free	Free	Free	Free	Free	Zero	10%
	8514.20.00	-Furnaces and ovens functioning by induction or dielectric loss . .	U	Free	Free	Free	Free	Free	Free	Zero	10%
		- Other furnaces and ovens :									
	8514.31.00	-Electron beam furnaces . .	U	Free	Free	Free	Free	Free	Free	Zero	10%
	8514.32.00	-Plasma and vacuum arc furnaces	U	Free	Free	Free	Free	Free	Free	Zero	10%
	8514.39.00	-Other	U	Free	Free	Free	Free	Free	Free	Zero	10%
	8514.40.00	-Other equipment for the heat treatment of materials by induction or dielectric loss	U	Free	Free	Free	Free	Free	Free	Zero	10%

	8514.90.00	-Parts	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
85.15		**Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets.**									
		-Brazing or soldering machines and apparatus:									
	8515.11.00	--Soldering irons and guns . .	U	Free	Free	Free	Free	Free	Free	17.5%	10%
	8515.19.00	--Other	U	Free	Free	Free	Free	Free	Free	17.5%	10%
		-Machines and apparatus for resistance welding of metal:									
	8515.21.00	--Fully or partly automatic . .	U	Free	Free	Free	Free	Free	Free	17.5%	10%
	8515.29.00	--Other	U	Free	Free	Free	Free	Free	Free	17.5%	10%
		-Machines and apparatus for arc (including plasma arc) welding of metals:									
	8515.31.00	--Fully or partly automatic . .	U	Free	Free	Free	Free	Free	Free	17.5%	10%
	8515.39.00	--Other	U	Free	Free	Free	Free	Free	Free	17.5%	10%
	8515.80.00	-Other machines and apparatus . .	U	Free	Free	Free	Free	Free	Free	17.5%	10%
	8515.90.00	-Parts	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
85.16		**Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45.**									
	8516.10.00	-Electric instantaneous or storage water heaters and immersion heaters	U	30%	25%	13%	30%	Free	15%	17.5%	10%
		-Electric space heating apparatus and electric soil heating apparatus:									
	8516.21.00	--Storage heating radiators . .	U	30%	25%	13%	15%	Free	Free	17.5%	10%
		--Other:									
	8516.29.10	--- Soil heating apparatus for agricultural purposes; heating apparatus for use as parts of machinery	U	30%	25%	13%	15%	Free	Free	17.5%	10%
	8516.29.90	-- Other	U	30%	25%	13%	15%	Free	Free	17.5%	10%
		-Electro-thermic hair-dressing or hand-drying apparatus:									
	8516.31.00	--Hair dryers	U	30%	25%	13%	15%	Free	Free	17.5%	10%
	8516.32.00	--Other hair-dressing apparatus . .	U	30%	25%	13%	15%	Free	Free	17.5%	10%
	8516.33.00	--Hand-drying apparatus	U	30%	25%	13%	15%	Free	Free	17.5%	10%

8516.40.00	-Electric smoothing irons	U	30%	25%	13%	15%	Free	Free	17.5%	10%
8517.50.00	-Microwave ovens	U	30%	25%	13%	30%	Free	Free	17.5%	10%
	-Other ovens; cookers, cooking plates, boiling rings, grillers and roasters:									
8516.60.10	---Unassembled or disassembled . .	U	30%	25%	13%	30%	Free	Free	17.5%	10%
8516.60.91	---Cookers using both electricity and gas	U	Free	Free	13%	15%	Free	Free	Govt. No.9 of 1/03/2023 Exempt	10%
8516.60.99	---Other	U	30%	25%	13%	30%	Free	Free	17.5%	10%
	-Other electro-thermic appliances:									
8516.71.00	--Coffee or tea makers	U	30%	25%	13%	15%	Free	Free	17.5%	10%
8516.72.00	--Toasters	U	30%	25%	13%	15%	Free	Free	17.5%	10%
	--Other									
8516.79.10	---Kettles	U	30%	25%	13%	15%	Free	Free	17.5%	10%
8516.79.20	---Rice cookers	U	30%	25%	13%	15%	Free	Free	17.5%	10%
8516.79.30	---Bottle warmers	U	30%	25%	13%	15%	Free	Free	17.5%	10%
8516.79.40	---Bottle sterilisers	U	30%	25%	13%	15%	Free	Free	17.5%	10%
8516.79.90	---Other	U	30%	25%	13%	15%	Free	Free	17.5%	10%
	-Electric heating resistors:									
8516.80.10	---For immersion heaters,electric space heating apparatus or electric smoothing irons	U	15%	10%	13%	7.5%	Free	Free	17.5%	10%
8516.80.90	---Other	U	15%	10%	13%	7.5%	Free	Free	17.5%	10%
8516.90.00	-Parts	kg	15%	10%	13%	15%	Free	Free	17.5%	10%
85.17	**Telephone sets, including smartphones and other telephones for cellular networks or for other wireless networks;other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28.**									
	- Telephones sets, including smartphones and other telephones for cellular networks or for other wireless networks:									
8517.11.00	--Line telephone sets with cordless handsets	U	Free	Free	Free	Free	Free	Free	17.5%	10%
	--Telephones for cellular networks or for other wireless networks									
8517.13.00	---Smartphones	U	Free	Free	Free	Free	Free	Free	17.5%	10%
8517.14.00	--- Other telephones for cellular networks or for other wireless networks . .	U	Free	Free	Free	Free	Free	Free	17.5%	10%
8517.18.00	--Other	U	Free	Free	Free	Free	Free	Free	17.5%	10%
	-Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network):									
8517.61.00	--Base stations	U	Free	Free	Free	Free	Free	Free	17.5%	10%
8517.62.00	--Machines for the reception,									

		conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus . .	U	Free	Free	Free	Free	Free	Free	17.5%	10%
		--Other:									
	8517.69.10	---Modems(modulator-demodulator apparatus)	U	Free	Free	Free	Free	Free	Free	17.5%	10%
	8517.69.20	---Portable receivers for calling, alerting or paging	U	Free	Free	Free	Free	Free	Free	17.5%	10%
	8517.69.90	---Other	U	Free	Free	Free	Free	Free	Free	17.5%	10%
		-Parts:									
	8517.71.00	---Aerials and aerial reflectors of all kinds; parts suitable for use therewith . .	U	Free	Free	Free	Free	Free	Free	17.5%	10%
	8517.79.00	---Other	U	Free	Free	Free	Free	Free	Free	17.5%	10%
85.18		**Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones, earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets.**									
		-Microphones and stands therefor . .									
	8518.10.10	---Audio grade condenser with a frequency response of at least 20 Hertz	U	Free	Free	Free	Free	Free	Free	17.5%	10%
	8518.10.20	--- Audio grade dymanic type with a frequency response range of at least 50 Hertz	U	Free	Free	Free	Free	Free	Free	17.5%	10%
	8518.10.90	--- Other	U	30%	25%	13%	15%	Free	Free	20%	17.5%	10%
		-Loudspeakers, whether or not mounted in their enclosures:									
	8518.21.00	--Single loudspeakers, mounted in their enclosures	U	30%	25%	13%	15%	Free	Free	20%	17.5%	10%
	8518.22.00	--Multiple loudspeakers, mounted in the same enclosure.	U	30%	25%	13%	15%	Free	Free	20%	17.5%	10%
		--Other									
	8518.29.10	--- Near field monitors	U	Free	Free	Free	Free	Free	Free	17.5%	10%
	8518.29.90	--- Other	U	30%	25%	13%	15%	Free	Free	20%	17.5%	10%
		-Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers									
	8518.30.10	--- Proffesional audio grade with a frequency response range of at least 30 Hertz.	U	Free	Free	Free	Free	Free	Free	17.5%	10%
.	8518.30.70	--- Other	U	30%	25%	13%	30%	Free	Free	20%	17.5%	10%
	8518.40.00	-Audio-frequency electric amplifiers	U	30%	25%	13%	15%	Free	Free	20%	17.5%	10%
		-Electric sound amplifier sets:									
	8518.50.10	---Speech training apparatus for deaf persons	U	30%	25%	13%	15%	Free	Free	20%	17.5%	10%
	8518.50.90	---Other	U	30%	25%	13%	15%	Free	Free	20%	17.5%	10%

	8518.90.00	-Parts	U	15%	10%	13%	7.5%	Free	Free		17.5%	10%
85.19		**Sound recording or reproducing apparatus.**										
	8519.20.00	-Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment . .	U	30%	25%	13%	15%	Free	Free	20%	17.5%	10%
	8519.30.00	-Turntables (record-decks) . .	U	30%	25%	13%	15%	Free	Free	20%	17.5%	10%
		-Other apparatus										
		--Using magnetic,optical or semiconductor media. . .										
	8519.81.10	--- Professional audio grade machines with 24 bit recording and 96 Khz analog to digital conversion sample rate capabilities	U	Free	Free	Free	Free	Free	Free		Zero	10%
	8519.81.20	---Cassette-type sound recording or reproducing apparatus	U	30%	25%	13%	15%	Free	Free	20%	17.5%	10%
	8519.81.30	---Transcribing machines, dictating machines	U	30%	25%	13%	15%	Free	Free	20%	17.5%	10%
	8519.81.40	---Other magnetic tape recorders incorporating sound reproducing apparatus	U	30%	25%	13%	15%	Free	Free	20%	17.5%	10%
	8519.81.90	---Other	U	30%	25%	13%	15%	Free	Free	20%	17.5%	10%
		--Other										
	8519.89.10	---Photo-electric cinematographic sound apparatus	U	30%	25%	13%	15%	Free	Free	20%	17.5%	10%
	8519.89.40	---Other record players with loudspeakers.	U	30%	25%	13%	15%	Free	Free	20%	17.5%	10%
	8519.89.90	---Other	U	30%	25%	13%	15%	Free	Free	20%	17.5%	10%
[85.20]												
85.21		**Video recording or reproducing apparatus, whether or not incorporating a video tuner.**										
		-Magnetic tape-type:										
	8521.10.10	---Of a kind capable of receiving digital terrestrial television signals	U	30%	25%	13%	15%	Free	Free	20%	17.5%	10%
	8521.10.90	---Other	U	30%	25%	13%	15%	Free	Free	20%	17.5%	10%
		-Other										
	8521.90.10	---Of a kind capable of receiving digital terrestrial television signals . .	U	30%	25%	13%	15%	Free	Free	20%	17.5%	10%
	8521.90.90	---Other	U	30%	25%	13%	15%	Free	Free	20%	17.5%	10%
85.22		**Parts and accessories suitable for use solely or principally with the apparatus of headings 85.19 or 85.21.**										
	8522.10.00	-Pick-up cartridges	kg	15%	10%	13%	7.5%	Free	Free		17.5%	10%
	8522.90.10	---For cinematographic sound recording and reproducing apparatus . .	kg	30%	25%	13%	15%	Free	Free		17.5%	10%
	8522.90.20	---Desk mechanisms for winding and unwinding tapes	U	30%	25%	13%	15%	Free	Free		17.5%	10%
	8522.90.30	---Other, incorporating a printed circuit board.	U	30%	25%	13%	15%	Free	Free		17.5%	10%
	8522.90.40	---Cabinets	U	30%	25%	13%	15%	Free	Free		17.5%	10%
	8522.90.90	---Other	U	30%	25%	13%	15%	Free	Free		17.5%	10%
85.23		**Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media**										

	for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37.											
	-Magnetic media:											
	--Cards incorporating a magnetic stripe											
	--- Of a kind used for automatic data processing machines:											
8523.21.11	----Unrecorded	U	Free	Free	Free	Free	Free	Free		17.5%	10%
8523.21.19	----Recorded . . .	U	Free	Free	Free	Free	Free	Free		17.5%	10%
	--- Other:										
8523.21.91	----Unrecorded	U	Free	Free	13%	Free	Free	Free	20%	17.5%	10%
8523.21.99	----Recorded	U	Free	Free	13%	Free	Free	Free	20%	17.5%	10%
	--Other										
	…Of a kind used for automatic data processing machines :										
8523.29.11	----Unrecorded	U	Free	Free	Free	Free	Free	Free		17.5%	10%
8523.29.19	----Recorded	U	Free	Free	Free	Free	Free	Free		17.5%	10%
	--- Other:										
8523.29.91	----Unrecorded	U	Free	Free	13%	Free	Free	Free	20%	17.5%	10%
8523.29.99	----Recorded.	U	Free	Free	13%	Free	Free	Free	20%	17.5%	10%
	-Optical media: . .										
	Unrecorded:										
8523.41.10	---Mini disc	U	Free	Free	Free	Free	Free	Free		17.5%	10%
8523.41.20	---HI-MD	U	Free	Free	Free	Free	Free	Free		17.5%	10%
8523.41.30	---Compact disk	U	Free	Free	Free	Free	Free	Free		17.5%	10%
8523.41.40	--- Blu- ray	U	Free	Free	Free	Free	Free	Free		17.5%	10%
8523.41.90	--- Other	U	Free	Free	Free	Free	Free	Free		17.5%	10%
8523.49.20	--- DVD .. .. …	U	Free	Free	Free	Free	Free	Free		17.5%	10%
8523.49.90	--- Other .. .. …	U	Free	Free	Free	Free	Free	Free		17.5%	10%
	-Semiconductor media:										
	--Solid-state non-volatile devices										
	--- Recorded for automatic data Processing machines:										
8523.51.10	--- Of a kind used for automatic data processing machines.	U	Free	Free	Free	Free	Free	Free		17.5%	10%
8523.51.90	--- Other -- -- -- --	U	Free	Free	13%	Free	Free	Free	20%	17.5%	10%
8523.52.00	--"Smart cards"	U	Free	Free	Free	Free	Free	Free		17.5%	10%
8523.52.10	--- Sim Card	U	Free	Free	Free	Free	Free	Free		17.5%	10%
8523.52.90	--- Other	U	Free	Free	Free	Free	Free	Free		17.5%	10%
	--- Other:										
8523.59.10	---Of a kind used for automatic data processing machines. .. .	U	Free	Free	Free	Free	Free	Free		17.5%	10%
8523.59.20	---Other, for the reproduction of phenomena other than sound or picture	U	Free	Free	Free	Free	Free	Free		17.5%	10%
8523.59.90	--- Other -- -- -- --	U	Free	Free	13%	Free	Free	Free	20%	17.5%	10%
	-Other:										
8523.80.10	--- Of a kind used for automatic data processing machines.	U	Free	Free	Free	Free	Free	Free		17.5%	10%
8523.80.20	--- Other,for the reproduction of phenomena other than sound or picture. .	U	Free	Free	Free	Free	Free	Free		17.5%	10%
8523.80.90	--- Other -- -- -- --	U	Free	Free	13%	Free	Free	Free	20%	17.5%	10%
85.24	**Flat panel display modules, whether or not incorporating touch-sensitive screens.**										

	- Without drivers or control circuits :										
8524.11.00	--Of liquid crystals	U	Free	Free	Free	Free	Free	Free		17.5%	10%
8524.12.00	-- Of organic light-emitting diodes (OLED)	U	Free	Free	Free	Free	Free	Free		17.5%	10%
8524.19.00	-- Other	U	Free	Free	Free	Free	Free	Free		17.5%	10%
	- Other :										
8524.91.00	-- Of liquid crystals	U	Free	Free	Free	Free	Free	Free		17.5%	10%
8524.92.00	-- Of organic light-emitting diodes (OLED)	U	Free	Free	Free	Free	Free	Free		17.5%	10%
8524.99.00	-- Other	U	Free	Free	Free	Free	Free	Free		17.5%	10%
85.25	**Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; digital cameras and video camera recorders.**										
	-Transmission apparatus:										
8525.50.10	---For use in connection with aircraft communication or navigation . .	U	Free	Free	Free	Free	Free	Free		17.5%	10%
8525.50.20	---Microwaves transmission apparatus and equipment	U	Free	Free	Free	Free	Free	Free		17.5%	10%
8525.50.90	---Other	U	Free	Free	Free	Free	Free	Free		17.5%	10%
	-Transmission apparatus incorporating reception apparatus:										
8525.60.20	---For use in connection with aircraft communication or navigation . .	U	Free	Free	Free	Free	Free	Free		17.5%	10%
8525.60.90	---Other	U	Free	Free	Free	Free	Free	Free		17.5%	10%
	-Television cameras, digital cameras and video camera recorders:										
8525.81.00	---High-speed goods as specified in Subheading Note 1 to this Chapter	U	Free	Free	13%	Free	Free	Free	20%	17.5%	10%
8525.82.00	---Other, radiation-hardened or radiation-tolerant goods as specified in Subheading Note 2 to this Chapter	U	Free	Free	13%	Free	Free	Free	20%	17.5%	10%
8525.83.00	---Other, night vision goods as specified in Subheading Note 3 to this Chapter	U	Free	Free	13%	Free	Free	Free	20%	17.5%	10%
8525.89.00	---Other	U	Free	Free	13%	Free	Free	Free	20%	17.5%	10%
85.26	**Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.**										
8526.10.00	-Radar apparatus	U	Free	Free	Free	Free	Free	Free		17.5%	10%
	-Other:										
	--Radio navigational aid apparatus:										
8526.91.10	---Global positioning system(GPS)	U	Free	Free	Free	Free	Free	Free		17.5%	10%
8526.91.20	---For use in connection with aircraft communication or navigation . .	U	Free	Free	Free	Free	Free	Free		17.5%	10%
8526.91.90	---Other	U	Free	Free	Free	Free	Free	Free		17.5%	10%
	--Radio remote control apparatus:										
8526.92.10	---Of type designed for recreational purposes, and toys	U	Free	Free	Free	Free	Free	Free	20%	17.5%	10%
8526.92.20	---For use in connection with aircraft communication or navigation . .	U	Free	Free	Free	Free	Free	Free	20%	17.5%	10%

	8526.92.90	---Other	U	Free	Free	Free	Free	Free	Free	20%	17.5%	10%
85.27		**Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing aparatus or a clock.**											
		-Radio-broadcast receivers capable of operating without an external source of power.											
	8527.12.00	--Pocket-size radio cassette-players	U	30%	25%	13%	15%	Free	Free	10%	17.5%	10%
		--Other apparatus combined with sound recording or reproducing apparatus:											
	8527.13.10	---For use in connection with aircraft communication or navigation	U	30%	25%	13%	15%	Free	Free	20%	17.5%	10%
	8527.13.90	---Other	U	30%	25%	13%	15%	Free	Free	20%	17.5%	10%
		-Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles:											
	8527.19.20	---For use in connection with aircraft communication or navigation	U	30%	25%	13%	15%	Free	Free	20%	17.5%	10%
	8527.19.90	---Other	U	30%	25%	13%	15%	Free	Free	20%	17.5%	10%
	8527.21.00	--Combined with sound recording or reproducing apparatus . .	U	30%	25%	13%	15%	Free	Free	20%	17.5%	10%
	8527.29.00	--Other	U	30%	25%	13%	15%	Free	Free	20%	17.5%	10%
		-Other :											
	8527.91.00	--Combined with sound recording or reproducing apparatus . .	U	30%	25%	13%	15%	Free	Free	20%	17.5%	10%
	8527.92.00	--Not combined with sound recording or reproducing apparatus but combined with a clock	U	30%	25%	13%	15%	Free	Free	20%	17.5%	10%
	8527.99.00	--Other	U	30%	25%	13%	15%	Free	Free	20%	17.5%	10%
85.28		**Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus.**											
		- Cathode-ray tube monitors:											
	8528.42.00	--Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	U	Free	Free	Free	Free	Free	Free		17.5%	10%
		--Other:											
	8528.49.10	---With a diagonal measurement of the screen not exceeding 63.5cm . .	U	30%	25%	13%	15%	Free	Free	20%	17.5%	10%
	8528.49.90	---Other	U	30%	25%	13%	15%	Free	Free	20%	17.5%	10%
		- Other monitors:											
	8528.52.00	--Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	U	Free	Free	Free	Free	Free	Free		17.5%	10%
		--Other:											
	8528.59.10	---With a diagonal measurement of the screen not exceeding 63.5cm . .	U	30%	25%	13%	15%	Free	Free	20%	17.5%	10%

8528.59.20	---Other, unassembled	U	30%	25%	13%	15%	Free	Free	20%	17.5%	10%
8528.59.90	---Other	U	30%	25%	13%	15%	Free	Free	20%	17.5%	10%
	- Projectors										
8528.62.00	--Capable of directly connecting to and desgned for use with an automatic data processing machine of heading 84.71	U	Free	Free	Free	Free	Free	Free		17.5%	10%
8528.69.00	--Other	U	15%	10%	13%	7.5%	Free	Free	20%	17.5%	10%
	-Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus :										
8528.71.00	--Not designed to incorporate a video display or screen	U	30%	25%	13%	30%	Free	Free	20%	17.5%	10%
	--Other, colour:										
8528.72.11	---Unassembled	U	30%	25%	13%	30%	Free	Free	20%	17.5%	10%
8528.72.12	----Partly assembled. . . .	U	30%	25%	13%	15%	Free	Free	20%	17.5%	10%
8528.72.19	----Other	U	30%	25%	13%	30%	Free	Free	20%	17.5%	10%
8528.72.21	----Reception apparatus(receiver) whether or not including decorder	U	30%	25%	13%	30%	Free	Free	20%	17.5%	10%
8528.72.29	--- Other	U	30%	25%	13%	30%	Free	Free	20%	17.5%	10%
	--Other, monochrome:										
8528.73.10	---Unassembled	U	30%	25%	13%	15%	Free	Free	20%	17.5%	10%
8528.73.90	---Other	U	30%	25%	13%	15%	Free	Free	20%	17.5%	10%
85.29	**Parts suitable for use solely or principally with the apparatus of headings 85.24 to 85.28.**										
	-Aerials and aerial reflectors of all kinds; parts suitable for use therewith:										
	---Satelite dish										
8529.10.11	----Of a diameter not exceeding 1.5m	kg/U	30%	25%	13%	15%	Free	Free	20%	17.5%	10%
8529.10.12	----Of a diameter exceeding 1.5m but not exceeding 2.5m	kg/U	30%	25%	13%	15%	Free	Free	20%	17.5%	10%
8529.10.13	---- Of a diameter exceeding 2.5m but not exceeding 3.5m	kg/U	30%	25%	13%	15%	Free	Free	20%	17.5%	10%
8529.10.14	----Of a diameter exceeding 3.5m . .	kg/U	30%	25%	13%	15%	Free	Free	20%	17.5%	10%
	---Other										
8529.10.91	----Of a kind used for household apparatus or motor vehicles. .	kg/U	30%	25%	13%	15%	Free	Free	20%	17.5%	10%
8529.10.99	----Other	kg/U	30%	25%	13%	30%	Free	Free	20%	17.5%	10%
	-Other										
8529.90.10	---(deck) mechanisms for winding and unwinding tapes	U	30%	25%	13%	15%	Free	Free	20%	17.5%	10%
8529.90.20	---Chassis of any unit of heading 85.27 or 85.28	U	30%	25%	13%	15%	Free	Free	20%	17.5%	10%
8529.90.30	---Tuners for radio and television apparatus	U	30%	25%	13%	15%	Free	Free	20%	17.5%	10%
8529.90.40	---Cabinets	U	30%	25%	13%	15%	Free	Free	20%	17.5%	10%
	---Other										
8529.90.91	----Parts of apparatus of subheading 8525.50.20, 8525.60.00, 8525.80.10 8528.41.00, 8528.51.00 and 8528.61.00	U	30%	25%	13%	15%	Free	Free	20%	17.5%	10%
8529.90.92	----Other, incorporating a printed circuit board.	U	30%	25%	13%	30%	Free	Free	20%	17.5%	10%
8529.90.99	----Other	U	30%	25%	13%	30%	Free	Free	20%	17.5%	10%

85.30		**Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 86.08).**									
	8530.10.00	-Equipment for railways or tramways	U	Free	Free	Free	Free	Free	Free	17.5%	10%
	8530.80.00	-Other equipment	U	Free	Free	Free	Free	Free	Free	17.5%	10%
	8530.90.00	-Parts	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
85.31		**Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 85.12 or 85.30.**									
		-Burglar or fire alarms and similar apparatus:									
	8531.10.10	---Burglar alarms and similar apparatus	U	Free	Free	Free	Free	Free	Free	17.5%	10%
	85.31.10.90	---Fire alarms and similar apparatus	U	Free	Free	Free	Free	Free	Free	17.5%	10%
	8531.20.00	-Indicator panels incorporating liquid crystal devices (LCD) or light emitting - diodes (LED)	U	15%	10%	6%	7.5%	Free	Free	17.5%	10%
	8531.80.00	-Other apparatus	U	15%	10%	13%	7.5%	Free	Free	17.5%	10%
		-Parts:									
	8531.90.10	---For apparatus of subheading 8531.20.00.	kg	30%	25%	13%	15%	Free	Free	17.5%	10%
	8531.90.90	---Other	kg	30%	25%	13%	30%	Free	Free	17.5%	10%
85.32		**Electrical capacitors, fixed, variable or adjustable (pre-set).**									
		-Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors):									
	8532.10.10	---Power factor capacitors grouped together on a chassis or in a container	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
	8532.10.90	---Other	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
		-Other fixed capacitors:									
	8532.21.00	--Tantalum	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
	8532.22.00	--Aluminium electrolytic	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
	8532.23.00	--Ceramic dielectric, single layer . .	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
	8532.24.00	--Ceramic dielectric, multilayer . .	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
	8532.25.00	--Dielectric of paper or plastics . .	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
		--Other:									
	8532.29.10	---Power factor capacitors grouped together on a chassis or in a container	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
	8532.29.90	---Other	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
	8532.30.00	-Variable or adjustable (pre-set) capacitors	kg	30%	25%	13%	15%	Free	Free	17.5%	10%
	8532.90.00	-Parts	kg	30%	25%	13%	15%	Free	Free	17.5%	10%
85.33		**Electrical resistors (including rheostats and potentiometers), other than heating resistors.**									

	8533.10.00	-Fixed carbon resistors, composition or film types	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
		-Other fixed resistors:									
	8533.21.00	--For a power handling capacity not exceeding 20 W	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
	8533.29.00	--Other	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
		-Wirewound variable resistors, including rheostats and potentiometers:									
	8533.31.00	--For a power handling capacity not exceeding 20 W	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
	8533.39.00	--Other	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
	8533.40.00	-Other variable resistors, including rheostats and potentiometers . .	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
	8533.90.00	-Parts	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
85.34	8534.00.00	**Printed circuits**	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
85.35		**Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts.**									
		-Fuses:									
	8535.10.10	---Of a capacity of 63 amp but not exceeding 630 amp	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
	8535.10.90	---Other	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
		-Automatic circuit breakers:									
		--For a voltage of less than 72.5 kV:									
	8535.21.10	---For a voltage not exceeding 24KV	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
	8535.21.90	---Other	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
	8535.29.00	--Other	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
		-Isolating switches and make-and-break switches:									
	8535.30.10	--For a voltage not exceeding 24Kv..	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
	8535.30.90	--- Other	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
	8535.40.00	-Lightning arresters, voltage limiters and surge suppressors	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
		-Other:									
	8535.90.10	--- Residual current relays and earth leakage modules exceeding 1000V	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
	8535.90.90	---Other	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
85.36		**Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres,**									

	optical fibre bundles or cables										
	-Fuses:										
8536.10.10	---Exceeding 63 amp	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
8536.10.90	---Other	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
	-Automatic circuit breakers:										
8536.20.10	---Automatic circuit breakers with a breaking capacity not exceeding 6Kpa	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
8536.20.90	---Other	kg	15%	10%	6%	15%	Free	Free	17.5%	10%
8536.30.00	-Other apparatus for protecting electrical circuits	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
	-Relays:										
8536.41.00	--For a voltage not exceeding 60 V	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
	--Other:										
8536.49.10	---Residual current relays	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
8536.49.90	---Other	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
	-Other switches:										
8536.50.10	---Electrical switches,including temperature protected electronic switches, consisting of a transistor and a logic chip (chip-on-chip technology) for a voltage not exceeding 1000 volts	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
8536.50.20	---Electromechanical sharp-action Switches for a current not exceeding 11 amps	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
8536.50.30	---Residual current switches with an interruptor differential not exceeding 1000V	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
8536.50.40	---Micro switch, ring button switch and plug, pre-moulded, of a capacity of6 amp but not exceeding 63 amp220/380v. .	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
8536.50.50	---Dimmer switches. .. .	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
8536.50.60	---Electrical AC switches consisting of optically coupled input and output circuits(insulated thyristor AC switches)	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
8536.50.90	---Other	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
	-Lamp-holders, plugs and sockets:										
8536.61.00	--Lamp-holders	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
	--Other:										
8536.69.10	---Plugs and sockets for co-axial cables and printed circuits . .	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
8536.69.90	---Other	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
8536.70.00	-Connectors for optical fibres, optical fibre bundles or cables . .	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	-Other apparatus:										
8536.90.10	---Chips` sensors	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
8536.90.20	---For fire alarms	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
8536.90.30	---Connecting elements for wires and cables.	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
8536.90.40	---Copper rods for protecting electric circuit.	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
8536.90.50	---Leakage modules not exceeding 1000V	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
8536.90.90	---Other	kg	15%	10%	6%	15%	Free	Free	17.5%	10%

85.37		**Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17.**										
		-For a voltage not exceeding 1,000 V:										
	8537.10.10	---For industrial machines including textile	kg	10%	5%	6%	5%	Free	Free		17.5%	10%
	8537.10.90	---Other	kg	10%	5%	6%	5%	Free	Free		17.5%	10%
		-For a voltage exceeding 1,000 V:										
	8537.20.10	---Motor control panels	kg	10%	5%	6%	5%	Free	Free		17.5%	10%
	8537.20.90	---Other	kg	10%	5%	6%	5%	Free	Free		17.5%	10%
85.38		**Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37.**										
	8538.10.00	-Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus	kg	10%	5%	6%	10%	Free	Free		17.5%	10%
	8538.90.00	-Other	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
85.39		**Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps; light-emitting diode (LED) light sources.**										
		-Sealed beam lamp units:										

1	2	3	4	5	6	7	7A	8	9	10	11	12
	8539.10.10	---Specialised for industrial purposes or for street lighting purposes . .	U	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	8539.10.20	---Specialised for use in aircraft or for railway rolling stock	U	15%	10%	Free	7.5%	Free	Free		17.5%	10%
	8539.10.30	---Specialised for use in vessels . .	U	30%	25%	1%	15%	Free	Free		17.5%	10%
	8539.10.90	---Other	U	30%	25%	4%	15%	Free	Free		17.5%	10%
		-Other filament lamps, excluding ultra-violet or infra-red lamps:										
		--Tungsten halogen:										
	8539.21.10	---Specialised for industrial purposes or for street lighting purposes . .	U	15%	10%	1%	7.5%	Free	Free		17.5%	10%
	8539.21.20	---Specialised for use in aircraft or for railway rolling stock	U	15%	10%	Free	7.5%	Free	Free		17.5%	10%
	8539.21.30	---Specialised for use in vessels . .	U	30%	25%	1%	15%	Free	Free		17.5%	10%
	8539.21.90	---Other	U	30%	25%	4%	15%	Free	Free		17.5%	10%

	--Other, of a power not exceeding 200 W and for a voltage exceeding 100 V:											
8539.22.10	---Specialised for industrial purposes or for street lighting purposes . .	U	Free	Free	Free	Free	Free	Free		17.5%	10%
8539.22.20	---Specialised for use in aircraft or for railway rolling stock	U	15%	10%	Free	7.5%	Free	Free		17.5%	10%
8539.22.30	---Specialised for use in vessels . .	U	30%	25%	1%	15%	Free	Free		17.5%	10%
8539.22.90	---Other	U	15%	10%	4%	7.5%	Free	Free		17.5%	10%
	--Other:										
8539.29.10	---Specialised for industrial purposes or for street lighting purposes . .	U	15%	10%	1%	7.5%	Free	Free		17.5%	10%
8539.29.20	---Specialised for use in aircraft or for railway rolling stock	U	15%	10%	Free	7.5%	Free	Free		17.5%	10%
8539.29.30	---Specialised for use in vessels . .	U	15%	10%	1%	7.5%	Free	Free		17.5%	10%
8539.29.90	---Other	U	15%	10%	4%	7.5%	Free	Free		17.5%	10%
	-Discharge lamps, other than ultra-violet lamps:										
	--Fluorescent, hot cathode:										
8539.31.10	---Specialised for industrial purposes or for street lighting purposes . .	U	15%	10%	1%	15%	Free	Free		17.5%	10%
8539.31.20	---Specialised for use in aircraft or for railway rolling stock	U	10%	5%	Free	5%	Free	Free		17.5%	10%
8539.31.30	---Specialised for use in vessels . .	U	15%	10%	1%	7.5%	Free	Free		17.5%	10%
8539.31.90	---Other	U	15%	10%	4%	15%	Free	Free		17.5%	10%
8539.32.00	--Mercury or sodium vapour lamps; metal halide lamps	U	15%	10%	4%	7.5%	Free	Free		17.5%	10%
	--Other:										
8539.39.10	---Specialised for industrial purposes or for street lighting purposes . .	U	Free	Free	Free	Free	Free	Free		17.5%	10%
8539.39.20	---Specialised for use in aircraft or for railway rolling stock	U	10%	5%	Free	5%	Free	Free		17.5%	10%
8539.39.30	---Specialised for use in vessels . .	U	15%	10%	1%	7.5%	Free	Free		17.5%	10%
8539.39.90	---Other	U	30%	25%	4%	15%	Free	Free		17.5%	10%
	-Ultra-violet or infra-red lamps; arc-lamps:										
8539.41.00	--Arc-lamps	U	15%	10%	1%	7.5%	Free	Free		17.5%	10%
8539.49.11	--Solar bulbs.	U	Free	Free	Free	Free	Free	Free		Zero	10%
8539.49.12	--Energy saver bulbs..	U	Free	Free	Free	Free	Free	Free		Zero	10%
8539.49.90	---Other.	U	15%	10%	13%	7.5%	Free	Free	100%	17.5%	10%
	- Light-emitting diode (LED) light sources :										
8539.51.00	- -Light-emitting diode (LED) modules.	U	Free	Free	Free	Free	Free	Free		Zero	10%
8539.52.00	- -Light-emitting diode (LED) lamps.	U	Free	Free	Free	Free	Free	Free		Zero	10%
	-Parts :										
8539.90.10	---Parts of filament lamps of subheading 8539.21, 8539.22, 8539.29. . . .	U	15%	10%	13%	7.5%	Free	Free		17.5%	10%
8539.90.90	---Other	U	15%	10%	13%	7.5%	Free	Free		17.5%	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
85.40	**Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury**											

		arc rectifying valves and tubes, cathode-ray tubes, television camera tubes).									
		-Cathode-ray television picture tubes, including video monitor cathode-ray tubes:									
	8540.11.00	--Colour	U	15%	10%	13%	7.5%	Free	Free	17.5%	10%
	8540.12.00	--Monochrome	U	30%	25%	13%	15%	Free	Free	17.5%	10%
	8540.20.00	-Television camera tubes; image converters and intensifiers; other photo-cathode tubes	U	30%	25%	13%	15%	Free	Free	17.5%	10%
	8540.40.00	-Data/graphic display tubes, monochrome; data/graphic display tubes,colour, with a phosphor dot screen pitch smaller than 0.4 mm	U	15%	10%	13%	7.5%	Free	Free	17.5%	10%
	8540.60.00	-Other cathode-ray tubes	U	30%	25%	13%	15%	Free	Free	17.5%	10%
		-Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes:									
	8540.71.00	--Magnetrons	U	15%	10%	6%	7.5%	Free	Free	17.5%	10%
	8540.79.00	--Other	U	15%	10%	6%	7.5%	Free	Free	17.5%	10%
		-Other valves and tubes:									
	8540.81.00	--Receiver or amplifier valves and tubes	U	15%	10%	13%	7.5%	Free	Free	17.5%	10%
	8540.89.00	--Other	U	15%	10%	13%	7.5%	Free	Free	17.5%	10%
		-Parts:									
	8540.91.00	--Of cathode-ray tubes	U	30%	25%	13%	15%	Free	Free	17.5%	10%
	8540.99.00	--Other	U	15%	10%	13%	7.5%	Free	Free	17.5%	10%
85.41		**Semiconductor devices (for example, diodes, transistors, semiconductor-based transducers); photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED), whether or not assembled with other light-emitting diodes (LED); mounted piezo-electric crystals..**									
	8541.10.00	-Diodes, other than photosensitive or light- emitting diodes (LED) . .	U	Free	Free	13%	Free	Free	Free	17.5%	10%
		-Transistors, other than photosensitive transistors:									
	8541.21.00	--With a dissipation rate of less than 1 W	U	Free	Free	13%	Free	Free	Free	17.5%	10%
	8541.29.00	--Other	U	Free	Free	13%	Free	Free	Free	17.5%	10%
	8541.30.00	-Thyristors, diacs and triacs, other than photosensitive devices . .	U	Free	Free	13%	Free	Free	Free	17.5%	10%
		- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED) :									
	8541.41.00	--- Light-emitting diodes (LED)..	U	Free	Free	Free	Free	Free	Free	17.5%	10%
	8541.42.00	--- Photovoltaic cells not assembled in modules or made up into panels ..	U	Free	Free	Free	Free	Free	Free	Zero	10%

	8541.43.00	-Photovoltaic cells assembled in modules or made up into panels	U	Free	Free	13%	Free	Free	Free		Zero	10%
	8541.49.00	-Other	U	Free	Free	13%	Free	Free	Free		17.5%	10%
		- Other semiconductor devices :										
	8541.51.00	-Semiconductor-based transducers. .	U	Free	Free	13%	Free	Free	Free		17.5%	10%
	8541.59.00	-Other.	U	Free	Free	13%	Free	Free	Free		17.5%	10%
	8541.60.00	-Mounted piezo-electric crystals . .	U	Free	Free	Free	Free	Free	Free		17.5%	10%
	8541.90.00	-Parts	U	Free	Free	13%	Free	Free	Free		17.5%	10%
85.42		**Electronic integrated circuits.**										
		-Electronic integrated circuit										
	8542.31.00	--Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits . .	U	Free	Free	Free	Free	Free	Free		17.5%	10%
	8542.32.00	--Memories	U	Free	Free	Free	Free	Free	Free		17.5%	10%
	8542.33.00	--Amplifiers . .	U	Free	Free	Free	Free	Free	Free		17.5%	10%
	8542.39.00	--Other . .	U	Free	Free	Free	Free	Free	Free		17.5%	10%
	8542.90.00	- Parts	U	Free	Free	Free	Free	Free	Free		17.5%	10%
85.43		**Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.**										
	8543.10.00	-Particle accelerators. . . .	U	Free	Free	Free	Free	Free	Free		17.5%	10%
	8543.20.00	-Signal generators	U	Free	Free	Free	Free	Free	Free	20%	17.5%	10%
	8543.30.00	-Machines and apparatus for electroplating, electrolysis or electrophoresis	U	10%	5%	4%	5%	Free	Free		17.5%	10%
	8543.40.00	- Electronic cigarettes and similar personal electric vaporising devices	U	30%	25%	4%	5%	Free	Free	200%	17.5%	10%
		-Other machines and apparatus . .		(Govt. Notice 25 of 4/04/25)								
	8543.70.10	--- Proffesional audio grade mixing console with at least 12 input signal lines	U	Free	Free	Free	Free	Free	Free		17.5%	10%
	8543.70.20	--- Special effects generators and audio processing units for sound manipulation and modification	U	Free	Free	Free	Free	Free	Free		17.5%	10%
	8543.70.30	---Electrical machines with translation or dictionary functions	U	Free	Free	Free	Free	Free	Free		17.5%	10%
	8543.70.40	---High or intermediate frequency amplifiers (boosters)	U	Free	Free	Free	Free	Free	Free		17.5%	10%
	8543.70.90	--- Other --- -- -- -- --	U	10%	5%	Free	10%	Free	Free		17.5%	10%
..	8543.90.00	-Parts	U	Free	Free	Free	Free	Free	Free		17.5%	10%
85.44		**Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not**										

	assembled with electric conductors or fitted with connectors.									
	-Winding wire:									
	--Of copper:									
8544.11.10	---Coated copper wire for meter coils	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
8544.11.90	---Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
8544.19.00	--Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	-Co-axial cable and other co-axial electric conductors:									
8544.20.10	---Underground or maritime cables for voltage exceeding 132KV . .	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
8544.20.20	---Wire and cable of copper, insulated with polyethylene and additionally armoured, insulated or sheathed with other materials (but not including wire or cable insulated with other materials or braided with any material, or having more than 60 separately insulated conductors) and of which any individual conductor and its immediate insulation exceeds 1.6mm in diameter. .	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
8544.20.90	---Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	-Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships:									
8544.30.10	---Of a kind used in aircraft . .	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
8544.30.20	---Of a kind used in vessels . .	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
8544.30.90	---Other	kg	15%	10%	5%	7.5%	Free	Free	17.5%	10%
	-Other electric conductors, for a voltage not exceeding 1000 V:									
	--Fitted with connectors:									
8544.42.10	---For a voltage not exceeding 80V, fitted with connectors, of a kind used for telecommunications	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
8544.42.20	---Parallel printer cables, modem cables, monitor extension cables and keyboard extension cables	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
8544.42.90	---Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	--Other									
8544.49.10	---Of a kind used for telecommunication. . . .	kg	15%	10%	5%	15%	Free	25%	17.5%	10%
8544.49.20	---Armoured underground electric cables.	kg	15%	10%	5%	7.5%	Free	25%	17.5%	10%
8544.49.90	---Other	kg	15%	10%	5%	15%	Free	25%	17.5%	10%
	-Other electric conductors, for a voltage exceeding 1,000 V:									
8544.60.10	---Wire and cable of copper, Insulated with polyethylene and additionally or alternatively polyvinyl chloride, whether or not additionally Armoured, insulated or sheathed with Other materials(but not including wire Or cable insulated with any material, Or having more than with polyethylene and additionally or 60 separately insulated conductors) and of which any individual Conductor and its immediate insulation									

		exceeds 1.6mm in diameter	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	8544.60.20	---Armoured underground electric cables.	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
		---Other									
	8544.60.91	---Flat cable consisting of polyvinyl chloride insulated conductors arranged in a single row and sheathed so that the overall cable has a rectangular cross section chloride insulated conductors	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	8544.60.99	---Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	8544.70.00	-Optical fibre cables.	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
85.45		**Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes.**									
		-Electrodes:									
	8545.11.00	--Of a kind used for furnaces . .	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	8545.19.00	--Other	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
	8545.20.00	-Brushes	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
	8545.90.00	-Other	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
85.46		**Electrical insulators of any material.**									
	8546.10.00	-Of glass	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
		Of ceramics:									
	8546.20.10	---For voltage not exceeding 10kV	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	8546.20.90	---Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
		-Other:									
	8546.90.10	---Of a silicon rubber for voltage exceeding 10Kv	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
	8546.90.90	---Other	kg	15%	10%	1%	7.5%	Free	Free	17.5%	10%
85.47		**Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading No. 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material.**									
		-Insulating fittings of ceramics:									
	8547.10.10	---Of porcelain for use in the manufacture of sparking plugs	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
	8547.10.90	---Other	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
	8547.20.00	-Insulating fittings of plastics . .	kg	15%	10%	6%	7.5%	Free	Free	17.5%	10%
		-Other:									
	8547.90.10	---Of glass	kg	30%	25%	6%	15%	Free	Free	17.5%	10%
	8547.90.20	---Fittings of base metal lined with insulating material, with a tubing of outside diameter of not less than 18mm and not more than 28mm insulating material	kg	30%	25%	6%	15%	Free	Free	17.5%	10%

	8547.90.30	---Coil formers and transformer bobbins	kg	30%	25%	6%	15%	Free	Free	17.5%	10%
	8547.90.91	---Of a kind used in industry including electricity generation and distribution; railways	kg	30%	25%	6%	15%	Free	Free	17.5%	10%
	8547.90.99	---Other	kg	30%	25%	6%	30%	Free	Free	17.5%	10%
85.48	8548.00.00	**-Electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter. . . . .**	kg	30%	25%	6%	12.5%	Free	Free	17.5%	10%
85.49		**Electrical and electronic waste and scrap.**									
		-Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators :									
	8549.11.00	---Waste and scrap of lead-acid accumulators; spent lead-acid accumulators . .	kg	30%	25%	6%	12.5%	Free	Free	17.5%	10%
	8549.12.00	---Other, containing lead, cadmium or mercury	kg	30%	25%	6%	12.5%	Free	Free	17.5%	10%
	8549.13.00	---Sorted by chemical type and not containing lead, cadmium or mercury	kg	30%	25%	13%	12.5%	Free	Free	17.5%	10%
	8549.14.00	---Unsorted and not containing lead, cadmium or mercury	kg	30%	25%	6%	12.5%	Free	Free	17.5%	10%
	8549.19.00	---Other	kg	30%	25%	6%	12.5%	Free	Free	17.5%	10%
		- Of a kind used principally for the recovery of precious metal :									
	8549.21.00	---Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode-ray tubes or other activated glass, or electrical or electronic components containing cadmium,mercury, lead or polychlorinated biphenyls (PCBs)	kg	30%	25%	6%	12.5%	Free	Free	17.5%	10%
	8549.29.00	---Other.	kg	30%	25%	6%	12.5%	Free	Free	17.5%	10%
		- Other electrical and electronic assemblies and printed circuit boards :									
	8549.31.00	---Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode-ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)	kg	30%	25%	6%	12.5%	Free	Free	17.5%	10%
	8549.39.00	---Other.	kg	30%	25%	6%	12.5%	Free	Free	17.5%	10%
		-Other :									
	8549.91.00	---Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode-ray tubes or other activated glass, or electrical or electronic components containing cadmium,mercury, lead or polychlorinated biphenyls (PCBs)	kg	30%	25%	6%	12.5%	Free	Free	17.5%	10%

8549.99.00	---Other.	. .	. .	. .	. .	kg	30%	25%	6%	12.5%	Free	Free	17.5%	10%

XVII

Section XVII

VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

NOTES:

1. This Section does not cover articles of heading 95.03 or 95.08, or bobsleighs, toboggans or the like of heading 95.06.

2. The expressions "parts" and "parts and accessories" do not apply to the following articles, whether or not they are identifiable as for the goods of this Section:

   (*a*) Joints, washers or the like of any material (classified according to their constituent material or in heading 84.84) or other articles of vulcanised rubber other than hard rubber (heading 40.16);

   (*b*) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

   (*c*) Articles of Chapter 82 (tools);

   (*d*) Articles of heading 83.06;

   (*e*) Machines or apparatus of headings 84.01 to 84.79, or parts thereof;other than the radiators for the articles of this Section;articles of heading 84.81 or 84.82 or, provided they constitute integral parts of engines or motors, articles of heading 84.83;

   (*f*) Electrical machinery or equipment (Chapter 85);

   (*g*) Articles of Chapter 90;

   (*h*) Articles of Chapter 91;

   (*ij*) Arms (Chapter 93);

   (*k*) Luminaires and lighting fittings and parts thereof heading 94.05; or

   (*l*) Brushes of a kind used as parts of vehicles (heading 96.03).

3. References in Chapters 86 to 88 to "parts" or "accessories" do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.

4. For the purposes of this Section:

   (*a*) Vehicles specially constructed to travel on both road and rail are classified under the appropriate heading of Chapter 87;

   (*b*) Amphibious motor vehicles are classified under the appropriate heading of Chapter 87;

   (*c*) Aircraft specially constructed so that they can also be used as road vehicles are classified under the appropriate heading of Chapter 88.

5. Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows:

   (*a*) In Chapter 86 if designed to travel on a guide-track (hovertrains);

   (*b*) In Chapter 87 if designed to travel over land or over both land and water;

   (*c*) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stages or also able to travel over ice.

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

   Hovertrain track fixtures and fittings are to be classified as railway track fixtures and fittings, and signalling, safety or traffic control equipment for hovertrain transport systems as signalling, safety or traffic control equipment for railways.

CHAPTER 86

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

NOTES:

1. This Chapter does not cover:

(*a*) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading 44.06 or 68.10);

(*b*) Railway or tramway track construction material of iron or steel of heading 73.02; or

(*c*) Electrical signalling, safety or traffic control equipment of heading 85.30.

2. Heading 86.07 applies, *inter alia*, to:

(a) Axles, wheels, wheel sets (running gear), metal tyres, hoops and hubs and other parts of wheels;

(*b*) Frames, underframes, bogies and bissel-bogies;

(*c*) Axle boxes; brake gear;

(*d*) Buffers for rolling-stock; hooks and other coupling gear and corridor connections;

(*e*) Coachwork.

3. Subject to the provisions of Note 1 above, heading 86.08 applies, *inter alia*, to:

(*a*) Assembled track, turntables, platform buffers, loading gauges;

(*b*) Semaphores, mechanical signal discs, level crossing control gear, signal and point controls, and other mechanical (including electro-mechanical) signalling, safety or traffic control equipment, whether or not fitted for electric lighting, for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields.

Informative Note:

1. This Chapter covers, *inter alia*, railway steam, electric, diesel or petrol-driven locomotives, railway tenders, coaches, vans, wagons, trucks and bogies; trolleys; road-rail and similar containers; axles, wheels, metal tyres, hubs and other parts of wheels, frames, under-frames and bogies, axle boxes, brake gear, buffers, coupling gear and coach work, assembled track, turntables, loading gauges, signal and point controls and the like; mechanical equipment not electrically powered, for signalling to or controlling road, rail or other vehicles, ships or aircraft and parts thereof.

1	2	3	4	5	6	7	7A	8	9	10	11	12
86.01		**Rail locomotives powered from an external source of electricity or by electric accumulators.**										
		-Powered from an external source of electricity:										
	8601.10.10	---Of a type not exceeding 20 tonnes	U	Free	Free	Free	Free	Free	Free	Exempt	10%	
	8601.10.90	---Other	U	Free	Free	Free	Free	Free	Free	Exempt	10%	
		-Powered by electric accumulators:										
	8601.20.10	---Of a type not exceeding 20 tonnes	U	Free	Free	Free	Free	Free	Free	Exempt	10%	
	8601.20.90	---Other	U	Free	Free	Free	Free	Free	Free	Exempt	10%	
86.02		**Other rail locomotives; locomotive tenders.**										
		-Diesel-electric locomotives:										
	8602.10.10	---Of a type not exceeding 20 tonnes	U	Free	Free	Free	Free	Free	Free	Exempt	10%	

	8602.10.20	---Other	U	Free	Free	Free	Free	Free	Free	Exempt	10%
	8602.90.00	-Other	U	Free	Free	Free	Free	Free	Free	Exempt	10%
86.03		**Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04.**									
	8603.10.00	-Powered from an external source of electricity	U	Free	Free	Free	Free	Free	Free	Exempt	10%
	8603.90.00	-Other	U	Free	Free	Free	Free	Free	Free	Exempt	10%
86.04	8604.00.00	**Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles)**	U	Free	Free	Free	Free	Free	Free	Exempt	10%
86.05	8605.00.00	**Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 86.04)**	U	Free	Free	Free	Free	Free	Free	Exempt	10%
86.06		**Railway or tramway goods vans and wagons, not self-propelled.**									
	8606.10.00	-Tank wagons and the like	U	Free	Free	Free	Free	Free	Free	Exempt	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
	8606.30.00	-Self-discharging vans and wagons, other than those of subheading 8606.10	U	Free	Free	Free	Free	Free	Free		Exempt	10%
		-Other:										
	8606.91.00	--Covered and closed	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8606.92.00	--Open, with non-removable sides of a height exceeding 60 cm	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8606.99.00	--Other	U	Free	Free	Free	Free	Free	Free		Exempt	10%
86.07		**Parts of railway or tramway locomotives or rolling-stock.**										
		-Bogies, bissel-bogies, axles and wheels, and parts thereof:										
	8607.11.00	--Driving bogies and bissel-bogies	kg	Free	Free	Free	Free	Free	Free		Exempt	10%
	8607.12.00	--Other bogies and bissel-bogies . .	kg	Free	Free	Free	Free	Free	Free		Exempt	10%
	8607.19.00	--Other, including parts	kg	Free	Free	Free	Free	Free	Free		Exempt	10%
		-Brakes and parts thereof:										
	8607.21.00	--Air brakes and parts thereof . .	kg	Free	Free	Free	Free	Free	Free		Exempt	10%
	8607.29.00	--Other	kg	Free	Free	Free	Free	Free	Free		Exempt	10%
	8607.30.00	-Hooks and other coupling devices, buffers, and parts thereof	kg	Free	Free	Free	Free	Free	Free		Exempt	10%
		-Other:										
	8607.91.00	--Of locomotives	kg	Free	Free	Free	Free	Free	Free		Exempt	10%
	8607.99.00	--Other	kg	Free	Free	Free	Free	Free	Free		Exempt	10%

86.08		**Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing:**										
	8608.00.10	---Railway or tramway track fixtures and fittings	kg	Free	Free	Free	Free	Free	Free	Exempt	10%
	8608.00.90	---Other	kg	Free	Free	Free	Free	Free	Free	Exempt	10%
86.09		**Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport:**										
	8609.00.10	---Of a kind used for transport of perishable food stuffs or goods equipped, with refrigerating units or designed to be fitted therewith whether inside or outside	U	Free	Free	Free	Free	Free	Free	Exempt	10%
	8609.00.90	---Other	U	Free	Free	Free	Free	Free	Free	Exempt	10%

CHAPTER 87

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

NOTES:

1. This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.
2. For the purposes of this Chapter, "tractors" means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.

   Machines and working tools designed for fitting to tractors of heading 87.01 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.
3. Motor chassis fitted with cabs fall in headings 87.02 to 87.04, and not in heading 87.06.
4. Heading 87.12 includes all children's bicycles. Other children's cycles fall in heading 95.03.

Subheading Note.

1. Subheading 8708.22 covers :

(a) front windscreens (windshields), rear windows and other windows, framed; and

(b) front windscreens (windshields), rear windows and other windows, whether or not framed, incorporating heating devices or other electrical or electronic devices,

when suitable for use solely or principally with the motor vehicles of headings 87.01 to 87.05.

Supplementary Notes.

1. Throughout the COMESA Tariff, 'new vehicles' means vehicles which have never been put to genuine use or registered since its manufacture.

2. Throughout the COMESA Tariff, 'used vehicles' means vehicles which have either been put to genuine use or been registered at least once since its manufacture.

3. For industrial assembly purposes: For the purposes of the subheadings using the expression "For industrial assembly purposes" the subheadings shall apply only to goods (components or subassemblies) used in a motor-vehicle assembly or manufacturing plant for the production of new vehicles of headings 87.01 to 87.05, or used in an assembly or manufacturing plant for the production of new motorcycles or new bicycles and other cycles of headings 87.11 and 87.12, or trailers of heading 87.16.

Informative Notes:

1. The headings of this Chapter are to be taken not to apply to railway or tramway rolling-stock designed solely for running on rails.
2. The expression "for special conversion" means for conversion into goods-carrying vehicles or trailers and buses as the case may be with bodies built in Malawi or for conversion into such other types of vehicles as the Minister may authorise. Such conversion shall be subject to such post importation conditions as the Commissioner General may impose.
3. Classification of any vehicle or unit falling within headings 87.02, 87.03 and 87.04 shall be governed by General Interpretive Rule 2 (*a*).
4. Headings 87.01 to 87.05 and 87.11 to 87.13 shall not include parts and accessories for the vehicles listed therein.
5. The expression "suitable for use solely or principally with" in relation to parts, has the same meaning as set out in Note 1 of Informative Note to Section XVI.
6. Classification of motor vehicles shall be based on the manufacturer's specifications.

1	2	3	4	5	6	7	7A	8	9	10	11	12
87.01		**Tractors (other than tractors of heading 87.09).**										
		-Single axle tractors:										
	8701.10.10	---New . .	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8701.10.90	---Used . .	U	Free	Free	Free	Free	Free	Free		Exempt	10%
		-Road tractors for semi-trailers :										
	8701.21.00	---With only compression-ignition internal combustion piston engine (diesel or semi-diesel)	U	Free	Free	Free	Free	Free	Free	5%	Exempt	10%
	8701.22.00	---With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion	U	Free	Free	Free	Free	Free	Free	5%	Exempt	10%
	8701.23.00	---With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion . .	U	Free	Free	Free	Free	Free	Free	5%	Exempt	10%
	8701.24.00	---With only electric motor for propulsion	U	Free	Free	Free	Free	Free	Free		Exempt	10%
				(Removal of 5% Excise on EV refer to Govt. Not 9 of 1/03/2023)								
	8701.29.00	---Other	U	Free	Free	Free	Free	Free	Free	5%	Exempt	10%
		-Track-laying tractors:										
	8701.30.10	---New . .	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8701.30.90	---Used . .	U	Free	Free	Free	Free	Free	Free		Exempt	10%
		-Other, of an engine power :										
		--Not exceeding 18 kW										
		---New: . .										
	8701.91.11	--- Suitable for agricultural or horticultural use ..	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8701.91.19	--- Other . .	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8701.91.90	--- Used . .	U	Free	Free	Free	Free	Free	Free		Exempt	10%

		--Exceeding 18 Kw but not exceeding 37 kW										
		---New: . .										
	8701.92.11	--- Suitable for agricultural or horticultural use ..	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8701.92.19	--- Other . .	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8701.92.90	--- Used . .	U	Free	Free	Free	Free	Free	Free		Exempt	10%
		--Exceeding 37 kW but not exceeding 75 kW										
		---New: . .										
	8701.93.11	--- Suitable for agricultural or horticultural use ..	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8701.93.19	--- Other . .	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8701.93.90	--- Used . .	U	Free	Free	Free	Free	Free	Free		Exempt	10%
		--Exceeding 75 kW but not exceeding 130 kW										
		---New: . .										
	8701.94.11	--- Suitable for agricultural or horticultural use ..	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8701.94.19	--- Other . .	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8701.94.90	--- Used . .	U	Free	Free	Free	Free	Free	Free		Exempt	10%
		--Exceeding 130 kW										
		---New: . .										
	8701.95.11	--- Suitable for agricultural or horticultural use ..	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8701.95.19	--- Other . .	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8701.95.90	--- Used . .	U	Free	Free	Free	Free	Free	Free		Exempt	10%
87.02		**Motor vehicles for the transport of ten or more persons, including the driver.**										
		-With only compression-ignition internal combustion piston engine (diesel or semi-diesel)										
		--Of a seating capacity of 10 but not exceeding 11 persons including the driver:										
	8702.10.11	---vehicles manufactured within a period not exceeding eight (8) years	U	30%	25%	1%	15%	Free	Free	55%	17.5%	10%
	8702.10.12	---Vehicles manufactured within a period exceeding eight (8) years but not exceeding twelve (12) years	U	30%	25%	1%	15%	Free	Free	80%	17.5%	10%
	8702.10.13	--- Vehicles with more than twelve (12) years from the year of manufacture ..	U	30%	25%	1%	15%	Free	Free	110%	17.5%	10%
		--Of a seating capacity exceeding 11 persons but not exceeding 31 persons including the driver;										
	8702.10.21	--- Minibuses and buses manufactured										

	within a period not exceeding five (5) years..	U	Free	Free	Free	Free	Free	Free	-	17.5%	10%
8702.10.22	---Vehicles other than minibuses and buses manufactured within a period not exceeding five (5) years	U	20%	15%	1%	20%	Free	Free	5%	17.5%	10%
8702.10.23	--- Vehicles including minibuses and buses manufactured in a period exceeding five (5) years but not exceeding eight (8) years ..	U	20%	15%	1%	20%	Free	Free	5%	17.5%	10%
8702.10.24	--- Vehicles including minibuses and buses manufactured in a period exceeding eight (8) years but not exceeding twelve (12) years	U	20%	15%	1%	10%	Free	Free	30%	17.5%	10%
8702.10.25	--- Vehicles including minibuses and buses with more than twelve (12) years from the year of manufacture	U	20%	15%	1%	20%	Free	Free	60%	17.5%	10%
	-- Of a seating capacity exceeding 31 persons but not exceeding 44 persons including the driver:										
8702.10.26	--- Minibuses and buses manufactured within a period not exceeding five (5) years..	U	Free	Free	Free	Free	Free	Free	-	17.5%	10%
8702.10.27	---Vehicles other than minibuses and buses manufactured within a period not exceeding five (5) years	U	20%	15%	1%	10%	Free	Free	-	17.5%	10%
8702.10.28	--- Vehicles including minibuses and buses manufactured in a period exceeding five (5) years but not exceeding eight (8) years ..	U	20%	15%	1%	10%	Free	Free	5%	17.5%	10%
8702.10.29	--- Vehicles including minibuses and buses manufactured in a period exceeding eight (8) years but not exceeding twelve (12) years	U	20%	15%	1%	10%	Free	Free	30%	17.5%	10%
8702.10.30	--- Vehicles including minibuses and buses with more than twelve (12) years from the year of manufacture	U	20%	15%	1%	10%	Free	Free	60%	17.5%	10%
	--Of seating capacity of 45 persons or more including the driver:										
8702.10.51	--- Buses manufactured within a period not exceeding five (5) years.	U	Free	Free	Free	Free	Free	Free	-	17.5%	10%
8702.10.52	---Vehicles other than buses manufactured within a period not exceeding five (5) years	U	Free	Fre	Free	20%	Free	Free	-	17.5%	10%
8702.10.53	--- Vehicles including buses manufactured in a period exceeding five (5) years										

	but not exceeding eight (8) years ..	U	20%	15%	1%	20%	Free	Free	5%	17.5%	10%
8702.10.54	--- Vehicles including buses manufactured in a period exceeding eight (8) years but not exceeding twelve (12) years	U	20%	15%	1%	10%	Free	Free	30%	17.5%	10%
8702.10.55	--- Vehicles including buses with more than twelve (12) years from the year of manufacture	U	20%	15%	1%	10%	Free	Free	60%	17.5%	10%
	- With both compression-ignition internal combustion piston engine (diesel or semi - diesel) and electric motor as motors for propulsion.										
	--Of a seating capacity of 10 but not exceeding 11 persons including the driver:										
8702.20.11	---vehicles manufactured within a period not exceeding eight (8) years	U	30%	25%	1%	12.5%	Free	Free	55%	17.5%	10%
8702.20.12	---Vehicles manufactured within a period exceeding eight (8) years but not exceeding twelve (12) years	U	30%	25%	1%	12.5%	Free	Free	80%	17.5%	10%
8702.20.13	--- Vehicles with more than twelve (12) years from the year of manufacture ..	U	30%	25%	1%	12.5%	Free	Free	110%	17.5%	10%
	--Of a seating capacity exceeding 11 persons but not exceeding 31 persons including the driver;										
8702.20.21	--- Minibuses and buses manufactured within a period not exceeding five (5) years..	U	Free	Free	Free	Free	Free	Free	-	17.5%	10%
8702.20.22	---Vehicles other than minibuses and buses manufactured within a period not exceeding five (5) years	U	20%	15%	1%	7.5%	Free	Free	5%	17.5%	10%
8702.20.23	--- Vehicles including minibuses and buses manufactured in a period exceeding five (5) years but not exceeding eight (8) years ..	U	20%	15%	1%	7.5%	Free	Free	5%	17.5%	10%
8702.20.24	--- Vehicles including minibuses and buses manufactured in a period exceeding eight (8) years but not exceeding twelve (12) years	U	20%	15%	1%	7.5%	Free	Free	30%	17.5%	10%
8702.20.25	--- Vehicles including minibuses and buses with more than twelve (12) years from the year of manufacture	U	20%	15%	1%	7.5%	Free	Free	60%	17.5%	10%
	-- Of a seating capacity exceeding 31										

	persons but not exceeding 44 persons including the driver:										
8702.20.26	--- Minibuses and buses manufactured within a period not exceeding five (5) years..	U	Free	Free	Free	Free	Free	Free	-	17.5%	10%
8702.20.27	---Vehicles other than minibuses and buses manufactured within a period not exceeding five (5) years	U	20%	15%	1%	7.5%	Free	Free	-	17.5%	10%
8702.20.28	--- Vehicles including minibuses and buses manufactured in a period exceeding five (5) years but not exceeding eight (8) years ..	U	20%	15%	1%	7.5%	Free	Free	5%	17.5%	10%
8702.20.29	--- Vehicles including minibuses and buses manufactured in a period exceeding eight (8) years but not exceeding twelve (12) years	U	20%	15%	1%	7.5%	Free	Free	30%	17.5%	10%
8702.20.30	--- Vehicles including minibuses and buses with more than twelve (12) years from the year of manufacture	U	20%	15%	1%	7.5%	Free	Free	60%	17.5%	10%
	--Of seating capacity of 45 persons or more including the driver:										
8702.20.51	--- Buses manufactured within a period not exceeding five (5) years.	U	Free	Free	Free	Free	Free	Free	-	17.5%	10%
8702.20.52	---Vehicles other than buses manufactured within a period not exceeding five (5) years	U	Free	Fre	Free	Free	Free	Free	-	17.5%	10%
8702.20.53	--- Vehicles including buses manufactured in a period exceeding five (5) years but not exceeding eight (8) years ..	U	20%	15%	1%	7.5%	Free	Free	5%	17.5%	10%
8702.20.54	--- Vehicles including buses manufactured in a period exceeding eight (8) years but not exceeding twelve (12) years	U	20%	15%	1%	7.5%	Free	Free	30%	17.5%	10%
8702.20.55	--- Vehicles including buses with more than twelve (12) years from the year of manufacture	U	20%	15%	1%	7.5%	Free	Free	60%	17.5%	10%
	-With both spark-ignition internal combustion piston engine and electric motor as motor for propulsion.										
	--Of a seating capacity of 10 but not exceeding 11 persons including the driver:										
8702.30.11	---vehicles manufactured within a period not exceeding eight (8) years	U	30%	25%	1%	12.5%	Free	Free	55%	17.5%	10%
8702.30.12	---Vehicles manufactured within										

	a period exceeding eight (8) years but not exceeding twelve (12) years	U	30%	25%	1%	12.5%	Free	Free	80%	17.5%	10%
8702.30.13	--- Vehicles with more than twelve (12) years from the year of manufacture ..	U	30%	25%	1%	12,5%	Free	Free	110%	17.5%	10%
	--Of a seating capacity exceeding 11 persons but not exceeding 31 persons including the driver;										
8702.30.21	--- Minibuses and buses manufactured within a period not exceeding five (5) years..	U	Free	Free	Free	Free	Free	Free	-	17.5%	10%
8702.30.22	---Vehicles other than minibuses and buses manufactured within a period not exceeding five (5) years	U	20%	15%	1%	7.5%	Free	Free	5%	17.5%	10%
8702.30.23	--- Vehicles including minibuses and buses manufactured in a period exceeding five (5) years but not exceeding eight (8) years ..	U	20%	15%	1%	7.5%	Free	Free	5%	17.5%	10%
8702.30.24	--- Vehicles including minibuses and buses manufactured in a period exceeding eight (8) years but not exceeding twelve (12) years	U	20%	15%	1%	7.5%	Free	Free	30%	17.5%	10%
8702.30.25	--- Vehicles including minibuses and buses with more than twelve (12) years from the year of manufacture	U	20%	15%	1%	7.5%	Free	Free	60%	17.5%	10%
	-- Of a seating capacity exceeding 31 persons but not exceeding 44 persons including the driver:										
8702.30.26	--- Minibuses and buses manufactured within a period not exceeding five (5) years..	U	Free	Free	Free	Free	Free	Free	-	17.5%	10%
8702.30.27	---Vehicles other than minibuses and buses manufactured within a period not exceeding five (5) years	U	20%	15%	1%	7.5%	Free	Free	-	17.5%	10%
8702.30.28	--- Vehicles including minibuses and buses manufactured in a period exceeding five (5) years but not exceeding eight (8) years ..	U	20%	15%	1%	7.5%	Free	Free	5%	17.5%	10%
8702.30.29	--- Vehicles including minibuses and buses manufactured in a period exceeding eight (8) years but not exceeding twelve (12) years	U	20%	15%	1%	7.5%	Free	Free	30%	17.5%	10%
8702.30.30	--- Vehicles including minibuses and buses with more than twelve (12) years from the year of manufacture	U	20%	15%	1%	7.5%	Free	Free	60%	17.5%	10%

	--Of seating capacity of 45 persons or more including the driver:											
8702.30.51	--- Buses manufactured within a period not exceeding five (5) years.	U	Free	Free	Free	Free	Free	Free	-	17.5%	10%	
8702.30.52	---Vehicles other than buses manufactured within a period not exceeding five (5) years	U	Free	Fre	Free	Free	Free	Free	-	17.5%	10%	
8702.30.53	--- Vehicles including buses manufactured in a period exceeding five (5) years but not exceeding eight (8) years ..	U	20%	15%	1%	7.5%	Free	Free	5%	17.5%	10%	
8702.30.54	--- Vehicles including buses manufactured in a period exceeding eight (8) years but not exceeding twelve (12) years	U	20%	15%	1%	7.5%	Free	Free	30%	17.5	10%	
8702.30.55	--- Vehicles including buses with more than twelve (12) years from the year of manufacture	U	20%	15%	1%	7.5%	Free	Free	60%	17.5	10%	
	- With only electric motor for propulsion.											
	--Of a seating capacity of 10 but not exceeding 11 persons including the driver:											
8702.40.11	---vehicles manufactured within a period not exceeding eight (8) years	U	Free	Free	1%	12.5%	Free	Free	Govt. Not. 48 of 12/07/2024	17.5%	10%	
8702.40.12	---Vehicles manufactured within a period exceeding eight (8) years but not exceeding twelve (12) years	U	Free	Free	1%	12.5%	Free	Free		17.5%	10%	
8702.40.13	--- Vehicles with more than twelve (12) years from the year of manufacture ..	U	Free	Free	1%	12.5%	Free	Free		17.5%	10%	
	--Of a seating capacity exceeding 11 persons but not exceeding 31 persons including the driver;											
8702.40.21	--- Minibuses and buses manufactured within a period not exceeding five (5) years..	U	Free	Free	Free	Free	Free	Free	Govt. Not. 48 of 12/ 07/03/2024 -	17.5%	10%	
8702.40.22	---Vehicles other than minibuses and buses manufactured within a period not exceeding five (5) years	U	Free	Free	1%	7.5%	Free	Free	-	17.5%	10%	
8702.40.23	--- Vehicles including minibuses and buses manufactured in a period exceeding five (5) years but not exceeding eight (8) years ..	U	Free	Free	1%	7.5%	Free	Free		17.5%	10%	

8702.40.24	--- Vehicles including minibuses and buses manufactured in a period exceeding eight (8) years but not exceeding twelve (12) years	U	Free	Free	1%	7.5%	Free	Free	17.5%	10%
8702.40.25	--- Vehicles including minibuses and buses with more than twelve (12) years from the year of manufacture	U	Free	Free	1%	7.5%	Free	Free	17.5%	10%
	-- Of a seating capacity exceeding 31 persons but not exceeding 44 persons including the driver:									
8702.40.26	--- Minibuses and buses manufactured within a period not exceeding five (5) years..	U	Free	Free	Free	Free	Free	Free-	17.5%	10%
8702.40.27	---Vehicles other than minibuses and buses manufactured within a period not exceeding five (5) years	U	Free	Free	1%	7.5%	Free	Free -	17.5%	10%
8702.40.28	--- Vehicles including minibuses and buses manufactured in a period exceeding five (5) years but not exceeding eight (8) years ..	U	Free	Free	1%	7.5%	Free	Free	17.5%	10%
8702.40.29	--- Vehicles including minibuses and buses manufactured in a period exceeding eight (8) years but not exceeding twelve (12) years	U	Free	Free	1%	7.5%	Free	Free	17.5%	10%
8702.40.30	--- Vehicles including minibuses and buses with more than twelve (12) years from the year of manufacture	U	Free	Free	1%	7.5%	Free	Free	Govt Not. 48 of 12/07/2024 17.5%	10%
	--Of seating capacity of 45 persons or more including the driver:									
8702.40.51	--- Buses manufactured within a period not exceeding five (5) years.	U	Free	Free	Free	Free	Free	Free -	17.5%	10%
8702.40.52	---Vehicles other than buses manufactured within a period not exceeding five (5) years	U	Free	Fre	Free	Free	Free	Free	- 17.5%t	10%
8702.40.53	--- Vehicles including buses manufactured in a period exceeding five (5) years but not exceeding eight (8) years ..	U	Free	Free	1%	7.5%	Free	Free	17.5%	10%
8702.40.54	--- Vehicles including buses manufactured in a period exceeding eight (8) years but not exceeding twelve (12) years	U	Free	Free	1%	7.5%	Free	Free	17.5%	10%
8702.40.55	--- Vehicles including buses with more than twelve (12) years from the year of manufacture	U	Free	Free	1%	7.5%	Free	Free	Govt. Not. 48 of 12 /07/2024 17.5%	10%
	-Other:									

	--Of a seating capacity of 10 but not exceeding 11 persons including the driver:										
8702.90.11	--- Vehicles manufactured within a period not exceeding eight (8) years ..	U	30%	25%	1%	15%	Free	Free	55%	17.5%	10%
8702.90.12	---Vehicles manufactured in a period exceeding eight (8) years but not exceeding twelve (12) years.. ..	U	30%	25%	1%	15%	Free	Free	80%	17.5%	10%
8702.90.13	--- Vehicles with more than twelve (12) years from the year of manufacture ..	U	30%	25%	1%	15%	Free	Free	110%	17.5%	10%
	--Of a seating capacity exceeding 11 persons but not exceeding 31 persons including the driver										
8702.90.21	--- Minibuses and buses manufactured within a period not exceeding five (5) years..	U	Free	Free	Free	Free	Free	Free	-	17.5%	10%
8702.90.22	---Vehicles other than minibuses and buses manufactured within a period not exceeding five (5) years	U	20%	15%	1%	20%	Free	Free	5%	17.5%	10%
8702.90.23	--- Vehicles including minibuses and buses manufactured in a period exceeding five (5) years but not exceeding eight (8) years ..	U	20%	15%	1%	20%	Free	Free	5%	17.5%	10%
8702.90.24	--- Vehicles including minibuses and buses manufactured in a period exceeding eight (8) years but not exceeding twelve (12) years ..	U	20%	15%	1%	10%	Free	Free	30%	17.5%	10%
8702.90.25	--- Vehicles including minibuses and buses with more than twelve (12) years from the year of manufacture	U	20%	15%	1%	10%	Free	Free	60%	17.5%	10%
	--- Of a seating capacity exceeding 31 persons but not exceeding 44 persons including the driver:										
8702.90.26	--- Minibuses and buses manufactured within a period not exceeding five (5) years..	U	Free	Free	Free	Free	Free	Free	-	17.5%	10%
8702.90.27	---Vehicles other than minibuses and buses manufactured within a period not exceeding five (5) years	U	20%	15%	1%	10%	Free	Free	-	17.5%	10%
8702.90.28	--- Vehicles including minibuses and buses manufactured in a period exceeding five (5) years but not exceeding eight (8) years ..	U	20%	15%	1%	10%	Free	Free	5%	17.5%	10%
8702.90.29	--- Vehicles including minibuses and buses manufactured in a period exceeding eight (8) years but not exceeding twelve (12) years	U	20%	15%	1%	10%	Free	Free	30%	17.5%	10%

8702.90.30	--- Vehicles including minibuses and buses with more than twelve (12) years from the year of manufacture	U	20%	15%	1%	Free	Free	Free	60%	17.5%	10%	
	--Of seating capacity of 45 persons or more including the driver:											
8702.90.51	--- Buses manufactured within a period not exceeding five (5) years.	U	Free	Free	Free	Free	Free	Free		17.5%	10%	
8702.90.52	---Vehicles other than buses manufactured within a period not exceeding five (5) years	U	20%	15%	1%	20%	Free	Free		17.5%	10%	
8702.90.53	--- Vehicles including buses manufactured in a period exceeding five (5) years but not exceeding eight (8) years ..	U	20%	15%	1%	10%	Free	Free	5%	17.5%	10%	
8702.90.54	--- Vehicles including buses manufactured in a period exceeding eight (8) years but not exceeding twelve (12) years	U	20%	15%	1%	10%	Free	Free	30%	17.5%	10%	
8702.90.55	--- Vehicles including buses with more than twelve (12) years from the year of manufacture	U	20%	15%	1%	10%	Free	Free	60%	17.5%	10%	
87.03	**Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.**											
	-Vehicles specially designed for traveling on snow; golf cars and similar vehicles											
8703 .10.10	---Vehicles manufactured within a period not exceeding eight (8) years . .	U	30%	25%	1%	15%	Free	Free		17.5%	10%	
8703.10.20	---Vehicles manufactured in a period exceeding eight (8) years but not exceeding twelve (12) years ..	U	30%	25%	1%	15%	Free	Free	30%	17.5%	10%	
8703.10.90	--- Vehicles with more than twelve (12) years from the year of manufacture	U	30%	25%	1%	15%	Free	Free	60%	17.5%	10%	
	-Other vehicles, **with only spark**-ignition internal combustion piston engine: --Of a cylinder capacity not exceeding 1,000 cc											
8703.21.10	---Vehicles manufactured within a period not exceeding eight (8) years ..	U	30%	25%	1%	15%	Free	Free		17.5%	10%	
8703.21.20	---Vehicles manufactured in a period exceeding eight (8) years but not exceeding twelve (12) years ..	U	30%	25%	1%	30%	Free	Free	30%	17.5%	10%	
8703.21.90	--- Vehicles with more than twelve (12) years from the year of manufacture	U	30%	25%	1%	15%	Free	Free	60%	17.5%	10%	

	--Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc										
8703.22.10	--- Vehicles manufactured within a period not exceeding eight (8) years ..	U	30%	25%	1%	30%	Free	Free		17.5%	10%
8703.22.20	---Vehicles manufactured in a period exceeding eight (8) years but not exceeding twelve (12) years ..	U	30%	25%	1%	30%	Free	Free	30%	17.5%	10%
8703.22.90	--- Vehicles with more than twelve (12) years from the year of manufacture ..	U	30%	25%	1%	30%	Free	Free	60%	17.5%	10%
	--Of a cylinder capacity exceeding 1,500cc but not exceeding 3,000 cc:										
	-- Of cylinder capacity not exceeding 1999 cc										
8703.23.11	---Vehicles manufactured within a a period not exceeding eight (8) years ..	U	30%	25%	1%	30%	Free	Free	15%	17.5%	10%
8703.23.12	---Vehicles manufactured in a period execeeding eight (8) years but not exceeding twelve (12) years ..	U	30%	25%	1%	15%	Free	Free	45%	17.5%	10%
8703.23.19	--- Vehicles with more than twelve (12) years from the year of manufacture ..	U	30%	25%	1%	15%	Free	Free	75%	17.5%	10%
	-- Of a cylinder capacity exceeding 1999 but not exceeding 2500 cc										
8703.23.21	---Vehicles manufactured within a period not eight (8) years.. ..	U	30%	25%	1%	30%	Free	Free	35%	17.5%	10%
8703.23.22	---Vehicles manufactured in a period exceeding eight (8) years but not exceeding twelve (12) years ..	U	30%	25%	1%	15%	Free	Free	60%	17.5%	10%
8703.23.29	--- Vehicles with more than twelve (12) years from the year of manufacture ..	U	30%	25%	1%	15%	Free	Free	90%	17.5%	10%
	-- Of a cylinder capacity exceeding 2500 but not exceeding 3000 cc										
8703.23.31	---Vehicles manufactured within a period not exceeding eight (8) years ..	U	30%	25%	1%	30%	Free	Free	45%	17.5%	10%
8703.23.32	---Vehicles manuafactured in a period exceeding eight (8) years but not exceeding twelve (12) years..	U	30%	25%	1%	30%	Free	Free	70%	17.5%	10%
8703.23.39	--- Vehicles with more than twelve (12) years from the year of manufacture.	.U	30%	25%	1%	15%	Free	Free	100%	17.5%	10%
	-- Of a cylinder capacity exceeding 3000 cc :										
8703.24.10	---Vehicles manufactured within a period not exceeding eight (8) years ..	U	30%	25%	1%	30%	Free	Free	40%	17.5%	10%
8703.24.20	---Vehicles manufactured in a period exceeding eight (8) years but not										

	exceeding twelve (12) years....	U	30%	25%	1%	15%	Free	Free	60%	17.5%	10%
8703.24.90	--- Vehicles with more than twelve (12) years from the year of manufacture ..	U	30%	25%	1%	15%	Free	Free	80%	17.5%	10%
	-Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel):										
	--Of a cylinder capacity not exceeding 1,500 cc:										
8703.31.10	---Vehicles manufactured within a period not exceeding eight (8) years ..	U	30%	25%	1%	15%	Free	Free		17.5%	10%
8703.31.20	---Vehicles manufactured within a period exceeding eight (8) years but not exceeding twelve (12) years ..	U	30%	25%	1%	15%	Free	Free	30%	17.5%	10%
8703.31.90	--- Vehicles with more than twelve (12) years from the year of manufacture.	U	30%	25%	1%	15%	Free	Free	60%	17.5%	10%
	--Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:										
	-- Of a cylinder capacity not exceeding 1999 cc										
8703.32.11	--- Vehicles manufactured within a period not exceeding eight (8) years ..	U	30%	25%	1%	30%	Free	Free	15%	17.5%	10%
8703.32.12	---Vehicles manufactured in a period exceeding eight (8) years but not exceeding twelve (12) years of a cylinder capacity not exceeding 1,999cc ..	U	30%	25%	1%	15%	Free	Free	45%	17.5%	10%
8703.32.19	--- Vehicles, with more than twelve (12) years from the year of manufacture of cylinder capacity not exceeding 1,999 cc..	U	30%	25%	1%	15%	Free	Free	75%	17.5%	10%
8703.32.91	---Vehicles manufactured within a period not exceeding eight (8) years of cylinder capacity exceeding 1,999cc but not exceeding 2500 cc .	.U	30%	25%	1%	30%	Free	Free	35%	17.5%	10%
8703.32.92	---Vehicles manufactured in a period exceeding eight (8) years but not exceeding twelve (12) years of cylinder capacity exceeding 1,999 cc but not exceeding 2500 cc ..	U	30%	25%	1%	15%	Free	Free	60%	17.5%	10%
8703.32.99	--- Vehicles with more than twelve (12) years from the year of manufacture of cylinder capacity exceeding 1,999 cc but not exceeding 2,500 cc ..	U	30%	25%	1%	15%	Free	Free	90%	17.5%	10%
	--- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3000 cc:										
8703.33.11	----Vehicles manufactured within a										

	period not exceeding eight (8) years ..	U	30%	25%	1%	30%	Free	Free	45%	17.5%	10%
	of a cylinder capacity exceeding 2,500 cc but not exceeding 3000 cc:										
8703.33.12	----Vehicles manufactured in a period exceeding eight (8) years but not exceeding twelve (12) years of a cylinder capacity exceeding 2,500 cc but not exceeding 3000 cc:	U	30%	25%	1%	30%	Free	Free	70%	17.5%	10%
8703.33.19	---- Vehicles with more than twelve (12) years from the year of manufacture of a cylinder capacity exceeding 2500 cc but not exceeding 3000 cc	U	30%	25%	1%	30%	Free	Free	100%	17.5%	10%
8703.33.91	----Vehicles manufactured within a period not exceeding eight (8) years of a cylinder capacity exceeding 3000 cc ..	U	30%	25%	1%	30%	Free	Free	40%	17.5%	10%
8703.33.92	----Vehicles manufactured in a period exceeding eight (8) years but not exceeding twelve (12) years of cylinder capacity exceeding 3000 cc ..	U	30%	25%	1%	30%	Free	Free	60%	17.5%	10%
8703.33.99	---- Vehicles with more than twelve (12) years from the year of manufacture of cylinder capacity exceeding 3000 cc	U	30%	25%	1%	30%	Free	Free	80%	17.5%	10%
	- Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power										
	---Vehicles manufactured within a period not exceeding eight (8) years										
8703.40.11	---Vehicles manufactured within a period not exceeding eight (8) years.. of cylinder capacity not exceeding 1500	U	30%	25%	1%	12.5%	Free	Free		17.5%	10%
8703.40.12	---Vehicles manufactured within a period not exceeding eight (8) years.. of cylinder capacity exceeding 1500 but not exceeding 2500	U	30%	25%	1%	12.5%	Free	Free	10%	17.5%	10%
8703.40.13	---Vehicles manufactured within a period not exceeding eight (8) years.. of cylinder capacitry exceeding 2500	U	30%	25%	1%	12.5%	Free	free	20%	17.5%	10%
8703.40.20	---Vehicles manufactured in a period exceeding eight (8) years but not exceeding twelve (12) years ..	U	30%	25%	1%	12.5%	Free	Free	30%	17.5%	10%
							(Govt. Notice 25 of 4/04/25)				
8703.40.90	--- Vehicles with more than twelve (12) years from the year of manufacture..	U	30%	25%	1%	12.5%	Free	Free	60%	17.5%	10%

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	-Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi- diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power.									
	---Vehicles manufactured within a period not exceeding eight (8) years..	U								
8703.50.11	---Vehicles manufactured within a period not exceeding eight (8) years.. of cylinder capacity not exceeding 1500	U	30%	25%	1%	12.5%	Free	Free	17.5%	10%
8703.50.12	---Vehicles manufactured within a period not exceeding eight (8) years.. of cylinder capacity exceeding 1500 bot not exceeding 2500	U	30%	25%	1%	12.5%	Free	free	10% 17.5%	10%
8703.50.13	---Vehicles manufactured within a period not exceeding eight (8) years.. of cylinder capacity 2500	U	30%	25%	1%	12.5%	Free	free	20% 17.5%	10%
8703.50.20	----Vehicles manufactured in a period exceeding eight (8) years but not exceeding twelve (12) years..	U	30%	25%	1%	12.5%	Free	Free	30% 17.5%	10% (Govt. Notice 25 of 4/04/25)
8703.50.90	---- Vehicles with more than twelve (12) years from the year of manufacture..	U	30%	25%	1%	12.5%	Free	Free	60% 17.5%	10% (Govt. Notice 25 of 4/04/25)
	-Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power.									
8703.60.10	---Vehicles manufactured within a period not exceeding eight (8) years..	U	30%	25%	1%	12.5%	Free	Free	17.5%	10% (Govt Notice 25 of 4/04/25)
8703.60.20	----Vehicles manufactured in a period exceeding eight (8) years but not exceeding twelve (12) years..	U	30%	25%	1%	12.5%	Free	Free	30% 17.5%	10% (Govt Notice 25 of 4/04/25)
8703.60.90	---- Vehicles with more than twelve (12) years from the year of manufacture..	U	30%	25%	1%	12.5%	Free	Free	60% 17.5%	10% (Govt Notice 25 of 4/04/25)
	-Other vehicles, with both compression-Ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power.									
8703.70.10	---Vehicles manufactured within a period not exceeding eight (8) years..	U	30%	25%	1%	12.5%	Free	Free	17.5%	10% (Govt. Notice 25 of 4/04/25)
8703.70.20	----Vehicles manufactured in a period exceeding eight (8) years but not									

		exceeding twelve (12) years .	U	30%	25%	1%	12.5%	Free	Free	30%	17.5%	10%
										(Govt Notice 25 of 4/04/25)		
	8703.70.90	---- Vehicles with more than twelve (12) years from the year of manufacture..	U	30%	25%	1%	12.5%	Free	Free	60%	17.5%	10%
										(Govt. Notice 25 of 4/04/25		
		-Other vehicles, with only electric motor for propulsion										
	8703.80.10	---Vehicles manufactured within a period not exceeding eight (8) years..	U	(Insertion of VAT refer to Govt. Not. 48 of 12/07/2024) Free	Free	1%	12.5%	Free	Free		17.5%	10%
	8703.80.20	----Vehicles manufactured in a period exceeding eight (8) years but not exceeding twelve (12) years..	U	Free	Free	1%	12.5%	Free	Free		17.5%	10%
										Govt Not. 48 of 12/07/2024		
	8703.80.90	---- Vehicles with more than twelve (12) years from the year of manufacture..	U	Free	Free	1%	12.5%	Free	Free		17.5%	10%
										Govt Not. 48 of 12/07/2024		
		-Other:										
	8703.90.10	--- Ambulances, hearses and prison vans	U	Free	Free	Free	Free	Free	Free		Exempt	10%
		--- Other										
	8703.90.91	---Vehicles manufactured within a period not exceeding eight (8) years..	U	30%	25%	1%	15%	Free	Free	45%	17.5%	10%
	8703.90.92	----Vehicles manufactured in a period exceeding eight (8) years but not exceeding twelve (12) years..	U	30%	25%	1%	15%	Free	Free	70%	17.5%	10%
	8703.90.99	---- Vehicles with more than twelve (12) years from the year of manufacture..	U	30%	25%	1%	15%	Free	Free	100%	17.5%	10%
87.04		**Motor vehicles for the transport of goods.**										
	8704.10.00	-Dumpers designed for off-highway use	U	Free	Free	10%	7.5%	Free	Free		17.5%	10%
		-Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):										
		--Gross Vehicle Weight (GVW) not exceeding 5 tonnes:										
	8704.21.10	--- not exceeding 2.99 tonnes	U	10%	10%	1%	10%	Free	Free	5%	17.5%	10%
	8704.21.90	--- Other	U	10%	10%	1%	10%	Free	Free	5%	17.5%	10%
		--GVW exceeding 5 tonnes but not exceeding 20 tonnes:										
	8704.22.10	---GVW exceeding 5 tonnes but not exceeding 10 tonnes. . . .	U	10%	10%	1%	5%	Free	Free	5%	17.5%	10%
		---GVW exceeding 10 tonnes but not exceeding 15 tonnes:										

8704.22.21	---Vehicles manufactured within a period not exceeding fifteen years of GVW exceeding 10 tonnes but not exceeding 15 tonnes	U	10%	10%	1%	5%	Free	Free	5%	17.5%	10%
8704.22.22	----Vehicles with more than fifteen (15) years from the year of manufacture	U	10%	10%	1%	5%	Free	Free	20%	17.5%	10%
	---GVW exceeding 15 tonnes but not exceeding 20 tonnes										
8704.22.91	----Vehicles manufactured within a period not exceeding fifteen (15) years	U	Free	Free	Free	Free	Free	Free	5%	Zero	10%
8704.22.92	----Vehicles with more than fifteen (15) from the year of manufacture .	U	Free	Free	Free	Free	Free	Free	20%	Zero	10%
	--GVW exceeding 20 tonnes:										
8704.23.10	----Vehicles manufactured within a period not exceeding fifteen (15) years	U	Free	Free	Free	Free	Free	Free	5%	Zero	10%
8704.23.90	----Vehicles with more than fifteen (15) years from the year of manufacture..	U	Free	Free	Free	Free	Free	Free	20%	Zero	10%
	-Other, with only spark-ignition internal combustion piston engine:										
	--GVW not exceeding 5 tonnes:										
8704.31.10	---Not exceeding 2.99 tonnes	U	10%	10%	1%	5%	Free	Free	5%	17.5%	10%
8704.31.90	---Other	U	10%	10%	1%	10%	Free	Free	5%	17.5%	10%
	--GVW exceeding 5 tonnes:										
8704.32.10	---GVW exceeding 5 tonnes but not exceeding 10 tonnes	U	10%	10%	1%	5%	Free	Free	5%	17.5%	10%
	---GVW exceeding 10 tonnes but not exceeding 15 tonnes										
8704.32.21	----Vehicles manufactured within a period not exceeding fifteen (15) years	U	10%	10%	1%	5%	Free	Free	5%	17.5%	10%
8704.32.22	----Vehicles with more than fifteen (15) years from the year of manufacture ..	U	10%	10%	1%	5%	Free	Free	20%	17.5%	10%
	---GVW exceeding 15 tonnes but not exceeding 20 tonnes										
8704.32.31	---- Vehicles manufactured within a period not exceeding fifteen (15) years	U	Free	Free	Free	Free	Free	Free	5%	Zero	10%
8704.32.32	----Vehicles with more than fifteen (15) years from the year of manufacture	U	Free	Free	Free	Free	Free	Free	20%	Zero	10%
	---GVW exceeding 20 tonnes:										

8704.32.91	----Vehicles manufactured within a period not exceeding fifteen years ..	U	Free	Free	Free	Free	Free	Free	5%	Zero	10%
8704.32.92	----Vehicles with more than fifteen (15) years from the year of manufacture.	U	Free	Free	Free	Free	Free	Free	20 %	Zero	10%
	- Other, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion :										
8704.41.00	-- g.v.w. not exceeding 5 tonnes	U	10%	10%	1%	5%	Free	Free	5%	17.5%	10%
8704.42.00	-- g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes.	U	10%	10%	1%	5%	Free	Free	5%	17.5%	10%
8704.43.00	-- g.v.w. exceeding 20 tonnes	U	Free	Free	Free	Free	Free	Free	5%	Zero	10%
	- Other, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion :										
8704.51.00	-- g.v.w. not exceeding 5 tonnes	U	10%	10%	1%	5%	Free	Free	5%	17.5%	10%
8704.52.00	-- g.v.w. exceeding 5 tonnes	U	10%	10%	1%	5%	Free	Free	5%	17.5%	10%
8704.60.00	- Other with only electric motor for propulsion	U	Free	Free	1%	5%	Free	Free		17.5%	10%
			(Insertion of VAT refer Govt. Not. 48 of 12/07/2024)								
	-Other										
8704.90.10	----Other vehicles manufactured within a period not exceeding fifteen years ..	U	30%	25%	1%	15%	Free	Free	10%	17.5%	10%
8704.90.90	----Other vehicles with more than fifteen (15) years from the year of manufacture	U	30%	25%	1%	15%	Free	Free	20%	17.5%	10%
87.05	**Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire-fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).**										
8705.10.00	-Crane lorries	U	Free	Free	6%	Free	Free	Free		Zero	10%
8705.20.00	-Mobile drilling derricks	U	Free	Free	Free	Free	Free	Free		Zero	10%
8705.30.00	-Fire-fighting vehicles. . . .	U	Free	Free	Free	Free	Free	Free		17.5%	10%
8705.40.00	-Concrete-mixer lorries	U	Free	Free	6%	Free	Free	Free		Zero	10%
	-Other:										
8705.90.10	---Mobile clinics and mobile dispensaries; fitted out as such or for special conversion	U	Free	Free	Free	Free	Free	Free		17.5%	10%
8705.90.20	---Refuse removal motor vehicles . .	U	Free	Free	Free	Free	Free	Free		17.5%	10%
8705.90.30	---Mobile banking vans	U	Free	Free	Free	Free	Free	Free		17.5%	10%
8705.90.40	---Water sprinkler motor vehicles. . . .	U	Free	Free	Free	Free	Free	Free		17.5%	10%
8705.90.50	---Cesspool (septic tank) vehicles. . . .	U	Free	Free	Free	Free	Free	Free		17.5%	10%
8705.90.90	---Other	U	15%	10%	6%	7.5%	Free	Free		17.5%	10%
87.06	**Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.**										
8706.00.10	---Chassis without cabs, unassembled or disassembled approved by the Commissioner General for the										

		purposes of special conversion into vehicles of subheadings 8704.21.90, 8704.22.10, 8704.22.90, 8704.31.90 and 8704.32.10	U	10%	10%	3%	5%	Free	Free	17.5%	10%
	8706.00.20	---Chassis without cabs, unassembled or disassembled approved by the Commissioner General for the purposes of special conversion into vehicles of subheadings 8704.22.90, 8704.23.00 and 8704.32.90. .	U	Free	Free	Free	Free	Free	Free	17.5%	10%
	8706.00.30	---Other chassis without cabs approved by the Commissioner General for special conversion into vehicles of subheadings 8704.21.90 and 8704.22.10	U	10%	10%	3%	5%	Free	Free	17.5%	10%
	8706.00.40	---Other chassis without cabs approved by the Commissioner General for special conversion into vehicles of heading 8702 and of subheadings 8704.22.90, 8704.23.00 and 8704.32.90	U	Free	Free	Free	Free	Free	Free	17.5%	10%
	8706.00.90	---Other	U	15%	10%	6%	7.5%	Free	Free	17.5%	10%
87.07		**Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.**									
	8707.10.00	-For the vehicles of heading 87.03	U	30%	25%	4%	15%	Free	Free	17.5%	10%
	8707.90.00	-Other	U	30%	25%	4%	15%	Free	Free	17.5%	10%
87.08		**Parts and accessories of the motor vehicles of headings 87.01 to 87.05.**									
	8708.10.00	-Bumpers and parts thereof . .	kg	30%	25%	4%	15%	Free	Free	17.5%	10%
		-Other parts and accessories of bodies (including cabs):									
	8708.21.00	--Safety seat belts	kg	30%	25%	4%	30%	Free	Free	17.5%	10%
	8708.22.00	--Front windscreens (windshields), rear windows and other windows specified in Subheading Note 1 to this Chapter. .	kg	30%	25%	4%	12.5%	Free	Free	17.5%	10%
	8708.29.00	--Other.	kg	30%	25%	4%	30%	Free	15%	17.5%	10%
	8708.30.00	-Brakes and servo-brakes; parts thereof	kg	30%	25%	4%	30%	Free	15%	17.5%	10%
	8708.40.00	- Gear boxes and parts thereof	kg	30%	25%	4%	30%	Free	Free	17.5%	10%
	8708.50.00	- Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof	kg	30%	25%	4%	30%	Free	Free	17.5%	10%
	8708.70.00	-Road wheels and parts and accessories thereof.	kg	30%	25%	4%	15%	Free	Free	17.5%	10%
	8708.80.00	-Suspension systems and parts thereof (including shock-absorbers) . .	kg	30%	25%	4%	30%	Free	Free	17.5%	10%
		- Other parts and accessories:									
	8708.91.00	-- Radiators and parts thereof	kg	30%	25%	4%	30%	Free	Free	17.5%	10%
	8708.92.00	-- Silencers (mufflers) and exhaust pipes; parts thereof	kg	30%	25%	4%	15%	Free	Free	17.5%	10%

	8708.93.00	-- Clutches and parts thereof	kg	30%	25%	4%	30%	Free	Free		17.5%	10%
	8708.94.00	--Steering wheels, steering columns and steering boxes; parts thereof . .	kg	30%	25%	4%	30%	Free	Free		17.5%	10%
	8708.95.00	-- Safety airbags with inflater system; parts thereof . .	kg	30%	25%	4%	15%	Free	Free		17.5%	10%
	8708.99.00	-- Other	kg	30%	25%	4%	30%	Free	Free		17.5%	10%
87.09		**Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.**										
		-Vehicles:										

1	2	3	4	5	6	7	7A	8	9	10	11	12
	8709.11.00	--Electrical	U	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	8709.19.00	--Other.	U	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	8709.90.00	-Parts	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
87.10	8710.00.00	**Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles**	U	10%	10%	3%	5%	Free	Free		17.5%	10%
87.11		**Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.**										
		-With internal combustion piston engine of a cylinder capacity not exceeding 50cc										
	8711.10.01	---Specially designed as ambulance	U	Free	Free	Free	Free	Free	Free		Zero	10%
	8711.10.02	---Specially designed as goods carrying	U	10%	10%	3%	5%	Free	Free		17.5%	10%
	8711.10.19	---Other	U	20%	15%	13%	10%	Free	Free		17.5%	10%
		-With internal combustion piston engine of a cylinder capacity exceeding 50cc not exceeding 250cc										
	8711.20.01	---Specially designed as ambulance. . . .	U	Free	Free	Free	Free	Free	Free	-	Zero	10%
	8711.20.02	---Specially designed as goods carrying	U	10%	10%	3%	10%	Free	Free	-	17.5%	10%
	8711.20.20	---Motorcycles with reciprocal internal combustion piston engine of cylinder capacity not exceeding 100cc	U	Free	Free	Free	Free	Free	Free		17.5%	10%
	8711.20.21	---Other	U	20%	15%	13%	7.5%	Free	Free		17.5%	10%
		-With internal combustion piston engine of a cylinder capacity exceeding 250cc but not exceeding 500cc										

	8711.30.01	--- Specially designed as ambulance	U	Free	Free	Free	Free	Free	Free	-	Zero	10%
	8711.30.02	---Specially designed as goods carrying	U	10%	10%	3%	5%	Free	Free	-	17.5%	10%
	8711.30.19	---Other	U	30%	25%	13%	15%	Free	Free	5%	17.5%	10%
		-With internal combustion piston engine of a cylinder capacity exceeding 500cc but not exceeding 800cc										
	8711.40.01	---Specially designed as ambulance	U	Free	Free	Free	Free	Free	Free	-	Zero	10%
	8711.40.02	---Specially designed goods carrying	U	10%	10%	3%	5%	Free	Free	-	17.5%	10%
	8711.40.19	---Other	U	30%	25%	13%	15%	Free	Free	5%	17.5%	10%
		-With internal combustion piston engine of a cylinder capacity exceeding 800cc										
	8711.50.01	---Specially designed as an ambulance	U	Free	Free	Free	Free	Free	Free	-	Zero	10%
	8711.50.02	---Specially designed as goods carrying	U	10%	10%	3%	5%	Free	Free	-	17.5%	10%
	8711.50.19	---Other	U	30%	25%	13%	15%	Free	Free	25%	17.5%	10%
		-With electric motor for propulsion .										
	8711.60.01	---Specially designed as an ambulance	U	Free	Free	Free	Free	Free	Free	-	Zero	10%
	8711.60.02	---Specially designed as goods carrying	U	Free	Free	3%	5%	Free	Free	-	17.5%	10%
				Govt. Not. 7 of 23/02/2024								
	8711.60.19	---Other	U	Free	Free	13%	12.5%	Free	Free		17.5%	10%
	8711.90.00	-Other	U	30%	25%	13%	15%	Free	Free	5%	17.5%	10%
87.12		**Bicycles and other cycles (including delivery tricycles), not motorised.**										
	8712.00.10	---Cycles specially constructed for the disabled	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8712.00.11	---Cycles specially designed as an Ambulance	U	Free	Free	Free	Free	Free	Free	-	Zero	10%
	8712.00.90	---Other	U	5%	Free	3%	2.5%	Free	Free		17.5%	10%
87.13		**Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.**										
	8713.10.00	-Not mechanically propelled . .	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8713.90.00	-Other	U	Free	Free	Free	Free	Free	Free		Exempt	10%
87.14		**Parts and accessories of vehicles of headings 87.11 to 87.13.**										
	8714.10.00	-Of motorcycles (including mopeds)	kg	30%	25%	13%	15%	Free	Free		17.5%	10%
	8714.20.00	-Of carriages for disabled persons	kg	Free	Free	Free	Free	Free	Free		17.5%	10%
		-Other:										
	8714.91.00	--Frames and forks, and parts thereof	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	8714.92.00	--Wheel rims and spokes	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	8714.93.00	--Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	8714.94.00	--Brakes, including coaster braking hubs and hub brakes, and parts thereof	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	8714.95.00	--Saddles	U	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	8714.96.00	--Pedals and crank-gear, and parts thereof	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	8714.99.00	--Other.	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
87.15	8715.00.00	**Baby carriages and parts thereof**	kg	30%	25%	13%	15%	Free	Free		17.5%	10%

87.16		**Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.**										
	8716.10.00	-Trailers and semi-trailers of the caravan type, for housing or camping	U	30%	25%	12%	15%	Free	Free	5%	17.5%	10%
	8716.20.00	-Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	U	15%	10%	6%	7.5%	Free	Free	5%	17.5%	10%
		-Other trailers and semi-trailers for the transport of goods:										
		--Tanker trailers and tanker semi-trailers:										
	8716.31.10	---Gross vehicle weight not exceeding 10 tonnes	U	10%	10%	2%	5%	Free	Free	5%	17.5%	10%
	8716.31.20	---GVW exceeding 10 tonnes but not excedding 15 tonnes	U	10%	10%	Free	10%	10%	Free		17.5%	10%
	8716.31.30	---GVW exceeding 15 tonnes . .	U	Free	Free	Free	Free	Free	Free		17.5%	10%
		--Other:										
	8716.39.10	---Trailers and cart chassis for special conversion	U	15%	10%	6%	15%	Free	Free	5%	17.5%	10%
	8716.39.20	---Gross vehicle weight not exceeding 2.99 tonnes	U	30%	25%	2%	15%	Free	Free	5%	17.5%	10%
	8716.39.30	---Gross vehicle weight exceeding 2.99 tonnes but not exceeding 10 tonnes	U	15%	10%	2%	15%	Free	Free		17.5%	10%
	8716.39.90	---Gross vehicle weight exceeding 10 tonnes	U	15%	10%	1%	15%	Free	Free	5%	17.5%	10%
	8716.40.00	-Other trailers and semi-trailers . .	U	30%	25%	2%	30%	Free	Free		17.5%	10%
		- Other vehicles:										
	8716.80.10	---Hand propelled vehicles specialised for use in an industry e.g. in the textile or ceramic industries or in dairies	U	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	8716.80.20	---Carts, wheelbarrows and other barrows and delivery vehicles . .	U	30%	25%	13%	30%	Free	25%		17.5%	10%
	8716.80.90	---Other	U	30%	25%	10%	30%	Free	Free		17.5%	10%
	8716.90.00	-Parts	U	30%	25%	10%	30%	Free	15%		17.5%	10%

CHAPTER 88

Aircraft, spacecraft, and parts thereof

Note:

1. For the purposes of this Chapter, the expression "unmanned aircraft" means any aircraft, other than those of heading 88.01, designed to be flown without a pilot on board. They may be designed to carry a payload or equipped with permanently integrated digital cameras or other equipment which would enable them to perform utilitarian functions during their flight.

   The expression "unmanned aircraft", however, does not cover flying toys, designed solely for amusement purposes (heading 95.03)

Subheading Notes:

1. For the purposes of subheadings 8802.11 to 8802.40, the expression "unladen weight" means the weight of the machine in normal flying order, excluding the weight of the crew and of fuel and equipment other than permanently fitted items of equipment.
2. For the purposes of subheadings 8806.21 to 8806.24 and 8806.91 to 8806.94, the expression "maximum take-off weight" means the maximum weight of the machine in normal flying order, at take-off, including the weight of payload, equipment and fuel

1	2	3	4	5	6	7	7A	8	9	10	11	12
88.01	8801.00.00	**Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.**	U	30%	25%	13%	15%	Free	Free		17.5%	10%
88.02		**Other aircraft (for example, helicopters, aeroplanes), except unmanned aircraft of heading 88.06; spacecraft (including satellites) and suborbital and spacecraft launch vehicles.**										
		-Helicopters:										
		--Of an unladen weight not exceeding 2,000 kg:										
	8802.11.10	---Of a kind used for carriage of passengers	U	10%	10%	3%	5%	Free	Free		17.5%	10%
	8802.11.90	---Other	U	10%	10%	3%	5%	Free	Free		17.5%	10%
		--Of an unladen weight exceeding 2,000 kg:										
	8802.12.10	---Of a kind used for carriage of passengers	U	10%	10%	3%	5%	Free	Free		17.5%	10%
	8802.12.90	---Other	U	10%	10%	3%	5%	Free	Free		17.5%	10%
	8802.20.00	-Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg	U	Free	Free	3%	Free	Free	Free		17.5%	10%
	8802.30.00	-Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg	U	10%	5%	Free	Free	Free	Free	10%	17.5%	10%
								Govt. Not. 7 of 23/02/2024				
	8802.40.00	-Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	8802.60.00	-Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	U	10%	10%	3%	5%	Free	Free		17.5%	10%
[88.03]												
88.04	8804.00.00	**Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto**	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
88.05		**Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.**										
	8805.10.00	-Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
		-Ground flying trainers and parts thereof:										

	8805.21.00	--Air combat simulators and parts thereof	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
	8805.29.00	--Other	kg	10%	10%	3%	5%	Free	Free		17.5%	10%
88.06		**-Unmanned aircraft.**										
	8806.10.00	-Designed for the carriage of passengers	U	10%	10%	3%	5%	Free	Free		17.5%	10%
		-Other, for remote-controlled flight only :										
	8806.21.00	-With maximum take-off weight not more than 250 g	U	10%	10%	3%	5%	Free	Free		17.5%	10%
	8806.22.00	-With maximum take-off weight more than 250 g but not more than 7 kg. .	U	10%	10%	3%	5%	Free	Free		17.5%	10%
	8806.23.00	-With maximum take-off weight more than 7 kg but not more than 25 kg	U	10%	10%	3%	5%	Free	Free		17.5%	10%
	8806.24.00	-With maximum take-off weight more than 25 kg but not more than 150 kg	U	10%	10%	3%	5%	Free	Free		17.5%	10%
	8806.29.00	-Other	U	10%	10%	3%	5%	Free	Free		17.5%	10%
		-Other										
	8806.91.00	-With maximum take-off weight not more than 250 g	U	10%	10%	3%	5%	Free	Free		17.5%	10%
	8806.92.00	-With maximum take-off weight more than 250 g but not more than 7 kg	U	10%	10%	3%	5%	Free	Free		17.5%	10%
	8806.93.00	-With maximum take-off weight more than 7 kg but not more than 25 kg	U	10%	10%	3%	5%	Free	Free		17.5%	10%
	8806.94.00	-With maximum take-off weight more than 25 kg but not more than 150 kg	U	10%	10%	3%	5%	Free	Free		17.5%	10%
	8806.99.00	- Other	U	10%	10%	3%	5%	Free	Free		17.5%	10%
88.07		- Parts of goods of heading 88.01, 88.02 or 88.06.										
	8807.10.00	---Propellers and rotors and parts thereof	kg	Free	Free	Free	Free	Free	Free		Exempt	10%
	8807.20.00	--- Under-carriages and parts thereof . .	kg	Free	Free	Free	Free	Free	Free		Exempt	10%
	8807.30.00	--Other parts of aeroplanes, helicopters or unmanned aircraft	kg	Free	Free	Free	Free	Free	Free		Exempt	10%
	8807.90.00	---Other	kg	Free	Free	Free	Free	Free	Free		Exempt	10%

CHAPTER 89

Ships, boats and floating structures

NOTE:

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

1	2	3	4	5	6	7	7A	8	9	10	11	12
89.01		**Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.**										
		-Cruise ships, excursion boats and similar vessels principally designed										

		for the transport of persons; ferry-boats of all kinds:									
	8901.10.10	---High-seas vessels. . . .	U	10%	10%	3%	5%	Free	Free	17.5%	10%
	8901.10.90	---Other	U	10%	10%	3%	5%	Free	Free	17.5%	10%
		-Tankers:									
	8901.20.10	---High-seas vessels. . . .	U	Free	Free	Free	Free	Free	Free	17.5%	10%
	8901.20.90	---Other	U	Free	Free	Free	Free	Free	Free	17.5%	10%
		-Refrigerated vessels, other than those of subheading 8901.20:									
	8901.30.10	---High-seas vessels. . . .	U	10%	10%	3%	5%	Free	Free	17.5%	10%
	8901.30.90	---Other	U	10%	10%	3%	5%	Free	Free	17.5%	10%
		-Other vessels for the transport of goods and other vessels for the transport of both persons and goods:									
	8901.90.11	----Of a gross tonnage not exceeding 250	U	10%	10%	3%	5%	Free	Free	17.5%	10%
		----Of a gross tonnage exceeding 250									
	8901.90.13	-----Principally designed for the transport of goods	U	10%	10%	3%	5%	Free	Free	17.5%	10%
	8901.90.19	-----Other	U	10%	10%	3%	5%	Free	Free	17.5%	10%
		--Other									
	8901.90.91	----Mechanically propelled. .	U	10%	10%	3%	5%	Free	Free	17.5%	10%
	8901.90.99	----Other	U	10%	10%	3%	5%	Free	Free	17.5%	10%
89.02		**Fishing vessels; factory ships and other vessels for processing or preserving fishery products:**									
		---High-seas vessels									
	8902.00.11	----Fishing boats, of a gross tonnage not exceeding 250	U	Free	Free	Free	Free	Free	Free	17.5%	10%
	8902.00.12	----Fishing boats, of a gross tonnage exceeding 250	U	Free	Free	Free	Free	Free	Free	17.5%	10%
	8902.00.19	----Other	U	Free	Free	Free	Free	Free	Free	17.5%	10%
	8902.00.90	---Other	U	Free	Free	Free	Free	Free	Free	17.5%	10%
89.03		**Yachts and other vessels for pleasure or sports; rowing boats and canoes.**									
		-Inflatable (including rigid hull inflatable) boats :									
	8903.11.00	- Fitted or designed to be fitted with a motor, unladen (net) weight (excluding the motor) not exceeding 100 kg . .	U	25%	25%	9%	12.5%	Free	Free	30%	17.5% 10%
	8903.12.00	---Not designed for use with a motor and unladen (net) weight not exceeding 100 kg.	U	30%	25%	9%	12.5%	Free	Free	30%	17.5% 10%
	8903.19.00	--- Other	U	30%	25%	9%	12.5%	Free	Free	30%	17.5% 10%
		-Sailboats, other than inflatable, with or without auxiliary motor :									
	8903.21.00	---Of a length not exceeding 7.5 m. .	U	30%	25%	9%	12.5%	Free	Free	30%	17.5% 10%
	8903.22.00	---Of a length exceeding 7.5 m but not exceeding 24 m	U	30%	25%	9%	12.5%	Free	Free	30%	17.5% 10%
	8903.23.00	---Of a length exceeding 24 m . .	U	30%	25%	9%	12.5%	Free	Free	30%	17.5% 10%
		- Motorboats, other than inflatable, not including outboard motorboats :									

	8903.31.00	---Of a length not exceeding 7.5 m. .	U	30%	25%	9%	12.5%	Free	Free	30%	17.5%	10%
	8903.32.00	---Of a length exceeding 7.5 m but not exceeding 24 m	U	30%	25%	9%	12.5%	Free	Free	30%	17.5%	10%
	8903.33.00	---Of a length exceeding 24 m . .	U	30%	25%	9%	12.5%	Free	Free	30%	17.5%	10%
		- Other :										
	8903.93.00	---Of a length not exceeding 7.5 m	U	30%	25%	9%	12.5%	Free	Free	30%	17.5%	10%
	8903.99.00	---Other	U	30%	25%	9%	15%	Free	Free	30%	17.5%	10%
89.04	8904.00.00	**Tugs and pusher craft**	U	30%	25%	9%	15%	Free	Free		17.5%	10%
89.05		**Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms.**										
	8905.10.00	-Dredgers	U	10%	10%	3%	5%	Free	Free		17.5%	10%
	8905.20.00	-Floating or submersible drilling or production platforms	U	10%	10%	3%	5%	Free	Free		17.5%	10%
	8905.90.00	-Other	U	10%	10%	3%	5%	Free	Free		17.5%	10%
89.06		**Other vessels, including warships and lifeboats other than rowing boats.**										
	8906.10.00	-Warships	U	10%	10%	3%	5%	Free	Free		17.5%	10%
		-Other:										
	8906.90.10	---Lifeboats	U	10%	10%	3%	5%	Free	Free		17.5%	10%
	8906.90.90	---Other	U	10%	10%	3%	5%	Free	Free		17.5%	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
89.07		**Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).**										
	8907.10.00	-Inflatable rafts	U	10%	10%	3%	5%	Free	Free		17.5%	10%
	8907.90.00	-Other	U	10%	10%	3%	10%	Free	Free		17.5%	10%
89.08	8908.00.00	**Vessels and other floating structures for breaking up**	U	10%	10%	3%	5%	Free	Free		17.5%	10%

XVIII

Section XVIII

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

CHAPTER 90

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

NOTES:

1. This Chapter does not cover:

(*a*) Articles of a kind used in machines, appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16), of leather or of composition leather (heading 42.05) or of textile material (heading 59.11);

(*b*) Supporting belts or other support articles of textile material, whose intended effect on the organ to be supported or held derives solely from their elasticity (for example, maternity belts, thoracic support bandages, abdominal support bandages, supports for joints or muscles) (Section XI);

(*c*) Refractory goods of heading 69.03; ceramic wares for laboratory, chemical or other technical uses of heading 69.09;

(*d*) Glass mirrors, not optically worked, of heading 70.09, or mirrors of base metal or of precious metal, not being optical elements (heading 83.06 or Chapter 71);

(*e*) Goods of heading 70.07, 70.08, 70.11, 70.14, 70.15 or 70.17;

(*f*) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39); however, articles specially designed for use exclusively in implants in medical, surgical, dental or veterinary sciences are to be classified in heading 90.21;

(*g*) Pumps incorporating measuring devices, of heading 84.13; weight-operated counting or checking machinery, or separately presented weights for balances (heading 84.23); lifting or handling machinery, (headings 84.25 to 84.28); paper or paperboard cutting machines of all kinds (heading 84.41); fittings for adjusting work or tools on machine-tools or water –jet cutting machines, of heading 84.66, including fittings with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); calculating machines (heading 84.70); valves or other appliances of heading 84.81;machines and apparatus (including apparatus for the projection or drawing of circuit patterns on sensitized semiconductor materials) of heading 84.86;

(*h*) Searchlights or spotlights of a kind used for cycles or motor vehicles (heading 85.12); portable electric lamps of heading 85.13; cinematographic sound recording, reproducing or re-recording apparatus (heading 85.19); sound-heads (heading 85.22); television cameras, digital cameras and video camera recorders (heading 85.25); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading 85.26); connectors for optical fibres, optical fibre bundles or cables (heading 85.36) numerical control apparatus; sealed beam lamp units of heading 85.39; optical fibre cables of heading 85.44;

(*ij*) Searchlights or spotlights of heading 94.05;

(k) Articles of Chapter 95;

(l) Monopods, bipods, tripods and similar articles, of heading 96.20 ;

(*m*) Capacity measures, which are to be classified according to their constituent material; or

(*n*) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading 39.23 or Section XV).

2. Subject to Note 1 above, parts and accessories for machines, apparatus, instruments or articles of this Chapter are to be classified according to the following rules:

(*a*) Parts and accessories which are goods included in any of the headings of this Chapter or of Chapter 84, 85 or 91(other than heading 84.87, 85.48 or 90.33) are in all cases to be classified in their respective headings;

(*b*) Other parts and accessories, if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number of machines, instruments or apparatus of the same heading (including a machine, instrument or apparatus of heading 90.10, 90.13 or 90.31) are to be classified with the machines, instruments or apparatus of that kind;

(*c*) All other parts and accessories are to be classified in heading 90.33.

3. The provisions of Notes 3 and 4 to Section XVI apply also to this Chapter.

4. Heading 90.05 does not apply to telescopic sights for fitting to arms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter or Section XVI; such telescopic sights and telescopes are to be classified in heading 90.13.

5. Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading 90.13 and in heading 90.31 are to be classified in heading 90.31.

6. For the purposes of heading 90.21, the expression "orthopaedic appliances" means appliances for:
   Preventing or correcting bodily deformities; or
   Supporting or holding parts of the body following an illness, operation or injury. Orthopaedic appliances include footwear and special insoles designed to correct orthopaedic conditions, provided that they are either (1) made to measure or (2) mass- produced, presented singly and not in pairs and designed to fit either foot equally.

7. Heading 90.32 applies only to:

   (*a*) Instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or gases, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value; and

   (*b*) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value.

90.01		**Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked.**										
	9001.10.00	-Optical fibres, optical fibre bundles and cables	kg	Free	Free	Free	Free	Free	Free		Exempt	10%
	9001.20.00	-Sheets and plates of polarising material	kg	Free	Free	Free	Free	Free	Free		Exempt	10%
	9001.30.00	-Contact lenses	U	Free	Free	Free	Free	Free	Free		Exempt	10%
		-Spectacle lenses of glass:										
	9001.40.10	---Refractive lenses of a kind used for sight correction . .	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	9001.40.20	---Lenses for safety spectacles . .	U	Free	Free	Free	Free	Free	Free		Exempt	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
	9001.40.90	---Other	U	Free	Free	13%	Free	Free	Free	20%	Exempt	10%
		-Spectacle lenses of other materials:										
	9001.50.10	---Refractive lenses of a kind used for sight correction	U	10%	5%	Free	5%	Free	Free		Exempt	10%
	9001.50.20	---Lenses for safety spectacles . .	U	10%	5%	Free	5%	Free	Free		Exempt	10%
	9001.50.90	---Other	U	30%	25%	13%	15%	Free	Free	20%	17.5%	10%

		-Other:									
	9001.90.10	---Optical elements for use in scientific instruments or apparatus or in navigational aids	kg	Free	Free	Free	Free	Free	Free	Exempt	10%
	9001.90.20	---Optical elements in the rough, not optically worked	kg	Free	Free	Free	Free	Free	Free	Exempt	10%
	9001.90.90	---Other	kg	Free	Free	13%	Free	Free	Free	17.5%	10%
90.02		**Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked.**									
		-Objective lenses:									
	9002.11.00	--For cameras, projectors or photographic enlargers or reducers	kg	15%	10%	13%	7.5%	Free	Free	17.5%	10%
		--Other:									
	9002.19.10	---For use in scientific instruments or apparatus or in navigational aids	kg	10%	5%	3%	5%	Free	Free	Exempt	10%
	9002.19.90	---Other	kg	15%	10%	13%	7.5%	Free	Free	17.5%	10%
	9002.20.00	-Filters	kg	15%	10%	13%	7.5%	Free	Free	17.5%	10%
	9002.90.00	-Other	kg	15%	10%	13%	7.5%	Free	Free	17.5%	10%
90.03		**Frames and mountings for spectacles, goggles or the like, and parts thereof.**									
		-Frames and mountings:									
		--Of plastics:									
	9003.11.10	---For corrective spectacles lenses	U	15%	10%	4%	7.5%	Free	Free	17.5%	10%
	9003.11.90	---Other	U	15%	10%	4%	7.5%	Free	Free	17.5%	10%
		--Of other materials:									
		---Of precious metal or of rolled precious metal									
	9003.19.11	----For corrective spectacles lenses	U	15%	10%	4%	7.5%	Free	Free	17.5%	10%
	9003.19.19	----Other	U	15%	10%	4%	7.5%	Free	Free	17.5%	10%
		---Of base metal									
	9003.19.21	----For corrective spectacles lenses	U	15%	10%	4%	7.5%	Free	Free	17.5%	10%
	9003.19.29	----Other	U	15%	10%	4%	7.5%	Free	Free	17.5%	10%
	9003.19.91	---For corrective spectacles lenses	U	15%	10%	4%	7.5%	Free	Free	17.5%	10%
	9003.19.99	---Other	U	15%	10%	4%	7.5%	Free	Free	17.5%	10%
	9003.90.00	-Parts	kg	30%	25%	4%	15%	Free	Free	17.5%	10%
90.04		**Spectacles, goggles and the like, corrective, protective or other.**									
		-Sunglasses:									
	9004.10.11	---With frames and mountings of precious metal or of rolled precious metal	U	30%	25%	13%	15%	Free	Free	17.5%	10%
	9004.10.13	---With frames and mountings of base metal	U	30%	25%	13%	15%	Free	Free	17.5%	10%
	9004.10.15	---With frames and mountings of plastics	U	30%	25%	13%	15%	Free	Free	17.5%	10%
	9004.10.19	---With frames and mountings of other materials	U	30%	25%	13%	15%	Free	Free	17.5%	10%
		---Other:									
		---For correcting vision:									
	9004.90.11	----With frames and mountings of									

		precious metal or of rolled precious metal	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	9004.90.13	----With frames and mountings of base metal	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	9004.90.15	----With frames and mountings of plastics	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	9004.90.19	----With frames and mountings of other materials	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	9004.90.20	----Goggles and the like for use in industry and for professional use . .	U	Free	Free	Free	Free	Free	Free		Exempt	10%
		---Other										
	9004.90.91	----With frames and mountings of precious metal or of rolled precious metal	U	30%	25%	4%	15%	Free	Free		17.5%	10%
	9004.90.93	----With frames and mountings of base metal	U	30%	25%	4%	15%	Free	Free		17.5%	10%
	9004.90.95	----With frames and mountings of Plastics	U	30%	25%	4%	15%	Free	Free		17.5%	10%
	9004.90.99	----With frames and mountings of other materials	U	30%	25%	13%	15%	Free	Free		17.5%	10%
90.05		**Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy.**										
	9005.10.00	-Binoculars	U	30%	25%	13%	15%	Free	Free		17.5%	10%
		-Other instruments:										
	9005.80.10	---Astronomical instruments . .	U	30%	25%	13%	15%	Free	Free		17.5%	10%
	9005.80.90	---Other	U	30%	25%	13%	15%	Free	Free		17.5%	10%
	9005.90.00	-Parts and accessories (including mountings)	U	30%	25%	13%	15%	Free	Free		17.5%	10%
90.06		**Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39.**										

1	2	3	4	5	6	7	7A	8	9	10	11	12
		-Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes:										
	9006.30.10	---For medical or surgical purposes	U	Free	Free	Free	Free	Free	Free	20%	17.5%	10%
	9006.30.20	---For aerial survey purposes . .	U	Free	Free	Free	Free	Free	Free	20%	17.5%	10%
	9006.30.90	---Other	U	Free	Free	Free	Free	Free	Free	20%	17.5%	10%
	9006.40.00	-Instant print cameras	U	30%	25%	13%	15%	Free	Free	20%	17.5%	10%
		-Other cameras:										
	9006.53.10	---For roll film of a width of 35 mm	U	30%	25%	13%	15%	Free	Free	20%	17.5%	10%

	9006.53.20	---Cameras of a kind used for recording documents on microfilm, microfiche or other micro forms	U	30%	25%	13%	15%	Free	Free	20%	17.5%	10%
	9006.53.30	---Microcameras for attachment to microscopes	U	30%	25%	13%	12.5%	Free	Free	20%	17.5%	10%
	9006.53.90	---Other	U	30%	25%	13%	15%	Free	Free	20%	17.5%	10%
		--Other										
	9006.59.10	---Cameras of a kind used for recording documents on microfilm, microfiche or other micro forms	U	30%	25%	13%	15%	Free	Free	20%	17.5%	10%
	9006.59.20	---Microcameras for attachment to microscopes	U	30%	25%	13%	15%	Free	Free	20%	17.5%	10%
	9006.59.90	---Other	U	30%	25%	13%	15%	Free	Free	20%	17.5%	10%
		-Photographic flashlight apparatus and flashbulbs:										
	9006.61.00	--Discharge lamp (“electronic”) flashlight apparatus	U	30%	25%	13%	15%	Free	Free	20%	17.5%	10%
	9006.69.00	--Other	U	30%	25%	13%	15%	Free	Free	20%	17.5%	10%
		-Parts and accessories:										
		--For cameras:										
	9006.91.10	---Of subheading 9006.10	kg	30%	25%	13%	15%	Free	Free		17.5%	10%
	9006.91.90	---Other	kg	30%	25%	13%	15%	Free	Free		17.5%	10%
	9006.99.00	--Other	kg	30%	25%	13%	15%	Free	Free		17.5%	10%
90.07		**Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.**										
	9007.10.00	-- Cameras	U	15%	10%	13%	7.5%	Free	Free		17.5%	10%
		-Projectors:										
	9007.20.10	---Of a kind used in cinemas . .	U	15%	10%	13%	7.5%	Free	Free		17.5%	10%
	9007.20.90	---Other	kg	15%	10%	13%	7.5%	Free	Free		17.5%	10%
		-Parts and accessories:										
	9007.91.00	--For cameras	kg	15%	10%	13%	7.5%	Free	Free		17.5%	10%
	9007.92.00	--For projectors	kg	30%	25%	13%	15%	Free	Free		17.5%	10%
90.08		**Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.**										
		-- Projectors, enlargers and reducers:										
	9008.50.10	--- Apparatus specially designed for projecting x-ray photographs . .	U	15%	10%	13%	7.5%	Free	Free		17.5%	10%
	9008.50.20	--- Specially designed for use in the preparation of printing plates and cylinders	U	15%	10%	13%	7.5%	Free	Free		17.5%	10%
	9008.50.90	--- Other	kg	15%	10%	13%	7.5%	Free	Free		17.5%	10%
	9008.90.00	-Parts and accessories	kg	15%	10%	13%	7.5%	Free	Free		17.5%	10%

[90.09]

1	2	3	4	5	6	7	7A	8	9	10	11	12

90.10		**Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens.**										
	9010.10.00	-Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	U	15%	10%	6%	7.5%	Free	Free		17.5%	10%
		-Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes:										
	9010.50.10	---Apparatus specially designed for developing X-ray photographs . .	U	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	9010.50.90	---Other	U	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	9010.60.00	-Projection screens	U	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	9010.90.00	-Parts and accessories	kg	15%	10%	6%	7.5%	Free	Free		17.5%	10%
90.11		**Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection.**										
		-Stereoscopic microscopes:										
	9011.10.10	---Optical stereoscopic microscopes fitted with equipment specially designed for the handling and transport of semiconductor wafers or reticles	U	Free	Free	Free	Free	Free	Free	20%	17.5%	10%
	9011.10.90	---Other	U	Free	Free	Free	Free	Free	Free	20%	17.5%	10%
		-Other microscopes, for photomicrography, cinephotomicrography or microprojection:										
	9011.20.10	---Optical stereoscopic microscopes fitted with equipment specially designed for the handling and transport of semiconductor wafers or reticles	U	Free	Free	Free	Free	Free	Free	20%	17.5%	10%
	9011.20.90	---Other	U	Free	Free	Free	Free	Free	Free	20%	17.5%	10%
	9011.80.00	-Other microscopes	U	Free	Free	Free	Free	Free	Free	20%	17.5%	10%
		-Parts and accessories:										
	9011.90.10	---Of apparatus of subheading 9011.10.10 or 9011.20.10	kg	Free	Free	Free	Free	Free	Free	20%	17.5%	10%
	9011.90.90	---Other	kg	Free	Free	Free	Free	Free	Free	20%	17.5%	10%
90.12		**Microscopes other than optical microscopes; diffraction apparatus.**										
		-Microscopes other than optical microscopes; diffraction apparatus:										

	9012.10.10	---Electron beam microscopes fitted with equipment specifically designed for the handing and transport of semiconductor wafer or reticles	U	Free	Free	Free	Free	Free	Free	20%	17.5%	10%
	9012.10.90	---Other	U	Free	Free	Free	Free	Free	Free	20%	17.5%	10%
	9012.90.00	-Parts and accessories	kg	Free	Free	Free	Free	Free	Free	20%	17.5%	10%
90.13		**Lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter.**										
	9013.10.00	-Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI . .	U	Free	Free	Free	Free	Free	Free	20%	17.5%	10%
		-Lasers, other than laser diodes:										
	9013.20.10	---Laser pointers	U	Free	Free	Free	Free	Free	Free	20%	17.5%	10%
	9013.20.90	---Other	U	Free	Free	Free	Free	Free	Free	20%	17.5%	10%
	9013.80.00	-Other devices, appliances and instruments	U	Free	Free	Free	Free	Free	Free	20%	17.5%	10%
	9013.90.00	-Parts and accessories	U	Free	Free	Free	Free	Free	Free	20%	17.5%	10%
90.14		**Direction finding compasses; other navigational instruments and appliances.**										

1	2	3	4	5	6	7	7A	8	9	10	11	12
	9014.10.00	-Direction finding compasses . .	U	Free	Free	Free	Free	Free	Free	20%	17.5%	10%
	9014.20.00	-Instruments and appliances for aeronautical or space navigation (other than compasses)	U	Free	Free	Free	Free	Free	Free	20%	17.5%	10%
	9014.80.00	-Other instruments and appliances . .	U	Free	Free	Free	Free	Free	Free	20%	17.5%	10%
	9014.90.00	-Parts and accessories	U	Free	Free	Free	Free	Free	Free	20%	17.5%	10%
90.15		**Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.**										
	9015.10.00	-Rangefinders	U	Free	Free	Free	Free	Free	Free	20%	17.5%	10%
	9015.20.00	-Theodolites and tachymeters (tacheometers)	U	Free	Free	Free	Free	Free	Free	20%	17.5%	10%
	9015.30.00	-Levels	U	Free	Free	Free	Free	Free	Free	20%	17.5%	10%
	9015.40.00	-Photogrammetrical surveying instruments and appliances . .	U	Free	Free	Free	Free	Free	Free	20%	17.5%	10%
	9015.80.00	-Other instruments and appliances	U	Free	Free	Free	Free	Free	Free	20%	17.5%	10%
	9015.90.00	-Parts and accessories	U	Free	Free	Free	Free	Free	Free	20%	17.5%	10%

90.16	9016.00.00	**Balances of a sensitivity of 5 cg or better, with or without weights** . .	U	Free	Free	Free	Free	Free	Free	20%	17.5%	10%
90.17		**Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter.**										
	9017.10.00	-Drafting tables and machines, whether or not automatic	U	Free	Free	Free	Free	Free	Free	20%	17.5%	10%
		-Other drawing, marking-out or mathematical calculating instruments:										
	9017.20.10	---For school purposes	U	Free	Free	Free	Free	Free	Free	20%	17.5%	10%
	9017.20.90	---Other	U	Free	Free	Free	Free	Free	Free	20%	17.5%	10%
	9017.30.00	-Micrometers, callipers and gauges	U	Free	Free	Free	Free	Free	Free	20%	17.5%	10%
	9017.80.00	-Other instruments	U	Free	Free	Free	Free	Free	Free	20%	17.5%	10%
		-Parts and accessories:										
	9017.90.10	---Of apparatus of subheading 9017.20.10	U	Free	Free	Free	Free	Free	Free	20%	17.5%	10%
	9017.90.90	---Other	U	Free	Free	Free	Free	Free	Free	20%	17.5%	10%
90.18		**Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments.**										
		-Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters):										
	9018.11.00	--Electro-cardiographs	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	9018.12.00	--Ultrasonic scanning apparatus . .	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	9018.13.00	--Magnetic resonance imaging apparatus	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	9018.14.00	--Scintigraphic apparatus	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	9018.19.00	--Other	U	Free	Free	Free	Free	Free	Free		Exempt	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
	9018.20.00	-Ultra-violet or infra-red ray apparatus	U	Free	Free	Free	Free	Free	Free		Exempt	10%
		-Syringes, needles, catheters, cannulae and the like:										
	9018.31.00	--Syringes, with or without needles	U	Free	Free	Free	Free	Free	Free		Zero	10%
	9018.32.00	--Tubular metal needles and needles for sutures	U	Free	Free	Free	Free	Free	Free		Zero	10%
	9018.39.00	--Other	U	Free	Free	Free	Free	Free	Free		Zero	10%

		-Other instruments and appliances, used in dental sciences:								
	9018.41.00	--Dental drill engines, whether or not combined on a single base with other dental equipment . .	U	Free	Free	Free	Free	Free	Free	Exempt 10%
	9018.49.00	--Other	U	Free	Free	Free	Free	Free	Free	Exempt 10%
	9018.50.00	-Other ophthalmic instruments and appliances	U	Free	Free	Free	Free	Free	Free	Exempt 10%
		-Other instruments and appliances:								
	9018.90.10	---Of a kind used in veterinary sciences	U	Free	Free	Free	Free	Free	Free	Exempt 10%
	9018.90.20	---Intra uterine devices	U	Free	Free	Free	Free	Free	Free	Exempt 10%
	9018.90.90	---Other	U	Free	Free	Free	Free	Free	Free	Exempt 10%
90.19		**Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.**								
		-Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus:								
	9019.10.10	---Hydromassage apparatus. .	kg	Free	Free	Free	Free	Free	Free	Exempt 10%
	9019.10.50	---Mechano-therapy appliances; psychological aptitude-testing apparatus	kg	Free	Free	Free	Free	Free	Free	Exempt 10%
	9019.10.90	---Other	kg	Free	Free	Free	Free	Free	Free	Exempt 10%
	9019.20.00	-Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	kg	Free	Free	Free	Free	Free	Free	Exempt 10%
90.20		**Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters:**								
	9020.00.10	---Gas masks.	kg	Free	Free	Free	Free	Free	Free	Exempt 10%
	9020.00.90	---Other	kg	Free	Free	Free	Free	Free	Free	Exempt 10%
90.21		**Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability.**								
	9021.10.00	-Orthopaedic or fracture appliances	kg	Free	Free	Free	Free	Free	Free	Exempt 10%
		-Artificial teeth and dental fittings:								
	9021.21.00	--Artificial teeth	kg	Free	Free	Free	Free	Free	Free	Exempt 10%
	9021.29.00	--Other	kg	Free	Free	Free	Free	Free	Free	Exempt 10%
		-Other artificial parts of the body:								
	9021.31.00	--Artificial joints	kg	Free	Free	Free	Free	Free	Free	Exempt 10%
	9021.39.00	--Other	kg	Free	Free	Free	Free	Free	Free	Exempt 10%
	9021.40.00	-Hearing aids, excluding parts and accessories	U	Free	Free	Free	Free	Free	Free	Exempt 10%

	9021.50.00	-Pacemakers for stimulating heart muscles, excluding parts and accessories	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	9021.90.00	-Other	kg	Free	Free	Free	Free	Free	Free		Exempt	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
90.22		**Apparatus based on the use of X-rays or of alpha, beta ,gamma or other ionising radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like.**										
		-Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:										
	9022.12.00	--Computed tomography apparatus . .	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	9022.13.00	--Other, for dental uses	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	9022.14.00	--Other, for medical, surgical or veterinary uses	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	9022.19.00	--For other uses	U	Free	Free	Free	Free	Free	Free		Exempt	10%
		-Apparatus based on the use of alpha, beta, gamma or other ionising radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:										
	9022.21.00	--For medical, surgical, dental or veterinary uses	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	9022.29.00	--For other uses	U	Free	Free	Free	Free	Free	Free		Exempt	10%
	9022.30.00	-X-ray tubes	U	Free	Free	Free	Free	Free	Free		Exempt	10%
		-Other, including parts and accessories:										
	9022.90.10	---Protective screens and shields (lead covered or lead glass) for X-ray facilities	kg	Free	Free	Free	Free	Free	Free		Exempt	10%
	9022.90.90	---Other	kg	Free	Free	Free	Free	Free	Free		Exempt	10%
90.23	9023.00.00	**Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses**	kg	Free	Free	Free	Free	Free	Free		Exempt	10%
90.24		**Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics).**										

	9024.10.00	-Machines and appliances for testing metals	U	Free	Free	Free	Free	Free	Free	17.5%	10%
	9024.80.00	-Other machines and appliances . .	U	Free	Free	Free	Free	Free	Free	17.5%	10%
	9024.90.00	-Parts and accessories	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
90.25		**Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments.**									
		-Thermometers and pyrometers, not combined with other instruments:									
	9025.11.00	--Liquid-filled, for direct reading . .	U	Free	Free	Free	Free	Free	Free	17.5%	10%
	9025.19.00	--Other	U	Free	Free	Free	Free	Free	Free	17.5%	10%
		-Other instruments :									
	9025.80.10	---Barometers, not combined with other instruments	U	Free	Free	Free	Free	Free	Free	17.5%	10%
	9025.80.90	---Other	U	Free	Free	Free	Free	Free	Free	17.5%	10%
	9025.90.00	-Parts and accessories	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
90.26		**Instruments and apparatus for measuring or checking the low, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 90.14, 90.15, 90.28 or 90.32.**									
	9026.10.00	-For measuring or checking the flow or level of liquids	U	Free	Free	Free	Free	Free	Free	17.5%	10%
		-For measuring or checking pressure:									
	9026.20.10	---Of a kind used in domestic appliances or in motor vehicles	U	Free	Free	12%	Free	Free	Free	17.5%	10%
	9026.20.90	---Other	U	Free	Free	Free	Free	Free	Free	17.5%	10%
		-Other instruments or apparatus:									
	9026.80.10	---Of a kind used in domestic appliances	U	Free	Free	12%	Free	Free	Free	17.5%	10%
	9026.80.90	---Other	U	Free	Free	Free	Free	Free	Free	17.5%	10%
	9026.90.00	-Parts and accessories	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
90.27		**Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes.**									
	9027.10.00	-Gas or smoke analysis apparatus	U	Free	Free	Free	Free	Free	Free	17.5%	10%

	9027.20.00	-Chromatographs and electrophoresis instruments	U	Free	Free	Free	Free	Free	Free		17.5%	10%
	9027.30.00	-Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR) . .	U	Free	Free	Free	Free	Free	Free		17.5%	10%
	9027.50.00	-Other instruments and apparatus using optical radiations (UV, visible, IR)	U	Free	Free	Free	Free	Free	Free		17.5%	10%
		-Other instruments and apparatus :										
	9027.81.00	---Mass spectrometers . .	U	Free	Free	Free	Free	Free	Free		17.5%	10%
	9027.89.00	---Other	U	Free	Free	Free	Free	Free	Free		17.5%	10%
		-Microtomes; parts and accessories:										
	9027.90.10	---Parts and accessories of products of heading 90.27, other than for gas or smoke analysis apparatus and microtomes	U	Free	Free	6%	Free	Free	Free		17.5%	10%
	9027.90.90	---Other	U	Free	Free	6%	Free	Free	Free		17.5%	10%
90.28		**Gas, liquid or electricity supply or production meters, including calibrating meters therefor.**										
	9028.10.00	-Gas meters	U	Free	Free	Free	Free	Free	Free		17.5%	10%
	9028.20.00	-Liquid meters	U	10%	5%	6%	5%	Free	Free		17.5%	10%
	9028.30.00	-Electricity meters	U	10%	5%	6%	5%	Free	Free		17.5%	10%
	9028.90.00	-Parts and accessories	kg	10%	5%	6%	5%	Free	Free		17.5%	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
90.29		**Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 90.14 or 90.15; stroboscopes.**										
		-Revolution counters, production counters, taximeters, mileometers, pedometers and the like:										
	9029.10.10	---Taximeters.	U	15%	10%	12%	7.5%	Free	Free		17.5%	10%
	9029.10.90	---Other	U	15%	10%	12%	7.5%	Free	Free		17.5%	10%
	9029.20.00	-Speed indicators and tachometers; stroboscopes	U	15%	10%	12%	7.5%	Free	Free		17.5%	10%
	9029.90.00	-Parts and accessories	kg	Free	Free	12%	Free	Free	Free		17.5%	10%
90.30		**Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations.**										

9030.10.00	-Instruments and apparatus for measuring or detecting ionising radiations	U	Free	Free	Free	Free	Free	Free	17.5%	10%
9030.20.00	-oscilloscopes and oscillographs	U	Free	Free	Free	Free	Free	Free	17.5%	10%
	-Other instruments and apparatus, for measuring or checking voltage, current, resistance or power (other than those for measuring or checking semiconductor wafers or devices) :									
9030.31.00	--Multimeters without a recording devices.	U	Free	Free	Free	Free	Free	Free	17.5%	10%
9030.32.00	-- Multimeters with recording device	U	Free	Free	Free	Free	Free	Free	17.5%	10%
9030.33.00	-- Other, without a recording device. .	U	Free	Free	Free	Free	Free	Free	17.5%	10%
9030.39.00	-- Other, with a recording device. .	U	Free	Free	Free	Free	Free	Free	17.5%	10%
9030.40.00	-Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	U	Free	Free	Free	Free	Free	Free	17.5%	10%
	-Other instruments and apparatus:									
9030.82.00	--For measuring or checking semiconductor wafers or devices (including integrated circuits).	U	Free	Free	Free	Free	Free	Free	17.5%	10%
9030.84.00	--Other, with a recording device . .	U	Free	Free	Free	Free	Free	Free	17.5%	10%
9030.89.00	--Other	U	Free	Free	Free	Free	Free	Free	17.5%	10%
	-Parts and accessories:									
9030.90.10	---Of apparatus and instruments of subheading 9030.82.00	kg	10%	5%	6%	5%	Free	Free	17.5%	10%
9030.90.90	---Other	kg	10%	5%	6%	5%	Free	Free	17.5%	10%
90.31	**Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.**									
9031.10.00	-Machines for balancing mechanical parts	U	Free	Free	Free	Free	Free	Free	17.5%	10%
9031.20.00	-Test benches	U	Free	Free	Free	Free	Free	Free	17.5%	10%
	-Other optical instruments and appliances:									

1	2	3	4	5	6	7	7A	8	9	10	11	12
	9031.41.00	--For inspecting semiconductor wafers or devices (including integrated circuits) or for inspecting photomasks or reticles used in manufacturing semiconductor devices (including integrated circuits)	U	Free	Free	Free	Free	Free	Free	17.5%	10%	
		--Other:										
	9031.49.10	---For measuring surface particles or contamination on semiconductor										

		wafers.	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	9031.49.90	---Other	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
	9031.80.00	-Other instruments, appliances and machines	U	Free	Free	Free	Free	Free	Free	17.5%	10%
	9031.90.00	-Parts and accessories	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
90.32		**Automatic regulating or controlling instruments and apparatus.**									
		-Thermostats:									
	9032.10.10	---Of a kind used in domestic appliances	U	Free	Free	12%	Free	Free	Free	17.5%	10%
	9032.10.90	---Other	U	Free	Free	Free	Free	Free	Free	17.5%	10%
		-Manostats:									
	9032.20.10	--- Pressure regulators for agriculture	U	Free	Free	Free	Free	Free	Free	17.5%	10%
	9032.20.90	--- Other	U	Free	Free	Free	Free	Free	Free	17.5%	10%
		-Other instruments and apparatus:									
		--Hydraulic or pneumatic:									
	9032.81.10	---Of a kind used in domestic appliances	U	30%	25%	12%	15%	Free	Free	17.5%	10%
	9032.81.90	---Other	U	10%	5%	6%	5%	Free	Free	17.5%	10%
		--Other:									
	9032.89.10	---Of a kind used in domestic appliances	U	Free	Free	12%	Free	Free	Free	17.5%	10%
		---Other:									
	9032.89.91	--- Solar charge regulator/controller ..	U	Free	Free	Free	Free	Free	Free	Zero	10%
	9032.89.92	--- Other	U	10%	5%	6%	5%	Free	Free	17.5%	10%
	9032.90.00	-Parts and accessories	kg	Free	Free	Free	Free	Free	Free	17.5%	10%
90.33		**Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90:**									
	9033.00.10	---For domestic appliances, instruments or apparatus . .	kg	30%	25%	12%	15%	Free	Free	17.5%	10%
	9033.00.90	---Other	kg	Free	Free	6%	Free	Free	Free	17.5%	10%

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CHAPTER 91

Clocks and watches and parts thereof

NOTES:

1. This Chapter does not cover:
   (*a*) Clock or watch glasses or weights (classified according to their constituent material);
   (*b*) Watch chains (heading 71.13 or 71.17, as the case may be);
   (*c*) Parts of general use defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39) or of precious metal or metal clad with precious metal (generally heading 71.15); clock or watch springs are, however, to be classified as clock or watch parts (heading 91.14);
   (*d*) Bearing balls (heading 73.26 or 84.82, as the case may be);
   (*e*) Articles of heading 84.12 constructed to work without an escapement;
   (*f*) Ball bearings (heading 84.82); or

(*g*) Articles of Chapter 85, not yet assembled together or with other components into watch or clock movements or into articles suitable for use solely or principally as parts of such movements (Chapter 85).

2. Heading 91.01 covers only watches with case wholly of precious metal or of metal clad with precious metal, or of the same materials combined with natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.01 to 71.04. Watches with case of base metal inlaid with precious metal fall in heading 91.02.

3. For the purposes of this Chapter, the expression "watch movements" means devices regulated by a balance-wheel and hairspring, quartz crystal or any other system capable of determining intervals of time, with a display or a system to which a mechanical display can be incorporated. Such watch movements shall not exceed 12 mm in thickness and 50 mm in width, length or diameter.

4. Except as provided in Note 1, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be classified in this Chapter.

1	2	3	4	5	6	7	7A	8	9	10	11	12
91.01		**Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.**										
		-Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:										
		--With mechanical display only:										
	9101.11.10	---Braille watches	U	30%	25%	12%	15%	Free	Free		17.5%	10%
	9101.11.90	---Other	U	30%	25%	12%	15%	Free	Free	50%	17.5%	10%
		--Other:										
	9101.19.10	---Braille watches	U	30%	25%	12%	15%	Free	Free		17.5%	10%
	9101.19.90	---Other	U	30%	25%	12%	15%	Free	Free	50%	17.5%	10%
		-Other wrist-watches, whether or not incorporating a stop-watch facility:										
		--With automatic winding:										
	9101.21.10	---Braille watches	U	30%	25%	12%	15%	Free	Free		17.5%	10%
	9101.21.90	---Other	U	30%	25%	12%	15%	Free	Free	50%	17.5%	10%
		--Other										
	9101.29.10	---Braille watches	U	30%	25%	12%	15%	Free	Free		17.5%	10%
	9101.29.90	---Other	U	30%	25%	12%	15%	Free	Free	50%	17.5%	10%
		-Other:										
		--Electrically operated:										
	9101.91.10	---Braille watches	U	30%	25%	12%	15%	Free	Free		17.5%	10%
	9101.91.90	---Other	U	30%	25%	12%	15%	Free	Free	50%	17.5%	10%
		--Other:										
	9101.99.10	---Braille watches	U	30%	25%	12%	15%	Free	Free		17.5%	10%
	9101.99.90	---Other	U	30%	25%	12%	15%	Free	Free	50%	17.5%	10%
91.02		**Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01.**										
		-Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:										
		--With mechanical display only:										
	9102.11.10	---Braille watches	U	30%	25%	5%	15%	Free	Free		17.5%	10%

	9102.11.90	---Other	U	30%	25%	5%	15%	Free	Free 50%	17.5%	10%
		--With opto-electronic display only:									
	9102.12.10	---Braille watches	U	30%	25%	5%	15%	Free	Free	17.5%	10%
	9102.12.90	---Other	U	30%	25%	5%	15%	Free	Free 50%	17.5%	10%
		--Other:									
	9102.19.10	---Braille watches	U	30%	25%	5%	15%	Free	Free	17.5%	10%
	9102.19.90	---Other	U	30%	25%	5%	15%	Free	Free 50%	17.5%	10%
		-Other wrist-watches, whether or not incorporating a stop-watch facility:									
		--With automatic winding:									
	9102.21.10	---Braille watches	U	30%	25%	5%	15%	Free	Free	17.5%	10%
	9102.21.90	---Other	U	30%	25%	5%	15%	Free	Free 50%	17.5%	10%
		-Other:									
	9102.29.10	---Braille watches	U	30%	25%	5%	12.5%	Free	Free	17.5%	10%
	9102.29.90	---Other	U	30%	25%	5%	12.5%	Free	Free 50%	17.5%	10%
		--Electrically operated:									
	9102.91.10	---Braille watches	U	30%	25%	5%	15%	Free	Free	17.5%	10%
	9102.91.90	---Other	U	30%	25%	5%	15%	Free	Free 50%	17.5%	10%
		--Other:									
	9102.99.10	---Braille watches	U	30%	25%	5%	15%	Free	Free	17.5%	10%
	9102.99.90	---Other	U	30%	25%	5%	15%	Free	Free 50%	17.5%	10%
91.03		**Clocks with watch movements, excluding clocks of heading 91.04.**									
	9103.10.00	-Electrically operated	U	30%	25%	5%	15%	Free	Free	17.5%	10%
	9103.90.00	-Other	U	30%	25%	5%	15%	Free	Free	17.5%	10%
91.04		**Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.**									
	9104.00.10	---For aircraft and spacecraft . .	U	10%	10%	3%	5%	Free	Free	17.5%	10%
	9104.00.20	---For Vehicles	U	30%	25%	9%	15%	Free	Free	17.5%	10%
	9104.00.30	---For vessels of chapter 89 . .	U	30%	25%	9%	15%	Free	Free	17.5%	10%
	9104.00.90	---Other	U	30%	25%	12%	15%	Free	Free	17.5%	10%
91.05		**Other clocks.**									
		-Alarm clocks:									
		--Electrically operated:									
	9105.11.10	---Braille	U	30%	25%	5%	15%	Free	Free	17.5%	10%
	9105.11.90	---Other	U	30%	25%	5%	15%	Free	Free	17.5%	10%
		--Other:									
	9105.19.10	---Braille	U	30%	25%	5%	15%	Free	Free	17.5%	10%
	9105.19.90	---Other	U	30%	25%	5%	15%	Free	Free	17.5%	10%
		- Wall clocks:									
		--Electrically operated:									
	9105.21.10	---Braille	U	30%	25%	5%	15%	Free	Free	17.5%	10%
	9105.21.90	---Other	U	30%	25%	5%	15%	Free	Free	17.5%	10%
		--Other:									
	9105.29.10	---Braille	U	30%	25%	5%	15%	Free	Free	17.5%	10%
	9105.29.90	---Other	U	30%	25%	5%	15%	Free	Free	17.5%	10%
		--Electrically operated:									
	9105.91.10	---Braille	U	30%	25%	5%	15%	Free	Free	17.5%	10%
	9105.91.90	---Other	U	30%	25%	5%	15%	Free	Free	17.5%	10%
		--Other:									
	9105.99.10	---Braille	U	30%	25%	5%	15%	Free	Free	17.5%	10%
	9105.99.90	---Other	U	30%	25%	5%	15%	Free	Free	17.5%	10%

91.06		**Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders).**										
	9106.10.10	---Table or stadium timers for sporting events; time recorders for sporting events.	U	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	9106.10.90	---Other	U	15%	10%	6%	7.5%	Free	Free		17.5%	10%
	9106.90.00	--- Other	U	30%	25%	12%	15%	Free	Free		17.5%	10%
91.07		**Time switches with clock or watch movement or with synchronous motor.**										
	9107.00.10	---Domestic	U	30%	25%	12%	15%	Free	Free		17.5%	10%
	9107.00.90	---Other	U	15%	10%	6%	7.5%	Free	Free		17.5%	10%
91.08		**Watch movements, complete and assembled.**										
		-Electrically operated:										
	9108.11.00	--With mechanical display only or with a device to which a mechanical display can be incorporated . .	U	30%	25%	12%	15%	Free	Free		17.5%	10%
	9108.12.00	--With opto-electronic display only	U	30%	25%	12%	15%	Free	Free		17.5%	10%
	9108.19.00	--Other	U	30%	25%	12%	15%	Free	Free		17.5%	10%
	9108.20.00	-With automatic winding	U	30%	25%	12%	15%	Free	Free		17.5%	10%
	9108.90.00	-Other	U	30%	25%	12%	15%	Free	Free		17.5%	10%
91.09		**Clock movements, complete and assembled.**										
	9109.10.00	-Electrically operated:.	U	30%	25%	12%	15%	Free	15%		17.5%	10%
	9109.90.00	-Other.	U	30%	25%	12%	15%	Free	Free		17.5%	10%
91.10		**Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.**										
		-Of watches:										
	9110.11.00	--Complete movements, unassembled or partly assembled (movement sets)	U	30%	25%	12%	15%	Free	Free		17.5%	10%
	9110.12.00	--Incomplete movements, assembled	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
	9110.19.00	--Rough movements	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
	9110.90.00	-Other	kg	30%	25%	12%	15%	Free	Free		17.5%	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
91.11		**Watch cases and parts thereof.**										
	9111.10.00	-Cases of precious metal or of metal clad with precious metal	U	30%	25%	12%	15%	Free	Free		17.5%	10%

	9111.20.00	-Cases of base metal, whether or not gold- or silver-plated	U	30%	25%	12%	15%	Free	Free	17.5%	10%
	9111.80.00	-Other cases	U	30%	25%	12%	15%	Free	Free	17.5%	10%
	9111.90.00	-Parts	kg	30%	25%	12%	15%	Free	Free	17.5%	10%
91.12		**Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.**									
	9112.20.00	-Cases	U	30%	25%	12%	15%	Free	Free	17.5%	10%
	9112.90.00	-Parts	kg	30%	25%	12%	15%	Free	Free	17.5%	10%
91.13		**Watch straps, watch bands and watch bracelets, and parts thereof.**									
	9113.10.00	-Of precious metal or of metal clad with precious metal. . . .	kg	30%	25%	12%	15%	Free	Free	17.5%	10%
	9113.20.00	-Of base metal, whether or not gold- or silver-plated	kg	30%	25%	12%	15%	Free	Free	17.5%	10%
		-Other:									
	9113.90.10	---Of a kind incorporating precious stones or precious metal or metal clad or plated with precious metal	kg	30%	25%	12%	15%	Free	Free	17.5%	10%
	9113.90.90	---Other	kg	30%	25%	12%	15%	Free	Free	17.5%	10%
91.14		**Other clock or watch parts.**									
		-Dials:									
	9114.30.10	---Braille	kg	30%	25%	12%	15%	Free	Free	17.5%	10%
	9114.30.90	---Other	kg	30%	25%	12%	15%	Free	Free	17.5%	10%
	9114.40.00	-Plates and bridges	kg	30%	25%	12%	15%	Free	Free	17.5%	10%
	9114.90.00	-Other	kg	30%	25%	12%	15%	Free	Free	17.5%	10%

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CHAPTER 92

Musical instruments; parts and accessories of such articles

NOTES:

1. This Chapter does not cover:

   (*a*) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

   (*b*) Microphones, amplifiers, loud-speakers, head-phones, switches, stroboscopes or other accessory instruments, apparatus or equipment of Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of this Chapter;

   (*c*) Toy instruments or apparatus (heading 95.03);

   (*d*) Brushes for cleaning musical instruments (heading 96.03); or monopods, bipods, tripods and similar articles (heading 96.20); or

   (*e*) Collectors' pieces or antiques (heading 97.05 or 97.06).

2. Bows and sticks and similar devices used in playing the musical instruments of heading 92.02 or 92.06 presented with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified in the same heading as the relative instruments.

   Cards, discs and rolls of heading 92.09 presented with an instrument are to be treated as separate articles and not as forming a part of such instrument.

1	2	3	4	5	6	7	7A	8	9	10	11	12

92.01		**Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.**										
	9201.10.00	-Upright pianos	U	30%	25%	12%	15%	Free	Free	17.5%	10%
	9201.20.00	-Grand pianos	U	30%	25%	12%	15%	Free	Free	17.5%	10%
	9201.90.00	-Other	U	30%	25%	12%	15%	Free	Free	17.5%	10%
92.02		**Other string musical instruments (for example, guitars, violins, harps).**									
	9202.10.00	-Played with a bow	U	30%	25%	12%	15%	Free	Free	17.5%	10%
	9202.90.00	-Other	U	30%	25%	12%	15%	Free	Free	17.5%	10%
[92.03]											
[92.04]											
92.05		**Wind musical instruments (for example, keyboard pipe organs, Accordions, clarinets, trumpets, bagpipes), other than fairground Organs and mechanical street organs.**									
	9205.10.00	-Brass-wind instruments	U	30%	25%	12%	15%	Free	Free	17.5%	10%
	9205.90.00	-Other	U	30%	25%	12%	15%	Free	Free	17.5%	10%
92.06		**Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas):**									
	9206.00.10	---Drums; xylophones	U	30%	25%	12%	15%	Free	Free	17.5%	10%
	9206.00.90	---Other	U	30%	25%	12%	15%	Free	Free	17.5%	10%
92.07		**Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).**									
	9207.10.00	-Keyboard instruments, other than accordions	U	30%	25%	12%	15%	Free	Free	17.5%	10%
	9207.90.00	-Other	U	30%	25%	12%	15%	Free	Free	17.5%	10%
92.08		**Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments.**									
	9208.10.00	-Musical boxes	U	30%	25%	12%	15%	Free	Free	17.5%	10%
	9208.90.00	-Other	U	30%	25%	12%	15%	Free	Free	17.5%	10%
92.09		**Parts (for example, mechanisms for musical boxes) and accessories (for**									

		example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds.										
	9209.30.00	-Musical instrument strings . .	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
		-Other:										
	9209.91.00	--Parts and accessories for pianos . .	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
	9209.92.00	--Parts and accessories for the musical instruments of heading 92.02 . .	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
	9209.94.00	--Parts and accessories for the musical instruments of heading 92.07 . .	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
	9209.99.00	--Other	kg	30%	25%	12%	15%	Free	Free		17.5%	10%

Section XIX

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

CHAPTER 93

Arms and ammunition; parts and accessories thereof

NOTES:

1. This Chapter does not cover:
   (*a*) Goods of Chapter 36 (for example, percussion caps, detonators, signalling flares);
   (*b*) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
   (*c*) Armoured fighting vehicles (heading 87.10);
   (*d*) Telescopic sights or other optical devices suitable for use with arms, unless mounted on a firearm or presented with the firearm on which they are designed to be mounted (Chapter 90);
   (*e*) Bows, arrows, fencing foils or toys (Chapter 95); or
   (*f*) Collectors' pieces or antiques (heading 97.05 or 97.06).
2. In heading 93.06, the reference to "parts thereof" does not include radio or radar apparatus of heading 85.26.

1	2	3	4	5	6	7	7A	8	9	10	11	12
93.01		**Military weapons, other than revolvers, pistols and the arms of heading 93.07.**										
	9301.10.00	-Artillery weapons (for example, guns, howitzers and mortars).	U	10%	10%	3%	5%	Free	Free		17.5%	10%
	9301.20.00	-Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors . .	.U	10%	10%	3%	5%	Free	Free	10%	17.5%	10%
		-Other:										
	9301.90.10	---Automatic guns	U	10%	10%	3%	5%	Free	Free		17.5%	10%
	9301.90.20	---Semi-automatic guns.	U	10%	10%	3%	5%	Free	Free		17.5%	10%
	9301.90.90	---Other	U	10%	10%	3%	5%	Free	Free		17.5%	10%
93.02		**Revolvers and pistols, other than those of heading 93.03 or 93.04:**										

	9302.00.10	---Automatic pistols. . . .	U	30%	25%	12%	15%	Free	Free	30%	17.5%	10%
	9302.00.20	---Other	U	30%	25%	12%	12.5%	Free	Free	30%	17.5%	10%
93.03		**Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns).**										
	9303.10.00	-Muzzle-loading firearms	U	30%	25%	12%	15%	Free	Free	30%	17.5%	10%
	9303.20.00	-Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	U	30%	25%	12%	15%	Free	Free	30%	17.5%	10%
		-Other sporting, hunting or target-shooting rifles:										
	9303.30.90	---Other	U	30%	25%	12%	12.5%	Free	Free	30%	17.5%	10%
		-Other:										
	9303.90.10	---Starter`s pistols	U	30%	25%	12%	15%	Free	Free	30%	17.5%	10%
	9303.90.20	---Firearms which operate by firing an explosive charge	U	30%	25%	12%	15%	Free	Free	30%	17.5%	10%
	9303.90.30	---Very pistols	U	30%	25%	12%	15%	Free	Free	30%	17.5%	10%
	9303.90.90	---Other	U	30%	25%	12%	15%	Free	Free	30%	17.5%	10%
93.04												
	9304.00.00	**Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.**	U	30%	25%	12%	15%	Free	Free	30%	17.5%	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
93.05		**Parts and accessories of articles of headings 93.01 to 93.04.**										
	9305.10.00	-Of revolvers or pistols	kg	30%	25%	12%	15%	Free	Free	30%	17.5%	10%
	9305.20.00	-Of shotguns or rifles of heading 93.03. .	kg	30%	25%	12%	15%	Free	Free	30%	17.5%	10%
		-Other:										
	9305.91.00	--Of military weapons of heading 93.01	kg	30%	25%	12%	15%	Free	Free	30%	17.5%	10%
	9305.99.00	--Other	kg	30%	25%	12%	15%	Free	Free	30%	17.5%	10%
93.06		**Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads.**										
		-Shotgun cartridges and parts thereof; air gun pellets:										

	9306.21.00	--Cartridges:	kg/No.	30%	25%	12%	30%	Free	Free	30%	17.5%	10%
	9306.29.00	--Other	kg/No.	30%	25%	12%	15%	Free	Free	30%	17.5%	10%
		-Other cartridges and parts thereof:										
	9306.30.10	---Blank cartridges for starter`s pistols.	kg/No	30%	25%	3%	15%	Free	Free		17.5%	10%
	9306.30.20	---Blank cartridges for use with tools of Chapter 82	kg/No.	30%	25%	3%	15%	Free	Free		17.5%	10%
	9306.30.90	---Other	kg/No.	30%	25%	12%	15%	Free	Free	30%	17.5%	10%
	9306.90.00	-Other	kg/No.	30%	25%	12%	15%	Free	Free	30%	17.5%	10%
93.07	9307.00.00	**Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor**	kg/No.	30%	25%	12%	15%	Free	Free	30%	17.5%	10%

Section XX

MISCELLANEOUS MANUFACTURED ARTICLES

CHAPTER 94

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

NOTES:

1. This Chapter does not cover:

(*a*) Pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;

(*b*) Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors)) of heading 70.09;

(*c*) Articles of Chapter 71;

(*d*) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), or safes of heading 83.03;

(*e*) Furniture specially designed as parts of refrigerating or freezing equipment of heading 84.18; furniture specially designed for sewing machines (heading 84.52);

(*f*) Lamps or light sources and parts thereof Chapter 85;

(g) Furniture specially designed as parts of apparatus of heading 85.18 (heading 85.18), of headings 85.19 or 85.21 (heading 85.22) or of headings 85.25 to 85.28 (heading 85.29);

(*h*) Articles of heading 87.14;

(*ij*) Dentists' chairs incorporating dental appliances of heading 90.18 or dentists' spittoons (heading 90.18);

(*k*) Articles of Chapter 91 (for example, clocks and clock cases);

(*l*) Toy furniture or toy luminaires and lighting fittings (heading 95.03), billiard tables or other furniture specially constructed for games (heading 95.04), furniture for conjuring tricks or decorations (other than lighting strings) such as Chinese lanterns (heading 95.05); or

(m) Monopods, bipods, tripods and similar articles (heading 96.20).

2. The articles (other than parts) referred to in headings 94.01 to 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground. The following are, however, to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other:

(*a*) Cupboards, bookcases, other shelved furniture (including single shelves presented with supports for fixing them to the wall) and unit furniture;

(*b*) Seats and beds.

3. (A) In headings 94.01 to 94.03 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in Chapter 68 or 69.

(B) Goods described in heading 94.04, presented separately, are not to be classified in heading 94.01, 94.02 or 94.03 as parts of goods.

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

Prefabricated buildings include "modular building units" of steel, normally presented in the size and shape of a standard shipping container, but substantially or completely pre fitted internally. Such modular building units are normally designed to be assembled together to form permanent buildings.

1	2	3	4	5	6	7	7A	8	9	10	11	12
94.01		**Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.**										
	9401.10.00	-Seats of a kind used for aircraft . .	U	30%	25%	Free	15%	Free	Free		17.5%	10%
	9401.20.00	-Seats of a kind used for motor vehicles	U	30%	25%	4%	15%	Free	Free		17.5%	10%
		-Swivel seats with variable height Adjustment:										
	9401.31.00	-Of wood	U	30%	25%	4%	12.5%	Free	Free		17.5%	10%
	9401.39.00	-Other.	U	30%	25%	4%	12.5%	Free	Free		17.5%	10%
		-Seats other than garden seats or camping equipment, convertible into beds:										
	9401.41.00	-Of wood	U	30%	25%	4%	12.5%	Free	Free		17.5%	10%
	9401.49.00	-Other.	U	30%	25%	4%	12.5%	Free	Free		17.5%	10%
		-Seats of cane, osier, bamboo or similar materials										
	9401.52.00	-- Of bamboo	U	30%	25%	4%	12.5%	Free	Free		17.5%	10%
	9401.53.00	-- Of rattan	U	30%	25%	4%	12.5%	Free	Free		17.5%	10%
	9401.59.00	-- Other	U	30%	25%	4%	15%	Free	Free		17.5%	10%
		-Other seats, with wooden frames:										
	9401.61.00	--Upholstered	U	30%	25%	4%	30%	Free	25%		17.5%	10%
	9401.69.00	--Other	U	30%	25%	4%	15%	Free	Free		17.5%	10%
		-Other seats, with metal frames:										
		--Upholstered:										
	9401.71.10	---Of a kind used on marine vessels	U	30%	25%	4%	15%	Free	Free		17.5%	10%
	9401.71.90	---Other	U	30%	25%	4%	30%	Free	Free		17.5%	10%
	9401.79.00	--Other	U	30%	25%	4%	30%	Free	Free		17.5%	10%
		-Other seats:										
	9401.80.10	---Fitted with toilet bowl, including commode chairs. .	U	30%	25%	4%	15%	Free	Free		17.5%	10%
	9401.80.30	---Baby car seats	U	30%	25%	4%	15%	Free	Free		17.5%	10%
	9401.80.90	---Other	U	30%	25%	4%	30%	Free	Free		17.5%	10%
		-Parts										
	9401.91.00	-Of wood	U	30%	25%	4%	12.5%	Free	Free		17.5%	10%
	9401.99.00	-Other.	U	30%	25%	4%	12.5%	Free	Free		17.5%	10%
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.										
	9402.10.00	-Dentists', barbers' or similar chairs and parts thereof	kg	10%	10%	Free	5%	Free	Free		17.5%	10%
	9402.10.11	----Dentists` chairs	kg	10%	10%	Free	5%	Free	Free		17.5%	10%
	9402.10.19	----Parts	kg	10%	10%	Free	5%	Free	Free		17.5%	10%
	9402.10.91	----Chairs	kg	10%	10%	Free	5%	Free	Free		17.5%	10%
	9402.10.99	----Parts	kg	10%	10%	Free	5%	Free	Free		17.5%	10%
		-Other:										
	9402.90.10	---Operating tables, examination tables and hospital beds with mechanical fittings	kg	10%	10%	Free	5%	Free	Free		17.5%	10%
	9402.90.90	---Other	kg	10%	10%	4%	5%	Free	Free		17.5%	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
94.03		**Other furniture and parts thereof.**										
	9403.10.10	---Specialized equipment for use in laboratories or technical offices	kg	Free	Free	Free	Free	Free	Free	-	17.5%	10%
	9403.10.20	---Other , designed for use with automatic data processing machines	kg	30%	25%	4%	Free	Free	Free	-	17.5%	10%
	9403.10.90	---Other	kg	30%	25%	4%	30%	Free	Free	-	17.5%	10%
		-Other metal furniture:										
	9403.20.10	--- Insulated cabinets	kg	30%	25%	4%	15%	Free	Free		17.5%	10%
	9403.20.20	---Folding beds of a kind used for camping and similar goods ..	kg	30%	25%	4%	15%	Free	Free		17.5%	10%
	9403.20.30	---Of a kind used for technical use	kg	30%	25%	4%	15%	Free	Free		17.5%	10%
	9403.20.40	---Fume cupboard	kg	30%	25%	4%	15%	Free	Free		17.5%	10%
	9403.20.50	---Small hanging food safes, small hanging medicine or toilet wall cabinets	kg	30%	25%	4%	15%	Free	Free		17.5%	10%
	9403.20.60	---Playpens	kg	30%	25%	4%	15%	Free	Free		17.5%	10%
	9403.20.70	---Large scale rack and shelving systems	kg	30%	25%	4%	15%	Free	Free		17.5%	10%
	9403.20.80	---Designed for use with automatic data processing machines	kg	30%	25%	4%	15%	Free	Free		17.5%	10%
	9403.20.90	---Other	kg	30%	25%	4%	30%	Free	Free		17.5%	10%
		-Wooden furniture of a kind used in offices:										
	9403.30.10	---Designed for use with automatic data processing machines	U	30%	25%	4%	15%	Free	25%		17.5%	10%
	9403.30.90	---Other	U	30%	25%	4%	30%	Free	25%		17.5%	10%
	9403.40.00	-Wooden furniture of a kind used in the kitchen	U	30%	25%	4%	15%	Free	15%		17.5%	10%
	9403.50.00	-Wooden furniture of a kind used in the bedroom	U	30%	25%	4%	30%	Free	15%		17.5%	10%
		-Other wooden furniture:										
	9403.60.10	---Small hanging food safes, small hanging medicine or toilet wall cabinets . .	U	30%	25%	4%	15%	Free	15%		17.5%	10%
	9403.60.20	---Play pens	U	30%	25%	4%	15%	Free	15%		17.5%	10%
	9403.60.30	---Large scale rack and shelving										

		systems	U	30%	25%	4%	15%	Free	15%		17.5%	10%
	9403.60.90	---Other	U	30%	25%	4%	30%	Free	15%		17.5%	10%
		-Furniture of plastics:										
	9403.70.10	---Small hanging food safes, small hanging medicine or toilet wall cabinets . .	U	30%	25%	4%	15%	Free	Free		17.5%	10%
	9403.70.20	---Play pens	U	30%	25%	4%	15%	Free	Free		17.5%	10%
	9403.70.90	---Other	U	30%	25%	4%	30%	Free	Free		17.5%	10%
		-Furniture of other materials, including cane, osier, bamboo or similar materials:										
		-- Of bamboo										
	9403.82.10	---Play pens	U	30%	25%	4%	12.5%	Free	Free		17.5%	10%
	9403.82.90	---Other	U	30%	25%	4%	12.5%	Free	Free		17.5%	10%
		-- Of rattan										
	9403.83.10	---Play pens	U	30%	25%	4%	12.5%	Free	Free		17.5%	10%
	9403.83.90	---Other	U	30%	25%	4%	12.5%	Free	Free		17.5%	10%
		-- Other:										
	9403.89.10	---Play pens	U	30%	25%	4%	15%	Free	Free		17.5%	10%
	9403.89.90	---Other	U	30%	25%	4%	15%	Free	Free		17.5%	10%
		-Parts:										
	9403.91.10	--Of wood	kg	30%	25%	4%	12.5%	Free	15%		17.5%	10%
	9403.99.90	--Other	kg	30%	25%	4%	12.5%	Free	15%		17.5%	10%
94.04		**Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.**										
	9404.10.00	-Mattress supports	kg	30%	25%	4%	15%	Free	Free		17.5%	10%
		-Mattresses:										
		--Of cellular rubber or plastics, whether or not covered:										
	9404.21.10	---Anti-decubitus mattresses . .	U	30%	25%	4%	15%	Free	Free		17.5%	10%
	9404.21.90	---Other	U	30%	25%	4%	15%	Free	Free		17.5%	10%
		--Of other materials:										
	9404.29.10	---Anti-decubitus mattresses . .	U	30%	25%	4%	15%	Free	Free		17.5%	10%
	9404.29.90	---Other	U	30%	25%	4%	30%	Free	Free		17.5%	10%
	9404.30.00	-Sleeping bags	kg	30%	25%	4%	15%	Free	Free		17.5%	10%
	9404.40.00	-Quilts, bedspreads, eiderdowns and duvets (comforters).	kg	30%	25%	4%	12.5%	Free	Free		17.5%	10%
		-Other:										
	9404.90.10	---Incontinent mattress pads . .	kg	30%	25%	4%	30%	Free	15%		17.5%	10%
	9404.90.90	---Other	kg	30%	25%	4%	30%	Free	15%		17.5%	10%
94.05		**Luminaires and lighting fittings including search lights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.**										
		-Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares:										

9405.11.00	---Designed for use solely with light-emitting diode (LED) light sources	kg	30%	25%	1%	12.5%	Free	15%		17.5%	10%
9405.19.00	---Other	kg	30%	25%	1%	12.5%	Free	15%		17.5%	10%
	- Electric table, desk, bedside or floor-standing luminaires :										
9405.21.10	---Designed for use solely with light-emitting diode (LED) light sources	kg	30%	25%	1%	12.5%	Free	15%		17.5%	10%
9405.21.20	---Using solar energy	kg	Free	Free	1%	Free	Free	Free		17.5%	10%
9405.29.00	---Other	kg	30%	25%	1%	12.5%	Free	15%		17.5%	10%
	-Lighting strings of a kind used for Christmas trees :										
9405.31.00	---Designed for use solely with light-emitting diode (LED) light sources	kg/U	30%	25%	5%	12.5%	Free	Free		17.5%	10%
9405.39.00	---Other	kg/U	30%	25%	5%	12.5%	Free	Free		17.5%	10%
	-Other electric luminaires and lighting fittings :										
9405.41.00	---Photovoltaic, designed for use solely with light-emitting diode (LED) light sources	kg/U	30%	25%	5%	12.5%	Free	Free		17.5%	10%
9405.42.00	---Other, designed for use solely with light-emitting diode (LED) light sources	kg/U	30%	25%	5%	12.5%	Free	Free		17.5%	10%
	-Other										
9405.49.10	--- Solar energy lamps	kg	Free	Free	Free	Free	Free	Free		Zero	10%
9405.49.90	---Other	kg	30%	25%	5%	12.5%	Free	Free		17.5%	10%
9405.50.00	---Non-electrical luminaires and lighting fittings	kg	30%	25%	5%	12.5%	Free	Free		17.5%	10%
	-Illuminated signs, illuminated name-plates and the like :										
9405.61.00	---Designed for use solely with light-emitting diode (LED) light sources	kg	30%	25%	5%	12.5%	Free	Free		17.5%	10%
9405.69.00	--- Other	kg	30%	25%	5%	12.5%	Free	Free		17.5%	10%
	-Parts:										
	--Of glass:										
9405.91.10	---Of shadowless lamps of a kind commonly used in operating theatres or by dental surgeons	kg	30%	25%	5%	15%	Free	Free		17.5%	10%
9405.91.20	---Of incandescent lamps of the pressure type using liquid fuel	kg	30%	25%	5%	15%	Free	Free		17.5%	10%
9405.91.90	---Other	kg	30%	25%	5%	15%	Free	Free		17.5%	10%
	--Of plastics:										
9405.92.10	---Of shadowless lamps of a kind commonly used in operating theatres or by dental surgeons	kg	30%	25%	5%	15%	Free	Free		17.5%	10%
9405.92.90	---Other	kg	30%	25%	5%	15%	Free	Free		17.5%	10%
	--Other:										
9405.99.10	---Of shadowless lamps of a kind commonly used in operating theatres or by dental surgeons	kg	30%	25%	5%	15%	Free	Free		17.5%	10%

	9405.99.20	---Of incandescent lamps of the pressure type using liquid fuel	kg	30%	25%	5%	15%	Free	Free	17.5%	10%
	9405.99.90	---Other	kg	30%	25%	5%	15%	Free	Free	17.5%	10%
94.06		**Prefabricated buildings**:									
		- Of wood									
	9406.10.10	---Green houses	kg	free	free	free	free	Free	Free	free	10%
		---Other									
	9406.10.91	----Of wood	kg	30%	25%	5%	12.5%	Free	Free	17.5%	10%
	9406.10.99	----Other	kg	30%	25%	5%	12.5%	Free	Free	17.5%	10%
	9406.20.00	---Modular building units, of steel . .	kg	30%	25%	5%	12.5%	Free	Free	17.5%	10%
	9406.90.00	----Other	kg	30%	25%	5%	12.5%	Free	Free	17.5%	10%

XX:95

CHAPTER 95

Toys, games and sports requisites; parts and accessories thereof

NOTES:

1. This Chapter does not cover:
   (*a*) Candles (heading 34.06);
   (*b*) Fireworks or other pyrotechnic articles of heading 36.04;
   (*c*) Yarns, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading 42.06 or Section XI;
   (*d*) Sports bags or other containers of heading 42.02, 43.03 or 43.04;
   (*e*) Fancy dress of textiles, of Chapter 61 or 62; and special articles of apparel of textiles, of Chapter 61 and 62, whether or not incorporating incidentally protective components such as pads or padding in the elbow, knee or groin areas (for example, fencing clothing or soccer goalkeeper jerseys);
   (*f*) Textile flags or bunting, or sails for boats, sailboards or land craft, of Chapter 63;
   (*g*) Sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports head gear of Chapter 65;
   (*h*) Walking-sticks, whips, riding-crops or the like (heading 66.02), or parts thereof (heading 66.03);
   (*ij*) Unmounted glass eyes for dolls or other toys, of heading 70.18;
   (*k*) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
   (*l*) Bells, gongs or the like of heading 83.06;
   (*m*) Pumps for liquids (heading 84.13), filtering or purifying machinery and apparatus for liquids or gases (heading 84.21), electric motors (heading 85.01), electric transformers (heading 85.04), discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded (heading 85.23), radio remote control apparatus (heading 85.26) or coldless infrared remote control devices (85.43);
   (*n*) Sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;
   (*o*) Children's bicycles (heading 87.12);
   (p) Unmanned aircraft (heading 88.06);
   (*q*) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
   (*r*) Spectacles, goggles or the like, for sports or outdoor games (heading 90.04);
   (*s*) Decoy calls or whistles (heading 92.08);
   (*t*) Arms or other articles of Chapter 93;
   (*u*) Lighting strings of all kinds (heading 94.05);
   (v) Monopods, bipods, tripods and similar articles (heading 96.20);
   (*w*) Racket strings, tents or other camping goods, or gloves, mittens and mitts (classified according to their constituent material) or.

(x) Tableware, kitchenware, toilet articles, carpets and other textile floor coverings, apparel, bed linen, table linen, toilet linen, kitchen linen and similar articles having a utilitarian function (classified according to their constituent material).

2. This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

3. Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles.

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

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

6 . For the purposes of heading 95.08 :

(a) The expression "amusement park rides" means a device or combination of devices or equipment that carry, convey, or direct a person or persons over or through a fixed or restricted course, including watercourses, or within a defined area for the primary purposes of amusement or entertainment. Such rides may be combined within an amusement park, theme park, water park or fairground. These amusement park rides do not include equipment of a kind commonly installed in residences or playgrounds;

(b) The expression "water park amusements" means a device or combination of devices or equipment that are characterised by a defined area involving water, with no purposes built path. Water park amusements only include equipment designed specifically for water parks; and

(c) The expression "fairground amusements" means games of chance, strength or skill, which commonly employ an operator or attendant and may be installed in permanent buildings or independent concession stalls. Fairground amusements do not include equipment of heading 95.04.

This heading does not include equipment more specifically classified elsewhere in the Nomenclature.

Subheading Note.

1. Subheading 9504.50 covers:
   (a) Video game consoles from which the image is reproduced on a television receiver, a monitor or other external screen or surface; or
   (b) Video game machines having a self-contained video screen, whether or not portable.
   This subheading does not cover video game consoles or machines operated by coins, banknotes, bank cards, tokens or by any other means of payment (subheading 9504.30).

1	2	3	4	5	6	7	7A	8	9	10	11	12
[95.01]												
[95.02]												
95.03		**Tricycles, scooters, pedal cars and**										

		similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds .										
	9503.00.10	-Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages	kg	30%	25%	12%	15%	Free	Free	25%	17.5%	10%
	9503.00.20	---Dolls and parts thereof	kg	30%	25%	12%	15%	Free	Free	25%	17.5%	10%
	9503.00.31	---Toys representing animals or non-human creatures:	U	30%	25%	12%	15%	Free	Free	25%	17.5%	10%
	9503.00.32	---Toy musical instruments and apparatus	U	30%	25%	12%	15%	Free	Free	25%	17.5%	10%
	9503.00.33	---Other toys, put up in sets or outfits	U	30%	25%	12%	15%	Free	Free	25%	17.5%	10%
	9503.00.40	-Puzzles	U	30%	25%	12%	15%	Free	Free	25%	17.5%	10%
	9503.00.50	---Reduced-size ("scale") model assembly kits, whether or not working models, excluding those of subheading 9503.00.10.	kg	30%	25%	12%	15%	Free	Free	25%	17.5%	10%
	9503.00.90	---Other	U	30%	25%	12%	15%	Free	Free	25%	17.5%	10%
95.04		**Video game consoles and machines, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling equipment, amusement machines operated by coins, banknotes, bank cards, tokens or by any other means of payment.**										
	9504.20.00	--Articles and accessories for billiards of all kinds	kg	30%	25%	12%	15%	Free	Free	20%	17.5%	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
		-Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment, other than automatic bowling alley equipment:										
	9504.30.10	---Unassembled or disassembled . .	U	30%	25%	12%	15%	Free	Free	20%	17.5%	10%
	9504.30.90	---Other	U	30%	25%	12%	15%	Free	Free	20%	17.5%	10%
	9504.40.00	-Playing cards	U/pack	30%	25%	12%	30%	Free	Free	20%	17.5%	10%
	9504.50.00	- Video game consoles and machines, other than those of subheading 9504.30	U/pack	30%	25%	12%	15%	Free	Free	50%	17.5%	10%
		-Other:										
	9504.90.10	---Video games other than those of Subheading 9504.30	kg	30%	25%	12%	15%	Free	Free	50%	17.5%	10%
	9504.90.20	---Boards and pieces for games of										

		chess, draughts, dominos, mah jong, halma, ludo, snakes and ladders, e.t.c.	kg	30%	25%	12%	15%	Free	Free	20%	17.5%	10%
	9504.90.30	---Casino tables, croupiers` rakes, poker chips, roulette tables and other similar articles used in casino and gaming houses.	kg	30%	25%	12%	15%	Free	Free	20%	17.5%	10%
	9504.90.90	---Other	kg	30%	25%	12%	15%	Free	Free	20%	17.5%	10%
95.05		**Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.**										
	9505.10.00	-Articles for Christmas festivities	kg	30%	25%	12%	15%	Free	Free	10%	17.5%	10%
	9505.90.00	-Other	kg	30%	25%	12%	15%	Free	Free	10%	17.5%	10%
95.06		**Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table- tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools.**										
		-Snow-skis and other snow-ski equipment:										
	9506.11.00	--Skis	2U	30%	25%	5%	15%	Free	Free	10%	17.5%	10%
	9506.12.00	--Ski-fastenings (ski-bindings) . .	kg	30%	25%	5%	15%	Free	Free	10%	17.5%	10%
	9506.19.00	--Other	kg	30%	25%	5%	15%	Free	Free	10%	17.5%	10%
		-Water-skis, surf-boards, sailboards and other water-sport equipment:										
	9506.21.00	--Sailboards	U	30%	25%	5%	15%	Free	Free	10%	17.5%	10%
	9506.29.00	--Other	U	30%	25%	5%	15%	Free	Free	10%	17.5%	10%
		-Golf clubs and other golf equipment:										
	9506.31.00	--Clubs, complete	U	30%	25%	5%	15%	Free	Free	10%	17.5%	10%
	9506.32.00	--Balls	U	30%	25%	5%	15%	Free	Free	10%	17.5%	10%
	9506.39.00	--Other	U	30%	25%	5%	30%	Free	Free	10%	17.5%	10%
	9506.40.00	-Articles and equipment for table-tennis	U	30%	25%	5%	15%	Free	Free	10%	17.5%	10%
		-Tennis, badminton or similar rackets, whether or not strung:										
	9506.51.00	--Lawn-tennis rackets, whether or not strung	U	30%	25%	5%	15%	Free	Free	10%	17.5%	10%
	9506.59.00	--Other	U	30%	25%	5%	15%	Free	Free	10%	17.5%	10%
		-Balls, other than golf balls and table-tennis balls:										
	9506.61.00	--Lawn-tennis balls	U	30%	25%	5%	15%	Free	Free	10%	17.5%	10%
	9506.62.00	--Inflatable	U	30%	25%	5%	30%	Free	Free	10%	17.5%	10%
	9506.69.00	--Other	U	30%	25%	5%	15%	Free	Free	10%	17.5%	10%
	9506.70.00	-Ice skates and roller skates, including skating boots with skates attached	2U	30%	25%	5%	15%	Free	Free	10%	17.5%	10%
		-Other:										
	9506.91.00	--Articles and equipment for general physical exercise, gymnastics or athletics	kg	30%	25%	5%	30%	Free	Free	10%	17.5%	10%
		--Other:										
	9506.99.10	---Swimming pools.	U	30%	25%	5%	15%	Free	Free	10%	17.5%	10%
	9506.99.90	---Other	U	30%	25%	5%	30%	Free	Free	10%	17.5%	10%
95.07		**Fishing rods, fish-hooks and other line fishing tackle; fish landing nets,**										

		butterfly nets and similar nets; decoy "birds" (other than those of heading 92.08 or 97.05) and similar hunting or shooting requisites.											
	9507.10.00	-Fishing rods	U	Free	Free	Free	Free	Free	Free	10%	17.5%	10%	

1	2	3	4	5	6	7	7A	8	9	10	11	12
	9507.20.00	-Fish-hooks, whether or not snelled	U	Free	Free	Free	Free	Free	15%	10%	17.5%	10%
	9507.30.00	-Fishing reels	U	Free	Free	Free	Free	Free	15%	10%	17.5%	10%
		-Other:										
	9507.90.10	---Fishing requisites. . . .	U	Free	Free	Free	Free	Free	Free	10%	17.5%	10%
	9507.90.90	---Other	U	Free	Free	Free	Free	Free	Free	10%	17.5%	10%
95.08		**Travelling circuses and travelling menageries; amusement park rides and water park amusements; fairground amusements, including shooting galleries; travelling theatres.**										
	9508.10.00	---Travelling circuses and travelling Menageries	kg	30%	25%	12%	15%	Free	Free	10%	17.5%	10%
		- Amusement park rides and water park amusements :										
	9508.21.00	---Roller coasters	kg	30%	25%	12%	12.5%	Free	Free	10%	17.5%	10%
	9508.22.00	---Carousels, swings and roundabouts	kg	30%	25%	12%	12.5%	Free	Free	10%	17.5%	10%
	9508.23.00	---Dodge'em cars	kg	30%	25%	12%	12.5%	Free	Free	10%	17.5%	10%
	9508.24.00	---Motion simulators and moving theatres	kg	30%	25%	12%	12.5%	Free	Free	10%	17.5%	10%
	9508.25.00	---Water rides	kg	30%	25%	12%	12.5%	Free	Free	10%	17.5%	10%
	9508.26.00	---Water park amusements	kg	30%	25%	12%	12.5%	Free	Free	10%	17.5%	10%
	9508.29.00	---Other	kg	30%	25%	12%	12.5%	Free	Free	10%	17.5%	10%
	9508.30.00	---Fairground amusements . .	kg	30%	25%	12%	12.5%	Free	Free	10%	17.5%	10%
	9508.40.00	---Travelling theatres . .	kg	30%	25%	12%	12.5%	Free	Free	10%	17.5%	10%

CHAPTER 96

Miscellaneous manufactured articles

NOTES:

1. This Chapter does not cover:
   (*a*) Pencils for cosmetic or toilet uses (Chapter 33);
   (*b*) Articles of Chapter 66 (for example, parts of umbrellas or walking-sticks);
   (*c*) Imitation jewellery (heading 71.17);

(*d*) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

(*e*) Cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials; heading 96.01 or 96.02 applies, however, to separately presented handles or other parts of such articles;

(*f*) Articles of Chapter 90 (for example, spectacle frames (heading 90.03), mathematical drawing pens (heading 90.17), brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes (heading 90.18));

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

(*h*) Musical instruments or parts or accessories thereof (Chapter 92);

(*ij*) Articles of Chapter 93 (arms and parts thereof);

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

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

(*m*) Works of art, collectors' pieces or antiques (Chapter 97).

2. In heading 96.02 the expression "vegetable or mineral carving material" means:

(*a*) Hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);

(*b*) Amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.

3. In heading 96.03 the expression "prepared knots and tufts for broom or brush making" applies only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as trimming to shape at the top, to render them ready for such incorporation.

4. Articles of this Chapter, other than those of headings 96.01 to 96.06 or 96.15, remain classified in the Chapter whether or not composed wholly or partly of precious metal or metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed). However, headings 96.01 to 96.06 and 96.15 include articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

1	2	3	4	5	6	7	7A	8	9	10	11	12
96.01		**Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).**										
		-Worked ivory and articles of ivory:										
	9601.10.10	---Beads for personal adornment . .	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
	9601.10.90	---Other	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
		-Other										
	9601.90.10	---Beads for personal adornment . .	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
	9601.90.90	---Other	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
96.02		**Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles,**										

		not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin.									
	9602.00.10	---Artificial honeycombs	kg	30%	25%	12%	15%	Free	Free	17.5%	10%
	9602.00.20	---Beads for personal adornment . .	kg	30%	25%	12%	15%	Free	Free	17.5%	10%
	9602.00.30	---Articles of a kind used for religious purposes	kg	30%	25%	12%	15%	Free	Free	17.5%	10%
		---Worked and unhardened gelatin and articles thereof									
	9602.00.41	----Gelatin capsules. . . .	kg	30%	25%	12%	15%	Free	Free	17.5%	10%
	9602.00.49	----Other	kg	30%	25%	12%	15%	Free	Free	17.5%	10%
	9602.00.90	---Other	kg	30%	25%	12%	15%	Free	Free	17.5%	10%
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).**									
		-Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles:									
	9603.10.10	---For domestic use	U	30%	25%	5%	30%	Free	Free	17.5%	10%
	9603.10.90	---Other	U	15%	10%	1%	7.5%	Free	Free	17.5%	10%
		-Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances:									
	9603.21.00	--Tooth brushes, including dental-plate brushes	U	30%	25%	5%	15%	Free	Free	17.5%	10%
	9603.29.00	--Other	U	30%	25%	5%	15%	Free	Free	17.5%	10%
		-Artists' brushes, writing brushes and similar brushes for the application of cosmetics:									
	9603.30.10	---Artists` brushes	U	30%	25%	5%	15%	Free	Free	17.5%	10%
	9603.30.90	---Other	U	30%	25%	5%	15%	Free	Free	17.5%	10%
	9603.40.00	-Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers	U	30%	25%	5%	30%	Free	Free	17.5%	10%
		-Other brushes constituting parts of machines, appliances or vehicles:									
	9603.50.10	---Of a kind suitable for fitting to agricultural, mining, manufacturing or industrial machines. . . .	U	30%	25%	5%	15%	Free	Free	17.5%	10%
	9603.50.90	---Other	U	30%	25%	5%	15%	Free	Free	17.5%	10%
	9603.90.00	-Other.	U	30%	25%	5%	30%	Free	Free	17.5%	10%
96.04	9604.00.00	**Hand sieves and hand riddles** . .	U	30%	25%	12%	15%	Free	Free	17.5%	10%

96.05	9605.00.00	**Travel sets for personal toilet, sewing or shoe or clothes cleaning** . .	U	30%	25%	5%	15%	Free	Free	17.5%	10%
96.06		**Buttons, press fsasteners snap fasteners and press-studs moulds and other parts of these articles; button blanks.**									
	9606.10.00	-Press-fasteners, snap-fasteners and press-studs and parts therefor . .	kg	30%	25%	4%	15%	Free	Free	17.5%	10%
		-Buttons:									
	9606.21.00	--Of plastics, not covered with textile material	kg	30%	25%	4%	15%	Free	Free	17.5%	10%
	9606.22.00	--Of base metal, not covered with textile material	kg	30%	25%	4%	15%	Free	Free	17.5%	10%
	9606.29.00	--Other	kg	30%	25%	4%	15%	Free	Free	17.5%	10%
		-Button moulds and other parts of buttons; button blanks:									
	9606.30.10	---Button blanks	kg	30%	25%	4%	15%	Free	Free	17.5%	10%
	9606.30.90	---Other	kg	30%	25%	4%	15%	Free	Free	17.5%	10%
96.07		**Slide fasteners and parts thereof.**									
		-Slide fasteners:									
	9607.11.00	--Fitted with chain scoops of base metal	kg	30%	25%	4%	15%	Free	Free	17.5%	10%
	9607.19.00	--Other	kg	30%	25%	4%	15%	Free	Free	17.5%	10%
	9607.20.00	-Parts.	kg	30%	25%	4%	15%	Free	Free	17.5%	10%
96.08		**Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09.**									
	9608.10.00	-Ball point pens	U	30%	25%	12%	30%	Free	Free	17.5%	10%
		-Felt tipped and other porous-tipped pens and markers:									
	9608.20.10	---Pens	U	30%	25%	12%	15%	Free	Free	17.5%	10%
	9608.20.20	---Markers	U	30%	25%	12%	15%	Free	Free	17.5%	10%
	9608.20.90	---Other	U	30%	25%	12%	15%	Free	Free	17.5%	10%
	9608.30.00	- Fountains pens, stylograph pens and other pens	U	30%	25%	4%	15%	Free	Free	17.5%	10%
	9608.40.00	-Propelling or sliding pencils . .	U	30%	25%	9%	15%	Free	Free	17.5%	10%
	9608.50.00	-Sets of articles from two or more of the foregoing subheadings . .	kg/U	30%	25%	12%	15%	Free	Free	17.5%	10%
	9608.60.00	-Refills for ball point pens, comprising the ball point and ink-reservoir	U	30%	25%	12%	15%	Free	Free	17.5%	10%
		-Other:									
	9608.91.00	--Pen nibs and nib points	U	30%	25%	12%	15%	Free	Free	17.5%	10%
	9608.99.00	--Other	kg	30%	25%	12%	15%	Free	Free	17.5%	10%

96.09		**Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.**											
	9609.10.00	-Pencils and crayons, with leads encased in a sheath.	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
	9609.20.00	-Pencil leads, black or coloured . .	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
	9609.90.00	-Other	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
96.10		**Slates and boards, with writing or drawing surfaces, whether or not framed:**										
	9610.00.10	---Drawing slates and boards for schools	Kg	30%	25%	12%	15%	Free	Free		17.5%	10%
	9610.00.90	---Other	Kg	30%	25%	12%	15%	Free	Free		17.5%	10%
96.11	9611.00.00	**Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks**	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
96.12		**Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes.**										
	9612.10.00	-Ribbons	U	30%	25%	4%	30%	Free	Free		17.5%	10%
	9612.20.00	-Ink-pads	U	30%	25%	12%	15%	Free	Free		17.5%	10%
96.13		**Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.**										
	9613.10.00	-Pocket lighters, gas fuelled, non-refillable	U	30%	25%	12%	15%	Free	Free	10%	17.5%	10%
	9613.20.00	-Pocket lighters, gas fuelled, refillable	U	30%	25%	12%	15%	Free	Free	10%	17.5%	10%
		-Other lighters:										
	9613.80.10	---For electronic cookers and heaters	U	30%	25%	12%	15%	Free	Free	10%	17.5%	10%
	9613.80.90	---Other	U	30%	25%	12%	15%	Free	Free	10%	17.5%	10%
	9613.90.00	-Parts	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
96.14	9614.00.00	**Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.**	U	30%	25%	4%	15%	Free	Free	200%	17.5%	10%
96.15		**Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than**										

		those of heading 85.16, and parts thereof.											
		-Combs, hair-slides and the like:											
	9615.11.00	--Of hard rubber or plastics . .	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
	9615.19.00	--Other	kg	30%	25%	4%	15%	Free	Free		17.5%	10%
	9615.90.00	-Other	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
96.16		**Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations.**										
	9616.10.00	-Scent sprays and similar toilet sprays, and mounts and heads therefor . .	kg	30%	25%	12%	15%	Free	Free	20%	17.5%	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
	9616.20.00	-Powder-puffs and pads for the application of cosmetics or toilet preparations	kg	30%	25%	12%	15%	Free	Free	20%	17.5%	10%
96.17	9617.00.00	**Vacuum flasks and other vacuum vessels, complete; parts thereof other than glass inners. . . . .**	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
96.18	**9618.00.00**	**Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing**	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
96.19		**Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material**										
	9619.00.10	---Sanitary towels (pads) and tampoons. .	kg	Free	Free	Free	15%	Free	Free		Exempt	10%
	9619.00.90	-- Other	kg	15%	10%	Free	15%	Free	Free		17.5%	10%
96.20	**9620.00.00**	**Monopods, bipods, tripods and similar articles** ..	kg	30%	25%	12%		Free	15%		17.5%	10%

Section XXI

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

CHAPTER 97

Works of art, collectors' pieces and antiques

NOTES:

1. This Chapter does not cover:

   (*a*) Unused postage or revenue stamps, postal stationery (stamped paper) or the like, of heading 49.07;

   (*b*) Theatrical scenery, studio back-cloths or the like, of painted canvas (heading 59.07) except if they may be classified in heading 97.06; or

   (*c*) Pearls, natural or cultured, or precious or semi-precious stones (headings 71.01 to 71.03).

2. Heading 97.01 does not apply to mosaics that are mass-produced reproductions, casts or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists

3. For the purposes of heading 97.02, the expression "original engravings, prints and lithographs" means impressions produced directly, in black and white or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.

4. Heading 97.03 does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.

5. (A) Subject to Notes 1 to 4 above, articles of this Chapter are to be classified in this Chapter and not in any other Chapter of the Nomenclature.

   (B) Heading 97.06 does not apply to articles of the preceding headings of this Chapter.

6. Frames around paintings, drawings, pastels, collages or similar decorative plaques, engravings, prints or lith ographs are to be classified with those articles, provided they are of a kind and of a value normal to those articles. Frames which are not of a kind or of a value normal to the articles referred to in this Note are to be classified separately.

1	2	3	4	5	6	7	7A	8	9	10	11	12
97.01		**Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand- painted or hand-decorated manufactured articles; collages, mosaics and similar decorative plaques.**										
		- Of an age exceeding 100 years :										
	9701.21.00	---Paintings, drawings and pastels . .	U	10%	10%	3%	5%	Free	10%		17.5%	10%
	9701.22.00	---Mosaics.	U	10%	10%	3%	5%	Free	10%		17.5%	10%
	9701.29.00	---Other.	U	10%	10%	3%	5%	Free	10%		17.5%	10%
		- Other :										
	9701.91.00	---Paintings, drawings and pastels. . .	U	10%	10%	3%	5%	Free	10%		17.5%	10%
	9701.92.00	---Mosaics.	U	10%	10%	3%	5%	Free	10%		17.5%	10%
	9701.99.00	---Other.	U	10%	10%	3%	5%	Free	10%		17.5%	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
97.02		**Original engravings, prints and lithographs**										
	9702.10.00	---Of an age exceeding 100 years . .	U	10%	10%	3%	5%	Free	Free		17.5%	10%
	9702.90.00	---Other.	U	10%	10%	3%	5%	Free	Free		17.5%	10%
97.03		**Original sculptures and statuary, in any material**										
	9703.10.00	---Of an age exceeding 100 years. .. .	U	10%	10%	3%	5%	Free	Free		17.5%	10%
	9703.90.00	---Other.	U	10%	10%	3%	5%	Free	Free		17.5%	10%

97.04	9704.00.00	**Postage or revenue stamps, stamps – postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49.07**	kg	10%	10%	3%	5%	Free	Free	17.5%	10%
97.05		**Collections and collectors' pieces of archaeological, ethnographic, historical, zoological, botanical, mineralogical, anatomical, paleontological or numismatic interest.**									
	9705.10.00	---Collections and collectors' pieces of archaeological, ethnographic or historical interest.	U	10%	10%	3%	5%	Free	Free	17.5%	10%
		-Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical or paleontological interest :									
	9705.21.00	---Human specimens and parts thereof	.U	10%	10%	3%	5%	Free	Free	17.5%	10%
	9705.22.00	---Extinct or endangered species and parts thereof	U	10%	10%	3%	5%	Free	Free	17.5%	10%
	9705.29.00	---Other.	U	10%	10%	3%	5%	Free	Free	17.5%	10%
		-Collections and collectors' pieces of numismatic interest :									
	9705.31.00	---Of an age exceeding 100 years. . . .	U	10%	10%	3%	5%	Free	Free	17.5%	10%
	9705.39.00	---Other	U	10%	10%	3%	5%	Free	Free	17.5%	10%
97.06		**Antiques of an age exceeding 100 years:**									
	9706.10.00	---Of an age exceeding 250 years . .	kg	10%	10%	3%	5%	Free	Free	17.5%	10%
	9706.90.00	---Other	kg	10%	10%	3%	5%	Free	Free	17.5%	10%

XXII

Section XXII

Customs Procedure Codes and Special Transactions

NOTES:

1.The classification of goods under any Customs Procedure Code in this section shall be subject to the production of such evidence as the Commissioner General may require to establish to his satisfaction that such goods properly qualify for such classification.

2. The use of a Customs Procedure code is a declaration that the goods declared are eligible for entry under that procedure.

3. The Minister may limit the kind, value, weight or quantity of any goods classified under any Customs Procedure Code listed below or he may impose, in addition, such conditions on such classification as he may think fit; Customs Procedure Codes and Special Transactions 4000.405, 4000.406, 4000.411, 4000.412, 4000.415, 4000.416, 4000.417, 4000.418, 4000.419, 4000.420, 4000.421, 4000.422, 4000.423 (*a*) & (*b*), 4000.425, 4000.426, 4000.427, 4000.428, 4000.429, 4000.430, 4000.431, 4000.436,4000.437, 4000.438, 4000.439, 4000.440, 4000.434, 4000.442, 4000.443, 4000.445, 4000.450, 4000.476, 4000.477, 4000.478, 4000.481, 4000.488, 4000.489, 4000.490, 4071.405, 4071.406, 4071.415, 4071.416, 4071.417, 4071.418, 4071.419, 4071.420, 4071.421, 4071.431, 4071.437, 4071.436, 4071.438,4071.439, 4071.440, 4071.442, 4071.443, 4071.422, 4071.411, 4071.445, 4071.450, 4071.476, 4071.477, 4071.481, 4071.488, 4071.489, 4071.478, 4071.490.

3A (a) On disposal of a motor vehicle under any Customs Procedure Code, except for direct exportation, to a person not entitled to duty free admission of such motor vehicle, the value for duty purposes of the motor vehicle shall be depreciated at the following rates:-

YEARS AFTER IMPORTATION	RATES
0 - 1	5%
1 - 2	15%
2 - 3	45%
3 - 4	55%
4 - 5	70%
5 - 6	80%
6 - 7	90%
7 - 9	95%

(b) For the purpose of this part, a motor vehicle that has been used for ten years or more in Malawi may be disposed of duty Free.

4. In the column structure of Section XXII

(*a*) column 1 contains the Customs Procedure Code for ASYCUDA ++;

(b) column 3 contains a description of the goods covered by the Customs Procedure;

(c) column 4 is blank as this refers to a description of unit of quantity, weight, or quantity of goods classified under any heading;

(d) columns 5 and 6 contain the rates of customs duty in respect of the goods classified under the corresponding CPC;

(e) column 7 contains COMESA rates of customs duty in respect of goods classified under the corresponding CPC;

(ea) column 7 A contains AfCFTA rates of customs duty in respect of goods classified under the corresponding subheading; **(Refer to Govt Not. 31 of 28/05/2021)**

(f) column 8 contains SADC rates of customs duty for imports from other Member States other than South Africa, in respect of goods classified under the corresponding CPC;

(g) column 9 contains SADC rates of customs duty for imports from South Africa only, in respect of goods classified under the corresponding CPC;

(i) column 10 contains excise duty rates; and

(ii) column 11 contains Value Added Tax.

5. For the purposes of the Customs Procedure Codes listed under Note 3, above

(*a*) "Accompanied baggage" means baggage which is carried on the same conveyance as the owner;

(*b*) "Unaccompanied baggage" means baggage which is carried on a conveyance other than that on which the owner travels.

6 (a) Privilaged persons or organizations should buy motor vehicles directly from supplier abroad or a motor vehicle dealer ex-bonded in the country or from other privileged persons or organizations. Refund of duty shall not be allowed if a privileged person or organization buys motor vehicles from duty paid stocks in the country.

(b)For the purpose of this part, " privileged persons or organization means a person or organization entitled to import or purchase goods free of duty under a Customs Procedure Code." **(Refer to Govt. Not. 31 of 28/05/2021)**

7. Advance Income Tax on Imports shall not apply to goods under this section.

8. The title holder for all vehicles cleared under this Section shall remain "Malawi Revenue Authority" until full duty is paid.

9. Customs duty shall be paid in the event that goods or the building are not put into the intended purpose by the person to whom the relief was granted, or the goods or the building are desposed of for use other than the purpose for which the relief was granted.

10. A Customs Procedure Code is applicable where the privileged person or organization imports directly:
Provided that where a privileged person or organization intends to import through a third party, the privileged person or organization shall apply to the Commissioner General for approval and shall furnish such information and documents relating to the importation as the Commissioner General may require.

11. On application or use of Customs Procedure Code, a privileged organization shall be required to submit clearance certificates issued by the Domestic Taxes Division confirming that the organization has no outstanding tax liabilities:

Provided that this requirement shall not apply to individuals or government departments.

1	2	3	4	5	6	7	7A	8	9	10	11	12
		Transformation under Customs control in bonded warehouse. . NOTE: This procedure is to be used when goods which have been placed in a Bonded warehouse have changed tariff heading.	-	Applicable rates as detailed in Part III of the Customs and Excise Tariffs (suspended)								
		Reserved for future use.										
		Home use after other procedures NOTE: This procedure must not be used without prior authority from the Commissioner General.	-	Applicable rates as detailed in Part III of the Customs and Excise Tariffs.								
		Other temporary Imports NOTE: This procedure must not be used without prior authority from the Commissioner General.	-	Applicable rates as detailed in Part III of the Customs and Excise Tariffs (may be suspended).								
		Re-importations after other procedures not covered by preceding procedures . . . . . . NOTE: This procedure must not be used without prior authority from the Commissioner General	-	Applicable rates as detailed in Part III of the Customs and Excise Tariffs (may be suspended)								
		Other procedures NOTE: This procedure must not be used without prior authority from the Commissioner General.	-	Free	Free	Free	Free	Free	Free	Free	Exempt	

		Other Exports not covered by preceding procedures . .	-	Use Applicable rates as detailed in the Export Duties Tariff.								

1	2	3	4	5	6	7	7A	8	9	10	11	12
		NOTE: This procedure must not be used without prior authority from the Commissioner General.										
		Other temporary exports not covered by preceding procedures. .	-	Use Applicable rates as detailed in Export Duties Tariff.								
		NOTE: This procedure must not be used without prior authority from the Commissioner General.										
		Re-exportation after any other procedure not covered by the preceding document. .	-	Use Applicable rates as detailed in the Export Duties Tariff.								
		NOTE: This procedure must not be used without prior authority from the Commissioner General.										
		Warehousing after procedures other than those referred in the preceding procedures	-	Applicable rates as detailed in Part III of the Customs and Excise Tariff (suspended)								
		NOTE This procedure must not be used without prior authority from the Commissioner General.										
		Other transit procedures than those referred to in the preceding procedures	-	Applicable rates as detailed in Part III of the Customs and Excise Tariff								
		NOTE: This procedure must not be used without prior authority from the Commissioner General.										
1000.000		**Direct Exports. .**	-	Use Applicable rates as detailed in the Export Duties Tariff.								
		Use this procedure for goods which are destined for final export from Malawi, e.g. Goods from open stock.										
1000.101		**Direct exportation of goods on which industrial drawback is to**										

		be claimed . . .	-	Use Applicable rates as detailed in the Export Duties Tariff.
1071.000		**Direct exports of goods after Bonded warehousing. .**	-	Use Applicable rates as detailed in the Export Duties Tariff.

1	2	3	4	5	6	7	7A	8	9	10	11	12
		Special Requirement: Use this code for goods, which are being removed from a Bonded warehouse for direct export.										
1078.000		**Exportation after free zone or bonded factory procedures**. . NOTE: This procedure is to be used for the exportation of goods processed within a bonded factory or an export processing zone.	-	Use Applicable rates as detailed in the Export Duties Tariff.								
2100.000		**Temporary exportation for outward processing manufacturing/processing** NOTE: **Special Requirement:** Goods exported under this procedure must be produced to Customs prior to exportation.	-	Use Applicable rates as detailed in the Export Duties Tariff.								
2200.000		**Temporary exportation for repair** NOTE: The goods may be exported for repair in another country and then returned to Malawi. The goods on their return may be subject to import charges on the value of the repair. **Special Requirment**: Goods exported under this procedure must be produced to Customs prior to exportation.	-	Use Applicable rates as detailed in the Export Duties Tariff.								
2300.000		**Temporary exportation for return in an unaltered state**. . NOTE: Use this procedure only if the goods concerned are being exported and then returned to Malawi without	-	Use Applicable rates as detailed in the Export Duties Tariff.								

	any change or processing has taken place on the goods. Goods exported for exhibition or demonstration may fall under this procedure. **Special Requirement**: Goods exported under this procedure must be produced to Customs prior to exportation.		
3151.000	**Re-exportation after temporary admission for inward processing (suspension system).** .	-	Use Applicable rates as detailed in the Export Duties Tariff.

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1	2	3	4	5	6	7	7A	8	9	10	11	12
		NOTE: This procedure is to be used only for goods which had previously been imported under procedure 5100.000.										
3152.000		**Re-exportation after temporary admission for inward processing (drawback system)**. . NOTE: This procedure is to be used only for goods which had previously been imported under procedure 5200.000.	-	Use Applicable rates as detailed in the Export Duties Tariff.								
3153.000		**Re-exportation after temporary Admission for return in unaltered state**. . NOTE: This procedure is to be used for goods which had previously been imported under procedure 5300.000.	-	Use Applicable rates as detailed in the Export Duties Tariff.								
3178.000		**Re-exportation after free zone or bonded factory procedure** . . NOTE: This procedure is to be used for the exportation of goods, which have been stored in a duty free zone or Bonded factory.	-	Use Applicable rates as detailed in the Export Duties Tariff.								
4000.000 **Direct Importation**		**Direct entry for home use** . . NOTE: This procedure should be used for the direct home use of goods destined for normal sale or use in Malawi and not subject to Customs restrictions or controls.	-	Use Applicable rates as detailed in Part III of the Customs and Excise Tariffs.								
4000.401		**Goods for use in manufacture under**										

Direct Importation	**Industrial Rebate and not subject to Duty and Excise**	-	Use Applicable rates as detailed in the Eight Schedule to the Customs and Excise Regulations								
	NOTES: This procedure should only be used for goods being imported by Registered Industrial Rebate Manufacturer. The Registration number of the Rebate manufacturer and the Industry in which the goods will be used must be entered in box 44 ("Add Information"). Use of this procedure implies a legal declaration that the goods are for the sole use in the Industry declared and that the declarant and importer will comply with all legal requirements and conditions relating to Industrial Rebate.										
4000.402 **Direct Importation**	**Goods for use in manufacture under Industrial Rebate and not subject to Duty, Excise and VAT for "fertilzer manufacturing industry" "medicaments and pharmeceuticals Manufacturing industry", "Medical Apparatus Manufacturing Industry" And "Printing, Publishing and Book Binding Industry"**	-	Use Applicable rates as detailed in the Eight Schedule to the Customs and Excise Regulations								
	NOTES: This procedure should only be used for goods being imported by Registered Industrial Rebate Manufacturer. The Registration number of the Rebate manufacturer and the Industry in which the goods will be used must be entered in box 44 ("Add Information"). Use of this procedure implies a legal declaration that the goods are for the sole use in the Industry declared and that the declarant and importer will comply with all legal requirements and conditions relating to Industrial Rebate.										
4000.403 **Direct Importation**	**The following goods for the use of the Government** . .	-	Free	Free	Free	Free	Free	Free	Free	Zero	Free
	(*a*) Pharmaceuticals;										
	(*b*) Donations of whatever description.	-	Free	Free	Free	Free	Free	Free	Free	Zero	Free
	Special Requirements The declaration must be accompanied by an official authority from the										

	relevant Government ministry or department certifying that the goods are solely for government use. Disposal of goods: If goods admitted to this procedure are subsequently disposed of (unused), except for direct exportation, to a person not entitled to duty free admission of such goods, the person so disposing of the goods shall forthwith provide the Commissioner General with full details of such disposal and shall pay to the Commissioner General any duty due and payable under Part III of this Tariff at the rates in force at the time of such disposal.										
4000.405 **Direct Importation**	**Goods for the use of a hospital, nursing home, clinic, surgery and dispensary, as approved by the Principal Secretary responsible for health, subject to such conditions as the Commissioner General may impose.**	(Govt. Notice 25 of 4/04/25)									
	(a) Instruments, apparatus, appliances and requisites, including parts thereof and including specialized Furniture, generator of an output exceeding 75KVA, solar panels, accumulators, surgical gloves, diagnostic and laboratory reagents for use in the diagnosis or treatment of diseases or affections of humans or animals.	-	Free	Free	Free	Free	Free	Free	Free	Exempt	Free
	(b) Computers and building materials	-	Free	Free	Free	Free	Free	Free	Free	Exempt	Free
4000.406 Direct Importation	School stationery, instruments, apparatus, appliances and other tuitional requisites including specialised furniture for use in the classroom, workshop or laboratory, athletic and sports goods, solar panels and accumulators for tuitional purposes by educational institutions or pre-school play groups approved for the purposes by the Principal Secretary of the Ministry of Education or such other appropriate Ministry in the case of pre-school play groups; Photocopying machines, building materials,pianos,organs,keyboards and computers subject **to such conditions as the Commissioner General may impose. .**	-	Free	Free	Free	Free	Free	Free	Free	Exempt	Free
4000.409 **Direct Importation**	**(a)** (i) Braille typewriters, braille displays watches, tapes, optical and electronic magnifiers audio book players and digital voice recorders, white canes and smart navigation aids , adaptive key boards and mice, assistive electronic										

devices or handwritten text audio specialized assistive electronic devices designed to improve functional independence, accessible learning systems and assistive instructional devices and such other specialized goods for the use of persons with visual impairment **as the Commisioner General may approve**	-	Free	Free	Free	Free	Free	Free	Free	Zero	Free
(ii) Listening systems , visual or vibrating alert systems, captioned enabled muldimedia equipment accessibility software and digital assistive tools, specialized assistive electronic device to improve fuctional independence accessible learning systems and assistive instructional devices and such other specialized goods for the use of persons with hearing impairment **as the Commissioner General may approve.**	-	Free	Free	Free	Free	Free	Free	Free	Zero	Free
(iii) Walking sticks, adjustable medical or rehabilitation beds, adaptive key boards and mice, eye tracking computer systems accessible software, motor vehicles adaptive cotrols, motor vehicles especially modified for use designed with disabilities ,specialized assistive electronic devices designed to improve functional independence. Accessible learning systems and assistive instructional devices and such other specialized goods for the use of Persons with physical or mobility impairment **as the Commissioner General may approve**	-	Free	Free	Free	Free	Free	Free	Free	Zero	Free
(iv) Augmentative and alternative communication devices, speech generating devices, Communication boards, and symbol systems, eye tracking communication or computer systems, switch acces, communication devices, text to speech devices, adaptive tablets or computers configured for communication assistance, voice amplification devices for speech impairment accessible learning systems and assistive Instructional devices and such other specialized goods for the use persons with speech or communication Impairment **as the the Commissioner General may approve**	-	Free	Free	Free	Free	Free	Free	Free	Zero	Free
(b) Sunscreen creams, protective gear (hats, sunglasses, umbrellas, and reading glasses), community security alarms and any other accessories imported by or donated to a registered association of persons living with albinism or individuals with albinism, **approved as such by the Commissioner General**		Free	Free	Free	Free	Free	Free	Free	Zero	Free

NOTES:

(a) Goods under this CPC include parts, componentsand specialised batteries designed for use with the goods permitted for importation
(b) A person importing under this CPC shall present a valid certificate issued by the Malawi Council for Disability Affairs under the Persons with Disability Act confirming that the imported has the declared disability

1	2	3	4	5	6	7	7A	8	9	10	XXII 11	12
		public museums, public art galleries and the like, or for scientific purposes; show case and fittings for public museums, public art galleries and the like; appliances and apparatus imported by or for public museums, public art galleries and the like for the preparation of specimens and exhibits	-		Free	Free	Free	Free	Free	Free	Free	Zero	Free
4000.411 Direct Importation		**Equipment and materials, as my be approved by the Commissioner General, of a kind for use in flight for catering, for hygiene or for similar purposes aboard aircrafts owned by a person operating scheduled international services**	-		Free	Free	Free	Free	Free	Free	Free	Zero	Free
		Special Requirement: If goods admitted to this procedure are subsequently disposed of, except for direct exportation, to a person not entitled to duty free admission of such goods, the person so disposing of the goods shall forthwith provide the Commissioner General with full details of such disposal and shall pay to the Commissioner General any duty due and payable under Part III of this Tariff at the rates in force at the time of such disposal. The Commissioner General may determine a value or remit a part of any specific duty payable in respect of any goods which are disposed of after use in Malawi.											
4000.412 Direct Importation		**Imported trade samples of negligible commercial value**		-	Free	Free	Free	Free	Free	Free	Free	Exempt	Free
		NOTE: This CPC applies to samples that are not fit for use											

4000.413 Direct Importation	**Tourism publicity documents and material . . . . . .**	-	Free	Free	Free	Free	Free	Free	Free	Exempt	Free	
	NOTE: This procedure is not applicable at present and should not be used.											
4000.414 Direct Importation	**Goods for official use of any trade or similar official representative for exhibition or display purposes and not intended for sale. .**	-	Free	Free	Free	Free	Free	Free	Free	Exempt	Free	
	Special Requirements: If goods admitted to this procedure are subsequently disposed of, except for direct exportation, to a person not entitled to duty free admission of such goods, the person so disposing of the goods shall forthwith provide the Commissioner General with full details of such disposal and shall											

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1	2	3	4	5	6	7	7A	8	9	10	11	12
		pay to the Commissioner General any duty due and payable under Part III of this Tariff at the rates in force at the time of such disposal. The Commissioner General may determine a value or remit a part of any specific duty payable in respect of any goods which are disposed of after use in Malawi.										
4000.415 Direct Importation		**Goods for diplomatic missions, embassies and high commissions**	-	Free	Free	Free	Free	Free	Free	Free	Zero	Free
		Special Requirements: If goods admitted to this procedure are subsequently disposed of, except for direct exportation, to a person not entitled to duty free admission of such goods, the person so disposing of the goods shall forthwith provide the Commissioner General with full details of such disposal and shall pay to the Commissioner General any duty due and payable under Part III of this Tariff at the rates in force at the time of such disposal. The Commissioner General may determine a value or remit a part of any specific duty payable in respect of any goods.										
4000.416 Direct Importation		**Goods for diplomatic personnel**	-	Free	Free	Free	Free	Free	Free	Free	Zero	Free
Requirements		**Special**										
		If motor vehicle admitted to this procedure are subsequently disposed of before the expiration										

		of **five years** period ,except for direct exportation, to a person not entitled to duty free admission of such motor vehicles, the person so disposing of the motor vehicles shall forthwith provide the Commissioner General with full details of such disposal and shall pay to the Commissioner Generalany duty and payable under Part III of this Tariffat the rates in force at the time of such disposal.The Commissioner General may determine a value or remit a part of any specific duty payable in respect of any motor vehicles		(Refer Govt Notice. 9 of 01/03/2023)								
4000.417 Direct Importation		**Goods for administrative and technical personnel as may be advised by the Minister of Foreign Affairs and or the Minister of Finance respectively …**	-	Free	Free	Free	Free	Free	Free	Free	Exempt	Free
		NOTE: The previleges shall apply within six months of arrival in Malawi and shall be limitedto articles of apparel, personal and household effects and motor vehicles and caravans not exceeding 1 for each family										
		Special Requirements If motor vehicles admitted to this procedure are subsequently disposed of before the expiration of **five years** , except for direct exportation, to a person not entitled to dutyfree admission of such motor vehicles, the person so desposing			(Refer Govt. Notice 9 of 01/03/2023)							

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1	2	3	4	5	6	7	7A	8	9	10	11	12
		of the motor vehicle shall forthwith provide the Commissioner General with full details of such disposal and shall pay to the Commissioner General any duty due and payable under Part 111 of this Tariff at the rates in force at the time of such disposal. The Commissioner General may determine a value or remit a part of any specific duty payable in respect of any motor vehicles										
4000.418 Direct Importation		**Goods for the use of the President of the Republic of Malawi**……	-	Free	Free	Free	Free	Free	Free	Free	Zero	Free
		Special Requirements If goods admitted to this procedure are subsequently disposed of, except for direct exportation, to a person not entitled to duty free admission of such goods, the person so disposing of the goods shall forthwith provide the Commissioner General with full details of such disposal and shall pay to the Commissioner General any duty due and payable										

under Part III of this Tariff at the rates in force at the time of such disposal. The Commissioner General may determine a value or remit a part of any specific duty payable in respect of any goods.

4000.419 Direct Importation	**Three passenger carrying motor vehicles of Heading 87.03 for Cabinet Ministers in every five years**……. -	(Govt. Not. 9 of 01/03/2023)	Free	Free	Free	Free	Free	Free	Free	Zero	Free

NOTE:
If a Cabinet Minister is entitled to duty –free admission for one or two motor vehicles under Customs Procedure Code 420, his entitlement to duty- free admission under this CPC shall take into account the vehicles admitted under Customs Procedure Code 420 and altogether shall not exceed three motor vehicles. (Govt. Not. 7 of 23/02/2024)

Special Requirements
If motor vehicles admitted to this procedure are subsequently disposed of before the expiration of **five years** period , except for direct exportation, to a person not entitled to duty free admission of such motor vehicles, duty shall be payable. The person so disposing the motor vehicles before expiration of the five years period shall forthwith provide the Commissioner General with full details of such disposal and shall pay to the Commissioner General any duty due and payable under Part III of this Tariff at the rates in force at the time of such disposal. The Commissioner General may determine value or remit a part of any specific duty payable in respect of any motor vehicles which are disposed of after use in Malawi. (Govt .Not. 9 of 1/03/2023)

1	2	3	4	5	6	7	7A	8	9	10	11	12
4000.420 Direct Importation		**Two passenger carrying motor vehicles of Heading 87.03 for Member of Parliament per term of five years**		(Govt. Not. 9 of 01/03/2023)	Free	Free	Free	Free	Free	Free	Zero	Free

NOTES:

1. This CPC shall not apply to a Member of Parliament who is also a Cabinet Minister (Govt Not. 35 of 29/6/21)

2. Where a Member of Parliament, who is also a Cabinet Minister, has been entitled to duty free admission of two or three motor vehicles under CPC 419, the Memberof Parliament shall not be entitled to duty free admission under this (Govt. Not. 7 of 23/02/2024)

CPC even where the Member ceases to be a Cabinet Minister but continues to be a Member of Parliament.

Special Requirements
If motor vehicles admitted to this procedure are subsequently disposed of before the expiration of **five years** period , except for direct exportation, to a person not entitled to duty free admission of such motor vehicles, duty shall be payable. The person so disposing the motor vehicles before expiration of the five years period shall forthwith provide the Commissioner General with full details of such disposal and shall pay to the Commissioner General any duty due and payable under Part III of this Tariff at the rates in force at the time of such disposal. The Commissioner General may determine value or remit a part of any specific duty payable in respect of any motor vehicles which are disposed of after use in Malawi.

4000.421 Direct Importation	**Military equipment, including vehicles, armoured vehicles, fabric and accessories for the tailoring of uniforms, appointments for airforce, military or naval personnel for use of the Malawi Defense Forces, Malawi Police Services, Prisons and Immigration**	-	Free	Free	Free	Free	Free	Free	Free	Zero	Free

NOTE:
This CPC shall include food rations (meals ready to eat) imported by the Malawi Defence Force and the Malawi Police Service.

Special Requirements
If goods admitted to this procedure are subsequently disposed of, except for direct exportation, to a person not entitled to duty free admission of such goods, the person so disposing of the goods shall forthwith provide the Commissioner General with full details of such disposal and shall pay to the Commissioner General any duty due and payable under Part III of this Tariff at the rates in force at the time of such disposal. The Commissioner General may determine a value or remit a part of any specific duty payable in respect of any goods which are disposed of after use in Malawi.

4000.422 Direct Importation **Goods for the use of the church:**

		(a) Decorations, altars, fonts, lecterns, pulpits, Bible or Quran in recorded audio media, CD or apparatus, plate, vestments, bells, statuary, other appointments, communion wafers, communion wine, and other requisites; for use for religious purposes in the place of public worship noted as such by the Commissioner General	; -	Free	Free	Free	Free	Free	Free	Free	Zero	Free
		(b) Lorries, vans and pickups specifically acquired for church use; subject to such conditions as deemed necessary by the Commissioner General;	-	Free	Free	Free	Free	Free	Free	Free	17.5%	Free
		(c) Computers, photocopiers, printers, pews, prayer mats, pianos, organs, keyboards, drums, guitars and public address systems subject to such conditions as the Commissioner General may impose.	-	(Govt. Not. 7 of 23/02/2024) Free	Free	Free	Free	Free	Free	Free	Zero	Free

1	2	3	4	5	6	7	7A	8	9	10	11	12
4000.422		**(d) Building materials**	Kg	Free	Free	Free	Free	Free	Free	Free	Exempt	Free
Direct Importation												

NOTES: (Refer to Govt. Not.31 of 28/5/2021**)**

The privilege under this CPC shall only apply where –

(a) the church has a certificate of incorporation

(b) the building materials are for use in the construction of a duly incorporated church;

(c) the church is an active affiliate or member of an incorporated religious umbrella organization;

(d) the application is accompanied by certified Building Plans, Bills of Quantities (BoQ) and material schedules; and

(e) the importation is made directly by the church or acquired ex-bonded warehouse, not made through a third party

NOTE:
A privileged organization, whose motor vehicle is admitted under this procedure, shall label on both sides of the motor vehicle, the name of the organization, in such size, colour, contrast and presentation so as to be readily noticed, before issuance of a customs clearance certificate. Govt. Not. 7of 23rd Feb. 2024

Special Requirements

If goods admitted to this procedure are subsequently disposed of, except for direct exportation, to a person not entitled to duty free admission of such goods, the person so disposing of the goods shall forthwith provide the Commissioner General with full details of such disposal and shall pay to the Commissioner General any duty due and payable under Part III of this Tariff at the rates in force at the time of such disposal. The Commissioner General may determine a value or remit a part of any specific duty in respect of any goods

which are disposed of after use in Malawi.

4000.423 Direct Importation	**(*a*)**	**Artificial poppies and wreaths for sale in connexion with funds for disabled soldiers; flowers, wreaths and similar tributes for placing on public monuments, war memorials or war graves for similar commemorative purposes .**	-	Free	Free	Free	Free	Free	Free	Free	Zero	Free
	(*b*)	**Goods for the use of the Commonwealth War Graves Commission or similar bodies**		Free	Free	Free	Free	Free	Free	Free	Zero	Free
		Special Requirements If goods admitted to this procedure are subsequently disposed of, except for direct exportation, to a person not entitled to duty free admission of such goods, the person so disposing of the goods shall forthwith provide the Commissioner General with full details of such disposal and shall pay to the Commissioner General any duty due and payable under Part III of this Tariff at the rates in force at the time of such disposal. The Commissioner General may determine a value or remit a part of any specific duty payable in respect of any goods which are disposed of after use in Malawi.										

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1	2	3	4	5	6	7	7A	8	9	10	11	12
4000.424 Direct Importation		**Human corpses and parts or ashes thereof; funerary urns containing the ashes of deceased person .**	-	Free	Free	Free	Free	Free	Free	Free	Exempt	Free
4000.426 Direct Importation		**Conveyances, tools, spare parts and equipment imported for use in the search for, rescue, investigation, repair or salvage of lost or damaged conveyances, on condition that such goods are exported within one month of the conclusion of such search, rescue, investigation, repair or salvage: subject to such conditions as may be prescribed or the Commissioner General may impose**	-	Free	Free	Free	Free	Free	Free	Free	Exempt	Free
4000.427 Direct Importation		Goods imported in a consignment the total cost or value of which at the										

	place of despatch does not exceed the equivalent of **One hundred thousand** Malawi Kwacha, not being wines, spirituous liquors or manufactured tobacco, not intended for sale or for commercial use .	(Govt. Not. 9 of 1/03/2023) -	Free	Free	Free	Free	Free	Free	Free	Exempt	Free
4000.428 Direct Importation	**The following goods when imported by a person not normally resident in Malawi solely for his use, in his accompanied or unaccompanied baggage: All personal and household goods which the proper officer is satisfied will be properly re-exported on or before the person's departure from Malawi**	-	Free	Free	Free	Free	Free	Free	Free	Exempt	Free
										XXII	
1	**2**	**3**	**4**	**5**	**6**	**7**	**7A**	**8**	**9**	**10**	**11** **12**
4000.429 Direct Importation	**The following goods when imported by a traveller in accompanied baggage not intended for sale or commercial use**: **1. (*a*) 200 cigarettes or 250 g of tobacco in any other form; (*b*) One litre of wine or beer; (*c*) One litre of spirituous beverages; (*d*) ¼ litre of toilet water and 50 g of perfume** NOTE: The relief from duty listed at (*a*) to (*d*) above are applicable only to persons of an age of 16 years or more. 2.(*a*) Dutiable goods whether new or used not exceeding **K750,000** in value per person; (*b*) Goods which the proper officer has no reason to doubt were obtained in Malawi and were lawfully cleared from Customs control; (*c*) In unaccompanied baggage, goods which the proper officer has no reason to doubt were obtained in Malawi and were lawfully cleared from Customs control . . NOTE: This CPC shall not apply in the case of goods Imported by a person returning to Malawi after an absence therefrom of less than 24 hours.	(Govt. Not. 09 of 01/03/2023) -	Free	Free	Free	Free	Free	Free	Free	Exempt	Free
4000.430	**Goods imported by persons on a bona fide transfer of residence to Malawi.**										

Direct Importation

The following goods when imported by a person on his arrival in Malawi or within six months of that date or within such further period as the Commissioner General may allow, on a *bona fide* transfer of residence to Malawi when such goods are not intended for sale, commercial use or for disposal to any other person in Malawi, and are in such quantities and as the Commissioner General of such kinds considers reasonable:

(*a*) Articles of apparel whether new or used; - Free Free Free Free Free Free Free Exempt Free

(*b*) Other personal and household effects which have been owned and used by such person, for a period of not less than six months prior to the date of arrival in Malawi including workman's tools, agricultural and garden implements, workshop appliances and similar appropriate articles but excluding firearms and motor vehicles and caravans except as provided in (*c*); - Free Free Free Free Free Free Free Exempt Free

(c)Motor vehicles and caravans not exceeding:
(i) two, for a married person ; or (Govt. Not. 7 of 23/02/2024)
(ii) one, for an unmarried adult person,

who is employed outside Malawi, which has been owned and used by the person for not less than one year prior to importation or to the arrival of the person, whichever is the earlier; but so, however, that if the person lends, hires, gives away or otherwise disposes off such motor vehicle or caravan, he may be required to pay such duty on the motor vehicle or caravan as he would have paid at importation.

If goods admitted to this procedure are subsequently disposed of, except For direct exportation, to a person not entitled to duty free admission of such goods, the person so disposing of the goods shall forthwith provide the Commissioner General with full details of such disposal and shall pay to the Commissioner General any duty due and payable under Part 111 of this Tariff at rates in force at the time of such disposal.

Provided that the Minister may in his discretion accept for the purpose of this heading a motor vehicle or caravan which has been owned and/or used by that person for less than one year. - Free Free Free Free Free Free - Zero Free

NOTE:
This CPC shall apply to a returning resident who imports a vehicle once in five (5) years, but shall not apply to clearance of buses, minibuses, pick-ups, lorries and any other commercial vehicles.

(d) Motor vehicles and caravans not exceeding one (either new or used) for each family for returning Malawian diplomats provided that the returning Malawian diplomat has been outside Malawi for a continuous period of twelve months. - Free Free Free Free Free Free Free Free Exempt Free

NOTE:
This CPC only applies to vehicles of Heading 87.03. (Govt. Not. 7 of 23/ 02/2024)

Special Requirements:
If motor vehicles admitted to this procedure are subsequently disposed of before the expiration of **five years** period, (Ref. Govt. Notice 9 of 01/03/2023)
except for direct exportation, to a person not entitled to duty free

admission of such motor vehicle, the person so disposing of the motor vehicles shall forthwith provide the Commissioner General with full details of such disposal and shall pay to the Commissioner General any duty due and payable under Part III of this Tariff at the rates in force at the time of such disposal. The Commissioner General may determine a value or remit a part of any specific duty payable in respect of any motor vehicles which are disposed of after use in Malawi.

4000.431 Direct Importation		**Goods imported by Non Governmental Organisations.** Food stuffs, new and used clothing and shoes , blankets and soap and toiletries approved by the Commissioner General for free distributionto or for the use of persons in need or distress when imported by charitable organisation recognized by the responsible Minister.	-	Free	Free	Free	Free	Free	Free	Exempt	Free
		Special Requirements If goods admitted to this procedure are subsequently disposed of, except for direct exportation, to a person not entitled to duty free admission of such goods, the person so disposing of the goods shall forthwith provide the Commissioner General with full details of such disposal and shall pay to the Commissioner General any duty due and payable under Part III of this Tariff at the rates in force at the time of such disposal. The Commissioner General may determine a value or remit a part of any specific duty in respect of any goods which are disposed of after use in Malawi.									
4000.433 Direct Importation	**(a)**	**Cups, medals and other trophies**: **Presented outside Malawi to any person and imported by such person, being engraved specially for presentation as prizes in such competitions or for such other excelling qualities as may be approved by the Commissioner General; or**									
	(b)	**Specially engraved and imported for the purposes of presentation to**									

1	2	3	4	5	6	7	7A	8	9	10	11	12
		commemorate such significant ceremonies, events or occasions as may be approved by the Commissioner General NOTE: The expression "cups, medals and other trophies" is to be taken	-	Free	Free	Free	Free	Free	Free		Zero	Free

		not to include articles of general utility (e.g. tankards, spoons, smokers' requisites, watches, clocks) or to articles for the purposes of advertisement or to awards for long service or good conduct of merely to mark termination of service or employment. The expression is to be taken to include campaign medals and ribbons and civil awards of a like kind.										
4000.435 Direct Importation		**Sports equipment imported by the Malawi National Council of Sports.**										
		Special Requirements: If goods admitted to this procedure are subsequently disposed of, except for direct exportation, to a person not entitled to duty free admission of such goods, the person so disposing of the goods shall forthwith provide the Commissioner General with full details of such disposal and shall pay to the Commissioner General any duty due and payable under Part III of this Tariff at the rates in force at the time of such disposal. The Commissioner General may determine a value or remit a part of any specific duty in respect of any goods which are disposed of after use in Malawi	-	Free	Free	Free	Free	Free	Free	Free	17.5%	Free
4000.436 Direct Importation		**Deceased person's used personal effects and not exceeding two motor vehicles, approved by the Commissioner General, which are not for sale and which had been the property of a deceased person and have been inherited by or bequeathed to the person to whom they are consigned**	-	Free	Free	Free	Free	Free	Free	Free	Zero	Free
		Special Requirement: The declaration must be accompanied by a death certificate.										
4000.437 Direct Importation		**Goods for educational and health institutions.** One passenger carrying motor vehicle of Tariff heading 87.02 in every five years for the following organizations:										

1	2	3	4	5	6	7	7A	8	9	10	11	12
		For educational institutions or pre- school play groups approved by the Principal Secretary of the										

	Ministry of Education or such other Ministry in the case of pre-school play groups subject to such conditions as the Commissioner General may impose in respect of the disposal of any goods admitted under this CPC;										
	Hospital, nursing home, clinic and surgery dispensary approved by Minister of Health;	-	10%	10%	10%	10%	10%	10%	Free	17.5%	Free

NOTE:
A privileged organization, whose motor vehicle is admitted under this procedure, shall label on both sides of the motor vehicle, the name of the organization, in such size, colour, contrast and presentation so as to be readily noticed, before issuance of a Customs Clearance Certificate. (Govt. Notice 7 of 23/02/2024

4000.438	**Goods carrying motor vehicles for horticultural enterprises, educational, health and tourism institutions, and Non-Governmental Organizations**										
Direct Importation	**(a) Horticultural Enterprises**;										
	One goods carrying motor vehicle of Tariff heading 87.04, in every five years for direct use in the production of horticultural produce intended for export approved by the Minister by Notice published in the Gazette subject to such conditions as the Minister may impose;	U	10%	10%	10%	10%	10%	-	17.5%	Free	
	(b) Educational Institutions										
	One goods carrying motor vehicle motor vehicle in every five years for educational institutions or pre- school play groups approved for the purposes by the Principal Secretary of the Ministry of Education or such other Ministry in the case of pre-school play groups subject to such conditions as the Commissioner General may impose in respect of the disposal of any goods admitted under this CPC;	U	10%	10%	10%	10%	10%	-	17.5%	Free	
	(c) Health Institutions										
	One goods carrying motor vehicle in every five years for hospital, nursing home, clinic, surgery and dispensary approved by the Minister of Health.	U	10%	10%	10%	10%	10%	-	17.5%	Free	
	(d) Non Governmental Organizations										
	Two goods carrying motor vehicles of Tariff heading 87.04, in every five years for Non Governmental Organizations.	U	10%	10%	10%	10%	10%	-	17.5%	Free	
	(e) Tourism Institutions										
	Three goods carrying vehicles of Tariff heading 87.04, except used motor vehicles**,** in every five years for the use of hotels, lodges and inns licensed as such under tourism and hotels act.	U	10%	10%	10%	10%	10%	-	17.5%	Free	

NOTE:
A privileged organization, whose motor vehicle is admitted under this procedure, shall label on both sides of the motor vehicle, the name of the organization, in such size, colour, contrast and presentation so as to be readily noticed, before issuance of a Customs Clearance Certificate. (Govt. Not. 7 of 23/02/2024)

Special Requirements

If goods admitted to this procedure are subsequently disposed of, except for direct exportation, to a person not entitled to duty free admission of such goods, the person so disposing of the goods shall forthwith provide the Commissioner General with full details of such disposal and shall pay to the Commissioner General any duty due and payable under Part III of this Tariff at the rates in force at the time of such disposal. The Commissioner General may determine a value or remit a part of any specific duty in respect of any goods which are disposed of after use in Malawi

4000.439 Direct Importation		**One passenger carrying motor vehicle of Tariff Heading 87.02 in every five years for Non Governmental Organizations:**	-	10%	10%	10%	10%	10%	Free	17.5%	Free	

NOTE:
A privileged organization, whose motor vehicle is admitted under this procedure, shall label on both sides of the motor vehicle, the name of the organization, in such size, colour, contrast and presentation so as to be readily noticed, before issuance of a Customs Clearance Certificate (Govt. Not. 7 of 23/02/2024)

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1	**2**	**3**	**4**	**5**	**6**	**7**	**7A**	**8**	**9**	**10**	**11**	**12**
		Special Requirements If goods admitted to this procedure are subsequently disposed of, except for direct exportation, to a person not entitled to duty free admission of such goods, the person so disposing of the goods shall forthwith provide the Commissioner General with full details of such disposal and shall pay to the Commissioner General any duty due and payable under Part III of this Tariff at the rates in force at the time of such disposal. The Commissioner General may determine a value or remit a part of any specific duty in respect of any goods which are disposed of after use in Malawi										
4000.441 Direct Importation	(*a*)	**Regimental plate, furniture and other mess fittings, the property of or for presentation to a regimental mess, or the joint**										

	property of the officers of the regimental mess.	-	Free	Free	Free	Free	Free	Free	-	Zero	Free	
(*b*)	**Uniforms and appointments for officers of the civil service or for persons engaged in the conduct of public affairs (e.g., mayoral chains, civic maces, judges and legal practitioners' wigs and robes), as may be approved by the Commissioner General; uniforms and appointments for personnel of, and ambulance materials for, the St. John's Brigade, the Red Cross Society or such similar organisation as may be accepted by the**: **Commissioner General imported by such persons as may be approved by the Commissioner General.**	-	Free	Free	Free	Free	Free	Free	Free	Zero	Free	
4000.442 Direct Importation	**Goods for hotels, lodges, inns and conference centres** (a) Glass, china porcelain, earthenware and stone articles of tableware; enamelware and hollowware for table use Electro Plated Nickel – Silver (E.P.N.S) and plated ware; knives, forks, spoons and similar articles for cutlery and marked linen permanently or indelibly engraved, etched, stamped or in any other manner marked with the name (or other identification satisfactory to the Commissioner General) of the hotel licensed under the Tourism and Hotels Act (Cap.50:01), and solely for use therein; industrial catering equipment, motor boats, vessels for the transportation of goods and/ or persons, scuba diving, jet skis, kayaks, wind surfers, pedallos and marked linen, air conditioners, generators,gym equipment, massage equipment,industrial washing machines, bar fridges, sauna, hot steam baths. For furniture and curtains, carpets and rugs permanently or indelibly marked, the hotel, lodge or inn should have at least 20 *en suite* rooms for. Malawian investors and at least 50 *en suite* rooms for Foreign investors	Kg/U	Free	Free	Free	**(Inserted vessels Govt. Notice 31 of 28/05/2021)** Free	Free	Free	Free	Zero	Free
	(b) Equipment for the establishment of a Conference room of a seating capacity of at least 50 for Malawian investors and at least 200 people for foreign investors being: Public Address System, Video Conferencing Equipment, television set, amplifiers, LCD equipment and industrial catering and bar equipments permanently or indelibly engraved, itched, stamped or in any other manner marked with the name of the organization or other identification											

to the satisfaction of the Commissioner General. .	Kg/U	Free	Free	Free	Free	Free	Free	Free	Free	Zero	Free
(c) Building materials for hotels, lodges and inns with a capacity of at least 20 *en suite* rooms for Malawian investor and at least 50 *en suite* rooms for foreign investors.	Kg/U	Free	Free	Free	Free	Free	Free		Zero	Free
(d) Building materials for the construction of an extention of at least 20 new *en suite* rooms on the same site for Malawian investors and at least 30 new *en suite* rooms on the same site for foreign investors excluding refurbishment and rehabilitation.	Kg/U	Free	Free	Free	Free	Free	Free		Zero	Free
(e) Building materials for the construction of a conference centre of a seating capacity of at least 500 people.	Kg/U	Free	Free	Free	Free	Free	Free		Zero	Free

NOTE:

(a) The privileges in paragraphs (a) and (b) shall only be enjoyed during the period from the commencement of the project to the time the hotel, lodge, inn or conference centre becomes operational. (Govt. Notice 9 of 01/03/2023)

(b)(i) The privilege under paragraphs (c), (d) and (e) shall be enjoyed during the construction period, for a period not exceeding three years. (Govt. Not. 7 of 23/02/2024)

(ii) The period in (i) may be extended for a further two years . In such a case, the procedure under Customs Procedure Code 443 shall apply to the goods. (Govt. Not. 7 of 23/02/2024)

(c) This procedure shall not apply to materials used for repairs for the hotel. Lodge, inn or conference centre. (Govt. Not. 7 of 23/ 02/2024)

Special Requirements:

If goods admitted to this procedure are subsequently disposed of, except through direct exportation, to a person not entitled to duty free admission of such goods, the person so disposing of the goods shall forthwith provide the Commissioner General with full details of such disposal and shall pay to the Commissioner General any duty due and payable under Part III of this Tariff at the rates in force at the time of such disposal. The Commissioner General may determine a value or remit a part of any specific duty in respect of any goods which are disposed of after use in Malawi.

1	2	3	4	5	6	7	7A	8	9	10	11	12
4000.443 Direct Importation		**Goods for hotels, lodges, inns and conference centre imported in accordance with Note (b) (ii) of the Customs Procedure Code 442**	U	50% of applicable rate	50% of applicable rate	50% of applicable rate	50% of applicable rate	50% of applicable rate	50% of applicable rate	50% of applicable rate	17.5%	Free

(Govt. Not. No. 7 of 23/02/2024)

4000.444 **Direct Importation**	**Goods for the use of the Vice President of the Republic of Malawi as provided for in the Presidents (Salaries and Benefits) Act:**										
	Special Requirements:										
	If goods admitted to this procedure are subsequently disposed of, except for direct exportation, to a person not entitled to duty free admission of such goods, the person so disposing of the goods shall forthwith provide the Commissioner General with full details of such disposal and shall pay to the Commissioner General any duty due and payable under Part III of this Tariff at the rates in force at the time of such disposal. The Commissioner General may determine a value or remit a part of any specific duty in respect of any goods which are disposed of after use in Malawi.		Free	Free	Free	Free	Free	Free	Free	Zero	Free
4000.445 (*a*) Direct Importation	**Goods which in terms of an agreement between the Government and any other Government, multilateral organizations, and capital goods and building materials for any priority industry as may be prescribed under the taxation (Priority Industries) Regulations, 2013 required to be exempted from duty**	-	Free	Free	Free	Free	Free	Free	Free	Zero	Free

Notes:

(1) A " multilateral organization" is an international organization whose membership is made up of member governments, who collectively govern the organization and are its primary source of funds

Refer to Government Notice No. 19 of 17/03/2017 attached

(2) Exemption of duty on capital goods and buildings materials for the priority industries is subject to approval by the Commissioner General.

(3)"Capital Goods" means goods used to produce other Goods

(4) " Building materials" means any material used for Construction purposes.

(5) Priority Industry: An Industry which may be prescribed as priority industry under the Taxation (Priority Industries) Regulations, 2013. The following are industries designated as priority industries ---

(a) Agro- processing
(b) Electricity generation, transmission and distribution.

(6) Goods under this CPC do not include spare parts, stationery, office furniture, protective wear, tools and any items of any contractor (**Refer to Govt. Not. 31**

engaged to implement a project under an agreement between the Government and any other Government or Multilateral Organizations. **of 28/05/2021)**

	(*b*)	**Goods for British Council, which are or which will be a charge against the funds of**										
											XXII	
1	**2**	**3**	**4**	**5**	**6**	**7**	**7A**	**8**	**9**	**10**	**11**	**12**
		the Council, excluding goods intended for sale or for the personal use of the staff of Council	.-	Free	Free	Free	Free	Free	Free	Free	Zero	Free
	(*c*)	**Goods imported by and for the use of any military or civil commission temporarily operating in Malawi: subject to such conditions as the Commissioner General may impose**	-	Free	Free	Free	Free	Free	Free	Free	Zero	Free
	(*d*)	**Goods for the official use of the International Red Locust Control Service, the Association for the Relief of Leprosy or such other International or similar organisations as may be approved by the Minister: excluding goods intended for or goods for the personal use of the staff of such organisations**	-	Free	Free	Free	Free	Free	Free	Free	Zero	Free
		Special Requirements If goods admitted to this procedure are subsequently disposed of, except for direct exportation, to a person not entitled to duty free admission of such goods, the person so disposing of the goods shall forthwith provide the Commissioner General with full details of such disposal and shall pay to the Commissioner General any duty due and payable under Part III of this Tariff at the rates in force at the time of such disposal. The Commissioner General may determine a value or remit a part of any specific duty payable in respect of any goods which are disposed of after use in Malawi.										
4000.446 Direct Importation		**The following specific goods for direct use in irrigation as approved by the Minister by Notice in the *Gazette* subject to such conditions as the Commissioner General may impose. .** PVC pipes, Asbestos pipes/rubber seals, Galvanized pipes, Elbow,										

	sprinklers/Rainers, Control valves, Solvent Cement, pump engine, Pressure gauges and Nozzles imported by a farming entity recognised by the Secretary for Agriculture	-	Free	Free	Free	Free	Free	Free	Free	Zero	Free
	Special Requirements:										
	If goods admitted to this procedure are subsequently disposed of, except for direct exportation, to a person not entitled to duty free admission of such goods, the person so disposing of the goods shall forthwith provide the Commissioner General with full details of such disposal and shall pay to the Commissioner General any duty due and payable under Part III of this Tariff at the rates in force at the time of such disposal. The Commissioner General may determine a value or remit a part of any specific duty in respect of any goods which are disposed of after use in Malawi**.**										
4000.447 Direct Importation	**Goods for the use of the former President of the Republic of Malawi as provided for in the Presidents (Salaries and Benefits) Act:**										
	Special Requirements:										
	If goods admitted to this procedure are subsequently disposed of, except for direct exportation, to a person not entitled to duty free admission of such goods, the person so disposing of the goods shall forthwith provide the Commissioner General with full details of such disposal and shall pay to the Commissioner General any duty due and payable under Part III of this Tariff at the rates in force at the time of such disposal. The Commissioner General may determine a value or remit a part of any specific duty in respect of any goods which are disposed of after use in Malawi.		Free	Free	Free	Free	Free	Free	Free	Zero	Free
4000.448 Direct Importation	**The following specific goods for direct use in the production of horticultural produce intended for export approved by the Minister by Notice published in the *Gazette* subject to such conditions as the Minister may impose**										
	Seeds, Cuttings, Seed Netting Green house										

	structure, Climate Control equipment, 1 Generator set, Water pump or borehole, flower Power lights, pump, electrical engines, diesel engine for irrigation with tubing, PVC piping, valves, sprinkler system, irrigation filters/nozzles, pressure regulators, new refrigerated trucks per five years, Cold Room, Strapping materials and clips, metal wire, strings Elastic bands, Processing equipment, Binding equipment, Grading/Milling equipment, soil preparation equipment, bag Strikers, Laboratory equipment, chemical and reagents, soil Testing kits, moisture testers, graders, Chemicals Rose cutter, spray equipment, Sealing equipment and fumigation equipment.											
.	.	-	Free	Free	Free	Free	Free	Free	Free	Zero	Free	
	Special Requirements:											
	If goods admitted to this procedure are subsequently disposed of, except for direct exportation, to a person not entitled to duty free admission of such goods, the person so disposing of the goods shall forthwith provide the Commissioner General with full details of such disposal and shall pay to the Commissioner General any duty due and payable under Part III of this Tariff at the rates in force at the time of such disposal. The Commissioner General may determine a value or remit a part of any specific duty in respect of any goods which are disposed of after use in Malawi.											
4000.449 Direct Importation	**Goods for the use of the former Vice President of the Republic of Malawi as provided for in the Presidents (Salaries and Benefits) Act:**											
	Special Requirements:											
	If goods admitted to this procedure are subsequently disposed of, except for direct exportation, to a person not entitled to duty free admission of such goods, the person so disposing of the goods shall forthwith provide the Commissioner General with full details of such disposal and shall pay to the Commissioner General any duty due and payable under Part III of this Tariff at the rates in force at the time of such disposal. The Commissioner General may											

		determine a value or remit a part of any specific duty in respect of any goods which are disposed of after use in Malawi.	Free	Free	Free	Free	Free	Free	Free	Zero	Free	
									XXII			
1	**2**	**3**	**4**	**5**	**6**	**7**	**7A**	**8**	**9**	**10**	**11**	**12**
4000.450 Direct Importation		**(a)Two passenger carrying motor vehicles of Tariff Heading 87.02, not exceeding five years from the date of manufacture,in every five years for hotels,lodges, inns, with at least 20 *en suite* rooms for Malawian investors and at least 50 *en suite* rooms for foreign investors, licensed under theTourism and Hotels Act (Cap 50:01).**	U	Free	Free	Free		Free	Free	Free	-	Zero	Free
		(b) Two passenger carrying motor vehicles of Tariff Heading 87.02, not exceeding five years from the date of manufacture,in every five years for conference centres with a seating capacity of at least 500 people, licensed under theTourism and Hotels Act (Cap 50:01)	U	Free	Free	Free	Free	Free	Free	-	Zero	Free

NOTE:
A privileged organization, whose motor vehicle is admitted under this procedure, shall label on both sides of the motor vehicle, the name of the organization, in such size, colour, contrast and presentation so as to be readily noticed, before issuance of a Customs Clearance Certificate. (Govt. Not. 7 of 23/02/2024)

Special Requirements

If goods admitted to this procedure are subsequently disposed of, except through direct exportation, to a person not entitled to duty free admission of such goods, the person so disposing of the goods shall forthwith provide the Commissioner General with full details of such disposal and shall pay to the Commissioner General any duty due and payable under Part III of this Tariff at the rates in force at the time of such disposal. The Commissioner General may determine a value or remit a part of any specific duty in respect of any goods which are disposed of after use in Malawi.

4000.451 Direct Importation		**Specialized vehicles for safaris for hotels, lodges and inns licensed under the Tourism and Hotels Act.**	U	Free	Free	Free		Free	Free	Free	-	Zero	Free

NOTE:
A privileged organization, whose motor vehicle is admitted under this procedure, shall label on both sides of the motor vehicle, the name of the organization, in such size, colour, contrast and presentation so as to be readily noticed, before issuance of a Customs Clearance Certificate. (Govt. Not. 7 of 23/02/2024)

Special Requirement

If goods admitted to this procedure are subsequently disposed of, except for direct exportation, to a person not entitled to duty free admission of such goods, the person so disposing of the goods shall forthwith provide the Commissioner General with full details of such disposal and shall pay to the Commissioner General any duty due and payable under Part III of this Tariff at the rates in force at the time of such disposal.

1	2	3	4	5	6	7	7A	8	9	10	11	12
4000.452 Direct importation	**(a)**	**Religious institutions affiliated to a registered umbrella organization** One bus of seating capacity 26 persons or more, including the driver in every five years for religious institutions affiliated to a registered umbrella organization**.**	U	Free	Free	Free	Free	Free	Free	Free	Zero.	Free
					(Refer to Govt. Notice 9 of 01/03/2023)							
	(b)	**Religious Institutions owning at least five health Institutions.** Two passenger carrying motor vehicles of heading 87.03 in every five years**.**	U	Free	Free	Free	Free	Free	Free	Free	Zero	Free
	(c)	**Religious Institutions owning at least five education Institutions.** Two passenger carrying motor vehicles of heading 87.03 in every five years**.**	U	Free	Free	Free	Free	Free	Free	Free	Zero	Free
					(Refer to Govt. Notice 9 of 01/03/2023)							

NOTE:
A privileged organization, whose motor vehicle is admitted under this procedure, shall label on both sides of the motor vehicle, the name of the organization, in such size, colour, contrast and presentation so as to be readily noticed, before issuance of a Customs Clearance Certificate. (Govt. Not. 7 of 23/02/2024)

Special Requirements

If motor vehicles admitted to this procedure are subsequently disposed of, except for direct exportation, to a person not entitled to duty free admission of such vehicles, the person so disposing of the motor vehicles shall forthwith provide the Commissioner General with full details of such disposal and shall pay to the Commissioner General any duty due and payable under Part III of this Tariff at the rates in force at the time of such disposal. The Commissioner General may determine value or remit a part of any specific duty in respect of any motor vehicles which are disposed of after use in Malawi.

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1	2	3	4	5	6	7	7A	8	9	10	11	12
4000.453 Direct importation		**Specialised television and radio broadcasting equipment being transmitters, studio equipment, studio and transmitter link equipment and accessories**	U	Free	Free	Free	Free	Free	Free		Zero.	Free

Special Requirements

	If goods admitted to this procedure are subsequently disposed of, except for direct exportation, to a person not entitled to duty free admission of such goods, the person so disposing the goods shall forthwith provide the Commissioner General with full details of such disposal and shall pay to the Commissioner General any duty due and payable under Part III of this Tariff at the rates in force at the time of such disposal. The Commissioner General may determine value or remit a part of any specific duty in respect of any goods which are disposed of after use in Malawi.										
4000.475 **Direct importation**	**Capital machinery and raw materials for use in direct production of goods for export under Export Processing Zones (EPZ)**	U	free	Free	Free	Free	Free	Free	Free	Zero	Free
	Special requirements:										
	If goods admitted to this procedure are subsequently disposed of, except for direct exportation, to a person not entitled to duty free admission of such goods, the person so disposing of the goods shall forthwith provide the Commissioner General with full details of such disposal and shall pay to the Commissioner General any duty due and payable under Part III of this Tariff at the rates in force at the time of such disposal. The Commissioner General may determine a value or remit a part of any specific duty in respect of any goods which are disposed of after use in Malawi.										
4000.477 **Direct Importation**	**Specialised Goods for use in the aquaculture:** fish feed formulation additives; complete aerator system; laboratory equipment, and materials; fish happas and all handling nets; fish breeding and sex reversal hormones; pond liners;and greenhouse materials	Kg/U	Free	Free	Free	Free	Free	Free	-	Zero	Free
	Special Requirements										
	If goods admitted to this procedure are subsequently disposed of, except for direct exportation, to a person not entitled to duty free admission of such goods, the person so disposing of the goods shall forthwith provide the Commissioner General with full details of such disposal and shall pay to the										

		Commissioner General any duty due and payable under Part III of this Tariff at the rates in force at the time of such disposal. The Commissioner General may determine a value or remit a part of any specific duty in respect of any goods which are disposed of after use in Malawi.										
4000.478 Direct Importation		**Electronic Fiscal Devices imported by suppliers licensed by the Commissioner General**	U	Free	Free	Free	Free	Free	Free	-	Zero	Free
		Special Requirements If goods admitted to this procedure are subsequently disposed of, except for direct exportation, the person so disposing of the goods shall forthwith provide with the Commissioner General any duty due and payable under part III of this Tariff at the rates in force at the time of such disposal										

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1	2	3	4	5	6	7	7A	8	9	10	11	12
4000.479 Direct Importation		**One Passenger carrying motor vehicle of Heading 87.03 for a Paramount Chief in every five years**	U	Free	Free	Free	Free	Free	Free		Exempt	Free
				(Govt. Notice. 09 of 01/03/2023)								
		Special Requirements If motor vehicle admitted to this procedure are subsequently disposed of before the expiration of **five years**, except for direct exportation, to a person not entitled to duty free admission of such goods, the person so disposing the motor vehicles shall forthwith provide the Commissioner General with full details of such disposal and shall pay to the Commissioner General any duty due and payable under Part III of this Tariff at the rates in force at the time of such disposal. The Commissioner General may determine value or remit a part of any specific duty in respect of any motor vehicles which are disposed of after use in Malawi.		(Govt. Notice 09 of 01/03/2023)								
4000.481 Direct Importation		**Specialized goods for use in mining being machinery, Plant and exploration equipment**	U	Free	Free	Free	Free	Free	Free	-	Zero	Free
		Special Requirements										
		If goods admitted to this procedure are subsequently disposed of, except for direct exportation, the person so disposing of the goods shall forthwith provide with the Commissioner General any duty due and payable under part III of this Tariff at the rates in force at the time of such disposal										

1	2	3	4	5	6	7	7A	8	9	10	11	12
4000.482 (DELETED) **Direct importation**		**One bus of seating capacity 26 persons or more including the driver in every five years** for top flight football teams and seeded netball teams for national tournaments respectively approved by the Malawi National Council of Sports	**U**	**Free**	**Free**	**Free**	**Free**	**Free**	**Free**	**Free**	**Zero.**	**Free**
					(Govt Notice 31 of 28/05/21)							
4000.488 **Direct Importation**		**Goods for use in water supply**: Goods for use in water supply being water meters and water treatment chemicals imported by water boards approved by the Minister responsible for water management.	Kg	Free	Free	Free	Free	Free	Free	Free	Zero	Free

1	2	3	4	5	6	7	7A	8	9	10	11	12
		Special Requirements: If goods admitted to this procedure are subsequently disposed of, except for direct exportation, to a person not entitled to duty free admission of such goods, the person so disposing of the goods shall forthwith provide the Commissioner General with full details of such disposal and shall pay to the Commissioner General any duty due and payable under Part III of this Tariff at the rates in force at the time of such disposal. The Commissioner General may determine a value or remit a part of any specific duty in respect of any goods which are disposed of after use in Malawi.										
4000.489 **Direct Importation**		**Goods for electricity generation and distribution:** Goods for use in electricity generation and distribution being fuses, transformers, sling, ring main unit, insulators, galle chain equipment, conductors, surge arrestors, column duplex AAC/PVC electricity supply meters and spare parts for machinery for electricity generation and distribution imported by any company involved in the generation and supply of commercial electricity as approved by the responsible Minister.. ...	kg	Free	Free	Free	Free	Free	Free	Free	17.5%	Free
		Special Requirements:										

If goods admitted to this procedure are subsequently disposed of, except for direct exportation, to a person not entitled to duty free admission of such goods, the person so disposing of the goods shall forthwith provide the Commissioner General with full details of such disposal and shall pay to the Commissioner General any duty due and payable under Part III of this Tariff at the rates in force at the time of such disposal.
The Commissioner General may determine a value or remit a part of any specific duty in respect of any goods which are disposed of after use in Malawi**.**

										XXII			
1	**2**	**3**	**4**	**5**	**6**	**7**	**7A**	**8**	**9**	**10**	**11**	**12**	
4000.490 Direct importation		**Goods imported under suspension of duty and guarantee** NOTE To be used only where specific authority has been granted by the Commissioner General. **Special Requirements** If goods admitted to this procedure are subsequently disposed of, except for direct exportation, to a person not entitled to duty free admission of such goods, the person so disposing of the goods shall forthwith provide the Commissioner General with full details of such disposal and shall pay to the Commissioner General any duty due and payable under Part III of this Tariff at the rates in force at the time of such disposal. The Commissioner General may determine a value or remit a part of any specific duty in respect of any goods which are disposed of after use in Malawi…..	-	Free	Free	Free	Free	Free	Free	Free	Zero.	Free	
4000.491		Goods cleared on Special Delivery Order		Applicable rates as detailed in Part III of the Customs and Excise (Tariffs) Order									
4000.492		Goods cleared by payment by instalment		Applicable rates as detailed in Part III of the Customs and Excise (Tariffs) Order.									
XXII													
1	**2**	**3**	**4**	**5**	**6**	**7**	**7A**	**8**	**9**	**10**	**11**	**12**	

4000.495 **Direct Importation**	**Goods under duty free week whose Customs value for duty purpose does not exceed US$3,000.** **NOTES:** **1.** An importer claiming qualification under this CPC shall have a Taxpayer Indentification Number. **2.** An importer shall qualify once only during the period within which the CPC shall be applicable. **3.** Incorporated businesses shall not qualify to import duty free goods under this CPC. **4.** The Minister shall publish, through a notice in the *Gazette*, the period during which this CPC shall be applicable.	Kg	Free	Free	Free	Free	Free	Free	Free	Exempt	Free

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1	2	3	4	5	6	7	7A	8	9	10	11	12
4000.496 **Direct Importation**		**Passenger carrying motor vehicles of Heading 87.03 for Senior Civil Servants on grad A and B, General officer of the Malawi Defence Force, The Chief Justice, Justice of Appeal, Judge of High Court, The Registrar, The Senior Deputy Registrar, Chairperson of Industrial Relations Court, The Deputy Registrar, Deputy Chairperson of Industrial Relations Court, Chairman and members of Election Commission, retired Chief Justice, Speaker of the National Assembly, Deputy Speaker of the National Assembly, Leader of the Opposition of the National Assembly, retired Speaker of the National assembly and retired Deputy Speaker of the National assembly.** **One passenger carrying motor vehicle every 5 years for personal use or the use of any member of his family.** NOTE: Where a person has been entitled to duty free admission under this CPC, the person shall not be entitled duty free admission under this CPC within the subsistence of the 5 years, even where the person changes offices but continues to be eligible for duty free admission under this CPC. **Special Requirements** If a motor vehicle admitted to this Procedure is subsequently disposed of before the expiration of **five years**	Kg	Free (Govt. Not. 9 of 01/03/2023) (Chief Resident Magistrate, Chief Research Officer were deleted under Govt. Notice 7 of 23/02/2024) (Govt. Notice 25 of 4/04/2025)	Free	Free	Free	Free	Free		Exempt	Free

Govt Notice No.6 of 18/02/2022

(Ref. Govt. Notice 9 of 01/03/2023)

period, except for direct exportation, to a person not entitled to duty free admission of such motor vehicle, the person so disposing of the motor vehicle shall forthwith provide the Commissioner General with full details of such disposal and shall pay to the Commissioner General any duty due and payable under Part III of this Tariff at the rates in force at the time of such disposal. The Commissioner General may determine a value or remit a part of any specific duty in respect of any motor vehicle which are disposed of after use in Malawi…..

4000.498	**Goods for the construction of electric motor vehicle charging station**	Kg	Free	Free	Free	Free	Free	Free	Free	Exempt	Free	
Direct Importation			(Refer to Govt Notice 9 of 1st March, 2023)									

NOTE:

The privilege under this CPC shall only apply where:-

(a) The application is accompanied by Certified Building plans, Bills of Quantities (BOQ) and material schedules; and

(b) The importation is made directly by the applicant or acquired ex-bonded warehouse, not made through a third party.

4000.499	**Building materials for construction of, and farm machinery and equipment**	Kg	Free	Free	Free	Free	Free	Free	Free	Exempt	Free	
Direct Importation	**including irrigation materials for use on a mega farm or agro –industrial park farm as licensed by the Minisry responsible for Agriculture**		(Refer to Govt Notice 9 of 01/03/2023)									

NOTE:

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The privilege under this CPC shall only apply where –

(a) the application is accompanied by certified building plans, Bill of Quantities (BoQ) and material schedules and

(b) the importation is made directly by the applicant or acquired ex-bonded warehouse, not made through a third party.

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2	3	4	5	6	7	7A	8	9	10	11	12
4000.500	**Motor vehicles sold at auction by**	U	Free	Free	Free	Free	Free	Free	Free	Zero	Free
Direct Importation	**Customs and locally manufactured.**		**(**Govt. Notice No. 7 of 23/ 02/2024)								

NOTE:

A person applying under this procedure in respect of a-

(a) Motor vehicle sold at auction shall submit a receipt as proof of payment for the vehicle;

(b) Locally manufactured motor vehicle shall provide proof of payment of applicable excise duty and value added tax. (Govt. Not. No. 7 of 23/02/2024)

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2	3	4	5	6	7	7A	8	9	10	11	12
4000.510 **Direct Importation**	**Election materials for use by the Electoral Commission in the conduct of elections, as approved by the Minister subject to such conditions as the Commissioner General may impose.**	U	Free	Free	Free	Free	Free	Free	Free	Zero	Free

(Govt. Not. No. 7 of 23/02/2024)

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2	3	4	5	6	7	7A	8	9	10	11	12
4000.515 **Direct Importation**	**Building materials, furniture and fittings for the construction of student hostels affiliated to an accredited public tertiary institution**	U	Free	Free	Free	Free	Free	Free	Free	17.5%	Free

(Govt. Not. No. 7 of 23/02/2024)

NOTES:

1. The application is submitted by the Secretary to the Ministry responsible for Education, pursuant to an agreement with the Minister responsible for Education;

2. The hostel will be solely occupied by students of the beneficiary tertiary institution.

3. The hostel is constructed in design and at a location approved by the Minister responsible for Education;

4. The hostel should have at least 40 rooms housing a maximum of 2 students per room;

5. The application is accompanied by building plans, Bill of Quantities and material schedules and

6. The privilege under this procedure shall only be enjoyed during the construction period, for a period not exceeding three years.

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2	3	4	5	6	7	7A	8	9	10	11	12
4000.516 **Direct Importation**	**Goods for the construction of amusement park as approved by the Ministry responsible for Tourism**	U	Free	Free	Free	Free	Free	Free	Free	17.5%	Free

(Govt. Not. No.25 of 04/04/2025

NOTE:
The privilege under this CPC shall only apply where –

(a) the application is accompanied by certified building plans, Bill of Quantities (BoQ) and material schedules; and

(b) the importation is made directly by the applicant or acquired ex-bonded warehouse or acquired ex-bonded warehouse, not made through a third party.

4051.000	**Home use after inward processing (suspension)** . . . . . —	Use Applicable rates as detailed in Part 111the Customs and Excise Tariff
	NOTE: This procedure is to be used only for goods which previously had been entered to procedure 5100.000.	
4052.000	**Home use after inward processing (drawback system)**	Use Applicable rates as detailed in Part III of the Customs and Excise Tariffs.
	NOTE: This procedure is to be used only for goods which had previously been imported to procedure 5200.000.	
4053.000	**(a) Home use after temporary admission in unaltered state**	Use Applicable rates as detailed in P art 111 of the Customs and Excise Tariffs.
	NOTE: This procedure should be used for goods which had previously been imported under procedures 5300.000.	
	(b) Motor vehicles for return in unaltered state	Use Applicable rates as detailed in P art 111 of the Customs and Excise Tariffs.
	Special Requirement If vehicles admitted to this procedure are subsequently disposed of, except for direct exportation, the person so disposing of the goods shall forthwith provide the Commissioner General with full details of such disposal, and shall pay to the Commissioner General any duty due and payable under Part III of this Tariff at the rates in force at the time of such disposal. The Commissioner General may determine a value or remit a part of any specific duty in respect of such vehicle and may impose a fine of not less than **twenty** per cent of the value for duty purposes for failure to re-export the vehicle.	(Govt. Not 7 of 23/02/2024)

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1	2	3	4	5	6	7	7A	8	9	10	11	12
4071.000		**Home use after Bonded warehousing**	-		Use Applicable rates as detailed in art 111 of the Customs and Excise Tariffs.							
Ex-Bonded Warehouse		NOTE: This procedure should be used for goods which had previously been imported under procedures 7100.00 – 7178.000. The preceding document to be indicated in box “40”.										

4071.401 Ex-Bonded Warehouse	**Home use of goods for use in manufacture Industrial Rebate ex Bonded Warehouse . .** NOTE: This procedure should be used for goods being imported by a Registered Industrial Rebate Manufacturer. The registration number of the Industrial Rebate Manufacturer and the industry in which the goods will be used must be entered in box 44 (“Add Information”) **Special Requirements** Only goods entitled to Industrial Rebate should be declared under this procedure. Use of this procedure implies a legal declaration that the goods are for the sole use in the industry declared and that the declarant and importer will comply with all legal requirements and conditions relating to Industrial Rebate. The preceding document to be indicated in box “40”.	-	Use applicable rates as detailed in the Eighth Schedule to the Customs and Excise Regulation.
4071.402 Direct Importation	**Goods for use in manufacture under Industrial Rebate and not subject to Duty, Excise and VAT for “fertilzer manufacturing industry” “medicaments and pharmeceuticals Manufacturing industry”, “ Medical Apparatus Manufacturing Industry” and “Printing, Publishing and Book Binding Industry.”** NOTES: This procedure should only be used for goods being imported by Registered Industrial Rebate Manufacturer. The Registration number of the Rebate manufacturer and the Industry in which the goods will be used must be entered in box 44 (“Add Information”). Use of this procedure implies a legal declaration that the goods are for the sole use in the Industry declared and that the declarant and importer will comply with all legal requirements and conditions relating to Industrial Rebate	-	Use Applicable rates as detailed in the Eight Schedule to the Custom and Excise Regulations

4071.403 Ex-Bonded warehouse	**The following goods for the use of the Government: (ex Bonded warehouse)**												
	NOTE: This procedure relates to goods which had previously been imported under procedures 7100.000 7178.00 and which are listed below: **The following goods for the use of the Government:**												
	***(a)* Pharmaceuticals;**		-	Free	Free	Free	Free	Free	Free	-		Zero	Free
	(*b*) Donations of whatever description.		-	Free	Free	Free	Free	Free	Free	-		Zero	Free
	Special Requirements: The declaration must be signed by an official from the Government department certifying that the goods are solely for government use. The preceding document to be indicated in box "40". Disposal of goods : If goods admitted to this procedure are subsequently disposed of unused, except for direct exportation, to a person not entitled to duty free admission of such goods, the person												

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1	2	3	4	5	6	7	7A	8	9	10	11	12
		so disposing of the goods shall forthwith provide the Commissioner General with full details of such disposal and shall pay to the Commissioner General any duty due and payable under Part III of of this Tariff at the rates in force at the time of such disposal										
	. 4071.405 Ex-Bonded Warehouse	**Goods for the use of a hospital, nursing home, clinic, surgery and dispensary, as approved by the Principal Secretary responsible for health, subject to such conditions as the Commissioner General may impose.**				(Govt. Notice 25 of 4/04/25)						
		(a)Instruments, apparatus, appliances and requisites, including parts thereof and including specialized Furniture, generator of an output exceeding 75KVA , solar panels, accumulators, surgical gloves, diagnostic and laboratory reagents for use in the diagnosis or treatment of diseases or affections of										

	humans or animals.	-	Free	Free	Free	Free	Free	Free	Free	Exempt	Free
	(b) Computers and building materials	-	Free	Free	Free	Free	Free	Free	Free	Exempt	Free
	NOTE: This procedure only relates to goods previously imported to procedures 7100.000 7178.000. The preceding document to be indicated in box "40".										
4071.406 **Ex-Bonded wareshouse**	**School stationery, instruments, apparatus, appliances and other tuitional requisites including specialised furniture for use in the classroom, workshop or laboratory, athletic and sports goods, solar panels and accumulators for tuitional purposes by educational institutions or pre-school play groups approved for the purposes by the Principal Secretary of the Ministry of Education or such other appropriate Ministry in the case of pre-school play groups; Photocopying machines, building materials pianos, organs, keyboards and computers subject to such conditions as the Commissioner General may impose(ex-Bonded warehouse)**	-	Free	Free	Free	Free	Free	Free	Free	Exempt	Free
	NOTE: This procedure relates only to goods which had previously been imported to procedures 7100.000 7178.000. The preceding document to be indicated in box "40".										

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1	2	3	4	5	6	7	7A	8	9	10	11	12
4071.409 **Ex-Bonded warehouse**	(a) (i)	Braille typewriters, blaille displays, optical and electronic magnifiers, audio book players and digital voice recorders, white canes and smart navigation aids adaptive keyboards and mice, assistive electronic devices or software tools for converting printed printed or handwritten text into audio, specialised assistive electronic device										

	designed to improve function independence, accessible learning systems and assistive instructional devices and such other specialised goods for the use of persons with visual impareiment as the Commissioner General may approve	-	Free	Free	Free	Free	Free	Free	Free	Zero	Free
	(ii) Listening systems, visual or vibrating alert systems, caption-enabled multimedia equipment accessibility software and digital assistive tools, specialised assistive electronic devices designed to improve functional independence, accessible learning system and assistive instructional devices and such other specialised goods for the use of persons with hearing imparement as the Commissioner General may approve	-	Free	Free	Free	Free	Free	Free	Free	Zero	Free
	(iii)Walking sticks adjustable medical or rehabilitation beds adaptive keyboards and mice, eye tracking computer systems accessibility software and digital assistive tools, motor vehicle adaptive controls designed for persons with disability, motor vehicles specially modified for use by persons with diaabilities specialised assistive electronic devices designed to improve functional independence, accessible learning systems and assistive instructional devices and such other specialised goods for the use of persons with physical or mobility impairement as the Commissioner General May approve	-	Free	Free	Free	Free	Free	Free	Free	Zero	Free
	(iv) Augmentative and alternative communication devices, speech generating devices, communication boards, and symbol systems, eye-tracking communication or computer systems, switch-access communication devices, text-to-speech devices, adaptive tablets or computers configured for communication assistance, voice amplification devices for speech imparement accessible learning systems and assistive instructional devices and such other specialized goods for the use of persons with speech or communication impairment as the Commisioner General may approve	-	Free	Free	Free	Free	Free	Free	Free	Zero	Free
(b)	Sunscreen creams, protective gear (hats, sunglasses, umbrellas, and reading glasses), community security alarms and any other accessories imported by or donated to a registered association of persons living with albinism or individuals with albinism, **approved as such by the Commissioner General**		Free	Free	Free	Free	Free	Free	Free	Zero	Free

NOTES:

(c) Goods under this CPC include parts, componentsand specialised batteries designed for use with the goods permitted for importation

(d) A person importing under this CPC shall present a valid certificate issued by the Malawi Council for Disability Affairs under the Persons with Disability Act confirming that the imported has the declared disability

4071.411 **Ex-Bonded warehouse**	**Equipment and materials, as my be approved by the Commissioner General, of a kind for use in flight for catering, for hygiene or for similar purposes aboard aircraft owned by a person operating scheduled international services (ex Bonded warehouse) . .**	— . .	-	Free	Free	Free	Free	Free	Free	Free	Zero	Free
	Special Requirements: If goods admitted to this procedure are subsequently disposed of, except for direct exportation, to a person not entitled to duty free admission of such goods, the person so disposing of the goods shall forthwith provide the Commissioner General with full details of such disposal and shall pay to the Commissioner General any duty due and payable under Part III of this Tariff at the rates in force at the time of such disposal. The Commissioner General may determine a value or remit a part of any specific duty payable in respect of any goods which are disposed of after use in Malawi.											
4071.415 **Ex-Bonded Warehouse**	**Goods for diplomatic missions, Embassies and high commissions (ex-Bonded warehouse) . .** NOTE: This procedure only relates to goods previously imported under procedures 7100.000 - 7178.000.	— .	-	Free	Free	Free	Free	Free	Free	Free	Zero	Free
	Special Requirements : If goods admitted to this procedure are subsequently disposed of, except for direct exportation, to a person not entitled to duty free admission of such goods, the person so disposing of the goods shall											

1	2	3	4	5	6	7	7A	8	9	10	11	12
		forthwith provide the Commissioner General with full details of such disposal and shall pay to the										

	Commissioner General any duty due and payable under Part III of this Tariff at the rates in force at the time of such disposal. The Commissioner General may determine a value or remit a part of any specific duty payable in respect of any goods.										
4071.416 **Ex-Bonded Warehouse**	**Goods for diplomatic personnel**……	-	Free	Free	Free	Free	Free	Free		Zero	Free
	NOTE: This procedure only relates to goods previously imported under procedures 7100.000 - 7178.000										
	Special Requirement: If a motor vehicle admitted to this procedure are subsequently disposed of,before the expiration of **five years** period, except for direct exportation, to a person not entitled to duty free admission of such goods, the person so disposing of the goods shall forthwith provide the Commissioner General with full details of such disposal and shall pay to the Commissioner General any duty and payable under Part 111 of this Tariff at the rates in force at the time of such disposal. The Commissioner General may determine a value or remit a part of any specific duty payable in respect of any goods.	(Ref. Govt. Notice 9 of 01/03/ 2023)									
4071.417 **Ex-Bonded Warehouse**	**Goods for administrative and technical personnel as may be advised by the Minister of Foreign Affairs and or the Minister of Finance respectively…**	-	Free	Free	Free	Free	Free	Free	Free	Zero	Free
	NOTE 1: This procedure only relates to goods previously imported under procedures 7100.000 - 7178.000										
	NOTE 2: The previleges shall apply within six months of arrival in Malawi and shall be limitedto articles of apparel, personal and household effects and motor vehicles and caravans not exceeding 1 for each family										
	Special Requirements If a motor vehicle admitted to this procedure is subsequently disposed of before the expiration, of **five years** period, except for direct exportation, to a person not entitled to duty free admission of such goods, the person so disposing of the	(Ref. Govt. Notice 9 of 01/03/2023)									

1	2	3	4	5	6	7	7A	8	9	10	11	12
		goods shall forthwith provide the Commissioner General with full details of such disposal and shall pay to the Commissioner General any duty due andpayable under Part III of this Tariff at the rates in force at the time of such disposal. The Commissioner General may determine a value or remit a part of any specific duty payable in respect of any motor vehicles which are disposed of after use in Malawi..										
4071.418 Ex-Bonded Warehouse		**Goods for the use of the President of the Republic of Malawi……** NOTE: This procedure only relates to goods previously imported under procedures 7100.000 - 7178.000 **Special Requirements** If goods admitted to this procedure are subsequently disposed of, except for direct exportation, to a person not entitled to duty free admission of such goods, the person so disposing of the goods shall forthwith provide the Commissioner General with full details of such disposal and shall pay to the Commissioner General any duty due and payable under Part III of this Tariff at the rates in force at the time of such disposal. The Commissioner General may determine a value or remit a part of any specific duty in respect of any goods which are disposed of after use in Malawi…..	-	Free	Free	Free	Free	Free	Free	Free	Zero	Free
4071.419 Ex-Bonded Warehouse		**Three passenger carrying motor vehicles of heading 87.03 for Cabinet Ministers in every five years** NOTE: This procedure only relates to motor vehicles previously imported under procedures 7100.000 – 7178.000 NOTE: If a Cabinet Minister is entitled to duty –free admission for one or two motor vehicles under Customs Procedure Code 420, his entitlement to duty- free admission under this CPC shall take	-	Free (Govt. Not. 09 of 01/03/2023)	Free	Free	Free	Free	Free	Free	Zero	Free

into account the vehicles admitted under Customs Procedure Code 420 and altogether shall not exceed three motor vehicles. (Govt. Not. 7 of 23/02/2024)

Special Requirements
If motor vehicles admitted to this procedure are subsequently disposed of before the expiration of five years period , except for direct exportation, to a person not entitled to duty free admission of such motor vehicles, duty shall be payable. The person so disposing the motor vehicles before expiration of the five years period shall forthwith provide the Commissioner General with full details of such disposal and shall pay to the Commissioner General any duty due and payable under Part III of this Tariff at the rates in force at the time of such disposal. The Commissioner General may determine value or remit a part of any specific duty payable in respect of any motor vehicles which are disposed of after use in Malawi.

												XXII	
1	**2**	**3**	**4**	**5**	**6**	**7**	**7A**	**8**	**9**	**10**	**11**	**12**	
4071.420 Ex-Bobded Warehouse		**Two passenger carrying motor vehicles of heading 87.03 for Member of Parliament per term of five years….**	-	Free	Free	Free	Free	Free	Free	Free	Zero	Free	

(Ref. Govt. Not. 9 of 01/03/2023)

NOTES:

1. This CPC shall not apply to a Member of Parliament who is also a Cabinet Minister.

2. Where a Member of Parliament, who is also a Cabinet Minister, has been entitled to duty free admission under CPC 419, the Member of Parliament shall not be entiltled to duty free admission under this CPC even where the Member ceases to be a Cabinet Minister but continues to be a Member of Parliament (Ref. Govt Notice No 35 of 29/06/21)

This procedure only relates to motor vehicles previously imported under procedures 7100.000 - 7178.000

NOTE:
Where a Member of Parliament, who is also a Cabinet Minister, has been entitled to duty free admission of two or three motor vehicles under CPC 419, the Memberof Parliament shall not be entitled to duty free admission under this CPC even where the Member ceases to be a Cabinet (Govt. Not. 7 of 23/02/2024)

Minister but continues to be a Member of Parliament.

Special Requirements
If motor vehicles admitted to this procedure are subsequently disposed of before the expiration of five years period , except for direct exportation, to a person not entitled to duty free admission of such motor vehicles, duty shall be payable. The person so disposing the motor vehicles before expiration of the five years period shall forthwith provide the Commissioner General with full details of such disposal and shall pay to the Commissioner General any duty due and payable under Part III of this Tariff at the rates in force at the time of such disposal. The Commissioner General may determine a value or remit a part of any specific duty payable in respect of any motor vehicles which are disposed of after use in Malawi.

4071.421 **Ex-Bonded warehouse**	**Military equipment, including vehicles, armoured vehicles, fabric and accessories for the tailoring of uniforms and appointments for airforce, military or naval personnel for use of the Malawi Defense Forces, Malawi Police Services, Prisons and Immigration**	(Govt. Not. 7 of 23/02/2024)									
		-	Free	Free	Free	Free	Free	Free	Free	Zero	Free

NOTE:
This CPC shall include food rations (meals ready to eat) imported by the Malawi Defence Force and the Malawi Police Service.

Special Requirements
If goods admitted to this procedure are subsequently disposed of, except for direct exportation, to a person not entitled to duty free admission of such goods, the person so disposing of the goods shall forthwith provide the Commissioner General with full details of such disposal and shall pay to the Commissioner General any duty due and payable under Part III of this Tariff at the rates in force at the time of such disposal. The

1	2	3	4	5	6	7	7A	8	9	10	11	12
		Commissioner General may determine a value or remit a part of any specific duty payable in respect of any goods which are disposed of after use in Malawi.										
4071.422		**Goods for the use of the church:**										
Ex-Bonded Warehouse		(a) Decorations, altars, fonts, lecterns, pulpits,Bible or Quran in recorded audio media, CD or apparutus plate, vestments, bells, statuary, other appointments, communion wafers, communion wine, and other requisites; for use for religious purposes in the place of public worship noted as such by the Commissioner General;	-	Free	Free	Free	Free	Free	Free	Free	Zero	Free
		(b) Lorries, vans and pickups specifically acquired for church use; subject to such conditions as deemed necessary by the Commissioner General ;	-	Free	Free	Free	Free	Free	Free	Free	17.5%	Free
		(c) Computers, photocopiers, printers, musical equipment being pews, prayer mats, pianos, organs, keyboards, drums, guitars and public address systems subject to such conditions as the Commissioner General may impose.	-	Free	Free	Free	Free	Free	Free	Free	Zero	Free

1	2	3	4	5	6	7	7A	8	9	10	11	12
4071.422 Ex- Bonded Warehouse		**(d) Building materials**	Kg	Free	Free	Free	Free	Free	Free	Free	Exempt	Free
		NOTES: (Refer to Govt. Not.31 of 28/5/2021) The privilege under this CPC shall only apply where – (a) the church has a certificate of incorporation (b) the building materials are for use in the construction of a duly incorporated church; (c) the church is an active affiliate or member of an incorporated religious umbrella organization; (d) the application is accompanied by certified Building Plans, Bills of Quantities (BoQ) and material schedules; and (e) the importation is made directly by the church or acquired ex-bonded warehouse, not made through a third party.										

NOTE:
A privileged organization, whose motor vehicle is admitted under this procedure, shall label on both sides of the motor vehicle, the name of the organization, in such size, colour, contrast and presentation so as to be readily noticed, before issuance of a Customs Clearance Certificate. (Govt Notice 7 of 23/02/2024)

Special Requirements:
If goods admitted to this procedure are subsequently disposed of, except for direct exportation, to a person not entitled to duty free admission of such goods, the person so disposing of the goods shall forthwith provide the Commissioner General with full details of such disposal and shall pay to the Commissioner General any duty due and payable under Part III of this Tariff at the rates in force at the time of such disposal. The Commissioner General may determine a value or remit a part of any specific duty in respect of any goods which are disposed of after use in Malawi.

											XXII		
1	**2**	**3**	**4**	**5**	**6**	**7**	**7A**	**8**	**9**	**10**	**11**	**12**
4071.431 Ex-Bonded Warehouse		**Goods imported by Non Governmental Organisations** Food stuffs, new and used clothing and shoes, blankets and soap and toiletries approved by the Commissioner General for free distribution to or for the use of persons in need or distress when imported by charitable organisation recognized by the responsible Minister. NOTE: This procedure only relates to goods previously imported under procedures 7100.000 - 7178.000 **Special Requirements** If goods admitted to this procedure are subsequently disposed of, except for direct exportation, to a person not entitled to duty free admission of such goods, the person so disposing of the goods shall forthwith provide the Commissioner General with full details of such disposal and shall pay to the Commissioner General any duty due and payable under Part III of this Tariff at the rates in force at the time of such disposal. The Commissioner General may determine a value	-	Free	Free	Free	Free	Free	Free	Free	Exempt	Free

		or remit a part of any specific duty in respect of any goods which are disposed of after use in Malawi…..										
4071.435 Ex Bonded Warehouse		**Sports equipment imported by the Malawi National Council of Sports.**										
		Special Requirements:										
		If goods admitted to this procedure are subsequently disposed of, except for direct exportation, to a person not entitled to duty free admission of such goods, the person so disposing of the goods shall forthwith provide the Commissioner General with full details of such disposal and shall pay to the Commissioner General any duty due and payable under Part III of this Tariff at the rates in force at the time of such disposal. The Commissioner General may determine a value or remit a part of any specific duty in respect of any goods which are disposed of after use in Malawi	Free	Free	Free	Free	Free	Free	17.5%	Free

									XXII			
1	**2**	**3**	**4**	**5**	**6**	**7**	**7A**	**8**	**9**	**10**	**11**	**12**
4071.437 Ex-Bonded Warehouse		**Goods for educational, health and tourism institutions and Non-Governmental Organisations**										
	(a)	**One passenger carrying motor vehicle of Tariff heading 87.02 in every five years for the following organizations:**										
		For Educational institutions or pre- school play groups approved for the purpose by the Principal Secretary of the Minister of Education or such other Ministry in the case of pre-school play groups subject to such conditions as the Commissioner General may impose in respect of the disposal of any goods admitted under this CPC; Hospital, nursing home, clinic, surgery dispensary, approved by the Minister of Health; Hotels, Lodges and inns licensed										

		under the tourism and hotels Act and Non Governmental Organisations	-	10%	10%	10%	10%	10%	Free	17.5%	Free
	(b)	**Office equipment being photocopier for Non Governmental Organisations…**	-	10%	10%	10%	10%	10%	-	17.5%	Free

NOTE:
A privileged organization, whose motor vehicle is admitted under this procedure, shall label on both sides of the motor vehicle, the name of the organization, in such size, colour, contrast and presentation so as to be readily noticed, before issuance of a Customs Clearance Certificate (Govt. Notice 7 of 23/02/2024)

4071.438	**Goods carrying motor vehicles for horticultural enterprises, educational, health and tourism institutions, and Non-Governmental Organizations**										
Ex-bonded Warehouse	**(a) Horticultural Enterprises** One goods carrying motor vehicle of Tariff heading 87.04 in every five years for direct use in the production of horticultural produce intended for export approved by the Minister by Notice published in the Gazette subject to such conditions as the Minister may impose;	U	10%	10%	10%	10%	10%	-	17.5%	Free
	(b) Educational Institutions One goods carrying motor vehicle in every five years for educational institutions or pre- school play groups approved for the purposes by the Principal Secretary of the Ministry of Education or such other Ministry in the case of pre-school play groups subject to such conditions as the Commissioner General may impose in respect of the disposal of any goods admitted under this CPC;	U	10%	10%	10%	10%	10%	-	17.5%	Free
	(c) Health Institutions One goods carrying motor vehicle in every five years for Hospital, nursing home, clinic, surgery dispensary approved by the Minister of Health;	U	10%	10%	10%	10%	10%	-	17.5%	Free
	(d) Non Governmental Organizations Two goods carrying motor vehicles of Tariff heading 87.04, in every five years for Non Governmental Organizations.	U	10%	10%	10%	10%	10%	-	17.5%	Free
	(e) Tourism Institutions Three goods carrying vehicles of Tariff heading 87.04, except used motor vehicles**,** in every five years for the use of hotels, lodges and inns licensed as such under Tourism and Hotels act	U	10%	10%	10%	10%	10%	-	17.5%	Free

NOTE:
A privileged organization, whose motor vehicle is admitted under this procedure, shall label on both sides of the motor vehicle, the name of the organization, in such size, colour, contrast and presentation so as to be readily noticed, before issuance of a Customs Clearance Certificate (Govt. Notice 7 of 23/02/2024)

Special Requirements:

If goods admitted to this procedure are subsequently disposed of, except for direct exportation, to a person not entitled to duty free admission of such goods, the person so disposing of the goods shall forthwith provide the Commissioner General with full details of such disposal and shall pay to the Commissioner General any duty due and payable under Part III of this Tariff at the rates in force at the time of such disposal. The Commissioner General may determine a value or remit a part of any specific duty in respect of any goods which are disposed of after use in Malawi.

4071.439 Ex-bonded warehouse	**One passenger carrying motor vehicle of Tariff Heading 87.02 in every five years for Non Governmental Organizations**:	-	10%	10%	10%	10%	10%	-	17.5%	Free	

Special Requirements
If goods admitted to this procedure are subsequently disposed of, except for direct exportation, to a person not entitled to duty free admission of such goods, the person so disposing of the goods shall forthwith provide the Commissioner General with full details of such disposal and shall pay to the Commissioner General any duty due and payable under Part III of this Tariff at the rates in force at the time of such disposal. The Commissioner General may determine a value or remit a part of any specific duty in respect of any goods which are disposed of after use in Malawi.

NOTE:
A privileged organization, whose motor vehicle is admitted under this procedure, shall label on both sides of the motor vehicle, the name of the organization, in such size, colour, contrast and presentation so as to be readily noticed, before issuance of a Customs Clearance Certificate (Govt. Notice 7 of 23/02/2024)

4071.441 Ex-bonded Warehouse

(*a*) Regimental plate, furniture and other mess fittings, the property of or for presentation to a regimental mess, or the joint property of the officers of the regimental mess (ex Bonded warehouse);

(c) **Uniforms and appointments**

1	2	3	4	5	6	7	7A	8	9	10	11	12
		for air force, military, or naval personnel or for officers of the civil service or for persons engaged in the conduct of public affairs (e.g., mayoral chains, civic maces, judges and legal practitioners' wigs and robes), as may be approved by the Commissioner General; uniforms and appointments for personnel of, and ambulances materials for, the St. John's Brigade, the Red Cross Society or such similar organisation as may be accepted by the Commissioner General: imported by such persons as may be approved by the Commissioner General (ex Bonded warehouse) . .	-	Free	Free	Free	Free	Free	Free		Zero	Free
4071.442 Ex – Bonded Warehouse		**Goods for hotels, lodges, inns and conference centres** (a) Glass, china porcelain, earthenware and stone articles of tableware; enamelware and hollowware for table use Electro Plated Nickel – Silver (E.P.N.S) and plated ware; knives, forks, spoons and similar articles for cutlery and marked linen permanently or indelibly engraved, etched, stamped or in any other manner marked with the name (or other identification satisfactory to the Commissioner General) of the hotel licensed under the Tourism and Hotels Act (Cap.50:01), and solely for use therein; industrial catering equipment, motor boats, vessels for transport of goods and/ or persons, scuba diving, jet skis, kayaks, wind surfers, pedallos and marked linen, air conditioners, generators,gym equipment, massage equipment,industrial washing machines, bar fridges, sauna, hot steam baths. For furniture and curtains, carpets and rugs permanently or indelibly marked, the hotel, lodge or inn should have at least 20 *en suite* rooms for. Malawian investors and at least 50 *en suite* rooms for Foreign investors			**(Inserted vessels Govt Not. 31 of 28/5/2021)**							
					Kg/U	Free	Free	Free	Free	Free	Zero	Free
		(b) Equipment for the establishment of a Conference room of a seating capacity of at least 50 for Malawian investors and at least 200 people for foreign investors being: Public Address System, Video Conferencing Equipment, television set, amplifiers, LCD equipment and industrial catering and bar equipments permanently or indelibly engraved, itched, stamped or in any other manner										

marked with the name of the organization or other identification to the satisfaction of the Commissioner General.	Kg/U	Free	Free	Free	Free	Free	Free		Zero	Free		
(c) Building materials for hotels, lodges and inns with a capacity of at least 20 *en suite* rooms for Malawian investor and at least 50 *en suite* rooms for foreign investors.	Kg/U	Free	Free	Free	Free	Free	Free		Zero	Free		
(d) Building materials for the construction of an extention of at least 20 new *en suite* rooms on the same site for Malawian investors and at least 30 new *en suite* rooms on the same site for foreign invesrors excluding refurbishment and rehabilitation.	Kg/U	Free	Free	Free	Free	Free	Free		Zero	Free		
(e) Building materials for the construction of a conference centre of a seating capacity of at least 500 people.	Kg/U	Free	Free	Free	Free	Free	Free		Zero	Free		

NOTE:
The privileges in paragraphs (a) and (b) shall only be enjoyed during the period from the commencement of the project to the time the hotel, lodge, inn or conference centre becomes operational.

Special Requirements:

If goods admitted to this procedure are subsequently disposed of, except through direct exportation, to a person not entitled to duty free admission of such goods, the person so disposing of the goods shall forthwith provide the Commissioner General with full details of such disposal and shall pay to the Commissioner General any duty due and payable under Part III of this Tariff at the rates in force at the time of such disposal. The Commissioner General may determine a value or remit a part of any specific duty in respect of any goods which are disposed of after use in Malawi.

1	2	3	4	5	6	7	7A	8	9	10	11	12
4071.443 Ex- Bonded		**Goods for hotels, lodges, inns and conference centre imported in accordance with Note (b) (ii) of the Customs Procedure Code 442**	U	50% of applicable rate	50% of applicable rate	50% of applicable rate	50% of applicable rate	50% of applicable rate	50% of applicable rate	50% of applicable rate	17.5%	Free

(Govt. Not. No. 7 of 23/02/2024)

4071.444 **Ex Bonded Warehouse**	**Goods for the use of the Vice President of the Republic of Malawi as provided for in the Presidents (Salaries and Benefits) Act:** **Special Requirements:** If goods admitted to this procedure are subsequently disposed of, except for direct exportation, to a person not entitled to duty free admission of such goods, the person so disposing of the goods shall forthwith provide the Commissioner General with full details of such disposal and shall pay to the Commissioner General any duty due and payable under Part III of this Tariff at the rates in force at the time of such disposal. The Commissioner General may determine a value or remit a part of any specific duty in respect of any goods which are disposed of after use in Malawi.	Free	Free	Free	Free	Free	Free	Zero	Free
4071.445 **Ex-Bonded Warehouse**	**(*a*) Goods which in terms of an agreement between the Government and any other Government, multilateral organizations, and capital goods and building materials for any priority industry as may be prescribed under the Taxation (Priority Industries) Regulations, 2013 required to be exempted from duty (ex Bonded warehouse);**	**Free**	Free	Free	Free	Free	Free		Free

Notes:

(1) A " multilateral organization" is an international organization whose membership is made up of member governments, who collectively govern the organization and are its primary source of funds

Refer to Government Notice No. 19 of 17/03/2017 attached

(2) Exemption of duty on capital goods and buildings materials for the priority industries is subject to approval by the Commissioner General.

(3) "Capital Goods" means goods used to produce other Goods

(4) " Building materials" means any material used for Construction purposes.

(5) Priority Industry: An Industry which may be prescribed as priority industry under the Taxation (Priority Industries) Regulations, 2013. The following are industries designated as priority industries ---

(a) Agro- processing
(b) Electricity generation, transmission and distribution.

(6) Goods under this CPC do not include spare parts, stationery, office furniture, protective wear, tools and any items of any contractor engaged to implement a project under an agreement between the Government and any other Government or Multilateral Organization.

(**Refer to Govt. Not. 31 of 28/05/2021)**

1	2	3	4	5	6	7	7A	8	9	10	11	12
		(b) Goods for British Council, which are or which will be a charge against the funds of the Council, excluding goods intended for sale or for the personal use of the staff of Council (ex Bonded warehouse);										
		(*c*) Goods imported by and for the use of any military or civil commission temporarily operating in Malawi: subject to such conditions as the Commissioner General may impose (ex Bonded warehouse);										
		(*d*) Goods for the official use of the International Red Locust Control Service, the Association for the Relief of Leprosy or such other International or similar organisations as may be approved by the Minister: excluding goods intended for or goods for the personal use of the staff of such organisations (ex Bonded warehouse). .		-	Free	Free	Free	Free	Free	Free	Zero	Free
		Special Requirements If goods admitted to this procedure are subsequently disposed of, except for direct exportation, to a person not entitled to duty free admission of such goods, the person so disposing of the goods shall forthwith provide the Commissioner General with full details of such disposal and shall pay to the Commissioner General any duty due and payable under Part III of this Tariff at the rates in force at the time of such disposal. The Commissioner General may determine a value or remit a part of any specific duty payable in respect of any goods which are disposed of after use in Malawi.										
4071.446 Ex-Bonded Warehouse		**The following specific goods for direct use in irrigation as approved by the Minister by Notice in the *Gazette***										

	subject to such conditions as the Commissioner General may impose (ex Bonded warehouse)									
	PVC pipes, Asbestos pipes/rubber seals, Galvanized pipes, Elbow, sprinklers/Rainers, Control valves, Solvent Cement, pump engine, Pressure gauges and Nozzles imported by a farming entity recognised by the Secretary for Agriculture	(Govt. Notice 25 of 4/04/2025)								
	.	-	Free	Free	Free	Free	Free	Free	Zero	Free
	Special Requirements If goods admitted to this procedure are subsequently disposed of, except for direct exportation, to a person not entitled to duty free admission of such goods, the person so disposing of the goods shall forthwith provide the Commissioner General with full details of such disposal and shall pay to the Commissioner General any duty due and payable under Part III of this Tariff at the rates in force at the time of such disposal. The Commissioner General may determine a value or remit a part of any specific duty in respect of any goods which are disposed of after use in Malawi**.**									
4071.447 Ex-Bonded Warehouse	**Goods for the use of the former President of the Republic of Malawi as provided for in the Presidents (Salaries and Benefits Act):**		Free	Free	Free	Free	Free	Free	Zero	Free
	Special Requirements: If goods admitted to this procedure are subsequently disposed of, except for direct exportation, to a person not entitled to duty free admission of such goods, the person so disposing of the goods shall forthwith provide the Commissioner General with full details of such disposal and shall pay to the Commissioner General any duty due and payable under Part III of this Tariff at the rates in force at the time of such disposal. The Commissioner General may determine a value or remit a part of any specific duty in respect of any goods which are disposed of after use in Malawi.									

4071.448 Ex-Bonded Warehouse	**The following specific goods for direct use in the production of horticultural produce intended for export approved by the Minister by Notice published in the *Gazette* subject to such conditions as the Minister may impose. (ex Bonded warehouse)** Seeds, Cuttings, Seed Netting Green house structure, Climate Control equipment, 1 Generator set, Water pump or borehole, flower Power lights, pump, electrical engines, diesel engine for irrigation with tubing, PVC piping, valves, sprinkler system, irrigation filters/nozzles, pressure regulators, new refrigerated trucks per five years, Cold Room, Strapping materials and clips, metal wire, strings Elastic bands, Processing equipment, Binding equipment, Grading/Milling equipment, soil preparation equipment, bag Strikers, Laboratory equipment, chemical and reagents, soil Testing kits, moisture testers, graders, Chemicals Rose cutter, spray equipment, Sealing equipment and fumigation equipment.									
.	.	-	Free	Free	Free	Free	Free	Free	Zero	Free
	Special Requirements: If goods admitted to this procedure are subsequently disposed of, except for direct exportation, to a person not entitled to duty free admission of such goods, the person so disposing of the goods shall forthwith provide the Commissioner General with full details of such disposal and shall pay to the Commissioner General any duty due and payable under Part III of this Tariff at the rates in force at the time of such disposal. The Commissioner General may determine a value or remit a part of any specific duty in respect of any goods which are disposed of after use in Malawi.									
		-	Free	Free	Free	Free	Free	Free	Zero	Free
4071.449	**Goods for the use of the former Vice President of the Republic of Malawi as provided for in the Presidents (Salaries and Benefits) Act:** **Special Requirements:** If goods admitted to this procedure are subsequently disposed of, except for direct exportation, to a person not entitled to duty free admission of such goods, the person so disposing of the goods shall forthwith provide									

	the Commissioner General with full details of such disposal and shall pay to the Commissioner General any duty due and payable under Part III of this Tariff at the rates in force at the time of such disposal. The Commissioner General may determine a value or remit a part of any specific duty in respect of any goods which are disposed of after use in Malawi.	-	Free	Free	Free	Free	Free	-	Zero	Free
4071.450 Ex –Bonded Warehouse	**(a)Two passenger carrying motor vehicles of Tariff Heading 87.02, not exceeding five years from the date of manufacture,in every five years for hotels,lodges, inns, with at least 20 *en suite* rooms for Malawian investors and at least 50 *en suite* rooms for foreign investors, licensed under theTourism and Hotels Act (Cap 50:01)**	U	Free	Free	Free	Free	Free	-	Zero	Free
	(b) Two passenger carrying motor vehicles of Tariff Heading 87.02, not exceeding five years from the date of manufacture,in every five years for conference centres with a seating capacity of at least 500 people, licensed under theTourism and Hotels Act (Cap 50:01)	U	Free	Free	Free	Free	Free	-	Zero	Free

NOTE:
A privileged organization, whose motor vehicle is admitted under this procedure, shall label on both sides of the motor vehicle, the name of the organization, in such size, colour, contrast and presentation so as to be readily noticed, before issuance of a Customs Clearance Certificate (Govt. Notice 7 of 23/02/2024)

Special Requirements

If goods admitted to this procedure are subsequently disposed of, except through direct exportation, to a person not entitled to duty free admission of such goods, the person so disposing of the goods shall forthwith provide the Commissioner General with full details of such disposal and shall pay to the Commissioner General any duty due and payable under Part III of this Tariff at the rates in force at the time of such disposal. The Commissioner General may determine a value or remit a part of any specific duty in respect of any goods which are disposed of after use in Malawi.

…..

4071.451	**Specialized vehicles for safaris for hotels, lodges and inns licensed under the Tourism and Hotels Act.**	U	Free	Free	Free	Free	Free	-	Zero	Free
Ex-bonded Warehouse										

NOTE:
A privileged organization, whose motor vehicle is admitted under this procedure, shall label on both sides of the motor vehicle, the name of the organization, in such size, colour, contrast and presentation so as to be readily noticed, before issuance of a Customs Clearance Certificate (Govt. Notice 7 of 23/02/2024)

Special Requirement

If goods admitted to this procedure are subsequently disposed of, except for direct exportation, to a person not entitled to duty free admission of such goods, the person so disposing of the goods shall forthwith provide the Commissioner General with full details of such disposal and shall pay to the Commissioner General any duty due and payable under Part III of this Tariff at the rates in force at the time of such disposal.

												XXII	
1	**2**	**3**	**4**	**5**	**6**	**7**	**7A**	**8**	**9**	**10**	**11**	**12**	
4071.452 Ex- bonded Warehouse	**(a)**	**Religious institutions affliliated to a registered umbrella organization.** One bus of seating 26 persons or more, including the driver in every five years for religious institutions affiliated to registered umbrella organization.	. U	Free	Free	Free	Free	Free	Free	Zero	Free		
					(Refer to Govt. Notice 9 of 01/03/2023)								
	(b)	**Religious Institutions owning at least five health Institutions.** Two passenger carrying motor vehicles of heading 87.03 in every five years.	U	Free	Free	Free	Free	Free	Free	Free	Zero	Free	
					(Refer to Govt. Notice 9 of 01/03/2023)								
	(c)	**Religious Institutions owning at least five education Institutions.** Two passenger carrying motor vehicles of heading 87.03 in every five years.	U	Free	Free	Free	Free	Free	Free	Free	Zero	Free	

NOTE:
A privileged organization, whose motor vehicle is admitted under this procedure, shall label on both sides of the motor vehicle, the name of the organization, in such size, colour, contrast and presentation so as to be readily noticed, before issuance of a Customs Clearance Certificate (Govt. Notice No. 7 of 23/02/2024)

Special Requirements
If motor vehicles admitted to this procedure are subsequently disposed of, except for direct exportation, to a person not entitled to duty free admission of such vehicles, the person so disposing of the motor vehicles shall forthwith provide the Commissioner General with full details of such disposal and shall pay to the Commissioner General any duty due and payable under Part III of this Tariff at the rates in force at the time of such disposal. The Commissioner General may determine value or remit a part of any specific duty in respect of any motor vehicles which are disposed of after use in Malawi.

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1	**2**	**3**	**4**	**5**	**6**	**7**	**7A**	**8**	**9**	**10**	**11**	**12**
4071.453 Ex-Bonded		**Specialised television and radio broadcasting equipment being**	U	Free	Free	Free	Free	Free	Free		Zero	Free.

Warehouse	**transmitters, studio equipment, studio and transmitter link equipment and accessories** **Special Requirements** If goods admitted to this procedure are subsequently disposed of, except for direct exportation, to a person not entitled to duty free admission of such goods, the person so disposing the goods shall forthwith provide the Commissioner General with full details of such disposal and shall pay to the Commissioner General any duty due and payable under Part III of this Tariff at the rates in force at the time of such disposal. The Commissioner General may determine value or remit a part of any specific duty in respect of any goods which are disposed of after use in Malawi.												
4071.475 Ex-Bonded Warehouse	**Capital machinery and raw materials for use in direct production of goods for export under Export Processing Zones (EPZ)**	**..**	**..**	U	Free	Free	Free	Free	Free	Free		Zero	Free
	Special Requirements: If goods admitted to this procedure are Subsequently disposed of, except for direct exportation, to a person not entitled to duty free admission of such goods, the person so disposing of the goods shall forthwith provide the Commissioner General with full details of such disposal and shall pay to the Commissioner General any duty due and payable unhder part III of this Tariff at the rates in force at the time of such disposal. The Commissioner General may determine a value or remit a part of any specific duty in respect of any goods which are disposed of after use in Malawi												
												XXII	
1	**2**	**3**	**4**	**5**	**6**	**7**	**7A**	**8**	**9**	**10**	**11**	**12**	
4071.477 Ex-Bonded Warehuse	**Specialised Goods for use in the aquaculture:** fish feed formulation additives; complete aerator system; laboratory equipment and materials; fish happas and all handling nets; fish breeding and sex reversal hormones; pond liners;and greenhouse materials			Kg/U	Free	Free		Free	Free	Free	Free	- Zero	Free
	Special Requirements												

If goods admitted to this procedure are subsequently disposed of, except for direct exportation, to a person not entitled to duty free admission of such goods, the person so disposing of the goods shall forthwith provide the Commissioner General with full details of such disposal and shall pay to the Commissioner General any duty due and payable under Part III of this Tariff at the rates in force at the time of such disposal. The Commissioner General may determine a value or remit a part of any specific duty in respect of any goods which are disposed of

4071.478 Ex-Bonded warehouse	**Electronic Fiscal Devices imported by suppliers licensed by the Commissioner General**	U	Free	Free	Free	Free	Free	Free	-		Zero	Free

Special Requirements

If goods admitted to this procedure are subsequently disposed of, except for direct exportation, the person so disposing of the goods shall forthwith provide with the Commissioner General any duty due and payable under part III of this Tariff at the rates in force at the time of such disposal

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1	2	3	4	5	6	7	7A	8	9	10	11	12
4071.479		**One passenger carrying motor vehicle of Heading 87.03 for a paramount chief in every five years**	U	(Govt. Notice 9 of 01/03/2023) . Free	Free	Free	Free	Free	Free	Free	Zero	Free

Special Requirements

If motor vehicles admitted to this procedure are subsequently disposed of before the expiration of **five years** period, except for direct exportation, to a person not entitled to duty free admission of such goods, the person so disposing the motor vehicles shall forthwith provide the Commissioner General with full details of such disposal and shall pay to the Commissioner General any duty due and payable under Part III of this Tariff at the rates in force at the time of such disposal. The Commissioner General may determine value or remit a part of any specific duty in respect of any motor vehicles which are disposed of after use in Malawi.

(Govt. Notice 9 of 01/03/2023)

4071.481 **Specialized goods for use in mining being machinery,**

Ex-bonded Warehouse	**Plant and exploration equipment**	U	Free	Free	Free	Free	Free	Free	-	Zero	Free		
	Special Requirements If goods admitted to this procedure are subsequently disposed of, except for direct exportation, the person so disposing of the goods shall forthwith provide with the Commissioner General any duty due and payable under part III of this Tariff at the rates in force at the time of such disposal												
													XXII
1	**2**	**3**	**4**	**5**	**6**	**7**	**7A**	**8**	**9**	**10**	**11**	**12**	

4071.482 (deleted)– One bus of seating capacity 26 persons or more for top football and netball teams. R Govt Not.31 of 28/5/21)

4071.488 Ex-Bonded Warehouse	**Goods for use in water supply**: Goods for use in water supply being water meters and water treatment chemicals purchased from bonded warehouses by Water Boards approved by the Minister responsible for water management.	-	Free	Free	Free	Free	Free	Free	Free	Zero	Free	
	Special Requirements: If goods admitted to this procedure are subsequently disposed of, except for direct exportation, to a person not entitled to duty free admission of such goods, the person so disposing of the goods shall forthwith provide the Commissioner General with full details of such disposal and shall pay to the Commissioner General any duty due and payable under Part III of this Tariff at the rates in force at the time of such disposal. The Commissioner General may determine a value or remit a part of any specific duty in respect of any goods which are disposed of after use in Malawi.											
4071.489 Ex-bonded warehouse	**Goods for electricity generation and distribution:** Goods for use in electricity generation and distribution being fuses, transformers, sling, ring main unit, insulators, galle chain equipment, conductors, surge arrestors, column duplex AAC/PVC electricity supply meters and spare parts for machinery for electricity generation and distribution											

		imported by any company involved in the generation and supply of commercial electricity as approved by the responsible Minister. (Ex- bonded warehouse).	-	Free	Free	Free	Free	Free	Free	Free	17.5%	Free
		Special Requirements: If goods admitted to this procedure are subsequently disposed of, except for direct exportation, to a person not entitled to duty free admission of such goods, the person so disposing of the goods shall forthwith provide the Commissioner General with full details of such disposal and pay to the Commissioner General any duty due and payable under part III of this Tariff at the raes in force at the time of such disposal. The Commissioner General may deter-Mine a value or remit a part of any specific duty in respect ofany goods which are disposed of after use in Malawi.										

XXII

1	2	3	4	5	6	7	7A	8	9	10	11	12
4071.490 Ex-bonded warehouse		**Goods imported under suspension of duty and guarantee**	-	Free	Free	Free	Free	Free	Free	Free	Zero	Free.
		NOTE: This procedure only relates to goods previously imported under procedures 7100.000 - 7178.000										
		Special Requirements To be used only where Specific uthority has been granted by the Commissioner General. If Goods admitted to this procedure are subsequently disposed of, except for direct exportation, to a person not entitled to duty free admission of such goods, the person so disposing of the goods shall forthwith provide the Commissioner General with full details of such disposal and shall pay to the Commissioner General any duty due and payable under Part III of this Tariff at the rates in force at the time of such disposal. The Commissioner General may determine a value or remit a part of any specific duty in respect of any goods which are										

		disposed of after use in Malawi…..										
4071.492 Ex-bonded		**Goods cleared by payment by instalments**		Application rates as detailed in Part III of the Customs and Excisd (Tariffs) Order								
									XXII			
1	**2**	**3**	**4**	**5**	**6**	**7**	**7A**	**8**	**9**	**10**	**11**	**12**
4071.496 Ex-bonded Warehouse		**Passenger carrying motor vehicles of heading 87.03 for Senior Civil Servants on grade A and B, General officer of the Malawi Defence Force, The Chief Justice, Justice of Appeal, Judge of High Court, The Registrar, The Senior Deputy Registrar, Chairperson of Industrial Relations Court, The Deputy Registrar, Deputy Chairperson of Industrial Relations Court, Chairman and members of Election Commission, retired Chief Justice, Speaker of the National Assembly, Deputy Speaker of the National Assembly, Leader of the Opposition of the National Assembly, retired Speaker of the National assembly and retired Deputy Speaker of the National assembly.**	**Kg**	**Free**	**Free** (Govt. Not. 9 of 01/03/2023) (Chief Resident Magistrtae, Chief Research Officer were deleted under Govt. Not. 7 of 23/02/2024) (Govt. Notice 25 of 4/04/2025)	**Free**	**Free**	**Free**	**Free**	**Free**	**Free**	**Free**
		One passenger carrying motor vehicle every 5 years for personal use or the use of any member of his family.										
		NOTE:										
		Where a person has been entitled to duty free admission under this CPC, the person shall not be entitled duty free admission under this CPC within the subsistence of the 5 years, even where the person changes offices but continues to be eligible for duty free admission under this CPC.			(Govt Notice No.6 of 18/02/2022**)**							
		Special Requirements										
		If a motor vehicle admitted to this Procedure is subsequently disposed of Before the expiration of **five years**, except for direct exportation, to a person not entitled to duty free admission of such motor vehicle, the person so disposing of the motor vehicle shall forthwith provide the Commissioner General with full details of such disposal and shall pay to the Commissioner General any duty due and payable under Part III of this Tariff at the rates in force at the time of such disposal. The Commissioner General may determine a value or remit a part of any specific duty in respect of any motor vehicle which are disposed of after use in Malawi…..			(Refer to Govt. Notice 9 of 01/03/2023)							
4071.498 Ex- bonded		**Goods for the construction of electric motor vehicle charging station**	U	Free	Free	Free	Free	Free	Free	Zero	Free

Warehouse	NOTE: The privilege under this CPC shall only apply where – (a) the application is accompanied by certified building plans, Bills of Quantities (BoQ) and material schedules; and **(b)** the importation is made directly by the applicant or acquired ex-bonded warehouse, not made through a third party.			(Govt. Notice Number 9 of 1st March, 2023)							
4071. 499 Ex - bonded Warehouse	**Building materials for the construction of, and farm machinery and equipment, materials for use on a mega farm or agro –industrial park farm as licensed by the Ministry responsible for Agriculture**	U	Free	Free	Free	Free	Free	Free	Zero	Free	
	Note: The privilege under this CPC shall only apply where- (a) the application is accompanied by certified building plans, Bills of Quantities (BoQ) and material schedule, and (b) the importation is made directly by the applicant or acquired ex-bonded warehouse, not made through a third party.			(Govt Notice Number 9 of 1st March, 2023)							

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2	3	4	5	6	7	7A	8	9	10	11	12
4071.510 Ex-Bonded Warehouse	**Election materials for use by the Electoral Commission in the conduct of elections, as approved by the Minister subject to such conditions as the Commissioner General may impose.**	U	Free	Free	Free	Free	Free	Free	Free	Zero	Free
				(Govt. Notice. 7 of 23/02/2024)							

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2	3	4	5	6	7	7A	8	9	10	11	12
4071.515 Ex-Bonded Warehouse	**Building materials, furniture and fittings for the construction of student hostels affiliated to an accredited public tertiary institution**	U	Free	Free	Free	Free	Free	Free	Free	17.5%	Free
				(Govt. Not. 7 of 23/02/2024)							

NOTES:

1. The application is submitted by the Secretary to the Ministry responsible for Education, pursuant to an agreement with the Minister responsible for Education;

2.The hostel will be solely occupied by students of the beneficiary tertiary institution.

3The hostel is constructed in design and at a location approved by the Minister responsible for Education;

4The hostel should have at least 40 rooms, housing a maximum of 2 students per room;

5The application is accompanied by building plans, Bill of Quantities and material schedules and

6.The privilege under this procedure shall only be enjoyed during the construction period, for a period not exceeding three years.

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2	3	4	5	6	7	7A	8	9	10	11	12
4071.516 Ex-Bonded Warehouse	**Goods for the construction of amusement park as approved by the Ministry responsible for tourism**	U	Free	Free	Free	Free	Free	Free	Free	17.5%	Free
	NOTE: The privilege under this CPC shall only apply where – (a) the application is accompanied by certified building plans, Bill of Quantities (BoQ) and (b) the importation is made directly by the applicant or acquired ex-bonded warehouse, not made through a third party.			(Govt. Not. No.25 of 04/04/2025)							
5100.000	**Temporary importation for inward processing (suspension)**	—	-	Applicable rates as detailed in Part III of the Customs and Excise Tariff							
	NOTE: Only to be used where specific authority has been issued by the Commissioner General.										
5200.000	**Temporary importation for inward processing (drawback system)**	—	-	Applicable rates as detailed in Part E Customs and Excise Tariff order							
	NOTE: Only to be used where specific authority has been issued by the Commissioner General.										
5300.000	**Temporary importation for return in unaltered state**	—	-	Applicable rates as detailed in Part III of the Customs and xcise ExciseTariff(suspended)							

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1	2	3	4	5	6	7	7A	8	9	10	11
6110.000		**Re-importation after outright exportation drawback of duty claimed**	—	-	Applicable rates as detailed in Part III of Customs and Excise Tariff						

NOTE:
This procedure is to be used for goods, which after exportation has been certified as eligible for a refund of duty.
The preceding document must be indicated in box "40".

6122.000	**Re-importation after temporary exportation for outward processing or repair**	-	Applicable rates as detailed in Part III of the Customs and Excise Tariffs.

NOTE:
This procedure is to be used for goods which had been exported for repair 2200.000 or other outward processing under procedure 2100.000.
The preceding document must be indicated in box "40".

6310.000	**Re-importation after outright exportation**	-	Applicable rates as detailed in Part III of Customs and Excise Tariffs.

NOTE:
This procedure should only be used for goods which have been previously exported under procedure 1000.000
The preceding document must be indicated in box "40".

6323.000	**Re-Importation after temporary exportation, unaltered** . ..	-	Applicable rates as detai led in Part III of the Customs and Excise Tariffs.

NOTE:
This procedure should be used where the goods had previously been temporarily exported under procedure 2300.000.

7100.000	**Direct entry in Bonded warehouse**	-	Applicable rates as detailed in Part III of the Customs and Excise Tariffs. (suspended)

NOTE:
Warehouse code must be entered in box 49

1	2	3	4	5	6	7	7A	8	9	10	11
7122.000		**Warehousing after temporary exportation for outward processing**		-	Applicable rates as detailed in Part III of the Customs and Excise Tariffs. (suspended)						

NOTE:
Warehouse code must be entered in box 49 and the preceding document must be indicated in box "40".

7123.000	**Warehousing after temporary exportation for return in unaltered state**	-	Applicable rates as detailed in Part III of the Customs and Excise Tariffs. (suspended)
	NOTE: Warehouse code must be entered in box 49 and the preceding document must be indicated in box “44”. This procedure is to be used for goods which had been exported under procedure 2300.000 and will now be placed into an approved Bonded warehouse.		
7151.000	**Warehousing after temporary admission for inward processing (suspension system)**	-	Applicable rates as detailed in Part III of the Customs and Excise Tariffs. (suspended)
	NOTE: Warehouse code must be entered in box 49 and the preceding document must be indicated in box “40”.		
7152.000	**Warehousing after temporary admission for inward processing (drawback system)**	_--- -	Applicable rates as detailed in Part III of the Customs and Excise Tariffs. (suspended)
	NOTE: Warehouse code must be entered in box 49 and the preceding document must be indicated in box “40”		
7153.000	**Warehousing after temporary admission for return in unaltered state in Bonded warehouse**	-	Applicable rates as detailed in Part III of the Customs and Excise Tariffs. (suspended)
	NOTE: Warehouse code must be entered in box 49 and the preceding document must be indicated in box ‘40’		
7171.000 **Ex-bonded warehouse**	**Warehousing after warehousing (transfer) in Bonded warehouse**	-	Applicable rates as detailed in Part 111 of the Customs and Excise Tariff Book.

1	2	3	4	5	6	7	7A	8	9	10	11

NOTE:
Warehouse code must be entered in box 49 and the preceding document must be indicated in box “40”.
This procedure is to be used for

		goods which are to be transferred from one Bonded warehouse to another approved Bonded warehouse.								
7178.000		**Warehousing after Export Processing Zone/Bonded Factory procedure**	-	Applicable rates as detailed in Part III of the Customs and Excise						
		NOTE: Warehouse code must be entered in box 49 and the preceding document must be indicated in box "40".								
7180.000		**Entry for customs warehousing procedure after removal in bond**.								
7181.000		**Entry for customs warehousing procedure after removal in transit**.								
7800.000		**Entry in Export Processing Zone/ Bonded Factory**	-	Free	Free	Free	Free	Free	Free	Free	Exempt
8000.000		**Removal of goods in bond**.								
8071.000		**Removal of goods in ex-Bonded warehouse.**								
8100.000		**International transit procedure — inward transit (from office of entry to inland Customs office)** . . .	-	Applicable rates as detailed in Part III of the Customs and Excise Tariff						
8100.601		**International transit procedure — through transit (from office of entry to office of exit- (without bond). .**	-	Applicable rates as detailed in Part III of the Customs and Excise Tariffs (suspended)						
8100.602		**International transit procedure — outward transit (from inland Customs office to office of exit)**	-	Applicable rates as detailed in Part III of the Customs and Excise Tariffs (suspended)						
8100.603		**International transit procedure — through transit (from office of entry to office of exit)**	-	Applicable rates as detailed in Part III of the Customs and Excise Tariffs (suspended)						
8100.604		**National transit procedure interior transit from one inland Customs office to another inland Customs office**	-	Applicable rates as detailed in Part III of the Customs and Excise Tariff						

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1	**2**	**3**	**4**	**5**	**6**	**7**	**7A**	**8**	**9**	**10**	**11**

8171.000 **Ex-bonded warehouse**		**Exportation in transit from a bonded warehouse.**								
8180.000		**Removal of goods in bond ex-RIB**.								
9300.000		**Destruction of goods-before Customs clearance . .**	-	Free	Free	Free	Free	Free	Free	Free	Exempt
		NOTE: This procedure applies to goods which with the approval of the Commissioner General will be destroyed under Customs supervision prior to any Customs clearance has been applied for.								
9351.000		**Destruction of goods inward processing**	-	Free	Free	Free	Free	Free	Free	Exempt
9353.000		**Destruction of goods within temporary admission procedure**	-	Free	Free	Free	Free	Free	Free	Free	Exempt
9371.000 **Ex-bonded warehouse**		**Destruction of goods ex-Bonded warehouse**	-	Free	Free	Free	Free	Free	Free	Free	Exempt
9500.000		**Supplies for ships and aircraft stores and others**	-	Free	Free	Free	Free	Free	Free	Free	Exempt
9571.000 **Ex-bonded warehouse**		**Supplies for ships and aircraft stores and others ex-Bonded warehouse**	-	Free	Free	Free	Free	Free	Free	Free	Exempt
		ALLOWANCES								
	100.101	**Fuels and oils contained within the tanks or mechanical parts of a conveyance arriving in Malawi and intended solely for use in such conveyance**	-	Free	Free	Free	Free	Free	Free	Free	Zero
	102.04	**Goods imported in the accompanied Baggage or on the person of a Traveller, not exceeding K10,000 in Value per person not falling to be Classified under headings 22.08, 22.09 24.02, 49.01, 49.04 or Section XXII and not being merchandise for sale or commercial use; subject to such conditions as the Commissioner General may prescribe**	-	30%	30%	30%	30%	30%	Free	Exempt

SECOND SCHEDULE

EXCISE TARIFF

INTRODUCTORY NOTE

Any entry appearing in this Schedule under the heading "REMARKS", is included solely for the purposes of information and does not, as such, in any way extend, curtail or govern the tariff imposed or the goods subjected thereto.

PART I INTERPRETATION

1. In this Schedule, unless inconsistent with the context

"absolute alcohol"means 100 per centum of ethyl alcohol by volume;

"beer" includes ale, stout, porter, spruce beer, lager beer, black beer or any other potable liquid derived solely by fermentation and of an alcoholic strength not less than 1.7 degrees of alcohol and not more than 30 degrees of alcohol but does not include honey beer, cider, perry or wine;

"cane sugar" means sugar derived by factory methods from the stems of the sugar-cane;

"cider" means any potable liquid derived solely by fermentation of the juice of apples and of an alcoholic strength not less than 1.7 degrees of alcohol, and not more than 30 degrees of alcohol;

"cigar" includes cheroot and cigarillo;

"cigarette" means any article made from cigarette tobacco rolled or enveloped in paper or other covering and includes any filter or other tip of paper or other material affixed to any cigarette and any striker or device attached to any cigarette for the purpose of lighting it;

"cigarette tobacco"includes any manufactured tobacco intended for or offered for sale as tobacco for making into cigarettes;

"degree of alcohol"in relation to liquids containing ethyl alcohol, means degrees of alcohol content by volume as ascertained by Gay Lussac's hydrometer;

"denatured" in relation to spirits means mixed to the satisfaction of the Commissioner General with some other substance so as to render the mixture unfit for drinking;

"fents" in relation to woven fabric means off-cuts in irregular lengths, each length exceeding one half metre but not exceeding five metres;

"fortified wine" means wine or grape must to which has been added

(*a*) spirits; or

(*b*) wine mixed with spirits;

" gross gaming revenue" means the difference between the amount of money players wages minus the amount of money won in betting, staking, gambling or any gaming activities

"hl" means a hectolitre of 100 litres;

"honey beer" means any potable liquid of an alcoholic strength not less than 1.7 degrees of alcohol and not more than 7.5 degrees of alcohol which is derived solely by the fermentation of a mixture of honey and water;

"kg" means kilogram;

"l" means litre;

"l.a.a." means litres of absolute alcohol;

"leaf tobacco" means the cured leaves of the tobacco plant;

"m" means square metre;

"manufactured tobacco" means

(*a*) tobacco which has been subjected to any process of manufacture or any other process including cutting, grinding, crushing, rolling, breaking, tearing, handling or rubbing; and

(*b*) scrap tobacco, tobacco waste, tobacco clippings or stems or deposits of tobacco resulting from any processing or handling of leaf tobacco;

(*c*) other tobacco manufactured or partially manufactured which is subject to any further process of manufacture including cutting, grinding, crushing, rolling, breaking, tearing or rubbing, and made up and ready for human consumption or use;

"methylated"	means denatured by any prescribed method;
"n.e.s."	means not elsewhere specified, included or enumerated;
"neutral spirit"	means a spirit rectified at a strength of not less than ninety-five degrees;
"opaque beer"	means any beer which

(*a*) is solely derived by the fermentation of a mash of cereal, grain or vegetables or of grain or vegetable products with or without the addition of sucrose; and

(*b*) contains the mash or a residue of the mash from which it is derived;

"perry"	means any potable liquid derived solely by fermentation of the juice of pears and of an alcoholic strength not less than 1.7 degrees of alcohol and not more than 30degrees of alcohol;
"pipe tobacco"	means any manufactured tobacco intended for or offered for sale as tobacco for asmoking in pipes;
"potable"	means suitable for use as a beverage, whether or not after dilution;
"spirits"	means any potable liquid of an alcoholic strength of more than 1.7 degrees of alcohol which is not beer, honey beer, cider, perry or wine;
"tonne"	means a metric tonne of 1,000 kilograms;
"rem"	means unit of measurement;

value of excise a*d valorem*" means -

a.In respect of excisable goods,

i. the price which shall include any duty payable other than excise and valued added tax and the cost of any ordinary or proper packaging, other than packaging of opaque beer which the goods would fetch, at the time and place of delivery from the premises of the licence holder, or a sale by the licensed person to a buyer independent of him; and

ii. in case of goods imported into Malawi , the price which shall include any customs duty payable other than excise and value added tax" and

b. in respect of excise services

i.if the excisable services are supplied by a registered person in an arm's length transaction,

the fee, commission, staked amount, wagered amount , the value of lottery ticket or charge payable for the services; or

ii. in any other case, the open market value of the services.

Provided that the excisable value shall not include the value added tax, if any, payable on the supply of the services"

"waste" in relation to woven fabric means off-cuts in irregular lengths, each length not exceeding one half metre;

"wine" means any potable liquid, including fortified wine, derived by fermentation of the juices of fruit and of an alcoholic strength not less than 1.7 degrees of alcohol, and not more than 30 degrees of alcohol, but does not include beer, honey beer, cider or perry.

2. The weight of cigarettes shall be taken to be the net weight of the whole cigarettes at the time of removal of such cigarettes into the excise warehouse at the licensed premises at which they are manufactured or, if not so removed, at the time of manufacture or discovery by the Department.

3. The weight of manufactured tobacco shall be taken to be the net weight of such tobacco including the weight of the moisture and other substances contained therein at the time of the removal of such tobacco to the excise warehouse at the licensed premises at which it was manufactured, or, if not so removed at the time of manufacture or discovery by that Department.

4. For the purposes of Part III, the alcoholic strength of liquids containing ethyl alcohol is to be taken to be that shown on test by Gay Lussac's hydeometer at 15 degrees centigrade, as approved by the Commissioner General, and as ascertained by an officer.

5. In the Column structure of Part III

(*a*) Column 2 contains the heading and subheading number;

(*b*) Column 3 contains the heading and subheading description of the goods classified thereunder;

(*c*) Column 4 contains the unit of weight or quantity by which duty is charged on goods classified under corresponding heading;

(*d*) Column 10 contains rates of Excise duty in respect of the goods classified under the corresponding heading.

PART II APPLICATION

1. Pursuant to section 82 (*d*) of the Act there shall be charged, levied, collected and paid in respect of goods produced or manufactured in Malawi and specified in Column 3 of Part III of the Customs Tariff, Excise duties ad valorem or ad rem as set out in Column 10 of Part III of the Customs Tariff; in the case of locally manufactured cigarettes; the rate applicable shall be the rate appearing in Column 10 of Part III of the Customs Tariff:

Provided that no such duties shall be payable in respect of goods produced or manufactured in such circumstances that, in accordance with section 64 (1) of the Act, no excise licence is required.

2. Pursuant to section 82A of the Act there shall be charged, levied and paid in respect of goods imported into Malawi and specified in column 3 of Part III of the Customs Tariff, Excise duties ad valorem as set out in Column 10 of Part III of Customs Tariff.

3- (1) .Pursuant to section 82 (f) of the Act, there shall be charged, levied and paid in respect of

(a) airtime, television subscriptions at the rate of ten percent; and

(b) gross gaming revenue, the value of a lottery ticket, excise duties at the rate of fifteen percent.

(2) For the purposes of subparagraph (1),

"airtime" has the meaning as described by the general information and communication technology (ICT) discipline and includes talk time, short message service (sms), data and data connectivity, and

" gaming" has the meaning as described under the relevant laws regulating gaming".

THIRD SCHEDULE

DUMPING DUTIES TARIFF

INTRODUCTORY NOTE

Any entry appearing in this Schedule under the heading "REMARKS", is included solely for the purposes of information and does not, as such in any way extend, curtail or govern the tariff imposed or the goods subjected thereto.

PART I INTERPRETATION

In this Schedule unless inconsistent with the context

"actual cost" means the cost of the goods to the importer expressed in the terms of the currency of Malawi, free on board at the port of shipment or place of dispatch to Malawi, and, in the case of goods exported to Malawi on consignment or for which nominal charges are made or for which no charge is made, the price free on board at which similar goods are ordinary sold for export, or, if there is no such price then the domestic market value of such goods:

"domestic market value" means the market price at which, at the date of purchase thereof by the importer, such or similar goods are freely offered for sale or for consumption in the country from which the goods are exported to all purchasers in the usual wholesale quantities in the ordinary course of trade in the principal market of such country, including the cost of packages ordinarily used in

those markets plus the extra cost of packages and packing for export, carriage to the place in such country at which the goods are finally loaded, ready for export, on a ship, aircraft or vehicle for despatch to Malawi and all other expenses incidental thereto, not being abnormal costs incurred as the result of a state of war strikes lock-outs, or civil commotion, but shall not include any drawback of duty allowed or other taxation remitted by the Government of that country on the exportation of the goods therefrom:

Provided that

(i) in the application of this definition to goods exported to Malawi on consignment or for which nominal prices are charged or for which no charge is made there shall be submitted the words "time of exportation to Malawi" for the words of purchase thereof by the importer"; and

(ii) when goods are sold in the country from which they are exported to Malawi under such conditions that no domestic market value can be calculated or when goods exported to Malawi are not sold for consumption in the country from which they are so exported, or are sold there in or under any manner or condition considered by the Commissioner General to be unusual or peculiar in the marketing of such goods, the Commissioner General may determine a value, and the value so determined shall be deemed to be the domestic market value of such goods;

"export price" means the price free on board at which goods are sold by the exporter to the importer in Malawi;

"free on board" means free on board any conveyance;

"on consignment" means consigned by a supplier outside Malawi to an importer within Malawi for sale on commission, such goods being the property of, or being held in the interest of, such supplier until sold or disposed of by the person within, Malawi.

PART II IMPOSITION OR AMENDMENT OF DUMPING DUTIES

1. If, after investigation by a board or person appointed by the Minister, the Minister is satisfied, in respect of goods which are of a kind or class grown, produced or manufactured in Malawi

(*a*) that the conditions set out in any of the items in column 1 of paragraph 4 of this part obtain or are likely to obtain;

(*b*) that detriment from one or more of such conditions may result to an industry in Malawi; and

(*c*) that it would be in the public interest to impose in respect of such goods a dumping duty, he may, in accordance with section 83 (1) and 84 of the Act, by order impose a dumping duty, or vary such duty, by amendment to Part III of this Schedule.

2. (*a*) The kinds of dumping duty which may be imposed, and the rates thereof, shall be those set out in columns 2 and 3, respectively of paragraph 4 of this part against the appropriate item in column 1 of that paragraph.

(*b*) The rate of dumping duty may be a specified percentage of the value of the goods in question or a specified rate per unit of quantity of such goods.

(*c*) A dumping duty may be imposed to apply generally or may be limited in application to those goods

(i) imported from or grown, produced or manufactured in a particular country; or

(ii) imported into Malawi or exported or conveyed to Malawi or grown, produced, manufactured, sold or disposed of by a particular person.

3. Whenever a freight dumping duty is imposed in respect of any goods the Minister may for that purpose determine and specify the minimum rate of freight charges which shall be applicable to that class or kind of goods when conveyed from any particular country or place to any place of discharge in Malawi or to any place in Africa at which goods are discharged from removal overland into Malawi:

Provided that the minimum rate of freight charges so determined shall in no case exceed the normal freight as certified in terms of column 3 of item 4 in paragraph 4 of this Part.

4.-

1 *Conditions*	2 *Kind of dumping duty*	3 *Rate*
1. Goods are exported to Malawi at no export price or at an export	Ordinary	The amount by which the domestic market value exceeds the price provided that if there

price which is less than the domestic market value thereof.		is no export price the amount of duty shall subject to the provisions of paragraph 1 (*c*) of this Part, be an amount equal to the domestic market value of the goods.
2. Goods are (*a*) imported on consignment; (*b*) imported for the account of a person resident in a country other than Malawi; (*c*) imported by an agent from a principal resident in a county other than Malawi; (*d*) imported by a person owning, controlling or having a financial interest in the business or firm supplying the goods; (*e*) exported to a business or firm in Malawi by a person owning, controlling or having a financial interest in such business or firm; or (*f*) sold by a person in Malawi who has been or is being compensated in any manner for any loss incurred in selling the goods, and have been sold or offered for sale at a place in Malawi in the ordinary course of trade for an amount which is less than the domestic market value thereof plus the following specified charges, namely, freight, insurance and all charges to that place including landing, transportation, and delivery charges and any duty, other than a dumping duty, payable under this act.	Sales	The amount by which the domestic market value of the goods, plus the specified expenses and set forth in column 1 of this item, exceed the selling price in Malawi.
3. Goods are exported to Malawi and a bounty has been or will be granted in respect of such goods in the country in which they have been grown, produced or manufactured or from which they are exported.	Bounty	The amount of such and a bounty, whether it is by way of a bonus, rebate, subsidy or otherwise and whether it is granted by a government or other authority or person.

1	2 *Kind of dumping*	3

	Conditions	*duty*	*Rate*
4.	Goods are conveyed to Malawi from a particular country or place of dispatch at a rate of freight charges which is, at the time of shipment, less than the rate, certified by a board or person appointed by the Minister, as being the normal rate chargeable on class or kind of goods or by reason of the granting of rebates, refunds or other allowances, the net amount of freight charges is less than the normal rate as certified above.	Freight	The amount of which either the normal freight on the goods in question, as determined by the board or person appointed in terms of column 1 of this item, or, if a minimum rate of freight has been determined by the Minister in terms of paragraph 3 of third part of this Schedule, the minimum freight so determined exceeds the freight actually paid.
5.	Goods are imported into Malawi from a country Exchange the currency of which has been depreciated in relation to the Malawi, or the currency of the country of origin of such goods which are imported into Malawi has likewise been depreciated.		The amount by which the actual cost of the goods is less than such cost expressed in the currency of the country of origin or export of the goods and converted into the currency of Malawi at a rate which the Minister is hereby authorized to determine.
6.	Goods are exported to Malawi and the raw or manufactured materials from which the goods were wholly or the partly manufactured, sold to producers, manufacturers in such country for sales of such materials for export to Malawi.	Surcharge	A rate in terms of money per unit of quantity of such goods which is equal to the difference between the amount charged to a manufacturer in the country in respect of which such rate is determined and the amount charged in that country for export to Malawi of the quantity of such raw or manufactured materials as is contained in such unit of quantity of such goods.

PART III DUMPING DUTIES

Dumping duties of the kind and at the rate specified in column 3 of the table set out hereunder, shall, subject to any limit specified in column 4, be charged, levied, collected and paid on the goods specified in column 2, and imported into Malawi.

1 *Heading*	2 *Description of Goods*	3 *Kind and rate of dumping duty*	4 *Limit of application*
1	All goods not elsewhere specified in this Tariff	Nil	-

FOURTH SCHEDULE

EXPORT DUTIES TARIFF

INTRODUCTORY NOTE

Any entry appearing in this Schedule under the heading "REMARKS", is included solely for the purposes of information and does not, as such, in any way extend, curtail or govern the tariff imposed or the goods subjected thereto.

PART I INTERPRETATION

1. In this Schedule, unless inconsistent with the context:

"dutiable exports"	means goods liable to export duty.
"f.o.b."	means free on board any conveyance.
"leaf tobacco"	means the cured leaves of the tobacco plant.
"manufacture"	includes process but excludes repair, maintenance or servicing.
"nomenclature"	means the headings and subheadings and their relative numbers and codes, the section, chapter, heading and subheading notes and the General Rules for the Interpretation of the Harmonized System set out in the Annex to the convention.
"normal selling price"	means the price, which shall include any duty payable other than export duty and the cost of any ordinary or proper packaging, which the goods would fetch at the time the goods are free on board.
"value for export"	means where export duty is payable in respect of goods manufactured or produced in Malawi, the normal selling price.

"%"means per centum of the value for export.

PART II — APPLICATION

Pursuant to section 82 (*e*) of the Act there shall be charged, levied, collected and paid in respect of goods manufactured or produced and exported out of Malawi and specified in Column 2 hereunder export duties at the rates set out in Column 3.

PART III EXPORT DUTIES

1	2	Rate
ex 09.02	Tea	Free
ex 17.01	Cane sugar	Free
ex 24.01	Raw, unprocessed and unm	
4401.10.00	--Fuel wood, in logs, in billets, in twigs, in faggots or similar forms	50%
44.03	- Wood in the rough, whether or not stripped of bark or sapwood, Or roughly squared, excluding treated poles	50%
44.07	-Wood sawn or chipped lengthwise or sliced, peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6mm	50%
7404	Scrap of iron and steel -	40%

7404.00.00	Scrap of copper	40%
7503.00.00	Scrap of nickel	40%
7602.00.00	Scrap of aluminum	40%
7802.00.00	Scrap of lead	40%
7902.00.00	Scrap of zinc	40%
8002.00.00	Scrap of tin	40%
8101.97.00 8102.97.00 8103.30.00 8104.20.00 8105.30.00 8108.30.00 8110.20.00 8112.22.00 8112.52.00 8113.00.20	Scrap of Tungsten Scrap of molybdenum Scrap of Tantalum Scrap of Colbatt Scrap of Titanium Scrap of Antimony Scrap of Thallium Scrap of cermets	40%
8109.31.00	Waste and Scrap: Containing less than 1 part hafnium to 500 parts zirconium by weight	40%
8109.39.00	Other	40%
8111.00.20	Scrap of Manganese	40%
8112.22.00 8112.31.00 8112.41.00 8112.92.00	Scrap of Chromium Scrap of Hafinum	40%

8112.52.00 8112.61.00 8112..92.00	Scrap of Rhenium Scrap of Thalium Scrap of Cadmium Scrap of Germanium, Vanadium, Gallium, Indum, and Niobium	

FIFTH

SCHEDULE

SURCHARGE TARIFF

INTRODUCTORY NOTE

Any entry appearing in this Schedule under the heading "REMARKS", is included solely for the purposes of information and does not, as such, in any way extend, curtail or govern the tariff imposed or the goods subjected thereto.

PART I INTERPRETATION

1. In this Schedule, unless inconsistent with the context…..
   " Surcharge" means additional charge to the existing duties chargeable on imported goods;

   " Value for surchange " means the value for duty purposes being cost, insurance and freight.

PART II –APPLICATION

2. Pursuant to section 83(1) of the Act, there shall be charged, levied, collected and paid in respect of the goods imported into Malawi and specified in Column 2 hereunder surchange at the rate set out in Column 3

Provided that the surcharge so charged under this paragraph shall not apply to goods imported under all CustomsProcedure Codes"

3. The base for calculating the applicable surcharge shall be value for surcharge.

PART III – SURCHARGE

	Description	***Rate***
02.07	Dressed Poultry	30%
03.02, 03.03, 03.04, 03.05	Fish	10%
04.01	Milk	15%

0403.20.00	Yoghurt	15%
04.07	Eggs	30%
0409.00.00	Natural Honey	20%
07	Vegetables	40%
08	Fruits	15%
0904	Pepper of the genus Piper	15%
1005.10.00	Maize seed	25%
1101.00.10	Wheat flour	5%
1507.90.00, 1508.90.10, 1508.90.90, 1511.90.11, 1511.90.19, 1511.90.21, 1511.90.29, 1511.90.90, 1512.19.00, 1512.29.00,	Refined oils	10%
1701.13.10, 1701.13.20, 1701.13.90, 1701.14.10, 1701.14.20, 1701.14.90	Cane sugar	15%
1702.90.90	Artificial Honey	20%
1704.90.00	Sweets	20%
1905.31.00	Biscuits	20%
2005.20.00	Crisps	20%
20.01-20.08	Vegetables	40%
2103.90.00	Chilli Sauce	15%

5. PART IV – GUIDELINES FOR IMPOSITION AND REMOVAL OF SURCHARGE

1. The Minister shall constitute a committee comprising of officials from –

(a) Ministry responsible for Finance;

(b) Ministry responsible for Industry and Trade;

(c) Malawi Revenue Authority;

(d) and Malawi Confederation of Chambers of Commerce and Industry which shall consider and recommend to the Minister a list of goods for imposition or removal of surcharge”

2. The Committee constituted under paragraph (1) shall be chaired by an official from the Ministry responsible for Finance.

3. The Minister shall publish in a Gazette Notice guidelines for imposition of or removal surcharge”

SIXTH SCHEDULE

CARBON TAX TARIFF

INTRODUCTORY NOTE

Any entry appearing in this Schedule under the heading "REMARKS", is included solely for the purposes of information and does not, as such, in any way extend, curtail or govern the tariff imposed or the goods subjected thereto

PART I INTERPRETATION

1 In this Schedule, unless inconsistent with the context-

" Carbon Tax " means the tax imposed and collected under this Schedule.

PART II- APPLICATION

1. Pursuant to section 83 (1) of the Act there shall be charged, levied, collected and paid Carbon Tax at the rate set out in Column 3 of the table in Part III hereunder:

2..The Carbon Tax so chargeable shall be collected –

(a) based on engine capacity-

i. for a foreign registered motor vehicle,upon issuance of a temporary importation permit (TIP) and

ii. for a motor vehicle in transit upon issuance of a transit document (T1) ; or

(b)on domestic pump purchases of diesel and petrol at Five Malawi Kwacha per litre respectively." and

PART III- RATES FOR CARBON TAX

Column 1	**Column 2**	**Column 3**
Description	Engine Size	Rate in Malawi Kwacha
All motor vehicles under Chapter 87 on temporary importation permit (TIP) and transit	0-2000cc	40,000
	2001-3000cc	60,000
	Above 3000cc	90,000
Domestic pump purchases of diesel and petrol	N/A	MWK5/litre

GOVERNMENT NOTICE NO. 19

CUSTOMS AND EXCISE ACT

(CAP. 42.01)

CUSTOMS AND EXCISE (TARIFFS) (AMENDMENT) ORDER, 2017

IN EXERCISE of the powers conferred by section 83 (1) of the Customs and Excise Act, I, GOODALL EDWARD GONDWE, Minister of Finance, Economic Planning and Development, make the following Order—

1. This Order may be cited as the Customs and Excise (Tariffs) (Amendment) Order, 2017. Citation

2. The Customs and Excise (Tariffs) Order is amended in Customs Procedure Code (CPC) 4000.445 by deleting Notes (*a*) and (*b*) and substituting therefor the following Notes— Amendment of Customs Procedure Code 4000.445

(1.) A "multilateral organisation" is an international organisation whose membership is made up of member governments, who collectively govern the organisation and are its primary source of funds.

(2.) Exemption of duty on capital goods and building materials for the priority industries is subjected to approval by the Commissioner General.

(3.) "Capital Goods" means goods used to produce other goods.

(4.) "Building materials" means any material used for construction purposes.

(5.) Priority Industry: An industry which may be prescribed as priority industry under the Taxation (Priority Industries) Regulations, 2013. The following are industries designated as priority industries —

(*a*) Agro-processing.

(*b*) Electricity generation, transmission and distribution.

(6.) "Agro-processing" means the process of converting primary or raw agricultural products into consumable commodities.

(7.) "Generation" means the production of electricity for sale and the term "generate" and "generating" shall have the corresponding meanings.

(8.) "Transmission" means the conveyance of electricity from generators or an import point to distributors or large customers or an export point through a transmission power system, and the terms "transmit" and "transmitting" shall have corresponding meanings.

(A) FOR AGRO-PROCESSING

(1) Approved list of Capital Goods

(*a*) Utility motor vehicles

(i) Motor vehicles (single or double cabin), maximum of 15 vehicles for the whole period of the granted tax holiday.

(ii) Motorcycles, maximum of 50 for the whole period of the granted tax holiday.

(*b*) Machinery

(i) Heavy duty vehicles
(ii) Dozers
(iii) Excavators
(iv) Fork lifts
(v) Graders
(vi) Harvesters
(vii) Sprayers
(viii) Road rollers
(ix) Cranes
(x) Hydra
(xi) Drilling rigs
(xii) Air compressors
(xiii) Tractors implements
(xiv) Wood chippers
(xv) Hay cutters
(xvi) Grinders
(xvii) Drill
(xviii) Electric or motorised saws
(xix) Circular saws
(xx) Cutters
(xxi) Welding machines

(*c*) Safety garments

(*d*) Other equipment

(i) Diggers
(ii) Shovels
(iii) Wheel barrows
(iv) Hand tools
(v) Torches

(*e*) Soil testing laboratory equipment

(*f*) Water testing laboratory equipment

(*g*) Irrigation pumps (various)

(i) Surface pumps
(ii) Submersible pumps
(iii) Borehole pumps
(iv) Stage pumps
(v) Pressure pumps
(vi) Other pumps of similar use

(*h*) Irrigation pipes and bends (various)
- (i) High-density polyethylene (HDPE) pipes
- (ii) Polyvinyl chloride (PVC) Pipes
- (iii) Pressure pipes
- (iv) Steel pipes
- (v) Dripper pipes
- (vi) Feeder pipes
- (vii) Lateral pipes
- (viii) Bends various
- (ix) Couplers and couplings

(*i*) Irrigation valves
- (i) Straight valves
- (ii) Non return valves
- (iii) Pressure valves
- (iv) Safety valves

(*j*) Geo Membrane
- (i) Woven High- density Polyethylene (HDPE)
- (ii) Other types
- (iii) Tarpolin
- (iv) Filters
- (v) Other drip related equipment
- (vi) Dosing system

(*k*) Irrigation motors (various types)
- (i) Alternative Current (AC) or Direct Current (DC) motors

(*l*) Electrical Equipment
- (i) Switch gear
- (ii) Copper wire and cables
- (iii) Aluminium wire and cables
- (iv) Electric muffle furnace
- (v) Electric switches
- (vi) Electric light fittings
- (vii) Tubes, bulbs, Light Emitting Diode(LED), Compact Fluorescent Light (CFL) and lamps
- (viii) Solar lamp
- (ix) Solar panels and accessories
- (x) Electric drives-AC, DC
- (xi) Electric meter and measuring devices
- (xii) Alternator
- (xiii) Capacitors
- (xiv) Close circuit televisions and cameras
- (xv) Transformers and its accessories

(xvi) Aluminium conductors
(xvii) Electric fuses
(xviii) Circuit boards
(xix) Electric switch yard
(xx) Voltage regulators
(xxi) Uninterrupted power system
(xxii) Lead acid batteries
(xxiii) Batteries

(*m*) Machinery
(i) Main machinery for the intended product
(ii) Bearings
(iii) Valves
(iv) Steam boiler
(v) Turbine
(vi) Turbo alternator
(vii) Diesel generator
(viii) Pumps
(ix) Conveyor system
(x) Cranes and gantries
(xi) M.S. pipes
(xii) Stainless steel pipes
(xiii) Silo
(xiv) Packing machines
(xv) Gear box
(xvi) Tools and tackles
(xvii) Ropes and couplings
(xviii) Gauges
(xix) Digital meters
(xx) Cooling towers
(xxi) Nozzles
(xxii) Mild steel sheets, plates and rolls
(xxiii) Stainless steel plates and rolls
(xxiv) Ethanol processing machinery, distillery and accessories
(xxv) Effluent treatment plant
(xxvi) Water treatment plants
(xxvii) Reverse osmosis filtration machinery
(xxviii) Baling machine
(xxix) Wood cutting and chipping machine
(xxx) Nuts and bolts-fasteners
(xxxi) Lathe machine
(xxxii) Drilling machine and shaper machine

(xxxiii) Welding electrodes
(xxxiv) Welding gas
(xxxv) Welding accessories
(xxxvi) Cutting machines
(xxxvii) Rubber pipes
(xxxviii) Cast iron pipes
(xxxix) Nylon ropes
(xl) Lifts and hoists
(xli) Brass
(xlii) Nickel screens
(xliii) Sleeves
(xliv) Air compressor and accessories

(2) Approved list of building materials as per certified Bill of Quantities (the following items shall be under bonded store with the Authority)

(*a*) Cement
(i) Portland cement of various grades
(ii) Tile adhesive tile grout

(*b*) Construction Steel
(i) Mild Steel (MS) angle irons
(ii) Mild Steel (MS) C sections
(iii) Mild Steel hollow pipes Square
(iv) Mild Steel hollow pipes Round
(v) Nails
(vi) Screws
(vii) Steel wires (various)
(viii) Mild Steel round bars
(ix) Twisted torqued bars ton
(x) Mild Steel iron sheets (Various)
(xi) Mild Steel I section
(xii) Mild Steel T section
(xiii) Hinges
(xiv) Mild Steel purlin
(xv) Mild Steel roofing sheets

(*c*) Aggregate stone

(*d*) Beam stone

(*e*) Blocks

(*f*) Timber
(i) Shuttering plywood

(*g*) Finishing materials
(i) Paints and varnish

(ii) Doors
(iii) Windows
(iv) Plumbing materials, pipes, fittings
(v) Electrical fittings
(vi) Wires various size and types

(*h*) Air conditioners
(i) Bathroom and toilet fittings
(i) Toilet pans
(ii) Wash basins
(iii) Tiles

(*j*) Machinery
(i) Concrete mixers
(ii) Vibrators
(iii) Hand tools, wheel barrows, shovels, diggers
(iv) Block making machines
(v) Hydraform machines
(vi) Hoists
(vii) Power floaters and trimix machines
(viii) Machine tools such as grinding machines, cutting machine and drilling machine

(*k*) Furniture and fixtures
(i) Water tanks (various sizes)
(ii) Tar, bitumen and binders
(iii) Hume pipes or concrete pipe
(iv) Mild Steel pipes
(v) PVC pipes

(*l*) Fuel (under bonded tanks)
(i) Diesel
(ii) Petrol
(iii) Grease
(iv) Hydraulic fluid
(v) Transformer oil

(*m*) Office furniture

(*n*) Office equipment
(i) Desk top computer
(ii) Laptop computer
(iii) Servers
(iv) Fax machine
(v) WiFi routers
(vi) Printers
(vii) Lan equipment

(viii) Cables

(B.) FOR ELECTRICITY GENERATION, TRANSMISSION AND DISTRIBUTION

(1.) Approved list of capital goods

(*a*) Utility motor vehicles

(i) Motor vehicles (single or double cabin), maximum of 15 vehicles for the whole period of the granted tax holiday.

(*b*) Machinery

(i) Heavy duty vehicles
(ii) Dozers
(iii) Excavators
(iv) Fork lifts
(v) Graders
(vi) Road rollers
(vii) Cranes
(viii) Tractors implements
(ix) Electric or motorised saws

(*c*) Turbine assembly

(i) Generator, switch gear, transmission line conductors
(ii) Switch yard equipment, breakers
(iii) LA's, ct or pts, XLPE, cable power control
(iv) Galvanizing materials

(*d*) Bus duct enclosures

(i) Bus duct insulators
(ii) Bus duct conductors
(iii) surge protection or voltage transformer cubicle
(iv) earth transformer
(v) grounding cubicle
(vi) bolts and nuts
(vii) spares

(*e*) Cooling water system

(i) cooling water pumps
(ii) motor for above
(iii) piping 50mm
(iv) piping 100mm
(v) piping 125mm
(vi) piping 200
(vii) piping 300
(viii) valves 50mm
(ix) valves 100mm
(x) valves 200 mm

(*f*) Penstock tapping
  (i) solenoid valve 300mm
  (ii) penstock materials
(*g*) Dual strainers 400mm
  (i) non return valve 100mm
  (ii) safety relief valve
(*h*) Dypass valve
  (i) DC pump motor assembly
(*j*) Remote control panels
(*k*) Start-up panel
(*l*) Annunciation panel
(*m*) Compressor system
  (i) Compressor 10 kg/cm2
  (ii) Piping
  (iii) Non return valves
  (iv) Pressure gauges
  (v) Safety valve
(*n*) Electrical overhead crane
  (i) Auxiliary hook 10 tons
  (ii) Main hook 70 tons
  (iii) Girder 12 meters
  (iv) Tandem operating device
  (v) Control panel
  (vi) Operators cubicles
(*o*) Power transformers
  (i) Oil coolers
  (ii) Air coolers
  (iii) HV bushings
  (iv) Low Voltage (LV) bushings
  (v) Earthing system
(*p*) Auxiliary transformers
  (i) Station transformers
(*q*) Fire fighting system
  (i) Portable fire extinguisher
  (ii) Sensors and sprinklers
  (iii) Piping and valves
  (iv) Deluge pumps- centrifugal
  (v) Deluge valves
  (vi) Flanges, hoses and boxes
(*r*) Lighting system
  (i) High bay lighting

(ii) DC emergency lighting
(iii) Flood lighting for out doors
(iv) Fluorescent lighting
(v) Control room lighting
(vi) Water proof lighting
(vii) Cables and lighting boards

(*s*) Power cables
(i) Control cables
(ii) Instrumentation cables
(iii) DC cables for lighting
(iv) Computer cables

(*t*) Low Tension AC Panels

(*u*) Low Tension DC panels

(*v*) Relay and protection panels
(i) Generator protection
(ii) Feeder protection
(iii) Transformer protection
(iv) Line protection

(*w*) Annunciation panels
(i) Change over panels
(ii) Unit control panels
(iii) Transformer control panels
(iv) Feeder control panels
(v) Synchronising equipment panel

(*x*) DC Battery and Charger (dual type)
(i) Battery 110V DC-2.0V cells
(ii) Float or trickle charger
(iii) DC board

(*y*) Spare meter, gauges etc

(*z*) Cranes
(i) Mobile cranes
(ii) Tower cranes
(iii) Welding machines and rods
(iv) Portable ovens
(v) Central ovens
(vi) Plate bending machines
(vii) Pipe bending machine
(viii) Shaping machines
(ix) Welding machines and rods

(2) The following capital items shall be under bonded stores—

(*a*) Take off gantry
- (i) Towers (lattice type)
- (ii) Insulators
- (iii) Clamps and connectors
- (iv) Aluminium conductor 100mm2

(*b*) Receiving station
- (i) Structures (lattice type)
- (ii) Insulators
- (iii) Clamps and connectors
- (iv) Aluminium conductor pipes 100mm2

(*c*) Current transformers
- (i) Potential transformers
- (ii) Lighting arrestors
- (iii) Clamps and connectors

(*d*) Generator breakers SF6 type
- (i) Feeder breakers SF6 type
- (ii) Isolators gang type
- (iii) Jumpers (aluminium)
- (iv) Clamps and connectors

(*e*) Computerised control desk
- (i) Transformer protection
- (ii) Feeder protection panels
- (iii) Grid synchronised panels

(*f*) Air conditioning system
- (i) Package type conditioners 20t
- (ii) Sensors and annunciation panels

(*g*) Air compressors

(*h*) Scada system

(*i*) Portable fire-fighting system

(*j*) Metering and monitoring export panel

(*k*) Alarm and annunciation panel

(*l*) Construction power

(*m*) Incoming distribution transformer

(3) Approved list of building materials as per certified Bill of Quantities.

(*a*) Wire rope and nylon slings

(*b*) Grinding machines

(*c*) Sandering machines

(*d*) Portable drilling machines

(*e*) Lathe machines (small)

(*f*) Vertical drilling m/c

(*g*) Compressor, drilling rig, drilling machines, Jack hammer

(*h*) Wrenches 32~100mm (under bonded stores)

(*i*) Spanners 6~32mm (under bonded stores)

(*j*) Allen keys 1~6mm (under bonded stores)

(*k*) Screw drivers, lots (under bonded stores)

(*l*) Fuel (to be under bonded tanks with Malawi Revenue Authority)
- (i) Diesel oil
- (ii) Petrol
- (iii) Turbine oil

(*m*) Liquefied Petroleum Gas (LPG), oxygen

(*n*) Cotton waste (under bonded stores)

(*o*) Binding wires (under bonded stores)

(*p*) Safety garments (under bonded stores)

(*q*) Construction steel (under bonded stores)
- (i) Plates 25mm
- (ii) Plates 20mm
- (iii) Plates 10mm
- (iv) Plates 6mm
- (v) Angles 50*50
- (vi) Angles 100*50
- (vii) Angles 100*100
- (viii) Angles 150*100
- (ix) Girders, (I BEAMS) 150mm
- (x) Girders, (I BEAMS) 300mm
- (xi) Girders, (I BEAMS) 450mm
- (xii) Reinforcement steel– 8mm,10,12,16,20,25,32.

(*r*) Cement (subject to Bill of Quantities and bonded stores)
- (i) Cement (Portland)
- (ii) Cement (quick setting)
- (iii) Concrete batching plant
- (iv) Concrete pump and pipes

(*s*) Binding wires (subject to Bill of Quantities and bonded stores)

(*t*) Shuttering materials (subject to Bill of Quantities and bonded stores)
- (i) Tin lined frames
- (ii) Scaffolding materials
- (iii) Clamps and connectors

(*u*) Winches

(*v*) Crunching plant for aggregate

(*w*) Trolleys

(*x*) Pipes (plastics, asbestos, steel, e.t.c.)

(*y*) Fencing wire and towers around camp area

(*z*) Generator for construction camp (under temporally importation)

(*aa*) Prefabricated structures homes and office rooms for construction staff (subject to Bill of Quantities and bonded stores)

(*bb*) Explosives for blasting and tunnelling

NB (1) All items not for direct use for the industry shall be under temporally importation basis.

(2) The importation or procurement of capital goods and building materials shall be allowed only during the relevant phase of the project.

(3) Building Materials: procurement of building materials shall be restricted to the construction phase of the project as prescribed in the project's business plan or Bill of Quantities .

(4) Any procurement of building materials after the expiry of the construction phase shall attract appropriate duties.

(5) Goods admitted to this procedure shall not be subsequently disposed, whether by exportation or transfer to another person, except with the approval of the Commissioner General.

Prior to any disposal by way of exportation, person exporting the goods shall furnish the Commissioner General information regarding the goods, destination of the exportation and reasons therefor.

(6) Any disposal to a person not entitled to the privilege shall attract appropriate duties due on such goods in accordance with Part III of the Customs and Excise Tariffs Order. Such duty shall be payable prior to disposal.

(7) The commissioner General may determine the value or remit a part of any specific goods which are disposed of after use in Malawi.

Made this 31st day of January,2017

GOODALL E. GONDWE
Minister of Finance, Economic
Planning and Development

(FILE NO C/RPD/6/3/3/22)

GOVERNMENT NOTICE NO. 20

TAXATION ACT

(CAP. 41:01)

TAXATION (PRIORITY INDUSTRIES) (AMENDMENT) REGULATIONS, 2017

IN EXERCISE of the powers conferred by Section 146 of the Taxation Act, I, GOODALL EDWARD GONDWE, Minister of Finance, Economic Planning and Development, make the following Regulations—

Citation

1. These Regulations may be cited as the Taxation (Priority Industries) (Amendment) Regulations, 2017.

Insertion of a new regulation 7A into the Regulations

2. The Taxation (Priority Industries) Regulations, 2013 are amended by inserting, immediately after regulation 7, the following new regulation as regulation 7A—

"Guidelines to clearing capital goods and building materials for priority industry

7A. Where a person has been granted priority industry status, clearance of capital goods and building materials for the priority industry shall be in accordance with the Guidelines to Customs Procedure Code (CPC) 4000.445(*a*) in the Customs and Excise (Tariffs) Order."

Made this 31st day of January, 2017.

GOODALL E. GONDWE
Minister of Finance, Economic Planning and Development

(FILE NO.C/RPD/6/3/22)

GUIDE TO IMPORTERS

EIGHTH SCHEDULE

Part I of the Eighth Schedule is repealed and replaced as follows---

PART 1: INDUSTRIAL REBATES

"Part 1: Industrial Rebates

1. in this Part, unless inconsistent with the context---

   "Manufacture" includes refining, and cognate expressions shall be construed accordingly.

2. Where the expression "Description of Materials" set out in Appendix A to this Schedule includes more than one item, the description used shall be deemed to include any or all of the items individually or collectively specified in that Appendix under that subheading.

3. A person who wishes to---

   (1) Manufacture goods---

   (a) under rebate in an industry specified in Appendix A shall apply to the Commissioner General on Form No. 81 for registration in that industry, and

   (b) in an industry specified in Appendix B shall apply to the Commissioner General on Form No. 81 and Form EX 37.

   (2) An applicant for registration under sub-paragraph (1) shall be registered under the following categories---

   (a) small scale manufacturing for manufacturers whose annual turnover does not exceed MK 50,000,000.00. An applicant in small scale manufacturing shall demonstrate a manufacturing process with a value addition of at least 5%;

   (b) essential produce manufacturing for manufacturers of medicaments and pharmaceuticals, fertilizer and technology manufacturing industries. An applicant in essential produce manufacturing shall demonstrate a manufacturing process with a value addition of at least 5%;

   (c) local market manufacturing for manufacturers of goods for the local market. An applicant in local market manufacturing shall demonstrate a manufacturing process with a value addition of at least 10%; and

   (d) export market manufacturing for manufacturers of goods for export. An applicant in export market manufacturing shall demonstrate a manufacturing process with a value addition of at least 35%.

   (3) A manufacturer shall be registered under small scale manufacturing or local market manufacturing for a maximum period of ten years, whether continuous or intermittent.

   (4) A manufacturer shall be registered under export market manufacturing for a maximum period of fifteen years, whether continuous or intermittent.

(5) Where a manufacturer registered under small scale manufacturing or local market manufacturing demonstrates a manufacturing process with a value addition of at least 35%, he may be registered under export market manufacturing.

(6) In any case, either a registration under one category or where the manufacturer moves from one category to another, a manufacturer shall not be registered for rebate of duty for a period exceeding fifteen years, whether continuous or intermittent.

4. An applicant for registration in accordance with paragraph 3 shall supply such information as the Commissioner General may require as to the conduct or proposed conduct of his manufacturing business, and the information to be supplied shall include: ---

(a) Cost of production indicating the value of imported raw materials, overheads and local materials to determine value addition.

(b) A valid Tax Clearance Certificate (TCC)

5. The Commissioner General shall, for every two years, appoint an Advisory Committee comprising officers of: -
(a) the Malawi Revenue Authority;
(b) the Reserve Bank of Malawi;
(c) the Ministry responsible for Finance;
(d) the Ministry responsible for Industry;
(e) the Ministry responsible for Trade; and
(f) the Malawi Confederation of Chambers of Commerce and Industry

whose functions shall include-

(i) to assess applications for registration under Industrial Rebate,

(ii) to assess additional raw materials under existing industries and proposed industries under rebate,

(iii) to recommend to the Commissioner General approval of new industries or additional raw materials,

(iv) to determine value addition which is more than 35%, by using the applicable formula,

(v) to revise, from time to time, the list of existing industries and raw materials under the industrial rebate and recommend to the Commissioner General, and

(vi) inquiring into any allegation of breach, violation or abuse of the conditions imposed under these Regulations or misconduct of a registered manufacturer, including misconduct based on a breach of customs laws.

6. The Commissioner General shall, in every quarter of the Government financial year or when need arises, publish in the Gazette, the recommendations by the Advisory Committee under paragraph 5.

7. A registered manufacturer shall enter into a bond with sufficient surety and for an amount, equivalent to half of the total cost of the raw materials, or in the case of a new manufacturer an amount of not less than MK 2,000,000.00 which will be represented on goods imported on average per month, to be determined by the Commissioner General.

8. A manufacturer may, before or after registration, be required to provide on the premises approved by the Commissioner General for the purpose a properly secured store, adequate for the safe storage of materials on which duty may be rebated, and to provide at his own expense any necessary fastenings so that the store may be locked with a customs lock.

9. A registered manufacturer shall-

(a) When effecting entry on importation, or
(b) On removal from bond, or
(c) On removal from the premises of a licensed excise manufacturer, of materials intended for manufacture under rebate, declare on the relative bill of entry that the goods are to be used solely for the purpose specified.

10. A registered manufacturer shall keep a stock book, in a form approved by the Commissioner General, showing full particulars of all receipts and disposal of materials entered for manufacture under rebate, in such manner that the materials can be readily accounted for to the satisfaction of an officer. If a manufacturer fails to keep a stock book in the manner prescribed in this paragraph, any rebated material received by the registered manufacturer during the period when the stock book was not so kept shall be deemed to have been used for a purpose other than that for which the rebate was granted unless the manufacturer satisfies the Commissioner General that the material was used, transferred or disposed of for the purposes for which the rebate was granted.

11. With the written permission of the proper officer, a registered manufacturer may transfer to another registered manufacturer material entered under rebate of duty if a declaration of transfer on form No. 86 is furnished to an officer at the port at which entry of the materials on importation or removal from bond or from the premises of the licensed excise manufacturer was effected.

12. Subject to the provisions of paragraph10, a registered manufacturer shall not, without the written permission of the Commissioner General or proper officer, sell, use, remove from his factory or dispose of any rebated material except for the purpose for which the rebate was granted:

Provided that-

(i) the Commissioner General or proper officer may allow waste rebated material to be disposed of without payment of duty if he is satisfied that it will not be used, without further manufacture, for the same purpose as material which is not in the form of waste, and

(ii) if the registered manufacturer is permitted or properly required to pay the full duty on any rebated material which thereafter needs to be released from the terms of the bond, the registered manufacturer shall enter such material in accordance with the provisions of regulation 26 or regulation 98, as the case may be.

13. The receipt on the declaration of transfer referred to in paragraph 11 shall be completed by the registered manufacturer to whom the materials have been transferred who shall thereafter assume the obligation in respect of the materials in the transfer and, failing the return of the receipted declaration to the officer within 14 days after the transfer was authorized, the person transferring the materials shall be liable for the duty otherwise payable thereon and shall pay such duty on demand.

14. A registered manufacturer shall, when required by the Commissioner General to do so, carry out under the supervision of an officer, at such times as the Commissioner General may consider necessary, any manufacturing operation in which materials entered under rebate are used.

15. (1) The Commissioner General may convene a meeting of the Advisory Committee for the purposes of inquiring into any allegation of—

(a) breach, violation or abuse of the conditionsimposed under these Regulations; or

(b) misconduct by a registered manufacturer,including misconduct based on a breach of customs laws.

(2) At a meeting convened under subparagraph (1), the Advisory Committee shall inquire into, hear and deal with the allegation, subject to the following—

(a) the Advisory Committee shall, not less than seven days before the hearing, inform the registered manufacturer of the allegation, in writing, and give the registered manufacturer an opportunity to inspect any documentation in support of the allegation;

(b) the registered manufacturer has the right to appear and be heard in person before the Advisory Committee; and

(c) the Advisory Committee may hear witnesses and receive documentary evidence that is relevant to the allegation.

(3) At the conclusion of the meeting convened pursuant to subparagraph (1), the Advisory Committee may recommend to the Commissioner General that—

(a) the registered manufacturer be cleared of the allegation;

(b) the industrial rebate registration of the registered manufacturer be suspended for a specified period that the Advisory Committee deems appropriate;

(c) the industrial rebate licence of the registered manufacturer be terminated; or

(d) the registered manufacturer be given a warning or such other sanction as the Advisory Committee deems appropriate.

(4) The Advisory Committee shall, within fourteen days from the date of the hearing, submit to the Commissioner General its recommendation together with a transcript of the proceedings of the Committee.

(5) Upon receiving recommendations in accordance with subparagraph (3), the Commissioner General—

(a) shall, if the Advisory Committee has cleared the registered manufacturer of the allegation, clear the manufacturer; or

(b) may, in any other case, make such order, including warning, suspension of registration or termination of industrial rebate licence, as the Commissioner General deems appropriate.

(6) The Commissioner General shall, within fourteen days of receiving the recommendations from the Advisory Committee, communicate his decision under subparagraph (5) to the registered manufacturer.

16. The Commissioner General shall, where a registered manufacturer does not pay the annual fee, in accordance with Regulation 146 (g)[1], on or before the 1st day of January in any year, cancel the manufacturer's registration from the 1st day of January of that year.

17. (1) The rates of duty in Part III of the Customs and Excise Tariff on goods specified in Appendix A when imported by a registered manufacturer for use in the industry for which he is registered and to which such goods relate, shall be rebated to an extent sufficient to reduce the rates of duty thereon to the rates specified in Appendix A.

(2) The rates of duty in Part III of the Customs and Excise Tariff on goods specified in Appendix B when delivered to a registered manufacturer for use in the industry for which he is registered and to which such goods relate, shall be rebated to an extent sufficient to reduce the rates of duty thereon to the rates specified in Appendix B.

APPENDIX A

EIGHTH SCHEDULE - PART I

INDUSTRIAL REBATES: CUSTOMS AND EXCISE

2	3	4	5-9	10	11
Tariff Heading	***Description***		***Duty***	***Excise***	***VAT***
ADHESIVES AND OTHER GLUES MANUFACTURING INDUSTRY					
1108.12.10	Starch		Free	Free	17.5%
4002.49.00	Chlorinated rubber		Free	Free	17.5%
3204.13.90,	Colours		Free	Free	17.5%
3206.20.00	Pigments and preparations based on chromium Compounds		Free	Free	17.5%
3206.49.00	Pigments		Free	Free	17.5%
3801.90.00	Powder minerals		Free	Free	17.5%
3907.30.00	Epoxide resins		Free	Free	17.5%
3907.50.00	Alkyd resins		Free	Free	17.5%
3909.10.00	Urea resins; thio urea resins		Free	Free	17.5%
3909.20.00	Melamine Resins		Free	Free	17.5%
3909.30.00	other amino resins		Free	Free	17.5%
3910.00.00	Emulsions		Free	Free	17.5%
3911.10.00,					
AGRICULTURAL TOOLS MANUFACTURING INDUSTRY:					
2508.10.00	Bentonite		Free	Free	17.5%
7313.99.90	Bars and rods, hot-rolled, of iron or non-alloy steel		Free	Free	17.5%
7214.99.90	Bars and rods, hot-rolled, of iron or non-alloy steel not further worked		Free	Free	17.5%
7215.90.90	Other bars and rods of iron or non-alloy steel		Free	Free	17.5%

[1] An Extract of Regulation 46 (g) covering the annual fees is reproduced at the end of the Eighth Schedule

ALCOHOLIC BEVERAGES MANUFACTURING INDUSTRY:

1107.10.10	Malt of barley, not roasted	Free Free Exempt
1210.20.10	Hop extract, pellets and aroma	Free Free 17.5%
1701.14.20	Cane sugar, solid	Free Free 17.5%
1901.90.11	Malt	Free Free 17.5%
2102.10.00	Yeast	Free Free 17.5%
2207.10.90	Ethyl alcohol	Free Free 17.5%
~~2508.10.00~~	~~Kieselgur fine and chloride~~	~~Free Free 17.5%~~
2512.00.00	Kieselgur fine and chloride	Free Free 17.5%
2918.11.00	Lactic Acid	Free Free 17.5%
3215.19.00	Video jet ink and make up fluid	Free Free 17.5%
3302.10.10	Flavours	Free Free 17.5%
3505.20.99	Glue	Free Free 17.5%
3507.90.00	Enzymes	Free Free 17.5%
4823.20.00	Filter paper	Free Free 17.5%
5911.90.90	Filter bags and sheets	Free Free 17.5%
7010.90.20	Glass bottles of a capacity exceeding 0.15 litre but Not more than 0.33 litre	Free Free 17.5%
7010.90.30	Glass bottles of a nominal capacity exceeding 0.33 Litre but not more than 1 litre	Free Free 17.5%
8309.10.90	Seals and capsules	Free Free 17.5%
8309.90.00	Crown	Free Free 17.5%

ALUMINIUM, HOLLOW AND ENAMEL WARE MANUFACTURING INDUSTRY:

3212.90.10	Screening paste	Free Free 17.5%
3207.20.90	enamel oxides and enamel transfers	Free Free 17.5%
3207.30.90	Uverite	Free Free 17.5%
3306.90.00	Gum traganath	Free Free 17.5%
3814.00.10	paint removers	Free Free 17.5%
3814.00.90	Screening oil	Free Free 17.5%
3917.40.90	Plastic knobs and handles	Free Free 17.5%
7206.10.00	Ingots	Free Free 17.5%
7218.10.00	Ingots and other primary forms	Free Free 17.5%
7229.90.00	Reinforcing wire	Free Free 17.5%
7201.90.90	Sheets of iron or steel	Free Free 17.5%
7220.90.00	Sheets of iron or steel	Free Free 17.5%
7310.21.00	Can sheets	Free Free 17.5%
7323.99.90	Black pressings in the shape of spouts and handles For incorporating in the manufacturing of domestic articles of enamel ware	Free Free 17.5%
7602.00.00	Aluminium scrap	Free Free 17.5%
~~7604.10.00~~	~~Aluminium circles~~	~~Free Free 17.5%~~
7606.91.90	Aluminium circles	Free Free 17.5%
7606.12.00	Aluminium sheets	Free Free 17.5%
7616.10.00	Aluminium rivets	Free Free 17.5%
8305.90.00	Wing levers	Free Free 17.5%

AUDIO SOUND RECEPTION APPARATUS MANUFACTURING INDUSTRY:

NOTE: The rebates are applicable only to parts and materials imported for the manufacture of units of which at least the basic chassis or such alternative parts components or accessories as may be approved by the Minister will be manufactured in Malawi.

3926.30.90	Handles	Free Free 17.5%

4409.10.90	Unshaped leg dowels	Free	Free	17.5%
7604.21.00	Aluminium profiles	Free	Free	17.5%
7616.99.90	Aluminium wire mesh	Free	Free	17.5%
8302.42.00	Cabinet fittings	Free	Free	17.5%
8310.00.90	Metal name plates	Free	Free	17.5%
8522.10.00	Pick-up cartridges	Free	Free	17.5%
8529.10.99	Modules other than chassis	Free	Free	17.5%
8532.29.90	electrical capacitors	Free	Free	17.5%
8532.30.00	variable of adjustable capacitors	Free	Free	17.5%
8532.90.00	Parts of electrical capacitors	Free	Free	17.5%
8533.39.00	Electrical resistors	Free	Free	17.5%
8533.40.00	Other variable resistors	Free	Free	17.5%
8533.90.00	Parts of electrical resistors	Free	Free	17.5%
8534.00.00	Printed circuits	Free	Free	17.5%
8535.10.10	Electrical fuses	Free	Free	17.5%
8535.10.90	Other electrical fuses	Free	Free	17.5%
8535.21.10	Automatic circuit breakers	Free	Free	17.5%
8535.21.90	other automatic circuit breakers	Free	Free	17.5%
8535.29.00	circuit breakers of less that 72KV	Free	Free	17.5%
8535.30.10	isolating switches of voltage less than 24KV	Free	Free	17.5%
8535.30.90	other isolating switches	Free	Free	17.5%
8535.40.00	lighting arrestors, voltage limiters and surge Suppressors	Free	Free	17.5%
8535.90.10	Residual current relays	Free	Free	17.5%
8535.90.90	other residual current relays	Free	Free	17.5%
8536.10.10	electric fuses	Free	Free	17.5%
8536.10.90	other electric fuses	Free	Free	17.5%
8536.20.10	Automatic circuit breakers not exceeding 6Kpa	Free	Free	17.5%
8536.20.90	other automatic circuit breakers	Free	Free	17.5%
8536.30.00	other apparatus for protecting electric circuits	Free	Free	17.5%
8536.41.00	relays of a voltage not exceeding 60 v	Free	Free	17.5%
8536.49.10	residual current relays	Free	Free	17.5%
8536.49.90	other residual current relays	Free	Free	17.5%
8536.50.10	other electrical switches	Free	Free	17.5%
8536.50.20	electromechanical sharp-action switches	Free	Free	17.5%
8536.50.30	residual current switches with interrupter Differential not exceeding 1000 v	Free	Free	17.5%
8536.50.40	micro switch	Free	Free	17.5%
8536.50.50	Dimmer switches	Free	Free	17.5%
8536.50.60	Electrical AC switches	Free	Free	17.5%
8536.50.90	other electrical AC switches	Free	Free	17.5%
8536.61.00	lamp holders	Free	Free	17.5%
8536.69.10	plugs and sockets for co-axial cables	Free	Free	17.5%
8536.69.90	other plugs and sockets	Free	Free	17.5%
8536.70.00	connectors for optical fibres	Free	Free	17.5%
8536.90.10	chips' sensors	Free	Free	17.5%
8536.90.20	apparatus for fire alarms	Free	Free	17.5%
8536.90.30	connecting elements for wires and cables	Free	Free	17.5%
8536.90.40	coper rods	Free	Free	17.5%
8536.90.50	leakage modules	Free	Free	17.5%
8536.90.90	other parts and accessories	Free	Free	17.5%
8537.10.10	Boards, panels for industrial machines	Free	Free	17.5%
8537.10.90	other boards, panels for industrial machines	Free	Free	17.5%
8537.20.10	motor control panels of voltage not exceeding 1000 v	Free	Free	17.5%
8537.20.90	other motor control panels	Free	Free	17.5%
8538.10.00	parts of boards, panels and consoles	Free	Free	17.5%
8538.90.00	Components other than cabinets, N.E. S	Free	Free	17.5%
8529.90.10	Chassis	Free	Free	17.5%
9403.70.90	Plastic cabinets for housing	Free	Free	17.5%
9403.90.90	Cabinet fittings	Free	Free	17.5%

BIO-DIESEL MANUFACTURING INDUSTRY

1507.10.00	Crude soya bean oil	Free	Free	17.5%
1507.90.00	Refined soya bean oil	Free	Free	17.5%
1512.21.00	Crude cotton seed oil	Free	Free	17.5%
1512.29.00	Refined cotton seed oil	Free	Free	17.5%
8421.99.00	Filter material	Free	Free	17.5%

BLOCK BOARDS, PLYWOOD'S, SAWN TIMBER AND ALLIED PRODUCTS MANUFACTURING INDUSTRY:

2842.90.00	Salts	Free	Free	17.5%
3807.00.00	Creosote	Free	Free	17.5%
3824.90.90	Hardener	Free	Free	17.5%
3912.90.00	Resins	Free	Free	17.5%
4408.90.90	Veneers	Free	Free	17.5%
4811.49.00	Veneer gum tape	Free	Free	17.5%

BOOT AND SHOE MANUFACTURING INDUSTRY:

3904.10.00	PVC polymers	Free	Free	17.5%
4008.11.90	Plates, sheets, strips, rods and profile shapes of cellular rubber	Free	Free	17.5%
4008.21.00	Rubber rending, Rubber soling in the piece	Free	Free	17.5%
4823.90.90	Leather in the piece	Free	Free	17.5%
5007.20.00	woven fabrics of silk or silk waste	Free	Free	17.5%
5212.12.00	woven fabrics of cotton, being bleached	Free	Free	17.5%
5212.22.00	Dyed canvas or duck or containing canvas drill	Free	Free	17.5%
5309.21.00	Unbleached or bleached woven fabric of flax	Free	Free	17.5%
5309.29.00	Other woven fabric of flax	Free	Free	17.5%
5311.00.00	Woven fabric of other vegetable textile fibres; Woven fabrics of paper yarn	Free	Free	17.5%
5406.00.00	Man-made filament yarn	Free	Free	17.5%
5511.10.00	Yarn of synthetic staple fibre of 85%	Free	Free	17.5%
5511.20.00	yarn of synthetic staple fibre of less than 85%	Free	Free	17.5%
5511.30.00	woven fabrics of man-made fabrics or of flax For the inner linings of boots and shoes	Free	Free	17.5%
5801.23.00	other weft pile fabrics	Free	Free	17.5%
5801.32.00	Cotton velvets and velveteen's, plain, dyed or Printed corduroys and needle cords	Free	Free	17.5%
5806.10.00	woven pile fabrics	Free	Free	17.5%
5806.31.20	Ribbons	Free	Free	17.5%
5806.31.90	other ribbons	Free	Free	17.5%
5806.32.00	Ribbons of man-made fibres	Free	Free	17.5%
5806.39.00	ribbons of other textile materials	Free	Free	17.5%
5807.10.10	labels in pieces or in strips	Free	Free	17.5%
5807.10.90	badges	Free	Free	17.5%
5807.90.10	other labels in pieces or in strips	Free	Free	17.5%
5807.90.90	other labels not in pieces or in strips	Free	Free	17.5%
5808.10.00	Woven braided fabrics	Free	Free	17.5%
5808.90.00	other braids not in pieces, tape bindings	Free	Free	17.5%
5811.00.90	other quilted textile products	Free	Free	17.5%
5911.20.00	Simi flex toe puff material `	Free	Free	17.5%
5902.10.00	tyre cords fabric of nylon	Free	Free	17.5%
5903.10.99	other textile fabrics	Free	Free	17.5%
5903.20.99	Thermoplastic counter material textile fabrics; Impregnated or coated with preparations of cellulose Derivatives or other artificial plastic material	Free	Free	17.5%
5906.91.00	Textile fabrics laminated with rubber	Free	Free	17.5%

6406.10.00	uppers and parts of footwear	Free Free 17.5%
6406.20.00	soles and heals of rubber or plastic	Free Free 17.5%
6406.90.10	shoe stiffeners	Free Free 17.5%
6406.90.30	stiffeners including Camaros	Free Free 17.5%
6406.90.40	inner and middle soles, in-soles	Free Free 17.5%
6406.90.90	other shoe stiffeners, fibre or wooden shanks, rubber and plastic heels and soles, plastic or rubber straps In soles and screw on heels, soles and uppers	Free Free 17.5%

BUTTON MANUFACTURING INDUSTRY:

CANDLES, POLISHES AND SKIN LOTIONS MANUFACTURING

(1) CANDLES MANUFACTURING INDUSTRY

3204.19.00	Candle dyes	Free Free 17.5%
3404.20.00,	Paraffin wax	Free Free 17.5%
3404.90.00	Artificial Wax	Free Free 17.5%
5908.00.00	Wicks	Free Free 17.5%

(2) POLISHES AND CREAMS MANUFACTURING INDUSTRY

2710.12.39	White spirit	Free Free 17.5%
2712.20.00	Paraffin wax	Free Free 17.5%
3402.13.10	Alaceral / grill	Free Free 17.5%

(3) SKIN LOTIONS AND COSMETICS MANUFACTURING INDUSTRY:

1302.12.00	Liquorice Extract	Free Free 17.5%
1302.19.90	Aloe Vera extract	Free Free 17.5%
1505.00.00	Lanoline Anhydrous	Free Free 17.5%
1512.11.00	Crude oil	Free Free 17.5%
1520.00.00	Glycerine	Free Free 17.5%
1804.00.00	Cocoa butter, fat and oil	Free Free 17.5%
2710.20.00	White oil/white spirit	Free Free 17.5%
2712.10.00	Petroleum jelly	Free Free 17.5%
2712.20.00	Paraffin wax containing by weight less than 0.75% of oil	Free Free 17.5%
2712.90.10	Emulsifying wax BP, microcrystalline LLPO	Free Free 17.5%
2815.20.00	Potassium hydroxide	Free Free 17.5%
2835.29.00	Retinyl phosphate	Free Free 17.5%
2833.19.00	Sodium lauryl sulphate	Free Free 17.5%
2905.12.00	Propyl alcohol	Free Free 17.5%
2905.17.00	Acetyl alcohol and Stearic alcohol	Free Free17.5%
2905.32.00	Dipropylene glycol	Free Free 17.5%
2905.45.00	Glycerol	Free Free 17.5%
2907.19.00	Butylated Hydroxyluene	Free Free 17.5%
2914.29.00	Camphor	Free Free 17.5%
2914.69.00	Other Quinone's	Free Free 17.5%
2915.21.00	Acetic acid	Free Free 17.5%
2915.70.00	Stearic acid	Free Free 17.5%
2915.90.00	Caprilyc capric triglyceride	Free Free 17.5%
2918.14.00	Citric acid finex 300	Free Free 17.5%
2918.29.00	Capric/ Caprylic/ Trigceride	Free Free 17.5%

2922.13.00	Triethanolamine and its salts	Free Free 17.5%
2922.29.00	Rodhamine	Free Free 17.5%
2933.39.00	Cetyl pyridinium chloride	Free Free 17.5%
2936.29.00	Niacin amide	Free Free 17.5%
2914.69.00	Parasol 1789	Free Free 17.5%
2915.70.00	Stearic acid	Free Free 17.5%
2918.19.00	Propyl Paraben	Free Free 17.5%
2918.29.00	Methyl paraben	Free Free 17.5%
2918.30.00	Parasol MCX	Free Free 17.5%
2922.21.00	Aminohydroxynaphthalenesulphonic acids	Free Free 17.5%
2922.49.00	Ethylenediaminetetra acetic acid (EDTA)	Free Free 17.5%
2942.00.00	Antifoam, Cos-sol blue,	Free Free 17.5%
3301.29.90	Fresh Scent Jasmine	Free Free17.5%
3301.90.90	Lavender rose	Free Free 17.5%
3302.10.90	Sunset yellow, Triethanolamine,	Free Free 17.5%
3302.90.90	Odoriferous mixtures, allantois, VE acetate	Free Free 17.5%
3303.00.10	Perfumes	Free Free 17.5%
3304.99.20	Finex Talc	Free Free 17.5%
3823.13.00	Grade of Tall, super max grade tall	Free Free 17.5%
3904.10.00	Polymers	Free Free 17.5%
3923.30.10	Laminated plastic tubes	Free Free 17.5%
4819.20.90	Mono Carton	Free Free 17.5%
7210.90.90	Printed metal flat sheets	Free Free 17.5%
7607.20.90	Printed aluminium based laminated web roll	Free Free 17.5%
7612.10.00	Collapsible tubules	Free Free 17.5%

CEMENT AND ALLIED PRODUCTS MANUFACTURING INDUSTRY

2520.10.00	Gypsum	Free Free 17.5%
2523.10.00	Clinker	Free Free 17.5%

CHALK MANUFACTURING INDUSTRY:

2509.00.00	Chalk Powder	Free Free 17.5%
2520.10.00	Gypsum	Free Free 17.5%
2520.20.00	Plaster	Free Free 17.5%

CHEMICAL MANUFACTURING INDUSTRY:

CLIPS, PINS AND STAPLES MANUFACTURING INDUSTRY

CLOTHING MANUFACTURING INDUSTRY:

NOTE: This industry covers manufacture of clothing and articles of apparel of or included in sub-heading and heading Nos. 3926.20.00, 40.15, 42.03, 43.03, 59.01, 61.17, (but excluding 6117.10.00) 62.12,62.17 (other than babies' napkins and the goods of headings Nos. 62.09, 62.13 and 62.14, such as Khangas, Saris and similar rectangular articles) and of such other articles of clothing and apparel as may be approved by the Minister, of head gear of Chapter 65, of made-up accessories of parts for use on or for such clothing and head gear including the covering of such accessories of parts, of umbrella coverings: subject to such limitations and exclusions as the Minister may consider desirable.

4008.11.00	Rubber-proofed fabrics in the piece	Free Free 17.5%

4008.21.00	Textiles backed with rubber foam, in the piece	Free	Free	17.5%
5208.23.00	3-thread or 4-thread twill cotton woven fabric	Free	Free	17.5%
5208.59.00	other printed cotton fabric	Free	Free	17.5%
5209.41.00	plain weave of yarn of different colours	Free	Free	17.5%
5210.19.00	other unbleached woven fabric of cotton	Free	Free	17.5%
5211.31.00	dyed plain weave woven fabric of cotton	Free	Free	17.5%
5212.25.90	other printed woven fabric of cotton	Free	Free	17.5%
5401.10.90	sewing thread of man-made synthetic filaments	Free	Free	17.5%
5401.20.00	sewing thread of man-made artificial filaments	Free	Free	17.5%
5407.53.00	other dyed woven fabrics of different colours	Free	Free	17.5%
5408.10.00	woven fabrics obtained from high tenacity yarn	Free	Free	17.5%
5508.10.90	Sewing threads	Free	Free	17.5%
5513.12.00	3-thread or 4-thread twill fabric of synthetic staple fibres	Free	Free	17.5%
5513.19.00	other woven fabric unbleached or bleached	Free	Free	17.5%
5513.31.00	woven fabric of polyester staple fibres, plain weave	Free	Free	17.5%
5513.39.00	other woven fabrics	Free	Free	17.5%
5514.11.00	unbleached or bleached woven fabric of polyester staple fibres	Free	Free	17.5%
5514.12.00	bleached or unbleached 3-thread or 4-thread twill of Polyester staple fibres	Free	Free	17.5%
5514.19.00	other woven fabrics unbleached or bleached of synthetic staple fibre	Free	Free	17.5%
5602.21.00	Fabrics of felt of wool or other fine animal hair	Free	Free	17.5%
5604.10.00	Elastic (rubber thread and cord, textile covered)	Free	Free	17.5%
5806.10.00	woven pile fabrics	Free	Free	17.5%
5806.20.00	other oven fabrics containing by weight five percent Or more of elastomeric yarn or rubber thread	Free	Free	17.5%
5806.40.00	Woven fabrics (except feints**)**	Free	Free	17.5%
5608.90.90	Nylon netting	Free	Free	17.5%
5801.22.00	uncut weft pile fabrics	Free	Free	17.5%
5801.36.00	Corduroy and chenille fabrics	Free	Free	17.5%
5804.21.00	mechanically made lace of man-made fibres	Free	Free	17.5%
5804.29.00	mechanically made lace of other textile materials	Free	Free	17.5%
5804.30.10	hand made lace of wool, animal hair, cotton or of Man-made filament	Free	Free	17.5%
5804.30.90	Lace: in the piece or in the form of medallions	Free	Free	17.5%
5806.40.00	Waist banding	Free	Free	17.5%
5807.10.10	labels in pieces or in strip	Free	Free	17.5%
5807.10.90	badges	Free	Free	17.5%
5807.90.10	other labels in pieces or in strips	Free	Free	17.5%
5807.90.90	other labels not in pieces or in strips	Free	Free	17.5%
5903.10.99	PVC/nylon laminate fabric	Free	Free	17.5%
6002.40.00	knitted or crocheted fabrics containing by weight 5% or more of electrometric yarn	Free	Free	17.5%
6002.90.00	other knitted or crocheted fabric	Free	Free	17.5%
6217.90.10	Collar interlinings	Free	Free	17.5%
9606.10.00	Press-fasteners, snap-fasteners and press-studs	Free	Free	17.5%
9606.21.00	Plastic buttons not covered with textile material	Free	Free	17.5%
9606.22.00	Buttons of base metal not covered with textile materials	Free	Free	17.5%
9606.29.00	Other buttons			
9606.30.10	Buttons	Free	Free	17.5%
9607.11.00	Zips	Free	Free	17.5%

CORDAGE AND NET MANUFACTURING INDUSTRY:

CYCLE MANUFACTURING INDUSTRY:

DENTAL OR ORAL HYGIENIC PREPARATIONS MANUFACTURING

2811.22.00	M-Phil, silica abrasive	Free Free 17.5%
2823.00.00	Titanium dioxide	Free Free 17.5%
2826.19.00	Sodium Fluoride	Free Free 17.5%
2835.10.00	Phosphinates and phosphonates	Free Free 17.5%
2835.22.00	Sodium mono-fluoro phosphate	Free Free 17.5%
2835.24.00	Phosphates of potassium	Free Free 17.5%
2835.25.00	Dicalcium phosphate	Free Free 17.5%
2835.26.00	Calcium of phosphates	Free Free 17.5%
2835.31.00	Sodium triphosphate	Free Free 17.5%
2835.39.00	Phosphates	Free Free 17.5%
2836.50.00	Calcium carbonate	Free Free 17.5%
2833.19.00	Sodium Lauryl Sulphate	Free Free 17.5%
2905.44.00	Sorbitol	Free Free 17.5%
2905.31.00	Poly ethylene glycol	Free Free 17.5%
2909.50.00	Triclosan	Free Free 17.5%
2912.11.00	Formalin	Free Free 17.5%
2925.11.00	Sodium saccharin	Free Free 17.5%
3302.10.90	Flavour	Free Free 17.5%
3204.19.00	Panacea 4R	Free Free17.5%
3912.31.00	Sodium carboxyl methyl cellulose	Free Free 17.5%
3923.29.10	Pouches	Free Free 17.5%
4819.50.90	Mono cartons	Free Free 17.5%
7607.19.20	Other unprinted printed aluminium-based web roll	Free Free 17.5%
7607.20.90	Printed aluminium based laminated web roll	Free Free 17.5%

DOMESTIC, INDUSTRIAL AND ELECTRICAL APPLIANCE MANUFACTURING INDUSTRY:

(1) DOMESTIC ELECTRICAL APPLIANCES MANUFACTURING INDUSTRY

(2) TRANSFORMER MANUFACTURING INDUSTRY:

2710.19.29	Transformer oil	Free Free 17.5%
3208.10.9	Paints based on polyesters	Free Free 17.5%
3208.20.90	Paints based on acrylic or vinyl polymers	Free Free 17.5%
3208.90.90	Epoxy powder paints	Free Free 17.5%
3209.10.10	unpigmented paints and varnishes based on acrylic Or vinyl polymers	Free Free 17.5%
3209.10.90	other unpigmented paints and varnished based on Acrylic or vinyl polymers	Free Free 17.5%
3209.90.10	Varnish	Free Free 17.5%
3506.99.00	Glues	Free Free 17.5%
3919.10.10	Insulating materials	Free Free 17.5%
3926.90.90	other articles of plastics	Free Free 17.5%
4811.41.10	self-adhesive unprinted paper	Free Free 17.5%
4811.41.90	other self-adhesive paper	Free Free 17.5%
4811.90.20	insulation paper	Free Free 17.5%
7208.10.00	flat hot rolled products of iron or non-alloy steel in coils	Free Free 17.5%
7208.25.00	flat hot rolled products of iron or non-alloy steel of thickness of 4.75mm or more.	Free Free 17.5%
7208.26.00	flat hot rolled products of iron or non-alloy steel in coils of thickness 3mm to 4.5mm	Free Free 17.5%
7208.27.00	flat hot rolled products of iron or non-alloy steel in coils of thickness less than 3mm	Free Free 17.5%
7208.36.00	flat hot rolled products of iron or non-alloy steel in coils of thickness exceeding 10mm	Free Free 17.5%
7208.37.00	flat hot rolled products of iron or non-alloy steel in	

	coils of thickness 4.75mm but not exceeding 10mm	Free	Free	17.5%
7208.38.00	flat hot rolled products of iron or non-alloy steel in coils of thickness 3mm but not exceeding 4.75mm	Free	Free	17.5%
7208.39.00	flat hot rolled products of iron or non-alloy steel In coils of thickness less than 3mm	Free	Free	17.5%
7208.40.00	flat hot rolled products of iron or non-alloy steel not in coils and not further worked	Free	Free	17.5%
7208.51.00	flat hot rolled products of iron or non-alloy steel not in coils of a thickness exceeding 10mm	Free	Free	17.5%
7208.52.00	flat hot rolled products of iron or non-alloy steel not in coils of a thickness of 4.75 but not exceeding 10mm	Free	Free	17.5%
7208.53.00	flat hot rolled products of iron or non-alloy steel not in coils of a thickness of 3mm but not exceeding 4.75mm	Free	Free	17.5%
7208.54.00	flat hot rolled products of iron or non-alloy steel not in coils of a thickness of less than 3mm	Free	Free	17.5%
7208.90.10	other hot flat rolled products of iron or non-alloy steel in coils	Free	Free	17.5%
7208.90.90	other hot flat rolled products of iron or non-alloy Steel not in coils	Free	Free	17.5%
7209.15.00	flat cold rolled products of iron or non-alloy steel In coils of thickness of 3mm or more.	Free	Free	17.5%
7209.16.00	flat cold-rolled products of iron or non-alloy steel in coils of thickness 1mm but not exceeding 3mm	Free	Free	17.5%
7209.17.00	Flat cold rolled products of iron or non-alloy steel In coils of thickness 0.5mm but not exceeding 1mm	Free	Free	17.5%
7209.18.00	flat cold rolled products of iron or non-alloy steel In coils of thickness less than 0.5mm	Free	Free	17.5%
7209.25.00	flat cold rolled products of iron or non-alloy steel not in coils of thickness 3mm or more.	Free	Free	17.5%
7209.26.00	flat cold rolled products of iron or non-alloy steel not in coils of thickness exceeding 1mm but not exceeding 3mm	Free	Free	17.5%
7209.27.00	flat cold rolled products of iron or non-alloy steel not in coils of thickness 0.5mm but not exceeding 1mm	Free	Free	17.5%
7209.28.00	flat cold rolled products of iron or non-alloy steel not in coils of thickness less than 0.5mm	Free	Free	17.5%
7209.90.10	other flat cold rolled products of iron or steel in Coils	Free	Free	17.5%
7209.90.90	other flat cold rolled products of iron or steel not In coils	Free	Free	17.5%
7210.11.10	flat rolled products of iron or non-alloy steel plated of thickness 0.5mm or more in coils	Free	Free	17.5%
7210.11.90	flat rolled products of iron or non-alloy steel plated of thickness 0.5mm or more not in coils	Free	Free	17.5%
7210.12.10	flat rolled products of iron or non-alloy steel plated of thickness less 0.5mm in coils	Free	Free	17.5%
7210.12.90	flat rolled products of iron or non-alloy steel plated of thickness less 0.5mm not in coils	Free	Free	17.5%
7210.20.10	flat rolled products of iron or non-ally steel plated or coated with lead in coils	Free	Free	17.5%
7210.20.90	other flat rolled products of iron or non-ally steel Plated or coated with lead not in coils	Free	Free	17.5%
7210.30.10	flat rolled products of iron or non-ally steel electrolytically coated with zinc in coils	Free	Free	17.5%
7210.30.90	flat rolled products of iron or non-alloy steel Electrolytically coated with zinc not in coils	Free	Free	17.5%
7210.49.10	other flat rolled product of iron or non-ally steel			

	in coils	Free	Free	17.5%
7210.49.20	flat rolled galvanised steel coils coated with zinc	Free	Free	17.5%
7210.49.90	other flat rolled products of iron or non-alloy steel	Free	Free	17.5%
7210.50.10	flat rolled products of iron or non-alloy steel plated Or coated with chromium and chromium oxides in coils	Free	Free	17.5%
7210.50.90	other flat rolled products of iron or non-alloy steel Plated or coated with chromium or chromium oxides Not in coils	Free	Free	17.5%
7210.61.10	flat rolled products of iron or non-alloy steel plated Or coated with aluminium-zinc in coils	Free	Free	17.5%
7210.61.90	other flat rolled products of iron or non-alloy steel Plated or coated with aluminium-zinc not in coils	Free	Free	17.5%
7210.69.10	other flat rolled products of iron or non-alloy steel in coils	Free	Free	17.5%
7210.69.90	other flat rolled products of iron and non-alloy steel Not in coils	Free	Free	17.5%
7210.90.90	other flat rolled products of iron or non-alloy steel	Free	Free	17.5%
7211.90.00	other flat rolled products of iron or non-alloy steel With width less than 600mm			
7212.60.90	other clad flat rolled products of iron or non-alloy steel	Free	Free	17.5%
7213.10.10	hot-rolled bars and rods of circular cross-section not Exceeding 6mm in diameter	Free	Free	17.5%
7213.10.20	hot rolled bars and rods of circular cross-section Exceeding 6mm in diameter	Free	Free	17.5%
7213.10.90	other hot rolled bars and rods	Free	Free	17.5%
7213.20.90	other hot rolled bars and rods of other free cutting steel	Free	Free	17.5%
7213.91.90	other hot rolled bars and rods of circular cross-section Measuring less than 14mm in diameter	Free	Free	17.5%
7313.99.90	other hot rolled bars and rods	Free	Free	17.5%
7314.10.10	forged bars and rods of iron or non-ally steel of circular cross-section not exceeding 6mm in diameter	Free	Free	17.5%
7314.10.20	forged bars and rods of iron and non-alloy steel of a Circular cross-section exceeding 6mm in diameter	Free	Free	17.5%
7214.10.90	other forged bars and rods of iron and non-alloy steel	Free	Free	17.5%
7214.20.20	other bars and rods of iron and non-alloy steel Containing indentations, ribs, grooves of circular Cross-section exceeding 6mm in diameter	Free	Free	17.5%
7214.20.90	other bars and rods of iron or non-alloy steel Containing indentations, ribs and grooves	Free	Free	17.5%
7214.30.90	other bars and rods of iron and non-alloy steel of free Cutting steel	Free	Free	17.5%
7214.91.00	other bars and rods of iron and steel rectangular (other than square) cross-section	Free	Free	17.5%
7214.99.10	other bars and rods of iron or non-alloy steel of a circular cross-section not exceeding 6mm in diameter	Free	Free	17.5%
7214.99.20	other bars and rods of iron and non-alloy steel of a Circular cross-section exceeding 6mm in diameter	Free	Free	17.5%
7214.99.90	other bars and rods of iron and non-alloy steel	Free	Free	17.5%
7215.10.10	other bars and rods of iron and non-alloy steel of Free-cutting steel of circular cross section not Exceeding 6mm in diameter	Free	Free	17.5%
7215.10.90	other bars and rods of iron and non-alloy steel of free Cutting steel not further worked on than cold formed Or further finished	Free	Free	17.5%
7215.50.90	other bars and rods of iron or non-alloy steel not further worked than cold formed or cold finished	Free	Free	17.5%
7215.90.90	other bars and rods of iron or non-alloy steel	Free	Free	17.5%
7221.00.10	bars and rods, hot rolled in irregularly wound coils			

	Of stainless steel of circular cross section	Free	Free	17.5%
7221.00.90	other bars and rods, hot rolled in irregularly wound Coils of stainless steel	Free	Free	17.5%
7222.11.00	other bars and rods of stainless-steel a of circular cross-section not further worked than hot-rolled	Free	Free	17.5%
7222.20.90	other bars and rods not further worked than cold Formed	Free	Free	17.5%
7222.30.10	other bars and rods of circular cross-section			
7222.30.90	other bars and rods	Free	Free	17.5%
7222.40.00	angles, shapes and section of stainless steel	Free	Free	17.5%
7228.10.10	bars and rods of high-speed steel of circular cross Section not exceeding 6mm in diameter	Free	Free	17.5%
7228.10.90	other bars and rods of high-speed steel	Free	Free	17.5%
7228.60.90	other bars and rods of stainless steel	Free	Free	17.5%
7228.70.00	other angles, shapes and sections of stainless steel not further worked or cold finished	Free	Free	17.5%
7228.80.00	other hollow, drill bars and rods of stainless steel	Free	Free	17.5%
7229.20.00	Core steel	Free	Free	17.5%
7229.20.00	wire of other alloy steel of silicomanganese steel	Free	Free	17.5%
7229.90.00	Reinforcing wire of alloy steel	Free	Free	17.5%
7302.40.00	fishplates and sole plates	Free	Free	17.5%
7302.90.00	M/S plates and channels	Free	Free	17.5%
7303.00.10	tubes, pipes and hallow profiles of cast iron D	Free	Free	17.5%
7303.00.90	Pipes	Free	Free	17.5%
7318.14.00	screws	Free	Free	17.5%
7318.15.00	Screws and bolts	Free	Free	17.5%
7318.16.00	Nuts	Free	Free	17.5%
7318.21.00	spring washers and other lock washers	Free	Free	17.5%
7318.22.00	steel washers	Free	Free	17.5%
7318.23.00	Rivets	Free	Free	17.5%
7322.11.00	Radiator	Free	Free	17.5%
7407.10.00	Copper bars	Free	Free	17.5%
7408.29.00	Papered copper wire	Free	Free	17.5%
7409.11.00	Copper sheet	Free	Free	17.5%
7604.10.00	Aluminium rods	Free	Free	17.5%
7605.11.00	aluminium wire of, not alloyed with maximum Cross-sectional dimension exceeding 7mm	Free	Free	17.5%
7605.19.00	other aluminium wire, not alloyed	Free	Free	17.5%
8302.10.00	Hinges	Free	Free	17.5%
8415.90.00	All goods in this heading	Free	Free	17.5%
8481.10.00	Drain valve	Free	Free	17.5%
8484.10.90	Cork gasket	Free	Free	17.5%
8504.10.10	ballasts for discharge lamps or tubes not exceeding 100 watts	Free	Free	17.5%
8504.10.90	other static converters	Free	Free	17.5%
8516.80.90	Heating resistors	Free	Free	17.5%
8532.10.10	power factor capacitors designed for use in 50/60 Hz circuits and having reactive power handing Capacity pof not less than 0.5 Kvar grouped together on a chassis or in a container	Free	Free	17.5%
8532.10.90	other power factor capacitors	Free	Free	17.5%
8532.21.00	Tantalum	Free	Free	17.5%
8532.22.00	aluminium electrolytic	Free	Free	17.5%
8532.23.00	ceramic dielectric, single layer	Free	Free	17.5%
8532.24.00	ceramic dielectric, multilayer	Free	Free	17.5%
8532.25.00	dielectric of paper or plastics	Free	Free	17.5%
8532.29.10	other power factor capacitors grouped together On a chassis or in a container	Free	Free	17.5%
8532.29.90	other electric capacitors	Free	Free	17.5%
8532.30.00	variable or adjustable (pre-set) capacitors	Free	Free	17.5%

8535.10.10	fuses of a capacity of 63 amps but not exceeding 630 amp	Free	Free	17.5%
8535.10.90	other fuses	Free	Free	17.5%
8535.21.00	automatic circuit breakers for voltage not exceeding 24Kv	Free	Free	17.5%
8535.29.00	other automatic circuit breakers less than 72.5Kv	Free	Free	17.5%
8536.10.10	fuses exceeding 63 amp	Free	Free	17.5%
8536.10.90	other fuses	Free	Free	17.5%
8536.20.10	automatic circuit breakers with a breaking capacity Not exceeding 6Kpa	Free	Free	17.5%
8536.20.90	other automatic circuit breakers	Free	Free	17.5%
8536.30.00	Tap Changer (other apparatus for protecting Electrical circuits)	Free	Free	17.5%
8544.11.10	coated winding wire of copper for meter coils	Free	Free	17.5%
8544.11.90	other winding wire of copper	Free	Free	17.5%
8544.19.00	other winding wire	Free	Free	17.5%
8546.90.90	other electrical insulators of any material	Free	Free	17.5%
8547.10.90	Bushings for LV and HV	Free	Free	17.5%
9020.00.90	Breathers	Free	Free	17.5%
9026.20.90	Oil level indicators	Free	Free	17.5%
9030.82.00	Pressure relief devices	Free	Free	17.5%
9032.10.90	Thermostats	Free	Free	17.5%

(3) INDUSTRIAL APPLIANCES AND MACHINERY MANUFACTURING

3209.90.90	Varnish	Free	Free	17.5%
4011.99.20	Tyres of a kind used on wheel barrows	Free	Free	17.5%
7208.10.00	flat hot rolled products of iron or non-alloy steel in coils	Free	Free	17.5%
7208.25.00	flat hot rolled products of iron or non-alloy steel of thickness of 4.75mm or more.	Free	Free	17.5%
7208.26.00	flat hot rolled products of iron or non-alloy steel in coils of thickness 3mm to 4.5mm	Free	Free	17.5%
7208.27.00	flat hot rolled products of iron or non-alloy steel in coils of thickness less than 3mm	Free	Free	17.5%
7208.36.00	flat hot rolled products of iron or non-alloy steel in coils of thickness exceeding 10mm	Free	Free	17.5%
7208.37.00	flat hot rolled products of iron or non-alloy steel in coils of thickness 4.75mm but not exceeding 10mm	Free	Free	17.5%
7208.38.00	flat hot rolled products of iron or non-alloy steel in coils of thickness 3mm but not exceeding 4.75mm	Free	Free	17.5%
7208.39.00	flat hot rolled products of iron or non-alloy steel In coils of thickness less than 3mm	Free	Free	17.5%
7208.40.00	flat hot rolled products of iron or non-alloy steel not in coils and not further worked	Free	Free	17.5%
7208.51.00	flat hot rolled products of iron or non-alloy steel not in coils of a thickness exceeding 10mm	Free	Free	17.5%
7208.52.00	flat hot rolled products of iron or non-alloy steel not in coils of a thickness of 4.75 but not exceeding 10mm	Free	Free	17.5%
7208.53.00	flat hot rolled products of iron or non-alloy steel not in coils of a thickness of 3mm but not exceeding 4.75mm	Free	Free	17.5%
7208.54.00	flat hot rolled products of iron or non-alloy steel not in coils of a thickness of less than 3mm	Free	Free	17.5%
7208.90.10	other hot flat rolled products of iron or non-alloy steel in coils	Free	Free	17.5%
7208.90.90	other hot flat rolled products of iron or non-alloy Steel not in coils	Free	Free	17.5%
7209.15.00	flat cold rolled products of iron or non-alloy steel			

	In coils of thickness of 3mm or more.	Free	Free	17.5%
7209.16.00	flat cold-rolled products of iron or non-alloy steel in coils of thickness 1mm but not exceeding 3mm	Free	Free	17.5%
7209.17.00	Flat cold rolled products of iron or non-alloy steel In coils of thickness 0.5mm but not exceeding 1mm	Free	Free	17.5%
7209.18.00	flat cold rolled products of iron or non-alloy steel In coils of thickness less than 0.5mm	Free	Free	17.5%
7209.25.00	flat cold rolled products of iron or non-alloy steel not in coils of thickness 3mm or more.	Free	Free	17.5%
7209.26.00	flat cold rolled products of iron or non-alloy steel not in coils of thickness exceeding 1mm but not exceeding 3mm	Free	Free	17.5%
7209.27.00	flat cold rolled products of iron or non-alloy steel not in coils of thickness 0.5mm but not exceeding 1mm	Free	Free	17.5%
7209.28.00	flat cold rolled products of iron or non-alloy steel not in coils of thickness less than 0.5mm	Free	Free	17.5%
7209.90.10	other flat cold rolled products of iron or steel in Coils	Free	Free	17.5%
7209.90.90	other flat cold rolled products of iron or steel not In coils 7210.11.10,			
7210.11.10	flat rolled products of iron or non-alloy steel plated of thickness 0.5mm or more in coils	Free	Free	17.5%
7210.11.90	flat rolled products of iron or non-alloy steel plated of thickness 0.5mm or more not in coils	Free	Free	17.5%
7210.12.10	flat rolled products of iron or non-alloy steel plated of thickness less 0.5mm in coils	Free	Free	17.5%
7210.12.90	flat rolled products of iron or non-alloy steel plated of thickness less 0.5mm not in coils	Free	Free	17.5%
7210.20.10	flat rolled products of iron or non-ally steel plated or coated with lead in coils	Free	Free	17.5%
7210.20.90	other flat rolled products of iron or non-ally steel Plated or coated with lead not in coils	Free	Free	17.5%
7210.30.10	flat rolled products of iron or non-ally steel electrolytically coated with zinc in coils	Free	Free	17.5%
7210.30.90	flat rolled products of iron or non-alloy steel Electrolytically coated with zinc not in coils	Free	Free	17.5%
7210.49.10	other flat rolled product of iron or non-ally steel in coils	Free	Free	17.5%
7210.49.20	flat rolled galvanised steel coils coated with zinc	Free	Free	17.5%
7210.49.90	other flat rolled products of iron or non-alloy steel	Free	Free	17.5%
7210.50.10	flat rolled products of iron or non-alloy steel plated Or coated with chromium and chromium oxides in coils	Free	Free	17.5%
7210.50.90	other flat rolled products of iron or non-alloy steel Plated or coated with chromium or chromium oxides Not in coils	Free	Free	17.5%
7210.61.10	flat rolled products of iron or non-alloy steel plated Or coated with aluminium-zinc in coils	Free	Free	17.5%
7210.61.90	other flat rolled products of iron or non-alloy steel Plated or coated with aluminium-zinc not in coils	Free	Free	17.5%
7210.69.10	other flat rolled products of iron or non-alloy steel in coils	Free	Free	17.5%
7210.69.90	other flat rolled products of iron and non-alloy steel Not in coils	Free	Free	17.5%
7210.90.90	other flat rolled products of iron or non-alloy steel	Free	Free	17.5%
7211.90.00	other flat rolled products of iron or non-alloy steel With width less than 600mm			
7212.60.90	other clad flat rolled products of iron or non-alloy steel	Free	Free	17.5%

7213.10.10	hot-rolled bars and rods of circular cross-section not Exceeding 6mm in diameter	Free	Free	17.5%
7213.10.20	hot rolled bars and rods of circular cross-section Exceeding 6mm in diameter	Free	Free	17.5%
7213.10.90	other hot rolled bars and rods	Free	Free	17.5%
7213.20.90	other hot rolled bars and rods of other free cutting steel	Free	Free	17.5%
7213.91.90	other hot rolled bars and rods of circular cross-section Measuring less than 14mm in diameter	Free	Free	17.5%
7313.99.90	other hot rolled bars and rods	Free	Free	17.5%
7314.10.10	forged bars and rods of iron or non-ally steel of circular cross-section not exceeding 6mm in diameter	Free	Free	17.5%
7314.10.20	forged bars and rods of iron and non-alloy steel of a Circular cross-section exceeding 6mm in diameter	Free	Free	17.5%
7214.10.90	other forged bars and rods of iron and non-alloy steel	Free	Free	17.5%
7214.20.20	other bars and rods of iron and non-alloy steel Containing indentations, ribs, grooves of circular Cross-section exceeding 6mm in diameter	Free	Free	17.5%
7214.20.90	other bars and rods of iron or non-alloy steel containing Indentations, ribs and grooves	Free	Free	17.5%
7214.30.90	other bars and rods of iron and non-alloy steel of free Cutting steel	Free	Free	17.5%
7214.91.00	other bars and rods of iron and steel rectangular (other than square) cross-section	Free	Free	17.5%
7214.99.10	other bars and rods of iron or non-alloy steel of a circular cross-section not exceeding 6mm in diameter	Free	Free	17.5%
7214.99.20	other bars and rods of iron and non-alloy steel of a Circular cross-section exceeding 6mm in diameter	Free	Free	17.5%
7214.99.90	other bars and rods of iron and non-alloy steel	Free	Free	17.5%
7215.10.10	other bars and rods of iron and non-alloy steel of Free-cutting steel of circular cross section not Exceeding 6mm in diameter	Free	Free	17.5%
7215.10.90	other bars and rods of iron and non-alloy steel of free Cutting steel not further worked on than cold formed or further finished	Free	Free	17.5%
7215.50.90	other bars and rods of iron or non-alloy steel not further worked than cold formed or cold finished	Free	Free	17.5%
7215.90.90	other bars and rods of iron or non-alloy steel	Free	Free	17.5%
7216.10.10	galvanised U, I or H sections of iron or non-alloy Steel not further worked	Free	Free	17.5%
7216.10.90	other U, I or H sections of iron or non-alloy steel Not further worked	Free	Free	17.5%
7216.21.10	galvanised L sections of iron or non-alloy steel	Free	Free	17.5%
7216.21.90	other L sections of iron or non-alloy steel	Free	Free	17.5%
7216.22.10	galvanised T sections of iron or non-alloy steel Not further worked	Free	Free	17.5%
7216.22.90	other T section of iron or non-alloy steel	Free	Free	17.5%
7216.31.10	galvanised U section of iron or non-alloy steel	Free	Free	17.5%
7216.31.90	other U sections of iron or non-alloy steel	Free	Free	17.5%
7216.32.10	galvanised I sections of iron or non-alloy steel	Free	Free	17.5%
7216.32.90	other I sections of iron or non-alloy steel	Free	Free	17.5%
7216.33.10	galvanised H sections of iron or non-alloy steel	Free	Free	17.5%
7216.33.90	other H sections of iron or non-alloy steel	Free	Free	17.5%
7216.40.10	galvanised L or T sections not further worked that hot rolled of the height 80mm or more.	Free	Free	17.5%
7216.40.90	other L or T sections not further worked than hot Rolled	Free	Free	17.5%
7217.50.10	other galvanised angles, shapes and sections not Further worked	Free	Free	17.5%
7217.50.90	other angles, shapes and sections not further worked	Free	Free	17.5%
7216.61.10	galvanised angles, shapes and sections obtained from			

	Flat rolled products of iron and non-alloy steel	Free Free 17.5%
7216.61.90	other angles, shapes and sections obtained from flat Rolled products of iron or non-alloy steel	Free Free 17.5%
7216.69.10	other galvanised angles, shapes and sections of Iron or non-alloy steel	Free Free 17.5%
7216.69.90	other angles, shapes and sections	Free Free 17.5%
7216.91.10	galvanised angles, shapes or sections cold formed or Cold finished from flat rolled products	Free Free 17.5%
7216.91.90	other angles, shapes and sections cold formed or cold Finished from flat rolled products	Free Free 17.5%
7216.99.10	other galvanised angles, shapes and sections	Free Free 17.5%
7216.99.90	other angles, shapes and section	Free Free 17.5%
7221.00.10	bars and rods, hot rolled in irregularly wound coils Of stainless steel of circular cross section	Free Free 17.5%
7221.00.90	other bars and rods, hot rolled in irregularly wound Coils of stainless steel	Free Free 17.5%
7222.11.00	other bars and rods of stainless-steel a of circular cross-section not further worked than hot-rolled	Free Free 17.5%
7222.20.90	other bars and rods not further worked than cold Formed	Free Free 17.5%
7222.30.10	other bars and rods of circular cross-section	
7222.30.90	other bars and rods	Free Free 17.5%
7222.40.00	angles, shapes and section of stainless steel	Free Free 17.5%
7228.10.10	bars and rods of high-speed steel of circular cross Section not exceeding 6mm in diameter	Free Free 17.5%
7228.10.90	other bars and rods of high-speed steel	Free Free 17.5%
7228.60.90	other bars and rods of stainless steel	Free Free 17.5%
7228.70.00	other angles, shapes and sections of stainless steel not further worked or cold finished	Free Free 17.5%
7228.80.00	other hollow, drill bars and rods of stainless steel	Free Free 17.5%
7229.20.00	wire of other alloy steel of silicomanganese steel (core steel)	Free Free 17.5%
7229.90.00	Reinforcing wire of alloy steel	Free Free 17.5%
7302.40.00	fishplates and sole plates	Free Free 17.5%
7302.90.00	M/S plates and channels	Free Free 17.5%
7318.16.00	Nuts	Free Free 17.5%
7318.21.00	spring washers and other lock washers	Free Free 17.5%
7318.22.00	steel washers	Free Free 17.5%
7318.23.00	Rivets	Free Free 17.5%
8716.90.00	Steel wheels for wheel barrows	Free Free 17.5%

(4) CABLE AND INSULATED ELECTRICAL WIRE MANUFACTURING INDUSTRY

2509.00.00	Chalk powder	Free Free 17.5%
3206.11.00	Master batch	Free Free 17.5%
3904.10.00	Polymers of vinyl chloride or of other Halogenated olefins, in primary forms	Free Free 17.5%
7217.10.00	Stay wire	Free Free 17.5%
7219.11.00	Conductor Core Wire	Free Free 17.5%
7229.90.00	Galvanised wire	Free Free 17.5%
7407.10.00	Copper rod	Free Free 17.5%
7408.19.00	Wires of refined copper	Free Free 17.5%
7408.21.00	Copper Clad Wire	Free Free 17.5%
7408.22.00	Wires of copper nickel alloy	Free Free 17.5%
7408.29.00	Copper Clad Wire; Copper Tape	Free Free 17.5%
7604.29.00	Aluminium alloy bars	Free Free 17.5%
7605.19.00	Aluminium wire	Free Free 17.5%
7606.11.00	Aluminium tape	Free Free 17.5%

EDIBLE FATS AND OILS MANUFACTURING INDUSTRY:

1507.10.00	Crude soya bean oil, whether or not degummed	Free Free 17.5%
1508.10.00	Crude Groundnut Oil	Free Free 17.5%
1511.10.00	Crude palm oil	Free Free 17.5%
1511.90.19	Palm oilen, not refined, bleached and deodorized	Free Free 17.5%
1512.11.00	Crude sunflower-seed or safflower oil	Free Free 17.5%
1512.21.00	Crude cottonseed oil	Free Free 17.5%
1513.11.00	Crude coconut oil	Free Free 17.5%
1513.21.00	Crude palm kernel or basassu oil	Free Free 17.5%
1514.11.00	Crude low erucic rape or colza oil	Free Free 17.5%
1515.11.00	Crude linseed oil	Free Free 17.5%
1515.21.00	Crude maize oil	Free Free 17.5%
2106.90.99	Emulsifying agents	Free Free 17.5%
2508.40.00	Bleaching Earth	Free Free 17.5%
2809.20.00	Phosphoric acid	Free Free 17.5%
2815.11.90	Caustic soda in solid form	Free Free 17.5%
2815.12.00	Caustic Soda in aqueous solution	Free Free 17.5%
2936.21.00	Vitamin A paminate	Free Free 17.5%
3205.00.00	Beta carotene	Free Free 17.5%
3923.30.10	Plastic Tubs	Free Free 17.5%
3923.50.90	Plastic Lids	Free Free 17.5%

FISHING FLY MANUFACTURING INDUSTRY:

0505.90.00	Feathers	Free Free 17.5%
3203.00.00	Dyes	Free Free 17.5%
3404.20.00	Waxes of poly (polyethylene)	Free Free 17.5%
3404.90.00	Other waxes	Free Free 17.5%
3506.99.00	Bostic (Glue)	Free Free 17.5%
4302.11.00	Whole skins of mink	Free Free 17.5%
4302.19.00	Other skins	Free Free 17.5%
4302.30.00	Various hairs and furs on the skin	Free Free 17.5%
5004.00.00	Silk yarn	Free Free 17.5%
5204.19.00	Cotton thread	Free Free 17.5%
5606.00.00	Chenille	Free Free 17.5%
7408.29.00	Florist wire and copper wire	Free Free 17.5%
7607.19.20	unprinted aluminium foil	Free Free 17.5%
7607.19.90	Printed aluminium foil	Free Free 17.5%
7806.00.10	Lead wire	Free Free 17.5%
9507.20.00	Fish hooks	Free Free 17.5%

FOOD MANUFACTURING INDUSTRY:
Note: Goods admissible under this industry should not be packed or put up for retail sale

(1) BISCUITS AND SNACKS MANUFACTURING

0402.10.00	Skimmed and sweetened milk	Free Free 17.5%
0406.20.00	Cheese powder	Free Free 17.5%
0408.91.00	Egg powder	Free Free 17.5%
0712.20.00	Onion flakes	Free Free Exempt
0801.11.00	Desiccated coconut powder	Free Free Exempt
0813.10.00	Apricot kernels	Free Free Exempt
0806.20.00	Sultans	Free Free 17.5%
0810.90.90	Currants	Free Free Exempt
0910.99.00	Spices	Free Free 17.5%
1101.00.10	Wheat flour	Free Free Exempt
1104.12.00	Rolled oats	Free Free Exempt
1108.12.10	Corn starch	Free Free 17.5%
1208.10.00	Soya flour	Free Free 17.5%
1301.90.90	Edible gum	Free Free 17.5%

1515.90.91	vegetable tallow	Free Free 17.5%
1515.90.99	Flax seed oils	Free Free 17.5%
1516.20.00	Vegetable fats oils and their fractions	Free Free 17.5%
1518.00.00	Refined cooking oil and palm oil	Free Free 17.5%
1518.00.00	Baking fat	Free Free 17.5%
1701.14.20	Cane sugar, solid	Free Free 17.5%
1803.10.00	Cocoa paste, not defatted	Free Free 17.5%
1803.20.00	Cocoa paste, wholly or partly defatted	Free Free 17.5%
1805.00.00	Cocoa powder not packed for retail sale	Free Free 17.5%
1901.90.11	Malt extracts and Cereal Pellets	Free Free 17.5%
2102.10.00	Yeast	Free Free 17.5%
2106.90.99	Flavours, Vitamin and Mineral premix	Free Free 17.5%
2836.30.10	Sodium bicarbonate	Free Free 17.5%
3205.00.00	Food colour	Free Free 17.5%
3506.99.00	hot melt labelling Glue	Free Free17.5%
3824.90.90	Mverol	Free Free17.5%
3919.90.10	Self-adhesive tape	Free Free 17.5%
3919.90.90	Buff Tape	Free Free17.5%
3923.29.10	Pouches	Free Free 17.5%
3923.50.90	Slip top caps	Free Free 17.5%
3926.90.90	Polyethylene seal washer	Free Free 17.5%
4808.10.00	Corrugated paper board, Waxed paper, printed-paper board, Craft paper and Grease-proof paper	Free Free 17.5%
4819.10.00	Duplex paperboard	Free Free 17.5%
4819.20.90	Folding cartons	Free Free 17.5%
7607.20.90	Aluminium Foil	Free Free 17.5%

(2) MEAT PRODUCTS MANUFACTURING INDUSTRY

0910.99.00	Spices in powder form not packed for retail	Free Free 17.5%
1108.13.90	Potato starch	Free Free 17.5%
2504.10.00	Natural casing	Free Free 17.5%
3403.19.90	Ivory sol (food lubricant)	Free Free 17.5%
3917.10.00	Artificial synthetic casing	Free Free 17.5%
3923.29.10	Pouches	Free Free 17.5%
4401.21.00	Wood chipping	Free Free 17.5%
5608.19.90	Meat netting	Free Free 17.5%
7605.29.00	Aluminium wire	Free Free 17.5%
7616.10.00	Aluminium clip	Free Free 17.5%

(3) SUGAR CONFECTIONERY MANUFACTURING INDUSTRY

0402.29.10 (Govt.Not. 8 of 1/03/23)	Milk powder	Free Free 17.5%
0404.10.00	Whey powder	Free Free 17.5%
0901.90.00	Coffee powder	Free Free 17.5%
1108.19.10	Dextrin/Starch powder	Free Free 17.5%
1518.00.00	Animal or vegetable fats and oils and their Fractions	Free Free 17.5%
1702.30.90	Liquid glucose	Free Free 17.5%
1702.90.90	Caramel syrup	Free Free 17.5%
1803.10.00	Cocoa paste, not defatted	Free Free 17.5%
1803.20.00	Cocoa paste, wholly or partly defatted	Free Free 17.5%
1805.00.00	Cocoa powder	Free Free 17.5%
1901.90.11	Malt street	Free Free 17.5%
2106.90.99	Custard powder	Free Free 17.5%
3503.00.10	Gelatine	Free Free 17.5%
3926.90.90	Plastic lollipop sticks	Free Free 17.5%
4823.90.40	wrapping paper	Free Free 17.5%

(4) DAIRY PRODUCTS

0402.10.00	Skimmed and sweetened milk	Free Free 17.5%
1805.00.00	Cocoa powder	Free Free 17.5%
3205.00.00	Food colour	Free Free 17.5%
3920.10.99	Multi-layer UHT milk packaging film	Free Free 17.5%
4811.59.00	Aseptic (i.e., tetra pack/ elastra) packaging material	Free Free 17.5%

FOAM AND MATTRESS MANUFACTURING INDUSTRY

3204.17.00	Pigments and preparations based thereon	Free Free 17.5%
3206.20.00	Pigments and preparations based on chromium Compounds	Free Free 17.5%
3206.50.00	Pigments	Free Free 17.5%
3505.20.10	Sodium starch glycolate	Free Free 17.5%
3505.20.91	Glues in liquid or paste form	Free Free 17.5%
3505.20.99	Other glue	Free Free 17.5%
3815.90.00	Accelerators and Catalysts	Free Free 17.5%
3907.20.00	Polyol	Free Free 17.5%
3910.00.00	Silicone	Free Free 17.5%
4804.39.00	Kraft paper	Free Free 17.5%
5111.20.00	Woven fabrics mixed with ma-made filaments	Free Free 17.5%
5111.30.00	Woven fabrics mixed with man-made staple fibres	Free Free 17.5%
5113.00.00	Woven fabrics of course animal hair or of horse hair	Free Free 17.5%
5407.54.00	Polyester woven fabric, dyed, printed	Free Free 17.5%
5407.94.00	Woven fabrics, dyed, printed	Free Free 17.5%
5512.19.90	Woven fabrics of synthetic staple fibres	Free Free 17.5%
5602.10.00	Stitch bond fabric	Free Free 17.5%
5602.90.10	Fabrics of felt	Free Free 17.5%
5807.10.10	Labels	Free Free 17.5%
5809.00.00	Woven fabrics of metal or metallised yarn	Free Free 17.5%
5903.10.10	Textile fabrics of poly vinyl chloride, imitation leather	Free Free 17.5%
5903.20.10	Textile fabrics of polyurethane, imitation leather	Free Free 17.5%
5903.90.10	Textile fabrics of other plastics imitation leather	Free Free 17.5%
5903.90.99	PVC coated fabric (Rexene)	Free Free 17.5%

FUEL MANUFACTURING INDUSTRY

2207.20.50	Ethanol	Free Free 17.5%
3811.90.00	Hardener	Free Free 17.5%

FURNITURE MANUFACTURING INDUSTRY:

3208.90.10	Vanishes	Free Free 17.5%
3210.00.90	Lacquers	Free Free 17.5%
3505.20.10`	Sodium starch glycolate	Free Free 17.5%
3926.30.90	Plastic fittings for furniture	Free Free 17.5%
4008.29.00	Furniture webbing	Free Free 17.5%
4016.93.31	Rubber seals	Free Free 17.5%
4409.29.90	wooden dowels shaped or unshaped	Free Free 17.5%
4410.11.00	Particle boards of wood	Free Free 17.5%
4410.12.00	Oriented strand board (OSB) of wood	Free Free 17.5%
4410.19.00	Other boards of wood	Free Free 17.5%
4410.90.00	Particle and melamine boards’	FreeFree17.5%
5602.29.00	Fabrics of felt	Free Free 17.5%
5909.00.00	woven fabrics	Free Free 17.5%
5903.90.99	Textile fabrics coated with PVC Leather/cloth strip or sheet	Free Free 17.5%
6004.90.00	Knitted or crocheted fabrics	Free Free 17.5%
6805.20.00,	Abrasive on base of paper or paperboard	Free Free 17.5%
6805.30.00	Abrasive on base of other materials	Free Free 17.5%

7228.70.00	Angles, shapes and sections	Free Free 17.5%
7303.00.10	Tubes, pipes and hallow profiles of cast iron D	Free Free 17.5%
7303.00.90	Tubes, pipes and hallow profiles of other cast irons	Free Free 17.5%
7318.15.00	Bolts, screws, steel nails, rivets and nuts	Free Free 17.5%
7320.10.00	Leaf-springs	Free Free 17.5%
7320.20.00	Helical springs	Free Free 17.5%
7604.10.00	Aluminium profiles	Free Free 17.5%
8301.30.90	Locks of a kind used for furniture	Free Free 17.5%
8302.10.00	Hinges	Free Free 17.5%
8302.42.00	Fittings suitable for furniture	Free Free 17.5%
8309.90.00	Stoppers	Free Free 17.5%
9403.90.90	Plastic ferrules for the legs of cabinets'	Free Free 17.5%
9606.30.10	Button blanks	Free Free 17.5%
9606.30.90	Buttons for mattresses and upholstery	Free Free 17.5%
9607.11.00	Zips	Free Free 17.5%

HAIR MESH MANUFACTURING INDUSTRY:

4016.99.90	Rubber bands	Free Free 17.5%
4016.99.90	Golden steel string	Free Free 17.5%
5501.10.00	Synthetic filament tow of nylon and other polyamides	Free Free 17.5%
5501.40.00	Synthetic filament tow of polypropylene	Free Free 17.5%
5503.11.00	Synthetic filament fibre of nylon and other polyamides	Free Free 17.5%
5503.40.00	Synthetic filament fibber of polypropylene	Free Free 17.5%
7408.29.00	Aluminium wire	Free Free 17.5%
9615.90.00	Reband MEAS 43x33x45	Free Free 17.5%

INDUSTRIAL FASTENING MANUFACTURING INDUSTRY:

7209.15.00	Flat cold rolled products of iron or non-alloy steel In coils of thickness of 3mm or more.	Free Free 17.5%
7209.16.00	Flat cold-rolled products of iron or non-alloy steel in coils of thickness 1mm but not exceeding 3mm	Free Free 17.5%
7209.17.00	Flat cold rolled products of iron or non-alloy steel In coils of thickness 0.5mm but not exceeding 1mm	Free Free 17.5%
7209.18.00	Flat cold rolled products of iron or non-alloy steel In coils of thickness less than 0.5mm	Free Free 17.5%
7209.25.00	Flat cold rolled products of iron or non-alloy steel not in coils of thickness 3mm or more.	Free Free 17.5%
7209.26.00	Flat cold rolled products of iron or non-alloy steel not in coils of thickness exceeding 1mm but not exceeding 3mm	Free Free 17.5%
7209.27.00	Flat cold rolled products of iron or non-alloy steel not in coils of thickness 0.5mm but not exceeding 1mm	Free Free 17.5%
7209.28.00	Flat cold rolled products of iron or non-alloy steel not in coils of thickness less than 0.5mm	Free Free 17.5%
7209.90.10	Other flat cold rolled products of iron or steel in Coils	Free Free 17.5%
7209.90.90	Other flat cold rolled products of iron or steel not	
7213.10.10	Hot-rolled bars and rods of circular cross-section not Exceeding 6mm in diameter	Free Free 17.5%
7213.10.20	Hot rolled bars and rods of circular cross-section Exceeding 6mm in diameter	Free Free 17.5%
7213.10.90	Other hot rolled bars and rods	Free Free 17.5%
7213.20.90	Other hot rolled bars and rods of other free cutting steel	Free Free 17.5%
7213.91.90	Other hot rolled bars and rods of circular cross-section Measuring less than 14mm in diameter	Free Free 17.5%
7313.99.90	other hot rolled bars and rods	Free Free 17.5%

KNITWEAR MANUFACTURING INDUSTRY:

4008.29.00	Rubber tape	Free	Free	17.5%
5205.13.00	Cotton yarn	Free	Free	17.5%
5808.90.00	Lining tape	Free	Free	17.5%

LEATHER TANNING INDUSTRY:

1518.00.00	Oils for tanning except castor oil	Free	Free	17.5%
3202.10.00	Synthetic organic tanning substances	Free	Free	17.5%
3202.90.00	Chemical preparations for tanning	Free	Free	17.5%

MATCH MANUFACTURING INDUSTRY:

2503.00.00	Sulphurs	Free	Free	17.5%
2505.10.00	Silica Sands	Free	Free	17.5%
2507.00.00	Kaolin	Free	Free	17.5%
2712.20.00	Paraffin wax	Free	Free	17.5%
2807.00.00	Red phosphorous	Free	Free	17.5%
2810.00.00	Boric acid	Free	Free	17.5%
2817.00.00	Zinc oxide	Free	Free	17.5%
2820.10.00	Manganese oxide	Free	Free	17.5%
2821.10.00	Iron oxide	Free	Free	17.5%
2823.00.00	Titanium oxide	Free	Free	17.5%
2829.19.00	Potassium Chlorate	Free	Free	17.5%
2839.90.00	Chemical pre-mix	Free	Free	17.5%
2841.50.00	Potassium dichlorate	Free	Free	17.5%
2915.70.00	Stearic acid	Free	Free	17.5%
2920.90.00	CMC	Free	Free	17.5%
3204.13.90	Rhodamine powder	Free	Free	17.5%
3207.40.00	Glass flour and powder	Free	Free	17.5%
3501.10.00	Casein	Free	Free	17.5%
3503.00.90	Glues	Free	Free	17.5%
3506.91.10	Adhesives	Free	Free	17.5%
3215.90.90	Ink	Free	Free	17.5%
3806.10.00	Rosin	Free	Free	17.5%
4805.93.00	Blue board	Free	Free	17.5%
4821.10.10	Skillets	Free	Free	17.5%
4823.90.90	Wrappers	Free	Free	17.5%

METALLURGY MANUFACTURING INDUSTRY:

2508.10.00	Bentonite	Free	Free	17.5%
2508.30.00	Fire Clay	Free	Free	17.5%
6902.90.00	Refractory bricks	Free	Free	17.5%
7202.11.00	Ferro manganese containing by weight more than 2% Carbon	Free	Free	17.5%
7202.19.00	other ferro manganese	Free	Free	17.5%
7202.21.00	Ferro silicon containg by weigh more than 55% of Silicon	Free	Free	17.5%
7202.29.00	other ferro silicon	Free	Free	17.5%
7202.30.00	Ferro silicon manganese	Free	Free	17.5%
7202.41.00	Ferro chromium containing by weight more than 4% Of carbon	Free	Free	17.5%
7202.49.00	Other ferro chromium	Free	Free	17.5%
7202.50.00	Ferro silicon chromium	Free	Free	17.5%
7202.60.00	Ferro nickel	Free	Free	17.5%
7202.70.00	Ferro molybdenum	Free	Free	17.5%
7202.80.00	Ferro tungsten and ferro silico-tungsten	Free	Free	17.5%

7202.91.00	Other ferrotitanium and ferrosilicon titanium	Free Free 17.5%
7202.92.00	Ferrovanadium	Free Free 17.5%
7202.93.00	Ferro niobium	Free Free 17.5%
7202.99.00	Other ferro alloys	Free Free 17.5%
7203.10.00	Direct reduced Iron (Spounge Iron)	Free Free 17.5%
7204.10.00	waste and scrap of cast iron	Free Free 17.5%
7204.21.00	Ferro of waste of stainless steel	Free Free 17.5%
7204.29.00	Other ferrous and scrap of iron or steel	Free Free 17.5%
7204.30.00	waste and scrap of tinned iron or steel	Free Free 17.5%
7204.41.00	Turnings, shavings, chips, milling waste saw dust, Fillings, trimmings, and stampings of iron or steel	Free Free 17.5%
7204.49.00	Other wastes amnd scrap of iron or steel	Free Free 17.5%
7204.50.00	Re-melting scrap ingots	Free Free 17.5%
7207.19.00	Other semi-finisheed products of iron or non-alloy Steel	Free Free 17.5%
7206.10.00	Ingots of iron or non-alloy steel	Free Free 17.5%
7218.10.00	Ingots and other primary forms of stainless steel	Free Free 17.5%
7224.10.00	Ingots and Billets	Free Free 17.5%
7313.00.90	Binding Wire of iron or steel	Free Free 17.5%
8311.30.00	Brazing rods	Free Free17.5%

NAILS, BRICK FORCE AND WELD MESH MANUFACTURING INDUSTRY:

7217.10.00	Wire of iron or non-alloy steel not plated or coated Whether or not polished	Free Free 17.5%
7217.20.00	Wire of iron or non-alloy steel plated or coated with Zinc	Free Free 17.5%
7217.30.00	Wire of iron or non-alloy steel plated or coated with Other base metals	Free Free 17.5%
7905.00.00	Zinc plates, sheets, strips and foils	Free Free 17.5%

NON-ALCOHOLIC BEVERAGES, AERATED WATER MANUFACTURING AND BOTTLING INDUSTRY:

0402.10.00	Milk powder	Free Free 17.5%
1701.14.90	Cane sugar, solid	Free Free 17.5%
1701.91.10	Flavoured sugar	Free Free 17.5%
2009.90.00	Concentrated fruit juices	Free Free 17.5%
2106.90.99	Cola concentrates	Free Free 17.5%
2522.30.00	Hydrated lime	Free Free 17.5%
2801.10.00	HTM Chlorine	Free Free 17.5%
2806.10.00	Hydrochloric	Free Free 17.5%
2815.11.90	Caustic soda	Free Free 17.5%
2833.29.00	Ferrous sulphate	Free Free 17.5%
2847.00.00	Hydrogen peroxide	Free Free 17.5%
2916.31.00	Sodium benzoate	Free Free 17.5%
2918.14.00	Citric acid	Free Free 17.5%
3215.19.00	Ink	Free Free 17.5%
3802.10.00	Activated carbon	Free Free 17.5%
4811.59.00	Aseptic (i.e., tetra pack/ elastra) packaging material	Free Free 17.5%
7607.11.00	Aluminium foil, not backed	Free Free 17.5%
7607.19.20	Unprinted aluminium foil	Free Free 17.5%
7607.19.90	Foils	Free Free 17.5%

PACKAGING MANUFACTURING INDUSTRY:

1108.12.10	Corn starch	Free Free 17.5%
3215.11.00	Black ink	Free Free 17.5%

3215.19.00	Colour printing ink	Free Free 17.5%
3506.99.00	Adhesives	Free Free 17.5%
3701.30.00	Printing plates	Free Free 17.5%
4804.11.00	Unbleached Kraft liner	Free Free 17.5%
4804.19.90	Bleached Kraft liner	Free Free 17.5%
4804.21.00	Unbleached sack Kraft	Free Free 17.5%
4804.29.00	Bleached sack Kraft	Free Free 17.5%
4805.11.00	Semi-chemical fluting paper	Free Free 17.5%
4805.12.00	Straw fluting paper	Free Free 17.5%
4805.19.00	Fluting papers	Free Free 17.5%
4805.24.00	Fluting paper	Free Free 17.5%
4805.25.00	Test liner	Free Free 17.5%
4811.59.00	Coated paper board	Free Free 17.5%
7217.90.00	Stitching wire	Free Free 17.5%

PAINTS, COLOURS, VARNISHES AND INK MANUFACTURING INDUSTRY:

1515.19.00	Linseed oil	Free Free 17.5%
1515.30.00	Castor oil	Free Free 17.5%
2507.00.00	Kaolin	Free Free 17.5%
2526.20.00	Talc	Free Free 17.5%
3206.11.00	Ti-dioxide	Free Free 17.5%
3211.00.91	Driers of a kind used for varnishes	Free Free 17.5%
3211.00.99	Other driers	Free Free 17.5%
3212.90.10	Alkopal Nogo/aluminium paste, colanyl, hostaperm, monolite tuluidine lead, chromate	Free Free 17.5%
3212.90.90	Prepared pigments	Free Free 17.5%
3402.19.10	Nopco-ante forming agent, synperonic NPG	Free Free 17.5%
3811.19.00	Viscosity improvers additives	Free Free 17.5%
3806.90.00	Gum rosin	Free Free 17.5%
3814.00.10	Thinners	Free Free 17.5%
3903.90.00	Styrene acrylic polymers	Free Free 17.5%
3905.12.00	Poly (vinyl acetate) in aqueous dispensation	Free Free 17.5%
3905.29.00	Polymers of vinyl acetate	Free Free 17.5%
3905.19.00	PVA emulsion	Free Free 17.5%
3905.30.00	Polymers of vinyl alcohol	Free Free 17.5%
3906.90.00	Styrene acrylic latex	Free Free 17.5%
3907.50.00	Alkyd resins	Free Free 17.5%

PLASTIC PRODUCTS MANUFACTURING INDUSTRY:

2815.30.00	Mek peroyide HP	Free Free 17.5%
2823.00.00	Titanium oxide	Free Free 17.5%
2836.50.00	Calcium Carbonate	Free Free 17.5%
2905.12.00	Propanol	Free Free 17.5%
2914.12.00	ME Keyton and cyclole Xanone	Free Free 17.5%
2915.31.00	Ethyl acetate	Free Free 17.5%
2915.70.00	Stearic acid	Free Free 17.5%
2917.32.00	Plasticisers and polimix oil	Free Free 17.5%
2929.10.00	Isocyanates	Free Free 17.5%
2932.11.00	Tetrahydrofuran	Free Free 17.5%
3204.90.00	Pigments and Master batch	Free Free 17.5%
3209.90.10	Varnishes	Free Free 17.5%
3209.90.90	Gelcoat	Free Free 17.5%
3214.90.00	Plastic Putty	Free Free 17.5%
3215.11.00	Black ink	Free Free 17.5%
3215.19.00	Colour ink	Free Free 17.5%

3403.99.90	Mould release preparation	Free	Free	17.5%
3926.90.90	Plastic water taps	Free	Free	17.5%
3901.10.00	Polyethylene having a specific gravity of less than 0.94	Free	Free	17.5%
3901.20.00	Polyethylene having a specific gravity of 0.94 or more	Free	Free	17.5%
3902.10.00	Polypropylene in primary form	Free	Free	17.5%
3902.30.00	Propylene copolymers	Free	Free	17.5%
3907.60.00	Poly (ethylene terephthalate)	Free	Free	17.5%
3909.50.00	Polyurethanes	Free	Free	17.5%
3920.10.10	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials of polymers of ethylene sterilized for medical use	Free	Free	17.5%
3920.10.91	Other unprinted plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials of polymers of ethylene	Free	Free	17.5%
3920.10.99	Other printed plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials of polymers of ethylene	Free	Free	17.5%
3920.20.10	Other unprinted plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials of polymers of propylene	Free	Free	17.5%
3920.20.90	Other printed plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials of polymers of propylene	Free	Free	17.5%
3920.30.10	Other unprinted plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials of polymers of styrene	Free	Free	17.5%
3920.30.90	Other printed plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials of polymers of styrene	Free	Free	17.5%
3920.43.10	Other unprinted plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials of polymers of vinyl chloride containing by weight not less than 6% of plasticizers	Free	Free	17.5%
3920.43.90	Other printed plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials of polymers of vinyl chloride containing by weight not less than 6% of plasticizers	Free	Free	17.5%
3920.49.00	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials of polymers of vinyl chloride	Free	Free	17.5%
3920.51.10	Other unprinted plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials of acrylic polymers			
3920.51.90	Other printed plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials of acrylic polymers	Free	Free	17.5%
3920.59.10	Other unprinted plates, sheets, film, foil and strip, of			

	plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials of alkyd resins	Free	Free 17.5%
3920.59.90	Other printed plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials of alkyd resins	Free	Free 17.5%
3920.61.10	Other unprinted plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials of polycarbonates	Free	Free 17.5%
3920.61.90	Other printed plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials of polycarbonates	Free	Free 17.5%
3920.62.10	Other unprinted plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials of poly (ethylene terephthalate)	Free	Free 17.5%
3920.62.90	Other printed plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials of poly (ethylene terephthalate)	Free	Free 17.5%
3920.63.10	Other unprinted plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials of unsaturated polyesters	Free	Free 17.5%
3920.63.90	Other printed plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials of unsaturated polyesters	Free	Free 17.5%
3920.69.10	Other unprinted plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials of other polyesters	Free	Free 17.5%
3920.69.90	Other printed plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials of other polyesters	Free	Free 17.5%
3920.71.10	Other unprinted plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials of regenerated cellulose	Free	Free 17.5%
3920.71.90	Other printed plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials of regenerated cellulose	Free	Free 17.5%
3920.73.10	Other unprinted plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials of cellulose acetate	Free	Free 17.5%
3920.73.90	Other printed plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials of cellulose acetate	Free	Free 17.5%
3920.79.10	Other unprinted plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials of other plastics	Free	Free 17.5%

3920.79.90	Other printed plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials of other plastics	Free	Free	17.5%
3920.91.10	Other unprinted plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials of poly vinyl butyral	Free	Free	17.5%
3920.91.90	Other printed plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials of poly vinyl butyral	Free	Free	17.5%
3920.92.10	Other unprinted plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials of polyamides	Free	Free	17.5%
3920.92.90	Other printed plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials of polyamides	Free	Free	17.5%
3920.93.10	Other unprinted plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials of amino resins	Free	Free	17.5%
3920.93.90	Other printed plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials of amino resins	Free	Free	17.5%
3920.94.10	Other unprinted plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials of phenolic resins	Free	Free	17.5%
3920.94.90	Other printed plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials of phenolic resins	Free	Free	17.5%
3920.99.10	Other unprinted plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials of other plastics	Free	Free	17.5%
3920.99.90	Other printed plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials of other plastics	Free	Free	17.5%
3923.21.10	Carrier bags with handles for packaging in industry	Free	Free	17.5%
3923.30.10	Carboys, bottles, flasks and similar articles for the industrial packaging of goods	Free	Free	17.5%
3923.50.10	Insets	Free	Free	17.5%
3923.50.90	Other stoppers, lids, caps and other closures	Free	Free	17.5%
4016.93.31	Rubber seals	Free	Free	17.5%
7019.19.00	Fibre glass	Free	Free	17.5%
7020.00.10	Glass inners for vacuum flasks	Free	Free	17.5%
7323.99.90	Steel inners	Free	Free	17.5%
7326.90.90	Bucket handles	Free	Free	17.5%
8421.21.10	Water filter	Free	Free	17.5%
9608.60.00	Ballpoint refills	Free	Free	17.5%

POTTERY MANUFACTURING INDUSTRY:

2508.10.00	Bentonite,	Free Free 17.5%
2508.30.00	Fire clay	Free Free 17.5%
2508.40.00	Other clays	Free Free 17.5%
2530.10.00	Perlite	Free Free 17.5%
2621.10.00	Ash & residules from the incineration of multiple wastes	Free Free 17.5%
2621.90.00	Ash	Free Free 17.5%
2529.10.00	Feldspar	Free Free 17.5%
3404.90.00	Brush wax	Free Free 17.5%
3923.50.90	Plastic stoppers	Free Free 17.5%
4908.10.00	Transfers	Free Free 17.5%

PREPARED UNRECORDED MEDIA FOR SOUND RECORDING OR SIMILAR RECORDING INDUSTRY:

3923.40.10	Audio cassette housing	Free Free 17.5%
8524.40.00	Audio magnetic tape/Audio pancake	Free Free 17.5%

PRIMARY CELLS AND BATTERIES MANUFACTURING INDUSTRY:

1108.11.10	Neo electrolytic starch	Free Free 17.5%
3506.99.00	Adhesives	Free Free 17.5%
3923.50.90	Plastic red tops	Free Free 17.5%
3923.90.90	Plastic bottom washer	Free Free 17.5%
4804.31.00	Kraft paper	Free Free 17.5%
4807.00.00	Poly sandwiched paper and chip board paper	Free Free 17.5%
4818.90.90	Paper tissue	Free Free 17.5%
4823.90.30	Paper washers	Free Free 17.5%
7907.00.10	Zinc calottes	Free Free 17.5%
8001.10.00	Unalloyed tin ingots	Free Free 17.5%
8110.10.00	Antimony	Free Free 17.5%
8309.90.00	Metal top caps	Free Free 17.5%
8506.90.00	Electrolytic coated paper	Free Free 17.5%
8507.90.00	Battery grids, carbon rods, plates and separators	Free Free 17.5%

RECEPTION APPARATUS FOR TELEVISION MANUFACTURING INDUSTRY

8302.42.00	Cabinet fittings	Free Free 17.5%
8310.00.90	Metal name plates	Free Free 17.5%
8540.11.00	Colour cathode-ray tube television picture	Free Free 17.5%
8540.12.00	Monochrome cathode ray television picture tubes	Free Free 17.5%
8529.90.20	Chassis of apparatus of heading 85.28	Free Free 17.5%
8529.90.30	Turners for radio and television apparatus	Free Free 17.5%
8529.90.40	Cabinets of apparatus of heading 85.28	Free Free 17.5%
8529.90.92	Other parts, incorporating a printed circuit board	Free Free 17.5%
8529.90.99	Parts of machines of 8528	Free Free 17.5%
9403.70.90	Plastic cabinets for housing	Free Free 17.5%

REFRIGERATOR AND REFRIGERATING EQUIPMENT MANUFACTURING INDUSTRY:

NOTE: The rebates are applicable only to parts and materials imported for the manufacture of units of which at least the cabinet and door or lid or such alternative parts, components or accessories as may be approved by the Minister will be manufactured in Malawi.

3924.90.90	Trays and baskets	Free Free 17.5%
7323.99.90	Wire baskets	Free Free 17.5%
8210.00.00	Bottle openers	Free Free 17.5%
8301.40.90	Name and data plates	Free Free 17.5%
8301.50.00	Door handles incorporating locks	Free Free 17.5%
8302.10.00	Hinges	Free Free 17.5%

8414.30.90	Compressors under ¼ horsepower	Free	Free	17.5%
8418.91.00	Tanks, runners, being component parts for Refrigerators and refrigerating equipment	Free	Free	17.5%
8418.99.10	Condensers, defrost elements	Free	Free	17.5%
8418.99.90	Absorption units, burners, paraffin or gas, plastic liners, driers	Free	Free	17.5%
8484.10.90	Doors gaskets	Free	Free	17.5%
9032.10.10	Thermostats	Free	Free	17.5%

ROOFING SHEETS MANUFACTURING INDUSTRY:

7210.49.20	Galvanised steel coils, zinc coated	Free	Free	17.5%
7210.49.90	Galvanised coils	Free	Free	17.5%
7210.61.10	Zinc-aluminium coils	Free	Free	17.5%
7210.70.10	Painted coils	Free	Free	17.5%

RUBBER PRODUCTS MANUFACTURING INDUSTRY:

1301.90.90	Cushion gums	Free	Free	17.5%
2503.00.00	Sulphur	Free	Free	17.5%
2803.00.00	Carbon	Free	Free	17.5%
2817.00.00	Zinc oxide	Free	Free	17.5%
2902.20.00	Benzo	Free	Free	17.5%
2915.70.00	Stearic	Free	Free	17.5%
2924.29.00	Bengo thiagole sulfenamide	Free	Free	17.5%
3506.99.00	Vulcanizing cement	Free	Free	17.5%
3812.10.00	Prepared rubber accelerators	Free	Free	17.5%
4007.00.00	Vulcanizing rubber threads and cords	Free	Free	17.5%
4008.21.00	Thread rubber	Free	Free	17.5%
4012.90.10	Interchangeable tyre treads	Free	Free	17.5%
4012.90.90	Used tyre casings	Free	Free	17.5%

SACK MANUFACTURING INDUSTRY:

5408.21.90	Polypropylene woven fabric	Free	Free	17.5%

SLIDE FASTENERS MANUFACTURING INDUSTRY:

SOAPS AND SOAP SUBSTITUTES MANUFACTURING INDUSTRY:

1511.10.00	Crude palm oil	Free	Free	17.5%
2507.00.00	Kaolin	Free	Free	17.5%
2526.20.00	Talc powder	Free	Free	17.5%
2815.11.90	Caustic soda in powder form	Free	Free	17.5%
2815.12.00	Caustic soda in aqueous solution	Free	Free	17.5%
2833.19.00	Sodium Lauretha ethyl sulphate	Free	Free	17.5%
3302.90.90	odoriferous substances	Free	Free	17.5%
3402.90.90	A.D. Flakes, sunlight dish wash liquid in crude form	Free	Free	17.5%
4811.51.10	Wrapping paper	Free	Free	17.5%
4811.59.00	Wrapping materials of paper	Free	Free	17.5%

SUGAR MANUFACTURING INDUSTRY

2503.00.00	Sulphur granules	
2522.10.00	Lime for sugar production	Free Free 17.5%
2522.30.00	Hydrated lime	Free Free 17.5%
2802.00.00	Sulphur	Free Free 17.5%
2809.20.00	Phosphoric acid	Free Free 17.5%
2815.11.90	Caustic soda	Free Free 17.5%
2827.39.00	Titanium Trichloride	Free Free 17.5%
2828.10.00	HTH Chlorine	Free Free 17.5%
2828.90.00	Bulfloc & Multifloc	Free Free 17.5%
2832.10.00	Sodium Hydrosulphite	Free Free17.5%
2833.22.00	Aluminium sulphate	Free Free17.5%
2936.21.00	Vitamins A and theirderives	Free Free17.5%
3824.10.00	Prepared binders for foundry moulds	FreeFree17.5%
3824.30.00	non-agglomerated metals carbides mixed together Or with metallic binders	FreeFree17.5%
3824.40.00	prepared additives for cements, mortars, or concretes	FreeFree17.5%
3824.50.00	Non refractory mortars and concretes	FreeFree17.5%
3824.60.00	Sorbitol other than that of sub-heading 2905.44	FreeFree17.5%
3824.71.00	Mixtures containing chlorofluorocarbons	FreeFree17.5%
3824.72.00	Mixtures containing bromochlorodifluoro methane	FreeFree17.5%
3824.73.00	Mixtures containing hydrobromofluoro carbons	FreeFree17.5%
3824.74.00	Mixtures containing hydrochlorofloro carbons	FreeFree17.5%
3824.75.00	Mixtures containing carbon tetrachloride	FreeFree17.5%
3824.76.00	Mixtures containing 1, 1, 1 – trichloroethane	FreeFree17.5%
3824.77.00	Mixtures containing bromomethane	FreeFree17.5%
3824.78.00	Mixtures containing perfluorocarbons	FreeFree17.5%
3824.79.00	Other mixtures containing halogenated derivatives	FreeFree17.5%
3824.81.00	Mixtures containing oxirane	FreeFree17.5%
3824.82.00	Mixtures containing polychlorinated biphenyls	FreeFree17.5%
3824.83.00	Mixtures containing tris	FreeFree17.5%
3824.91.00	Mixtures and preparations consisting mainly of methyl phosphonate	FreeFree17.5%
3824.90.90	Biocide – Neurosan + Busan 1035, Nalco Chemserve	Free Free 17.5%
3906.90.00	Floccotan R300, Rheofloc 5100 (decolourant), Rheofloc 5320 (Flocculent), Rheofloc 5996, Bufloc	Free Free 17.5%
3909.10.00	Urea resins	FreeFree17.5%
3909.20.00	Melamine resins	FreeFree17.5%
3909.31.00	Poly (methylene phenyl isocyanate)	FreeFree17.5%
3909.40.00	Phenolis resins	FreeFree17.5%
3909.50.00	Polyurethanes (Fluculent anikem 4484)	Free Free 17.5%

TARPAULIN, TENTS AND AWNINGS AND CAMPING TOOLS MANUFACTURING INDUSTRY:

5903.10.99	Textile fabrics of poly (vinyl chloride)	Free Free 17.5%
5903.90.99	Other textile fabric	Free Free 17.5%
5907.00.10	Textile fabrics otherwise impregnated, coated …	Free Free 17.5%
5907.00.90	Canvas	Free Free 17.5%

TEA MANUFACTURING INDUSTRY:

2827.39.00	Methylene chloride	Free Free17.5%

TEXTILE MANUFACTURING INDUSTRY:

(1) FABRIC MANUFACTURING

1108.11.10	Wheat Starch	Free Free 17.5%
1108.12.10	Corn starch	Free Free 17.5%
1108.13.10	Potato Starch	Free Free 17.5%
1108.14.10	Cassava starch	Free Free 17.5%
3402.19.10	Synthetic detergents for use in the processing of raw cotton	Free Free 17.5%
3405.40.00	Scouring powders for scouring fabrics before Dyeing	Free Free 17.5%
3505.10.00	Starches (modified)	Free Free 17.5%
3809.91.00	Chemicals	Free Free 17.5%
5113.00.00	Woven fabrics of course animal hair or of horse hair (Unbleached, undyed, not printed)	FreeFree17.5%
5205.11.00	Single yarn of cotton measuring 714.29 decitex Or more	FreeFree17.5%
5205.12.00	Single yarn of cotton measuring less than 714.29 Decitex	Free Free 17.5%
5205.13.00	Cotton single yarn measuring less than 232.56 Decitex	FreeFree17.5%
5205.14.00	Cotton single yarn measuring less than 192.31 Decitex	FreeFree17.5%
5205.15.00	Cotton single yarn measuring less than 125 decitex	FreeFree17.5%
5205.21.00	Cotton single yarn of combed fibres measuring 714.29 decitex	FreeFree17.5%
5205.22.00	Cotton single yarn of combed fibres measuring Less than 714.29 decitex	FreeFree17.5%
5205.23.00	Cotton single yarn of combed fibres measuring Less than 232.56 decitex	FreeFree17.5%
5205.24.00	Cotton single yarn of combed fibres measuring Less than 192.31 decitex	FreeFree17.5%
5205.26.00	Cotton single yarn of combed fibres measuring Less than 125 decitex	FreeFree17.5%
5205.27.00	Cotton single yarn of combed fibres measuring Measuring less than 106.38 decitex	FreeFree17.5%
5205.28.00	Cotton single yarn of combed fibres measuring Less than 83.33 decitex	FreeFree17.5%
5205.31.00	Cotton single yarn of combed fibres measuring Per single yarn 714.29 decitex	FreeFree17.5%
5205.32.00	Cotton single yarn of combed fibres measuring Per single yarn less than 714.29 decitex	FreeFree17.5%
5205.33.00	Cotton single yarn of combed fibres measuring Per single yarn less than 232.56 decitex	FreeFree17.5%
5205.34.00	Cotton single yarn of combed fibres measuring Per single yarn less than 192.31 decitex	FreeFree17.5%

5205.35.00	Cotton single yarn of combed fibres measuring Per single yarn less than 125 decitex	FreeFree17.5%
5205.41.00	Cotton single yarn of combed fibres measuring Per single yarn less than 214.29 decitex	FreeFree17.5%
5205.42.00	Cotton single yarn of combed fibres measuring Per single yarn less than 714.29 decitex	FreeFree17.5%
5205.43.00	Cotton single yarn of combed fibres measuring Per single yarn less than 232.56 decitex	FreeFree17.5%
5205.44.00	Cotton single yarn of combed fibres measuring Per single yarn less than 192.31 decitex	FreeFree17.5%
5205.46.00	Cotton single yarn of combed fibres measuring Per single yarn less than 125 decitex	FreeFree17.5%
5205.47.00	Cotton single yarn of combed fibres measuring Per single yarn less than 106.38 decitex	FreeFree17.5%
5205.48.00	Cotton single yarn of combed fibres measuring Per single yarn less than 83.33 decitex	FreeFree17.5%
5206.11.00	Cotton single yarn of uncombed fibres measuring Per single yarn 714.29 decitex	Free Free 17.5%
5206.12.00	Cotton single yarn of uncombed fibres measuring Per single yarn less than 714.29 decitex	Free Free 17.5%
5206.13.00	Cotton single yarn of uncombed fibres measuring Per single yarn less than 232.56 decitex	Free Free 17.5%
5206.14.00	Cotton single yarn of uncombed fibres measuring Per single yarn less than 192.31 decitex	Free Free 17.5%
5206.15.00	Cotton single yarn of uncombed fibres measuring Per single yarn less than 125 decitex	Free Free 17.5%
5206.21.00	Cotton single yarn of uncombed fibres measuring Per single yarn more than 714.29 decitex	Free Free 17.5%
5206.22.00	Cotton single yarn of uncombed fibres measuring Per single yarn less than 714.29 decitex	Free Free 17.5%
5206.23.00	Cotton single yarn of uncombed fibres measuring Per single yarn less than 232.56 decitex	Free Free 17.5%
5206.24.00	Cotton single yarn of uncombed fibres measuring Per single yarn less than 192.31 decitex	Free Free 17.5%
5206.25.00	Cotton single yarn of uncombed fibres measuring Per single yarn less than 125 decitex	Free Free 17.5%
5206.31.00	Cotton single yarn of uncombed fibres measuring Per single yarn 714.29 decitex	Free Free 17.5%
5206.32.00	Cotton single yarn of uncombed fibres measuring Per single yarn less than 714.29 decitex	Free Free 17.5%
5206.33.00	Cotton single yarn of uncombed fibres measuring Per single yarn less than 232.56 decitex	Free Free 17.5%
5206.34.00	Cotton single yarn of uncombed fibres measuring Per single yarn less than 192.31 decitex	Free Free 17.5%
5512.11.10	Unbleached or bleached woven fabric of synthetic Staple fibre containing 85% or more being canvas Weighing not less than 340 g/sq.m	Free Free 17.5%
5512.11.90	Other unbleached or bleached woven fabric containing 85% or more of polyester staple fibres	Free Free 17.5%
5512.21.10	unbleached or bleached canvas weighing not less	

	Than 340 g/sq.m	Free	Free	17.5%
5512.21.90	Other unbleached or bleached woven fabrics of Synthetic staple fibres	Free	Free	17.5%
5512.91.10	Other unbleached or bleached canvas weighing not 340 g/sq.m	Free	Free	17.5%
5512.91.90	Other woven fabric of synthetic staple fibre	Free	Free	17.5%
5809.00.00	Woven Fabrics of metal thread and metallized yarn (Unbleached, undyed, not printed)	Free	Free	17.5%

(2) BLANKET MANUFACTURING

5402.33.00, 5403.10.00	Artificial textured yarn	Free	Free	17.5%
5509.99.00	Synthetic yarn	Free	Free	17.5%
5606.00.00	Satin binding	Free	Free	17.5%
5807.10.10	labels	Free	Free	17.5%

TOBACCO PRODUCTS MANUFACTURING INDUSTRY:

2403.91.00	Homogenized or reconstituted tobacco	Free	Free	17.5%
3505.20.10	Sodium starch glycol ate	Free	Free	17.5%
3505.20.91	Dextrins and other modified starches in liquid or Paste form	Free	Free	17.5%
3505.20.99	Glues	Free	Free	17.5%
4812.00.00	Cigarette filters	Free	Free	17.5%
4813.10.00	cigarette paper in the form of booklets or tubes	Free	Free	17.5%
4813.20.00	Cigarette paper in rolls of a width not exceeding 5cm	Free	Free	17.5%
4813.90.00	Other cigarette and tipping papers	Free	Free	17.5%
4821.90.10	Other reinforced paper labels	Free	Free	17.5%
4821.90.90	other paper or paperboard labels (Brand labels)	Free	Free	17.5%
7607.20.90	Aluminium foil	Free	Free	17.5%

TOOTHBRUSH MANUFACTURING INDUSTRY

3206.49.00	Master batch	Free	Free	17.5%
3404.20.00	Waxes	Free	Free	17.5%
3902.90.00	Polymers	Free	Free	17.5%
5402.32.00	Nylon filaments	Free	Free	17.5%
7605.29.00	Aluminium wire	Free	Free	17.5%

TRAILER MANUFACTURING INDUSTRY:

NOTES: These rebates are applicable only to parts and materials for the manufacture of goods carrying vehicles or trailers or vehicles authorised by the Minister for the purposes of informative Note 2 to Chapter 87 of the Customs Tariff or for the manufacture of bodies or cabs for such vehicles.

3208.10.90	Automotive paints based on polyesters	Free	Free	17.5%
3208.20.90	Other automotive paints on acrylic or vinyl polymers	Free	Free	17.5%
3208.90.90	Other automotive paints	Free	Free	17.5%
3214.10.00	Body filler and putty	Free	Free	17.5%
3404.20.00	Sealing wax (not packed for retail sale)	Free	Free	17.5%
3405.30.00	Polishes (not packed for retail sale)	Free	Free	17.5%
3814.00.10	Paint removers	Free	Free	17.5%

3814.00.90	Thinners	Free Free 17.5%
3907.30.00	Epoxide resins	Free Free 17.5%
3907.50.00	Alkyd resins	Free Free 17.5%
3917.29.00	Tubes, pipes and horses, rigid, of other plastics	Free Free 17.5%
3917.39.90	Plastic tubing	Free Free 17.5%
3918.10.10	Vinyl floor coverings in rolls	Free Free 17.5%
4011.20.00	Tyres for buses & trucks	Free Free 17.5%
4011.50.00	Cycle Tyres	Free Free 17.5%
4013.10.00	Tubes	Free Free 17.5%
4013.20.00	Cycle Tubes	Free Free17.5%
5903.10.10	Poly vinyl chloride imitation leather (textile fabric)	Free Free 17.5%
5903.10.20	Poly vinyl chloride fusible interlining	Free Free 17.5%
5903.20.10	Polyurethane imitation leather (textile fabric)	Free Free 17.5%
5903.20.20	Polyurethane fusible interlining	Free Free 17.5%
5903.20.99	Other textile fabric with polyurethane	Free Free 17.5%
5903.90.10	Other textile fabric imitation leather	Free Free 17.5%
5903.90.20	Other fusible interlining	Free Free 17.5%
5903.90.99	Other textile fabrics coated with PVC or Artificial material	Free Free 17.5%
5907.00.10	Textile Fabric otherwise impregnated, coated or Covered (Canvas)	Free Free 17.5%
5907.00.90	Other textile fabrics (Canvas)	Free Free 17.5%
6813.81.10	Friction materials not cut to size	Free Free 17.5%
6813.81.90	Brake lining and pads	Free Free 17.5%
7007.11.00	Toughened (tempered) safety glass of size and shape Suitable for incorporation in vehicles	Free Free 17.5%
7007.19.10	Safety glasses in sheets	Free Free 17.5%
7007.19.90	Other safety glasses	Free Free 17.5%
7007.21.00	Laminated safety glass of a size and shape suitable For incorporation in vehicles	Free Free 17.5%
7007.29.10	Other safety laminated safety glasses in sheets	Free Free 17.5%
7007.29.90	Other laminated safety glasses	Free Free 17.5%
7208.10.00	flat hot rolled products of iron or non-alloy steel in coils	Free Free 17.5%
7208.25.00	flat hot rolled products of iron or non-alloy steel of thickness of 4.75mm or more.	Free Free 17.5%
7208.26.00	flat hot rolled products of iron or non-alloy steel in coils of thickness 3mm to 4.5mm	Free Free 17.5%
7208.27.00	flat hot rolled products of iron or non-alloy steel in coils of thickness less than 3mm	Free Free 17.5%
7208.36.00	flat hot rolled products of iron or non-alloy steel in coils of thickness exceeding 10mm	Free Free 17.5%
7208.37.00	flat hot rolled products of iron or non-alloy steel in coils of thickness 4.75mm but not exceeding 10mm	Free Free 17.5%
7208.38.00	flat hot rolled products of iron or non-alloy steel in coils of thickness 3mm but not exceeding 4.75mm	Free Free 17.5%
7208.39.00	flat hot rolled products of iron or non-alloy steel In coils of thickness less than 3mm	Free Free 17.5%
7208.40.00	flat hot rolled products of iron or non-alloy steel not in coils and not further worked	Free Free 17.5%
7208.51.00	flat hot rolled products of iron or non-alloy steel not in coils of a thickness exceeding 10mm	Free Free 17.5%
7208.52.00	flat hot rolled products of iron or non-alloy steel not in coils of a thickness of 4.75 but not exceeding 10mm	Free Free 17.5%
7208.53.00	flat hot rolled products of iron or non-alloy steel not in coils of a thickness of 3mm but not exceeding 4.75mm	Free Free 17.5%
7208.54.00	flat hot rolled products of iron or non-alloy steel	

	not in coils of a thickness of less than 3mm	Free	Free	17.5%
7208.90.10	other hot flat rolled products of iron or non-alloy steel in coils	Free	Free	17.5%
7208.90.90	other hot flat rolled products of iron or non-alloy Steel not in coils 7209.15.00,			
7209.15.00	flat cold rolled products of iron or non-alloy steel In coils of thickness of 3mm or more.	Free	Free	17.5%
7209.16.00	flat cold-rolled products of iron or non-alloy steel in coils of thickness 1mm but not exceeding 3mm	Free	Free	17.5%
7209.17.00	Flat cold rolled products of iron or non-alloy steel In coils of thickness 0.5mm but not exceeding 1mm	Free	Free	17.5%
7209.18.00	flat cold rolled products of iron or non-alloy steel In coils of thickness less than 0.5mm	Free	Free	17.5%
7209.25.00	flat cold rolled products of iron or non-alloy steel not in coils of thickness 3mm or more.	Free	Free	17.5%
7209.26.00	flat cold rolled products of iron or non-alloy steel not in coils of thickness exceeding 1mm but not exceeding 3mm	Free	Free	17.5%
7209.27.00	flat cold rolled products of iron or non-alloy steel not in coils of thickness 0.5mm but not exceeding 1mm	Free	Free	17.5%
7209.28.00	flat cold rolled products of iron or non-alloy steel not in coils of thickness less than 0.5mm	Free	Free	17.5%
7209.90.10	Other flat cold rolled products of iron or steel in Coils	Free	Free	17.5%
7209.90.90	Other flat cold rolled products of iron or steel not In coils	Free	Free	17.5%
7211.13.00	Flat rolled products of iron or non-alloy steel rolled On four faces or in closed box pass	Free	Free	17.5%
7211.14.00	Other flat rolled products of iron or non-alloy steel of thickness 4.75mm or more.	Free	Free	17.5%
7211.19.00	Other flat rolled products of iron or non-alloy steel	Free	Free	17.5%
7211.23.00	Flat rolled products of iron or non-alloy steel Containing by weight less than 0.25% of carbon	Free	Free	17.5%
7211.29.00	Other flat rolled products of iron and non-alloy steel Not further worked	Free	Free	17.5%
7211.90.00	Other flat rolled products of iron or non-alloy steel With width less than 600mm	Free	Free	17.5%
7212.10.10	Flat rolled products of iron or non-alloy steel plated Or coated with tin in coils	Free	Free	17.5%
7212.10.90	Other flat rolled products of iron or non-alloy steel Plated or coated with tin	Free	Free	17.5%
7212.20.10	Flat rolled products of iron or non-alloy steel Electrolytically plated or coated with zinc in coils	Free	Free	17.5%
7212.20.90	Other flat rolled products of iron or non-alloy steel Electrolytically plated or coated	Free	Free	17.5%
7212.30.10	Flat rolled products of iron or non-alloy steel Otherwise plated or coated with zinc in coils	Free	Free	17.5%
7212.30.90	Other rolled products of iron or non-alloy steel Otherwise plated or coated with zinc	Free	Free	17.5%
7212.40.10	Flat rolled products of iron or non-alloy steel painted, Varnished or coated with plastic in coils	Free	Free	17.5%
7212.40.90	Other flat rolled products of iron or non-alloy steel Painted, varnished or coated with plastic	Free	Free	17.5%
7212.50.10	Flat rolled products of iron or non-alloy steel Otherwise plated or coated in coils	Free	Free	17.5%
7212.50.90	Other flat rolled products of iron or non-alloy steel Otherwise plated or coated	Free	Free	17.5%
7212.60.10	Flat rolled products of iron or non-alloy steel clad			

	In coils	Free	Free	17.5%
7212.60.90	Other rolled products of iron or non-alloy steel clad	Free	Free	17.5%
7213.10.10	Hot rolled bars and rods containing circular cross Section not exceeding 6mm in diameter	Free	Free	17.5%
7213.10.20	Hot rolled bars and rods of iron and non-alloy steel Of circular cross section exceeding 6mm in diameter	Free	Free	17.5%
7213.10.90	Other hot rolled bars and rods	Free	Free	17.5%
7213.20.10	Hot rolled bars or rods of free cutting steel of Circular cross section not exceeding 6mm in diameter	Free	Free	17.5%
7213.20.20	Hot rolled bars or rods of free cutting steel of Circular cross section exceeding 6mm in diameter	Free	Free	17.5%
7213.20.90	Other hot rolled bars and rods of free cutting steel	Free	Free	17.5%
7213.91.10	Hot rolled bars and rods of cross section not exceeding 6mm in diameter	Free	Free	17.5%
7213.91.20	Hot rolled bars and rods of cross section exceeding 6mm in diameter	Free	Free	17.5%
7213.91.90	Other hot rolled bars and rods of less that 14mm in Diameter	Free	Free	17.5%
7213.99.10	Other hot rolled bars and rods of a circular cross Section of 14mm or more.	Free	Free	17.5%
7213.99.90	Other hot rolled bars and rods	Free	Free	17.5%
7214.10.10	Forged bars and rods of circular cross-section Not exceeding 6mm in diameter	Free	Free	17.5%
7214.10.20	Forged bars and rods of circular cross-section Exceeding 6mm in diameter	Free	Free	17.5%
7214.10.90	Other forged bars and rods of a circular cross-section	Free	Free	17.5%
7214.20.10	Bars and rods containing ribs, grooves of a circular Cross section not exceeding 6mm in diameter	Free	Free	17.5%
7214.20.20	Bars and rods containing ribs, grooves of a circular Cross section exceeding 6mm in diameter	Free	Free	17.5%
7214.20.90	Other bars and rods containing ribs, grooves of a circular cross section	Free	Free	17.5%
7214.30.10	Other bars and rod of free cutting steel of circular Cross section not exceeding 6mm in diameter	Free	Free	17.5%
7214.30.20	Other bars and rods of free cutting steel of circular Cross section exceeding 6mm in diameter	Free	Free	17.5%
7214.30.90	Other bars and rods of free cutting steel of circular Cross section	Free	Free	17.5%
7214.91.00	Other bars and rods of rectangular (other than square) Cross section	Free	Free	17.5%
7214.99.10	Other bars and rods of iron of circular cross section Not exceeding 6mm in diameter	Free	Free	17.5%
7214.99.20	Other bars and rods of iron of circular cross section Exceeding 6mm in diameter	Free	Free	17.5%
7214.99.90	Other bars and rods of iron of circular cross section	Free	Free	17.5%
7215.10.10	Other bars and rods of iron of free cutting steel of a circular cross section not exceeding 6mm in diameter	Free	Free	17.5%
7215.10.20	Other bars and rods of iron of free cutting steel of a Circular cross section exceeding 6mm in diameter	Free	Free	17.5%
7215.10.90	Other bars and rods of iron of free cutting steel of a Circular cross section	Free	Free	17.5%
7215.50.10	Other bars and rods of iron not further worked of a Circular cross section not exceeding 6mm in diameter	Free	Free	17.5%
7215.50.20	Other bars and rods of iron not further worked of a Circular cross section exceeding 6mm in diameter	Free	Free	17.5%
7215.50.90	Other bars and rods of iron not further worked of a Circular cross section	Free	Free	17.5%
7215.90.10	Other bars and rods of iron of circular cross section			

	Not exceeding 6mm in diameter	Free	Free	17.5%
7215.90.20	Other bars and rods of iron of circular cross section Exceeding 6mm in diameter	Free	Free	17.5%
7215.90.90	Other bars and rods of iron of circular cross section	Free	Free	17.5%
7216.10.10	Galvanised U, I or H sections of iron or non-alloy steel not further worked	Free	Free	17.5%
7216.10.90	Other U, I or H sections of iron or non-alloy steel	Free	Free	17.5%
7216.21.10	Galvanised L sections of iron or non-alloy steel not Further worked	Free	Free	17.5%
7216.21.90	Other L sections of iron or non-alloy steel	Free	Free	17.5%
7216.22.10	Galvanised T sections of iron or non-alloy steel	Free	Free	17.5%
7216.22.90	Other T sections of iron or non-alloy steel	Free	Free	17.5%
7216.31.10	Galvanised U sections of iron or non-alloy steel	Free	Free	17.5%
7216.31.90	Other U sections of iron or non-alloy steel	Free	Free	17.5%
7216.32.10	Galvanised I section of iron or non-alloy steel not Further worked	Free	Free	17.5%
7216.32.90	Other I sections of iron or non-alloy steel not Further worked	Free	Free	17.5%
7216.33.10	Galvanised H sections of iron or non-alloy steel not Further worked	Free	Free	17.5%
7216.33.90	Other H sections of iron or non-alloy steel not Further worked	Free	Free	17.5%
7216.40.10	Galvanised L or T sections of iron or non-alloy steel not further worked of height 80mm or more.	Free	Free	17.5%
7216.40.90	Other L or T sections of iron or non-alloy steel not Further worked	Free	Free	17.5%
7217.50.10	other galvanised angels, shapes and sections not Further worked	Free	Free	17.5%
7217.50.90	Other angles, shapes and sections not further worked	Free	Free	17.5%
7216.61.10	Galvanised angles, shapes and sections obtain from flat rolled products not further worked	Free	Free	17.5%
7216.61.90	Other angles, shapes and sections obtained from flat rolled products not further worked	Free	Free	17.5%
7216.69.10	Galvanised angles, shapes and sections obtained from Flat rolled products not further worked	Free	Free	17.5%
7216.69.90	Other angles, shapes and section obtained from flat Rolled products of iron or non-alloy steel not further Worked	Free	Free	17.5%
7216.91.10	Other angles, shapes and sections cold formed or Cold finished from flat rolled products	Free	Free	17.5%
7216.91.90	Other angles, shapes and sections	Free	Free	17.5%
7216.99.10	Other galvanised angles, shapes and sections not Further worked	Free	Free	17.5%
7216.99.90	Other angles, shapes and sections not further worked	Free	Free	17.5%
7217.10.00	Wire of iron or non-alloy steel, not plated or coated	Free	Free	17.5%
7217.20.00	Wire of iron or non-alloy steel plated or coated with Zinc	Free	Free	17.5%
7217.30.00	Wire of iron or non-alloy steel plated or coated with Other base metals	Free	Free	17.5%
7217.90.00	Other wire of iron or non-alloy steel	Free	Free	17.5%
7219.11.00	Flat rolled products of stainless steel not further Worked of a thickness exceeding 10mm in coils	Free	Free	17.5%
7219.12.00	Flat rolled products of stainless steel not further Worked of a thickness 4.75mm or more but not exceeding 10mm in coils	Free	Free	17.5%
7219.13.00	Flat rolled products of stainless steel not further Worked of a thickness 3mm or more but not more Than 4.75mm in coils	Free	Free	17.5%

7219.14.00	Flat rolled products of stainless steel not further Worked of a thickness of less than 3mm in coils	Free	Free	17.5%
7219.21.00	Flat rolled products of stainless steel of thickness Exceeding 10mm not further worked not in coils	Free	Free	17.5%
7219.22.00	Flat rolled products of stainless steel of thickness 4.75 or more but not exceeding 10mm not further Worked, not in coils	Free	Free	17.5%
7219.23.00	Flat rolled products of stainless steel of thickness 3mm but not exceeding 4.75mm not further worked, Not in coils	Free	Free	17.5%
7219.24.00	Flat rolled products of stainless steel of thickness Less than 3mm not further worked, not in coils	Free	Free	17.5%
7219.31.00	Flat rolled products of stainless steel of thickness 4.75mm or more not further worked than cold rolled	Free	Free	17.5%
7219.32.00	Flat rolled products of stainless steel of thickness 3mm or more but less than 4.75mm	Free	Free	17.5%
7219.33.00	Flat rolled products of stainless steel of thickness Exceeding 1mm but not exceeding 3mm	Free	Free	17.5%
7219.34.00	Flat rolled products of stainless steel of thickness 0.5mm or more but not exceeding 1mm	Free	Free	17.5%
7219.35.00	Flat rolled products of stainless steel of thickness Of less than 0.5mm	Free	Free	17.5%
7219.90.00	Other flat rolled products of stainless steel of a width 600mm or more.	Free	Free	17.5%
7220.11.00	Flat rolled products of stainless steel of width less Than 600mm of a thickness 4.75mm or more	Free	Free	17.5%
7220.12.00	Flat rolled products of stainless steel of width less Than 600mm of a thickness of less than 4.75mm	Free	Free	17.5%
7220.20.00	Flat rolled products of stainless steel of a width of Less than 600mm not further worked than cold rolled	Free	Free	17.5%
7220.90.00	Other flat rolled products of stainless steel with Width of less that 600mm	Free	Free	17.5%
7221.00.10	Stainless steel hot rolled bars and rods with circular Cross sections	Free	Free	17.5%
7221.00.90	Other stainless hot rolled bars and rods	Free	Free	17.5%
7222.11.00	Bars and rods of stainless steel of circular cross section not further worked	Free	Free	17.5%
7222.19.00	Other bars and rods of stainless steel not further worked Than hot rolled	Free	Free	17.5%
7222.20.10	Bars and rods not further worked than cold formed Or cold finished of a circular cross section	Free	Free	17.5%
7222.20.90	Other and rods not further worked than cold formed Or cold finished	Free	Free	17.5%
7222.30.10	Other bars and rods of circular cross section	Free	Free	17.5%
7222.30.90	Other bars and rods not further worked that cold Formed or cold finished	Free	Free	17.5%
7222.40.00	Angles, shapes and sections of stainless steel	Free	Free	17.5%
7223.00.00	wire if stainless steel	Free	Free	17.5%
7225.11.00	Grain oriented flat rolled products of other iron or non-alloy steel of a width of 600mm or more.	Free	Free	17.5%
7225.19.00	Other flat rolled products of other alloy steel of Silicon electrical steel	Free	Free	17.5%
7225.30.00	Flat rolled products of other alloy steel with width Of 600mm or more not further worked than hot rolled, In coils	Free	Free	17.5%
7225.40.00	Flat rolled products of other alloy steel of a width 600mm or more not further worked that hot rolled Not in coils	Free	Free	17.5%

7225.50.00	flat rolled products of other alloy steel of a width 600mm or more.	Free	Free	17.5%
7225.91.00	Flat rolled products of other alloy steel electrolytically plated or coated with zinc	Free	Free	17.5%
7225.92.00	Flat rolled products of other alloy steel with width of 600mm or more otherwise plated or quoted with zinc	Free	Free	17.5%
7225.99.00	Other flat rolled products of other alloy steel, of a Width of 600mm or more.	Free	Free	17.5%
7226.11.00	Grain oriented flat rolled products of other alloy steel Of a width less than 600mm	Free	Free	17.5%
7226.19.00	Other flat rolled products of other alloy steel	Free	Free	17.5%
7226.20.00	Flat rolled products of other alloy steel of high speed Steel	Free	Free	17.5%
7226.91.00	Other flat rolled products of other alloy steel not Further worked than hot rolled	Free	Free	17.5%
7226.92.00	Other flat rolled products of other alloy steel not Further worked than cold rolled	Free	Free	17.5%
7226.99.00	Other flat rolled products of other alloy steel of a width Of less than 600mm	Free	Free	17.5%
7227.10.10	Hot rolled bars and rods of high-speed steel of a circular Cross section not exceeding 6mm in diameter in irregular wound coils	Free	Free	17.5%
7227.10.20	Hot rolled bars and rods of high-speed steel of a cross Section exceeding 6mm in diameter	Free	Free	17.5%
7227.10.90	Other hot rolled bars and rods of high-speed steel	Free	Free	17.5%
7227.20.10	Hot rolled bars and rods of silicomanganese steel of Circular cross section not exceeding 6mm in diameter	Free	Free	17.5%
7227.20.20	Hot rolled bars and rods of silicomanganese steel of A circular cross section exceeding 6mm in diameter	Free	Free	17.5%
7227.20.90	Other hot rolled bars and rods of silicomanganese	Free	Free	17.5%
7227.90.10	Hot rolled bars and rods of a circular cross section Not exceeding 6mm	Free	Free	17.5%
7227.90.20	Other hot rolled bars and rods of a circular cross Section exceeding 6mm in diameter	Free	Free	17.5%
7227.90.90	Other hot rolled bars and rods of other alloy steel in irregularly wound coils	Free	Free	17.5%
7228.10.10	Bars and rods of high-speed steel of circular cross Section not exceeding 6mm in diameter	Free	Free	17.5%
7228.10.20	Bars and rods of high-speed steel of circular cross Section exceeding 6mm in diameter	Free	Free	17.5%
7228.10.90	Other bars and rods of high-speed steel	Free	Free	17.5%
7228.20.10	Bars and rods of silicomanganese steel of circular Cross section not exceeding 6mm in diameter	Free	Free	17.5%
7228.20.20	Bars and rods of silicomanganese steel of circular Cross section exceeding 6mm in diameter	Free	Free	17.5%
7228.20.90	Other bars and rods of silicomanganese steel	Free	Free	17.5%
7228.30.10	Alloy or non-alloy steel bars and rods not further Worked other than hot rolled, hot drawn or extruded Of circular cross section not exceeding 6mm in diameter	Free	Free	17.5%
7228.30.20	Alloy or non-alloy steel bars and rods not further Worked than hot rolled, hot drawn or extruded of a Circular cross section exceeding 6mm in diameter	Free	Free	17.5%
7228.30.90	Other alloy or non-alloy steel bars and rods not Further worked than hot rolled, hot drawn or extruded	Free	Free	17.5%
7228.40.10	Bars and rods not further worked than forged of Circular cross section not exceeding 6mm in diameter	Free	Free	17.5%
7228.40.20	Bars and rods not further worked that forged of			

	Circular cross section exceeding 6mm in diameter	Free	Free	17.5%
7228.40.90	Other bars and rods not further worked than forged	Free	Free	17.5%
7228.50.10	Bars and rods not further worked than cold formed Or cold finished of circular cross section not Exceeding 6mm in diameter	Free	Free	17.5%
7228.50.20	Bars and rods not further worked than cold formed Or cold finished of a circular cross section Exceeding 6mm in diameter	Free	Free	17.5%
7228.50.90	Other bars and rods not further worked than cold Formed or cold finished	Free	Free	17.5%
7228.60.10	Bars and rods of a circular cross section not Exceeding 6mm in diameter	Free	Free	17.5%
7228.60.20	Other bars and rods of a circular cross section Exceeding 6mm in diameter	Free	Free	17.5%
7228.60.90	Other bars and rods	Free	Free	17.5%
7228.70.00	Angles, shapes and sections of alloy or non-alloy Steel	Free	Free	17.5%
7228.80.00	Hallow drill bars and rods of alloy or non-alloy steel	Free	Free	17.5%
7229.20.00	wire of other alloy steel of silicomanganese steel	Free	Free	17.5%
7229.90.00	wire of other alloy steel	Free	Free	17.5%
7306.90.10	Galvanised pipes, tubes and hollow profiles	Free	Free	17.5%
7306.90.20	Tubes and pipes of mild steel	Free	Free	17.5%
7306.90.90	Square tube and hollow pipes	Free	Free	17.5%
7315.12.10	Chain	Free	Free	17.5%
7318.23.00	Rivets	Free	Free	17.5%
7318.15.00	Bolts	Free	Free	17.5%
7318.16.00	Nuts	Free	Free	17.5%
7320.10.00	Leaf-springs and leaves therefor	Free	Free	17.5%
7320.20.00	Helical springs	Free	Free	17.5%
7320.90.00	Other springs	Free	Free	17.5%
7606.11.00	Rectangular aluminium strips of thickness exceeding 0.2mm	Free	Free	17.5%
7606.12.00	Strips of aluminium alloys	Free	Free	17.5%
7608.10.90	Aluminium tubes and pipes, not alloyed	Free	Free	17.5%
7608.20.90	Aluminium tubes, pipes and fittings	Free	Free	17.5%
7609.00.00	aluminium tubes or pipe fitting	Free	Free	17.5%
7610.90.90	Profiles	Free	Free	17.5%
7616.10.00	Screws, bolts, nuts, hooks, reverts and washers	Free	Free	17.5%
8301.20.10	Unassembled motor vehicle locks	Free	Free	17.5%
8301.20.90	Locks of a kind used in motor vehicles	Free	Free	17.5%
8302.30.00	Anti luse fasteners, handrail brackets, door handles (Incorporating locks), door hinge piano hinges	Free	Free	17.5%
8309.90.00	Stoppers, caps and lids	Free	Free	17.5%
8310.00.90	Tread plate, in the piece	Free	Free	17.5%
8481.40.00	Taps, corks and valves	Free	Free	17.5%
8482.10.00	Ball bearings	Free	Free	17.5%
8482.20.00	Tampered roller bearings	Free	Free	17.5%
8484.30.00	Spherical roller bearings	Free	Free	17.5%
8482.40.00	Needle roller bearings	Free	Free	17.5%
8482.50.00	Other cylindrical roller bearings	Free	Free	17.5%
8482.80.00	Ball and roller bearings	Free	Free	17.5%
8483.50.90	Pulleys	Free	Free	17.5%
8544.30.90	Wiring Wire	Free	Free	17.5%
8708.50.00	Drive axle and parts thereof	Free	Free	17.5%
8708.70.00	Road wheels	Free	Free	17.5%
8708.80.00	Suspension systems	Free	Free	17.5%
8708.30.00	Brake liners	Free	Free	17.5%
8708.70.00	Truck rims	Free	Free	17.5%

8716.90.00	Trailer parts	Free Free 17.5%

TRAVEL CASES AND SIMILAR CONTAINERS MANUFACTURING INDUSTRY:

3926.30.90	Plastic handles and plastic fittings	Free Free 17.5%
5212.11.00	unbleached woven fabrics of cotton weighing not More than 200 grams per square meter	Free Free 17.5%
5212.12.00	bleached woven fabrics of cotton weighing not More than 200 grams per square meter	Free Free 17.5%
5212.13.00	Dyed woven fabric of cotton weighing not more than 200 grams per square meter	Free Free 17.5%
5212.14.00	Woven fabric of cotton of yarn of different colours	Free Free 17.5%
5407.81.90	Other unbleached or bleached woven fabric of Synthetic filament yarn	Free Free 17.5%
5407.82.90	Other dyed woven fabric of synthetic filament yarn	Free Free 17.5%
5515.11.10	Canvas of polyester staple fibres	Free Free 17.5%
5515.11.90	Other woven fabric of polyester staple fibres	Free Free 17.5%
5515.12.10	Canvas weighing not less than 340g/m2 mixed mainly With man-made filaments	Free Free 17.5%
5515.12.90	Other woven fabrics mixed mainly with man-made Filaments	Free Free 17.5%
5515.13.10	Canvas weighting not less than 340 g/m2 mixed Mainly with wool or fine animal hair	Free Free 17.5%
5515.13.90	Woven fabrics mixed mainly with wool or fine animal Hair	Free Free 17.5%
5515.19.10	Canvas weighing not less than 340 g/m2	Free Free 17.5%
5515.19.90	Other woven fabric	Free Free 17.5%
5515.21.10	Canvas mixed mainly with man-made filaments Weighing not less than 340 g/m2	Free Free 17.5%
5515.21.90	Other woven fabric mixed mainly with man-made Filaments	Free Free 17.5%
5515.22.10	Canvas weighing not less than 340g/m2 mixed mainly with wool or fine animal hair	Free Free 17.5%
5515.22.90	Other woven fabric mixed mainly with wool or fine Animal hair	Free Free 17.5%
5515.29.10	Canvas weighing not less than 340g/m2	Free Free 17.5%
5515.29.90	Woven fabrics	Free Free 17.5%
5515.91.10	Canvas mixed mainly with man-made filament Weighing not less than 340g/m2	Free Free 17.5%
5515.91.90	Other woven fabric mixed mainly with man-made Filaments	Free Free 17.5%
5515.99.10	Canvas weighing not less that 340g/m2	Free Free 17.5%
5515.99.90	Linings	Free Free 17.5%
5506.20.00	Polyester thread	Free Free17.5%
5604.10.00	Rubber belt in rolls	Free Free17.5%
5609.00.90	Polyester belt in rolls	Free Free 17.5%
5801.33.00	Velveteen's	Free Free 17.5%
5903.10.99	PVC leather cloth	Free Free 17.5%
5907.00.10	Textile fabric otherwise impregnated, coated or covered	Free Free 17.5%
5907.00.90	Canvas: rubberized or not	Free Free 17.5%
8301.40.90	Other locks	Free Free 17.5%
8301.50.00	Clasps and frames with clasps, incorporating locks	Free Free 17.5%
8302.49.90	Metal fittings	Free Free 17.5%
9607.11.00	Slide fasteners	Free Free 17.5%

EIGHTH SCHEDULE APPENDIX B
INDUSTRIAL REBATES: CUSTOMS AND EXCISE

2	3	4	5-9	10	11
Tariff Heading		***Description***	***Duty***	***Excise***	***VAT***
ALCOHOLIC BEVERAGES INDUSTRY:					
2207.10.90		Ethyl alcohol	Free	Free	17.5%
AUDIO, SOUND RECEPTION APPARATUUS MANUFACTURING INDUSTRY					
8529.10.99		Modules other than chassis	Free	Free	17.5%
8529.90.10		Chassis	Free	Free	17.5%
BOOT AND SHOE MANUFACTURING INDUSTRY:					
BIODIESEL MANUFACTURING INDUSTRY					
CLOTHING MANUFACTURING INDUSTRY:					
5211.49.00		Woven Fabric	Free	Free	17.5%
FOOD MANUFACTURING INDUSTRY:					
2207.20.50		Ethanol	Free	Free	17.5%
FURNITURE MANUFACTURING INDUSTRY:					
5211.49.00		Woven fabric	Free	Free	17.5%
FOAM AND MATTRESS MANUFACTURING INDUSTRY:					
KNITWEAR MANUFACTURING INDUSTRY:					
MEDICAMENTS AND PHARMACEUTICALS MANUFACTURING INDUSTRY:					
2207.20.90		Ethanol	Free	Free	17.5%
NON-ACOHOLIC BEVERAGES AND AERATED WATER MANUFACTURING AND BOTTLING INDUSTRY:					
PLASTIC PRODUCTS MANUFACTURING INDUSTRY:					
3923.21.10		Sacks and bags for packing in industry	Free	Free	17.5%

3923.30.10	Bottles for packaging in industry	Free	Free	17.5%
3923.50.90	Stoppers, lids caps and other closures	Free	Free	17.5%

PRIMARY CELLS AND BATTERY MANUFACTURING INDUSTRY:

3923.50.90	Plastic red tops	Free	Free	17.5%

RECEPTION APPARATUS FOR TELEVISION MANUFACTURING INDUSTRY

8529.10.11, 8529.10.12, 8529.10.13, 8529.10.14, 8529.10.91, 8529.10.99, 8529.90.10, 8529.90.20, 8529.90.30, 8529.90.40, 8529.90.91, 8529.90.92, 8529.90.99	Parts of machines of 8528	Free	Free	17.5%

TEXTILES MANUFACTURING INDUSTRY:

5211.49.00	Woven fabrics (unbleached, undyed, not printed)	Free	Free	17.5%

TOBACCO PRODUCTS MANUFACTURING INDUSTRY

2403.91.00	Homogenised or reconstituted tobacco	Free	Free	17.5%

TRAVEL CASES AND SIMILAR CONTAINERS MANUFACTURING INDUSTRY:

VINYL COATED MANUFACTURING INDUSTRY:

APPENDIX A

EIGHTH SCHEDULE – PART II

CPC 4000.402 AND 4071.402

INDUSTRIAL REBATES: CUSTOMS AND EXCISE

2	3	4	5-9	10	11
Tariff Heading	***Description***		***Duty***	***Excise***	***VAT***

FERTILIZER MANUFACTURING INDUSTRY:

2503.00.00	Sulphurs	Free	Free	Free
2507.00.00	Kaolin	Free	Free	Free

MEDICAL APPARATUS MANUFACTURING INDUSTRY

2207.10.90	Alcohol	Free	Free	Free
2804.61.00	Silicon	Free	Free	Free
2901.29.00	Heptane	Free	Free	Free
2902.11.00	Cyclohexane	Free	Free	Free
2903.39.00	EO Gas	Free	Free	Free
2942.00.00	Anticoagulant CPDA, K2 Chemicals, K3 Chemicals, Chemicals for Blood Collecting Tubes, And Test Tubes	Free	Free	Free
3206.49.00	Master Batch	Free	Free	Free
3215.11.00	Black printing ink	Free	Free	Free
3215.19.00	Colour ink	Free	Free	Free
3403.99.90	Mould Spray	Free	Free	Free
3814.00.90	Ink solvent	Free	Free	Free
3821.00.00	Soya Bean Casein Borth, Fluid Thiogly Collate Medium, Lal Reagent Water, Lysate, Endotoxin, Soya Bean Casein Digestive Medium	Free	Free	Free
3901.10.00	Polyethylene having specific gravity of less than 0.94	Free	Free	Free
3901.20.00	Polyethylene having specific gravity of 0.94 or more	Free	Free	Free
3901.30.00	Ethylene vinyl acetate copolymers	Free	Free	Free
3901.90.00	Other polymers of ethylene in primary forms	Free	Free	Free
3902.10.00	Polypropylene	Free	Free	Free
3902.20.00	Polyisobutylene	Free	Free	Free
3902.30.00	Propylene copolymers	Free	Free	Free
3902.90.00	Other polymers of propylene	Free	Free	Free
3903.11.00	Expansible polystyrene	Free	Free	Free
3903.19.00	Other polystyrene	Free	Free	Free
3903.20.00	Styrene-acrylonitrile (SAN) copolymers	Free	Free	Free
3903.30.00	Acrylonitrile butadiene styrene (ABS) copolymers	Free	Free	Free
3903.90.00	Other polymers of styrene	Free	Free	Free
3904.10.00	Poly vinyl chloride not mixed with other substances	Free	Free	Free
3904.21.00	Non plasticised poly vinyl chloride	Free	Free	Free
3904.22.00	Plasticised poly vinyl chloride	Free	Free	Free
3904.30.00	Vinyl-chloride vinyl acetate copolymers	Free	Free	Free
3904.40.00	Other vinyl chloride copolymers	Free	Free	Free
3904.50.00	Vinylidene chloride polymers	Free	Free	Free
3904.61.00	Polytetrafluoroethylene	Free	Free	Free
3904.69.00	Other fluro-polymers	Free	Free	Free
3904.90.00	Other polymers	Free	Free	Free
3909.10.00	Urea resins	Free	Free	Free
3909.20.00	Melamine resins	Free	Free	Free
3909.40.00	Phenolic resins	Free	Free	Free
3909.50.00	Polyurethanes	Free	Free	Free
3910.00.00	Silicone	Free	Free	Free
3911.10.00	Petroleum resins	Free	Free	Free
3919.10.10	Self-adhesive plates, sheets, firms and tapes	Free	Free	Free
3919.90.10	Self-adhesive tapes in rolls of a width exceeding 100cm	Free	Free	Free
3919.90.20	Bopp tape	Free	Free	Free
3919.90.90	Ink removing tape	Free	Free	Free
3923.10.10	Kay light packing	Free	Free	Free
3923.21.90	Poly bag	Free	Free	Free
3923.29.10	Packaging Pouches	Free	Free	Free
3926.90.90	Micropipette, Pedia Tips, Packaging Trays	Free	Free	Free
4002.91.00	By-Pass / Latex Bab	Free	Free	Free
4005.99.00	Elastomer	Free	Free	Free
4016.99.10	Articles of vulcanised rubber for medical use	Free	Free	Free
4016.99.90	Stopper rubber	Free	Free	Free
4811.41.10	Self-adhesive unprinted papers	Free	Free	Free

4811.41.90	Paper tape	Free	Free	Free
7017.90.90	Glassware, Pyrogen Free Glass Test Tubes	Free	Free	Free
8421.39.90	Air Filters	Free	Free	Free
8442.50.00	Print blade	Free	Free	Free
9018.32.00	Needles	Free	Free	Zero

MEDICAMENTS AND PHARMACEUTICALS MANUFACTURING INDUSTRY:

0409.00.00	Honey	Free	Free	Free
1108.12.10	Starches	Free	Free	Free
1301.20.00	Acacia Powder	Free	Free	Free
1301.90.90	Xanthan Gum	Free	Free	Free
1302.11.00	Opium Crude	Free	Free	Free
1302.12.00	Liquorice juice block	Free	Free	Free
1302.39.00	Tolu solution, Extract of Horehound (liquid)	Free	Free	Free
1520.00.00	Glycerol	Free	Free	Free
1702.11.10	Lactose anhydrous	Free	Free	Free
1702.19.10	Other sugars for pharmaceutical use	Free	Free	Free
1702.20.10	Maple sugars and maple syrup for pharmaceutical use	Free	Free	Free
1702.30.10	Liquid glucose	Free	Free	Free
1702.40.10	Glucose and glucose syrup	Free	Free	Free
1702.50.10	Fructose	Free	Free	Free
1702.60.10	Other fructose and fructose syrup	Free	Free	Free
1702.90.10	Caramel, dextrose monohydrate, Aci – Di – Sol/Cross Caramel sodium, Sucrose	Free	Free	Free
2106.90.99	Flavours	Free	Free	Free
2207.20.50	Ethanol	Free	Free	Free
2508.10.00	Bentonite	Free	Free	Free
2526.20.00	Talc purified powder	Free	Free	Free
2530.20.00	Magnesium Sulphate	Free	Free	Free
2608.00.00	Calamine powder	Free	Free	Free
2712.20.00	Paraffin wax	Free	Free	Free
2712.90.90	Liquid paraffin	Free	Free	Free
2801.20.00	Iodine Crystals, Povidone Iodine	Free	Free	Free
2802.00.00	Sulphur, Sulphur Precipitate	Free	Free	Free
2811.22.00	Colloidal Silicon Dioxide powder (Cab-o-sil/aerosol)	Free	Free	Free
2816.10.00	Magnesium Hydroxide Re-suspendible (Barcroft 5200), Magnesium Hydroxide Powder	Free	Free	Free
2817.00.00	Zinc Oxide	Free	Free	Free
2818.30.00	Aluminium Hydroxide Gel Dried Powder	Free	Free	Free
2821.10.00	Iron (III) Hydroxide Polymatose powder, Red Oxide of iron powder	Free	Free	Free
2827.10.00	Ammonium chloride	Free	Free	Free
2827.39.00	Sodium Chloride	Free	Free	Free
2828.90.00	Sodium Hypochlorite (liquid)	Free	Free	Free
2829.90.00	Simethicone	Free	Free	Free
2831.90.00	Sodium Selenite	Free	Free	Free
2832.10.00	Sodium Lauryl Sulphate Powder	Free	Free	Free
2833.19.00	Salbutamol Sulphate	Free	Free	Free
2835.25.00	Dibasic Calcium Phosphate Anhydrous II powder	Free	Free	Free
2836.30.10	Sodium Bicarbonate Powder	Free	Free	Free
2839.90.00	Magnesium Trisilicate Powder	Free	Free	Free
2903.12.00	Methylene Chloride (liquid)	Free	Free	Free
2903.19.00	Lumefantrine Powder	Free	Free	Free
2905.12.00	Isopropyl Alcohol (liquid)	Free	Free	Free
2905.32.00	Propylene Glycol Liquid	Free	Free	Free
2905.43.00	Mannitol	Free	Free	Free

2905.44.00	Sorbitol 70% Solution (Liquid)	Free Free Free
2905.49.00	glycerol Mono-stearate	Free Free Free
2906.11.00	Menthol Crystals Powder	Free Free Free
2906.19.00	Tramadol Hydrochloride	Free Free Free
2906.21.00	Benzyl Alcohol (liquid)	Free Free Free
2907.11.00	Phenol Crystals Powder	Free Free Free
2907.19.00	Liquid Phenol Crystals, Thymol Crystals	Free Free Free
2907.29.00	Hexylresorcinol Powder, Isopropyl myristate	Free Free Free
2914.50.00	Ketoconazole	Free Free Free
2915.21.00	Glacial Acetic Acid	Free Free Free
2915.29.00	Cetirizine Hydrochloride	Free Free Free
2915.70.00	Sorbitan Mono-stearate (Crillet 3), Polysorbate 60 (Crillet 3), Polysorbate 80	Free Free Free
2916.11.00	Acrylic acid and its salts	Free Free Free
2916.12.00	Esters of acrylic acid	Free Free Free
2916.13.00	Metha-acrylic acid and its salts	Free Free Free
2916.14.00	Esters of metha acrylic acid	Free Free Free
2916.15.00	Oliec acids	Free Free Free
2916.16.00	Binapacryl (ISO)	Free Free Free
2916.19.00	Other unsaturated acrylic mono-carbolic acids	Free Free Free
2916.20.00	Cyclonic Acids	Free Free Free
2916.31.00	Benzoic Acid Powder	Free Free Free
2916.32.00	Benzyl Benzoate Powder	Free Free Free
2916.34.00	Phenyl acetic Acid	Free Free Free
2916.39.00	Metronidazole and metronidazole benzoate, Propyl Paraben Sodium Powder, Bronopal, Sodium Benzoate	Free Free Free
2918.14.00	Citric Acid Powder, Citric Acid Anhydrous Powder	Free Free Free
2918.21.00	salicylic acid Powder	Free Free Free
2918.22.00	Atenolol Powder	Free Free Free
2918.29.00	Methyl Paraben Powder	Free Free Free
2918.30.00	Acyclovir	Free Free Free
2918.99.00	Methyl-salicylate, Propyl Paraben Powder	Free Free Free
2921.19.00	methyldopa USP, Methyl Dopa	Free Free Free
2922.11.00	Mono-ethanolamine and its salts	Free Free Free
2922.12.00	Di-ethanolamine and its salts	Free Free Free
2922.14.00	Dextropropoxyphene (INN) and its salts	Free Free Free
2922.19.00	Other amino-alcohols	Free Free Free
2922.21.00	Aminohydroxynaphthalenesulphonic acids	Free Free Free
2922.29.00	Other amino-naphthols	Free Free Free
2922.31.00	Amfepramone (INN), methadone and nor-methadone	Free Free Free
2922.39.00	Other amino-aldehydes	Free Free Free
2922.41.00	Lysine and its esters; salts thereof	Free Free Free
2922.42.00	Glutamic acid and its salts	Free Free Free
2922.43.00	Anthranilic acid and its salts	Free Free Free
2922.44.00	Tilidine (INN) and its salts	Free Free Free
2922.49.00	Other amino acids	Free Free Free
2922.50.00	Diclofenac Sodium, Aspartame, Phenylephrine Hydro Chloride, Pyridoxine Hydrochloride, Quinine Dihydrochrolide, Paracetamol Powder, Disidium Edetate Powder, Sodium EDTA	Free Free Free
2923.90.00	Tween 20 (Polysorbate 20) powder, Iron Choline Citrate	Free Free Free
2924.11.00	Meprobamate	Free Free Free
2924.12.00	Fluoroecitamide	Free Free Free
2924.19.00	Other acyclic amides	Free Free Free
2924.21.00	Ureines and their derivatives; salts thereof	Free Free Free
2924.23.00	2-acetamimidobenzoic acid	Free Free Free

2924.24.00	Ethinamate (INN)	Free Free Free
2924.29.00	Carbamazepine, Aspirin Crystals (Powder), Chlorpromazine Hydrochloride	Free Free Free
2925.11.00	Saccharine Sodium Powder	Free Free Free
2925.19.00	Cetrimide Powder	Free Free Free
2925.29.00	Chlorhexidine Gluconate 20%	Free Free Free
2930.90.00	Thiourea powder	Free Free Free
2931.90.00	Magnesium Stearate Powder	Free Free Free
2933.19.00	Glipizide	Free Free Free
2933.29.00	Albendazole CP, Diphenhydramine hydrochloride	Free Free Free
2933.31.00	Pyrmethamine Micronised Powder, Amlodipine Besylate	Free Free Free
2933.32.00	Loperamide Hydrochloride	Free Free Free
2933.39.00	Nalidixin Acid, povidone K25 Powder (Polyvinyl Pyrrolidone), Potassium Sorbate Powder	Free Free Free
2933.59.00	Phenobarbitone, Trimethoprim Powder	Free Free Free
2933.59.00	Trimethoprime, Piperazine Citrate	Free Free Free
2933.99.00	Dextromethorphan Hydrobromite	Free Free Free
2935.00.00	Sulphamethoxazole, Sulphadoxine Powder, Glibenclamide, Hydrochlorothiazide, Silver Sulphadiazine	Free Free Free
2936.21.00	Dry VA Acetate (Vitamine)	Free Free Free
2936.23.00	Thiamine HLC (Vitamin B1) Powder, Thiamine Mononitrate (Vitamin B1) Powder	Free Free Free
2936.24.00	Riboflavin (Vitamin B2) powder	Free Free Free
2936.29.00	Folic Acid, Aminiphylline Anhyd, Ascorbic Acid Coated Powder, Vitamin D3 (Cholecalciferol) Powder, Cyanocobalamin (Vitamin B12) Riboflavin Sodium Phosphate), Niacinamode (Nicotinamide) Pyridoxine HCL	Free Free Free
2938.90.00	Glycamil	Free Free Free
2939.19.00	Sodium Citrate Anhydrous Powder, Sodium Citrate Powder	Free Free Free
2939.30.00	Caffeine Anhydrous Powder	Free Free Free
2939.41.00	Pseudoephedrine HCL	Free Free Free
2939.99.00	Nicotinamide, Quininesulphate	Free Free Free
2940.00.00	Lactose Monohydrate	Free Free Free
2941.10.00	Amoxicillin Trihydrate, Compacted	Free Free Free
2941.40.00	Chloromphenicol Leo BP, Chloramphenirame Maleate, chloramphenicol Palmitate	Free Free Free Free Free Free
2941.50.00	Erythromycin Stearate, Erythromycin Estolate, Erythromycin, Erythromycin Ethyl Succinate	Free Free Free
2941.90.00	Doxcycline Hyclate, Azithromycin, Ciprofloxacin, Praziquantel, Sildenafil Citrate Powder, flucloxacillin Sodium, Griseofulvin, Omeprazole Pellets, Doxycycline Hyclate	Free Free Free
2942.00.00	Metformin hydro Chloride, atenolol, Artermether, Fluconazole, Cotrinazole Nystatin Powder, Ibuprofen Powder, Methyl Paraben Powder, Croscaemellose sodium, Indometacin	Free Free Free Free Free Free
3004.39.00	Prenidisolen	Free Free Free
3004.90.90	Indomethacin	Free Free Free
3203.00.00	Colouring matter of vegetables or animal origin	Free Free Free
3204.90.00	Other synthetic organic colouring matter	Free Free Free
3205.00.00	Dyes	Free Free Free
3206.11.00	Titanium Dioxide Powder	Free Free Free
3301.12.00	Essential oils of orange fruits	Free Free Free
3301.13.00	Essential oils of lemon fruits	Free Free Free

3301.19.00	Essential oils of other citrus fruits	Free Free Free
3301.24.00	Essential oils of peppermint	Free Free Free
3301.25.00	Essential oils of other mints	Free Free Free
3301.29.11	Ylang-ylang extra	Free Free Free
3301.29.12	Ylang-ylang of grade 1	Free Free Free
3301.29.13	Ylang-ylang of grade 2	Free Free Free
3301.29.14	Concrete	Free Free Free
3301.29.19	Other ylang-ylang essential oils	Free Free Free
3301.29.20	Essential oils of lemon grass	Free Free Free
3301.29.30	Essential oils of clove	Free Free Free
3301.29.40	Essential oils of geranium	Free Free Free
3301.29.50	Essential oils of jasmine	Free Free Free
3301.29.60	Essential oils of lavender	Free Free Free
3301.29.70	Essential oils of vetivers	Free Free Free
3301.29.90	Other essential oils	Free Free Free
3301.30.00	Resinoids	Free Free Free
3301.90.10	Aqueous distillates and aqueous solution of essential oils	Free Free Free
3301.90.90	Squill Indian	Free Free Free
3302.90.90	Flavours	Free Free Free
3503.00.10	Gelatine	Free Free Free
3505.10.00	Beta Cyclo Dextrin Powder, Modified Starch	Free Free Free
3802.90.00	Hyflo Supercel Powder	Free Free Free
3823.11.00	Stearic Acid Powder	Free Free Free
3905.30.00	Crospovidone (PVP XL 10)	Free Free Free
3905.99.00	Povidone K30 (Polyvinyl Pyrrolidone), Povidone Microfine	Free Free Free
3907.20.00	Polyethylene Glycol (liquid)	Free Free Free
3907.99.00	Insta Coat Powder	Free Free Free
3912.31.00	Sodium CMC	Free Free Free
3912.90.00	Microcrystalline Cellulose Powder (Avicel), Hydroxyl Propyl Methyl Cellulose Powder, (Hypromellose), Glutaraldehyde	Free Free Free
3913.10.00	Alginic Acid	Free Free Free
3914.00.00	Polacrilin Potassium Powder	Free Free Free
3919.10.10	Self-adhesive plates or sheets films, foil, tape, strip In rolls, not exceeding 20cm for industrial use	Free Free Free
3919.10.90	Other self-adhesive plates or sheets	Free Free Free
3919.90.10	Unprinted self-adhesive plates or sheets, films, foil, tape, strip with a width exceeding 100cm	Free Free Free
3919.90.20	Printed self-adhesive plates or sheets, films, foil Tape, in rolls of a width exceeding 100cm	Free Free Free
3919.90.90	Other self-adhesive plates	Free Free Free
3926.90.90	Graduated Measuring Cap	Free Free Free
4819.20.10	Skillets, free hinge lid packets	Free Free Free
4819.20.20	packaging of paper or paperboard	Free Free Free
4819.20.90	Laminate/polycot packets, Dispenser Cartons	Free Free Free
4823.90.90	Printed Front and Back Poly Paper	Free Free Free
4901.10.10	Printed Paper Leaflets	Free Free Free
7607.19.90	Printed Aluminium Tubes, Logo Printed Aluminium Seal Foil (Alu. Tagger Foil)	Free Free Free

PRINTING, PUBLISHING AND BOOK BINDING INDUSTRY:

3215.11.00	Black printing ink	Free Free Free
3215.19.00	Colour printing ink	Free Free Free
3215.90.90	Other printing inks	Free Free Free
3506.91.10	Adhesives based on polymers	Free Free Free

3506.99.00	Self adhesives	Free Free Free
3702.39.00	Photographic films in a roll	Free Free Free
3704.00.99	Photographic plates	Free Free Free
3705.10.00	Photographic plates for offset reproduction	Free Free Free
3705.10.00	Other photographic plates and film	Free Free Free
3707.10.00	Sensitising emulsions	Free Free Free
3707.90.00	Chemical preparations for printing/blank kit fix	Free Free Free
3919.90.10	Unprinted self-adhesive plates or sheets, films, foil, tape, strip with a width exceeding 100cm	Free Free Free
3919.90.20	Printed self-adhesive plates or sheets, films, foil Tape, in rolls of a width exceeding 100cm	Free Free Free
3919.90.90	Red tape and lamination tape	Free Free Free
4801.00.10	News print, in rolls	Free Free Free
4801.00.90	News print, in sheets	Free Free Free
4802.55.10	Other paper or paperboard	Free Free Free
4802.55.90	Bond paper	Free Free Free
4802.57.10	Sheets of paper	Free Free Free
4802.57.90	Bank Paper	Free Free Free
4802.58.10	papers weighing more than 150glm2, in rolls	Free Free Free
4802.58.90	Paper and paper board	Free Free Free
4802.69.10	Paper in original mill wrappers, flat or folded	Free Free Free
4802.69.90	Other papers	Free Free Free
4804.39.00	Other craft paper	Free Free Free
4805.91.00	uncoated paper	Free Free Free
4809.20.00	NCR Paper	Free Free Free
4810.19.00	Art Board, Art paper board, duplex board, Paper and Core Board	Free Free Free
4811.41.10	Self-adhesive paper	Free Free Free
5901.10.00	Binding cloth	Free Free Free
7228.70.00	Calendar Rims	Free Free Free
7229.90.00	Calendar spiral wire and stitching wire	Free Free Free

SANITARY PRODUCTS MANUFACTURING INDUSTRY

3505.20.10	Sodium starch glycolate	Free Free Free
3505.20.91	Glues in liquid or paste form	Free Free Free
3505.20.99	Glues	Free Free Free
3702.39.00	Strip preformatting film	Free Free Free
3902.90.00	Sap absorbent polymer (colophony)	Free Free Free
3919.90.90	Self-adhesive plastic	Free Free Free
4705.00.00	Wood pulp	Free Free Free
4803.00.00	Paper liner	Free Free Free
4810.99.00	Release paper	Free Free Free